



APPROPRIATION ACCOUNTS 1989-90

GOVERNMENT OF ORISSA

AA SECTION



*Presented in OLA
on 17-12-91*

**APPROPRIATION ACCOUNTS
1989-90**

GOVERNMENT OF ORISSA

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2.	13	last line	Comptroller and Auditor-General of India	Comptroller and Auditor General of India	21—26
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4.	16	15th line	State Sector	District Sector	
5.	18	7th line	Surrendered	Surrendered	
6.	21	18th line	Government	Government	28—30
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1989-90 presents the accounts of sums expended in the year ended the 31st March, 1990 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' Stands for original grant or appropriation

'S' Stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics

SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation 1	Amount of grant/ appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department		
Voted	1,42,26,90,000	8,81,76,000
Charged	1,54,14,000	..
2—Expenditure relating to the General Administration Department		
Voted	11,52,99,000	1,83,69,000
Charged	1,05,98,000	..
3—Expenditure relating to the Revenue Department		
Voted	1,43,02,45,000	13,35,000
Charged	23,12,50,000	..
4—Expenditure relating to the Law Department		
Voted	7,85,54,000	3,05,000
Charged	—	—
5—Expenditure relating to the Finance Department		
Voted	1,08,17,63,000	17,58,00,000
Charged	6,74,000	..
6—Expenditure relating to the Commerce Department		
Voted	11,90,69,000	5,06,47,000
Charged	38,000	..
7—Expenditure relating to the Works Department		
Voted	90,72,75,000	93,29,19,000
Charged	34,68,000	17,39,000
8—Expenditure relating to the Orissa Legislative Assembly		
Voted	1,67,66,000	..
Charged	2,39,000	..
9—Expenditure relating to the Food and Civil Supplies Department		
Voted	13,73,11,000	31,09,000
Charged	..	20,000
10—Expenditure relating to the Education and Youth Services Department.		
Voted	5,04,83,92,000	18,73,60,000
Charged	5,69,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,32,35,05,132	4,90,60,170	9,91,84,868	3,91,15,830	..	..
1,54,27,272	..	..	..	13,272	..
11,29,17,411	1,02,32,800	23,81,589	81,36,200	..	..
1,02,62,818	..	3,35,182	..	..	..
1,15,08,94,280	12,25,240	27,93,50,720	1,09,760	..	..
23,12,50,000	..	..	..	..	..
7,50,60,521	3,04,600	34,93,479	400	..	..
..
85,90,19,314	14,95,34,442	22,27,43,686	2,62,65,558	..	..
4,99,499	..	1,74,501	..	..	..
11,56,61,492	5,34,48,605	34,07,508	..	..	28,01,605
38,000	..	..	-	..	..
1,17,42,63,282	79,41,09,623	..	13,88,09,377	26,69,88,282	..
33,77,747	15,18,730	90,253	2,20,270	..	..
1,61,92,527	..	5,73,473	-	..	..
2,05,988	..	33,012	..	..	..
13,63,16,073	28,11,374	9,94,927	2,97,626	..	..
..	18,353	..	1,647	..	-
4,02,39,11,758	18,06,43,820	1,02,44,80,242	67,16,180	..	-
3,62,430	..	2,06,570	..	..	..

SUMMARY OF APPROPRIATION

Number and name of Grant or Department.	1	Amount of grant/ appropriation	
		Revenue	Capital
		2	3
		Rs.	Rs.
11—Expenditure relating to the Harijan and Tribal Welfare Department.		70,58,81,000	2,45,66,000
Voted			
Charged	
12—Expenditure relating to the Health and Family Welfare Department.		1,58,38,47,000	2,08,00,000
Voted			
Charged		4,50,000	..
13—Expenditure relating to the Housing and Urban Development Department.		98,66,65,000	8,45,31,000
Voted			
Charged		6,42,000	..
14—Expenditure relating to the Labour and Employment Department.		8,37,19,000	15,000
Voted			
Charged	
15—Expenditure relating to the Tourism, Sports and Culture Department.		12,19,49,000	1,59,63,000
Voted			
Charged	
16—Expenditure relating to the Planning and Co-ordination Department.		17,17,36,000	25,15,000
Voted			
Charged	
17—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department.		5,22,31,000	2,41,000
Voted			
Charged	
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department.		1,98,97,96,000	52,70,000
Voted			
Charged		67,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60,51,65,911	2,09,09,075	10,07,15,089	36,56,925	..	..
..
1,22,64,07,764	78,25,750	35,74,39,236	1,29,74,250	..	..
49,800	..	4,00,200	..	..	..
91,90,75,392	7,00,80,324	6,75,89,608	1,44,50,676	..	..
5,91,000	..	51,000	..	..	..
7,19,25,697	8,100	1,17,93,303	6,900	..	..
..
8,45,29,600	62,09,225	3,74,19,400	97,53,775	..	..
..
14,91,48,877	19,01,300	2,25,87,123	6,13,700	..	..
..
5,09,94,199	187	12,36,801	2,40,813	..	..
..
1,19,23,12,471	52,62,700	79,74,83,529	7,300	..	..
67,000	..	-	..	..	..

Number and name of Grant or Appropriation 1	Amount of grant/ appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
19—Expenditure relating to the Industries Department		
Voted	59,85,34,000	37,65,27,000
Charged	..	..
20—Expenditure relating to the Irrigation and Power Department		
Voted	65,44,59,000	3,61,53,43,000
Charged	57,000	43,55,000
21—Expenditure relating to the Transport Department		
Voted	6,46,88,000	11,39,60,000
Charged	..	..
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department		
Voted	88,65,04,000	35,05,05,000
Charged	5,17,000	..
23—Expenditure relating to the Agriculture and Co-operation Department.		
Voted	1,15,45,66,000	44,19,80,000
Charged	24,14,000	..
24—Expenditure relating to the Mining and Geology Department		
Voted	6,73,56,000	2,00,02,000
Charged	29,000	..
25—Expenditure relating to the Information and Public Relations Department.		
Voted	5,69,81,000	5,000
Charged	..	..
26—Expenditure relating to the Excise Department		
Voted	3,22,14,000	5,000
Charged	..	..
27—Expenditure relating to the Science, Technology and Environment Department.		
Voted	8,75,39,000	1,000
Charged	..	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52,90,55,081	32,30,38,050	6,94,78,919	5,34,88,950	..	..
..
59,17,36,507	3,02,92,26,271	6,27,22,493	58,61,16,729	..	..
..	32,37,265	57,000	11,17,735	..	..
6,08,55,210	11,16,18,467	38,32,790	23,41,533	..	..
..
78,36,23,580	64,00,43,313	10,28,80,420	..	..	28,95,38,313
3,61,660	..	1,55,340	..	..	..
99,06,36,390	34,35,91,065	16,39,29,610	9,83,88,935	..	..
22,69,000	..	1,45,000	..	..	..
5,19,90,853	1,84,91,200	1,53,65,147	15,10,800	..	..
..	..	29,000	..	..	..
4,61,93,352	2,000	1,07,87,648	3,000	..	..
..
3,09,99,895	..	12,14,105	5,000	..	..
..
7,18,72,565	..	1,56,66,435	1,000	..	..
..

SUMMARY OF APPROPRIATION

Number and Name of Grant or Appropriation	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
2048—Appropriation for Reduction or Avoidance of Debt <i>Charged</i>	7,24,000	..
2049—Interest Payments <i>Charged</i>	3,09,53,77,000	..
6003—Internal Debt of the State Government <i>Charged</i>	..	7,14,41,18,000
6004—Loans and Advances from Central Government <i>Charged</i>	..	1,32,10,00,000
TOTAL—		
Voted	19,65,60,29,000	6,53,02,49,000
<i>Charged</i>	3,36,25,27,000	8,47,12,32,000
GRAND TOTAL—	23,01,85,56,000	15,00,14,81,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,24,000	..	..	..	..	..
3,10,34,29,041	..	..	..	80,52,041	..
..	5,42,35,16,413	..	1,72,06,01,587	..	..
..	1,31,94,38,353	..	15,61,647	..	..
16,44,42,65,134	5,81,95,77,701	3,47,87,52,148	1,00,30,11,217	26,69,88,282	29,23,39,918
3,36,89,15,255	6,74,77,29,114	16,77,058	1,72,35,02,886	80,65,313	..
19,81,31,80,389	12,56,73,06,815	3,48,04,29,206	2,72,65,14,103	27,50,53,595	29,23,39,918

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

Regularised vide Finance Deptt.
 Lett. No A & A (R) - 2/99 - 46718/R
 dt 20.11.99 (Dy No 400 dt 20.1.2000)
 Copy of the letter kept in GNB

Revenue Section:—

Voted—

7. Expenditure relating to the Works Department

Charged—

1. Expenditure relating to the Home Department

2049—Interest Payments

Capital Section:—

Voted—

6. Expenditure relating to the Commerce Department

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

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 43,82,194 met out of advances from the Contingency Fund which was not recouped to the fund till the close of the year.

The details of 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 1990-91
1	2	3	4	5
		Rs.		
1.	2215—Water Supply and Sanitation—State Plan (Grant No. 13—Expenditure relating to the Housing and Urban Development Department)—Voted.	19,884	..	..
2.	2702—Minor Irrigation—Non-Plan (Grant No. 20—Expenditure relating to the Irrigation and Power Department.)	2,61,367	2-3-1990	..
3.	2401—Crop Husbandry—Centrally Sponsored Plan (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)—Voted.	9,37,988	3-2-1990	..
4.	2403—Animal Husbandry—Charged	33,000	2-3-1990	November 1990
	6405—Loans for Fisheries—Central Plan—Voted—	20,00,000	10-1-1990	..
	(Grant No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department).			
5.	2055—Police (Grant No. 1—Expenditure relating to the Home Department) Voted.	1,29,955	30-3-1990	November 1990
6.	2235—Social Security and Welfare-Central Plan (Grant No. 13—Expenditure relating to the Housing and Urban Development Department) Voted.	5,00,000	30-3-1990	September 1990
		5,00,000	9-3-1990	September 1990
	Total—			
	Voted	43,49,194		
	Charged	33,000		

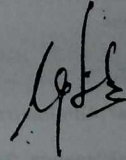
SUMMARY—contd.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1989-90 and that shown in Finance Accounts for the year is given below.

	Charged			Voted		Total
	Revenue	Capital	Total	Revenue	Capital	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure according to the Appropriation Accounts.	3,36,89,15,255	6,74,77,29,114	10,11,66,44,369	16,44,42,65,134	5,81,95,77,701	22,26,38,42,835
Deduct—Total recoveries shown in Appendix-I.	..	..	..	1,35,20,60,409	96,88,32,620	2,32,08,93,029
Net total Expenditure shown in Statement No. 10 of the Finance Accounts.	3,36,89,15,255	6,74,77,29,114	10,11,66,44,369	15,09,22,04,725	4,85,07,45,081	19,94,29,49,806

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 1989-90.



(C. G. SOMIAH)

Comptroller and Auditor-General of India

New Delhi

The

12 DEC 1991

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	1,21,08,67,000	1,42,26,90,000	1,32,35,05,132	—9,91,84,868
Supplementary	21,18,23,000			
Amount surrendered during the year (31st March 1990)				7,31,90,000
Charged—				
Original	1,34,55,000	1,54,14,000	1,54,27,272	+13,272
Supplementary	19,59,000			
Amount Surrendered during the year (31st March 1990)				7,000
Capital :				
Voted—				
Original	6,41,42,000	8,81,76,000	4,90,60,170	—3,91,15,830
Supplementary	2,40,34,000			
Amount surrendered during the year (31st March 1990)				2,08,94,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 7,31·90 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 9,91·85 lakhs.

(ii) In view of the saving of Rs. 9,91·85 lakhs, supplementary provision of Rs. 21,18·23 lakhs obtained in September 1989 (Rs. 18,79·86 lakhs) and March 1990 (Rs. 2,38·37 lakhs) proved excessive.

(iii) Substantial saving occurred 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.	4,43·71	4,70·33	4,01·92	—68·41
S.	30·82			
R.	—4·20			

Anticipated saving was stated to have been based on actual requirement. Final saving of Rs. 68·41 lakhs was stated to have been based on actual requirement and imposition of economy.

2015—Election

(2) E—105—Charges for conduct of elections to Parliament.

O.	8,00·00	9,99·84	9,83·23	—16·61
S.	2,88·70			
R.	—88·86			

Anticipated saving was attributed to (i) late filling up of posts, (ii) less expenditure and (iii) non-receipt of claims from the Director, Printing, Stationery and Publication, Government Press, Cuttack. Reasons for final saving of Rs. 16·61 lakhs have not been intimated (September 1990).

(3) G—106—Charges for Conduct of Elections to State Legislature.

S.	9,31·05	8,22·85	8,23·13	+0·28
R.	—1,08·20			

Anticipated saving was attributed to (i) non-receipt of claims from the Director, Printing, Stationery and Publication, Orissa, Cuttack and (ii) less expenditure in election.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) V—Lump Provision for Plan Maintenance.			

O,	1,26'00	..	..
R.	—1,26'00	..	..

Entire provision was surrendered. Reasons for anticipated saving have not been stated (September 1990).

2055—Police

State Plan

State Sector

(5) DD—104—Special Police

O.	66'30	41'14	37'17	—3'97
R.	—25'16			

Anticipated saving was mainly attributed to non-sanction and late sanction of the schemes and non-implementation of the schemes during 1989-90. Reasons for final saving of Rs. 3'97 lakhs have not been intimated (September 1990).

(6) EE—109—District Police

O.	3,07'53	2,31'52	2,27'46	—4'06
S.	0'01			
R.	—76'02			

Anticipated saving was mainly attributed to non-sanction and late sanction of the schemes and plan cut of 5 per cent. Reasons for final saving of Rs. 4'06 lakhs have not been intimated (September 1990).

2056—Jails

State Plan

District Sector

(7) NN—101—Jails

O.	18'04	6'85	9'56	+2'71
R.	—11'19			

Anticipated saving was mainly attributed to late receipt of sanction from Government of India and non-creation of new posts. Reasons for final excess of Rs. 2'71 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>District Sector</i>			
(8) QQ—101—Jails			
O.	91·97	9·20	..
R.	—82·77		
			—9·20

Entire provision remained unutilised and unexplained (September 1990). Anticipated saving was attributed to late receipt of Government sanction.

*Centrally Sponsored Plan**District Sector*

(9) SS—101—Jails			
O.	18·04	6·84	6·84
R.	—11·20		
			..

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

2070—Other Administrative Services

(10) BBB—Lump Provision for Plan Maintenance

O.	21·00	21·00	..	—21·00
----	-------	-------	----	--------

Entire provision remained unutilised and unexplained (September 1990).

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

2055—Police*State Plan**State Sector*

(11) X—003—Education

O.	5·12	19·99	19·99	..
S.	0·02			
R.	14·85			

Augmentation of funds was attributed to installation of a new transformer in Police Training School Complex at Purunapani, Rourkela and requirement of funds to meet the expenditure under Pay, Dearness Allowance and House Rent Allowance.

Capital:

Voted—

(i) The department surrendered Rs. 2,08.94 lakhs on 31st March 1990; ultimately the saving worked out to Rs.3,91.16 lakhs.

(ii) In view of the saving of Rs. 3,91.16 lakhs, supplementary provision of Rs.2,40.34 lakhs obtained in September 1989 proved unnecessary. Expenditure did not come even upto the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2216—Capital Outlay on Housing			
<i>State Plan</i>			
<i>District Sector</i>			
(1) 000—800—Other Expenditure			
O.	3,83.76	3,83.76	1,88.38 —1,95.38

Reasons for final saving of Rs. 1,95.38 lakhs have not been intimated (September 1990).

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

4059—Capital Outlay on Public Works

State Plan

District Sector

(2) KKK—800—Other Expenditure

O.	81.81	81.81	95.29 +13.48
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Reasons for final excess of Rs. 13.48 lakhs have not been intimated (September 1990).

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

4059—Capital Outlay on Public Works

4216—Capital Outlay on Housing

4217—Capital Outlay on Urban Development

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	9,55,39,000	11,52,99,000	11,29,17,411	— 23,81,589
Supplementary	1,97,60,000			
Amount surrendered during the year (31st March 1990)				11,54,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Charged—</i>				
<i>Original</i>	87,24,000	1,05,98,000	1,02,62,818	-3,35,182
<i>Supplementary</i>	18,74,000			
<i>Amount surrendered during the year (31st March 1990)</i>				
<i>Capital :</i>				
<i>Voted—</i>				
<i>Original</i>	1,83,68,000	1,83,69,000	1,02,32,900	-81,36,200
<i>Supplementary</i>	1,000			
<i>Amount surrendered during the year (31st March 1990)</i>				
Nil				

Notes and Comments:—**Capital :****Voted—**

There was saving of Rs. 81.36 lakhs in the Grant and

(i) Substantial saving occurred under the following head—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works			
<i>State Plan</i>			
60—Other Buildings			
(1) Z—051—Construction			
O.	1,00.00	81.32	-81.32
R.	-18.68		

Anticipated saving of Rs. 18.68 lakhs was attributed to non-approval of funds during 1989-90. Reasons for final saving of Rs. 81.32 lakhs have not been intimated (September 1990).

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

4216—Capital Outlay on Housing**01—Government Residential Buildings****(2) AA—700—Other Housing**

O.	83.63	1,02.31	1,02.31	..
R.	18.68			

Additional funds were stated to have been provided towards out-right purchase of buildings of Orissa State Housing Board and Bhubaneswar Development Authority constructed at Chandrasekharpur for General Administration Department.

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	1,40,02,96,000	1,43,02,45,000	1,15,08,94,280	—27,93,50,720
Supplementary	2,99,49,000			
	Amount surrendered during the year (31st March 1990)			1,85,28,000
Charged—				
Original	23,12,50,000	23,12,50,000	23,12,50,000	..
	Amount surrendered during the year			Nil
Capital :				
Voted—				
Original	13,35,000	13,35,000	12,25,240	—1,09,760
	Amount surrendered during the year (31st March 1990)			3,49,000

Notes and Comments—

Revenue :

Voted—

(i) The department surrendered Rs. 1,85.28 lakhs on the 31st March 1990; ultimately the saving worked out to Rs. 27,93.51 lakhs.

(ii) In view of the saving of Rs. 27,93.51 lakhs, the supplementary provision of Rs. 2,99.49 lakhs obtained in September 1989 (Rs. 2,59.86 lakhs) and March 1990 (Rs. 39.63 lakhs) proved unnecessary. The expenditure did not come up even to the original provision. Token Provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2029—Land Revenue			
(1) B—(3)—Lump Provision for Plan Maintenance			
O.	1,02.00	1,02.00	..
			—1,02.00

Entire provision remained unspent and unexplained (September 1990)

State Plan

District Sector

(2) D—102—Survey and Settlement Operations.

O.	1,91.68	1,85.69	92.46	— 93.23
S.	0.01			
R.	—6.00			

Reasons for the anticipated saving of Rs. 6.00 lakhs and final saving of Rs. 93.23 lakhs have not been intimated (September 1990).

(3) E—796—Tribal Area Sub-plan

O.	1,81.97	1,21.45	1,21.45	..
R.	—60.52			

Out of the anticipated saving of Rs. 60.52 lakhs, Rs. 54.00 lakhs have been diverted to major head—2506 to clear the arrear wages of J. C. staff and Rs. 6.52 lakhs surrendered due to suspension of settlement operation in Kashipur area due to drought.

Centrally Sponsored Plan

District Sector

(4) F—102—Survey and Settlement Operations.

O.	1,00.00	1,00.01	25.50	—74.51
S.	0.01			

Reasons for final saving of Rs. 74.51 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving--	
			(In lakhs of rupees)	
2235—Social Security and Welfare				
<i>Central Plan</i>				
<i>State Sector</i>				
01—Rehabilitation				
(5) V—202—Other Rehabilitation Schemes				
O.	13,70.02	13,70.02	1,31.62	—12,38.40
Final saving mainly relates to non-utilisation of entire provision under the Unit Land Acquisition Compensation (Rs. 1,38.00 lakhs), Land Development (Rs. 68.50 lakhs), Roads (Rs. 84.00 lakhs), Drinking Water Supply (Rs. 18.25 lakhs), Street Lighting (Rs. 17.00 lakhs), Drainage (Rs. 7.20 lakhs), Aboriculture (Rs. 9.20 lakhs), Housing (Rs. 5,38.00 lakhs), Education (Rs. 88.00 lakhs), Health (Rs. 5.40 lakhs), Animal Husbandry (Rs. 5.30 lakhs), Community Development (Rs. 16.00 lakhs), Transport (Rs. 45.00 lakhs) and Saving under Other Public Institution (Rs. 1,80.27 lakhs), and Miscellaneous (Rs. 11.00 lakhs). Reasons for non-utilisation of entire provision under the above units have not been intimated (September 1990).				
(6) W—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 (September 1990).				
2245—Relief on Account of Natural Calamities				
01—Drought				
(7) Z—103—Special Nutrition				
O.	2,00.00	1,07.28	1,07.28	..
R.	—92.72			
(8) DD—800—Other Expenditure				
O.	4,40.00	3,43.99	3,43.99	..
R.	—96.01			
02—Floods, Cyclones, etc.				
(9) EE—101—Gratuitous Relief				
O.	2,06.00	89.92	89.92	..
R.	—1,16.08			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(10) NN—112—Evacuation of population			
O. 32.00	12.65	12.65	..
R. —19.35			
(11) OO—113—Assistance for Repairs, Re-construction of Houses.			
O. 2,41.00	2,15.49	2,15.49	..
R. —25.51			

Anticipated savings in respect of Sl. Nos. 7, 8, 9, 10 and 11 above have not been intimated (September 1990).

(12) VV—800—Other Expenditure

O. 1,63.00	91.50	94.82	+3.32
R. —71.50			

Anticipated saving was stated to be based on actual requirement. Reasons for final excess of Rs. 3.32 lakhs have not been intimated (September 1990).

2506—Land Reforms

(13) EEE—Lump Provision for Plan Maintenance.

O. 3,50.00	3,50.00	..	—3,50.00
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Entire provision remained unspent and unexplained (September 1990).

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

(14) LLL—200—Other Miscellaneous Compensations and Assignments.

O. 1,26.50	1,07.32	1,01.22	—6.10
R. —19.18			

Anticipated saving was based on the Progress of expenditure, less expenditure etc. Reasons for final saving of Rs. 6.10 lakhs have not been intimated (September 1990).

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

2030—Stamps and Registration

02—Stamps-Non-Judicial

(1) K—102—Expenses on Sale of Stamps

O. 28.30	28.30	61.29	+32.99
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Reasons for final excess of Rs. 32.99 lakhs have not been intimated (September 1990).

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

2245—Relief on Account of Natural Calamities*01—Drought*

(2) Y—102—Drinking Water Supply

O.	1,05.02	1,39.74	1,41.01	+1.27
S.	0.01			
R.	34.71			

Additional funds were stated to have been provided to meet additional requirement for repair and restoration of Public Properties damaged due to heavy rain/flood.

02—Floods, Cyclones etc.

(3) II—106—Repairs and Restoration of damaged roads and bridges.

O.	2,64.00	11,28.67	11,28.65	—0.02
R.	8,64.67			

Augmentation of funds was attributed to meet additional requirement for repair and restoration of Public Properties damaged due to heavy rain and flood.

(4) JJ—107—Repairs and Restoration of damaged Government Office buildings.

O.	1,00.00	1,87.20	1,87.20	..
R.	87.20			

Augmentation of funds was attributed to meet the additional requirement for F. D. R. and C. D. R. works.

(5) KK—108—Repairs and Restoration of damaged Government Residential buildings.

O.	20.00	1,18.91	1,18.91	..
R.	98.91			

Augmentation of funds was attributed to meet the additional requirement for repair and restoration of Public Properties damaged by Cyclone and Flood.

(6) SS—122—Repair and Restoration of damaged Irrigation and Flood Control Works.

O.	2,00.00	11,53.43	11,73.60	+20.17
R.	9,53.43			

Additional funds were provided to meet the requirement for repair and restoration of public properties damaged due to heavy rain and flood. Reasons for final excess of Rs. 20.17 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(7) TT—193—Assistance to Local Bodies and other Non Government Bodies and Institutions.			
O. 2,61.17	9,31.66	9,31.77	+0.11
R. 6,70.49			

Augmentation of funds was provided to meet the additional requirement for repair and restoration of public properties damaged due to heavy rain/flood during 1989.

(v) Zamindari Abolition Fund:—

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

An amount of Rs. 20.00 lakhs was contributed from revenue to the Fund during the year and there was no expenditure during the year. The balance at the credit of the fund on 31st March 1990 remained at Rs. 79.19 lakhs.

An account of the fund is given in Statement No. 16 of the Finance Accounts 1989-90.

(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 Regulation 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the Fund can be expended only on (a) relief of famine in the State. (b) relief to distress caused by serious droughts, floods, fire, cyclone, earthquake or other serious natural calamities in the State and (c) Construction or repair of embankments after serious floods. When the balance in the fund exceeds Rs. 1 crore the excess may be utilised for (1) execution of protective Irrigation Works and other works, if and when required for the prevention of famine in the State.

(2) Other Capital expenditure subject to certain restrictions laid down in the Act, (3) grant of loans to cultivators, (4) Commutation of pensions and (5) grant of loans to institutions/undertakings to advance loans for building fire-proof houses in villages which are often affected by fire.

An expenditure of Rs. 23,12.50 lakhs was debited to the fund in 1989-90. The balance at the credit of the fund on 31st March 1990 was Rs. 1,16.03 lakhs. An account of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1989-90.

Capital:

Voted—

(i) The department surrendered Rs. 3.49 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1.10 lakhs.

(1) Personal Ledger Account:—

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

There was no transaction during the year 1989-90 and the balance on 31st March 1990 remained at Rs. —2.97 lakhs. (a) Certificate of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa).

(a) Minus balance is under Correspondance

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	7,00,40,000	7,85,54,000	7,50,60,521	—34,93,479
Supplementary	85,14,000			
Amount surrendered during the year (31st March 1990)				38,13,000
Capital:				
Voted—				
Original	3,05,000	3,05,000	3,04,600	—400
Amount surrendered during the year				Nil

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 38·13 lakhs on March 1990; ultimately the saving worked out to Rs. 34·93 lakhs.

(ii) In view of the saving of Rs. 34·93 lakhs, Supplementary provision of Rs. 85·14 lakhs obtained in September 1989 (Rs. 40·80 lakhs) and March 1990 (Rs. 44·34 lakhs) proved excessive.

(iii) The expenditure in the grant includes Rs. 46·99 lakhs for administration of Hindu Religious Endowment Act 1951. The expenditure on administration of the Act is initially met from the provision under the grant and is subsequently re-imbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1989-90, Rs. 46·99 lakhs were spent; but Rs. 8·00 lakhs were reimbursed from the Fund.

Out of the total Rs. 3,68·17 lakhs being the expenditure on this account for the period from 1956-57 to 1989-90, an amount of Rs. 1,20·28 lakhs has been reimbursed from the fund during the period 1958-59 to 1989-90. Non-reimbursement of Rs. 2,47·89 lakhs was reported to be due to enactment of various Land Laws affecting the income of the religious institutions from lands cultivated through Bhag tenants.

Major Heads—

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,08,03,29,000	85,90,19,314	—22,27,43,686
Supplementary	14,34,000		
Amount surrendered during the year (31st March 1990)			43,42,73,000
Charged—			
Original	4,50,000	6,74,000	—1,74,501
Supplementary	2,24,000		
Amount surrendered during the year			Nil
Capital :			
Voted—			
Original	17,54,25,000	17,58,00,000	—2,62,65,558
Supplementary	3,75,000		
Amount surrendered during the year (31st March 1990)			2,55,98,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 43,42.73 lakhs on 31st March 1990 ; ultimately the saving worked out to Rs. 22,27.44 lakhs.

(ii) In view of the saving of Rs. 22,27.44 lakhs, Supplementary provision of Rs. 14.34 lakhs obtained in September 1989 (Rs. 14.28 lakhs) and March 1990 (Rs. 0.06 lakh) proved unnecessary. The expenditure did not come up even to the original budget provision.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2047—Other Fiscal Services			
(1) D—103—Promotion of Small Savings			
O. 72.04	59.07	60.45	+1.38
S. 0.01			
R. —12.98			

Surrender of Rs. 12.98 lakhs was stated to be based on actual expenditure, non-drawal of salaries as per revised pay scale 1989 and non-acceptance of some proposals for replacement of S. S. Vehicles of Kalahandi district. Reasons for final excess of Rs. 1.38 lakhs have not been explained (September 1990).

2052—Secretariat-General Services

(2) G—Salaries Lump for Additional Dearness Allowance

O. 41,90.00	0.65	..	—0.65
R. —41,89.35			

Out of the anticipated saving of Rs. 41,89.35 lakhs, Rs. 41,08.43 lakhs was surrendered and Rs. 80.92 lakhs reappropriated. Reasons for surrender were stated to be due to less requirements, vacancies of some Posts of Instructor, economic measures and reasons for reappropriation was due to less requirements under additional dearness allowance.

2075—Miscellaneous General Services

(3) T—103—State Lotteries

O. 1,00.00
R. —1,00.00			

Entire provision was surrendered attributing to non-function of lotteries.

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

(4) X—103—Entertainment Tax

O. 1,60.00	1,37.68	1,37.46	—0.22
R. —22.32			

Anticipated saving was attributed to less requirements on compensation. Reasons for final saving have not been intimated (september 1990).

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

2071—Pension and Other Retirement Benefits.

01—Civil

(5) L—101—Superannuation and Retirement Allowances

O. 24,35.61	24,35.61	38,09.51	+13,73.90
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(6) M—102—Commuted Value of Pensions

O. 6,00.00	6,00.00	6,79.08	+79.08
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Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(7) P—105—Family Pensions			
O.	6,33.31	6,33.31	+5,12.02
(8) S—109—Pensions to Employees of State Aided Educational Institutions.			
O.	1,21.38	1,21.38	+1,02.84

Reasons for final excess of Rs. 20,67.84 lakhs in respect of Sl. No. (5) to (8) above have not been Communicated (September 1990).

Charged—

(i) Savings occurred under the following head:—

2071—Pension and Other Retirement Benefits

01—Civil

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

O.	4.50	4.50	3.00	—1.50
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Reasons for final saving of Rs. 1.50 lakhs have not been intimated (September 1990).

Capital:

Voted—

(i) The department surrendered Rs. 2,55.98 lakhs; ultimately the saving worked out to Rs. 2,62.66 lakhs.

(ii) In view of the saving of Rs. 2,62.66 lakhs, supplementary provision of Rs. 3.75 lakhs obtained in September 1989 proved unnecessary as the expenditure did not come up even upto the original provision.

(iii) Saving occurred under the following heads:—

7610—Loans to Government Servants, etc.

(1) Z—202—Advances for Purchase of Motor Conveyances.

O.	2,96.00	2,63.17	2,58.91	—4.26
R.	—32.83			

The amount surrendered was attributed to strike of Ministerial Staff and economic cut of 5 per cent in over all grant. Reasons for final saving of Rs. 4.26 lakhs have not been communicated (September 1990).

7615—Miscellaneous Loans

(2) DD—200—Miscellaneous Loans

O.	11,27.00	9,05.50	9,05.50	..
R.	—2,21.50			

Anticipated saving was attributed to less requirement of loans by State Undertakings.

Major Heads—

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	11,19,34,000	11,90,69,000	11,56,61,492	—34,07,508
Supplementary	71,35,000			
Amount surrendered during the year (31st March 1990)				60,74,000
Charged—				
Supplementary	38,000	38,000	38,000	..
Amount surrendered during the year				Nil

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Capital:				
Voted—				
Original	4,94,11,000	5,06,47,000	5,34,48,605	+28,01,605
Supplementary	12,36,000			
Amount surrendered during the year (31st March 1990)				23,50,000

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 60.74 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 34.08 lakhs.

(ii) In view of the saving of Rs. 34.08 lakhs, supplementary provision of Rs. 71.35 lakhs obtained in September 1990 (Rs. 42.07 lakhs) and March 1990 (Rs. 29.28 lakhs) proved excessive.

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

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

2058—Stationery and Printing

G—4—Lump Provision for Plan Maintenance

O.	10.00
R.	—10.00			

The department surrendered the entire provision on 31st March 1990 without assigning any reason.

Capital:

Voted—

The department surrendered Rs. 23.50 lakhs on 31st March 1990; ultimately the excess worked out to Rs. 28.02 lakhs, which requires regularisation.

Major Heads—

- 2052—Secretariat-General Services
- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2210—Medical and Public Health
- 2211—Family Welfare
- 2216—Housing
- 2217—Urban Development
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2230—Labour and Employment
- 2403—Animal Husbandry
- 2405—Fisheries
- 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
- 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
- 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
- 7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	87,93,91,000	90,72,75,000	1,17,42,63,282	+26,69,88,282
Supplementary	2,78,84,000			
Amount surrendered during the year (31st March 1990)				1,73,85,000
Charged—				
Original	34,61,000	34,68,000	33,77,747	—90,253
Supplementary	7,000			
Amount surrendered during the year (31st March 1990)				87,000
Capital :				
Voted—				
Original	70,14,43,000	93,29,19,000	79,41,09,623	—13,88,09,377
Supplementary	23,14,76,000			
Amount surrendered during the year (31st March 1990)				13,32,35,000
Charged—				
Original	3,00,000	17,39,000	15,18,730	—2,20,270
Supplementary	14,39,000			
Amount surrendered during the year (31st March 1990)				2,20,000

Notes and Comments:—

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 26,69.88 lakhs. The excess requires regularisation.

(ii) In view of the excess of Rs. 26,69.88 lakhs, supplementary provision of Rs. 2,78.84 lakhs obtained in September 1989 (Rs. 1,48.37 lakhs) and March 1990 (Rs. 1,30.47 lakhs) proved insufficient and surrender of Rs. 1,73.85 lakhs on 31st March 1990 was unrealistic.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2059—Public Works			
80—General			
(1) D—052—Machinery and Equipment			
O.	—2,22.59	—1,63.54	+70.27
S.	0.01		
R.	—11.23		
		—2,33.81	

Anticipated saving was attributed mainly to actual expenditure and economy measure in non-plan expenditure. Reasons for final excess of Rs. 70.27 lakhs have not been communicated (September 1990).

(2) F—799—Suspense

O.	32,00.00	32,00.00	58,86.47	+26,86.47
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3054—Roads and Bridges

01—National Highways

(3) MM—799—Suspense

O.	6,00.00	6,00.00	9,36.79	+3,36.79
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Reasons for final excess of Rs. 30,23.26 lakhs in respect of Sl. Nos. (2) and (3) above have not been intimated (September 1990).

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

2052—Secretariat—General Services

(4) A—090—Secretariat

O.	79.85	78.18	76.18	—2.00
S.	7.79			
R.	—9.46			

Anticipated saving was attributed mainly due to non-filling of the vacant posts and non-fixation of pay in the revised scale of Pay. Reasons for final saving of Rs. 2.00 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2059—Public Works			
<i>80—General</i>			
(5) C—001—Direction and Administration			
O.	6,29.27	5,93.07	—2,34.15
S.	2,27.68		
R.	—29.73		
	8,27.22		

Anticipated saving was attributed mainly due to (i) economy measure in Non-Plan expenditure (ii) non-fixation of pay in the revised scale of pay and (iii) as per actual expenditure. Reasons for final saving of Rs. 2,34.15 lakhs have not been communicated (September 1990).

*Central Plan**80—General*

(6) M—102—Maintenance and Repair

O.	6.50
S.	3.86		
R.	—10.36		

Anticipated saving was attributed mainly due to want of Central assistance and Administrative approval.

2210—Medical and Public Health*Central Plan**01—Urban Health Services*

(7) U—(A) 110—Hospital and Dispensaries

..	—6.65	—6.65
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Reasons for incurring expenditure without provision have not been intimated (September 1990).

(v) Expenditure in the grant includes Rs. 68,23.26 lakhs accounted for under the head "Suspense". The nature and scope of transaction under the head "Suspense" and the accounting procedure followed for the transaction have been explained in note (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 the opening and closing balances for 1989-90 is given below:—

Major Head and Sub-head of Suspense	Opening balance on 1st April 1989 (Debit + Credit —)	Debits	Credits	Closing Balance on 31st March 1990 (Debit + Credit —)
(In lakhs of rupees)				
2059—Public Works				
Purchase	—22,67.56	..	..	—22,67.56
Stock	21,33.33	47,79.51	51,05.71	18,07.13
Miscellaneous Works Advances	14,97.59	11,06.96	6,31.86	19,72.69
Workshop Suspense	40.38	..	..	40.38
Total	14,03.74	58,86.47	57,37.57	15,52.64

Major head and Sub-head of Suspense	Opening balance on 1st April 1989 (Debit + Credit —)	Debits	Credits	Closing balance on 31st March 1990 (Debit + Credit —)
	(In lakhs of rupees)			
3054—Roads and Bridges				
Purchases	—4,69.74	..	..	—4,69.74
Stock	—1,79.82	8,89.69	9,02.84	—1,92.97
Miscellaneous Works Advances	2,13.16	47.10	41.24	2,19.02
Total	—4,36.40	9,36.79	9,44.08	—4,43.69
Grand Total	9,67.34	68,23.26	66,81.65	11,08.95

(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 as 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 1989-90 no amount was credited to the fund and no expenditure was incurred.

The balance at the credit of the Fund on 31st March 1990 was Rs. 30.20 lakhs. An account of the fund for 1989-90 is given in Statement No. 16 of the Finance Accounts 1989-90.

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 1989-90 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)					
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
1989-90	1,19,18.79	37,87.15	7,44.03	31.77	6.24

(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 net charges on establishment of Public Works are calculated by deducting notionally eleven per cent for establishment and four per cent for tools and plant for works done for other departments of the Government and Local Bodies, etc. This net amount is distributed *pro rata* among "2059—Public Works", "2216—Housing" and "3054—Roads and Bridges" in proportion to works expenditure recorded under these Major Heads.

Capital:

Voted—

(i) The department surrendered Rs. 13,32.35 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 13,88.09 lakhs.

(ii) In view of the saving of Rs. 13,88.09 lakhs, Supplementary provision of Rs. 23,14.76 lakhs obtained in September 1989 (Rs. 19,90.94 lakhs) and in March 1990 (Rs. 3,23.82 lakhs) Proved excessive and surrender of Rs. 13,32.35 lakhs on 31st March 1990 was inadequate.

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

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

4059—Capital Outlay on Public works

State Plan

State Sector

60—Other Buildings

(8) VV—051—Construction

O.	1,75.98	1,63.15	1,52.79	-10.36
S.	51.30			
R.	-64.13			

Supplementary Provision of Rs. 51.30 lakhs obtained in September 1989 proved unnecessary as the expenditure was much less than the original provision. Anticipated saving was attributed mainly to plan ceiling and non-availability of Central Share. Reasons for final saving of Rs.10.36 lakhs have not been communicated (September 1990).

Centrally Sponsored Plan

State Sector

60—Other Buildings

(9) YY—051—Construction

O.	60.27	29.92	30.01	+0.09
S.	29.92			
R.	-60.27			

Anticipated saving was attributed mainly to reduction in Plan Outlay.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
4202—Capital Outlay on Education, Sports, Art and Culture.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—General Education</i>			
(10) ZZ—203 —University and Higher Education.			
O.	58·69	39·55	40·29
R.	—19·14		
			+0·74

Out of the anticipated saving of Rs. 19·14 lakhs, Rs. 15·14 lakhs was surrendered without assigning any reasons and Rs. 4·00 lakhs was surrendered through reappropriation due to wrong head of provision.

Central Plan

State Sector

01—General Education

(11) JJJ—796—Tribal Area Sub-Plan

O.	1,31·73	..	..
R.	—1,31·73		
			..

The entire amount was diverted to Demand No. 10 without assigning any reason.

District Sector

01—General Education

(12) KKK—202—Secondary Education

O.	88·95	31·00	29·28
S.	1,11·04		
R.	—1,68·99		
			—1·72

Anticipated saving was attributed to want of Central assistance and Administrative approval. Reasons for final saving of Rs. 1·72 lakhs have not been explained (September 1990).

(13) LLL—796—Tribal Area Sub-plan

O.	86·31	..	..
S.	35·15		
R.	—1,21·46		
			..

Out of the anticipated saving of Rs. 1 21.46 lakhs, Rs. 34.21 lakhs was diverted to Demand No. 10 without assigning any reason and Rs. 87.25 lakhs was surrendered due to want of Central assistance and administrative approval.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4211—Capital Outlay on Family Welfare			
<i>Central Plan</i>			
<i>State Sector</i>			
(14) XXX—800—Other Expenditure			
O. 23.25
R. —23.25			
<i>District Sector</i>			
(15) YYY—101—Rural Family Welfare Services			
O. 17.71	..	0.03	+0.03
R. —17.71			

Entire Provision was surrendered in respect of Sl. No. (14) and (15) above attributing to want of Central allocation.

4216—Capital Outlay on Housing

State Plan

01—Government Residential building

(16) BBBB—106—General Pool Accommodation.

O. 7,33.46	6,61.80	6,50.38	—11.42
S. 48.77			
R. —1,20.43			

Anticipated saving was attributed mainly due to reduction in plan expenditure. Reasons for final saving of Rs. 11.42 lakhs have not been communicated (September 1990).

(17) DDDD—800—Other Expenditure

O. 2,43.62	1,96.12	1,83.21	—12.91
R. —47.50			

Anticipated saving was based on actual expenditure. Reasons for final saving of Rs. 12.91 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4415—Capital Outlay on Agricultural Research and Education.			
<i>State Plan</i>			
<i>State Sector</i>			
01—Crop Husbandry			
(21) PPPP—277—Education			
O.	41·62	43·49	41·79
S.	31·65		
R.	—29·78			—1·70

Anticipated saving was attributed mainly to accounting adjustment and to take up the construction work of non-residential buildings of Agriculture Department under DANIDA Project. Reasons for final saving of Rs. 1·70 lakhs have not been intimated (September 1990).

5054—Capital Outlay on Roads and Bridges

State Plan

State Sector

 04—District and Other Roads

 (22) AAAAA—800—Other Expenditure

O.	11,98·82	19,07·02	19,21·41	+14·39
S.	11,79·15			
R.	—4,70·95			

Anticipated saving was attributed to non-receipt of administrative approval. Reasons for final excess of Rs. 14·39 lakhs have not been explained (September 1990).

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

5054—Capital Outlay on Roads and Bridges

State Plan

State Sector

 03—State Highways

 (23) WWWW—101—Bridges

O.	4,32·90	4,90·16	4,90·17	+0·01
S.	0·02			
R.	57·24			

Additional funds were stated to have been provided for good progress of work.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(24) XXXX—337—Road Works			
O.	71·20	1,75·31	1,75·31
S.	5·51		
R.	98·60		

Additional funds were stated to have been provided to meet the actual requirement.

04—District and other Roads

(25) ZZZZ—796—Tribal Area Sub-plan

O.	3,25·10	4,14·50	4,15·10	+0·60
S.	17·03			
R.	72·37			

Augmentation of funds was attributed to revised work programme.

(v) A summary of transactions accounted for under each unit of "Suspense" together with the opening and closing balance for 1989-90 is given below:—

Major Head and Sub-head of Suspense	Opening balance on 1st April 1989 (Debit + Credit —)	Debits	Credits	Closing balance on 31st March 1990 (Debit + Credit —)
(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
Total	—19·95	..	..	—19·95
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
Total	—10·80	..	..	—10·80

(a) Minus balance is under reconciliation

Major Heads—

2011—Parliament/State/Union Territory Legislatures

2071—Pensions and other Retirement Benefits

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original	1,60,54,000 } 1,67,66,000	1,61,92,527	—5,73,473
Supplementary				7,12,000 }
Amount surrendered during the year (31st March 1990).			5,24,000
Charged—			
Original	2,33,000 } 2,39,000	2,05,988	—33,012
Supplementary				6,000 }
Amount surrendered during the year (31st March 1990).			33,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 5.24 lakhs on 31st March 1990; ultimately the savings worked out to Rs. 5.73 lakhs.

(ii) In view of the savings of Rs. 5.73 lakhs, supplementary provision of Rs. 7.12 lakhs obtained in September 1989 (Rs. 4.22 lakhs) and March 1990 (Rs. 2.90 lakhs) proved excessive.

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

Major Heads—

2408—Food, Storage and Warehousing

2435—Other Agricultural Programmes

3451—Secretariat-Economic Services

3456—Civil Supplies

3475—Other General Economic Services

4408—Capital Outlay on Food, Storage and Warehousing

6408—Loans for Food, Storage and Warehousing

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess— Saving— Rs.
Revenue:				
Voted—				
Original	8,75,74,000	13,73,11,000	13,63,16,073	-9,94,927
Supplementary	4,97,37,000			
Amount surrendered during the year (31st March 1990)				6,34,000
Capital:				
Voted—				
Original	12,20,000	31,09,000	28,11,374	-2,97,626
Supplementary	18,89,000			
Amount surrendered during the year (31st March 1990)				1,93,000
Charged—				
Supplementary	20,000	20,000	18,353	-1,647
Amount Surrendered during the year (31st March 1990)				2,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 6.34 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 9.95 lakhs.

Capital :

Voted—

(i) The department surrendered Rs. 1.93 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 2.98 lakhs.

Personal Ledger Accounts—

The expenditure under the grant includes Rs. 15.58 lakhs under the head "Suspense" (Personal Deposit) debit. The Personal Ledger Accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of Rice and Paddy, Mustard Oil, Cloth and Scrap Iron and other materials.

The transactions in these accounts during 1989-90 are summarised below—

Scheme	Balance on 1st April 1989	Credit during the year	Debit during the year	Balance on 31st March 1990
(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 (September 1990).

Scheme	Balance on 1st April 1989	Credit during the year	Debit during the year	Balance on 31st March 1990
(b) Trading in Scrap Iron and Other materials	19.42	..	..	19.42
There was no transaction from 1974-75 onwards. Government decided (August 1979) to close the inoperative Personal Ledger Account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (September 1990).				
(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 (September 1990).				
(d) Purchase of rice under Grain Purchase Scheme	27,24.91	1.62	15.40	27,38.69
(e) Purchase of Cloths	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 (September 1990).				

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

Major Heads—

2202—General Education

2204—Sports and Youth Services

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

2230—Labour and Employment

2235—Social Security and Welfare

2251—Secretariat-Social Services

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

4216—Capital Outlay on Housing

6202—Loans for Education, Sports, Art and Culture

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	4,25,21,60,000	4,02,39,11,758	—1,02,44,80,242
Supplementary	79,62,32,000		
Amount surrendered during the Year (31st March 1990).				25,86,74,000
Charged—			
Original	2,50,000	3,62,430	—2,06,570
Supplementary	3,19,000		
Amount surrendered during the year				Nil
	5,04,83,92,000		
	5,69,000		

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original	16,11,53,000	18,73,60,000	18,06,43,820
Supplementary	2,62,07,000		
Amount surrendered during the year (31st March 1990).			35,05,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 25,86.74 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1,02,44.80 lakhs.

(ii) In view of the saving of Rs. 1,02,44.80 lakhs, supplementary provision of Rs. 79,62.32 lakhs obtained in September 1989 (Rs. 35,97.61 lakhs) and March 1990 (Rs. 43,64.71 lakhs) proved unnecessary. The expenditure worked out to less than the original provision.

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

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

2202—General Education**01—Elementary Education****(1) B—101—Government Primary Schools**

O.	5,47.90	83,50.07	78,83.43	—4,66.64
S.	6,43.69			
R.	71,58.48			

Augmentation of funds were stated to have been made to meet enhanced Pay, D. A. and Other Charges of Primary School Teachers. Though additional funds were provided under pay, savings occurred under pay only. Reasons for excess provision of funds under pay need explanation.

(2) C—102—Assistance to Non-Government Primary Schools

O.	63,06.70	49,06.13	47,99.04	—1,07.09
S.	4,79.34			
R.	—18,79.91			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(3) D—103—Assistance to Local Bodies for Primary Education			
O.	1,04,27.36	59,10.81	—1,16.44
S.	11,43.24		
R.	—55,43.35		
	60,27.25		

Reappropriations in respect of the Sl. Nos. (2) and (3) were attributed to excess provision of funds under the grant. Reasons for final saving of Rs. 1,07.09 lakhs and Rs. 1,16.44 lakhs have not been intimated (September 1990).

02—Secondary Education

(4) L—105—Teacher's Training			
O.	2,26.81	2,24.67	1,93.98
S.	17.12		
R.	—19.26		
			—30.69

Reappropriation of funds was mainly due to stipend and was attributed to non-admission of training students. Reasons for final saving of Rs. 30.69 lakhs under salaries have not been explained (September 1990).

03—University and Higher Education

(5) S—103—Government Colleges and Institutes.			
O.	17,31.25	28,50.45	21,12.47
S.	11,35.94		
R.	—16.74		
			—7,37.98

Reappropriation of funds was attributed to (i) observance of economy (ii) non-receipt of fair certificate and (iii) non-fixation of pay in the U. G. C. revised scale. Reasons for final saving of Rs. 7,37.98 lakhs have not been explained (September 1990).

80—General

(6) CC—Lump Provision for Plan Maintenance			
O.	30,70.00	30,70.00	—30,70.00

Reasons for lump provision and non utilisation of the same have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>State Plan</i>			
<i>State Sector</i>			
<i>03—University and Higher Education</i>			
<i>(7) KK—103—Government Colleges and Institutes.</i>			
O.	3,35.75	5,56.89	2,33.54
S.	2,33.47		
R.	—12.33		
			—3,23.35

Surrender of funds was attributed to (1) less requirement (2) late sanction of funds by Government (3) non-filling up of 3 posts of professor and 1 post of Lecturer in the College of "Accountancy and Management Studies" and (4) late implementation of the scheme in the College of Accountancy and Management Studies. Reasons for final saving of Rs. 3,23.35 lakhs, less requirement of funds and name of the scheme implemented late have not been intimated (September 1990).

(8) PP—796—Tribal Area Sub-plan

O.	2,39.40	3,77.61	2,13.92
S.	1,38.21		
			—1,63.69

Reasons for final saving of Rs. 1,63.69 lakhs under the head "salaries" have not been intimated (September 1990).

05—Language Development

(9) TT-103-Sanskrit Education

O.	33.46	35.01	19.71
S.	2.07		
R.	—0.52		
			—15.30

Reappropriation was attributed to late appointment of staff. Reasons for savings of entire amount of Rs. 2.49 lakhs provided under Government Colleges and Toals and Rs. 12.81 lakhs under grants to non-Government colleges and Toals remained unexplained (September 1990).

80—General

(10) WW-003—Training

O.	34.31	28.63	18.87
S.	2.79		
R.	—8.47		
			—9.76

Surrender of Rs. 8.47 lakhs was attributed to less requirement. Reasons for less requirement, expenditure of Rs. 5.50 lakhs without any budget provision under equipment and saving of entire provision of Rs. 16.05 lakhs to meet state share of expenditure in Centrally Sponsored Plan Scheme have not been explained (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>District Sector</i>			
<i>01—Elementary Education</i>			
(11) ZZ—102—Assistance to Non-Government Primary Schools.			
O. 5,34.03	} 4,94.04	4,70.67	—23.37
R. —39.99			
Surrender was attributed to late opening of new Primary Schools and M.E. Schools and late appointment of Teachers. Reasons for final saving of Rs. 23.37 lakhs have not been intimated (September 1990).			
(12) AAA—103—Assistance to Local Bodies for Primary Education.			
O. 7,16.60	} 6,03.65	6,06.92	+3.27
R. —1,12.95			
Surrender was attributed to non-sanction of funds by the Government.			
(13) BBB—104—Inspection			
O. 12.16	} 6.45	6.38	—0.07
S. 14.56			
R. —20.27			
Surrender was attributed to late opening of the Office of the Director of Inspection of Schools, and non-filling of the posts of Senior Clerk.			
(14) CCC—105—Non-formal Education			
O. 1,38.40	} 78.44	0.60	—77.84
R. —57.96			
Surrender of funds was attributed to (1) non-appointment of staff and (2) non-sanction of funds by the Government. Reasons for final saving of Rs. 77.84 lakhs have not been intimated (September 1990).			
(15) DDD—796—Tribal Area Sub-plan			
O. 7,44.59	} 6,16.31	5,40.58	—75.73
S. 9.04			
R. —1,37.32			

Surrender of funds was attributed to (1) non-sanction of funds by Government (2) late opening of Inspection Offices (3) non-sanction of posts of Senior Clerk and (4) non-appointment of staff. Reasons for final savings of Rs. 75.73 lakhs, have not been explained (September 1990).

	Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>02—Secondary Education</i>				
(16) EEE—101—Inspection				
	O.	32.93	8.56	—24.19
	R.	—0.18		
		32.75		

Reappropriation was attributed to less expenditure in Motor Vehicles. Of the final saving of Rs. 24.19 lakhs, Rs. 18.45 lakhs relates to State Share of expenditure in Centrally Sponsored Plan Scheme and the rest remained unexplained (September 1990).

(17) GGG—109—Government Secondary Schools				
	O.	1,02.23	50.88	—49.49
	R.	—1.86		
		1,00.37		

Out of Rs. 39.70 lakhs provided under State Share of expenditure under Centrally Sponsored Plan Scheme, Rs. 1.86 lakhs was reappropriated without giving any specific reasons and balance of Rs. 37.84 lakhs remained unutilised and unexplained. Reasons for balance final saving of Rs. 11.65 lakhs have not been explained (September 1990).

(18) III—796—Tribal Area Sub-plan				
	O.	5,52.62	5,00.82	—91.80
	S.	40.00		
		5,92.62		

Reasons for final saving of Rs. 91.80 lakhs have not been intimated (September 1990).

04—Adult Education

(19) KKK—103—Rural functional Literacy Programmes				
	O.	1,45.96	1,01.09	—26.98
	R.	—17.89		
		1,28.07		

Rs. 17.89 lakhs was reappropriated attributing to less requirement. Reasons for less requirement and final saving of Rs. 26.98 lakhs have not been intimated (September 1990).

(20) LLL—200—Other Adult Education Programmes				
	S.	0.01	..	—17.90
	R.	17.89		
		17.90		

Additional funds were provided due to introduction of new scheme "Janasikshanilayam". Entire amount remained unutilised and unexplained (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(21) MMM—796—Tribal Area Sub-plan			
O. 46.05	46.06	14.43	—31.63
S. 0.01			
R. —			

Final saving of Rs. 31.63 lakhs was mainly attributed to non-utilisation of funds under district establishment (T. A., Office Expenses), Rural Functional Literacy Programme (Office Expenses) and (Janasikhshanilayam).

Central Plan

State Sector

03—University and Higher Education

(22) UUU—107—Scholarships

O. 25.60	35.89	18.61	—17.28
S. 17.28			
R. —6.99			

Surrender of Rs. 6.99 lakhs under National Scholarship was attributed to less requirement. Reasons for final saving of Rs. 17.28 lakhs have not been intimated (September 1990).

80—General

(23) ZZZ—003—Training

O. 2,82.99	3,01.50	79.03	—2,22.47
S. 0.05			
R. 18.46			

Additional funds were provided under equipments as per Government of India's sanction. Reasons for final saving of Rs. 2,22.47 lakhs have not been intimated (September 1990).

(24) AAAA—796—Tribal Area Sub-plan

O. 55.01	55.02	28.18	—26.84
S. 0.01			

Final saving of Rs. 26.84 lakhs pertains to the units travel expenses (Rs. 0.30 lakh), leave travel concession (Rs. 0.15 lakh), other contingencies (Rs. 3.36 lakhs), other charges (Rs. 2.38 lakhs) and pay (Rs. 15.35 lakhs), dearness allowance (Rs. 5.34 lakhs) of District Institute of Education and Training. Reasons for the same have not been intimated (September 1990).

District Sector

01—Elementary Education

(25) BBBB—102—Assistance to Non-Government Primary Schools.

O. 9,23.48	8,27.78	8,16.67	—11.11
S. 6,00.83			
R. —6,96.53			

Anticipated saving was attributed to non-sanction of funds by the Government of India. Reasons for the final saving of Rs. 11.11 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(26) CCCC-103—Assistance to Local Bodies for Primary Education.			
O. 5,11.94	4,45.92	4,44.90	— 1.02
S. 11.22			
R. — 77.24			
(27) DDDD-796—Tribal Area Sub-plan			
O. 11,74.78	6,15.77	5,54.47	— 61.30
S. 3,19.63			
R. — 8,78.64			
Anticipated saving in respect of the above two Sl. Nos. (26) and (27) was attributed to non-sanction of funds by the Government of India. Reasons for the final saving of Rs. 1.02 lakhs and Rs. 61.30 lakhs have not been intimated (September 1990).			
<i>02—Secondary Education</i>			
(28) EEEE-107—Scholarship			
O. 13.60	13.60	..	— 13.60
Entire provision remained unspent and unexplained (September 1990).			
(29) FFFF-109—Government Secondary Schools.			
O. 4,37.20	4,19.18	1,50.06	— 2,89.12
S. 0.44			
R. — 18.46			
Reappropriation of Rs. 18.46 lakhs consists of surrender of Rs. 57.02 lakhs from equipment and providing additional funds under purchase of books, in order to implement Government of India sanction. Reasons for final saving of Rs. 2,36.49 lakhs under the unit equipment in addition to reappropriation of Rs. 57.02 lakhs have not been explained. Other final savings mainly relate to non-utilisation of entire provision under the head materials (Rs. 13.00 lakhs) and other equipments (Rs. 6.00 lakhs) and the same have not been explained (September 1990).			
(30) HHHH-796—Tribal Area Sub-plan			
O. 1,45.06	1,61.96	1,03.74	— 58.22
S. 16.90			
<i>04—Adult Education</i>			
(31) IIII-001—Direction and Administration.			
O. 13.28	13.28	2.11	— 11.17
(32) JJJJ-103—Rural functional Literacy Programme.			
O. 1,72.55	2,04.96	1,00.52	— 1,04.44
S. 32.41			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(33) LLLL—796—Tribal Area Sub-plan			
O. 1,37.56	1,61.12	87.03	—74.09
S. 23.56			
Reasons for final savings in respect of the Sl. Nos. (30) (31) (32) and (33) of Rs. 58.22 lakhs, Rs. 11.17 lakhs, Rs. 1,04.44 lakhs and Rs. 74.09 lakhs respectively have not been intimated (September 1990).			

*Centrally Sponsored Plan**State Sector**80—General*

(34) 0000—003—Training

O. 13.53	22.89	15.59	—7.30
S. 26.04			
R. —16.68			

Specific reasons for anticipated saving of Rs. 16.68 lakhs and final saving of Rs. 7.30 lakhs have not been intimated (September 1990).

*District Sector**01—Elementary Education*

(35) PPPP—102—Assistance to non-Government Primary Schools.

O. 18.00	18.00	..	—18.00
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Entire provision remained unspent and unexplained (September 1990).

(36) QQQQ—105—Non-formal Education

O. 2,04.60	1,19.44	1,38.08	+18.64
R. —85.16			

Anticipated savings were attributed to non-appointment of staff in the Project Offices and non-sanction of funds by the Government of India. Reasons for final excess of Rs. 18.64 lakhs have not been intimated (September 1990).

02—Secondary Education

(37) TTTT—109—Government Secondary Schools.

O. 8,73.27	9,48.61	28.80	—9,19.81
S. 75.34			

(38) UUUU—796—Tribal Area Sub-plan

O. 2,56.13	2,78.11	16.86	—2,61.25
S. 21.98			

Reasons for final saving in respect of the above two Sl. Nos. (37) and (38) of Rs. 9,19.81 lakhs and Rs. 2,61.25 lakhs respectively have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare			
02— <i>Social Welfare</i>			
<i>Central Plan</i>			
<i>State Sector</i>			
(39) IIIII—001—Direction and Administration			
O.	7.34	13.79	—13.37
S.	19.90		
R.	—0.08		

Anticipated saving was attributed to non receipt of central assistance. Reasons for final saving of Rs. 13.37 lakhs have not been explained (September 1990).

2251—Secretariat—Social Services

(40) KKKKK—090—Secretariat

O.	1,29.93	1,22.04	1,19.99	—2.05
S	8.43			
R.	—16.32			

Anticipated saving was attributed to non filling up of posts. Reasons for final saving of Rs. 2.05 lakhs have not been intimated (September 1990).

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

2202—General Education

04—*Adult Education*

(41) W—103—Rural Functional Literacy Programmes.

O.	5.74	5.74	29.80	+24.06
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Out of the final excess, Rs. 10.46 lakhs and Rs. 2.95 lakhs was spent on materials and other charges without any budget provision and the balance excess relates to office expenses. Reasons for incurring excess expenditure in excess of the budget provision needs explanation.

Central Plan

District Sector

04—*Adult Education*

(42) KKKK—200—Other Adult Education Programmes.

O.	71.00	71.00	88.76	+17.76
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Reasons for final excess of Rs. 17.76 lakhs mainly spent on Janasikshsanilayam have not been explained (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(43) RRRR—796—Tribal Area Sub-plan			
O. 1,37.40	85.50	1,77.37	+91.87
R. —51.90			

Anticipated saving was attributed to non-appointment of staff and non-sanction of funds by Government of India. Reasons for final excess of Rs. 91.87 lakhs have not been intimated (September 1990).

Charged—

2202—General Education

80—General

(44) BB—800—Other Expenditure

O.	2.50	2.50	0.44	—2.06
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Reasons for final savings have not been intimated (September 1990).

Capital :

Voted—

(i) The department surrendered Rs. 35.05 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 67.16 lakhs.

(ii) In view of the saving of Rs. 67.16 lakhs, supplementary provision of Rs. 2,62.07 lakhs obtained in September 1989 was excessive.

6202—Loans for Education, Sports, Art and Culture.

01—General Education

(45) VVVV—203—University and Higher Education.

O.	80.03	44.98	44.95	—0.03
R.	—35.05			

Anticipated saving was attributed to non-receipt of bonds and progress reports in time.

(v) Orissa Loan Stipend Fund:—The expenditure in the grant includes Rs. 39.98 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government's contribution, Private donation and the recoveries from the stipendaries. Advances granted to the stipendaries are initially debited to "6202—Loans for Education, Sports, Art and Culture". At the end of the year the amount is deducted from "6202"—and debited to Orissa Loan Stipend Fund. The total loan advanced to the stipendaries from the fund during the year was Rs. 40.01 lakhs. The balance at the credit of the fund on 31st March 1990 was Rs. 1,67.01 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1989-90.

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	66,70,42,000	70,58,81,000	60,51,65,911	-10,07,15,089
Supplementary	3,88,39,000			
Amount surrendered during the year (31st March 1990)				12,01,87,000
Capital :				
Voted—				
Original	2,45,66,000	2,45,66,000	2,09,09,075	-36,56,925
Amount surrendered during the year (31st March 1990)				36,06,000

Notes and comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 12,01.87 lakhs on 31st March 1990, ultimately the saving worked out to Rs. 10,07.15 lakhs.

(ii) In view of the saving of Rs. 10,07.15 lakhs, supplementary provision of Rs. 3,88.39 lakhs obtained in September 1989 (Rs. 2,43.83 lakhs) and March 1990 (Rs.1,44.56 lakhs) proved unnecessary.

(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.			
<i>80—General</i>			
(1) I—Lump Provision for Plan Maintenance.			
O.	5,48.00	}	
R.	-5,48.00		
Entire provision was stated to have been surrendered due to non implementation of the scheme.			
<i>State Plan</i>			
<i>District Sector</i>			
<i>02—Welfare of Scheduled Tribes</i>			
(2) V—794—Special Central Assistance for Tribal Sub-plan.			
O.	16,41.61	}	+ 0.06
S.	55.01		
R.	-4,27.83		
		12,68.79	12,68.85
Anticipated saving was attributed to (i) less receipt of funds from the Government of India (ii) non-receipt of proposal (iii) vacant posts under B. C. and (iv) reduction of Boards.			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(3) W—793—Special Central Assistance for Scheduled Castes Component Plan			
O.	5,00.00	}	+ 0.01
R.	-1,59.37		
		3,40.63	3,40.64
<i>District Sector</i>			
<i>02—Welfare of Scheduled Castes</i>			
(4) Z—793—Special Central Assistance for Scheduled Castes Component Plan			
O.	50.00	}	..
R.	-50.00		
Surrender of funds in respect of Sl. No. (3) and (4) above was attributed to non-release of funds by the Government of India.			
(iv) The above savings are partly counter balanced by excess under the following head:—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
<i>80—General</i>			
(5) G—001—Direction and Administration			
O. 1,72.26	1,84.01	2,53.80	+69.79
S. 12.35			
R. —0.60			

Anticipated saving was attributed to (i) reduction of boarders strength (ii) less claim by estimating officers and (iii) 5 per cent economy cut under non salaries expenditure. Reasons for final excess of Rs. 69.79 lakhs have not been intimated (September 1990).

Capital :

Voted—

(i) The department surrendered Rs. 36.06 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 36.57 lakhs.

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

4216—Capital Outlay on Housing

State Plan

State Sector

01—Government Residential Buildings

(1) JJ—700—Other Housing

O. 1,27.45	1,00.90	1,00.55	—0.35
R. —26.55			

Anticipated saving was attributed to less release of grant by Government of India. Reasons for final saving of Rs. 0.35 lakh have not been received (September 1990).

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

Major Heads—

2210—Medical and Public Health

2211—Family Welfare

2251—Secretariat-Social Services

3606—Aid Materials and Equipment

4210—Capital Outlay on Medical and Public Health

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:				
Voted—				
Original	1,49,36,76,000	1,58,38,47,000	1,22,64,07,764	—35,74,39,236
Supplementary	9,01,71,000			
Amount surrendered during the year (31st March 1990)				23,71,71,000
Charged—				
Original	50,000	4,50,000	49,800	—4,00,200
Supplementary	4,00,000			
Amount surrendered during the year (31st March 1990)				36,000
Capital:				
Voted—				
Original	2,08,00,000	2,08,00,000	78,25,750	—1,29,74,250
Amount surrendered during the year (31st March 1990)				1,29,74,000

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

(i) The department surrendered Rs. 23,71.71 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 35,74.39 lakhs.

(ii) In view of the saving of Rs. 35,74.39 lakhs, supplementary provision of Rs. 9,01.71 lakhs obtained in September 1989 (Rs. 2,42.10 lakhs) and in March 1990 (Rs. 6,59.61 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

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

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

2210—Medical and Public Health**03—Rural Health Services—Allopathy****(1) K—101—Health Sub-Centres**

O.	2,15.70	1,98.26	1,92.26	—6.00
S.	16.68			
R.	—34.12			

Anticipated saving was mainly attributed to less requirement. Reasons for less requirement and final saving of Rs. 6.00 lakhs have not been intimated (September 1990).

(2) O—800—Other Expenditure

O.	90.85	46.42	46.51	+0.09
S.	1.93			
R.	—46.16			

Anticipated saving was mainly attributed to less requirement and vacancy in post.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>04—Rural Health Services— Other Systems of Medicine,</i>			
<i>(3) T—105—Allopathy</i>			
O.	5,21.17	5,65.31	5,65.30
S.	2,07.43		
R.	—1,63.29		
			—0.01

Anticipated saving was mainly attributed to (i) Non-drawal of arrears; (ii) imposition of economy measures; (iii) non-payment of Scholarship and Stipend during strike period; and (iv) non-payment of Municipal Taxes and Electricity Duty.

*80—General**(4) EE—Lump Provision for Plan Maintenance.*

O.	10,82.00	10,82.00	..	—10,82.00
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Entire provision of Rs. 10,82.00 lakhs remained unutilised and unexplained (September 1990).

*State Plan**State Sector**05—Medical Education, Training and Research**(5) QQ—105—Allopathy*

O.	1,75.41	1,47.06	1,37.81	—9.25
S.	0.01			
R.	—28.36			

Anticipated saving was stated mainly due to non-filling of vacant posts and non sanction of funds. Reasons for final saving of Rs. 9.25 lakhs have not been intimated (September 1990).

*06—Public Health**(6) UU—Lump Provision*

O.	1,75.68	0.14	..	—0.14
R.	—1,75.54			

Anticipated saving has been stated as non-requirement of funds.

*District Sector**03—Rural Health Services—Allopathy**(7) DDD—103—Primary Health Centre*

O.	3,11.85	2,49.91	2,47.46	—2.45
S.	0.01			
R.	—61.95			

Anticipated saving was mainly attributed to non-sanction of funds, 5 per cent cut on plan ceiling and non-filling up of posts. Reasons for final saving of Rs. 2.45 lakhs have not been intimated (September 1990).

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(8) EEE—104—Community Health Centres				
O.	40.73	19.75	19.75	—
R.	—20.98			
Anticipated saving was stated mainly due to 5 per cent cut on plan ceiling and non-filling up of the vacant posts.				
(9) FFF—796—Tribal Area Sub-plan				
O.	2,86.96	2,38.49	2,20.09	—18.40
S.	0.01			
R.	—48.48			
Anticipated saving was mainly attributed to (i) non-filling up of the posts (ii) non-sanction of funds and (iii) 5 per cent cut on plan ceiling. Reasons for final saving of Rs. 18.40 lakhs have not been intimated (September 1990).				
<i>Central Plan</i>				
<i>District Sector</i>				
06—Public Health				
(10) PPP—101—Prevention and Control of diseases				
O.	1,49.33	1,12.26	88.52	—23.74
R.	—37.07			
Anticipated saving was mainly attributed to non-sanction of funds and non-filling up of the posts. Reasons for final saving of Rs. 23.74 lakhs have not been intimated (September 1990).				
(11) RRR—796—Tribal Area Sub-plan				
O.	82.62	27.77	27.76	—0.01
R.	—54.85			
Anticipated saving was attributed to non-sanction of funds and non-filling up of posts.				
<i>Centrally Sponsored Plan</i>				
<i>District Sector</i>				
03—Rural Health Services—Allopathy. (U.K. Aid Scheme)				
(12) UUU—103—Primary Health Centres.				
O.	13.90	..	..	..
R.	—13.90			

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(13) VVV—104—Community Health Centres				
O.	15.50	..	..	..
R.	-15.50			
(14) WWW—796—Tribal Area Sub-plan				
O.	36.75	---	---	---
R.	-36.75			

Entire provision in respect of Sl.Nos. (12) to (14) above was surrendered due to late sanction of the project proposal and limited funds released by Government of India.

2211—Family Welfare

Central Plan

State Sector

(15) GGGG—105—Compensation

O.	6,70.95	3,67.03	3,67.03	..
R.	-3,03.92			

Anticipated saving was mainly attributed to actual performance of the sterilisation and I. U. D. Cases.

(16) IIII—200—Other Services and Supplies.

O.	1,22.90	2,18.18	2,18.18	---
S.	1,31.98			
R.	-36.70			

Anticipated saving was stated to be due to non-release of central assistance.

District Sector

(17) KKKK—003—Training

O.	1,41.57	81.38	81.38	-
R.	-60.19			

Anticipated saving was mainly attributed to non-sanction of funds and non-requirement of funds.

(18) LLLL—101—Rural Family Welfare Services

O.	15,76.90	11,84.42	11,82.96	-1.46
R.	-3,92.48			

Anticipated saving was mainly attributed to non-sanction of new sub-centres and non-sanction of funds. Final saving of Rs. 1.46 lakhs was due to non fixation of pay in the revised Scale of pay and non-filling up of posts.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(19) NNNN—103—Maternity and Child Health			
O. 69.34	43.81	43.81	...
R. —25.53			

Anticipated saving was mainly attributed to vacancies of posts in Koraput and Sundargarh districts and non-sanction of funds.

(20) PPPP—796—Tribal Area Sub-plan

O. 9,69.16	6,42.91	6,40.74	—2.17
R. —3,26.25			

Anticipated saving was mainly attributed to (1) non-sanction of funds, (2) non-sanction of 456 new sub-centres proposed to be established during 1989-90 and (3) abolition of posts under village health guide scheme with effect from the 1st July 1989. Final saving of Rs. 2.17 lakhs was due to non-fixation of Pay in the revised Scales of Pay and non-filling up of posts.

*Centrally Sponsored Plan
State Sector*

(21) QQQQ—001—Direction and Administration

O. 37.94	12.20	12.16	—0.04
R. —25.74			

Anticipated saving was stated mainly due to late sanction of project proposal and limited allocation of funds by Government of India.

(22) UUUU—106—Mass Education

O. 34.50
R. —34.50			

Entire amount was surrendered without assigning any reason (September 1990).

District Sector

(23) XXXX—003—Training

O. 67.22	0.01	0.01	..
R. —67.21			

Almost the entire provision has been surrendered due to late sanction of the project proposal with effect from 1-11-1989 and limited allocation of funds by Government of India.

(24) ZZZZ—796—Tribal Area Sub-plan

O. 39.67	5.63	5.62	—0.01
R. —34.04			

Anticipated saving was mainly attributed to late sanction of project proposal with effect from 1-11-1989 and limited funds released by Government of India.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2251—Secretariat—Social Services			
(25) AAAAA—090—Secretariat			
O.	1,09.61	1,07.95	1,02.59
S.	6.27		
R.	—7.93		
			—5.36

Anticipated saving was stated to be due to non-drawal of revised scale of pay and less requirement. Reasons for less requirement and final saving of Rs. 5.36 lakhs have not been intimated (September 1990).

3606—Aid Materials and Equipment*Central Plan**State Sector*

(26) EEEEE—102—Leprosy Control Programme.

O.	32.00	32.00	16.10	—15.90
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Reasons for final saving of Rs. 15.90 lakhs have not been intimated (September 1990).

*Centrally Sponsored Plan**State Sector*

(27) IIIII—106—National T. B. Control Programme.

O.	73.00	59.16	31.04	—28.12
R.	—13.84			

Anticipated saving was stated to be due to non-sanction of funds. Reasons for final saving of Rs. 28.12 lakhs have not been intimated (September 1990).

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

3606—Aid Materials and Equipment*Central Plan**State Sector*

(28) DDDDD—101—Family Welfare Programme.

O.	85.00	2,16.98	3,15.63	+98.65
S.	1,31.98			

Final excess of Rs. 98.65 lakhs was stated to be due to non-adjustment of cost of materials during the year.

*Centrally Sponsored Plan**State Sector*

(29) GGGGG—104—National Malaria Eradication Programme.

O.	1,00.00	1,00.00	1,12.93	+12.93
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Reasons for final excess of Rs. 12.93 lakhs have not been intimated (September 1990).

Revenue:

Charged—

(i) The department surrendered Rs. 0.36 lakh; ultimately the saving worked out to Rs. 4.00 lakhs.

(ii) In view of the saving of Rs. 4.00 lakhs, supplementary provision of Rs. 4.00 lakhs obtained in September 1989 proved unnecessary.

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

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

2210—Medical and Public Health

State Plan

State Sector

01—Urban Health Services—Allopathy

(30) JJ—800—Other Expenditure

O.	4.00	3.64	..	-3.64
R.	-0.36			

Anticipated saving has been stated as less requirement. Reasons for final saving of Rs. 3.64 lakhs have not been intimated (September 1990).

Capital:

Voted—

(i) The department surrendered Rs. 1,29.74 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1,29.74 lakhs.

(ii) Substantial saving, which was anticipated, occurred mainly under the following head:—

4210—Capital Outlay on Medical and Public Health

Centrally Sponsored Plan

State Sector

02—Rural Health Services (U. K. Aid Scheme)

(31) KKKKK—103—Primary Health Centres

O.	1,38.25	29.58	29.58
R.	-1,08.67		

Reasons for anticipated saving of Rs. 1,08.67 lakhs have not been intimated (September 1990).

Major Heads—

- 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
- 2251—Secretariat-Social Services
- 2405—Fisheries
- 2853—Non-ferrous Mining and Metallurgical Industries
- 3475—Other General Economic Services
- 3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
- 4059—Capital Outlay on Public Works
- 4202—Capital Outlay on Education, Sports, Art and Culture
- 4210—Capital Outlay on Medical and Public Health
- 4215—Capital Outlay on Water supply and Sanitation
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4405—Capital Outlay on Fisheries
- 4415—Capital Outlay on Agricultural Research and Education
- 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	95,49,53,000	98,66,65,000	91,90,75,392
Supplementary	3,17,12,000		
Amount surrendered during the year (31st March 1990).			13,12,60,000
Charged—			
Supplementary	6,42,000	6,42,000	5,91,000
Amount surrendered during the year (31st March 1990)			8,000
Capital :			
Voted—			
Original	6,73,52,000	8,45,31,000	7,00,80,324
Supplementary	1,71,79,000		
Amount surrendered during the year (31st March 1990)			1,21,91,000

The expenditure does not include Rs. 10,19,884 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned during 1989-90 but not recouped to the fund till the close of the year.

Notes and Comments:—

(i) The department surrendered Rs. 13,12.60 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 6,75.90 lakhs.

(ii) In view of the saving of Rs. 6,75.90 lakhs, supplementary provision of Rs. 3,17.12 lakhs obtained in September 1989 (Rs. 1,78.03 lakhs) and March 1990 (Rs. 1,39.09 lakhs) proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2059—Public Works			
01—Office Buildings			
(1) A—053—Maintenance and Repairs			
O.	2,35.04	2,35.05	2,09.14
S.	0.01		
			—25.91

Reasons for final saving of Rs. 25.91 lakhs have not been intimated (September 1990).

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

2215—Water Supply and Sanitation**01—Water Supply****(2) T—001—Direction and Administration**

O.	2,55.94	2,76.46	2,21.97	—54.49
S.	21.62			
R.	—1.10			

Anticipated saving was attributed mainly for (i) recoupment of Orissa Contingency Fund advance sanctioned in January 1990, (ii) regularisation of expenditure already incurred and booked under M. P. W. A. in connection with payment of compensation to legal heirs and (iii) payment of decretal dues. Reasons for final saving of Rs. 54.49 lakhs have not been intimated (September 1990).

(3) V—101—Urban Water Supply Programmes

O.	11,71.16	8,62.17	10,19.98	+1,57.81
S.	0.01			
R.	—3,09.00			

The department could not utilise the entire lump provision of Rs. 3,09.00 lakhs provided for plan maintenance and surrendered the amount in full on 31st March 1990. Reasons for final excess of Rs. 1,57.81 lakhs have remained unexplained (September 1990).

*State Plan**State Sector***01—Water Supply****(1) DD—102—Rural Water Supply Programmes**

O.	9,00.00	6,21.79	6,22.06	+0.27
R.	—2,78.21			

Anticipated saving was mainly due to curtailment of expenditure on account of revision in "Work Programme", non-filling up of vacant posts during the year 1989-90 under DANIDA Scheme and Plan Cut.

(5) 191—Assistance to Local Bodies, Municipalities, etc.

O.	3,00.00	2,00.03	2,25.03	+25.00
R.	—99.97			

Anticipated saving was due to curtailment of expenditure on account of delay in finalisation of scheme for execution. In view of the final excess, surrender of Rs. 35 lakhs on 31st March 1990 was unjustified.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(6) FF—799—Suspense (DANIDA)			
O. 2,00'00	2,00'00	1,71'66	— 28'34
Reasons for the final saving have not been intimated (September 1990).			
<i>District Sector</i>			
01—Water-Supply			
(7) HH—101—Urban Water-Supply			
O. 1,47'85	} 1,21'56	} 1,20'11	} —1'45
S. 0'01			
R. —26'30			
Anticipated saving was diverted mainly to "4215—Capital Outlay on Water-Supply and Sanitation—State Sector—01—Water-Supply" without assigning any reasons.			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
01—Water-Supply			
(8) SS—102—Rural Water-Supply Programmes			
O. 8,99'50	} 5,60'67	} 5,67'74	} +7'07
R. —3,38'83			
Out of the anticipated savings, Rs. 3,28'83 lakhs was attributed to less receipt of Government of India grant. Reasons for final excess have not been communicated (September 1990).			
(9) TT—796—Tribal Area Sub-plan			
O. 4,12'50	} 1,73'46	} 1,73'46	} ..
S. 12'48			
R. —2,51'52			
Anticipated saving was stated to be due to non-availability of Government of India sanction.			
2217—Urban Development			
<i>01—State Capital Development</i>			
(10) HHH—053—Maintenance and Repair			
O. 1,15'00	} ..	} ..	} ..
R. —1,15'00			
Entire provision for plan-maintenance was surrendered as per Government decision.			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(11) CCCC—800—Other Expenditure			
S.	65.18	65.18	7.48
			—57.70

Reasons for the above saving have not been intimated (September 1990).

2235—Social Security and Welfare

01—Rehabilitation

- (12) FFFF—140—Rehabilitation and Repatriates from other countries.

S.	54.00	28.86	28.86
R.	— 25.14		

Anticipated saving was stated to be due to non-receipt of specific proposals from Collectors concerned.

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

2215—Water Supply and sanitation

01—Water Supply

- (13) U—052—Machinery and Equipment

O.	48.85	48.86	65.73	+ 16.87
S.	0.01			

- (14) X—799—Suspense

O.	18,00.00	18,00.00	23,60.67	+ 5,60.67
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Reasons for excess at Sl. Nos. (13) and (14) have not been communicated (September 1990).

State Plan

District Sector

01—Water Supply

- (15) II—102—Rural Water Supply Programme.

O.	5,14.02	5,62.69	5,72.12	+ 9.43
S.	0.01			
R.	48.66			

Augmentation of funds were attributed for sinking of tube-wells in "P" category villages. Reasons for final excess of Rs. 9.43 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(16) KK—796—Tribal Area Sub-Plan			
O.	3,72.78		
S.	0.02	4,45.57	—2.00
R.	74.77		

Augmentation of funds were attributed for (i) sinking of tube-wells in 'P' category villages in Tribal areas and for payment to staff in the revised scale of pay. Reasons for final saving of Rs. 2 lakhs have not been communicated (September 1990).

02—Sewerage and Sanitation

(17) LL—105—Sanitation Services

O.	14.40		
S.	0.01	39.40	39.40
R.	24.99		

Additional funds were attributed for sanction of grants to Cuttack Municipality for implementation of Drainage Scheme.

2217—Urban Development

State Plan

District Sector

05—Other Urban Development Schemes

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

O.	80.44		
S.	54.01	1,48.93	1,48.93
R.	14.48		...

Augmentation of funds was to meet the sanction of grants-in-aid to Puri and Bojangir Municipality for construction of town-halls.

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

Centrally Sponsored Plan

State Sector

01—Welfare of Scheduled Castes

(19) BBBB—800—Other Expenditure

O.

02—Welfare of Scheduled Tribes

(20) BBBB-A—800—Other Expenditure

O.

8.78 +8.78

Reasons for incurring expenditure even without a token provision in the above two cases have not been communicated (September 1990).

Capital:

Voted—

(i) The department surrendered Rs. 1,21.91 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1,44.51 lakhs.

(ii) In view of the saving of Rs. 1,44.51 lakhs, supplementary grant obtained in September 1989 (Rs. 1,58.87 lakhs) and March 1990 (Rs. 12.92 lakhs) proved excessive.

(iii) Substantial saving occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
4059—Capital Outlay on Public Works			
<i>State Plan</i>			
<i>State Sector</i>			
60—Other Buildings			
(21) 0000—051—Construction			
O.	24.00	24.00	.. —24.00
(22) PPPP—800—Other Expenditure			
O.	24.72	24.72	.. —24.72
The entire provision in respect of Sl. No. (21) and (22) remain unspent and unexplained (September 1990).			

4215 —Capital Outlay on Water Supply and Sanitation.
State Plan
District Sector
01—Water Supply
(23) JJJJ—102—Rural Water Supply Programme.

O.	26.00	} 50.00	53.59	+3.59
S.	50.00			
R.	—26.00			

Reasons for anticipated saving as well as final excess have not been intimated (September 1990).

Central Plan
District Sector
01—Water Supply
(24) LLLLL—796—Tribal Area Sub-plan

S.	20.83	20.83	..	—20.83
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The entire provision remained unutilised and unexplained (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
4217—Capital Outlay on Urban Development			
<i>State Plan</i>			
<i>District Sector</i>			
60—Other Urban Development Schemes			
(25) RRRRR—191—Assistance to Local Bodies, Corporations, etc.			
O.	54.00	..	..
R.	—54.00	..	..
(26) SSSSS—796—Tribal Area Sub-plan			
O.	16.00	..	..
R.	—16.00	..	..

Anticipated savings in respect of Sl. Nos. (25) and (26) were stated to be towards accounting adjustment.

6217—Loans for Urban Development

State Plan

District Sector

60—Other Urban Development Schemes

(27) HHHHH—191—Loans to Local Bodies, Corporations, etc.

O.	67.50	42.50	42.50	..
R.	—25.00			

Anticipated saving pertains to reduction in plan ceiling during the year.

Centrally Sponsored Plan

State Sector

03—Integrated Development of Small and Medium Towns.

(28) JJJJJ—191—Loans to Local Bodies, Corporations, etc.

O.	56.00	29.50	29.50	..
R.	—26.50			

Anticipated saving was due to went of sanction from Government of India.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
4059—Capital Outlay on Public Works			
<i>State Plan</i>			
<i>State Sector</i>			
01—Office Buildings			
(29) MMMM—101—Construction—General Pool Accommodation.			
O.	32.08	82.09	+ 48.86
S.	2.00		
R.	- 0.85		
	33.23		

Out of the anticipated saving of Rs. 0.85 lakh, an amount of Rs. 0.67 lakh is stated to be due to plan cut and reasons for the rest Rs. 0.18 lakh have remained unexplained (September 1990). In view of the huge final excess of Rs. 48.86 lakhs, surrender of Rs. 0.67 lakh on 31st March was not at all justified.

4215—Capital Outlay on Water-Supply and Sanitation

State Plan

District Sector

01—Water-Supply

(30) HHHHH—101—Urban Water-Supply Programme

S.	17.02	54.30	57.75	+ 3.45
R.	37.28			

Additional funds were attributed mainly for execution of piped water supply schemes in towns having population of 20,000 and less. Reasons for the final excess have not been communicated (September 1990).

Grant No. 14—Expenditure relating to the Labour and Employment Department
(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	8,08,34,000	7,19,25,697	- 1,17,93,303
Supplementary	28,85,000		
	8,37,19,000		
Amount surrendered during the year (31st March 1990)			1,13,28,000

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Capital:				
Voted—				
Original	15,000	15,000	8,100	—6,900
				3,000
	Amount surrendered during the year (31st March 1990)			

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

(i) The department surrendered Rs. 1,13.28 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1,17.93 lakhs.

(ii) In view of the saving of Rs.1,17.93 lakhs supplementary grant obtained in September 1989 (Rs. 18.67 lakhs) and March 1990 (Rs. 10.18 lakhs) proved unnecessary.

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

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

2210—Medical and Public Health**01—Urban Health Services—Allopathy****(1) B—Lump Provision for Plan Maintenance.**

O.	50.00	}
R.	—50.00	

Entire provision was surrendered on 31st March 1990 due to non-implementation of scheme

State Plan

District Sector

01—Urban Health Services**(2) E—796—Tribal Area Sub-plan**

O.	49.63	}	39.25	37.40	—1.85
R.	—10.38				

Anticipated saving was attributed mainly to nonfilling up of vacant posts of I. M. O's. and other categories and imposition of restriction to minimise expenditure under non-salary units. Reasons for final saving have not been intimated (September 1990).

2230—Labour and Employment**02—Employment****(3) Q—Lump Provision for Plan Maintenance**

O.	20.00	}
R.	—20.00	

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

Major Heads—

2202—General Education

2204—Sports and Youth Services

2205—Art and Culture

2235—Social Security and Welfare

2251—Secretariat-Social Services

3452—Tourism

5452—Capital Outlay on Tourism

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	12,09,26,000	12,19,49,000	8,45,29,600	—3,74,19,400
Supplementary	10,23,000			
Amount surrendered during the year (31st March 1990)				2,64,07,000
Capital :				
Voted—				
Original	1,25,83,000	1,59,63,000	62,09,225	—97,53,775
Supplementary	33,80,000			
Amount surrendered during the year (31st March 1990)				97,44,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 2,64.07 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 3,74.19 lakhs.

(ii) In view of the saving of Rs. 3,74.19 lakhs, supplementary provision of Rs. 10.23 lakhs obtained in September 1989 (Rs. 1.26 lakhs) and March 1990 (Rs. 8.97 lakhs) was unnecessary. The expenditure did not come up even to the level of Original budget provision. Token grant 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			
(1) E—Lump Provision for Plan Maintenance			
O. 44·00	..	..	..
R. —44·00			
Entire provision was surrendered without assigning any reason.			
<i>State Plan</i>			
<i>State Sector</i>			
(2) G—101—Physical Education			
O. 2,08·00	1,58·57	1,52·51	—6·06
R. —49·43			
Anticipated saving was attributed to non-receipt of plan and estimate and non-finalisation of land transfer in respect of some stadia. Reasons for final saving of Rs. 6·06 lakhs have not been intimated (September 1990).			
(3) H—104—Sports and Games			
O. 62·80	50·34	45·64	—4·70
R. —12·46			
Anticipated saving was attributed to (i) receipt of less number of application (ii) non-sanction of funds for adventure cycle race and non-receipt of plan estimate. Reasons for final saving of Rs. 4·70 lakhs have not been communicated (September 1990).			
<i>District Sector</i>			
(4) I—001—Direction and Administration			
O. 12·40	6·83	..	—6·83
R. —5·57			
(5) J—101—Physical Education			
O. 80·00	67·96	60·18	—7·78
R. —12·04			
Anticipated saving in respect of Sl. No. 4 and 5 above were attributed to non-sanction of funds by the Government. Reasons for final saving of Rs. 6·83 lakhs and Rs. 7·78 lakhs respectively have not been communicated (September 1990).			
<i>Central Plan</i>			
<i>State Sector</i>			
(6) K—101—Physical Education			
O. 78·00	44·50	47·75	+3·25
R. —33·50			
Anticipated saving was attributed to mainly non-sanction of funds by Government of India. Reasons for final excess of Rs. 3·25 lakhs have not been intimated (September 1990).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>District Sector</i>			
(7) L—101—Physical Education			
O.	80.00	53.25	..
R.	—26.75		
			—53.25

Anticipated saving was attributed to non-receipt of sanction from Central Government. Reasons for non-utilisation of balance provision have not been communicated (September 1990).

2205—Art and Culture

(8) U—Lump Provision for Plan Maintenance.

O.	35.00	35.00	—	—35.00
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Entire provision remained un-utilised and unexplained (September 1990).

State Plan

State Sector

(9) X—102—Promotion of Art and Culture

O.	1,22.20	1,06.68	1,08.64	+1.96
S.	0.01			
R.	—15.53			

Anticipated saving was attributed to non-receipt of sanction order. Reasons for final excess of Rs. 1.96 lakhs have not been communicated (September 1990).

(10) AA—105—Public Libraries

O.	37.25	27.97	26.41	—1.56
S.	0.01			
R.	—9.29			

Anticipated saving was attributed to mainly (i) non-receipt of claims in respect of electric bills and bills for building rent and (ii) non-filling of vacant post. Reasons for final saving of Rs. 1.56 lakhs have not been intimated (September 1990).

Capital:

Voted—

(i) The department surrendered Rs. 97.44 lakhs; ultimately the saving worked out to Rs. 97.54 lakhs.

(ii) In view of the saving of Rs. 97.54 lakhs, supplementary provision of Rs. 33.80 lakhs obtained in September 1989 (Rs. 33.79 lakhs) and March 1990 (Rs. 0.01 lakh) proved unnecessary. The expenditure did not come up even to the original grant. 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)

5452—Capital Outlay on Tourism*State Plan**State Sector*80—*General*

(11) TT—190—Investment in Public Sector and Other Undertakings

O.	70·00	35·00	35·00	..
R.	—35·00			

Out of the anticipated saving of Rs. 35·00 lakhs, Rs. 17·07 lakhs was diverted to Demand No. 7 without assigning any reason and Rs. 13·87 lakhs was surrendered due to 5 per cent plan cut. The balance amount of saving was attributed mainly to non-finalisation of programme by O. T. D. C. Ltd.

*Central Plan**State Sector*

(12) VV—102—Tourist Accommodation

O.	37·75
R.	—37·75			

The entire amount was surrendered due to non-release of funds by the Government of India in the year.

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

Major Heads—

2235—Social Security and Welfare

2401—Crop Husbandry

3451—Secretariat-Economic Services

3454—Census Surveys and Statistics

4402—Capital Outlay on Soil and Water Conservation

7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	17,03,27,000	14,91,48,877	—2,25,87,123
Supplementary	14,09,000		
Amount surrendered during the year (31st March 1990)			2,25,43,000

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital:				
Voted—				
Original	25,15,000	25,15,000	19,01,300	—6,13,700
Amount surrendered during the year (31st March 1990)				6,13,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 2,25.43 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 2,25.87 lakhs.

(ii) In view of the saving of Rs. 2,25.87 lakhs, supplementary provision of Rs. 14.09 lakhs obtained in September 1989 (Rs. 0.04 lakh) and March 1990 (Rs. 14.05 lakhs) proved unnecessary.

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

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

2401—Crop Husbandry

(1) B—2—Lump Provision

O.	50.00	}
R.	—50.00			

Entire Lump provision was surrendered without assigning any reason (September 1990).

3451—Secretariat-Economic Services

(2) G—092—Other Offices

G—2 Lump Provision

O.	46.00	}
R.	—46.00			

Lump Provision for Plan maintenance was surrendered without assigning any reason (September 1990).

State Plan

State Sector

(3) I—092—Other Offices

O.	40.20	}	27.05	27.05	..
S.	0.02				
R.	—13.17				

Anticipated saving was mainly attributed to non-drawal of pay etc. on revised scale of pay and replacement of two vehicles are not done due to administrative approval during the year.

(4) K—102—District Planning Machinery

O.	57.76	}	40.02	40.02	..
S.	0.01				
R.	—17.75				

Anticipated saving was mainly attributed to non receipt of administrative approval for filling up of posts during the year and non-implementation of the scheme "District Planning Unit."

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(5) N—102—District Planning Machinery			
O.	14.78	0.44	0.44
R.	—14.34		

Anticipated saving was attributed mainly to non-filling up of posts due to administrative difficulties.

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

Major Heads—

2215—Water Supply and Sanitation

2235—Social Security and Welfare

2515—Other Rural Development Programmes

3451—Secretariat-Economic Services

6515—Loans for Other Rural Development Programmes

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	5,22,31,000	5,09,94,199	—12,36,801
Supplementary				4,63,84,000	58,47,000
Amount surrendered during the year (31st March 1990)			11,36,000
Capital:			
Voted—			
Original	2,41,000	2,41,000	187
Amount surrendered during the year (31st March 1990).			—2,40,813
			2,40,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 11.36 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 12.37 lakhs.

(ii) In view of the saving of Rs. 12.37 lakhs, the supplementary provision of Rs. 58.47 lakhs obtained in September 1989 (Rs. 16.86 lakhs) and March 1990 (Rs. 41.61 lakhs) proved excessive.

Grant No. 18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department. 83

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
- 4515—Capital Outlay on Other Rural Development Programmes
- 7610—Loans to Government Servants, etc.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Voted—			
Original	1,65,70,90,000		
Supplementary	33,27,06,000		
	1,98,97,96,000	1,19,23,12,471	—79,74,83,529
Amount surrendered during the year (31st March 1990)			79,60,37,000
 Charged—			
Original	20,000		
Supplementary	47,000		
	67,000	67,000	..
Amount surrendered during the year			<i>Nil</i>
Capital:			
Voted—			
Original	34,10,000		
Supplementary	18,60,000		
	52,70,000	52,62,700	— 7,300
Amount surrendered during the year (31st March 1990)			7,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 79,60.37 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 79,74.84 lakhs.

(ii) In view of the saving of Rs. 79,74.84 lakhs, supplementary provision of Rs. 33,27.06 lakhs obtained in September 1989 (Rs. 32,84.47 lakhs) and in March 1990 (Rs. 42.59 lakhs) proved unnecessary.

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

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

2230—Labour and Employment*State Plan**District Sector***01—Labour****(1) F—112—Rehabilitation of Bonded Labour.**

O.	1,50.00	}	50.58	50.58	..
R.	— 99.42				

Anticipated saving was attributed to reduction of posts due to plan cut.

*Centrally Sponsored Plan**District Sector***01—Labour****(2) G—112—Rehabilitation of Bonded Labour.**

O.	1,50.00	}	83.63	83.63	—
R.	— 66.37				

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

2235—Social Security and Welfare*Central Plan**State Sector***02—Social Welfare****(3) X—102—Child Welfare**

O.	4,62.25	}	3,51.74	3,46.73	— 5.01
R.	— 1,10.51				

Anticipated saving was attributed to non-opening of Projects. Reasons for final saving of Rs. 5.01 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(4) Y—796—Tribal Area Sub-plan			
O. 5,62.20	3,55.46	3,50.57	—4.89
R. — 2,06.74			

Anticipated saving was attributed to non-opening of Projects. Reasons for final saving of Rs. 4.89 lakhs have not been intimated (September 1990).

Centrally Sponsored Plan

State Sector

02—*Social Welfare*

(5) DD—106—Correctional Services

O. 12.75	12.14	12.13	—0.01
S. 11.92			
R. — 12.53			

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

2236—*Nutrition*

02—*Distribution of Nutritious Food and Beverages*

(6) GG—101—Special Nutritious Programme

O. 1,55.54	1,10.21	1,07.24	—2.97
R. —45.33			

Reasons for anticipated and final saving have not been intimated (September 1990).

(7) II—Lump Provision for Plan Maintenance

O. 2,20.00
R. —2,20.00			

Entire Provision was surrendered without assigning any reasons.

Central Plan

State Sector

02—*Distribution of Nutritious Food and Beverages*

(8) MM—796—Tribal Area Sub-plan

O. 5,34.30	4,11.48	4,11.48	..
R. —1,22.82			

Reasons for anticipated saving have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2501—Special Programmes for Rural Development			
(9) OO—Lump Provision for Plan Maintenance			
O.	4,83.00	..	..
R.	—4,83.00	..	..

Entire Provision of Rs. 4,83.00 lakhs was surrendered attributing to non-implementation of the Scheme. Name of the scheme has not been mentioned.

State Plan

State Sector

01—Integrated Rural Development Programmes

(10) PP—001—Direction and Administration

O.	39.20	28.93	28.91	—0.02
S.	0.01			
R.	—10.28			

Anticipated saving was attributed to (1) transfer of posts to Centrally Sponsored Plan Scheme (2) less requirement and (3) non-supply of required vehicles.

(11) QQ—003—Training

O.	30.00	20.00	20.00	..
R.	—10.00			

Anticipated saving was stated to be due to want of decision by S. L. C. C. and due to reduction of beneficiaries.

Centrally Sponsored Plan

State Sector

01—Integrated Rural Development Programmes

(12) VV—003—Training

O.	30.00	20.00	20.00	..
R.	—10.00			

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

District Sector

01—Integrated Rural Development Programmes

(13) XX—796—Tribal Area Sub-plan

O.	1,87.90	2,06.78	2,06.78	..
S.	1,90.03			
R.	—1,71.15			

Anticipated saving was attributed to want of matching Central Assistance.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2501—Special Programme for Rural Development			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Integrated Rural Development Programmes</i>			
(14) YY—800—Other Expenditure			
O.	3,12·10	4,89·06	4,89·06
S.	2,38·44		
R.	—61·48		
Anticipated saving of Rs. 61·48 lakhs was surrendered without giving any reasons.			
2505—Rural Employment			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—National Programmes</i>			
(15) ZZ—701—National Rural Employment Programmes.			
O.	9,78·22	..	..
R.	—9,78·22		
(16) AAA—796—Tribal Area Sub-plan			
O.	6,79·78	..	..
R.	—6,79·78		
<i>Central Plan</i>			
<i>State Sector</i>			
60—Other Programmes			
(17) DDD—800—Other Expenditure			
O.	6,97·13	..	..
R.	—6,97·13		

Entire provisions of Rs. 9,78·22 lakhs, Rs. 6,79·78 lakhs and Rs. 6,97·13 lakhs in respect of Sl. Nos. (15), (16) and (17) respectively were stated to have been surrendered due to merger of National Rural Employment Programmes to Jawahar Rojgar Yojna.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>District Sector</i>			
<i>60—Other Programmes</i>			
(18) EEE—800—Other Expenditure			
O.	20,62.87	79.50	79.50
R.	19,83.37		
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—National Programmes</i>			
(19) FFF—701—National Rural Employment Programmes.			
O.	10,11.88	41.93	41.93
R.	9,69.95		
(20) GGG—796—Tribal Area Sub-plan			
O.	7,03.16	6.79	6.79
R.	6,96.37		
Anticipated saving in respect of Sl. Nos. (18), (19) and (20) above was attributed to merger of National Rural Employment Programmes to Jawahar Rojgar Yojna.			
2515—Other Rural Development Programmes			
(21) III—101—Panchayati Raj			
O.	37.30	21.57	20.75
R.	15.73		
Anticipated saving was attributed to dissolution of Panchayat Samitis and Grama Panchayats. Reasons for final saving of Rs. 0.82 lakh have not been intimated (September 1990).			
(22) LLL—Lump Provision for Plan Maintenance			
O.	50.00	..	..
R.	50.00		
Entire amount was surrendered without assigning any reasons.			
<i>State Plan</i>			
<i>State Sector</i>			
(23) NNN—800—Other Expenditure			
O.	29.38	14.38	14.38
R.	15.00		

Anticipated saving was stated to have been surrendered in favour of works Department. Reasons for surrender have not been intimated (September 1990)

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3054—Roads and Bridges			
04—District and Other Roads			
(24) RRR—800—Other Expenditure			
O. 2,10.00	1,30.53	1,29.02	—1.51
R. —79.47			

Out of the anticipated saving, Rs. 44.47 lakhs was diverted to Demand No. 17 and the rest amount of Rs. 35.00 lakhs was reappropriated due to availability of funds under Jawahar Rojgar Yojna for the purpose. Reasons for surrender and diversion of amount to Demand No. 17 and final saving of Rs. 1.51 lakhs have not been given (September 1990).

State Plan

District Sector

04—District and Other Roads

(25) SSS—010—Minimum Needs Programmes

O. 65.00	15.25	14.23	—1.02
R. —49.75			

Anticipated saving was attributed to plan cut. Reasons for final saving of Rs. 1.02 lakhs have not been given (September 1990).

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

2235—Social Security and Welfare

State Plan

District Sector

02—Social Welfare

(26) U—101—Welfare of Handicapped

O. 44.00	54.79	54.79	..
S. 0.01			
R. 10.78			

Additional funds were stated to have been provided for due to revision of pay scale of blind school teachers.

2515—Other Rural Development Programmes

State Plan

District Sector

(27) 000—102—Community Development

O. 92.19	98.28	1,03.37	+5.09
S. 0.01			
R. 6.08			

Additional funds were stated to have been provided due to sanction of additional dose of Dearness Allowance.

(i) Personal Ledger Account of Stores Suspense:—

A summary of the Personal Ledger Account of Block Development Officers for 1989-90 is given below:—

Opening Balance on 1st April 1989	Credit during the year	Debit during the year	Closing Balance on 31st March 1990
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 up to 1958-59 were kept at Block Headquarters. The stores were issued from the Central Stores as and when required for works.

The transactions pertaining to the stores were recorded under the head "Suspense". There have been no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs. Orders of Government to close the inoperative suspense account have not yet been received (September 1990).

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
- 4860—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.
Revenue:				
Voted—				
Original	50,38,51,000	59,85,34,000	52,90,55,081	—6,94,78,919
Supplementary	9,46,83,000			
Amount surrendered during the year (31st March 1990)				4,73,83,000
Capital:				
Voted—				
Original	33,23,39,000	37,65,27,000	32,30,38,050	—5,34,88,950
Supplementary	4,41,88,000			
Amount surrendered during the year (31st March 1990)				5,16,66,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 4,73·83 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 6,94·79 lakhs.

(ii) In view of the saving of Rs. 6,94·79 lakhs, supplementary provision of Rs. 9,46·83 lakhs obtained in September 1989 (Rs. 1,72·67 lakhs) and March 1990 (Rs. 7,74·16 lakhs) proved excessive.

(iii) Substantial saving occurred under the following heads—

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

2203—Technical Education**(1) G—Lump Provision**

O.	60·00
R.	—60·00			

The entire amount was surrendered without assigning any reason (September 1990).

(2) J—105—Polytechnics

O.	1,05·16	86·15	86·06	—0·09
S.	0·01			
R.	—19·02			

Anticipated saving was mainly attributed to (1) non-filling up of vacant posts and non-creation of new posts, (2) reduction of plan expenditure by Government during the year.

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

(3) K—112—Engineering / Technical Colleges and Institutes.

O.	1,39.50	1,12.50	1,12.50	..
R.	—27.00			

Anticipated saving was attributed to non-sanction of the amount by the Government and plan cut made by Government during the year.

2851—Village and small Industries

(4) Z—103—Handloom Industries

O.	13,43.65	14,46.69	13,82.24	—64.45
S.	3,59.57			
R.	—2,56.53			

Anticipated saving was mainly attributed to non-sanction of funds by the Government of India, non-conducting of the meeting of the State Handloom Board, non-availability of trainees and less requirement under House Rent Allowance.

(5) GG—Lump Provision for Plan Maintenance.

O.	1,13.00	1,13.00	..	—1,13.00
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Entire provision remained unspent and unexplained (September 1990).

State Plan

State Sector

(6) JJ—103—Handloom Industries

O.	74.30	57.12	57.11	—0.01
R.	—17.18			

Anticipated saving was stated to be mainly for adjustment of Ways and Means Advance sanctioned to O. T. M., vide Industries Department G. O. No. 8428 dated the 31st March 1990, due to plan cut and due to non-receipt of proposals from the Zonal Offices.

Central Plan

State Sector

(7) AAA—107—Sericulture Industries

O.	12.80
R.	—12.80			

Entire provision was reappropriated due to non-sanction of funds by the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2852—Industries			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
08—Consumer Industries			
(8) NNN—600—Others			
O.	15.00	15.00	—15.00
Entire amount remained unspent and unexplained (September 1990).			
(iv) The above savings are partly counter-balanced by excess under the following head:—			

2203—Technical Education*State Plan**State Sector*

(9) M—800—Other Expenditure

O.	2.78	47.82	47.79	—0.03
S.	30.01			
R.	15.03			

Additional funds were stated to have been provided for completion of Construction of Institute buildings of C. I. P. E. T. Extension Centre during the current year as per commitment of Government of India.

Capital :

Voted—

(i) The department surrendered Rs. 5,16.66 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 5,34.89 lakhs.

(ii) In view of the saving of Rs. 5,34.89 lakhs, supplementary provision of Rs. 4,41.88 lakhs obtained in September 1989 (Rs. 2,86.03 lakhs) and March 1990 (Rs. 1,55.85 lakhs) proved unnecessary.

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

4851—Capital Outlay on Village and Small Industries.*State Plan**State Sector*

(10) XXX—103—Handloom Industries

O.	33.28	18.00	18.00	..
R.	—15.28			

Out of the anticipated saving of Rs. 15.28 lakhs, Rs. 2.28 lakhs was surrendered due to plan cut and Rs. 13.00 lakhs surrendered for adjustment of ways and means advance sanctioned to Orissa Textile Mills vide G. O. No. 8428 Dt. 31-3-1990 of Industries Department.

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

(11) AAAA—108—Powerloom Industries.

O.	98·00	80·50	80·50	..
R.	-17·50			

Anticipated saving was attributed to adjustment of ways and means advance sanctioned to Orissa Textile Mills vide G. O. No 8428 Dt. 31-3-1990 by Industries Department.

*Centrally Sponsored Plan**State sector*

(12) IIII—103—Handloom Industries

O.	23·00	6·00	6·00	..
R.	-17·00			

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

6851—Loans for Village and Small Industries

*State Plan**State Sector*

(13) UUUU—102—Small Scale Industries

O.	92·00	63·15	63·15	..
R.	-28·85			

Anticipated saving of Rs. 28·85 lakhs was diverted to other schemes.

*Central Plan**District Sector*

(14) CCCCC—107—Sericulture Industries

S.	38·40	12·00	12·00	-
R.	-26·40			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6885—Loans for Other Industries and Minerals.			
<i>State Plan</i>			
<i>State Sector</i>			
(15) KKKKK—800—Other Loans			
O.	8,50·00	6,43·75	6,24·75
S.	1,15·75		
R.	—3,22·00		
			—19·00

Anticipated saving was attributed to (1) diversion of funds to other schemes, (2) due to plan cut and (3) reappropriation of funds to meet the expenditure of Priority Scheme.

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

6860—Loans for Consumer Industries

State Plan

State Sector

01—*Textiles*

(16) IIIII—190—Loans to Public Sector and Other Undertakings.				
O.	1,00·00	1,25·00	1,50·00	+25·00
S.	25·00			

Reasons for final excess have not been intimated (September 1990)

(v) A summary of the Personal Ledger Account for 1989-90 held in the name of the Director of Industries, Orissa, Cuttack for recording the transactions of certain commercial undertakings is given below:—

Scheme	Balance on the 1st April 1989	Credit during the year	Debit during the year	Balance on the 31st March 1990
(In lakhs of rupees)				
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

4406—Capital Outlay on Forestry and Wild Life

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

4858—Capital Outlay on Engineering Industries

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	55,79,45,000	65,44,59,000	59,17,36,507	—6,27,22,493
Supplementary	9,65,14,000			
Amount surrendered during the year (31st March 1990)				1,97,32,000
Charged—				
Supplementary	57,000	57,000	..	—57,000
Amount surrendered during the year				Nil

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Capital:				
Voted—				
Original	3,51,40,63,000	3,61,53,43,000	3,02,92,26,271	—58,61,16,729
Supplementary	10,12,80,000			
Amount surrendered during the year (31st March 1990)				48,69,27,000
charged—				
Original	33,18,000	43,55,000	32,37,265	—11,17,735
Supplementary	10,37,000			
Amount surrendered during the year				Nil

The expenditure does not include Rs. 2,61,367 in Revenue Section (Voted) spent out of Contingency Fund sanctioned during March 1990 and remained unrecouped till the end of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,97.32 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 6,27.22 lakhs. The surrender proved substantially inadequate.

(ii) In view of the final saving of Rs. 6,27.22 lakhs supplementary provision of Rs. 9,65.14 lakhs obtained in September 1989 (Rs. 6,77.19 lakhs) and March 1990 (Rs. 2,87.95 lakhs) proved excessive and could have been restricted to token grant wherever necessary.

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

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

2701—Major and Medium Irrigation

80—General

(1) II—001—Direction and Administration

O.	3,29.76	3,92.31	2,98.37	—93.94
S.	62.55			

In view of the final saving of Rs. 93.94 lakhs, Supplementary provision of Rs. 62.55 lakhs obtained in September 1989 (Rs. 30.30 lakhs) and March 1990 (Rs. 32.25 lakhs) proved unnecessary. Reasons for final saving of Rs. 93.94 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(7) TT—Lump provision for Plan Maintenance			
O.	3,18'00	3,18.00	... —3,18'00

Entire provision remained unutilised and unexplained (September 1990).

State Plan

State Sector

(8) V V—800—Other Expenditure

O.	1,20'00	} 1,82'58	} 1,49'97	} —32'61
S.	62'70			
R.	—0'12			

Anticipated saving was attributed to actual requirement. Reasons for final saving of Rs. 32'61 lakhs have not been communicated (September 1990).

02—Ground Water

(9) XX—103—Tubewells

O.	2,25'00	2,25'00	... —2,25'00
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Entire provision remained unutilised and unexplained (September 1990).

2801—Power

State Plan

State Sector

01—Hydel Generation

(10) FFF—800—Other Expenditure

O.	1,52'00	} 1,09'42	} 97'10	} — 12'32
S.	0'02			
R.	— 42'60			

Anticipated saving was attributed to (i) revised work programme, non-posting of staff for some period and as per actual requirement (Rs. 12'60 lakhs) and (ii) to reduction in Plan Outlay (Rs. 30'00 lakhs). Reasons for final saving of Rs. 12'32 lakhs have been communicated (September 1990).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2701—Major and Medium Irrigation			
<i>01—Major Irrigation—commercial</i>			
(11) E—103—Orissa Canals			
O.	32.78	32.78	49.07 + 16.29
<i>80—General</i>			
(12) JJ—A—799—Suspense			
O.	2,50.00	2,50.00	3,31.05 + 81.05

Reasons for final excess of Rs. 97.34 lakhs in respect of Sl. Nos. 11 and 12 have not been intimated (September 1990).

(13) SS—799—Suspense

O.	2,50.00	} 2,75.00	5,34.53	+ 2,59.53
S.	25.00			

In view of the final excess of Rs. 2,59.53 lakhs, supplementary provision of Rs. 25.00 lakhs proved inadequate. Reasons for final excess have not been intimated (September 1990).

2702—Minor Irrigation

State Plan

State Sector

01—Surface Water

(14) UU—102—Lift Irrigation Schemes

O.	10,11.23	} 14,66.23	16,91.23	+ 2,25.00
S.	4,55.00			

In view of the final excess, supplementary provision of Rs. 4,55.00 lakhs Proved inadequate. Reasons for final excess of Rs. 2,25.00 lakhs have not been intimated (September 1990).

(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 1989-90 are compared below:—

Name of the Scheme	Year	Works Outlay	Establishment charges	Tools and Plant charges	Percentage	
					Establishment charges to works outlay	Tools and Plant charges to works outlay
1	2	3	4	5	6	7
(In lakhs of rupees)						
(i) Multipurpose River Scheme—						
(a) Hirakud Dam Project	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
	1989-90	2,14.40	60.80	12.49	28.35	5.82
(b) Balimela Dam Project	1987-88	13.88	16.23	2.82	1,16.93	20.31
	1988-89	..	2.48	..	..	..
	1989-90	..	..	..	..	..
(c) Potteru Irrigation Project.	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
	1989-90	1,23.49	92.58	27.41	74.96	22.19
(d) Rengali Multipurpose River Project.	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
	1989-90	20,10.57	1,61.42	2,04.83	19.11	10.18
(e) Upper Kolab Project	1987-88	10,33.40	2,20.72	57.24	21.35	5.53
	1988-89	7,71.05	1,88.36	47.95	24.43	6.21
	1989-90	8,31.27	2,07.57	59.12	24.97	7.11
(f) Upper Indravati Project.	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
	1989-90	27,60.68	3,55.42	1,01.32	12.87	3.67
(ii) Irrigation Works (Excluding works in charges of Civil Officers and Investigation Expenditure).	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
	1989-90	67,49.67	19,11.94	5,23.02	28.32	7.74

(2) *Pro-rata* distribution of establishment and tools and plant charges on account of Irrigation branch of Public Works and Hirakud Dam Project 1989-90:—

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 adjusted every month and included in the monthly accounts on the orders of the Chief Engineer, Irrigation by debit to the heads concerned and credit to "Grant No. 20—2701—Major and Medium Irrigation". The rates were prescribed in 1974, after review by the Government, for adoption by the Public Works Department. Government had been requested to review the position and prescribe percentage for adoption by the 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 the 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 Transactions—**

The expenditure under the grant includes Rs. 9,26.95 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 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-Materials 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 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 1989-90 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 48,69.27 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 58,61.17 lakhs. The surrender proved substantially inadequate.

(ii) In view of the saving of Rs. 58,61.17 lakhs, supplementary provision of Rs. 10,12.80 lakhs obtained in September 1989 (Rs. 6,48.98 lakhs) and March 1990 (Rs. 3,63.82 lakhs) proved unnecessary as the expenditure did not come up even to the level of Original Provision. Token grant could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4406—Capital Outlay on Forestry and Wild Life.			
<i>State Plan</i>			
<i>State Sector</i>			
02— <i>Environmental Forestry and wild Life</i>			
(15) MMM—800—Other Expenditure			
S. 37.00 } 7.00 6.99 —0.01			
R. —30.00 }			

Anticipated saving was attributed to reduction of plan outlay.

4701—Capital Outlay on Major and Medium Irrigation

State Plan

State Sector

 01—*Major Irrigation-Commercial*

 (16) WWW—212—Subarnarekha Irrigation Project.

O. 34,00.00 } 22,00.02 19,40.84 —2,59.18			
S. 0.02 }			
R. —12,00.00 }			

Out of anticipated saving, Rs. 10,55.00 lakhs was attributed mainly to revised work programme, actual requirement, non-payment of L. A. charges and pending bills. Reasons for surrender of Rs. 1,45.00 lakhs for augmenting funds under Demand No. 20-2701—Major and Medium Irrigation State Plan—State Sector—80—General—003—Training—Grants-in-aid to Water and Land Management Institute have not been given. Reasons for final saving of Rs. 2,59.18 lakhs have also not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>03—Medium Irrigation-Commercial</i>			
(17) HHHH—311—Hariharjore Irrigation project.			
O.	4,10-00	3,20-01	3,36-39
S.	0-01		
R.	-90-00		
			+16-38

Anticipated saving was attributed to revised plan allocation. In view of the final excess of Rs. 16-38 lakhs, withdrawal of Rs. 90-00 lakhs was injudicious. Reasons for final excess of Rs. 16-38 lakhs have not been communicated (September 1990).

(18) IIII—312—Ong Irrigation Project

O.	1,60-00	90-00	1,27-60	+37-60
R.	-70-00			

Anticipated saving was attributed to revised plan allocation. Reasons for final excess of Rs. 37-60 lakhs have not been intimated (September 1990).

(19) QQQQ—329—Mahanadi Chitratpala Island Irrigation Project.

O.	55-00	55-02	35-26	-19-76
S.	0-02			

Reasons for final saving of Rs. 19-76 lakhs have not been communicated (September 1990).

(20) DDDD—399—Lump Provision for Modernisation of Irrigation Projects.

O.	1,23-00
R.	-1,23-00			

Out of anticipated saving, Rs. 78-00 lakhs was reappropriated as per requirement under other heads and Rs. 45-00 lakhs was surrendered to utilise the funds during 1989-90.

80—General

(21) FFFFF—004—Research

O.	2,03-00	1,73-01	1,50-72	-22-29
S.	0-01			
R.	-30-00			

Anticipated saving was attributed to non-filling of vacant posts and actual requirement. Reasons for final saving of Rs. 22-29 lakhs have not been communicated (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Central Plan</i>			
<i>01—Major Irrigation-Commercial</i>			
(22) GGGGG—796—Tribal Area Sub-plan			
O. 9,80.00	9,80.02	3,16.83	—6,63.19
S. 0.02			
Reasons for final saving of Rs. 6,63.19 lakhs have not been intimated (September 1990).			
<i>03—Medium Irrigation-Commercial</i>			
(23) HHHHH—796—Tribal Area Sub-plan			
O. 80.00	82.00	22.31	—59.69
S. 2.00			
Reasons for final saving of Rs. 59.69 lakhs have not been intimated (September 1990).			
4711—Capital Outlay on Flood Control Projects.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Flood Control</i>			
(24) LLLLL—103—Civil Works			
O. 3,42.60	3,42.02	2,65.59	—76.43
R. —0.58			
Reasons for final saving of Rs. 76.43 lakhs have not been communicated (September 1990).			
4801—Capital Outlay on Power Projects.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Hydel Generation</i>			
(25) QQQQQ—201—Hirakud Stage-I			
O. 50.00	50.00	..	—50.00
Entire provision of Rs. 50 lakhs remained unspent without giving any reason (September 1990).			
(26) SSSSS—796—Tribal Area Sub-plan			
O. 70,90.25	65,08.02	49,11.57	—15,96.45
S. 2,02.77			
R. —7,85.00			
Anticipated saving was attributed mainly to reduction of Plan outlay by the Planning Commission at post budget decision. Reasons for final saving of Rs. 15,96.45 lakhs have not been intimated (September 1990).			

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

02—Thermal Power Generation

(27) TTTT—190—Investments in Public Sector and Other Undertakings.

O.	35,00·00	} 25,53·00	25,53·00	..
R.	—9,47·00			

Anticipated saving was attributed mainly to the actual requirement and Rs. 4,55·00 lakhs was diverted to Demand No. 20—2702—Minor Irrigation—State Plan—State Sector—01—Surface Water—102—Lift Irrigation without assigning any reason (September 1990).

5452—Capital Outlay on Tourism

State Plan

State Sector

01—Tourist Infrastructure

(28) WWWW—101—Tourist Centre

O.	60·00	} 42·01	42·58	+0·57
R.	—17·99			

Anticipated saving was attributed to non-execution of work due to heavy rain during the month of February and March. Reasons for final excess of Rs.0·57 lakh have not been intimated (September 1990).

6801—Loans for Power Projects

State Plan

State Sector

(29) XXXXX—205—Transmission and Distribution.

O.	23,30·00	} 10,00·00	10,00·00	..
R.	—22,30·00			

Anticipated saving was attributed to reduction of Plan out lay by the Planning Commission at post budget decision.

(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			
<i>State Plan</i>			
<i>State Sector</i>			
01— <i>Major Irrigation-Commercial</i>			
(30) QQQ—203—Rengali Dam Project			
O. 1,27'00	7'36	5,83'69	+5,76'33
S. 0'01			
R. —1,19'65			

Anticipated saving was attributed to actual requirement and revised work programme. In view of the final excess (Rs. 5,76.33 lakhs), surrender of funds was not justified. Reasons for the final excess have not been communicated (September 1990).

(31) RRR—205—Delta Irrigation Scheme Stage-II.

O. 18'82	6,17'05	6,18'32	+1'27
S. 28'00			
R. 5,70'23			

Anticipated funds were stated to have been provided out of Advance Plan Assistance. Reasons for final excess of Rs. 1'27 lakhs have not been intimated (September 1990).

(32) SSS—207—Anandapur Barrage Project.

O. 20'00	1,53'00	1,29'26	—23'74
S. 35'00			
R. 98'00			

Additional funds were stated to have been provided for completion of the balance work. Reasons for final saving of Rs. 23'74 lakhs have not been intimated (September 1990).

(33) VVV—211—Mahanadi Birupa Barrage Project.

O. 6,20'00	14,70'01	9,59'43	—5,10'58
S. 1,50'01			
R. 7,00'00			

Augmentation of funds of Rs. 7,00'00 lakhs was mainly attributed to delay in shifting of Barrage Division No. I and III to Chitratpala Island Irrigation Project on the basis of actual requirement and for completion of the balance work of the Project proved excessive; ultimately it resulted in the final saving of Rs. 5,10'58 lakhs, reasons for which have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
03—Medium Irrigation-Commercial			
(34) BBBB—302—Harabhangi Irrigation Project.			
O.	4,90.00	7,15.01	7,91.31
S.	0.01		
R.	2,25.00			+76.30

Additional funds of Rs. 2,25.00 lakhs provided through reappropriation for better progress in execution of work was found inadequate. Reasons for final excess of Rs. 76.30 lakhs have not been intimated (September 1990).

(35) GGGG—310—Upper Suktel Irrigation Project.			
O.	71.00	1,01.01	1,00.72
S.	0.01		
R.	30.00			—0.29

Augmentation of funds were stated to have been provided for execution of balance work of the project. Reasons for final saving of Rs. 0.29 lakh have not been communicated (September 1990).

(36) EEEEE—796—Tribal Area Sub-plan			
O.	19,12.00	18,27.87	21,66.42
S.	0.10		
R.	—84.23			+3,38.55

Anticipated saving was attributed to revised plan allocation. In view of the final excess of Rs. 3,38.55 lakhs, withdrawal of Rs. 84.23 lakhs was injudicious. Reasons for final excess have not been intimated (September 1990).

4702—Capital Outlay on Minor Irrigation.

State Plan

District Sector

(37) JJJJJ—796—Tribal Area Sub-plan			
O.	4,51.00	5,29.52	5,29.54
S.	0.02		
R.	78.50			+0.02

Additional funds were stated to have been provided mainly to meet the revised work programme.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(38) KKKKK—800—Other Expenditure			
O. 8,09.00	12,54.81	12,56.22	+1.41
S. 40.01			
R. 4,05.80			

Augmentation of funds was attributed to revised work programme. Reasons for final excess of Rs. 1.41 lakhs have not been intimated (September 1990).

4711—Capital Outlay on Flood Control Projects.

State Plan

State Sector

02—*Anti-sea Erosion Project*

(39) NNNNN—103—Civil Works

O.	15.00	15.00	48.18	+33.18
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03—*Drainage*

(40) OOOOO—103—Civil Works

O.	12.40	12.40	78.42	+66.02
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Reasons for final excess of Rs. 99.20 lakhs in respect of Sl. Nos. (39) and (40) above have not been communicated (September 1990).

4801—Capital Outlay on Power Projects

State Plan

State Sector

01—*Hydel Generation*

(41) SSSSS—A—Main Dam Division,
Burla.

O.	29.99	+29.99
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Expenditure of Rs. 29.99 lakhs was incurred without any budget provision. Reasons for incurring expenditure without even token provision have not been intimated (September 1990).

4858—Capital Outlay on Engineering Industries.

State Plan

State Sector

02—*Other Industrial Machinery Industries*

(42) VVVVV—190—Investment in Public

Sector and Other Undertakings.

S.	0.01	40.01	40.00	—0.01
R.	40.00			

Additional funds were stated to have been provided for strengthening the Orissa Construction Corporation Limited.

(v) The expenditure in Capital Section includes Rs. 38,50.07 lakhs under the head "Suspense". A summary of transactions under each sub-division of the head Suspense is given in Appendix-II.

Charged—

(i) Final saving worked out to Rs. 11.18 lakhs.

(ii) In view of the final saving of Rs. 11.18 lakhs, supplementary provision of Rs. 10.37 lakhs obtained in September 1989 (Rs. 5.32 lakhs) and March 1990 (Rs. 5.05 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4701—Capital Outlay on Major and Medium Irrigation.			
State Plan			
State Sector			
03—Medium Irrigation-Commercial			
(43) CCCCC—398—Lump Provision for decretal dues.			
O.	10.00	..	—0.23
R.	—9.77	0.23	

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

Grant No. 21—Expenditure relating to the Transport Department.

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

7055—Loans for Road Transport

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	4,39,77,000	6,46,88,000	6,08,55,210	—38,32,790
Supplementary	2,07,11,000			
Amount surrendered during the year (31st March 1990)				40,99,000
Capital :				
Voted—				
Original	4,96,00,000	11,39,60,000	11,16,18,467	—23,41,533
Supplementary	6,43,60,000			
Amount surrendered during the year (31 March 1990)				23,41,000

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 40.99 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 38.33 lakhs.

(ii) Final saving of Rs. 38.33 lakhs was in addition to the anticipated saving of Rs. 40.99 lakhs which was surrendered on 31st March 1990. The surrender thus proved inadequate.

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

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

2041—Taxes on Vehicles.

(1) D—Lump Provision for Plan Maintenance

O.	15.00
R.	—15.00			

Entire provision was surrendered on 31st March 1990 attributing to reduction of non-plan budget (Rs. 7.25 lakhs) and less requirement (Rs. 7.75 lakhs).

Capital :

Voted—

(i) The department surrendered Rs. 23.41 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 23.42 lakhs.

(ii) 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 close of 1989-90 was Rs. 6 lakhs.

Major Heads—

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.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	86,34,22,000	88,65,04,000	78,36,23,580	—10,28,80,420
Supplementary	2,30,82,000			
Amount surrendered during the year (31st March 1990)				6,15,18,000
Charged—				
Original	2,50,000	5,17,000	3,61,660	—1,55,340
Supplementary	2,67,000			
Amount surrendered during the year (31st March 1990)				1,34,000
Capital :				
Voted—				
Original	32,06,59,000	35,05,05,000	64,00,43,313	+28,95,38,313
Supplementary	2,98,46,000			
Amount surrendered during the year (31st March 1990)				83,35,000

The expenditure in the Revenue Section does not include Rs. 0.33 lakh (Charged) and Rs. 20 lakhs met out of advance from the Contingency Fund sanctioned on 2nd March 1990, but not recouped to the Fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 6,15.18 lakhs on 31st March 1990 ; ultimately the saving worked out to Rs. 10,28.80 lakhs.

(ii) In view of the savings of Rs. 10,28.80 lakhs, supplementary provision of Rs. 2,30.82 lakhs obtained in September 1989 (Rs. 1,66.10 lakhs) and March 1990 (Rs. 64.72 lakhs) Proved unnecessary as the expenditure did not come-up even to the level of original provision.

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

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

2403—Animal Husbandry

(1) M—Lump Provision

O.	2,10.00	2,10.00	..	—2,10.00
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Entire amount remained unutilised and unexplained (September 1990).

*State Plan**State Sector*

(2) Q—103—Poultry Development

O.	37.00	24.64	24.90	+0.26
R.	—12.36			

Anticipated saving was attributed mainly due to plan cut by Planning and Co-ordination Department. Reasons for final excess of Rs. 0.26 lakh have not been communicated (September 1990).

*State Plan**District Sector*

(3) X—102—Cattle and Buffalo Development

O.	97.12	80.09	82.68	+2.59
R.	—17.03			

Out of anticipated saving of Rs. 17.03 lakhs, Rs. 6.54 lakhs was due to plan cut by Planning and Co-ordination Department and Rs. 10.49 lakhs reappropriated without assigning any reason. Reasons for final excess of Rs. 2.59 lakhs have not been intimated (September 1990).

2404—Dairy Development

(4) PP—Lump Provision

O.	57.00	57.00	..	—57.00
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Entire Lump Provision of Rs. 57.00 lakhs remained un-utilised and un-explained (September 1990).

2405—Fisheries

(5) ZZ—Lump Provision for Plan Maintenance

O.	70.00
R.	—70.00			

Entire Lump Provision was surrendered attributing to scheme continued under plan.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
<i>State Plan</i>				
<i>State Sector</i>				
(6) BBB—101—Inland Fisheries				
O.	81.70	66.53	68.49	+1.96
S.	0.01			
R.	-15.18			

Specific reasons for anticipated saving have not been intimated. Reasons for final excess of Rs. 1.96 lakhs have not been communicated (September 1990).

(7) DDD—103—Marine Fisheries				
O.	99.47	1,13.21	59.25	- 53.96
S.	11.05			
R.	2.69			

Augmentation of funds was stated mainly due to implementation of national welfare fund, foundation laying ceremony for Bahabalpur Jetty, extension of power line to medical sub-centre, installation of ice plant, sanction of funds for road construction and purchase of ferry boat. Reasons for final saving of Rs. 53.96 lakhs have not been intimated (September 1990).

2406—Forestry and Wild Life

02—Environmental Forestry and Wild Life

(8) ZZZ—Lump Provision for Plan Maintenance.

O.	2,82.00	—	—	—
R.	-2,82.00			

Entire Lump Provision for Plan maintenance have been surrendered owing to restriction imposed by Finance Department.

State Plan

State Sector

(9) DDDD—101—Forest Conservation Development and Regeneration.

O.	29.50	11.87	12.36	+0.49
R.	-17.63			

Anticipated saving was mainly attributed to non-posting of staff and plan cut. Reasons for final excess of Rs. 0.49 lakh have not been intimated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
<i>Central Plan</i>				
<i>State Sector</i>				
<i>01—Forestry</i>				
(10) MMMM—102—Social and Farm Forestry.				
O.	90.00	90.00	72.19	—17.81
Reasons for final saving of Rs. 17.81 lakhs have not been intimated (September 1990).				
<i>Central Plan</i>				
<i>State Sector</i>				
<i>02—Environmental Forestry and WildLife</i>				
(11) NNNN—110—WildLife Preservation				
O.	38.00	38.00	..	—38.00
Entire amount remained unutilised and unexplained (September 1990).				
<i>Central Plan</i>				
<i>District Sector</i>				
<i>01—Forestry</i>				
(12) 0000—102—Social and Farm Forestry				
O.	1,10.00	1,01.40	69.31	—32.09
R.	—8.60			
Anticipated saving was mainly attributed to non-utilisation of fund owing to late receipt of Central Assistance. Reasons for final saving of Rs. 32.09 lakhs have not been intimated (September 1990).				
<i>Centrally Sponsorend Plan</i>				
<i>State Sector</i>				
<i>01—Forestry</i>				
(13) QQQQ—101—Forest Conservation Development and Regeneration.				
O.	15.00	..	..	..
R.	—15.00			
Anticipated saving was attributed to non-release of Central Assistance.				
<i>Centrally Sponsored Plan</i>				
<i>02—Environmental Forestry and Wild Life</i>				
(14) TTTT—796—Tribal Area Sub-plan				
O.	40.00	40.00	18.42	—21.58
Reasons for final saving of Rs. 21.58 lakhs have not been intimated (September 1990).				

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2403—Animal Husbandry			
State Plan			
District Sector			
(15) Y—106—Other Live Stock Development.			
O.	50.00	62.97	+0.97
S.	0.01		
R.	11.99		

Additional funds were stated to have been provided to meet the Government of India share under Centrally Sponsored Plan Scheme. Reasons for final excess of Rs. 0.97 lakh have not been intimated (September 1990).

Charged—

(i) The department surrendered Rs. 1.34 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1.55 lakhs.

(ii) In view of the saving of Rs. 1.55 lakhs, supplementary provision of Rs. 2.67 lakhs obtained in September 1989 (Rs. 0.67 lakh) and March 1990 (Rs. 2.00 lakhs) proved excessive.

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

Head	Total Appropriation	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
2406—Forestry and Wild Life			
01—Forestry			
(16) RRR—001—Direction and Administration.			
S.	2.00	2.00	—2.00

Entire provision remained unutilised and unexplained (September 1990).

Capital:

Voted—

(i) The expenditure exceeded the budget provision by Rs. 28,95.38 lakhs. The excess requires regularisation.

(ii) In view of the excess of Rs. 28,95.38 lakhs, supplementary provision of Rs. 2,98.46 lakhs obtained in September 1989 (Rs. 2,63.70 lakhs) and March 1990 (Rs. 34.76 lakhs) proved inadequate and surrender of Rs. 83.35 lakhs on the 31st March 1990 was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4405—Capital Outlay on Fisheries			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(17) EEEEE—103—Marine Fisheries			
O.	68.90		
S.	1,03.76	1,47.11	2,92.65
R.	—25.55		+1,45.54

Anticipated saving was attributed to less sanction of funds by the Government of India. Reasons for final excess of Rs. 1,45.54 lakhs have not been intimated (September 1990).

4406—Capital Outlay on Forestry and Wild Life.

01—Forestry

(18) FFFFF—201—Government Trading in Kenduleaves.

O.	27,33.27		
S.	21.27	27,29.12	57,13.18
R.	—25.42		+29,84.06

Anticipated saving was mainly attributed to non-creation of posts for new division and cut on Non-Plan. Reasons for final excess of Rs. 29,84.06 lakhs have not been intimated (September 1990).

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

4405—Capital Outlay on Fisheries

State Plan

State Sector

(19) DDDDD—103—Marine Fisheries

O.	66.55		
S.	1,73.43	2,14.03	67.79
R.	—25.95		—1,46.24

Anticipated saving was mainly attributed to less sanction of fund by the Government. Reasons for final saving of Rs. 1,45.24 lakhs have not been intimated (September 1990).

(v) Personal Ledger Account—Transaction under the "Suspense (Personal Deposit)" relating to the Scheme Viz., Trading in Kenduleaves etc. are summarised below:—

Scheme	Heads under which accounted	Balance on 1st April 1989	Credits during the year	Debits during the year	Balance on 31st March 1990
(In lakhs of rupees)					
(a) Poultry Development	4403—Capital Outlay on Animal Husbandry.	3.02	..	..	3.02
(b) Exploitation and Marketing of Fish.	4405—Capital Outlay on Fisheries.	1.10	..	..	1.10
(c) Marketing of Fish and by products.	4405—Capital Outlay on Fisheries.	3.95	..	..	3.95
(d) Trading in Kendu Leaves.	4406—Capital Outlay on Forestry and Wild Life.	75.35	..	..	75.35
(e) Government Trading in Kendu Leaves.	4406—Capital Outlay on Forestry and Wild Life.	11,26.76	53,76.94	51,37.53	13,66.17

Government decided (August 1979) to close the inoperative personal ledger accounts at (c) and (d). Due to discrepancy noticed in figures of closing balances personal ledger accounts as maintained by the department and the Accounts Officer, the final closure of the personal ledger accounts is held up (March 1990). The matter regarding reconciliation of figures is under correspondence with the Government Department. As regards closing of personal ledger accounts at (a) and (b) orders of Government to close the account are awaited (September 1990).

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
- 4860—Capital Outlay on Consumer Industries
- 6401—Loans for Crop Husbandry
- 6408—Loans for Food, Storage and Warehousing
- 6425—Loans for Co-operation
- 6705—Loans for Command Area Development
- 6860—Loans for Consumer Industries
- 7610—Loans for Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,09,06,86,000		
Supplementary	6,38,80,000		
	1,15,45,66,000	99,06,36,390	—16,39,29,610
Amount surrendered during the year (31st March 1990)			9,50,40,000
Charged—			
Original	1,00,000		
Supplementary	23,14,000		
	24,14,000	22,69,000	—1,45,000
Amount surrendered during the year (31st March 1990)			1,45,000

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Capital :				
Voted—				
Original	35,64,64,000	44,19,80,000	34,35,91,065	—9,83,88,935
Supplementary	8,55,16,000			
Amount surrendered during the year (31st March 1990)				10,07,80,000

The expenditure shown in the Revenue Section (voted) does not include Rs. 9,37,988 spent out of advance from the Contingency Fund sanctioned in February 1990, which was not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 9,50'40 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 16,39'30 lakhs.

(ii) In view of the saving of Rs. 16,39'30 lakhs, supplementary grant of Rs. 6,38'80 lakhs obtained in September 1989 (Rs. 4,73'21 lakhs) and in March 1990 (Rs. 1,65'59 lakhs) proved unnecessary.

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

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

2401—Crop Husbandry

(1) M-1-Lump Provision for
Plan Maintenance

O.	7,30'00	7,30'00	..	—7,30.00
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Entire provision remained unspent and unexplained (September 1990).

State Plan

District Sector

(2) W—103—Seeds

O.	86.45	75.11	75.11	..
R.	—11.34			

Anticipated saving was attributed to non-sanction of funds and reduced requirement under transportation charges.

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(3) BB—119—Horticulture and Vegetable Crops.				
O.	50.54	36.57	34.05	—2.52
S.	0.01			
R.	—13.98			

Anticipated saving was attributed to reduced sanction and plan cut by Government. Reasons for final saving of Rs. 2.52 lakhs have not been intimated (September 1990).

(4) CC—796—Tribal Area Sub-plan				
O.	1,29.02	89.20	1,12.03	+22.83
S.	0.02			
R.	—39.84			

Anticipated saving was mainly attributed to (i) non-sanction of vehicle under Office Expenses and less-requirement of Forms and Stationery (ii) non-sanction of the Centrally Sponsored Plan Scheme "Coconut Plantation on canal Embankment" by Government. Reasons for final excess of Rs. 22.83 lakhs have not been intimated (September 1990).

Central Plan

District Sector

(5) FF—108—Commercial Crops				
O.	3,22.06	2,08.15	2,06.59	—1.56
R.	—1,13.91			

Anticipated saving was attributed to less sanction by Government. Reasons for final saving of Rs. 1.56 lakhs have not been intimated (September 1990).

Centrally Sponsored Plan

State Sector

(6) KK—110—Crop Insurance				
O.	10.00	10.00	25.00	+15.00
S.	35.00			
R.	—35.00			

Anticipated saving was attributed to non-release of funds by Government of India. Reasons for final excess of Rs. 15.00 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
(7) MM—108—Commercial Crops			
O.	72.10	84.65	83.98
S.	23.64		
R.	—11.09		
Anticipated saving was attributed to less sanction by Government and less requirement of funds by the field offices.			
(8) NN—109—Extension and Training			
O.	4,79.60	5,37.72	6,07.59
S.	1,67.41		
R.	—1,09.29		
Anticipated saving was attributed to non-sanction of funds by Government. Reasons for final excess of Rs. 69.87 lakhs have not been intimated (September 1990).			
(9) 00—110—Crop Insurance			
S.	15.00	15.00	..
Entire amount remained unutilised and unexplained (September 1990).			
(10) QQ—796—Tribal Area Sub-plan			
O.	87.40	1,04.83	33.13
S.	25.51		
R.	—8.08		
Anticipated saving was attributed to non-sanction and less sanction by Government. Reasons for final saving of Rs. 71.70 lakhs have not been intimated (September 1990).			
2402—Soil and Water Conservation			
(11) VV—1—Lump Provision for Plan Maintenance.			
O.	1,44.00	1,44.00	..
Entire provision remained unspent and unexplained (September 1990).			

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
<i>Central Plan</i>				
<i>State Sector</i>				
(12) DDD—796—Tribal Area Sub-plan				
O.	2,30.41	50.07	50.07	—
S.	0.20			
R.	—1,80.54			
Anticipated saving was attributed to non-sanction of funds by Government.				
<i>District Sector</i>				
(13) EEE—796—Tribal Area Sub-plan				
O.	76.74	63.13	63.13	—
S.	0.28			
R.	—13.89			
Anticipated saving was attributed to non-sanction of funds by Government.				
2406—Forestry and Wild Life				
<i>State Plan</i>				
<i>State Sector</i>				
<i>02—Environmental Forestry and Wild Life</i>				
(14) III—112—Public Garden				
O.	13.95	3.95	3.95	—
R.	—10.00			
Anticipated saving was mainly attributed to imposition of Plan cut by Government.				
2408—Food, Storage and Warehousing.				
<i>02—Storage and Warehousing</i>				
<i>Central Plan</i>				
<i>State Sector</i>				
(15) MMM—101—Rural G o d o w n s Programme.				
O.	23.54	3.70	3.70	—
R.	—19.84			
Anticipated saving was attributed to less requirement of funds and non-receipt of sanction.				

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
2415—Agricultural Research and Education.			
<i>02—Soil and Water Conservation</i>			
(16) QQQ—(I)—Lump Provision for Plan Maintenance.			
O. 78.00	78.00	—	—78.00
Entire provision remained unutilised and unexplained (September 1990).			
2425—Co-operation			
(17) YYY—Lump Provision			
O. 83.00	..	..	..
R. —83.00			
Entire provision was surrendered stating less requirement of funds.			
<i>State Plan</i>			
<i>District Sector</i>			
(18) FFFF—796—Tribal Area Sub-plan			
O. 35.35	12.88	12.88	..
R. —22.47			
<i>Centrally Sponsored Plan</i>			
(19) HHHH—109—Agricultural Credit Stabilisation fund			
O. 75.00	7.50	7.50	..
R. —67.50			
In respect of Sl. Nos. (18) and (19) above, anticipated saving was attributed to (1) diversion of the amount to C. D. and R. R. Department (2) non-availability of eligible members and (3) non-receipt of sanction from Government of India.			
2501—Special Programme for Rural Development.			
(20) OOOO—Lump Provision for Plan Maintenance.			
O. 60.00	60.00	..	—60.00
Entire provision remained un-utilised and un-explained (September 1990).			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2705—Command Area Development			
<i>State Plan</i>			
<i>State Sector</i>			
(21) XXXX—001—Ayacut Development			
O. 2,59.42	2,58.52	4.71	—2,53.81
S. 0.01			
R. —0.91			
Anticipated saving was attributed to less allocation of funds by Government of India. Reasons for final saving of Rs. 2,53.81 lakhs have not been intimated (September 1990).			

District Sector

(22) ZZZZ—001—Ayacut Development

O. 23.50	23.50	..	—23.50
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Entire provision remained unutilised and unexplained (September 1990).

*Centrally Sponsored Plan**District Sector*

(23) GGGGG—001—Ayacut Development

O. 1,90.84	82.53	1,70.53	+88.00
R. —1,08.31			

Anticipated saving was attributed to less allocation of funds by Government of India. Reasons for final excess of Rs. 88.00 lakhs have not been intimated (September 1990).

3451—Secretariat-Economic Services

(24) HHHHH—090—Secretariat

O. 1,78.20	1,56.82	1,51.49	—5.33
R. —21.38			

Reasons for anticipated saving of Rs. 21.38 lakhs and final saving of Rs. 5.33 lakhs have not been intimated (September 1990).

Revenue:

Charged—

(iv) The department surrendered Rs. 1.45 lakhs on 31st March 1990.

(v) In view of the saving of Rs. 1.45 lakhs, supplementary provision of Rs. 23.14 lakhs obtained during March 1990 proved excessive.

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

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

2401—Crop Husbandry

(25) M—800—Other Expenditure

O.	75.00	}
S.	45.00	
R.	—1,20.00	

Entire provision was surrendered stating due to non-submission of bills of concerned staff in time.

(vii) Above savings were partly counter-balanced by excess of expenditure over the provision under the following heads :—

Revenue:

Voted—

2401—Crop Husbandry

(26) E—103—Seeds

O.	5,78.53	}	5,86.62	8,76.60	+2,89.98
S.	9.55				
R.	—1.46				

Reasons for final excess of Rs. 2,89.98 lakhs have not been intimated (September 1990).

2501—Special Programmes for Rural Development.

State Plan

02—Drought Prone Area Programme

(27) QQQQ—800—Other Expenditure

O.	2,27.00	2,27.00	2,55.94	+28.94
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Reasons for final excess of Rs. 28.94 lakhs have not been intimated (September 1990).

Centrally Sponsored Plan

District Sector

(28) SSSS—800—Other Expenditure

O.	2,27.00	2,27.00	2,56.55	+29.55
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Reasons for final excess of Rs. 29.55 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2705—Command Area Development			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(29) AAAAA—001—Ayacut Development			
O.	92.08	94.56	1,83.53
S.	0.02		
R.	2.46		
			+88.97

Augmentation of funds was attributed to payment of D. A. at enhanced rates and purchase of New Jeeps for C. A. D. Division. Reasons for final excess of Rs. 88.97 lakhs have not been intimated (September 1990).

Personal Ledger Account :—

The expenditure in the grant includes Rs. 7,04.19 lakhs under the head "Suspense" (Personal Deposit) Debit. A summary of the transactions in the various Personal Ledger Accounts for 1989-90 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Paralakhemundi, Bolangir, Kuarmunda and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below :—

Personal Ledger Account for	Balance on 1st April 1989	Credit during the year	Debit during the year	Balance on 31st March 1990
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	5.28	...	...	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	-0.88	1.00	1.89	-1.77
(d) Paralakhemundi	-4.02	8.61	4.36	0.23
(e) Bolangir	-3.07	4.79	9.70	-7.98
(f) Kuarmunda	-1.39	4.89	5.41	-1.91
(g) Cuttack-II	2.39	..	..	2.39
Total	17.75	19.29	21.36	15.68
(ii) Purchase and distribution of quality seeds to cultivators.	87.87	6,20.57	6,82.83	25.61

Capital :

Voted—

(i) The department surrendered Rs. 10,07.80 lakhs on (31st March 1990) ; ultimately the saving worked out to Rs. 9,83.89 lakhs.

(ii) In view of the saving of Rs. 9,83.89 lakhs, supplementary provision of Rs. 8,55.16 lakhs obtained in September 1989 (Rs. 7,53.15 lakhs) and in March 1990 (Rs. 1,02.01 lakhs) proved unnecessary as the expenditure did not come up even to the original provision. A token provision could have been made in the supplementary estimate.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4401—Capital Outlay on Crop Husbandry			
<i>State Plan</i>			
<i>State Sector</i>			
(1) KKKKK—103—Seeds			
O.	42.80	14.45	14.45 ..
R.	—28.35		
(2) LLLLL—190—Investments in Public Sector and Other Undertakings.			
O.	36.00	17.50	17.50 ..
R.	—18.50		

Anticipated savings of Rs. 28.35 lakhs and Rs. 18.50 lakhs in respect of SI. Nos (1) and (2) above respectively were attributed mainly to economy cut and diversion of funds to other schemes.

4408—Capital Outlay on Food, Storage and Warehousing.

02—Storage and Warehousing

Central Plan

State Sector

(3) PPPPP—101—Rural Godown Programme.

O.	2,24.50	27.24	27.24 ..
R.	—1,97.26		

Anticipated saving was attributed to non-receipt of adequate proposals and less requirement.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4425—Capital Outlay on Co-operation			
<i>State Plan</i>			
<i>State Sector</i>			
(4) RRRRR—108—Investment in Other Co-operatives.			
O. 90.75	} 55.25	55.25	..
S. 0.01			
R. —35.51			
(5) SSSSS—796—Tribal Area Sub-plan			
O. 4,06.25	} 50.00	50.00	..
R. —3,56.25			

Anticipated savings of Rs. 35.51 lakhs and Rs. 3,56.25 lakhs in respect of Sl. Nos. (4) and (5) above respectively were attributed to non-release of Land by General Administration Department to construct Super Bazar and non-eligibility of societies.

6401—Loans for Crop Husbandry

(6) AAAAAA—105—Manures and Fertilisers

O. 15,00.00	} 12,60.00	12,60.00	..
R. —2,40.00			

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

6425—Loans for Co-operation*State Plan**State Sector*

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

O. 1,33.90	} 52.28	37.22	—15.06
R. —81.62			

Anticipated saving was attributed to 50 per cent plan cut and less requirement of funds. Reasons for final saving of Rs. 15.06 lakhs have not been intimated (September 1990).

*Centrally Sponsored Plan**State Sector*

(8) HHHHHH—107—Loans to Credit Co-operatives.

O. 95.00	} 77.50	77.50	..
R. —17.50			

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

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

Year	Provision (Original plus supplementary)	Saving (In lakhs of rupees)	Percentage of saving
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	2,27.43	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
1988-89	36,65.70	10,94.53	29.90

Personal Ledger Account :—

A summary of the transaction in the Personal Ledger Account at the end of 1989-90 are given below :—

Personal Ledger Account for	Balance on 1st April 1989	Credit during the year	Dabit during the year	Balance on 31st March 1990
(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) Bolangir	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 in June 1989 to operate these accounts in the Revenue Section of the grant.

Major Heads—**2853—Non-Ferrous Mining and Metallurgical Industries****3451—Secretariat-Economic Services****4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries****7610—Loans to Government Servants, etc.**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	6,70,98,000	5,19,90,853	—1,53,65,147
Supplementary	2,58,000		
Amount surrendered during the year (31st March 1990)			18,70,000
Charged—			
Supplementary	29,000	29,000	—29,000
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	2,00,02,000	1,84,91,200	—15,10,800
Amount surrendered during the year			Nil

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 18.70 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1,53.65 lakhs.

(ii) In view of the saving of Rs. 1,53.65 lakhs, supplementary grant obtained in September 1989 (Rs. 2.55 lakhs) and in March 1990 (Rs. 0.03 lakh) proved unnecessary. The expenditure did not come up even to the original provision.

(iii) Saving occurred mainly under the following heads—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2853—Non-Ferrous Mining and Metallurgical Industries.			
02—Regulation and Development of Mines			
(1) D—Lump Provision for Plan Maintenance			
O.	97.00	97.00	—97.00
Entire provision remained unutilised and unexplained (September 1990).			

Head	Total Grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>State Plan</i>			
<i>State Sector</i>			
02—Regulation and Development of Mines			
(2) E—001—Direction and Administration			
O.	1,17.10	1,15.01	86.01
S.	0.01		
R.	—2.10		
			—29.00

Anticipated saving was due to (i) non-filling up of posts and (ii) non-receipt of bills from the outside firm. Reasons for final saving of Rs. 29.00 lakhs have not been intimated (September 1990).

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

Major Heads—

2220—Information and Publicity

2251—Secretariat—Social Services

2252—Other Social Services

7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	4,87,78,000	4,61,93,352	—1,07,87,648
Supplementary	82,03,000		
	5,69,81,000		
			Amount surrendered during the year (31st March 1990)
			1,08,25,000
Capital:			
Voted—			
Original	5,000	2,000	—3,000
			Amount surrendered during the year (31st March 1990)
			Nil

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,08.25 lakhs on the 31st March 1990; ultimately the saving worked out to Rs. 1,07.88 lakhs.

(ii) In view of the final saving of Rs. 1,07.88 lakhs, the supplementary grant of Rs. 82.03 lakhs obtained in September 1989 (Rs. 61.94 lakhs) and March 1990 (Rs. 20.09 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:—

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

2220—Information and Publicity

60—Others

(1) A—001—Direction and Administration.

O.	66.61	}	80.94	81.02	+0.08
S.	31.22				
R.	—16.89				

Anticipated saving was mainly attributed to less requirement of funds on the basis of actuals.

(2) D—Lump provision

O.	56.00	}
R.	—56.00				

Reasons for anticipated saving have not been intimated (September 1990).

State Plan

60—Others

(3) F—001—Direction and Administration.

O.	30.25	}	15.22	15.30	+0.08
R.	—15.03				

Anticipated saving was mainly attributed to (1) reduction in Plan ceiling, (2) non-filling up of posts.

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

2220—Information and Publicity

State Plan

60—Other

(4) H—101—Advertisement and Visual Publicity

O.	16.40	}	27.00	27.00	..
S.	0.01				
R.	10.59				

Reasons for augmentation of funds have not been intimated (September 1990).

134 Grant No. 26—Expenditure relating to the Revenue and Excise Department (All voted)

Major Heads—

2039—State Excise

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:				
Voted—				
Original	3,08,00,000	3,22,14,000	3,09,99,895	—12,14,105
Supplementary	14,14,000			
Amount surrendered during the year (31st March 1990)				20,64,000
Capital:				
Voted—				
Original	5,000	5,000	..	—5,000
Amount surrendered during the year				Nil

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 20.64 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 12.14 lakhs.

(ii) In view of the saving of Rs. 12.14 lakhs, supplementary provision of Rs. 14.14 lakhs obtained in September 1989 proved excessive.

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

Major Heads—

2251—Secretariat-Social Services

2406—Forestry and Wild Life

2810—Non-Conventional Sources of Energy

3425—Other Scientific Research

3435—Ecology and Environment

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:				
Voted—				
Original	8,23,45,000	8,75,39,000	7,18,72,565	—1,56,66,435
Supplementary	51,94,000			
Amount surrendered during the year (31st March 1990)				1,51,53,000

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital:				
Voted—				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 1,51'53 lakhs on 31st March 1990; ultimately the saving worked out to Rs. 1,56'66 lakhs.

(ii) In view of the saving of Rs. 1,56'66 lakhs the supplementary grant of Rs. 51'94 lakhs obtained in September 1989 (Rs. 20.02 lakhs) and in March 1990 (Rs. 31'92 lakhs) was proved unnecessary.

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

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

2406—Forestry and Wild Life*State Plan***02—Environmental Forestry and Wild life****(1) D—110—Wild Life Preservation**

O.	50'00	50'00	31'67	—18'33
----	-------	-------	-------	--------

Reasons for final saving of Rs. 18'33 lakhs have not been intimated (September 1990).

*Centrally Sponsored Plan**State Sector***(2) E—110—Wild Life Preservation**

O.	50'00	25'26	31'67	+6.41
R.	—24'74			

Anticipated saving was attributed to less receipt of assistance from Government of India. Reasons for final excess of Rs. 6.41 lakhs have not been intimated (September 1990).

2810—Non-Conventional Sources of Energy*State Plan**District Sector***02—Solar****(3) K—102—Photovoltaic**

O.	10'00	3.75	3.75	..
R.	—6'25			

Anticipated saving was attributed to "Plan Cut".

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
03—Wind			
(4) N—800—Other Expenditure			
O.	73·00	67·00	23·68
R.	—6·00		
			—43·32

Anticipated saving was attributed to "Plan Cut".

Central Plan

District Sector

(5) P—102—Community and Institutional Biogas Development.			
O.	30·00	..	..
R.	—30·00		

02—Solar

(6) Q—101—Solar Thermal Energy Programme.			
O.	36·00	..	..
R.	—36·00		

03—Wind

(7) R—101—Wind Energy			
O.	10·00	..	..
R.	—10·00		

Entire provision in respect of Sl. Nos. (5), (6) and (7) above was surrendered attributing to non-release of Central Assistance by Government of India.

(8) T—800—Other expenditure			
O.	14·00	4·42	4·42
R.	—9·58		

Anticipated saving was attributed to inadequate Central Assistance during 1989-90.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3425—Other Scientific Research			
<i>Central Plan</i>			
60—Others			
(9) W—200—Assistance to Other Scientific Bodies.			
O. 10.00	2.75	2.75	..
S. 0.75			
R. —8.00			

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

3435—Ecology and Environment			
<i>Central Plan</i>			
<i>State Sector</i>			
03— <i>Environmental Research and Ecological Regeneration.</i>			
(10) CC—102—Environmental Planning and Co-ordination.			
O. 10.00	31.15	37.73	+6.58
S. 31.15			
R. —10.00			

Anticipated saving was attributed to non-release of Central Assistance from Government of India. Reasons for final excess of Rs. 6.58 lakhs have not been intimated (September 1990).

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

2810—Non-Conventional Sources of Energy.			
<i>State Plan</i>			
<i>State Sector</i>			
01— <i>Bio-Energy</i>			
(11) F—001—Direction and Administration.			
O. 14.50	14.51	39.82	+25.31
S. 0.01			

Reasons for final excess of Rs. 25.31 lakhs have not been intimated (September 1990).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3425—Other Scientific Research			
<i>State Plan</i>			
<i>State Sector</i>			
60—Others			
(12) U—200—Assistance to Scientific Bodies.			
O. 86·00	} 1,05·97	} 1,13·90	} +7·93
S. 20·02			
R. —0·05			
Final excess mainly pertains to (1) Establishment of Promote Sensing Application Centre and (2) Grants to Society for Indian Ocean studies, New Delhi.			

3435—Ecology and Environment*State Plan**State Sector*03—*Environmental Research and Ecological Regeneration.*(13) Y—102—*Environmental Planning and Co-ordination.*

O. 58·50	} 58·51	} 68·50	} +9·99
S. 0·01			

Final excess was attributed to establishment of Regional Plant Resources Centre—Grants-in-aid.

Appropriation—Appropriation for reduction or avoidance of debt (All Charged)**Major Head—****2048—Appropriation for reduction or avoidance of debt.**

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Charged—			
Original 7,24,000	7,24,000	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 3,09,53,76,000	3,09,53,77,000	3,10,34,29,041	+80,52,041
Supplementary 1,000			
Amount surrendered during the year			Nil

Notes and Comments:—

- (i) The expenditure exceeded the grant by Rs. 80,52,041. The excess requires regularisation.
 (ii) The excess occurred mainly under the following heads:—

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

2049—Interest Payments

04—Interest on Loans and Advances from Central Government.

- (1) G—103—Interest on Loans for Centrally Sponsored Plan Schemes.

O.	3,36.70	4,31.88	4,15.04	—16.84
R.	95.18			

Additional funds for Rs. 95.18 lakhs were provided for payment of interest on matured loans and the loans floated during 1989-90.

Reasons for final saving have not been intimated (September 1990).

06—Interest on other obligations

- (2) J—701—Miscellaneous

O.	6.00	44.71	40.39	—4.32
S.	0.01			
R.	38.70			

Additional funds for Rs. 38.70 lakhs were provided for payment of interest to the companies/corporations as the provision was not made in the current year budget.

Reasons for final saving of Rs. 4.32 lakhs have not been intimated (September 1990).

Appropriation—Interest Payments (All Charged)—concl'd.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>04—Interest on Loans and Advances from Central Government.</i>			
(3) F—102—Interest on Loans for Central Plan Schemes.			
O.	1,72.82	1,45.90	+4.88
R.	—31.80		
	1,41.02		

Anticipated saving for Rs. 31.80 lakhs was stated to be due to less requirement on the basis of the payment made by Accountant General, Orissa.

Reasons for final excess of Rs. 4.88 lakhs have not been intimated (September 1990).

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>			
<i>Original</i>	7,14,41,18,000	5,42,35,16,413	—1,72,06,01,587
<i>Supplementary</i>			
<i>Amount surrendered during the year (31st March 1990)</i>			1,65,69,65,000

Notes and Comments:—

(i) The department surrendered Rs. 1,65,69.65 lakhs on 31st March 1990; ultimately the savings worked out to Rs. 1,72,06.02 lakhs.

(ii) In view of the savings of Rs. 1,72,06.02 lakhs, supplementary provision of Rs. 39,52.02 lakhs obtained in March 1990 proved unnecessary.

(iii) Substantial savings occurred under the following head—

Head	Total appropriation	Actual expenditure	Excess + Saving—
6003—Internal Debt of the State Government.			
(1) A—101—Market Loans			
O.	11,00.02	11,02.66	—6,07.25
R.	2.64		
	11,02.66	4,95.41	

Additional funds were stated to have been provided for payment to matured loans. Reasons for final saving of Rs. 6.07.25 lakhs have not been communicated (September 1990).

Head	Total appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(2) G—110—Ways and Means Advances from the Reserve Bank of India.			
O. 6,57,00-00	5,30,82-37	5,30,53-26	-29-11
S. 39,52-02			
R. -1,65,69-65			

Anticipated saving was surrendered attributing to less Ways and Means Advance availed from the Reserve Bank of India. Reasons for final saving of Rs. 29-11 lakhs have not been intimated (September 1990).

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

6003—Internal Debt of the State Government.

(3) C—104—Loans from the
General Insurance
Corporation of India.

O. 45-55	68-78	68-78	..
R. 23-23			

Additional funds were required due to receipt of more loans than anticipated at the time of preparation of budget.

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.
<i>Capital:</i>			
<i>Original</i>	1,32,10,00,000	1,32,10,00,000	-15,61,647
<i>Amount surrendered during the year (31st March 1990)</i>			50,85,000

Notes and Comments:—

(!) The department surrendered Rs. 50-85 lakhs; ultimately the savings worked out to Rs. 15-62 lakhs.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government.			
07—Pre—1984-85—Loans			
(1) 1—104—Consolidated Loans to Orissa for Hirakud Project, Stage-I.			
O.	1,62.00		
R.	—1,62.00		
Out of the anticipated savings of Rs. 1,62.00 lakhs, Rs. 1,11.15 lakhs were reappropriated and Rs. 50.85 lakhs surrendered. Reasons for reappropriation and surrender were stated to be due to non-payment of loan instalments of Hirakud Stage-I.			

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

6004—Loans and Advances from the Central Government.				
02—Loans for State Plan Schemes				
(2) F—102—Loans and Advance Plan Assistance for relief on account of Natural Calamities.				
O.	1,49.72			
R.	54.55	2,04.27	1,80.93	—23.34
Additional funds were provided without assigning any reason. Reasons for final saving of Rs. 23.34 lakhs have not been intimated (September 1990).				
03—Loans for Central Plan Schemes				
(3) G—800—Other Loans				
O.	95.38			
R.	2.22	97.60	1,27.80	+30.20
04—Loans for Centrally Sponsored Plan Schemes				
(4) H—800—Other Loans				
O.	2,01.95			
R.	62.91	2,64.86	2,66.60	+1.74

Additional funds were provided in respect of Sl. No. (3) and (4) above without assigning any reason. Reasons for final excess of Rs. 31.94 lakhs have not been communicated (September, 1990).

The following table shows by grants and contributions the amount (Estimated)

amount shown in the table and some accounts by the Department as

TABLE showing the amount of the grant and contribution to the Department as shown in the table and some accounts by the Department as

Year	Amount	Description
1950	10,000	1. Estimated amount of the grant to the Department
1951	20,000	2. Estimated amount of the grant to the Department
1952	30,000	3. Estimated amount of the grant to the Department
1953	40,000	4. Estimated amount of the grant to the Department
1954	50,000	5. Estimated amount of the grant to the Department

APPENDICES

1955	60,000	6. Estimated amount of the grant to the Department
1956	70,000	7. Estimated amount of the grant to the Department
1957	80,000	8. Estimated amount of the grant to the Department
1958	90,000	9. Estimated amount of the grant to the Department
1959	1,00,000	10. Estimated amount of the grant to the Department
1960	1,10,000	11. Estimated amount of the grant to the Department
1961	1,20,000	12. Estimated amount of the grant to the Department
1962	1,30,000	13. Estimated amount of the grant to the Department
1963	1,40,000	14. Estimated amount of the grant to the Department
1964	1,50,000	15. Estimated amount of the grant to the Department

Statement showing the estimated and actual recoveries by grants and appropriations

(Referred

The following table shows by grants and appropriations the actual

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
	2	3
	Rs.	Rs.
1. Expenditure relating to the Home Department	72,00,000	..
2. Expenditure relating to the General Administration Department.	7,00,000	..
3. Expenditure relating to the Revenue Department	23,92,26,000	..
4. Expenditure relating to the Law Department	8,00,000	..
5. Expenditure relating to the Finance Department	1,39,81,000	..
6. Expenditure relating to the Commerce Department	9,34,000	..
7. Expenditure relating to the Works Department	38,15,33,000	15,88,000
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.	3,67,18,000	..
13. Expenditure relating to the Housing and Urban Development Department.	20,06,20,000	..
14. Expenditure relating to the Labour and Employment Department.	6,00,000	..
15. Expenditure relating to the Tourism, Sports and Culture Department.	2,80,000	..

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

recoveries adjusted in the accounts as reduction of expenditure

Actuals		Actuals compared with Budget Estimate	
Revenue	Capital	More + Less— Revenue	More + Less— Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
53,70,021	..	-18,29,979	..
5,31,341	..	-1,68,659	..
23,61,03,247	..	-31,22,753	..
7,30,050	..	-69,950	..
14,58,511	..	-1,25,22,489	..
7,77,844	64,77,367	-1,56,156	+64,77,367
66,91,53,578	64,65,481	+28,76,20,578	+48,77,481
57,920	..	+5,920	..
2,86,527	1,62,400	-83,473	+1,50,400
39,47,411	39,98,000	-5,02,589	-2,000
14,55,810	..	-1,44,190	..
4,16,93,579	..	+49,75,579	..
21,91,60,689	..	+1,85,40,689	..
5,94,324	..	-5,676	..
2,44,301	5,01,000	-35,699	+5,01,000

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
16. Expenditure relating to the Planning and Co-ordination Department.	8,00,000	..
17. Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department.	3,40,000	..
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.	6,07,46,000	33,90,22,000
21. Expenditure relating to the Transport Department	2,30,000	..
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	40,00,000	27,33,27,000
23. Expenditure relating to the Agriculture and Co-operation Department.	8,95,20,000	..
24. Expenditure relating to the Mining and Geology Department.	2,20,000	..
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	1,04,83,84,000	61,79,49,000

Reasons for variation between the Estimates and

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less— Revenue	More + Less— Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
3,12,288	..	-4,87,712	..
2,02,782	..	-1,37,218	..
15,07,457	..	-7,32,543	..
8,33,919	..	-1,16,081	..
9,52,06,781	41,30,49,236	+3,44,60,781	+7,40,27,236
1,10,268	..	-1,19,732	..
34,18,749	53,76,94,486	-5,81,251	+26,43,67,486
6,84,70,684	4,84,650	-2,10,49,316	+4,84,650
2,38,937	..	+18,937	..
1,74,611	..	-90,389	..
18,780	..	+9,780	..
1,35,20,60,409	96,88,32,620	+30,36,76,409	+35,08,83,620

Actuals have not been intimated (September 1990).

APPENDIX—II

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

Reference—Note (vi) at page 102 and Note (v) at page 110

Suspense Head	Opening balance on 1st April 1989	Debits during the year	Credits during the year	Closing balance on 31st March 1990
(In lakhs of rupees)				
Revenue:				
2059—Public Works				
Purchases	—27.32	(a)	(a)	—27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
Total	—15.08	..	..	—15.08
2701—Major and Medium Irrigation				
Purchases	—25.09	..	..	—25.09
Stock	26.32	2,93.91	1,64.57	1,55.66
Miscellaneous Works Advances	1,07.21	96.50	1,17.94	85.77
Workshop Suspense	34.12	0.11	..	34.23
Total	1,42.56	3,90.52	2,82.51	2,50.57

(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. Actions for transferring the balance on 31st March 1974 to relevant heads are pending with the Chief Engineer.

APPENDIX-II— contd.

Suspense Head	Opening balance on 1st April 1989	Debits during the year	Credits during the year	Closing balance on 31st March 1990
	(In lakhs of rupees)			
2702—Minor Irrigation				
Purchases	..	..	..	..
Stock	—77.23	4,13.37	4,68.99	—1,32.85
Miscellaneous Works Advances	—16.38	1,21.16	93.73	11.05
Total	—93.61	5,34.53	5,62.72	—1,21.80
2711—Flood Control				
Purchases	—3,03.88	..	..	—3,03.88
Stock	4,78.54	..	..	4,78.54
Miscellaneous Works Advances	4,87.69	0.11	0.24	4,87.56
Total	6,62.35	0.11	0.24	6,62.22
2801—Power				
Purchases	—39.30	..	..	—39.30
Stock	43.22	..	3.29	39.93
Miscellaneous Works Advances	10.78	1.79	..	12.57
Total	14.70	1.79	3.29	13.20
Capital :				
4701—Capital Outlay on Major and Medium Irrigation.				
Purchases	—20,46.10	..	..	—20,46.10
Stock	42,69.76	29,22.00	27,44.62	44,47.14
Miscellaneous Works Advances	32,62.41	7,07.16	10,50.56	29,19.01
Workshop Suspense	3,17.14	39.72	5.44	3,51.42
Total	58,03.21	36,68.88	38,00.62	56,71.47

APPENDIX II—*concl'd.*

Suspense Head	Opening balance on 1st April 1989	Debits during the year	Credits during the year	Closing balance on 31st March 1990
(In lakhs of rupees)				
4702—Capital Outlay on Minor Irrigation.				
Purchases	—12.01	..	..	—12.01
Stock	49.94	..	..	49.94
Miscellaneous Works Advances	85.59	..	..	85.59
Workshop Suspense	1.58	..	..	1.58
Total	1,25.10	..	..	1,25.10
4711—Capital Outlay on Flood Control Projects.				
Purchases	—74.71	..	..	—74.71
Stock	2,73.47	..	..	2,73.47
Miscellaneous Works Advances	1,67.38	..	..	1,67.38
Total	3,66.14	..	..	3,66.14
4801—Capital Outlay on Power Projects.				
Purchases	—1,91.97	..	..	—1,91.97
Stock	8,24.24	1,30.23	84.28	8,70.19
Miscellaneous Works Advances	6,70.46	50.55	50.65	6,70.36
Workshop Suspense	28.56	0.41	1.63	27.34
Total	13,31.29	1,81.19	1,36.56	13,75.92

