



APPROPRIATION ACCOUNTS 1990-91

GOVERNMENT OF ORISSA



APPROPRIATION ACCOUNTS
1990-91

GOVERNMENT OF ORISSA

REPRODUCTION ACCOUNTS

1952

TABLE OF CONTENTS

| | Page |
|-----------------------------------|------|
| Introductory | 1 |
| Summary of Appropriation Accounts | 2—13 |
| Appropriation Accounts— | |

E R R A T A

APPROPRIATION ACCOUNTS, GOVERNMENT OF ORISSA 1990-91

| Sl. No. | Page No. | Reference | For | Read | |
|---------|----------|--|----------------|----------------|-------|
| | | | | | 14—16 |
| | | | | | 17-18 |
| 1. | 41 | 2nd line from bottom | 2,09,57,000 | 2,09,57,000 | 19—24 |
| 2. | 44 | 16th line | Rs.96.33 lakhs | Rs.96.33 lakhs | |
| 3. | 65 | 10th line | Saving | Saving | |
| 4. | 79 | 12th line from bottom | Central Plan | Central Plan | 25-26 |
| 5. | 83 | 13th line | Stastics | Statistics | |
| 6. | 84 | 2nd line from bottom | () | (i) | 27—30 |
| 7. | 90 | 2nd line | Excess + | Excess + | |
| 8. | 96 | 3rd line from bottom | 10.00 | 10.00 | 31-32 |
| 9. | 97 | 14th line | Entrepreneors | Entrepreneurs | |
| 10. | 99 | 7th line from bottom | -18.04 | -18.04 | 33—41 |
| 11. | 102 | 5th line from bottom | establishment | establishment | |
| 12. | 126 | Below 6th line insert | State Sector | | 41-42 |
| 13. | 129 | 13th line | State Plan | State Plan | |
| 14. | 145 | 19th line | +202.13 | + 302.13 | 43—46 |
| 15. | 146 | 14th line | - 6,28.65 | - 6,28.85 | |
| 16. | 147 | last line | l khs | lakhs | 47—57 |
| 17. | 160 | 11th line from bottom | Other Loans | Other Loans | |
| 18. | 165 | Last line | intimated | intimated | 57—59 |
| | | | | | 60—70 |
| | | | | | 71—76 |
| 14— | | Expenditure relating to the Labour and Employment Department | | | 77 |
| 15— | | Expenditure relating to the Tourism, Sports and Culture Department | | | 78—80 |
| 16— | | Expenditure relating to the Planning and Co-ordination Department | | | 81—83 |

TABLE OF CONTENTS—*Concl'd.*

| | Page |
|--|---------|
| 17—Expenditure relating to the Panchayati Raj Department | 84—91 |
| 18—Expenditure relating to the Public Grievances and Pension Department | 92 |
| 19—Expenditure relating to the Industries Department | 92—97 |
| 20—Expenditure relating to the Irrigation Department | 98—110 |
| 21—Expenditure relating to the Transport Department | 111 |
| 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department | 112—121 |
| 23—Expenditure relating to the Agriculture and Co-operation Department | 122—134 |
| 24—Expenditure relating to the Steel and Mines Department | 135-136 |
| 25—Expenditure relating to the Information and Public Relations Department | 136-137 |
| 26—Expenditure relating to the Excise Department | 137 |
| 27—Expenditure relating to the Science, Technology and Environment Department | 138-139 |
| 28—Expenditure relating to the Rural Development Department | 140—149 |
| 29—Expenditure relating to the Parliamentary Affairs Department | 150 |
| 30—Expenditure relating to the Energy Department | 151—155 |
| <i>Appropriation for reduction or avoidance of Debt</i> | 155 |
| <i>Interest Payments</i> | 156-157 |
| <i>Internal Debt of the State Government</i> | 158 |
| <i>Loans and Advances from the Central Government</i> | 159-160 |
| <i>Appendix-I—Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.</i> | 162—165 |
| <i>Appendix-II—Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation Department).</i> | 166-167 |

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1990-91 presents the accounts of sums expended in the year ended the 31st March, 1991 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 2 Rs. | Capital 3 Rs. |
| 1—Expenditure relating to the Home Department | | |
| Voted | 1,36,08,11,000 | 3,51,96,000 |
| Charged | 2,02,29,000 | .. |
| 2—Expenditure relating to the General Administration Department. | | |
| Voted | 7,62,08,000 | 5,83,61,000 |
| Charged | 52,10,000 | .. |
| 3—Expenditure relating to the Revenue Department | | |
| Voted | 1,50,16,54,000 | 73,35,000 |
| Charged | 47,00,00,000 | .. |
| 4—Expenditure relating to the Law Department | | |
| Voted | 8,67,92,000 | 3,05,000 |
| 5—Expenditure relating to the Finance Department | | |
| Voted | 2,15,89,79,000 | 59,31,00,000 |
| Charged | 4,50,000 | .. |
| 6—Expenditure relating to the Commerce Department | | |
| Voted | 12,65,73,000 | 8,01,03,000 |
| 7—Expenditure relating to the Works Department | | |
| Voted | 70,46,89,000 | 66,26,80,000 |
| Charged | 24,76,000 | 53,71,000 |
| 8—Expenditure relating to the Orissa Legislative Assembly | | |
| Voted | 2,09,57,000 | 13,50,000 |
| Charged | 3,03,000 | .. |
| 9—Expenditure relating to the Food and Civil Supplies Department. | | |
| Voted | 40,13,85,000 | 8,06,25,000 |
| Charged | 16,000 | .. |
| 10—Expenditure relating to the Education and Youth Services Department. | | |
| Voted | 5,15,00,48,000 | 6,68,19,000 |
| Charged | 2,50,000 | .. |

| Expenditure | | Saving | | Excess | |
|----------------|--------------|----------------|-------------|--------------|-------------|
| Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 4 | 5 | 6 | 7 | 8 | 9 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1,25,37,78,178 | 3,29,12,600 | 10,70,32,822 | 22,83,400 | .. | .. |
| 1,87,74,765 | .. | 14,54,235 | .. | .. | .. |
| 7,52,29,060 | 5,44,57,500 | 9,78,940 | 39,03,500 | .. | .. |
| 51,60,898 | .. | 49,102 | .. | .. | .. |
| 1,30,06,58,567 | 79,66,119 | 20,09,95,433 | .. | .. | 6,31,119 |
| 11,75,00,000 | .. | 35,25,00,000 | .. | .. | .. |
| 7,90,85,712 | 3,02,990 | 77,06,288 | 2,010 | .. | .. |
| 92,65,40,867 | 59,49,09,667 | 1,23,24,38,133 | .. | .. | 18,09,667 |
| 2,24,768 | .. | 2,25,232 | .. | .. | .. |
| 12,83,08,787 | 10,22,83,200 | .. | .. | 17,35,787 | 2,21,80,200 |
| 1,10,08,41,733 | 62,01,96,772 | .. | 4,24,83,228 | 39,61,52,733 | .. |
| 25,12,508 | 41,13,896 | .. | 12,57,104 | 36,508 | .. |
| 1,99,36,755 | 13,50,000 | 10,20,245 | .. | .. | .. |
| 3,09,951 | .. | .. | .. | 6,951 | .. |
| 16,82,61,334 | 3,24,85,595 | 23,31,23,666 | 4,81,39,405 | .. | .. |
| 15,842 | .. | 158 | .. | .. | .. |
| 4,30,38,76,986 | 3,92,44,642 | 84,61,71,014 | 2,75,74,358 | .. | .. |
| 750 | .. | 2,49,250 | .. | .. | .. |

SUMMARY OF APPROPRIATION

| Number and name of Grant or Appropriation | Amount of Grant/Appropriation | |
|--|-------------------------------|----------------|
| | Revenue | Capital |
| | 2 | 3 |
| 1 | Rs. | Rs. |
| 11—Expenditure relating to the Harijan and Tribal Welfare Department. | | |
| voted | 86,47,70,000 | 1,85,89,000 |
| 12—Expenditure relating to the Health and Family Welfare Department. | | |
| Voted | 1,72,75,72,000 | 10,39,76,000 |
| Charged | 6,50,000 | — |
| 13—Expenditure relating to the Housing and Urban Development Department. | | |
| Voted | 47,00,58,000 | 12,25,11,000 |
| Charged | 1,27,000 | ... |
| 14—Expenditure relating to the Labour and Employment Department. | | |
| Voted | 8,65,08,000 | 15,000 |
| 15—Expenditure relating to the Tourism, Sports and Culture Department. | | |
| Voted | 11,75,96,000 | 1,60,10,000 |
| 16—Expenditure relating to the Planning and Co-ordination Department. | | |
| Voted | 36,81,27,000 | 20,15,000 |
| 17—Expenditure relating to the Panchayati Raj Department | | |
| Voted | 2,65,07,53,000 | 38,41,000 |
| Charged | 20,000 | .. |
| 18—Expenditure relating to the Public Grievances and Pension Department. | | |
| Voted | 16,39,000 | 2,000 |
| 19—Expenditure relating to the Industries Department | | |
| Voted | 62,24,55,000 | 96,78,72,000 |
| 20—Expenditure relating to the Irrigation Department | | |
| Voted | 37,37,99,000 | 2,16,14,81,000 |
| Charged | 30,000 | 28,89,000 |

| Expenditure | | Saving | | Excess | |
|----------------|----------------|--------------|--------------|-------------|-------------|
| Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 4 | 5 | 6 | 7 | 8 | 9 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 74,37,67,734 | 1,30,05,600 | 12,10,02,266 | 55,83,400 | .. | .. |
| 1,37,92,00,748 | 4,47,62,600 | 34,83,71,252 | 5,92,13,400 | .. | .. |
| 1,86,369 | .. | 4,63,631 | .. | .. | .. |
| 54,80,59,845 | 11,17,35,776 | .. | 1,07,75,224 | 7,80,03,845 | .. |
| .. | .. | 1,27,000 | .. | .. | .. |
| 8,32,42,086 | 5,000 | 32,65,914 | 10,000 | .. | .. |
| 9,35,95,414 | 1,11,25,020 | 2,40,00,586 | 48,84,980 | .. | .. |
| 14,94,84,364 | 1,500 | 21,86,42,636 | 20,14,500 | .. | .. |
| 2,26,81,77,366 | 35,38,000 | 38,25,75,634 | 3,03,000 | .. | .. |
| 17,450 | .. | 2,550 | .. | .. | .. |
| 7,62,402 | 1,200 | 8,76,598 | 800 | .. | .. |
| 51,81,85,898 | 43,09,25,878 | 10,42,69,102 | 53,69,48,122 | .. | .. |
| 34,25,42,961 | 2,25,82,89,733 | 3,12,56,039 | .. | .. | 9,68,08,733 |
| .. | 14,05,727 | 30,000 | 14,83,273 | .. | .. |

SUMMARY OF APPROPRIATION

| Number and Name of Grant or Appropriation 1 | Amount of Grant/Appropriation | |
|---|-------------------------------|----------------|
| | Revenue | Capital |
| | 2 Rs. | 3 Rs. |
| 21—Expenditure relating to the Transport Department | 5,08,95,000 | 5,15,01,000 |
| Voted | 4,000 | .. |
| Charged | | |
| 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department. | 1,18,60,26,000 | 92,64,74,000 |
| Voted | 3,45,000 | .. |
| Charged | | |
| 23—Expenditure relating to the Agriculture and Co-operation Department. | 2,20,58,64,000 | 68,35,58,000 |
| Voted | 30,94,000 | .. |
| Charged | | |
| 24—Expenditure relating to the Steel and Mines Department | 6,13,64,000 | 10,000 |
| Voted | 56,000 | .. |
| Charged | | |
| 25—Expenditure relating to the Information and Public Relation Department. | 4,98,40,000 | 5,000 |
| Voted | 24,000 | .. |
| Charged | | |
| 26—Expenditure relating to the Excise Department | 3,55,70,000 | 5,000 |
| Voted | 16,000 | .. |
| Charged | | |
| 27—Expenditure relating to the Science, Technology and Environment Department. | 10,85,17,000 | 1,000 |
| Voted | | |
| 28—Expenditure relating to the Rural Development Department | 1,34,47,04,000 | 70,67,47,000 |
| Voted | 3,02,000 | 30,00,000 |
| Charged | | |
| 29—Expenditure relating to the Parliamentary Affairs Department. | 1,25,47,000 | 2,000 |
| Voted | 66,47,000 | .. |
| Charged | | |
| 30—Expenditure relating to the Energy Department | 5,26,59,000 | 2,04,77,24,000 |
| Voted | | |

| Expenditure | | Saving | | Excess | |
|----------------|----------------|--------------|--------------|---------|-----------|
| Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 4 | 5 | 6 | 7 | 8 | 9 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 4,72,49,928 | 5,14,86,838 | 36,45,072 | 14,162 | .. | .. |
| .. | .. | 4,000 | .. | .. | .. |
| 98,94,72,760 | 93,17,64,163 | 19,65,53,240 | .. | .. | 52,90,163 |
| 94,105 | .. | 2,50,895 | .. | .. | .. |
| 1,88,18,07,811 | 34,35,04,900 | 32,40,56,189 | 34,00,53,100 | .. | .. |
| 1,78,893 | .. | 29,15,107 | .. | .. | .. |
| 5,59,13,811 | .. | 54,50,189 | 10,000 | .. | .. |
| 55,000 | .. | 1,000 | .. | .. | .. |
| 4,58,61,146 | .. | 39,78,854 | 5,000 | .. | .. |
| 23,945 | .. | 55 | .. | .. | .. |
| 3,19,81,122 | .. | 35,88,878 | 5,000 | .. | .. |
| 16,000 | .. | .. | .. | .. | .. |
| 7,64,35,223 | 1,200 | 3,20,81,777 | .. | .. | 200 |
| 1,11,84,75,301 | 65,44,90,266 | 22,62,28,699 | 5,22,56,734 | .. | .. |
| 2,75,000 | 29,99,221 | 27,000 | 779 | .. | .. |
| 1,20,53,697 | .. | 4,93,303 | 2,000 | .. | .. |
| 60,60,734 | .. | 5,86,266 | .. | .. | .. |
| 2,74,09,143 | 1,68,21,04,533 | 2,52,49,857 | 36,56,19,467 | .. | .. |

SUMMARY OF APPROPRIATION

| Number and name of Grant or Appropriation | Amount of Grant/Appropriation | |
|---|-------------------------------|-----------------|
| | Revenue | Capital |
| 1 | 2 | 3 |
| | Rs. | Rs. |
| 2048—Appropriation for Reduction or Avoidance of Debt <i>Charged</i> | 7,24,000 | .. |
| 2049—Interest Payments <i>Charged</i> | 4,01,73,33,000 | .. |
| 6003—Internal Debt of the State Government <i>Charged</i> | .. | 9,48,23,14,000 |
| 6004—Loans and Advances from the Central Government <i>Charged</i> | .. | 1,29,96,00,000 |
| TOTAL— | | |
| <i>Voted</i> | 23,97,93,57,000 | 9,39,82,13,000 |
| <i>Charged</i> | 4,52,83,06,000 | 10,79,31,74,000 |
| GRAND TOTAL— | 28,50,76,63,000 | 20,19,13,87,000 |

| Expenditure | | Saving | | Excess | |
|-----------------|-----------------|----------------|----------------|--------------|----------------|
| Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 4 | 5 | 6 | 7 | 8 | 9 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 7,24,000 | .. | .. | .. | .. | .. |
| 3,64,66,60,393 | .. | 37,06,72,607 | .. | .. | .. |
| .. | 6,37,37,24,495 | .. | 3,10,85,89,505 | .. | .. |
| .. | 2,21,61,36,145 | .. | .. | .. | 91,65,36,145 |
| 19,77,01,96,739 | 8,02,28,51,292 | 4,68,50,52,626 | 1,50,20,81,790 | 47,58,92,365 | 12,67,20,082 |
| 3,79,87,91,371 | 8,59,83,79,484 | 72,95,58,088 | 3,11,13,30,661 | 43,459 | 91,65,36,145 |
| 23,56,89,88,110 | 16,62,12,30,776 | 5,41,46,10,714 | 4,61,34,12,451 | 47,59,35,824 | 1,04,32,56,227 |

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

Revenue Section :—

Voted—

6. Expenditure relating to the Commerce Department
7. Expenditure relating to the Works Department
13. Expenditure relating to the Housing and Urban Development Department

Charged—

7. Expenditure relating to the Works Department
8. Expenditure relating to the Orissa Legislative Assembly

Capital Section;—

Voted—

3. Expenditure relating to the Revenue Department
5. Expenditure relating to the Finance Department
6. Expenditure relating to the Commerce Department
20. Expenditure relating to the Irrigation Department
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department
27. Expenditure relating to the Science, Technology and Environment Department

Charged—

6004—Loans and Advances from the Central Government

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Re. 34,66,41,018 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:—

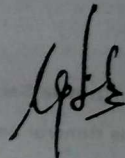
| Sl. No. | Major Head of account and grant | Amount | Date of sanction of advance | Month of recoupment to the fund during the next year 1991-92 |
|---------|---|----------------------------|-----------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | | |
| 1. | 6801—Loans for Power Projects—Centrally Sponsored Plan—State Sector—205—Transmission and Distribution (Demand No. 30). | 2,26,73,700 | 14-3-1991 | |
| 2. | 2403—Animal Husbandry—101—Veterinary Services and Animal Health (Demand No. 22). | 7,63,000 | 10-1-1991 | |
| 3. | 2055—Police—001—Direction and Administration (Demand No. 1). | 74,00,000 | 20-3-1991 | |
| 4. | 6215—Loans for Water Supply and Sanitation—State Plan—State Sector—01—Water Supply,—191—Loans to Local Bodies Municipalities (Demand No. 13). | 6,69,000 | 16-3-1991 | |
| 5. | 5055—Capital Outlay on Road Transport (Demand No. 21). | 4,20,19,000 5,47,00,000 | 18-2-1991 22-3-1991 | |
| 6. | 2013—Council of Ministers (Demand No. 29). | 2,14,464 | 18-2-1991 | |
| 7. | 6860—Loans for Consumer Industries—Central Plan (Demand No. 23). | 1,95,00,000 | 20-3-1991 | |
| 8. | 2415—Agriculture Research Education (Demand No. 23). | 1,99,750 | 31-1-1991 | |
| 9. | 2515—Other Rural Development Programmes—State Plan (Demand No. 17). | 77,71,000 | 22-3-1991 | |
| 10. | 2402—Soil and Water Conservation—Central Plan (Demand No. 23). | 97,00,000 | 15-3-1991 | |
| 11. | 2402—Soil and Water Conservation (Demand No. 23). | 97,36,724 | 30-3-1991 | |
| 12. | 2402—Soil and Water Conservation Central Plan (Demand No. 23). | 1,61,375 | 22-3-1991 | |
| 13. | 2245—Relief on Account of Natural Calamities (Demand No. 3). | 94,25,000 | 13-3-1991 | |
| | | 2,71,30,000 | 20-3-1991 | |
| | | 4,04,81,047 | 19-12-1990 | |
| | | 3,20,00,000 | 21-2-1991 | |
| | | 6,20,96,958 | 12-11-1990 | |
| | Total | 34,64,41,263 | | |
| | | 1,99,750 | | |

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 1990-91 and that shown in Finance Accounts for the year is given below.

| | CHARGED | | | VOTED | | |
|--|----------------|----------------|-----------------|-----------------|----------------|-----------------|
| | Revenue | Capital | Total | Revenue | Capital | Total |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Total expenditure according to the Appropriation Accounts. | 3,79,87,91,371 | 8,59,83,79,484 | 12,39,71,70,855 | 19,77,01,96,739 | 8,02,28,51,292 | 27,79,30,48,031 |
| Deduct-Total recoveries shown in Appendix-I. | .. | .. | .. | 1,66,36,60,214 | 1,33,47,58,926 | 2,99,84,19,140 |
| Net total expenditure shown in statement No. 10 of the Finance Accounts. | 3,79,97,91,371 | 8,59,83,79,484 | 12,39,71,70,855 | 18,10,65,36,525 | 6,68,80,92,366 | 24,79,46,28,891 |

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 1990-91.



(C. G. SOMIAH)

Comptroller and Auditor General of India

New Delhi

The 27 JUL 1992

Major Heads—

2014—Administration of Justice

2015—Election

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

6216—Loans for Housing

7610—Loans to Government Servants, etc.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|----------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue: | | | | |
| Voted— | | | | |
| Original | 1,26,96,11,000 | } 1,36,08,11,000 | 1,25,37,78,178 | —10,70,32,822 |
| Supplementary | 9,12,00,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 2,24,32,000 |
| Charged— | | | | |
| Original | 1,77,96,000 | } 2,02,29,000 | 1,87,74,765 | —14,54,235 |
| Supplementary | 24,33,000 | | | |
| Amount surrendered during the year | | | | Nil |
| Capital: | | | | |
| Voted— | | | | |
| Original | 3,51,96,000 | 3,51,96,000 | 3,29,12,600 | —22,83,400 |
| Amount surrendered during the year (31st March 1991) | | | | 1,72,000 |

The expenditure does not include Rs. 74,00,000 in the Revenue Section (voted) spent out of advance from the Contingency Fund sanctioned during 1990-91, but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 2,24.32 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 10,70.33 lakhs.

(ii) In view of the saving of Rs. 10,70.33 lakhs, supplementary provision of Rs. 9,12.00 lakhs obtained in October 1990 (Rs. 54.48 lakhs) and February 1991 (Rs. 8,57.52 lakhs) proved unnecessary. The expenditure did not come even up to the original provision. Token provision could have been obtained wherever necessary.

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

| Head | Total grant | Actual expenditure | Excess + Saving — |
|---------------------------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| 2014—Administration of Justice | | | |
| (1) B—105—Civil and Sessions Court | | | |
| O. | 5,62.79 | 4,85.12 | —70.82 |
| S. | 10.65 | | |
| R. | —17.50 | | |
| | 5,55.94 | | |

Specific reasons for anticipated saving and final saving have not been intimated (September 1991).

2055—Police

(2) P—109—District Police

| | | | | |
|----|----------|----------|----------|----------|
| O. | 55,76.52 | 61,10.95 | 54,41.17 | —6,69.78 |
| S. | 5,21.86 | | | |
| R. | 12.57 | | | |

Augmentation of funds were stated to have been made to meet the expenditure under Arms and Ammunition. Reasons for final saving of Rs. 6,69.78 lakhs have not been communicated (September 1991).

2056—Jails

State Plan

District Sector

(3) KK—101—Jails

| | | | | |
|----|--------|-------|----|--------|
| O. | 24.71 | 10.00 | .. | —10.00 |
| S. | 0.01 | | | |
| R. | —14.72 | | | |

Surrender of Rs. 14.72 lakhs was made without assigning any reason. Entire provision remained unutilised and unexplained (September 1991).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---|-------------|--|---------------------|
| 2070—Other Administrative Services | | | |
| (4) UU—108—Fire Protection and Control | | | |
| O. | 4,80.89 | 5,00.87 | 4,97.32 |
| S. | 74.39 | | |
| R. | —54.41 | | |
| | | | —3.55 |

Anticipated saving was stated to be mainly due to non-finalisation for drawal of amount in revised scale of pay and non-filling up of posts of firemen (90 posts). Reasons for final saving of Rs. 3.55 lakhs have not been intimated (September 1991).

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

2056—Jails*Centrally Sponsored Plan**District Sector*

(5) PP (A)—Deduct—Amount charged to State Plan.

| | | | | |
|----|--------|--------|----|--------|
| S. | —12.00 | —12.00 | .. | +12.00 |
|----|--------|--------|----|--------|

Reasons for final excess of Rs. 12.00 lakhs have not been intimated (September 1991).

Charged—

(i) In view of the saving of Rs. 14.54 lakhs, supplementary provision of Rs. 24.33 lakhs obtained in October 1990 (Rs. 2.11 lakhs) and February 1991 (Rs. 22.22 lakhs) proved excessive.

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

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

2014—Administration of Justice

(6) A—102—High Court

| | | | | |
|----|---------|---------|---------|--------|
| O. | 1,76.45 | 1,97.14 | 1,82.61 | —14.53 |
| S. | 20.69 | | | |

Reasons for final saving of Rs. 14.53 lakhs have not been communicated (September 1991).

Capital:

Voted—

(j) The department surrendered Rs. 1.72 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 22.83 lakhs.

Major Heads—

- 2014—Administration of Justice
- 2051—Public Service Commission
- 2052—Secretariat-General Services
- 2070—Other Administrative Services
- 2075—Miscellaneous General Services
- 2216—Housing
- 2217—Urban Development
- 2235—Social Security and Welfare
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 6216—Loans for Housing
- 6217—Loans for Urban Development
- 7610—Loans to Government Servants, etc.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|-------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue: | | | | |
| Voted— | | | | |
| Original | 7,17,24,000 | } 7,62,08,000 | 7,52,29,060 | —9,78,940 |
| Supplementary | 44,84,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 4,76,000 |

| | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|------------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Charged— | | | |
| Original | 42,64,000 | 52,10,000 | —49,102 |
| Supplementary | 9,46,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 66,000 |

Capital :**Voted—**

| | | | | |
|---------------|-------------|-------------|-------------|------------|
| Original | 4,06,61,000 | 5,83,61,000 | 5,44,57,500 | —39,03,500 |
| Supplementary | 1,77,00,000 | | | |

Amount surrendered during the year

Nil

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

(i) The department surrendered Rs. 4.76 lakhs ; ultimately the saving worked out to Rs. 9.79 lakhs.

(ii) In view of the saving of Rs. 9.79 lakhs, supplementary provision of Rs. 44.84 lakhs obtained in October 1990 (Rs. 0.02 lakh) and February 1991 (Rs. 44.82 lakhs) proved excessive.

Capital :**Voted—**

There was saving of Rs. 39.04 lakhs in the grant. Substantial saving occurred under the following head ;—

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|----------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| 6217—Loans for Urban Development | | | |
| 01—State Capital Development | | | |
| (1) S—191—Loans to Local Bodies, Corporations, etc. | | | |
| S. | 24.00 | .. | —24.00 |
| Entire provision remained unutilised and unexplained (September 1991). | | | |

Major Heads—

- 2029—Land Revenue
 2030—Stamps and Registration
 2052—Secretariat-General Services
 2053—District Administration
 2075—Miscellaneous General Services
 2235—Social Security and Welfare
 2245—Relief on account of Natural Calamities
 2250—Other Social Services
 2401—Crop Husbandry
 2506—Land Reforms
 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 | 1,09,75,67,000 | 1,50,16,54,000 | 1,30,06,58,567 | —20,09,95,433 |
| Supplementary | 40,40,87,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 22,09,28,000 |
| Charged— | | | | |
| Original | 11,75,00,000 | 47,00,00,000 | 11,75,00,000 | —35,25,00,000 |
| Supplementary | 35,25,00,000 | | | |
| Amount surrendered during the year | | | | Nil |
| Capital : | | | | |
| Voted— | | | | |
| Original | 73,35,000 | 73,35,000 | 79,66,119 | +6,31,119 |
| Amount surrendered during the year (31st March 1991) | | | | 2,86,000 |

The expenditure does not include Rs.17,11,33,005 in the Revenue section spent out of advance from the Contingency Fund sanctioned during the year but not recouped till the close of the year.

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 22,09.28 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 20,09.95 lakhs.

(ii) In view of the saving of Rs. 20,09.95 lakhs, supplementary provision of Rs. 40,40.87 lakhs obtained in October 1990 (Rs. 17,63.50 lakhs) and February 1991 (Rs. 22,77.37 lakhs) proved excessive.

(iii) Substantial savings occurred under the following heads—

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

(In lakhs of rupees)

2029—Land Revenue

State Plan

District Sector

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

| | | | | |
|----|---------|-----------|---------|-------|
| O. | 1,61.42 | } 1,33.88 | 1,33.89 | +0.01 |
| R. | —27.54 | | | |

Anticipated saving was mainly attributed to—

(i) non-posting of J. C. staff due to Government ban (Rs. 25.55 lakhs),

(ii) want of *Ex-post facto* sanction of vehicles by Government (Rs. 0.20 lakh) and (iii) as per actual expenditure (Rs. 1.79 lakhs).

2030—Stamps and Registration

02—Stamps-non-judicial

(2) J—101—Cost of Stamps

| | | | | |
|----|-------|---------|-------|--------|
| O. | 10.00 | } 91.00 | 64.50 | —26.50 |
| S. | 81.00 | | | |

Reasons for saving of Rs. 26.50 lakhs have not been intimated (September 1991).

2053—District Administration

State Plan

District Sector

(3) T—093—District Establishment

| | | | |
|----|---------|---------|----------|
| O. | 1.00.00 | 1.00.00 | —1,00.00 |
|----|---------|---------|----------|

Entire provision remained unspent and unexplained (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|----------------------|----------------------|
| 2235—Social Security and Welfare | | (In lakhs of rupees) | |
| <i>Central Plan</i> | | | |
| <i>State Sector</i> | | | |
| 01—Rehabilitation | | | |
| (4) W—202—Other Rehabilitation Schemes | | | |
| O. 7,60.15 | 9.74 | 9.68 | —0.06 |
| R. —7,50.41 | | | |
| Specific reasons for anticipated saving and final saving have not been intimated (September 1991). | | | |
| (5) X—800—Other Expenditure | | | |
| O. 8,50.00 | .. | .. | .. |
| R. —8,50.00 | | | |
| Anticipated savings was stated to be due to stand-still position of the scheme. | | | |
| 2245—Relief on account of Natural Calamities | | | |
| 01—Drought | | | |
| (6)—Z—102—Drinking Water Supply | | | |
| O. 54.97 | 18.10 | 18.10 | .. |
| R. —36.87 | | | |
| (7) AA—103—Special Nutrition | | | |
| O. 1,00.00 | 31.05 | 18.25 | —12.80 |
| R. —68.95 | | | |
| (8) EE—800—Other Expenditure | | | |
| O. 1,55.00 | 28.00 | 28.00 | .. |
| R. —1,27.00 | | | |
| 02—Floods, Cyclones etc. | | | |
| (9) FF—101—Gratuitous Relief | | | |
| O. 96.00 | 2,00.63 | 2,00.62 | —0.01 |
| S. 1,55.50 | | | |
| R. —50.87 | | | |

Specific reasons for anticipated saving in respect of Sl. Nos. (6), (7), (8) and (9) above have not been intimated. Final savings at Sl. Nos. (7) and (9) also have not been intimated (September 1991).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| (10) JJ—106—Repair/Restoration of Damaged Roads and Buildings. | | | |
| O. 1,40.50 | 7,52.13 | 5,79.95 | —1,72.18 |
| S. 5,34.30 | | | |
| R. 77.33 | | | |

Augmentation of funds was attributed to meet additional requirements for relief measures, and repairs/restoration works of properties damaged due to flood/heavy rains. Reasons for final saving of Rs. 1,72.18 lakhs have not been intimated (September 1991).

| | | | |
|--|-------|-------|----|
| (11) QQ—114—Assistance to farmers for purchase of agricultural inputs. | | | |
| O. 0.51 | 93.49 | 93.49 | .. |
| S. 1,09.50 | | | |
| R. —16.52 | | | |

Reasons for anticipated saving of Rs. 16.52 lakhs have not been intimated (September 1991).

2506—Land Reforms

State Plan

District Sector

(12) FFF—101—Regulation of land Holdings and Tenancy.

| | | | |
|-----------|-------|-------|-------|
| O. 77.33 | 63.91 | 63.79 | —0.12 |
| R. —13.42 | | | |

Anticipated saving was attributed mainly to (i) non-posting of officers and component staff and (ii) economy measures. Reasons for final saving of Rs. 0.12 lakh have not been intimated (September 1991).

3454—Census Surveys and Statistics

Central Plan

District Sector

01—Census

(13) JJJ—800—Other Expenditure

| | | | |
|------------|---------|---------|-------|
| O. 3,90.60 | 3,54.19 | 3,46.34 | —7.85 |
| R. —36.41 | | | |

Anticipated saving was stated to be due to non-posting of staff and less claims. Reasons for final saving of Rs. 7.85 lakhs have not been intimated (September 1991).

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 2030—Stamps and Registration | | | |
| 02—Stamps—Non-judicial | | | |
| (14) K—102—Expenses on Sale of Stamps | | | |
| O. 28.30 | 28.30 | 68.91 | +40.61 |
| Reasons for final excess of Rs. 40.61 lakhs have not been intimated (September 1991). | | | |
| 2245—Relief on account of Natural Calamities | | | |
| 02—Floods, Cyclones, etc. | | | |
| (15) GG—102—Drinking Water Supply | | | |
| O. 7.60 | 39.50 | 2,01.23 | +1,61.73 |
| S. 34.50 | | | |
| R. —2.60 | | | |
| Anticipated saving was stated to have been based on progress of expenditure. Reasons for final excess of Rs. 1,61.73 lakhs have not been intimated (September 1991). | | | |
| (16) PP—113—Assistance for repairs, reconstruction of Houses. | | | |
| O. 1,27.50 | 6,57.56 | 7,59.61 | +1,02.05 |
| S. 5,05.00 | | | |
| R. 25.06 | | | |
| Additional funds were stated to have been provided to meet additional requirement for repair and reconstruction of houses and supply of medicines in the flood affected areas. Reasons for final excess of Rs. 1,02.05 lakhs have not been intimated (September 1991). | | | |
| (17) RR—115—Assistance to farmers to clear sand/silt/salinity from lands. | | | |
| O. 5.30 | 1,33.16 | 1,59.67 | +26.51 |
| S. 1,34.70 | | | |
| R. —6.84 | | | |
| Reasons for anticipated saving of Rs. 6.84 lakhs and final excess of Rs. 26.51 lakhs have not been intimated (September 1991). | | | |
| (18) TT—122—Repair and restoration of damaged irrigation and flood control works. | | | |
| O. 1,34.11 | 8,57.04 | 9,44.43 | +87.39 |
| S. 7,12.93 | | | |
| R. 10.00 | | | |
| Augmentation of funds are attributed mainly for undertaking repair and restoration work of properties damaged due to flood, heavy rain during 1990 in Dhenkanal and Koraput district. Reasons for final excess of Rs. 87.39 lakhs have not been intimated (September 1991). | | | |

(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.

There was no contribution from revenue to the fund and also no expenditure during the year. The balance at the credit of the fund on 31st March 1991 remained at Rs. 79.19 lakhs.

An account of the fund is given in Statement No. 16 of the Finance Accounts 1990-91.

(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. 11,75.00 lakhs was debited to the fund in 1990-91. The balance at the credit of the fund on 31st March 1991 was Rs. 1,34.82 lakhs. An account of transactions connected with the fund is given in statement No. 16 of the Finance Accounts 1990-91.

Revenue:

Charged—

In view of the saving of Rs. 35,25.00 lakhs, supplementary provision of Rs. 35,25.00 lakhs obtained in October 1990 (Rs. 17,62.50 lakhs) and February 1991 (Rs. 17,62.50 lakhs) proved unnecessary.

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

| Head | Total appropriation | Actual expenditure | Excess+ Saving— |
|--|---------------------|--------------------|-----------------|
| 2245—Relief on account of Natural Calamities. | | | |
| 04—Famine Relief Fund | | | |
| (1) XX—101—Transfers to Reserve Funds and Deposit Accounts—Famine Relief Fund. | | | |
| O. 11,75.00 | 47,00.00 | 11,75.00 | —35,25.00 |
| S. 35,25.00 | | | |

(In lakhs of rupees)

Reasons for final saving of Rs. 35,25.00 lakhs have not been intimated (September 1991)

Capital:

Voted—

(i) The expenditure exceeded the provision by Rs. 6,31,119. The excess requires regularisation.

(ii) In view of the final excess of Rs. 6.31 lakhs, surrender of Rs. 2.86 lakhs on 31st March 1991 is unjustified.

Major Heads—

2014—Administration of Justice

2052—Secretariat-General Services

2235—Social Security and Welfare

2250—Other Social Services

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|-------------|------------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 7,95,81,000 | 8,67,92,000 | 7,90,85,712 | —77,06,288 |
| Supplementary | 72,11,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 6,26,000 |
| Capital : | | | | |
| Voted— | | | | |
| Original | 3,05,000 | 3,05,000 | 3,02,990 | —2,010 |
| Amount surrendered during the year | | | | Nil |

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 6.26 lakhs; ultimately the saving worked out to Rs. 77.06 lakhs.

(ii) In view of the saving of Rs. 77.06 lakhs, Supplementary provision of Rs. 72.11 lakhs obtained in October 1990 (Rs. 53.37 lakhs) and February 1991 (Rs. 18.74 lakhs) proved unnecessary. The expenditure did not come up even to the Original budget provision.

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

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|--------------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| 014—Administration of Justice | | | |
| (1) 105—Civil and Sessions Courts | | | |
| O. | 5,01.48 | 5,58.52 | 5,01.58 |
| S. | 55.03 | | |
| R. | 2.01 | | |
| | | | —56.94 |

Augmentation of funds were stated to have been made on the basis of actual requirement and to meet the expenditure for opening of Court of Additional District Judge, Kendrapara and Munsif Court, Purusottampur and for clearance of arrears Telephone Charges of Civil Courts. Reasons for final saving of Rs. 56.94 lakhs have not been intimated (September 1991).

2235—Social Security and Welfare

60—Other Social Security and Welfare Programmes

(2) F—200—Other Programmes

| | | | |
|----|--------|-------|-------|
| O. | 27.84 | 12.98 | 12.65 |
| S. | 0.02 | | |
| R. | —14.88 | | |
| | | | —0.33 |

Anticipated saving is mainly attributed to Non-implementation of the scheme.

(iv) The expenditure in the grant includes Rs. 53.17 lakhs for Administration of Hindu Religious Endowment Act 1951. The expenditure on administration of the Act is initially met from the provision under the grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund, During 1990-91 Rs. 53.17 lakhs were spent; but Rs. 11 lakhs were reimbursed from the Fund.

Out of the total Rs. 4,21.34 lakhs being the expenditure on this account for the period from 1956-57 to 1990-91, an amount of Rs. 1,31.28 lakhs has been reimbursed from the fund during the period 1958-59 to 1990-91. Non-reimbursement of Rs. 2,90.06 lakhs was reported to be due to enactment of various land laws affecting the income of the religious Institutions from Lands cultivated through Bhagtenants.

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

2250—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

7999—Appropriation to Contingency Fund

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|----------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 2,15,89,73,000 | 2,15,89,79,000 | 92,65,40,867 | —1,23,24,38,133 |
| Supplementary | 6,000 | | | |
| Amount surrendered during the Year (31st March 1991) | | | | 1,14,31,89,000 |
| Charged— | | | | |
| Original | 4,50,000 | 4,50,000 | 4,50,000 | 2,24,768 |
| Amount surrendered during the year | | | | Nil |
| Capital : | | | | |
| Voted— | | | | |
| Original | 19,27,25,000 | 59,31,00,000 | 59,49,09,667 | +18,09,667 |
| Supplementary | 40,03,75,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 1,76,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,14,31.89 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 1,23,24.38 lakhs.

(ii) In view of the saving of Rs. 1,23,24.38 lakhs, supplementary provision of Rs. 0.06 lakh obtained in February 1991 proved unnecessary. The expenditure did not come even up to 50 per cent of the original budget provision.

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

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

2040—Sales Tax

(1) A—001—Direction and Administration

| | | | | |
|----|---------|---------|---------|-------|
| O. | 7,51.79 | 6,86.51 | 6,78.81 | —7.70 |
| S. | 0.01 | | | |
| R. | —65.29 | | | |

Anticipated saving of Rs. 65.29 lakhs was attributed to non-implementation of Orissa revised scales of pay 1989 in most of the cases and vacancies of some posts. Reasons for final saving of Rs. 7.70 lakhs have not been communicated (September 1991).

2047—Other Fiscal Services

(2) D—103—Promotion of Small Savings

| | | | | |
|----|--------|-------|-------|-------|
| O. | 79.01 | 61.97 | 61.77 | —0.20 |
| S. | 0.01 | | | |
| R. | —17.05 | | | |

Anticipated saving attributed mainly to (i) observance of economy, (ii) non-drawal of revised scale of pay 1989 by some of the field officers, (iii) non-receipt of bills from P. & T. Department and (iv) non-filling up of some posts in time. Reasons for final saving of Rs. 0.20 lakh have not been intimated (September 1991).

2052—Secretariat-General Services

(3) G—Salaries Lump

| | | | | |
|----|-------------|-------|----|--------|
| O. | 1,12,83.59 | 29.16 | .. | —29.16 |
| R. | —1,12,54.43 | | | |

Out of the anticipated saving of Rs. 1,12,54.43 lakhs, Rs. 1,11,88.36 lakhs was surrendered and Rs. 66.07 lakhs reappropriated. Reasons for surrender and reappropriation were stated to be due to less requirement and for meeting urgent need of other heads. Specific reasons for less requirement and reasons for final saving of Rs. 29.16 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| (4) H-090-Secretariat | | | |
| O. | 50.00 | 50.00 | .. |
| | | | —50.00 |
| Entire amount remained unutilised and un-explained (September 1991). | | | |
| 2054—Treasury and Accounts Administration | | | |
| (5) J-097—Treasury Establishment | | | |
| O. | 4,30.21 | 4,01.51 | 3,99.72 |
| S. | 0.01 | | |
| R. | —28.71 | | |
| | | | —1.79 |
| Anticipated saving was attributed mainly to (i) non-filling up of some posts in time, (ii) non-drawal of arrears, (iii) observance of economy and (iv) less requirement. Reasons for final saving of Rs. 1.79 lakhs have not been intimated (September 1991). | | | |
| 2071—Pensions and other Retirement Benefits. | | | |
| <i>01—Civil</i> | | | |
| (6) N-102—Commuted Value of Pension | | | |
| O. | 10,00.00 | 10,00.00 | 6,51.23 |
| | | | —3,48.77 |
| (7) P-104—Gratuities | | | |
| O. | 12,97.95 | 12,97.15 | 9,25.25 |
| R. | —0.80 | | |
| | | | —3,71.90 |
| (8) Q.—105—Family Pensions | | | |
| O. | 14,94.44 | 14,94.44 | 11,65.92 |
| | | | —3,28.52 |
| Reasons for final saving of Rs. 10,49.19 lakhs in respect of Sl. Nos. (6) to (8) above have not been communicated (September 1991). | | | |
| 3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions. | | | |
| (9) X-103—Entertainment Tax | | | |
| O. | 1,60.00 | 99.98 | 99.90 |
| R. | —60.02 | | |
| | | | —0.08 |
| Reasons for anticipated saving of Rs. 60.02 lakhs and final saving of Rs. 0.08 lakh have not been communicated (September 1991). | | | |

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

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| 2071—Pensions and Other Retirement Benefits | | | |
| <i>01—Civil</i> | | | |
| (10) T—109—Pensions to Employees of State Aided Educational Institutions. | | | |
| O. | 3,21.38 | 5,26.58 | +2,05.20 |
| Reasons for final excess of Rs. 2,05.20 lakhs have not been communicated (September 1991). | | | |
| <i>Charged—</i> | | | |
| (i) Savings occurred under the following heads:— | | | |

2071—Pension and Other Retirement Benefits

01—Civil

(11) R—106—Pensionary Charges in respect of High Court Judges

| | | | |
|----|------|------|-------|
| O. | 4.50 | 2.25 | —2.25 |
|----|------|------|-------|

Reasons for final saving of Rs. 2.25 lakhs have not been intimated (September 1991).

Capital:

Voted:—

(i) The expenditure exceeded the grant by Rs. 18,09,667. The excess requires regularisation.

(ii) In view of the excess of Rs. 18.10 lakhs, supplementary provision of Rs. 40,03.75 lakhs obtained in October, 1990 (Rs. 40,00.00 lakhs) and February 1991 (Rs. 3.75 lakhs) proved insufficient.

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

7610—Loans to Government Servants, etc.

(12) BB-800—Other Advances

| | | | | |
|----|-------|-------|---------|--------|
| O. | 70.25 | 70.06 | 1,42.29 | +72.23 |
| R. | —0.19 | | | |

Anticipated savings attributed to non-receipt of application for sanction of advance. Reasons for final excess of Rs. 72.23 lakhs have not been communicated (September 1991).

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

7610—Loans to Government Servants, etc.

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

| | | | | |
|----|---------|---------|---------|--------|
| O. | 3,96.00 | 3,95.11 | 3,48.59 | —46.52 |
| R. | —0.89 | | | |

Anticipated saving was attributed to non-receipt of application for sanction of advance. Reasons for final saving of Rs. 46.52 lakhs have not been communicated (September 1991).

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
 5051—Capital Outlay on Ports and Light Houses
 7610—Loans to Government Servants, etc.

| | | Total grant Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|--|--------------|-----------------------|------------------------------|---------------------------|
| Revenue: | | | | |
| Voted— | | | | |
| Original | 12,43,20,000 | 12,65,73,000 | 12,83,08,787 | +17,35,787 |
| Supplementary | 22,53,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 23,43,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 8,01,03,000 | 8,01,03,000 | 10,22,83,200 | +2,21,80,200 |
| Amount surrendered during the year (31st March 1991) | | | | 8,40,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 17,35,787. The excess requires regularisation.

(ii) In view of the final excess of Rs. 17.36 lakhs, supplementary grant of Rs. 22.53 lakhs obtained in October 1990 (Rs. 0.01 lakh) and February 1991 (Rs. 22.52 lakhs) proved inadequate.

(iii) In view of the above excess, surrender of Rs. 23.43 lakhs on 31st March 1991 was injudicious.

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

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

2058—Stationery and Printing

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

| | | | | |
|----|---------|---------|---------|---------|
| O. | 1,96.07 | 1,99.49 | 2,37.95 | + 38.46 |
| S. | 3.67 | | | |
| R. | —0.25 | | | |

Anticipated saving was stated to be due to non-finalisation of purchase procedure. Reasons for final excess of Rs. 38.46 lakhs have not been intimated (September 1991).

(v) The above excess was partly counter-balanced by the savings under the following head:—

2058—Stationery and Printing

State Plan

State Sector

(2) I—103—Government Press

| | | | | |
|----|--------|-------|-------|----|
| O. | 33.95 | 16.40 | 16.40 | .. |
| R. | —17.55 | | | |

Anticipated saving was mainly due to cancellation of proposals for purchase of Printing machines and non-creation of posts during 1990-91.

Capital:

Voted—

(i) The expenditure in the capital section exceeded the grant by Rs. 2,21,80,200. The excess requires regularisation.

(ii) In view of the final excess of Rs. 2,21.80 lakhs, surrender of Rs. 8.40 lakhs on 31st March 1991 was unrealistic.

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

5051— Capital Outlay on Ports and Light Houses

State Plan

State Sector

02—Minor Ports

(3) U—200—Other Small Ports

| | | | | |
|----|---------|---------|----------|----------|
| O. | 7,96.00 | 7,87.60 | 10,17.67 | +2,30.07 |
| R. | —8.40 | | | |

Out of the anticipated saving of Rs. 8.40 lakhs, Rs. 5.18 lakhs was surrendered for introduction of Badma System of Plastic Driving Licence Cards in transport regions and Rs. 2.45 lakhs was surrendered for plan cut. Reasons for final excess of Rs. 2,30.07 lakhs have not been intimated (September 1991).

Major Heads—

- 2052—Secretariat-General Services
- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2210—Medical and Public Health
- 2216—Housing
- 2217—Urban Development
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2230—Labour and Employment
- 2403—Animal Husbandry
- 2405—Fisheries
- 2701—Major and Medium Irrigation
- 2853—Non-Ferrous Mining and Metallurgical Industries
- 3053—Civil Aviation
- 3054—Roads and Bridges
- 3475—Other General Economic Services
- 4059—Capital Outlay on Public Works
- 4202—Capital Outlay on Education, Sports, Art and Culture
- 4210—Capital Outlay on Medical and Public Health
- 4215—Capital Outlay on Water Supply and Sanitation
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4403—Capital Outlay on Animal Husbandry
- 4405—Capital Outlay on Fisheries
- 4415—Capital Outlay on Agricultural Research and Education
- 4701—Capital Outlay on Major and Medium Irrigation
- 4851—Capital Outlay on Village and Small Industries
- 4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries
- 4858—Capital Outlay on Engineering Industries
- 5053—Capital Outlay on Civil Aviation
- 5054—Capital Outlay on Roads and Bridges
- 5452—Capital Outlay on Tourism
- 7610—Loans to Government Servants, etc.

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|---|------------------------------|----------------------------|
| Revenue : | | | |
| Voted— | | | |
| Original | 65,06,30,000 | 70,46,89,000 | 1,10,08,41,733 |
| Supplementary | 5,40,59,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 3,52,96,000 |
| Charged— | | | |
| Original | 23,26,000 | 24,76,000 | 25,12,508 |
| Supplementary | 1,50,000 | | |
| Amount surrendered during the year | | | <i>Nil</i> |
| Capital: | | | |
| Voted— | | | |
| Original | 56,25,71,000 | 66,26,80,000 | 62,01,96,772 |
| Supplementary | 10,01,09,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 3,87,24,000 |
| Charged— | | | |
| Original | 4,00,000 | 53,71,000 | 41,13,896 |
| Supplementary | 49,71,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 85,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 39,61,52,733. The excess requires regularisation.

(ii) In view of the excess of Rs. 39,61.53 lakhs, supplementary provision of Rs. 5,40.59 lakhs obtained in October 1990 (Rs. 45.28 lakhs) and February 1991 (Rs. 4,95.31 lakhs) proved insufficient and surrender of Rs. 3,52,96 lakhs on 31st March 1991 was unrealistic.

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

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--------------------|----------------|---|---------------------|
| 2059—Public Works | | | |
| 80—General | | | |
| (1) F—799—Suspense | | | |
| O. | 20,00.00 | 20,00.00 | 63,11.05 |
| | | | +43,11.05 |

| Head | Total grant | Actual expenditure | Excess + Saving— |
|-------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 3054—Roads and Bridges | | | |
| 01—National Highways | | | |
| (2) DD—799—Suspense | | | |
| O. | 6,00.00 | 10,26.46 | +4,26.46 |

Reasons for final excess of Rs. 47,37.51 lakhs in respect of Sl. Nos. (1) and (2) above have not been intimated (September 1991).

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

2059—Public Works

80—General

(3) C—001—Direction and Administration

| | | | | |
|----|---------|---------|---------|----------|
| O. | 7,11.02 | 8,81.53 | 6,00.60 | —2,80.93 |
| S. | 2,06.09 | | | |
| R. | —35.58 | | | |

Anticipated saving was attributed mainly to (i) economy measure in Non-Plan expenditure, (ii) transfer of Subdivision in Control of R. D. Department (iii) vacant posts and (iv) as per actual expenditure. Reasons for final saving of Rs. 2,80.93 lakhs have not been communicated (September 1991).

(4) D—052—Machinery and Equipment

| | | | | |
|----|----------|--------|----------|----------|
| O. | —1,36.79 | —32.43 | —2,18.64 | —1,86.21 |
| S. | 1,23.41 | | | |
| R. | —19.05 | | | |

The entire amount of Rs. 19.05 lakhs was surrendered attributing to non-finalisation of preliminaries, economy measure in Non-Plan expenditure and as per actual requirement. Reasons for final saving of Rs. 1,86.21 lakhs have not been intimated (September 1991).

2701—Major and Medium Irrigation

03—Medium Irrigation—Commercial

(5) X—(A)—001—Direction and Administration

| | | |
|----|-------|-------|
| .. | —6.47 | —6.47 |
|----|-------|-------|

Reasons for minus expenditure even without a token provision have not been intimated (September 1991).

(v) Expenditure in the grant includes Rs. 73,37.51 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 Department (Revenue Section).

A summary of transactions accounted for under each unit of 'Suspense' together with the opening and closing balances for 1990-91 is given below:—

| Major Head and Sub-head of suspense | Opening balance on the 1st April 1990 (Debit+ Credit—) | Debits | Credits | Closing balance on the 31st March 1991 (Debit+ Credit—) |
|-------------------------------------|--|----------------------|-----------------|---|
| | | (In lakhs of rupees) | | |
| 2059—Public Works | | | | |
| Purchases | —22,67.56 | .. | .. | —22,67.56 |
| Stock | 18,07.13 | 46,73.51 | 54,00.61 | 10,80.03 |
| Miscellaneous Works Advances. | 19,72.69 | 16,37.54 | 9,87.08 | 26,23.15 |
| Workshop Suspense | 40.38 | .. | .. | 40.38 |
| Total | 15,52.64 | 63,11.05 | 63,87.69 | 14,76.00 |
| 3054—Roads and Bridges | | | | |
| Purchases | —4,69.74 | .. | .. | —4,69.74 |
| Stock | —1,92.97 | 9,02.22 | 9,51.91 | —2,42.66 |
| Miscellaneous Works Advances | 2,19.02 | 1,24.24 | 55.49 | 2,87.77 |
| Total | —4,43.69 | 10,26.46 | 10,07.40 | —4,24.63 |
| Grand Total | 11,08.95 | 73,37.51 | 73,95.09 | 10,51.37 |

(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 "Subvention 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 1990-91 no amount was credited to the fund and no expenditure was incurred.

The balance at the credit of the fund on the 31st March 1991 was Rs. 30.20 lakhs. An account of the fund for 1990-91 is given in Statement No. 16 of the Finance Accounts 1990-91.

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 1990-91 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 |
| (In lakhs of rupees) | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 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 |
| 1990-91 | 1,29,96.82 | 27,37.18 | 3,49.45 | 21.06 | 2.69 |

(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 "2050—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. 3,87.24 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 4,24.83 lakhs.

(ii) In view of the saving of Rs. 4,24.83 lakhs, supplementary provision of Rs. 10,01.09 lakhs obtained in October 1990 (Rs. 3,89.59 lakhs) and February 1991 (Rs. 6,11.50 lakhs) proved excessive.

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

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| 4210—Capital Outlay on Medical and Public Health. | | | |
| State Plan | | | |
| District Sector | | | |
| 01—Urban Health Services | | | |
| (6) FFF—110—Hospitals and Dispensaries | | | |
| O. | 31.54 | 11.86 | 12.01 |
| S. | 0.01 | | |
| R. | -19.69 | | |

Out of the anticipated saving of Rs. 19.69 lakhs, Rs. 1.16 lakhs was surrendered and Rs. 18.53 lakhs reappropriated. Reasons for surrender was stated to be due to want of Administrative Approval and reasons for reappropriation due to slow progress of work.

| Head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| 4216—Capital Outlay on Housing | | | |
| State Plan | | | |
| State Sector | | | |
| 01—Government Residential Building | | | |
| (7) JJJ—106—General Pool Accommodation | | | |
| O. | 8,86.95 | 7,07.80 | 7,09.40 |
| S. | 5.41 | | |
| R. | -1,84.56 | | |
| | | | +1.60 |

Out of the anticipated saving of Rs. 1,84.56 lakhs, Rs. 11.49 lakhs was surrendered due to reduction in plan ceiling for the year 1990-91. Reasons for balance surrender amount of Rs. 1,73.07 lakhs as well as final excess of Rs. 1.60 lakhs have not been intimated (September 1991).

4217—Capital Outlay on Urban Development

State Plan

State Sector

01—State Capital Development

(8) 000—050—Land

| | | | | |
|----|--------|----|------|-------|
| O. | 24.00 | .. | 5.09 | +5.09 |
| R. | -24.00 | | | |

The entire provision of Rs. 24.00 lakhs was reappropriated to provide funds under Grant No. 7—4059—C. O. L. on Public Works. Reasons for anticipated saving and final excess of Rs. 5.09 lakhs have not been communicated (September 1991).

(9) PPP—051—Construction

| | | | | |
|----|---------|---------|---------|-------|
| O. | 2,07.25 | 1,73.26 | 1,73.25 | -0.01 |
| S. | 0.01 | | | |
| R. | -34.00 | | | |

Anticipated saving for Rs. 4.11 lakhs was attributed to excess provision and reduction in plan ceiling. Reasons for substantial part of anticipated saving have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. | | | |
| <i>State Plan</i> | | | |
| <i>District Sector</i> | | | |
| 01—Welfare of Scheduled Castes | | | |
| (10) QQQ—277—Education | | | |
| O. | 53.50 | | |
| S. | 6.38 | 27.78 | 35.17 |
| R. | —32.10 | | +7.39 |
| <p>Substantial part of the provision was surrendered through reappropriation without assigning any reason. Reasons for final excess of Rs. 7.39 lakhs have not been communicated (September 1991).</p> | | | |
| 5054—Capital Outlay on Roads and Bridges | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| 03—State Highways | | | |
| (11) FFFF—101—Bridges | | | |
| O. | 3,94.25 | | |
| S. | 0.02 | 2,44.44 | 2,44.44 |
| R. | —1,49.83 | | .. |
| <p>Anticipated saving was attributed to slow progress of work, non posting of staff against vacant posts and stoppage of purchase and repair of machinery and equipment.</p> | | | |
| 04—District and Other Roads | | | |
| (12) JJJJ—800—Other Expenditure | | | |
| O. | 16,21.19 | | |
| S. | 86.04 | 16,68.14 | 16,40.62 |
| R. | —39.09 | | —27.52 |

Provision was reduced by Rs. 39.09 lakhs attributing mainly to reduction in State Plan ceiling. Reasons for final saving of Rs. 27.52 lakhs have not been communicated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|---------------------------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| 5452—Capital Outlay on Tourism | | | |
| Central Plan | | | |
| State Sector | | | |
| 01—Tourist Infrastructure | | | |
| (13) PPPP—796—Tribal Area Sub-plan | | | |
| S. | 50.00 | 22.50 | 22.50 |
| R. | —27.50 | | |

Anticipated saving was attributed to non-receipt of Central Assistance

(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 | | | |
| (14) GGGG—337—Road Work | | | |
| O. | 78.00 | 1.81.02 | 1.81.02 |
| S. | 0.02 | | |
| R. | 1,03.00 | | |

The provision was augmented by Rs. 1,03.00 lakhs stating to meet the requirement of some other works.

Charged—

(i) The department surrendered Rs. 0.85 lakh on 31st March 1991; ultimately the saving worked out to Rs. 12.57 lakhs.

(ii) In view of the final saving of Rs. 12.57 lakhs, supplementary provision of Rs. 49.71 lakhs obtained in October 1990 (Rs. 45.79 lakhs) and in February 1991 (Rs. 3.92 lakhs) proved excessive.

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

| | | | |
|---|-------|-------|------|
| 5054—Capital Outlay on Roads and Bridges | | | |
| State Plan | | | |
| State Sector | | | |
| 04—District and Other Roads | | | |
| (15) JJJJ—800—Other Expenditure | | | |
| O. | 1.00 | 12.90 | 1.18 |
| S. | 12.75 | | |
| R. | —0.85 | | |

Anticipated saving was stated to be due to want of sanction order from Government. Reasons for final saving of Rs. 11.72 lakhs have not been intimated (September 1991).

(v) A summary of transactions accounted for under each unit of "Suspense" together with the opening and closing balance for 1990-91 is given below:—

| Major Head and Sub-head of suspense | Opening balance on 1st April 1990. (Debit+ Credit—) | Debits | Credits | Closing balance on 31st March 1991 (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

Grant No. 8—Expenditure relating to Orissa Legislative Assembly

| Major Heads— | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|-------------|------------------------------|--------------------|------------------|
| | | Rs. | Rs. | Rs. |
| 2011—Parliament/State/Union Territory Legislature | | | | |
| 2071—Pensions and Other Retirement Benefits | | | | |
| 7615—Miscellaneous Loans | | | | |
| Revenue: | | | | |
| Voted— | | | | |
| Original | 1,78,02,000 | 2,09,57,000 | 1,99,36,755 | —10,20,245 |
| Supplementary | 31,55,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 7,14,000 |

| | Total grant or appropriation | | Actual expenditure | Excess + Saving — |
|---|------------------------------------|---|-----------------------|----------------------|
| | Rs. | | Rs. | Rs. |
| <i>Charged—</i> | | | | |
| <i>Original</i> | 2,33,000 | } | 3,03,000 | 3,09,951 |
| <i>Supplementary</i> | 70,000 | | | |
| <i>Amount surrendered during the year (31st March 1991)</i> | | | | 16,000 |
| <i>Capital:</i> | | | | |
| <i>Voted—</i> | | | | |
| <i>Original</i> | 10,00,000 | } | 13,50,000 | .. |
| <i>Supplementary</i> | 3,50,000 | | | |
| <i>Amount surrendered during the year</i> | | | | Nil |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 7.14 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 10.20 lakhs.

(ii) In view of the saving of Rs. 10.20 lakhs, supplementary provision of Rs. 31.55 lakhs obtained in October 1990 (Rs. 6.83 lakhs) and February 1991 (Rs. 24.72 lakhs) proved excessive.

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

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

2071—Pension and Other Retirement Benefits*01—Civil***C—111—Pension to Legislatures**

| | | | | | |
|----|-------|---|-------|-------|-------|
| O. | 18.00 | } | 29.00 | 25.92 | —3.08 |
| S. | 18.00 | | | | |
| R. | —7.00 | | | | |

Anticipated saving was attributed to non-drawal of pension by the Ex-M.L.As. Reasons for final saving of Rs. 3.08 lakhs was stated to be due to non-drawal of arrears and pension by pensioners by March 1991.

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 | 40,10,57,000 | 40,13,85,000 | 16,82,61,334 | —23,31,23,666 |
| Supplementary | 3,28,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 22,29,71,000 |
| Charged— | | | | |
| Supplementary | 16,000 | 16,000 | 15,842 | —158 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 30,000 | 8,06,25,000 | 3,24,85,595 | —4,81,39,405 |
| Supplementary | 8,05,95,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 5,00,08,000 |

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 22,29.71 lakhs on 31st March 1991 ; ultimately the saving worked out to Rs. 23,31.24 lakhs.

(ii) In view of the saving of Rs. 23,31.24 lakhs, supplementary grant of Rs. 0.28 lakh obtained in October 1990 and Rs. 3 lakhs obtained in February 1991 was unnecessary.

Personal Ledger Account—

The expenditure under the grant includes Rs. 0.97 lakh 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 1990-91 are summarised below:—

| Scheme | Balance on 1st April 1990 | Credit during the year | Debit during the year | Balance on 31st March 1991 |
|--|---------------------------------|---------------------------|--------------------------|----------------------------------|
| (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 Accounts. The matter is under correspondence with Government. Final orders for its closure have yet to be received (September 1991).

| | | | | |
|---|-------|----|----|-------|
| (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 Accounts. The matter is under correspondence with Government. Final orders for its closure have yet to be received (September 1991).

| | | | | |
|----------------------------|------|----|----|------|
| (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 1991).

| | | | | |
|--|----------|------|------|----------|
| (d) Purchase of Rice under Grain Purchase Scheme. | 27,38.69 | 2.28 | 0.97 | 27,40.00 |
|--|----------|------|------|----------|

| | | | | |
|------------------------|------|----|----|------|
| (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 Accounts. The matter is under correspondence with Government. Final orders for its closure have yet to be received (September 1991).

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 | 4,97,42,63,000 | 5,15,00,48,000 | 4,30,38,76,986 | —84,61,71,014 |
| Supplementary | 17,57,85,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 43,72,41,000 |
| Charged— | | | | |
| Original | 2,50,000 | 2,50,000 | 750 | —2,49,250 |
| Amount surrendered during the year (31st March 1991) | | | | 2,49,000 |
| Capital : | | | | |
| Voted— | | | | |
| Original | 3,32,60,000 | 6,68,19,000 | 3,92,44,642 | —2,75,74,358 |
| Supplementary | 3,35,59,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 1,86,39,000 |

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 43,72.41 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 84,61.71 lakhs.

(ii) In view of the saving of Rs. 84,61.71 lakhs, supplementary provision of Rs. 17,57.85 lakhs obtained in October 1990 (Rs. 2,83.91 lakhs) and February 1991 (Rs. 14,73.94 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision.

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

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---|-------------|--|---------------------|
| 2202—General Education | | | |
| <i>01—Elementary Education</i> | | | |
| (1) B—101—Government Primary Schools | | | |
| O. | 1,70,55.97 | 1,77,71.83 | 1,59,90.55 |
| S. | 8,50.81 | | |
| R. | —1,34.95 | | |
| Surrender of funds was attributed to (i) less requirement (ii) economy cut and (iii) non receipt of sanction order. Reasons for final saving of Rs. 17,81.28 lakhs have not been intimated (September 1991). | | | |
| (2) C—102—Assistance to Non-Government Primary Schools. | | | |
| O. | 34,68.67 | 31,60.08 | 31,30.27 |
| S. | 1,75.53 | | |
| R. | —4,84.12 | | |
| Out of the anticipated saving of Rs. 4,84.12 lakhs, an amount of Rs. 4,83.80 lakhs was surrendered stating due to non-receipt of sanction order, and Rs. 0.32 lakh reappropriated due to less payment of grants-in-aid. Reasons for final saving of Rs. 29.81 lakhs have not been intimated (September 1991). | | | |
| (3) E—108—Text Books | | | |
| O. | 6,48.79 | 6,48.95 | 5,56.13 |
| S. | 0.16 | | |
| Reasons for final saving of Rs. 92.82 lakhs have not been intimated (September 1991). | | | |
| <i>02—Secondary Education</i> | | | |
| (4) K—105—Teacher's Training | | | |
| O. | 2,58.80 | 2,23.71 | 1,92.80 |
| R. | —35.09 | | |
| Anticipated saving was attributed to less requirement (Rs. 30.19 lakhs), vacant of posts (Rs. 2.02 lakhs) and non-admission of sufficient stipendary candidates in scheduled tribe schools (Rs. 2.88 lakhs). Reasons for final saving of Rs. 30.91 lakhs have not been intimated (September 1991). | | | |
| (5) M—109—Government Secondary Schools | | | |
| O. | 26,23.03 | 26,66.68 | 25,07.68 |
| S. | 53.73 | | |
| R. | —10.08 | | |

Anticipated saving was surrendered attributing to late appointment of contract teachers (Rs. 10.00 lakhs) and less sanction (Rs. 0.08 lakh). Reasons for final saving of Rs. 1.59.00 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>03—University and Higher Education</i> | | | |
| (6) R—103—Government Colleges and Institutes. | | | |
| O. | 23,10.53 | | |
| S. | 2,46.51 | 24,02.00 | 22,97.43 |
| R. | —1,55.04 | | —1,04.57 |

Out of the anticipated saving of Rs. 1,55.04 lakhs, Rs. 1,46.64 lakhs was stated to have been surrendered due to non-fixation of pay of College Teachers in career advancement scale of pay as per U. G. C. norms, and Rs. 8.00 lakhs due to economy cut. Rs. 0.40 lakh was reappropriated on grounds of less requirement under the unit "purchase of books". Reasons for final saving of Rs. 1,04.57 lakhs have not been intimated (September 1991).

(7) S—104—Assistance to Non-Government Colleges and Institutes

| | | | | |
|----|----------|----------|----------|-------|
| O. | 14,01.31 | 11,25.14 | 11,25.08 | —0.06 |
| R. | —2,76.17 | | | |

Surrender of funds was attributed to non-fixation of pay

State Plan

State Sector

03—University and Higher Education

(8) MM—796—Tribal Area Sub-plan

| | | | | |
|----|---------|---------|---------|--------|
| O. | 5,27.84 | 4,72.39 | 4,29.09 | —43.30 |
| S. | 0.01 | | | |
| R. | —55.46 | | | |

Surrender of funds was attributed to non-requirement under the Scheme. Reasons for final saving of Rs. 43.30 lakhs have not been intimated (September 1991).

05—Language Development

(9) QQ—103—Sanskrit Education

| | | | | |
|----|-------|-------|-------|-------|
| O. | 42.68 | 37.51 | 29.00 | —8.51 |
| R. | —5.17 | | | |

Specific reasons for the anticipated saving as well as final saving have not been communicated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |
| <i>District Sector</i> | | | |
| <i>01—Elementary Education</i> | | | |
| (10) VV—101—Government Primary Schools | | | |
| O. | 13,34.38 | 12,14.47 | 11,66.56 |
| R. | —1,19.91 | | |
| Anticipated saving was attributed to late appointment of staff in Government Primary Schools and cut by Government. Reasons for final saving of Rs. 47.91 lakhs have not been intimated (September 1991). | | | |
| (11) WW—102—Assistance to Non-Government Primary Schools | | | |
| O. | 4,49.04 | 3,71.73 | 3,55.65 |
| S. | 0.01 | | |
| R. | —77.32 | | |
| (12) YY—104—Inspection | | | |
| O. | 58.75 | 15.79 | 14.85 |
| S. | 0.01 | | |
| R. | —42.97 | | |
| (13) AAA—796—Tribal Area Sub-plan | | | |
| O. | 10,71.50 | 8,94.19 | 7,16.28 |
| S. | 0.02 | | |
| R. | —1,77.33 | | |

Surrender of funds in respect of Serial Nos. 11, 12 and 13 above was attributed mainly to late appointment of staff. Reasons for final saving of Rs. 1,94.93 lakhs have not been intimated (September 1991).

02—Secondary Education

(14) DDD—109—Government Secondary Schools

| | | | |
|----|---------|-------|-------|
| O. | 1,29.07 | 80.56 | 80.41 |
| R. | —48.51 | | |

Out of the anticipated saving of Rs. 48.51 lakhs, Rs. 8.99 lakhs was stated to be due to late opening of Vocational Secondary Schools. Reasons for less requirement for the remaining savings as well as final saving of Rs. 0.15 lakh have not been intimated (September 1991).

| Head | Total Grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>04—Adult Education</i> | | | |
| (15) HHH—103—Rural Functional Literacy Programme. | | | |
| O. | 1,64.98 | 89.67 | 77.58 |
| R. | —75.31 | | |
| Out of anticipated saving of Rs. 75.31 lakhs, Rs. 8.90 lakhs attributed to late opening of S.A.E.P. and transfer of vehicle to the D.A.E.O. Specific reasons for the remaining saving as well as final saving of Rs. 12.09 lakhs have remained uncommunicated (September 1991). | | | |

| | | | |
|--|--------|-------|-------|
| (16) III—200—Other Adult Education Programmes. | | | |
| O. | 63.24 | 46.14 | 27.83 |
| R. | —17.10 | | |
| Reasons for surrender and final saving have not been intimated (September 1991). | | | |

| | | | |
|--|-------|-------|-------|
| (17) JJJ—796—Tribal Area Sub-plan | | | |
| O. | 43.27 | 43.53 | 21.49 |
| R. | 0.26 | | |
| Augmentation of funds was provided under the unit "Equipment" and "Materials". Reasons for final saving of Rs. 22.04 lakhs have not been intimated (September 1991). | | | |

*Central Plan**State Sector**03—University and Higher Education*

| | | | |
|---------------------------|--------|------|------|
| (18) SSS—107—Scholarships | | | |
| O. | 32.00 | 1.36 | 1.36 |
| R. | —30.64 | | |

Entire provision of Rs. 30.00 lakhs under "National Scholarships" was surrendered due to non-sanction of funds by Government of India. Rs. 0.64 lakh was surrendered on grounds of less requirement.

80—General

| | | | |
|-----------------------------------|---------|---------|-------|
| (19) XXX—003—Training | | | |
| O. | 3,94.18 | 3,94.18 | 74.67 |
| —3,19.51 | | | |
| (20) YYY—796—Tribal Area Sub-plan | | | |
| O. | 1,28.22 | 1,28.22 | 8.84 |
| —1,19.38 | | | |

Reasons for final saving of Rs. 3,19.51 lakhs and Rs. 1,19.38 lakhs in respect of Sl. Nos. (18) and (19) above respectively have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |
| <i>District Sector</i> | | | |
| <i>01—Elementary Education</i> | | | |
| (21) ZZZ—101—Government Primary Schools. | | | |
| O. | 8,17.36 | 8,10.27 | 7,34.57 |
| S. | 1,39.79 | | |
| R. | —1,46.88 | | |
| Surrender of funds was attributed to late appointment of staff in Government Primary Schools. Reasons for final saving of Rs. 75.70 lakhs have not been intimated (September 1991). | | | |
| (22) AAAA—102—Assistance to Non-Government Primary Schools. | | | |
| O. | 9,84.33 | 8,39.79 | 3,04.00 |
| R. | —1,44.54 | | |
| Surrender of funds was stated to be due to non sanction of funds by Government of India. Reasons for final saving of Rs. 5,35.79 lakhs have not been intimated (September 1991). | | | |
| (23) BBBB—105—Non-Formal Education | | | |
| O. | 24.94 | .. | .. |
| R. | —24.94 | | |
| Entire provision was surrendered stating due to non-sanction of funds by Government of India. | | | |
| (24) CCCC—796—Tribal Area Sub-plan | | | |
| O. | 11,54.53 | 6,80.16 | 6,26.67 |
| S. | 26.79 | | |
| R. | —5,01.16 | | |
| Surrender of funds was stated to be due to non-sanction of funds by Government of India. Reasons for final saving of Rs. 53.49 lakhs have not been intimated (September 1991). | | | |
| <i>02—Secondary Education</i> | | | |
| (25) DDDD—107—Scholarships | | | |
| O. | 23.08 | .. | .. |
| R. | —23.08 | | |
| Entire provision was surrendered on grounds of non-sanction of funds by Government of India. | | | |
| (26) EEEE—109—Government Secondary Schools | | | |
| O. | 3,87.25 | 5.45 | 5.11 |
| S. | 0.25 | | |
| R. | —3,82.05 | | |
| —0.34 | | | |

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|----------------------|------------------|
| (27) FFFF—110—Assistance to Non-Government Secondary Schools. | | (In lakhs of rupees) | |
| O. 1,00.00 | 72.97 | 71.79 | —1.18 |
| S. 0.18 | | | |
| R. —27.21 | | | |
| (28) GGGG—796—Tribal Area Sub-plan | | | |
| O. 2,28.50 | 32.38 | 32.20 | —0.18 |
| S. 0.11 | | | |
| R. —1,96.23 | | | |

Surrender of funds in respect of Sl. Nos. (26), (27) and (28) above was stated to be due to non release of funds by Government of India. Reasons for final saving of Rs. 1.70 lakhs have not been communicated (September 1991).

04—Adult Education

(29) IIII—103—Rural Functional Literacy Programme

| | | | |
|------------|---------|-------|--------|
| O. 1,56.02 | 1,56.02 | 98.93 | —57.09 |
|------------|---------|-------|--------|

Reasons for final saving have not been intimated (September 1991).

(30) JJJJ—200—Other Adult Education Programmes

| | | | |
|------------|-------|-------|--------|
| O. 1,69.30 | 98.30 | 70.19 | —28.11 |
| R. —71.00 | | | |

Surrender of funds was stated to be due to non release of funds by Government of India. Reasons for final saving of Rs. 28.11 lakhs have not been intimated (September 1991).

(31) KKKK—796—Tribal Area Sub-plan

| | | | |
|------------|---------|-------|--------|
| O. 1,24.10 | 1,24.10 | 72.74 | —51.36 |
|------------|---------|-------|--------|

Reasons for final saving of Rs. 51.36 lakhs have not been intimated (September 1991)

Centrally Sponsored Plan

District Sector

01—Elementary Education

(32) OOOO—102—Assistance to Non-Government Primary Schools.

| | | | |
|----------|-------|----|--------|
| O. 60.00 | 60.00 | .. | —60.00 |
|----------|-------|----|--------|

Entire provision remained unspent and unexplained (September 1991).

(33) PPPP—105—Non-Formal Education

| | | | |
|-------------|---------|---------|--------|
| O. 2,60.03 | 1,45.25 | 1,20.32 | —24.93 |
| R. —1,14.78 | | | |

Anticipated saving was attributed to late appointment of staff and based on actual requirement. Reasons for final saving have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| (34) QQQQ—796—Tribal Area Sub-plan | | | |
| O. | 1,72·37 | 86·89 | —14·28 |
| R. | —71·20 | | |
| | 1,01·17 | | |

Anticipated saving was stated to be due to non-appointment of staff and based on actual requirement. Reasons for final saving of Rs. 14·28 lakhs have not been intimated (September 1991).

02—Secondary Education

(35) RRRR—101—Inspection

| | | | | |
|----|-------|-------|------|-------|
| O. | 19·48 | 15·53 | 6·75 | —8·78 |
| R. | —3·95 | | | |

Surrender of funds was attributed to non-receipt of central assistance. Reasons for final saving of Rs. 8·78 lakhs have not been communicated (September 1991).

(36) SSSS—109—Government Secondary Schools

| | | | | |
|----|----------|---------|---------|--------|
| O. | 7,15·76 | 4,58·57 | 4,70·75 | +12·18 |
| R. | —2,57·19 | | | |

Surrender of funds was attributed to non-receipt of central assistance. Reasons for final excess of Rs. 12·18 lakhs have not been intimated (September 1991).

(37) TTTT—796—Tribal Area Sub-plan

| | | | | |
|----|----------|-------|-------|--------|
| O. | 2,21·04 | 37·24 | 24·73 | —12·51 |
| R. | —1,83·80 | | | |

Reasons for anticipated saving of Rs. 1,83·80 lakhs and final saving of Rs. 12·51 lakhs have not been intimated (September 1991).

(38) VVVV—102—Youth Welfare Programme for Students.

| | | | | |
|----|---------|---------|---------|-------|
| O. | 1,89·74 | 1,66·12 | 1,63·37 | —2·75 |
| R. | —23·62 | | | |

Out of the anticipated saving of Rs. 23·62 lakhs, Rs. 13·72 lakhs was stated to have been surrendered due to non-fixation of pay as per O.R.S.P. Rules 1989, Rs. 5·93 lakhs due to less requirement and Rs. 3·97 lakhs due to economy cut. Reasons for final saving of Rs. 2·75 lakhs have not been communicated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 2204—Sports and Youth Services | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| (39) ZZZZ—102—Youth Welfare Programme for Students. | | | |
| O. | 43·90 | 24·98 | 17·72 |
| S. | 0·01 | | |
| R. | —18·93 | | |

Out of the anticipated saving of Rs. 18·93 lakhs, Rs. 16·63 lakhs have been surrendered attributing to less requirement. The balance amount was reappropriated due to non-creation of posts. Reasons for final saving of Rs. 7·26 lakhs have not been intimated (September 1991).

2251—Secretariat-Social Services

(40) KKKKK—090—Secretariat

| | | | | |
|----|----------|---------|---------|--------|
| O. | 4,52·25 | 2,55·59 | 2,36·86 | —18·73 |
| S. | 12·52 | | | |
| R. | —2,09·18 | | | |

Surrender of funds was attributed to non-filling up of posts and less number of applicants for festival advance. Reasons for final saving of Rs. 18·73 lakhs have not been intimated (September 1991).

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

2204—Sports and Youth Services*Centrally Sponsored Plan**State Sector*

(41) DDDDD—102—Youth Welfare Programme for Students.

| | | | | |
|----|--------|-------|-------|--------|
| O. | 39·20 | 13·68 | 43·14 | +29·46 |
| R. | —25·52 | | | |

Anticipated saving was stated to be due to non-receipt of central assistance. Reasons for final excess of Rs. 29·46 lakhs have not been intimated (September 1991).

Charged—

(i) The department surrendered Rs. 2·49 lakhs on 31st March 1991.

(ii) Saving occurred under the following head :—

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

2202—General Education

80—General

(42) Z—800—Other Expenditure

| | | | | |
|----|-------|------|------|----|
| O. | 1.50 | 0.01 | 0.01 | .. |
| R. | —1.49 | | | |

Surrender of funds was attributed to non-requirement.

Capital:

Voted—

(i) The department surrendered Rs. 1,86.39 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 2,75.74 lakhs.

(ii) In view of the saving of Rs. 2,75.74 lakhs, supplementary provision of Rs. 3,35.59 lakhs obtained in October 1990 (Rs. 5.00 lakhs) and February 1991 (Rs. 3,30.59 lakhs) proved excessive.

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

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

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

Central Plan

State Sector

01—General Education

(43) RRRRR—796—Tribal Area Sub-plan

| | | | | |
|----|----------|----|----|----|
| O. | 1,31.73 | .. | .. | .. |
| R. | —1,31.73 | | | |

Entire amount surrendered attributing to non-receipt of central assistance.

District Sector

01—General Education

(44) SSSSS—796—Tribal Area Sub-plan

| | | | | |
|----|-------|-------|----|--------|
| O. | 34.21 | 34.21 | .. | —34.21 |
|----|-------|-------|----|--------|

Entire amount remained unspent and unexplained (September 1991).

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

(In lakhs of rupees)

4216—Capital Outlay on Housing*Central Plan**State Sector**01—Government Residential Buildings*

(45) TTTTT—796—Tribal Area Sub-plan

| | | | | |
|----|--------|---|----|----|
| O. | 40.63 | | | |
| R. | —40.63 | } | .. | .. |

Entire amount surrendered stating due to non-receipt of central assistance.

*District Sector**01—Government Residential Buildings*

(46) UUUUU—796—Tribal Area Sub-plan

| | | | | |
|----|-------|-------|----|--------|
| O. | 55.50 | 55.50 | .. | —55.50 |
|----|-------|-------|----|--------|

Entire amount remained unutilised and unexplained (September 1991).

(iv) Orissa Loan Stipend Fund:—The expenditure in the grant includes Rs. 60.00 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government'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 60.06 lakhs. The balance at the credit of the fund on the 31st March 1991 was Rs. 1,41.74 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1990-91.

Grant No. 11—Expenditure relating to the Harijan and Tribal Welfare Department (All voted).

Major heads—

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

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|--------------|--------------------|---------------------------|-----------------------------|
| Revenue: | | | | |
| Voted— | | | | |
| Original | 86,42,49,000 | 86,47,70,000 | 74,37,67,734 | -12,10,02,266 |
| Supplementary | 5,21,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 12,52,98,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 1,85,89,000 | 1,85,89,000 | 1,30,05,600 | -55,83,400 |
| Amount surrendered during the year (31st March 1991) | | | | 55,80,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 12,52.98 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 12,10.02 lakhs.

(ii) In view of the saving of Rs. 12,10.02 lakhs, supplementary provision of Rs. 5.21 lakhs obtained in October 1990 (Rs. 0.02 lakh) and March 1991 (Rs. 5.19 lakhs) proved unnecessary. The expenditure did not come even up 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) | | | |
| 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes. | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>02—Welfare of Scheduled Tribes</i> | | | |
| (1) N—794—Special Central Assistance for Tribal Sub-plan. | | | |
| O. | 19,37.00 | 15,17.48 | 15,17.50 |
| R. | -4,19.52 | | |
| <i>District Sector</i> | | | |
| <i>02—Welfare of Scheduled Tribes</i> | | | |
| (2) T—794—Special Central Assistance for Tribal Sub-plan. | | | |
| O. | 19,53.00 | 14,40.33 | 14,40.36 |
| S. | 0.02 | | |
| R. | -5,12.69 | | |

| Head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| <i>Central Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>01—Welfare of Scheduled Castes</i> | | | |
| (3) U—793—Special Central Assistance for Scheduled Castes Component Plan. | | | |
| O. | 10,00·00 | 8,21·78 | 8,21·78 |
| R. | —1,78·22 | | |
| <i>District Sector</i> | | | |
| <i>01—Welfare of Scheduled Castes</i> | | | |
| (4) W—277—Education | | | |
| O. | 1,41·55 | 49·89 | 49·89 |
| R. | —91·66 | | |

Surrender of funds in respect of Sl. Nos. (1), (2), (3) and (4) above was attributed to less release of funds by Government of India.

02—Welfare of Scheduled Tribes

(5) X—277—Education

| | | | |
|----|---------|---------|---------|
| O. | 1,33·40 | 1,11·58 | 1,11·58 |
| R. | —21·82 | | |

Out of the anticipated saving of Rs. 21·82 lakhs, Rs. 16·03 lakhs was surrendered stating due to non-release of funds by Government of India. The remaining amount was surrendered by the Estimating Officer attributing to reduction of plan ceiling.

Capital:

Voted—

(i) The department surrendered Rs. 55·80 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 55·83 lakhs.

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

4235—Capital Outlay on Social Security and Welfare.

State Plan

State Sector

60—Other Social Security and Welfare Programmes.

(6) KK—800—Other Expenditure

| | | | |
|----|--------|----|----|
| O. | 44·80 | .. | .. |
| R. | —44·80 | | |

Surrender of the entire provision was stated to be due to transfer of the scheme to Demand No. 28.

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

Major Heads—

- 2210—Medical and Public Health
 2211—Family Welfare
 2251—Secretariat-Social Services
 3606—Aid Materials and Equipments
 4210—Capital Outlay on Medical and Public Health
 4211—Capital Outlay on Family Welfare
 7610—Loans to Government Servants, etc.

| | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|------------------------------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| Revenue : | | | |
| Voted— | | | |
| Original | 1,67,69,53,000 | 1,37,92,00,748 | —34,83,71,252 |
| Supplementary | 5,06,19,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 27,88,57,000 |
| Charged— | | | |
| Original | 6,50,000 | 1,86,369 | —4,63,631 |
| Amount surrendered during the year | | | Nil |
| Capital : | | | |
| Voted— | | | |
| Original | 10,39,76,000 | 4,47,62,600 | —5,92,13,400 |
| Amount surrendered during the year (31st March 1991) | | | 5,92,14,000 |

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 27,88.57 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 34,83.71 lakhs.

(ii) In view of the saving of Rs. 34,83.71 lakhs, supplementary provision of Rs. 5,06.19 lakhs obtained in October 1990 (Rs. 3,33.13 lakhs) and February 1991 (Rs. 1,73.06 lakhs) proved unnecessary. The expenditure did not come even up to the level of 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 | | | |
| <i>01—Urban Health Services—Allopathy</i> | | | |
| (1) F—800—Other Expenditure | | | |
| O. | 66.61 | 79.27 | 62.56 |
| S. | 13.66 | | |
| R. | —1.00 | | |
| | | | —16.71 |

Anticipated saving was attributed mainly due to non-sanction of funds to some of the institutions and non-sanction of grants to voluntary organisations for want of documents. Reasons for final saving of Rs. 16.71 lakhs have not been intimated (September 1991).

*03—Rural Health Services—Allopathy***(2) K—101—Health Sub-Centres**

| | | | |
|----|---------|---------|---------|
| O. | 2,52.43 | 2,24.17 | 2,06.94 |
| S. | 7.22 | | |
| R. | —35.48 | | |
| | | | —17.23 |

Anticipated saving was attributed mainly to non-fixation of pay in the revised scale. Reasons for final saving of Rs. 17.23 lakhs have been stated due to late fixation of pay and non-drawal of arrears in time.

(3) M—103—Primary Health Centres

| | | | |
|----|----------|---------|---------|
| O. | 10,75.33 | 9,87.84 | 9,76.72 |
| S. | 33.56 | | |
| R. | —1,21.05 | | |
| | | | —11.12 |

Anticipated saving was attributed mainly to less requirement. Reasons for final saving of Rs. 11.12 lakhs have been attributed to late fixation of pay and non-drawal of arrears in time.

(4) N—110—Hospitals and Dispensaries

| | | | |
|----|---------|---------|---------|
| O. | 5,61.20 | 5,25.64 | 4,89.08 |
| S. | 17.09 | | |
| R. | —52.65 | | |
| | | | —36.56 |

Anticipated saving was stated mainly due to non-fixation of pay in the revised scale and abolition of N. P. A. Reasons for final saving of Rs. 36.56 lakhs have been attributed to late fixation of pay and non-drawal of arrears in time.

(5) O—800—Other Expenditure

| | | | |
|----|--------|-------|-------|
| O. | 80.56 | 30.70 | 30.36 |
| S. | 0.01 | | |
| R. | —49.87 | | |
| | | | —0.34 |

Anticipated saving was stated to be mainly due to non-sanction of Rural Allowance by Government.

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|----------------------|--------------------|----------------------|
| | (In lakhs of rupees) | | |
| <i>04—Rural Health Services—Other Systems of Medicine.</i> | | | |
| (6) P—101—Ayurveda | | | |
| O. | 1,53·15 | 1,60·38 | 1,39·75 |
| S. | 7·23 | | |
| (7) Q—102—Homoeopathy | | | |
| O. | 1,02·27 | 1,08·74 | 93·98 |
| S. | 6·47 | | |

Reasons for final saving of Rs. 20·63 lakhs and Rs. 14·76 lakhs in respect of SI. Nos. (6) and (7) above have not been intimated (September 1991).

05—Medical Education, Training and Research

| | | | |
|---------------------|----------|---------|---------|
| (8) T—105—Allopathy | | | |
| O. | 7,00·58 | 7,25·20 | 7,25·20 |
| S. | 1,51·62 | | |
| R. | —1,27·00 | | |

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

06—Public Health

| | | | |
|--|---------|---------|---------|
| (9) U—001—Direction and Administration | | | |
| O. | 3,74·61 | 3,57·54 | 3,44·20 |
| S. | 19·52 | | |
| R. | —36·59 | | |

Anticipated saving was stated mainly due to less requirement of funds. Reasons for final saving of Rs. 13·34 lakhs have been attributed to late fixation of pay and non-drawal of arrears in time.

State Plan

State Sector

01—Urban Health Services—Allopathy

| | | | |
|---|---------|---------|---------|
| (10) FF—110—Hospitals and Dispensaries. | | | |
| O. | 2,45·86 | 2,17·66 | 2,17·66 |
| R. | —28·20 | | |

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|----------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| (11) GG—200—Other Health Schemes | | | |
| O. 49.52 | 39.26 | 39.26 | .. |
| R. —10.26 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds and less requirement.

05—Medical Education, Training and Research

(12) Q.Q.—105—Allopathy

| | | | |
|------------|---------|---------|--------|
| O. 3,37.86 | 2,96.08 | 2,63.99 | —32.09 |
| R. —41.78 | | | |

Anticipated saving was mainly attributed to non-sanction of funds and less requirement. Reasons for final saving of Rs. 32.09 lakhs have been attributed to late fixation of pay and non-drawal of arrears in time.

06—Public Health

(13) RR—104—Drugs Control

| | | | |
|-----------|-------|-------|-------|
| O. 40.91 | 28.55 | 24.91 | —3.64 |
| S. 0.01 | | | |
| R. —12.37 | | | |

Reasons for anticipated saving of Rs. 12.37 lakhs and final saving of Rs. 3.64 lakhs have not been intimated (September 1991).

District Sector

01—Urban Health Services—Allopathy

(14) VV—110—Hospitals and Dispensaries

| | | | |
|------------|---------|---------|--------|
| O. 3,57.99 | 3,30.31 | 2,91.88 | —38.43 |
| R. —27.68 | | | |

Anticipated saving was stated mainly due to non-sanction of funds and less requirement. Reasons for final saving of Rs. 38.43 lakhs have been attributed to late fixation of pay and non-drawal of arrears in time.

(15) WW—796—Tribal Area Sub-plan

| | | | |
|------------|---------|---------|--------|
| O. 1,62.75 | 1,47.91 | 1,37.45 | —10.46 |
| R. —14.84 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds and less requirement. Reasons for final saving of Rs. 10.46 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| <i>03—Rural Health Services</i> | | | |
| (16) BBB—102—Subsidiary Health Centres | | | |
| O. 1,30.16 | 1,03.12 | 96.81 | —6.31 |
| R. —27.04 | | | |

Anticipated saving was attributed to less requirement of funds. Reasons for final saving of Rs. 6.31 lakhs have been stated to be due to late fixation of Pay and non drawal of arrears in time.

(17) CCC—103—Primary Health Centres

| | | | |
|------------|---------|---------|----|
| O. 3,74.34 | 2,99.45 | 2,99.45 | .. |
| R. —74.89 | | | |

(18) DDD—104—Community Health Centres

| | | | |
|-----------|-------|-------|----|
| O. 42.44 | 29.77 | 29.77 | .. |
| R. —12.67 | | | |

(19) EEE—796—Tribal Area Sub-plan

| | | | |
|------------|---------|---------|--------|
| O. 4,28.44 | 3,79.84 | 2,84.29 | —95.55 |
| R. —48.60 | | | |

Anticipated saving in respect of Sl. Nos. (17) to (19) above was stated to be mainly due to non-creation of funds and less requirement. Reasons for final saving of Rs. 95.55 lakhs at Sl. No. 19 have been attributed to late fixation of Pay and non-drawal of arrears in time.

04—Rural Health Services—Other Systems of Medicine.

(20) FFF—101—Ayurveda

| | | | |
|----------|-------|-------|--------|
| O. 91.91 | 88.93 | 76.02 | —12.91 |
| R. —2.98 | | | |

Anticipated saving was stated to be mainly due to reduction of plan ceiling owing to non-creation of new posts and delay in identifying the location of the dispensaries. Reasons for final saving of Rs. 12.91 lakhs have not been intimated (September 1991).

(21) GGG—102—Homoeopathy

| | | | |
|----------|-------|-------|--------|
| O. 87.46 | 84.05 | 71.63 | —12.42 |
| R. —3.41 | | | |

Anticipated saving was stated to be mainly due to reduction of plan ceiling, non-creation of new posts and late selection of location of dispensaries. Reasons for final saving of Rs. 12.42 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| <i>06—Public Health</i> | | | |
| (22) JJJ—101—Prevention and Control of Diseases | | | |
| O. | 6,01.95 | 5,30.45 | 5,30.44 |
| S. | 0.01 | | |
| R. | —71.51 | | |

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

Central Plan

State Sector

06—Public Health

(23) MMM—101—Prevention and Control of Diseases

| | | | | |
|----|--------|-------|-------|-----|
| O. | 34.00 | 21.22 | 21.22 | ... |
| R. | —13.38 | | | |

(24) NNN—796—Tribal Area Sub-plan

| | | | | |
|----|--------|------|------|----|
| O. | 20.99 | 7.84 | 7.84 | .. |
| R. | —13.15 | | | |

Anticipated saving in respect of Sl. Nos. (23) and (24) above was mainly due to non-sanction of funds.

District Sector

06—Public Health

(25) OOO—101—Prevention and Control of Diseases

| | | | | |
|----|----------|---------|-------|-------|
| O. | 2,85.59 | 1,01.88 | 92.82 | —9.06 |
| R. | —1,83.71 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds and non-filling up of posts. Out of the final saving of Rs. 9.06 lakhs, Rs. 4.10 lakhs attributed to late fixation of Pay and non-drawal of arrears in time. Reasons for the balance amount have not been intimated (September 1991).

(26) QQQ—796—Tribal Area Sub-plan

| | | | | |
|----|----------|-------|-------|----|
| O. | 1,79.87 | 33.06 | 33.06 | .. |
| R. | —1,46.81 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds, non-filling up of posts and less requirement.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — | |
|--|-------------|--|----------------------|--------|
| <i>Centrally Sponsored Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| <i>06—Public Health</i> | | | | |
| (27) SSS—101—Prevention and Control of diseases. | | | | |
| O. | 10.00 | .. | —10.00 | |
| Final saving of Rs. 10.00 lakhs was stated to be due to non-supply of Anti-T.B. drugs from Government of India. | | | | |
| <i>District Sector</i> | | | | |
| <i>03—Rural Health Services (U. K. Aid Scheme)</i> | | | | |
| (28) UUU—104—Community Health Centres | | | | |
| O. | 58.95 | 32.79 | 32.78 | |
| R. | —26.16 | | | —0.01 |
| Anticipated saving was stated to be mainly due to less grant released by Government of India. | | | | |
| <i>06—Public Health</i> | | | | |
| (29) XXX—101—Prevention and Control of diseases. | | | | |
| O. | 5,09.30 | 4,42.74 | 3,88.75 | |
| S. | 1.00 | | | —53.99 |
| R. | —67.56 | | | |
| Anticipated saving was stated to be mainly due to limited release of allocation by Government of India. Reasons for final saving of Rs. 53.99 lakhs have been attributed to non-drawal of arrears after fixation of pay. | | | | |
| 2211—Family Welfare | | | | |
| <i>Central Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| (30) FFFF—104—Transport | | | | |
| O. | 60.98 | 45.33 | 45.33 | |
| R. | —15.65 | | | .. |
| Reasons for anticipated saving have not been intimated (September 1991). | | | | |
| (31) GGGG—105—Compensation | | | | |
| O. | 5,50.00 | 3,55.53 | 3,55.53 | |
| R. | —1,94.47 | | | .. |
| Anticipated saving was stated to be based on actual physical achievement. | | | | |

| Head | | Total grant | Actual expenditure | Excess + Saving — |
|--|--------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | |
| <i>District Sector</i> | | | | |
| (32) JJJJ—001—Direction and Administration | | | | |
| O. | 62.18 | 51.66 | 50.67 | —0.99 |
| R. | —10.52 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds by the Government and based on actual requirement. Reasons for final saving of Rs. 0.99 lakh have been attributed to non-drawal of revised pay and arrears.

(33) KKKK—003—Training

| | | | | |
|----|---------|-------|-------|-------|
| O. | 1,40.21 | 84.48 | 78.81 | —5.67 |
| R. | —55.73 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds by Government, non-receipt of Central Assistance and based on actual requirement. Reasons for final saving of Rs. 5.67 lakhs have not been intimated (September 1991).

(34) LLLL—101—Rural Family Welfare Services

| | | | | |
|----|----------|----------|----------|--------|
| O. | 16,63.64 | 13,04.10 | 12,34.08 | —70.02 |
| R. | —3,59.54 | | | |

Anticipated saving was stated to be mainly due to non-sanction of funds by Government and non sanction of new sub-centres. Reasons for final saving of Rs. 70.02 lakhs have not been intimated (September 1991).

(35) MMMM—102—Urban Family Welfare Services.

| | | | | |
|----|--------|-------|-------|-------|
| O. | 98.69 | 78.42 | 75.76 | —2.66 |
| R. | —20.27 | | | |

Anticipated saving was mainly attributed to non-sanction of funds by Government, for want of adequate Central Assistance and abolition of N. P. A. Reasons for final saving of Rs. 2.66 lakhs have not been intimated (September 1991).

(36) NNNN—103—Maternity and Child Health.

| | | | | |
|----|--------|-------|-------|----|
| O. | 79.74 | 44.01 | 44.01 | .. |
| R. | —35.73 | | | |

Anticipated saving was stated to be due to non-sanction of funds by Government, for want of Central Assistance and limiting to actual requirement.

(37) PPPP—796—Tribal Area Sub-plan

| | | | | |
|----|----------|---------|---------|--------|
| O. | 10,61.12 | 6,57.65 | 6,26.23 | —31.42 |
| R. | —4,03.47 | | | |

Anticipated saving was attributed to late sanction of sub-centres and non-sanction of sub-centres and non-sanction of funds for want of central assistance. Reasons for final saving have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| (38) QQQQ—001—Direction and Administration (U. K. Aid Scheme). | | | |
| O. 49.41 | 27.31 | 27.20 | —0.11 |
| R. —22.10 | | | |
| (39) RRRR—003—Training | | | |
| O. 13.98 | 2.63 | 2.63 | .. |
| R. —11.35 | | | |
| (40) UUUU—106—Mass Education | | | |
| O. 30.26 | 6.17 | 6.17 | .. |
| R. —24.09 | | | |
| <i>District Sector</i> | | | |
| (41) XXXX—003—Training | | | |
| O. 77.36 | 10.91 | 10.92 | +0.01 |
| R. —66.45 | | | |
| (42) YYYY—796—Tribal Area Sub-plan (U. K. Aid Scheme). | | | |
| O. 51.61 | 8.13 | 7.88 | —0.25 |
| S. 0.01 | | | |
| R. —43.49 | | | |

Anticipated saving in respect of Sl. Nos. (38) to (42) above were attributed mainly to limited release of central allocation by Government of India.

3606—Aid Materials and Equipments

Centrally Sponsored Plan

State Sector

(43) HHHHH—105—National Filaria Control Programme.

| | | | | |
|----|-------|-------|------|--------|
| O. | 20.00 | 20.00 | 7.38 | —12.62 |
|----|-------|-------|------|--------|

Reasons for final saving of Rs. 12.62 lakhs was stated to be due to non supply of materials.

| Head | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|------------------------------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| (44) IIIII—106—National T. B. Control Programme. | | | |
| O. | 80.00 | 34.77 | —45.23 |
| Reasons for final saving of Rs. 45.23 lakhs have not been intimated (September 1991). | | | |
| (iv) The above savings were partly counter-balanced by excess under the following heads :— | | | |

2210—Medical and Public Health*State Plan**State Sector**01—Urban Health Services*

(45) II—800—Other Expenditure

| | | | | |
|----|-------|-------|-------|--------|
| O. | 39.73 | 36.55 | 50.50 | +13.95 |
| R. | —3.18 | | | |

Anticipated saving was stated to be due to less requirement. In view of the final excess of Rs. 13.95 lakhs, surrender of funds was not justified. Reasons for final excess have not been communicated (September 1991).

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

(46) EEEEE—102—Leprosy Control Programme.

| | | | | |
|----|-------|-------|-------|--------|
| O. | 32.00 | 32.00 | 44.09 | +12.09 |
|----|-------|-------|-------|--------|

Reasons for final excess of Rs. 12.09 lakhs have not been communicated (September 1991).

Charged—

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

2210—Medical and Public Health*State Plan**State Sector*

(47) II—800—Other Expenditure

| | | | | |
|----|------|------|------|-------|
| O. | 6.00 | 6.00 | 1.79 | —4.21 |
|----|------|------|------|-------|

Reasons for final saving of Rs. 4.21 lakhs have not been communicated (September 1991).

Capital :

Voted—

(i) The department surrendered Rs. 5,92.14 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 5,92.13 lakhs.

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 4210—Capital Outlay on Medical and Public Health | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>02—Rural Health Services</i> | | | |
| (48) MMMMM—101—Health Sub-Centres | | | |
| O. | 4,97.00 | 2,67.76 | 2,67.76 |
| R. | —2,29.24 | | |
| (49) NNNNN—103—Primary Health Centres. | | | |
| O. | 2,30.52 | 4.12 | 4.12 |
| R. | —2,26.40 | | |

Anticipated saving in respect of Sl. Nos. (48) and (49) was mainly attributed to late finalisation of accounting procedure concerning to the building programme.

(50) 00000—104—Community Health Centres.

| | | | |
|----|--------|----|----|
| O. | 99.62 | .. | .. |
| R. | —99.62 | | |

Entire provision was surrendered attributing to late finalisation of accounting procedure under building programme.

4211—Capital Outlay on Family Welfare

Centrally Sponsored Plan

State Sector

(51) QQQQQ—800—Other Expenditure

| | | | |
|----|---------|-------|-------|
| O. | 1,12.37 | 75.68 | 75.68 |
| R. | —38.69 | | |

Reasons for anticipated saving have not been communicated (September 1991).

Major Heads—

- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2205—Art and Culture
- 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
- 3475—Other General Economic Services
- 3604—Compensations 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
- 5452—Capital Outlay on Tourism
- 5475—Capital Outlay on Other General Economic Services
- 6215—Loans for Water Supply and Sanitation
- 6216—Loans for Housing
- 6217—Loans for Urban Development

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|--------------|------------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 44,37,51,000 | 47,00,56,000 | 54,80,59,845 | + 7,80,03,845 |
| Supplementary | 2,63,05,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 82,11,000 |
| Charged— | | | | |
| Original | 1,00,000 | 1,27,000 | .. | —1,27,000 |
| Supplementary | 27,000 | | | |
| Amount surrendered during the year | | | | Nil |

| | Total grant | Actual expenditure | Excess + Saving— |
|--|----------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Capital : | | | |
| Voted— | | | |
| Original | 11,43,61,000 | 11,17,35,776 | —1,07,75,224 |
| Supplementary | 81,50,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 93,06,000 |

The expenditure does not include Rs. 6,69,000 in the Capital Section (Voted) spent out of advance from the Contingency Fund, sanctioned on 16th March 1991 but not recouped to the Fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The expenditure exceeded the budget provision by Rs. 7,80,03,845. The excess requires regularisation.

(ii) In view of the excess of Rs. 7,80'04 lakhs, supplementary provision of Rs. 2,63'05 lakhs obtained in October 1990 (Rs. 3'55 lakhs) and February 1991 (Rs. 2,59'50 lakhs) proved inadequate and surrender of Rs. 82'11 lakhs on 31st March 1991 was not justified.

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|----------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| 2215—Water Supply and Sanitation. | | | |
| <i>01—Water Supply</i> | | | |
| (1) N—101—Urban Water Supply Programmes. | | | |
| O. | 9,08'37 | 10,90'76 | +1,82'38 |
| S. | 0'01 | | |
| (2) O—799—Suspense | | | |
| O. | 8,00'00 | 13,62'65 | +5,62'65 |

Reasons for final excess of Rs. 7,45'03 lakhs in respect of Sl. Nos. (1) and (2) have not been communicated (September 1991).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---|-------------|--|----------------------|
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>01—Water Supply</i> | | | |
| (3) OA—102—Rural Water Supply Programmes— Danida Scheme. | .. | 2,09.14 | +2.09.14 |

*Centrally Sponsored Plan**State Sector**01—Water Supply*

(4) XA—102—Accelerated Rural Water
Supply Programmes.

.. 6.25 +6.25

Expenditure of Rs. 2,15.39 lakhs in respect of Sl. Nos. (3) and (4) was incurred without any budget provision. Reasons for incurring expenditure without even a token provision have not been intimated (September 1991).

2217—Urban Development*State Plan**State Sector**05—Other Urban Development Schemes*

(5) PP—796—Tribal Area Sub-plan

| | | | | |
|----|-------|---------|-------|-------|
| O. | 28.68 | } 42.16 | 41.66 | —0.50 |
| S. | 0.01 | | | |
| R. | 13.47 | | | |

Augmentation of funds were stated to be due to recoupment of O. C. F. advance sanctioned in Finance Department Order No. 43016/F., dated the 27th December 1990.

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

2215—Water Supply and Sanitation.*01—Water Supply*

(6) L—001—Direction and
Administration.

| | | | | |
|----|---------|-----------|---------|--------|
| O. | 52.63 | } 2.83.13 | 1,90.88 | —92.25 |
| S. | 2,30.50 | | | |

Reasons for final saving have not been intimated (September 1991)

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| 2216—Housing | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>District Sector</i> | | | |
| 80—General | | | |
| (7) GG—103—Assistance to Housing Boards Corporations, etc. | | | |
| O. 20'00 | } | .. | .. |
| R. —20'00 | | | |
| Anticipated saving was attributed to non-receipt of central assistance from Government of India towards their share. | | | |

2217—Urban Development*State Plan**District Sector*

04—Slum Area Improvement

(8) UU—800—Other Expenditure

| | | | | |
|-----------|---|-------|-------|-------|
| O. 33'00 | } | 14'07 | 14'20 | +0'13 |
| R. —18'93 | | | | |

Anticipated saving was attributed to non-sanction of funds and to provide funds under Nehru Rojgar Yojana (Rs. 12'43 lakhs) and less requirement of funds (Rs. 0'23 lakh).

3475—Other General Economic Services*State Plan**State Sector*

(9) DDD—201—Land Ceilings

| | | | | |
|-----------|---|------|------|-------|
| O. 16'00 | } | 5'51 | 5'45 | —0'06 |
| R. —10'49 | | | | |

Out of anticipated saving of Rs. 10'49 lakhs, Rs. 9'96 lakhs was diverted to provide funds under 5475—Capital Outlay on other General Economic Services for accounting adjustment and balance of Rs. 0'53 lakh was attributed to non-filling up of vacant posts.

Revenue :

Charged—

(i) Savings occurred under the following head:—

2215—Water Supply and Sanitation

01—Water Supply

(10) L—001—Direction and Administration

| | | | |
|---------|------|----|-------|
| O. 1'00 | 1'00 | .. | —1'00 |
|---------|------|----|-------|

Reasons for savings have not been intimated (September 1991)

Capital :

Voted—

(i) The department surrendered Rs. 93'06 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 1,07'75 lakhs.

(ii) In view of the saving of Rs. 1,07.75 lakhs, supplementary provision of Rs. 81.50 lakhs obtained in October 1990 (Rs. 71.49 lakhs) and February 1991 (Rs. 10.01 lakhs) proved excessive. The expenditure did not come even up to the original provision. Token provision could have been obtained wherever necessary.

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 4202—Capital Outlay on Education, Sports, Art and Culture. | | | |
| <i>Central Plan</i> | | | |
| <i>State Sector</i> | | | |
| 01—General Education | | | |
| (11) MMM—202—Secondary Education | | | |
| S. | 20.59 | .. | .. |
| R. | —20.59 | .. | .. |

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

| | | | |
|---------------------------------------|--|--|--|
| 4216—Capital Outlay on Housing | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| 01—Government Residential Buildings | | | |

| | | | |
|---|--------|-------|-------|
| (12) UUU—106—General pool Accommodation | | | |
| O. | 70.90 | 60.84 | 60.85 |
| S. | 5.04 | | +0.01 |
| R. | —15.10 | | |

Out of anticipated saving of Rs. 15.10 lakhs, Rs. 10.10 lakhs was attributed due to want of plan and estimate and Rs. 5.00 lakhs was surrendered as per the decision taken by G. A. Department.

| | | | |
|-------------------------------|--|--|--|
| 6216—Loans for Housing | | | |
| <i>District Sector</i> | | | |
| 03—Rural Housing | | | |

| | | | |
|------------------------------------|--------|----|----|
| (13) IIII—796—Tribal Area Sub-plan | | | |
| O. | 17.50 | .. | .. |
| R. | —17.50 | .. | .. |
| (14) JJJJ—800—Other Expenditure | | | |
| O. | 41.98 | .. | .. |
| R. | —41.98 | .. | .. |

Anticipated saving of Rs. 59.48 lakhs in respect of Sl. Nos. (13) and (14) was attributed to diversion of sanction of loan for construction of Houses under V. H. P. Scheme in favour of O. S. H. B. instead of Orissa State Co-operative Housing Corporation as per decision taken by Housing & Urban Development Department.

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|----------------------|--------------------|-------------------|
| | (In lakhs of rupees) | | |
| 6217—Loans for Urban Development | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| 03— <i>Integrated Development of Small and Medium Towns.</i> | | | |
| (15) QQQQ—796—Tribal Area Sub-plan | | | |
| O. | 69·00 | 43·00 | 43·00 |
| R. | —26·00 | | |

Anticipated saving was attributed to limiting of sanction of loans under the scheme as per release made by Government of India for the Town under Tribal Area Sub-plan.

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

6216—Loans for Housing

State Plan

State Sector

 03—*Rural Housing*

| | | | |
|---------------------------------------|-------|-------|-------|
| (16) EEEE—201—Loans to Housing Boards | | | |
| O. | 4·00 | 45·99 | 45·99 |
| S. | 0·01 | | |
| R. | 41·98 | | |
| (17) FFFF—796—Tribal Area Sub-plan | | | |
| S. | 0·01 | 17·51 | 17·51 |
| R. | 17·50 | | |

Augmentation of funds of Rs. 59·48 lakhs in respect of Sl. Nos. (16) and (17) were stated to have been required for sanction of loan to Orissa State Housing Board for Construction of Houses under V. H. P. Scheme.

6217—Loans for Urban Development

Centrally Sponsored Plan

State Sector

 03—*Integrated Development of Small and Medium Towns, etc.*

| | | | |
|---|-------|-------|-------|
| (18) PPPP—191—Loans to Local Bodies, Corporations, etc. | | | |
| O. | 66·50 | 92·50 | 92·50 |
| R. | 26·00 | | |

Additional funds were provided for sanction of loans to the implementing agencies under the scheme as per release made by Government of India for Towns under Non-Tribal Area.

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 | 8,43,34,000 | 8,65,08,000 | 8,32,42,086 | —32,65,914 |
| Supplementary | 21,74,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 33,00,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 15,000 | 15,000 | 5,000 | —10,000 |
| Amount surrendered during the year (31st March 1991) | | | | 5,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 33.00 lakhs on 31st March 1991; ultimately the saving worked out to Rs.32.66 lakhs.

(ii) In view of the saving of Rs. 32.66 lakhs, supplementary grant of Re. 21.74 lakhs obtained in February 1991 proved unnecessary. The expenditure did not come even up to the original provision. Token provision could have been taken wherever necessary.

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

Major Heads—

2202—General Education

2204—Sports and Youth Services

2205—Art and Culture

2235—Social Security and Welfare

2251—Secretariat-Social Services

3451—Secretariat-Economic Services

3452—Tourism

5452—Capital Outlay on Tourism

7610—Loans to Government servants, etc.

| | | Total grant | Actual expenditure | Excess + Saving— |
|--|--------------|----------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 11,68,82,000 | 11,75,96,000 | 9,35,95,414 | —2,40,00,586 |
| Supplementary | 7,14,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 2,39,35,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 1,60,10,000 | 1,60,10,000 | 1,11,25,020 | —48,84,980 |
| Amount surrendered during the year (31st March 1991) | | | | 48,77,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 2,39.35 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 2,40.01 lakhs.

(ii) In view of the saving of Rs. 2,40.01 lakhs, supplementary provision of Rs. 7.14 lakhs obtained in October 1990 (Rs. 6.21 lakhs) and February 1991 (Rs. 0.93 lakh) proved unnecessary. The expenditure did not come even upto the original provision. Token provision could have been obtained wherever necessary.

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

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

2204—Sports and Youth Services*State Plan**State Sector***(1) F—101—Physical Education**

| | | | | |
|----|---------|---------|---------|-------|
| O. | 2,33.00 | 1,94.65 | 1,94.64 | —0.01 |
| R. | —38.35 | | | |

Anticipated saving of Rs. 38.35 lakhs was stated to be mainly due to imposition of plan cut.

*Central Plan**State Sector***(2) J—101—Physical Education**

| | | | | |
|----|--------|----|----|----|
| O. | 54.16 | .. | .. | .. |
| R. | —54.16 | | | |

Anticipated saving was stated to be due to non-receipt of assistance from Government of India.

*District Sector***(3) K—101—Physical Education**

| | | | | |
|----|--------|------|------|---|
| O. | 44.00 | 3.11 | 3.11 | — |
| R. | —40.89 | | | |

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

| Head | Total grant | Actual expenditure | Excess + Saving — |
|-----------------------------|-------------|--------------------|----------------------|
| | | | |
| 2205—Art and Culture | | | |
| State Plan | | | |
| State Sector | | | |
| (4) X—105—Public Libraries | | | |
| O. | 48·95 | 35·84 | 35·78 |
| R. | —13·11 | | |
| | | | —0·06 |

Anticipated saving was stated to be mainly due to (i) imposition of plan cut (ii) non-filling up of vacant posts and (iii) non-receipt of bills.

3452—Tourism

State Plan

State Sector

01—Tourist Infrastructure

(5) KK—102—Tourist Accommodation

| | | | | |
|----|--------|-------|-------|----|
| O. | 31·35 | 12·13 | 12·13 | .. |
| R. | —19·22 | | | |

Out of the anticipated saving of Rs. 19·22 lakhs, Rs. 19·00 lakhs was stated to be due to reduction in Plan ceiling and the balance due to non-fixation of pay of some employees.

Capital:

Voted—

(i) The department surrendered Rs. 48·77 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 48·85 lakhs.

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

5452—Capital Outlay on Tourism

Central Plan

State Sector

(6) QQ—102—Tourist Accommodation

| | | | | |
|----|--------|-------|-------|----|
| O. | 70·00 | 21·25 | 21·25 | .. |
| R. | —48·75 | | | |

Anticipated saving was attributed to limited release of funds by Government of India for execution of Central Project.

Grant No. 16—Expenditure relating to the Planning and Co-ordination Department 81
(All Voted)

Major Heads—

2235—Social Security and Welfare

2401—Crop Husbandry

3451—Secretariat-Economic Services

3454—Census Survey 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 | 36,81,20,000 | 14,94,84,364 | -21,86,42,636 |
| Supplementary | 7,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 21,85,52,000 |
| Capital : | | | |
| Voted— | | | |
| Original | 20,15,000 | 1,500 | -20,13,500 |
| Amount surrendered during the year (31st March 1991) | | | 20,14,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 21,85.52 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 21,86.43 lakhs.

(ii) In view of the saving of Rs. 21,86.43 lakhs, supplementary provision of Rs. 0.07 lakh obtained in October 1990 (Rs. 0.01 lakh) and February 1991 (Rs. 0.06 lakh) proved unnecessary. The expenditure worked out to less than the original provision.

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

2401—Crop Husbandry

(1) B—111—Agricultural Economics and Statistics.

| | | | | |
|----|--------|-------|-------|-------|
| O. | 76.52 | 65.77 | 65.82 | +0.05 |
| R. | -10.75 | | | |

The department surrendered Rs. 10.75 lakhs due to vacancy of posts and 10 per cent cut in Non-Plan expenditure.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |
| <i>State plan</i> | | | |
| <i>State Sector</i> | | | |
| (2) C—111—Agricultural Economics and Statistics. | | | |
| O. | 1,88.00 | 1,57.55 | 1,57.55 .. |
| R. | —30.45 | | |

Anticipated saving was attributed mainly to vacancy of posts, provision of excess funds in comparison to actual requirement and non-sanction of the scheme.

*Centrally Sponsored Plan**State Sector*

| | | | |
|---|---------|---------|---------------|
| (3) E—111—Agricultural Economics and Statistics | | | |
| O. | 1,88.00 | 1,57.55 | 1,57.56 +0.01 |
| R. | —30.45 | | |

Anticipated saving was attributed mainly (1) to vacant posts and excess of provision in comparison to actual requirement, (2) discontinuance of payment of incentive allowance to the employees working in Tribal areas, (3) Condemnation of 4 Jeeps and replacement of 3 Jeeps, (4) non-payment of excise duties for ORC system installed previously and (5) non-sanction of the scheme.

3451—Secretariat—Economic Services

*State Plan**State Sector*

| | | | |
|-------------------------|--------|-------|----------|
| (4) I—092—Other Offices | | | |
| Q. | 45.53 | 31.73 | 31.73 .. |
| R. | —13.80 | | |

Anticipated saving was mainly attributed to vacancy of posts in state Planning Machinery Scheme and non-filling up of posts due to administrative difficulties in Strengthening of State Planning Machinery Scheme during the year.

(5) K—102—District Planning Machinery

| | | | |
|----|--------|-------|----------|
| O. | 43.76 | 29.66 | 29.66 .. |
| S. | 0.01 | | |
| R. | —14.11 | | |

The above saving of Rs. 14.11 lakhs was mainly attributed to non-filling up of posts due to administrative difficulties.

(6) L—Lump Provision for Completion of on going Scheme.

| | | | |
|----|-----------|----|-------|
| O. | 19,90.00 | .. | |
| R. | —19,90.00 | | |

Entire provision was surrendered due to cut in Plan provision imposed by Planning and Co-ordination Department.

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|---------------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| (7) 0—102—District Planning Machinery | | | |
| O. 26.73 | 14.89 | 14.87 | —0.02 |
| R. —11.84 | | | |

Anticipated saving was attributed mainly to joining of C.D.P.O.'s. at different times during the year and some posts lying vacant due to administrative reasons.

3454—Census Survey and Statistics

02—Surveys and Statistics

(8) P—001—Direction and Administration

| | | | |
|------------|-------|-------|-------|
| O. 1,01.99 | 91.48 | 90.95 | —0.53 |
| S. 0.01 | | | |
| R. —10.52 | | | |

Anticipated saving was mainly attributed to vacant of posts and discontinuance of payment of incentive allowance to the employees working in Tribal areas. Reasons for final saving of Rs. 0.53 lakh have not been intimated (September 1991).

Central Plan

State Sector

02—Surveys and Statistics

(9) U—800—Other Expenditure

| | | | |
|-----------|------|------|-------|
| O. 13.25 | 1.61 | 1.60 | —0.01 |
| R. —11.64 | | | |

Anticipated saving was stated to have been surrendered basing on late sanction and recruitment of staff.

Capital :

Voted—

(i) The department surrendered Rs. 20.14 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 20.14 lakhs.

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

4402—Capital Outlay on Soil and Water Conservation.

State Plan

State Sector

(10) V—800—Other Expenditure

| | | | |
|-----------|----|----|----|
| O. 20.00 | .. | .. | .. |
| R. —20.00 | | | |

Entire provision was surrendered due to transfer of O.M.C.A.D. Corporation Ltd., to the administrative control of Forest, Fisheries and Animal Husbandry Department.

Major Heads—

- 2215—Water Supply and Sanitation
 2230—Labour and Employment
 2235—Social Security and Welfare
 2236—Nutrition
 2501—Special Programme for Rural Development
 2505—Rural Development
 2515—Other Rural Development Programmes
 3054—Roads and Bridges
 3451—Secretariat-Economic Services
 4235—Capital Outlay on Social Security and Welfare
 4515—Capital Outlay on Other Rural Development Programmes
 6515—Loans for Other Rural Development Programmes
 7610—Loans to Government Servants, etc.

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|---|------------------------------|----------------------------|
| Revenue : | | | |
| Voted— | | | |
| Original | 2,55,29,47,000 | 2,65,07,53,000 | 2,26,81,77,366 |
| Supplementary | 9,78,06,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 34,95,91,000 |
| Charged— | | | |
| Original | 20,000 | 20,000 | 17,450 |
| Amount surrendered during the year (31st March 1991) | | | 2,000 |
| Capital : | | | |
| Voted— | | | |
| Original | 5,21,000 | 38,41,000 | 35,38,000 |
| Supplementary | 33,20,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 2,00,000 |

Notes and Comments : —

Revenue :

Voted—

() The department surrendered Rs. 34,95.91 lakhs on 31st March 1991 ; ultimately the saving worked out to Rs. 38,25.76 lakhs.

(ii) In view of the saving of Rs. 38,25.76 lakhs, supplementary provision of Rs. 9,78.06 lakhs obtained in October 1990 (Rs. 5.02 lakhs) and in February 1991 (Rs. 9,73.04 lakhs) proved unnecessary.

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 2215—Water Supply and Sanitation | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| 02—Sewerage and Sanitation | | | |
| (1) A—001—Direction and Administration | | | |
| O. | 27.00 | 16.35 | 15.79 |
| R. | —10.65 | | |
| Anticipated saving was attributed to (1) vacant posts (2) non-installation of telephone and (3) non-requirement. Specific reasons for non-requirement and reasons for final saving of Rs. 0.56 lakh have not been intimated (September 1991). | | | |
| 2230—Labour and Employment | | | |
| <i>State Plan</i> | | | |
| <i>District Sector</i> | | | |
| 01—Labour | | | |
| (2) B—112—Rehabilitation of Bonded Labour | | | |
| O. | 30.00 | 4.53 | 4.53 |
| R. | —25.47 | | |
| Anticipated saving was attributed to reduction of beneficiaries and reduction of Government of India Assistance. | | | |
| 2235—Social Security and Welfare | | | |
| <i>02—Social Welfare</i> | | | |
| (3) G—104—Welfare of Aged, Infirm and Destitutes | | | |
| O. | 1,35.16 | 44.47 | 44.39 |
| R. | —90.69 | | |
| Out of the anticipated saving of Rs. 90.69 lakhs, Rs. 83.67 lakhs was surrendered and Rs. 7.02 lakhs reappropriated. Reasons for surrender was stated to be due to economy cut under non plan. Out of the reappropriated amount of Rs. 7.02 lakhs Rs. 1.72 lakhs meant for Welfare of aged, infirm and destitutes— orphanage was diverted for purchase of a new car for the Minister, Panchayati Raj stating that it was due to less requirement under the head. The rest amount was transferred to Centrally Sponsored Plan Scheme without assigning any reason. | | | |

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| 60—Other Social and Security Programmes | | | |
| (4) J—102—Pensions under Social Security Schemes. | | | |
| O. | 24,17.92 | 19,84.22 | 15,87.62 |
| R. | —4,33.70 | | |
| | | | —3,96.60 |

Out of the anticipated saving of Rs. 4,33.70 lakhs, Rs. 78.92 lakhs was surrendered due to economy cut under non plan and Rs. 3,54.78 lakhs was surrendered through reappropriation due to non-detection of beneficiaries under (1) old age and widow pension for destitutes, (2) disabled pension and (3) old age pension for small and marginal farmers and landless agricultural labourers etc. Reasons for final saving of Rs. 3,96.60 lakhs have not been intimated (September 1991).

*State Plan**State Sector***02—Social Welfare****(5) O—106—Correctional Services**

| | | | |
|----|--------|------|-------|
| O. | 23.80 | 9.89 | 9.90 |
| S. | 2.00 | | |
| R. | —15.91 | | |
| | | | +0.01 |

Anticipated saving was attributed to (1) vacancy of posts, (2) reduction of plan ceiling (3) want of Central Assistance and (4) non-implementing the scheme.

*Central Plan**State Sector***02—Social Welfare****(6) T—102—Child Welfare**

| | | | |
|----|----------|---------|---------|
| O. | 6,04.92 | 3,99.55 | 3,64.15 |
| R. | —2,05.37 | | |
| | | | —35.40 |

Anticipated saving was attributed to non-release of funds by Government of India. Reasons for final saving of Rs. 35.40 lakhs have not been intimated (September 1991).

(7) U—796—Tribal Area Sub-plan

| | | | |
|----|----------|---------|---------|
| O. | 6,03.28 | 3,61.45 | 3,37.08 |
| R. | —2,41.83 | | |
| | | | —24.37 |

(8) V—800—Other Expenditure

| | | | |
|----|--------|-------|-------|
| O. | 33.04 | 12.53 | 12.53 |
| R. | —20.51 | | |
| | | | ... |

Anticipated saving in respect of Sl. Nos. (7) and (8) above was attributed to non-release of funds by Government of India. Reasons for final saving of Rs. 24.37 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>District Sector</i> | | | |
| <i>02—Social Welfare</i> | | | |
| <i>(9) AA—102—Child Welfare</i> | | | |
| O. | 4,22.24 | 2,49.81 | 2,45.81 |
| R. | —1,72.43 | | |
| | | | —4.00 |

Anticipated saving was surrendered due to non receipt of grant from the Government of India. Reasons for final saving of Rs. 4.00 lakhs have not been intimated (September 1991).

2236—Nutrition

*State Plan**State Sector**02—Distribution of Nutritious Food and Beverages**(10) GG—102—Mid-day Meals*

| | | | | |
|----|---------|---------|---------|----|
| O. | 1,30.06 | 1,05.06 | 1,05.06 | .. |
| R. | —25.00 | | | |

The original grant was reduced by Rs. 25.00 lakhs attributing to reduction of Plan allocation.

*Central Plan**State Sector**02—Distribution of Nutritious Food and Beverages**(11) II—796—Tribal Area Sub-plan*

| | | | | |
|----|----------|---------|---------|----|
| O. | 6,62.53 | 2,98.91 | 2,98.91 | .. |
| R. | —3,63.62 | | | |

(12) JJ—800—Other Expenditure

| | | | | |
|----|--------|-------|-------|----|
| O. | 24.74 | 12.22 | 12.22 | .. |
| R. | —12.52 | | | |

Anticipated savings in respect of Sl. Nos. (11) and (12) were attributed to non-receipt of Central assistance.

*District Sector**01—Integrated Rural Development Programme**(13) MM—001—Direction and Administration*

| | | | | |
|----|---------|---------|---------|--------|
| O. | 3,33.76 | 3,31.76 | 2,84.93 | —46.83 |
| R. | —2.00 | | | |

Anticipated saving was attributed to non-release of grant from the Government of India. Reasons for final saving of Rs. 46.83 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| (14) NN—796—Tribal Area Sub-plan | | | |
| O. 8,28.73 | 5,97.77 | 5,97.77 | .. |
| R. —2,30.96 | | | |
| Anticipated saving was attributed to (1) non-release of Government of India grant and (2) reduction of Government of India allocation. | | | |

| | | | |
|--|----------|----------|-------|
| (15) OO—800—Other Expenditure | | | |
| O. 19,82.53 | 12,66.99 | 12,66.98 | —0.01 |
| R. —7,15.54 | | | |
| Out of the anticipated saving of Rs. 7,15.54 lakhs, Rs. 3,66.68 lakhs was surrendered due to reduction of plan ceiling and want of Government of India grant. Rs. 3,48.86 lakhs was surrendered through reappropriation due to (1) post budget decision of ceiling by Government of India and (2) abolition of the Scheme. | | | |

Centrally Sponsored Plan

District Sector

01—Integrated Rural Development Programme

| | | | |
|--|---------|---------|--------|
| (16) RR—001—Direction and Administration | | | |
| O. 3,33.76 | 3,31.76 | 2,85.05 | —46.71 |
| R. —2.00 | | | |

Anticipated saving of Rs. 2.00 lakhs was attributed to vacancy of posts. Reasons for final saving of Rs. 46.71 lakhs have not been intimated (September 1991).

| | | | |
|----------------------------------|-------|-------|----|
| (17) SS—796—Tribal Area Sub-plan | | | |
| O. 1,51.34 | 75.36 | 75.36 | .. |
| R. —75.98 | | | |

Anticipated saving was stated to be due to want of Government of India grant

| | | | |
|-------------------------------|---------|---------|----|
| (18) TT—800—Other Expenditure | | | |
| O. 5,06.66 | 1,43.42 | 1,43.42 | .. |
| R. —3,63.24 | | | |

Out of the anticipated saving of Rs. 3,63.24 lakhs, Rs. 2,92.68 lakhs was surrendered due to less number of beneficiaries sanctioned for the scheme and Rs. 70.56 lakhs reappropriated due to post budget reduction of ceiling by Government of India and non-release of Government of India grant.

2505—Rural Employment

Centrally Sponsored Plan

District Sector

01—National Programmes

| | | | |
|----------------------------------|----------|----------|-------|
| (19) YY—796—Tribal Area Sub-plan | | | |
| O. 34,57.97 | 29,67.47 | 29,67.45 | —0.02 |
| R. —4,90.50 | | | |

Anticipated saving was surrendered stating it to be due to want of grant from Government of India.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| 2515—Other Rural Development Programmes | | | |
| (20) CCC—101—Panchayati Raj | | | |
| O. | 2,32.33 | 1,42.42 | 1,42.38 |
| R. | —89.91 | | |
| | | | —0.04 |

Anticipated saving was attributed to (1) economy cut under Non-Plan (Rs. 58.01 lakhs) and vacancy of posts of Sarpanches, Chairman and Non-official members (Rs. 31.90 lakhs).

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

2235—Social Security and welfare

State Plan

State Sector

02—Social Welfare

(21) N—104—Welfare of Aged, Infirm and Destitutes.

| | | | | |
|----|-------|-------|-------|-------|
| O. | 16.17 | 43.48 | 46.93 | +3.45 |
| S. | 0.01 | | | |
| R. | 27.30 | | | |

Augmentation of funds was stated to be due to post budget release of Government of India share. Reasons for the final excess of Rs. 3.45 lakhs have not been intimated (September 1991).

District Sector

02—Social Welfare

(22) R—102—Child Welfare

| | | | | |
|----|-------|-------|-------|-------|
| O. | 1.00 | 15.50 | 15.49 | —0.01 |
| S. | 0.01 | | | |
| R. | 14.49 | | | |

Augmentation of funds was stated to have been provided to open new schemes under I. C. D.S. programme assisted by World Bank.

Centrally Sponsored Plan

State Sector

02—Social Welfare

(23) Y—104—Welfare of Aged, Infirm and Destitutes

| | | | | |
|----|-------|-------|-------|--------|
| O. | 11.47 | 38.96 | 38.97 | + 0.01 |
| S. | 0.01 | | | |
| R. | 27.48 | | | |

Augmentation of funds was stated to be due to post budget release of share by Government of India.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|-------------------------------|-------------|--------------------|---------------------|
| (In lakhs of rupees) | | | |
| 2505—Rural Employment | | | |
| <i>State Plan</i> | | | |
| <i>District Sector</i> | | | |
| 60—Other Programmes | | | |
| (24)—WW—800—Other Expenditure | | | |
| S. | 0·01 | | |
| R. | 1,61·57 | 1,61·58 | .. |

Augmentation of funds was stated to be due to post budget decision for opening of new schemes under N. R. E. P.

2515—Other Rural Development Programmes

| | | | |
|--------------------------------|-------|-------|-------|
| (25) EEE—800—Other Expenditure | | | |
| S. | 0·01 | | |
| R. | 29·79 | 29·80 | 28·17 |
| | | | —1·63 |

Additional grant is stated to have been provided due to re-transfer of works from Rural Development Department.

State Plan

District Sector

(26) III—101—Panchayati Raj

| | | | |
|----|-------|-------|-------|
| O. | 10·00 | | |
| R. | 18·00 | 28·00 | 28·00 |
| | | | .. |

Additional grants were stated to have been provided as per post budget decision to take up new construction.

(27) JJJ—102—Community Development

| | | | |
|----|---------|---------|---------|
| O. | 1,57·27 | | |
| S. | 0·01 | 1,90·93 | 1,90·99 |
| R. | 33·65 | | + 0·06 |

Additional amount were stated to have been provided due to enhancement of the rate of fuel.

Central Plan

State Sector

(28) LLL—003—Training

| | | | |
|----|-------|-------|-------|
| O. | 1·00 | | |
| R. | 10·00 | 11·00 | 11·00 |
| | | | .. |

Augmentation of funds was stated to be due to post-budget decision

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| 3054—Roads and Bridges | | | |
| <i>04—District and Other Roads</i> | | | |
| (29) NNN—800—Other Expenditure | | | |
| S. | 0·01 | 3,25·00 | 3,19·00 |
| R. | 3,24·99 | | |
| <i>State Plan</i> | | | |
| <i>District Sector</i> | | | |
| 04—District and Other Roads | | | |
| (30) OOO—010—Minimum Needs Programme | | | |
| S. | 0·01 | 65·00 | 2,80·00 |
| R. | 64·99 | | |
| (31) PPP—796—Tribal Area Sub-plan | | | |
| S. | 0·01 | 35·00 | 1,33·00 |
| R. | 34·99 | | |

Additional funds in respect of Sl. Nos. (29), (30) and (31) above are stated to have been provided due to retransfer of works from Rural Development Department. Reasons for final excess of Rs. 2,15·00 lakhs and Rs. 98·00 lakhs in respect of Sl. Nos. (30) and (31) above respectively, have not been intimated (September 1991).

(iv) Personal Ledger Account of Stores Suspense—

A summary of the Personal Ledger Account of Block Development Officers for 1990-91 is given below :—

| Opening Balance on 1st April 1990 | Credit during the year | Debit during the year | Closing Balance on 31st March 1991 |
|--------------------------------------|------------------------|-----------------------|---------------------------------------|
| 1 | 2 | 3 | 4 |
| Rs. | Rs. | Rs. | Rs. |
| 17,17,040 | .. | .. | 17,17,040 |

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.

(vi) Suspense Account 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 Head-quarters. The stores were issued from the Central Stores as and when required for works.

The transactions pertaining to the stores were recorded under the head "Suspense". There have been no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4·77 lakhs. Orders of Government to close the in-operative suspense account have not yet been received (September 1991).

Major heads—

- 2052—Secretariat-General Services
 2070—Other Administrative Services
 7610—Loans to Government Servants, etc.

| | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--------------------|---------------------------|----------------------------|
| Revenue. | | | |
| Voted— | | | |
| Original | 16,39,000 | 16,39,000 | —8,76,598 |
| Amount surrendered during the year (31st March 1991) | | | 9,12,000 |
| Capital: | | | |
| Voted— | | | |
| Original | 2,000 | 2,000 | —800 |
| Amount surrendered during the year (31st March 1991) | | | 2,000 |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 9.12 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 8.77 lakhs.

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

Major Heads—

- 2203—Technical Education
 2230—Labour and Employment
 2250—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 | 53,42,92,000 | 62,24,55,000 | 51,81,85,898 | —10,42,69,102 |
| Supplementary | 8,81,63,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 8,39,04,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 79,76,60,000 | 96,78,72,000 | 43,09,25,878 | —53,69,46,122 |
| Supplementary | 17,02,12,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 53,69,31,000 |

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 8,39.04 lakhs on the 31st March 1991; ultimately the saving worked out to Rs. 10,42.69 lakhs.

(ii) In view of the saving of Rs. 10,42.69 lakhs, supplementary provision of Rs. 8,81.63 lakhs obtained in October 1990 (Rs. 3,68.47 lakhs) and February 1991 (Rs. 5,13.16 lakhs) proved unnecessary.

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

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

2203—Technical Education

State Plan

State Sector

(1) G—001—Direction and Administration

| | | | | |
|----|---------|-------|-------|-------|
| O. | 1,31.03 | 98.41 | 98.17 | —0.24 |
| S. | 0.01 | | | |
| R. | —32.63 | | | |

Anticipated saving was mainly attributed to (1) non-filling up of vacant posts and post budget decision (2) non-creation of posts during the year.

| Head | | Total grant | Actual expenditure | Excess + Saving— |
|--|----------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | |
| 2230—Labour and Employment | | | | |
| State Plan | | | | |
| State Sector | | | | |
| 03—Training | | | | |
| (2) 0—003—Training of Craftsmen and Supervisors | | | | |
| O. | 1,54.33 | 1,48.21 | 1,23.92 | —24.29 |
| S. | 0.01 | | | |
| R. | —6.13 | | | |
| Anticipated saving was attributed to (1) non-fixation of pay of some staff (2) non-creation of posts and non-introduction of trades (3) non-filling of some posts during the year. | | | | |
| Reasons for final saving have not been intimated (September 1991). | | | | |
| (3) P—796—Tribal Area Sub-plan | | | | |
| O. | 38.09 | 35.04 | 25.34 | —9.70 |
| R. | —3.05 | | | |
| Anticipated saving was stated to be due to less requirement of funds. Reasons for final saving have not been intimated (September 1991). | | | | |
| Centrally Sponsored Plan | | | | |
| State Sector | | | | |
| 03—Training | | | | |
| (4) Q—003—Training of Craftsmen and Supervisors | | | | |
| O. | 88.27 | 82.74 | 49.73 | —33.01 |
| S. | 0.01 | | | |
| R. | —5.54 | | | |
| Anticipated saving was stated to be mainly due to transfer of the scheme A. V. T. S., Phase II Programme to Industrial Training Institute, Cuttack as per decision of Government. Reasons for final saving have not been intimated (September 1991). | | | | |
| 2851—Village and Small Industries | | | | |
| (5) X—103—Handloom Industries | | | | |
| O. | 9,90.64 | 5,83.11 | 4,31.89 | —1,51.22 |
| S. | 1.96 | | | |
| R. | —4,09.49 | | | |
| Anticipated saving was attributed to (i) non-plan cut and (ii) non-release of funds by Government of India. Reasons for final saving have not been intimated (September 1991). | | | | |
| State Plan | | | | |
| State Sector | | | | |
| (6) EE—001—Direction and Administration, | | | | |
| O. | 2,14.81 | 1,87.74 | 1,79.74 | —8.00 |
| R. | —27.07 | | | |
| Anticipated saving was attributed to (1) non-filling up of some vacant posts for the whole year and plan cut and (2) non-release of funds by Government of India. Reasons for final saving have not been intimated (September 1991). | | | | |

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| <i>District Sector</i> | | | |
| (7) NN—001—Direction and Administration. | | | |
| O. 1,51.33 | 1,29.38 | 1,26.34 | —3.04 |
| R. —21.95 | | | |

Anticipated saving was attributed to non-filling up of vacant posts. Reasons for final saving have not been intimated (September 1991).

| | | | |
|---------------------------------|-------|-------|-------|
| (8) RR—796—Tribal Area Sub-plan | | | |
| O. 89.33 | 87.32 | 84.99 | —2.33 |
| S. 13.01 | | | |
| R. —15.02 | | | |

Anticipated saving was mainly attributed to (1) non-creation of posts and non-filling up of vacant posts, (2) non-release of funds by Government of India, (3) non-availability of trainees and (4) failure of crops. Reasons for final saving have not been intimated (September 1991).

| | | | |
|--------------------------------|---------|---------|-------|
| (9) WW—103—Handloom Industries | | | |
| O. 85.12 | 1,23.97 | 1,30.97 | +7.00 |
| S. 2,10.62 | | | |
| R. —1,71.77 | | | |

Anticipated saving was attributed to non-release of funds by Government of India. Reasons for final excess have not been intimated (September 1991).

2885—Other Outlay on Industries and Minerals.

State Plan

State Sector

60—Others

| | | | |
|--------------------------------|-------|-------|----|
| (10) LLL—800—Other Expenditure | | | |
| S. 1,06.93 | 55.22 | 55.22 | .. |
| R. —51.71 | | | |

Anticipated saving was stated to be due to non-submission of claim by M/s. Konark T. V. Ltd.

Capital :

Voted—

(i) The department surrendered Rs. 53,69.31 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 53,69.46 lakhs.

(ii) In view of the saving of Rs. 53,69.46 lakhs, supplementary provision made in October 1990 (Rs. 3.00 lakhs) and February 1991 (Rs. 16,99.12 lakhs) proved unnecessary as the expenditure did not come even up to the original provision.

(iii) Substantial savings occurred under the following heads—

| | | Total grant | Actual expenditure | Excess + Saving— |
|--|---------|----------------|-----------------------|---------------------|
| | | | (In lakhs of rupees) | |
| 4851—Capital Outlay on Village and Small Industries. | | | | |
| <i>State Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| (11) UUU—108—Powerloom Industries | | | | |
| O. | 96·00 | 69·00 | 69·00 | .. |
| R. | —27·00 | | | |
| 4859—Capital Outlay on Telecommunication and Electronic Industries. | | | | |
| <i>State Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| 02—Electronics | | | | |
| (12) BBBB—190—Investment in Public Sector and other Undertakings. | | | | |
| O. | 1,60·00 | 1,30·00 | 1,30·00 | .. |
| R. | —30·00 | | | |
| 4860—Capital Outlay on Consumer Industries. | | | | |
| <i>State Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| 01—Textiles | | | | |
| (13) CCCC—190—Investment in Public Sector and other Undertakings. | | | | |
| O. | 1,80·00 | 1,30·00 | 1,30·00 | .. |
| R. | —50·00 | | | |

Specific reasons for anticipated saving in respect of Sl. Nos. (11) to (13) above have not been intimated (September 1991)

6851—Loans to village and Small Industries

Centrally Sponsored Plan

State Sector

(14) .NNNN—102—Small Scale Industries

| | | | | |
|----|--------|-------|-------|----|
| O. | 30·00 | 10,00 | 10·00 | .. |
| R. | —20·00 | | | |

Anticipated saving was stated to be due to non-sanction of funds by Government of India

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 6885—Other Loans to Industries and Minerals. | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| (15) TTTT—800—Other Loans | | | |
| O. 53,95.00 | 3,70.52 | 3,70.51 | —0.01 |
| R. —50,24.48 | | | |

Out of the anticipated saving of Rs. 50,24.48 lakhs, an amount of Rs. 33,30.49 lakhs was stated to have been surrendered due to plan cut and the balance due to non-submission of claims by the Small Scale Entrepreneurs.

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

6851—Loans to village and Small Industries

State Plan

State Sector

(16) IIII—102—Small Scale Industries

| | | | |
|----------|-------|-------|----|
| O. 70.80 | 91.50 | 91.50 | .. |
| S. 0.01 | | | |
| R. 20.69 | | | |

Specific reasons for augmentation of funds have not been intimated (September 1991).

(v) A summary of the Personal Ledger Account for 1990-91 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 1990 | Credit During the year | Debit During the year | Balance on the 31st March 1991 |
|-----------------------|-------------------------------|------------------------|-----------------------|--------------------------------|
| (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 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—

- 2070—Other Administrative Services
- 2230—Labour and Employment
- 2701—Major and Medium Irrigation
- 2711—Flood Control and Drainage
- 2801—Power
- 3056—Inland Water Transport
- 3451—Secretariat-Economic Services
- 4215—Capital Outlay on Water Supply and Sanitation
- 4403—Capital Outlay on Animal Husbandry
- 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
- 7610—Loans to Government Servants, etc.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|---|--------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 35,18,80,000 | 37,37,99,000 | 34,25,42,961 | —3,12,56,039 |
| Supplementary | 2,19,19,000 | | | |
| Amount surrendered during the year (March 1991) | | | | 2,68,88,000 |
| Charged — | | | | |
| Supplementary | 30,000 | 30,000 | .. | —30,000 |
| Amount surrendered during the year | | | | Nil |

| Head | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|---|---|------------------------------|----------------------------|
| Capital : | | | |
| Voted— | | | |
| Original | 2,15,80,63,000 | 2,16,14,81,000 | 2,25,82,89,733 |
| Supplementary | 34,18,000 | | |
| Amount surrendered during the year (March 1991) | | | 22,28,23,000 |
| Charged— | | | |
| Original | 14,00,000 | 28,89,000 | 14,05,727 |
| Supplementary | 14,89,000 | | |
| Amount surrendered during the year (March 1991) | | | 1,68,000 |

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 2,68.88 lakhs in March 1991; ultimately the saving worked out to Rs. 3,12.56 lakhs.

(ii) In view of the saving of Rs. 3,12.56 lakhs, Supplementary provision of Rs. 2,19.19 lakhs obtained in October 1990 (Rs. 39.60 lakhs) and February 1991 (Rs. 1,79.59 lakhs) proved excessive. The expenditure did not come even up to the level of original provision. Supplementary provision 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**01—Major Irrigation-Commercial****(1) E—104—Rushikulya System**

| | | | |
|----|--------|-------|-------|
| O. | 98.50 | 80.46 | 85.82 |
| R. | —18.04 | | |
| | | | +5.36 |

Out of the anticipated saving, Rs. 8.94 lakhs attributed to 10 per cent cut as per Finance Department economy measure. Specific reasons for the balance amount of Rs. 9.10 lakhs as well as the reasons for final excess of Rs. 5.36 lakhs have not been intimated (September 1991).

(2) F—105—Delta Irrigation Scheme Stage-I

| | | | |
|----|---------|---------|---------|
| O. | 2,50.77 | 2,07.75 | 2,06.76 |
| R. | —43.02 | | |
| | | | —0.89 |

Anticipated saving attributed to 10 per cent cut as per Finance Department economy measure (Rs. 22.29 lakhs) and application of revised norms for maintenance of Irrigation Projects. Reasons for final saving of Rs. 0.99 lakh have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| (3) G—106—Delta Irrigation, Scheme Stage-II | | | |
| O. 1.90.53 | 1,57.78 | 1,65.72 | +7.94 |
| R. —32.75 | | | |

Anticipated saving was attributed to 10 per cent economy cut (Rs. 17.48 lakhs). Specific reasons for balance amount of anticipated saving (Rs. 15.27 lakhs) and reasons for final excess of Rs. 7.94 lakhs have not been communicated (September 1991).

80—General

(4) RR—001—Direction and Administration

| | | | |
|------------|---------|---------|----------|
| O. 4,32.70 | 4,71.40 | 2,68.57 | —2,02.83 |
| S. 0.01 | | | |
| R. 38.69 | | | |

Additional funds were stated to have been provided mainly for clearance of pending bills of trainees of Roorki, sanction of Medical advance and on the basis of actual requirement. In view of the large final saving of Rs. 2,02.83 lakhs augmentation of funds through reappropriation was injudicious. Reasons for final saving of Rs. 2,02.83 lakhs have not been communicated (September 1991).

(5) SS—052—Machinery and Equipment

| | | | |
|-----------|--------|--------|--------|
| O. —26.88 | —32.87 | —78.37 | —45.50 |
| S. 0.01 | | | |
| R. —6.00 | | | |

Transfer of proportionate charges, Tools and Plant in excess of budget provision resulted in final savings. Reasons for transfer of Tools and Plant-Proportionate Charges in excess of the expenditure incurred have not been communicated (September 1991).

State Plan

State Sector

80—General

(6) WW—005—Survey and Investigation

| | | | |
|------------|---------|---------|--------|
| O. 1,70.00 | 2,09.10 | 1,66.05 | —43.05 |
| S. 39.10 | | | |

In view of the saving of Rs. 43.05 lakhs, supplementary provision of Rs. 39.10 lakhs obtained in October 1990 proved unnecessary. Reasons for final saving of Rs. 43.05 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 3451—Secretariat-Economic Services | | | |
| (7) CCC—090—Secretariat | | | |
| O. | 88.10 | 1,01.47 | 1,03.25 |
| S. | 30.91 | | |
| R. | —17.54 | | |
| | | | +1.78 |

Anticipated saving was attributed mainly to non-filling up of vacant posts, non-payment of electricity bills due to discrepancy, non-receipt of Telephone Bills and observance of economy in consumption of P.O.L. Reasons for final excess of Rs. 1.78 lakhs have not been intimated (September 1991).

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

2701—Major and Medium Irrigation

01—Major Irrigation—Commercial

(8) I—108—Anandapur Barrage Project

| | | | | |
|----|-------|-------|-------|-------|
| S. | 0.01 | 17.25 | 19.17 | +1.92 |
| R. | 17.24 | | | |

Anticipated excess was stated to have been provided on the basis of actual expenditure. Reasons for final excess of Rs. 1.92 lakhs have not been communicated (September 1991).

80—General

(9) TT—799—Suspense

| | | | | |
|----|---------|---------|---------|----------|
| O. | 2,50.00 | 2,50.00 | 3,83.58 | +1,33.58 |
|----|---------|---------|---------|----------|

Reasons for final excess of Rs. 1,33.58 lakhs have not been intimated (September 1991)

2801—Power

State Plan

State Sector

01—Hydel Generation

(10) AAA(X)—800—Other Expenditure

| | | | |
|----|----|-------|--------|
| .. | .. | 34.77 | +34.77 |
|----|----|-------|--------|

Expenditure of Rs. 34.77 lakhs was incurred without any budget provision. Reasons for incurring expenditure without even token provision have not been intimated (September 1991).

(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 1990-91 compared below:—

| Name of the Scheme | 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 | 7 |
| (In lakhs of rupees) | | | | | | |
| (i) Multipurpose River Schemes— | | | | | | |
| (a) Hirakud Project. | D a m 1988-89 | 2,89.16 | 1,92.48 | 12.63 | 66.57 | 4.37 |
| | 1889-90 | 2,14.40 | 60.80 | 12.49 | 28.35 | 5.82 |
| | 1990-91 | 1,64.99 | 2,07.05 | 7.04 | 1,34.03 | 4.54 |
| (b) Balimela Project. | D a m 1988-89 | .. | 2.48 | .. | .. | .. |
| | 1989-90 | .. | .. | .. | .. | .. |
| | 1990-91 | 1,05.17 | 60.21 | 12.02 | 57.25 | 11.43 |
| (c) Potteru Project. | Irrigation 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 |
| | 1990-91 | 75.76 | 1,03.31 | 4.20 | 1,44.28 | 5.55 |
| (d) Rengall Multipurpose River Project. | 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 |
| | 1990-91 | 15,53.27 | 4,59.70 | 9.99 | 29.59 | 0.64 |
| (e) Upper Project. | K o l a b 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 |
| | 1990-91 | 9,45.31 | 2,41.02 | 46.24 | 25.49 | 4.89 |
| (f) Upper Project. | Indravati 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 |
| | 1990-91 | 31,34.32 | 4,04.52 | 81.56 | 12.90 | 2.60 |
| (ii) Irrigation Works (excluding works in charges of Civil Officers and Investment expenditure). | 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 |
| | 1990-91 | 68,03.75 | 22,69.27 | 3,79.32 | 33.35 | 5.57 |

(2) *Pro-rata* distribution of establishment and Tools and Plant charges on account of irrigation branch of Public Works and Hirakud Dam Project 1990-91 :—

From 1967-68 a system of fixed percentage charges on account of establishment and Tools and Plant among different wings of Public Works 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." 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 Irrigation Divisions. Irrigation 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 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.

(vi) Suspense Transactions

The expenditure under the Grant in Revenue Section (Voted) includes Rs. 4,83.48 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 (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 work 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 Oriasa, when materials are received, credit is being afforded to 129-Materials purchase Settlement Suspense Account under 8658-Suspense Account. 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 in 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) *Work Shop 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 "799-Suspense" together with the opening and closing balances for 1990-91 is given in Appendix-II.

Capital :

Voted—

(i) The expenditure exceeded the budget provision by Rs. 9,68,08,733. The excess requires regularisation.

(ii) In view of the excess of Rs. 9,68.09 lakhs, supplementary provision of Rs. 34.18 lakhs obtained in October 1990 (Rs. 2.16 lakhs) and February 1991 (Rs. 32.02 lakhs) proved inadequate. In view of the excess, surrender of Rs. 22,28.23 lakhs in March 1991 was injudicious.

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

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| 4701—Capital Outlay on Major and Medium Irrigation. | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>01—Major Irrigation—Commercial</i> | | | |
| (11) HHH—203—Rengali Dam Project | | | |
| O. | 1,27.00 | 70.14 | 1,56.39 |
| R. | —56.86 | | |
| | | | +86.25 |
| Anticipated saving was attributed to revised work programme (Rs. 50.00 lakhs) and for provision of funds under charged account for payment of decretal dues. Reasons for final excess of Rs. 86.25 lakhs have not been intimated (September 1991). | | | |
| (12) HHH (A)—Modernisation of Delta Development Plan. | | | |
| | | 1,49.12 | +1,49.12 |
| Expenditure of Rs. 1,49.12 lakhs was incurred without any budget provision. Reasons for incurring expenditure without even token provision have not been intimated (September 1991). | | | |
| (13) LLL—211—Mahanadi-Birupa Barrage Project. | | | |
| O. | 4,50.00 | 5,64.02 | 5,77.02 |
| S. | 0.01 | | |
| R. | 1,14.01 | | |
| | | | +13.00 |

Additional funds were stated to have been provided mainly for payment of work-charged and N. M. R. under M. & E., Clearance of pending bills of R. C. M. and pending contract bills. Reasons for final excess of Rs. 13.00 lakhs have not been communicated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| (14) MMM—(B)—Modernisation of Rushikulya System. | .. | 22.48 | +22.48 |
| (15) MMM—(D)—Chiroli Irrigation Project | .. | 35.36 | +35.36 |
| (16) MMM—(E)—Anandapur Barrage Project | .. | 69.02 | +69.02 |

Reasons for incurring expenditure of Rs. 1,26.86 lakhs in respect of Sl. Nos. (14) to (16) even without token provision have not been intimated (September 1991).

| | | | |
|-----------------------------------|----------|------------|------------|
| (17) PPP—796—Tribal Area Sub-plan | | | |
| O. | 58,40.00 | } 54,59.69 | } 81,28.35 |
| S. | 24.50 | | |
| R. | -4,04.81 | | |
| | | | +26,68.66 |

Anticipated saving was attributed mainly to revised work programme, non-filling up of vacant posts, plan cut and actual requirement. Reasons for final excess of Rs. 26,68.66 lakhs have not been communicated (September 1991).

03—Medium Irrigation—Commercial

| | | | |
|--|----|------|-------|
| (18) QQQ—301—Kuanria Irrigation project. | .. | 8.49 | +8.49 |
|--|----|------|-------|

Expenditure of Rs. 8.49 lakhs have been incurred without any budget provision. Reasons for incurring expenditure without even token provision have not been intimated (September 1991).

| | | | |
|-------------------------------------|---------|-----------|-----------|
| (19) XXX—312—Ong Irrigation project | | | |
| O. | 1,88.00 | } 1,87.76 | } 2,09.11 |
| S. | 0.01 | | |
| R. | -0.25 | | |
| | | | +21.35 |

Anticipated saving was attributed for provision of funds under charged expenditure for payment of decretal dues. Reasons for final excess of Rs. 21.35 lakhs have not been communicated (September 1991).

| | | | |
|--|----|-------|--------|
| (20) YYY—313—Ramiala Irrigation Project | .. | 22.22 | +22.22 |
| (21) JJJ—(C)—314—Gohira Irrigation Project | .. | 38.52 | +38.52 |
| (22) JJJ—D—Uttei Irrigation Project | .. | 10.00 | +10.00 |

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|----------------------|-------------------|
| | | (In lakhs of rupees) | |
| (23) JJJJ—E—Dhanei Irrigation Project | .. | 10.00 | +10.00 |
| (24) JJJJ—F—Budhabudhiani Irrigation Project | .. | 10.00 | +10.00 |
| (25) JJJJ—H—Hirakud Distributary System | .. | 1,16.37 | +1,16.37 |
| (26) JJJJ—I—Saipal Irrigation Project | .. | 10.26 | +10.26 |
| (27) JJJJ—X—Salia Irrigation Project | .. | 10.41 | +10.41 |

Reasons for incurring expenditure of Rs.2,28.78 lakhs in respect of Sl. Nos. (20) to (27) even without token provision have not been communicated (September 1991).

(28) NNNN—796—Tribal Area Sub-plan

| | | | | |
|----|----------|------------|----------|----------|
| O. | 26,30.00 | } 24,18.76 | 30,46.72 | +6,27.96 |
| S. | 0.07 | | | |
| R. | -2,11.31 | | | |

Anticipated saving was attributed mainly to cut in plan outlay. Reasons for final excess of Rs. 6,27.96 lakhs have not been communicated (September 1991).

4711—Capital Outlay on Flood Control Projects

State Plan

State Sector

03—Drainage

(29) UUUU—103—Civil Works

| | | | | |
|----|------|---------|-------|--------|
| O. | 9.58 | } 15.59 | 34.67 | +19.08 |
| S. | 0.01 | | | |
| R. | 6.00 | | | |

Anticipated excess was attributed to revised work programme. Reasons for final excess of Rs. 19.08 lakhs have not been communicated (September 1991).

4858—Capital Outlay on Engineering Industries

State Plan

State Sector

02—Other Industrial Machinery Industries

(30) XXXX—190—Investments in Public Sector and Other Undertakings

| | | | | |
|----|---------|-----------|---------|----|
| O. | 1.00.00 | } 2.00.00 | 2.00.00 | .. |
| S. | 0.01 | | | |
| R. | 99.99 | | | |

Additional funds were stated to have been provided for taking up new works.

(iv) Above excess was partly counter-balanced by saving 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> | | | |
| <i>01—Major Irrigation—Commercial</i> | | | |
| (31) FFF—201—Hirakud Stage-I | | | |
| O. | 1,50·00 | 50·01 | 40·24 |
| S. | 0·01 | | |
| R. | —1,00·00 | | |
| Anticipated saving was attributed to cut of plan outlay. Reasons for final saving of Rs. 9·77 lakhs have not been intimated (September 1991). | | | |
| (32) GGG—202—Rengali Irrigation Project | | | |
| O. | 22,00·62 | 19,50·63 | 18,68·07 |
| S. | 0·01 | | |
| R. | —2,50·00 | | |
| Anticipated saving was attributed mainly to cut of plan outlay and revised work programme. Reasons for final saving of Rs. 82·56 lakhs have not been communicated (September 1991). | | | |
| (33) III—205—Delta Irrigation Scheme—Stage-II. | | | |
| O. | 5,78·00 | 3,78·00 | 4,28·13 |
| R. | —2,00·00 | | |
| Anticipated saving was attributed mainly to cut of plan outlay. Reasons for final excess of Rs. 50·13 lakhs have not been communicated (September 1991). | | | |
| (34) 000—215—Ong Dam Project | | | |
| O. | 10·00 | 35·00 | —35·00 |
| S. | 5·00 | | |
| R. | 20·00 | | |
| Augmentation of funds was attributed to continuance of Padmapur Irrigation Division and execution of work programme. Entire grant of Rs. 35·00 lakhs remained unspent and unexplained (September 1991). | | | |

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---|-------------|--|----------------------|
| <i>03—Medium Irrigation—Commercial</i> | | | |
| (35) UUU—309—Baghua Irrigation Project—Stage-II. | | | |
| O. 4,30.00 | 3,30.02 | 3,24.37 | —5.65 |
| S. 0.02 | | | |
| R. —1,00.00 | | | |
| Reasons for anticipated saving of Rs. 1,00.00 lakhs and final saving of Rs. 5.65 lakhs have not been communicated (September 1991). | | | |
| (36) VVV—310—Upper Suktal Irrigation Project. | | | |
| O. 2,22.00 | 1,92.72 | 1,26.68 | —66.04 |
| R. —29.28 | | | |
| Anticipated saving was attributed to revised work programme. Reasons for final saving of Rs. 66.04 lakhs have not been communicated (September 1991). | | | |
| (37) WWW—311—Hariharjore Irrigation Project. | | | |
| O. 5,20.00 | 3,19.03 | 3,67.03 | +48.00 |
| S. 0.01 | | | |
| R. —2,00.98 | | | |
| (38) HHHH—329—Mahanadi-Chitrotapala Island Irrigation Project. | | | |
| O. 2,65.00 | 1,93.01 | 2,03.14 | +10.13 |
| S. 0.01 | | | |
| R. —72.00 | | | |
| Anticipated savings of Rs. 2,72.98 lakhs in respect of Sl. Nos. (37) and (38) was attributed to cut of plan outlay. Reasons for final excess of Rs. 58.13 lakhs have not been intimated (September 1991). | | | |
| (39) KKKK—397—Lump Provision to meet Liabilities of Completed Projects. | | | |
| O. 1,75.00 | 1,76.95 | .. | —1,76.95 |
| S. 0.02 | | | |
| R. 1.93 | | | |
| In view of the saving of entire provision, augmentation of funds through reappropriation was unrealistic. The entire provision remained unutilised and unexplained (September 1991). | | | |
| (40) MMMM—399—Lump Provision for Modernisation of Irrigation Projects. | | | |
| O. 4,93.00 | 3,85.74 | .. | —3,85.74 |
| S. 0.01 | | | |
| R. —1,07.27 | | | |
| Anticipated saving of Rs. 1,07.27 lakhs was attributed to cut in plan outlay. The balance provision of Rs. 3,85.74 lakhs remained unutilised and unexplained (September 1991). | | | |

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------------------------|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| <i>80—General</i> | | | |
| (41) 0000—004—Research | | | |
| O. | 1,43·00 | 1,06·96 | —40·32 |
| S. | 0·01 | | |
| R. | 4·27 | | |
| | 1,47·28 | | |

Additional funds were stated to have been provided for purchase of inspection vehicles, hire charges of buildings, works relating to buildings, storage and Library. Reasons for final saving of Rs. 40·32 lakhs have not been intimated (September 1991).

*Central Plan**State Sector**01—Major Irrigation—Commercial*

| | | | |
|------------------------------------|----------|---------|----------|
| (42) PPPP—796—Tribal Area Sub-plan | | | |
| O. | 8,89·00 | 2,02·96 | —3,02·06 |
| S. | 0·01 | | |
| R. | —3,83·99 | | |
| | 5,05·02 | | |

03—Medium Irrigation—Commercial

| | | | |
|------------------------------------|---------|-------|--------|
| (43) QQQQ—796—Tribal Area Sub-plan | | | |
| O. | 1,12·00 | 17·34 | —11·27 |
| S. | 2·00 | | |
| R. | —85·39 | | |
| | 28·61 | | |

Anticipated savings of Rs. 4,69·38 lakhs in respect of Sl. Nos. (42) and (43) were attributed to non-receipt of Central Assistance. Reasons for final saving of Rs. 3,13·33 lakhs have not been communicated (September 1991).

4711—Capital Outlay on Flood Control Projects.*State Plan**State Sector**01—Flood Control*

| | | | |
|---------------------------|---------|---------|--------|
| (44) SSSS—103—Civil Works | | | |
| O. | 4,47·92 | 4,22·00 | —11·07 |
| S. | 0·01 | | |
| R. | —14·86 | | |
| | 4,33·07 | | |

Specific reasons for anticipated saving of Rs. 14·86 lakhs and reasons for final saving of Rs. 11·07 lakhs have not been communicated (September 1991).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---------------------------------|-------------|--|----------------------|
| <i>Central Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>01—Flood Control</i> | | | |
| (45) VVVV—800—Other Expenditure | | | |
| O. | 1,50.00 | 1,34.92 | —15.08 |

Reasons for final savings of Rs. 15.08 lakhs have not been communicated (September 1991).

(v) The expenditure in Capital Section (Voted) includes Rs. 54,37.92 lakhs under the head "Suspense". A Summary of transactions under each sub-division of the head Suspense is given in Appendix-II.

Charged—

(i) The department surrendered Rs. 1.68 lakhs in March 1991; ultimately the saving worked out to Rs. 14.83 lakhs.

(i) In view of the saving of Rs. 14.83 lakhs, Supplementary provision of Rs. 14.89 lakhs obtained in October 1990 (Rs. 9.38 lakhs) and February 1991 (Rs. 5.51 lakhs) proved excessive.

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

| Head | Total appropriation | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|---------------------|--|----------------------|
| 4701—Capital Outlay on Major and Medium Irrigation. | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>01—Major Irrigation—Commercial</i> | | | |
| (46) HHH—203—Rengali Dam Project | | | |
| S. | 6.86 | 7.31 | —7.31 |
| R. | 0.45 | | |

Augmentation of funds was attributed to payment of decretal dues relating to backwages of work charged staff. Entire provision of Rs. 7.31 lakhs remained unutilised and unexplained (September 1991).

03—Medium Irrigation—Commercial

(47) AAAA—315—Upper Jonk Irrigation Project.

| | | | | |
|----|------|------|----|-------|
| S. | 5.12 | 5.12 | .. | —5.12 |
|----|------|------|----|-------|

Entire Provision of Rs. 5.12 lakhs remained unutilised and unexplained (September 1991)

(48) LLLL—398—Lump Provision for decretal dues.

| | | | | |
|----|-------|------|----|-------|
| O. | 10.00 | 1.68 | .. | —1.68 |
| R. | —8.32 | | | |

Anticipated saving of Rs. 8.32 lakhs, out of the Lump provision of Rs. 10.00 lakhs was reappropriated to other projects as per requirement. Reasons for final saving of Rs. 1.68 lakhs have not been intimated (September 1991).

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

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|-------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue: | | | | |
| Voted— | | | | |
| Original | 4,69,75,000 | 5,08,95,000 | 4,72,49,928 | —36,45,072 |
| Supplementary | 39,20,000 | | | |
| Amount surrendered during the Year (31st March 1991) | | | | 42,03,000 |
| Charged— | | | | |
| Supplementary | 4,000 | 4,000 | .. | —4,000 |
| Amount surrendered during the year | | | | Nil |
| Capital: | | | | |
| Voted— | | | | |
| Original | 5,15,00,000 | 5,15,01,000 | 5,14,86,838 | —14,162 |
| Supplementary | 1,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 12,000 |

The expenditure does not include Rs. 9,67,19,000 in the Capital Section (Voted) spent out of advance from the Contingency Fund Sanctioned during 1990-91 but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The Department surrendered Rs. 42.03 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 36.45 lakhs.

(ii) In view of the saving of Rs. 36.45 lakhs, supplementary provision of Rs. 39.20 lakhs created in October 1990 (Rs. 28.51 lakhs) and February 1991 (Rs. 10.69 lakhs) proved excessive.

(iii) Passengers' Amenities Reserve Fund:—

With a view to provide adequate amenities to the passengers, the State Transport Department created "Passengers Amenities Reserve Fund" in 1979 by contributing Rs. 3 lakhs from State Revenues. The Transport Commissioner, Orissa operates the fund. The balance at the credit of the fund at the close of 1990-91 was Rs. 6 lakhs.

Major heads—

2236—Nutrition

2403—Animal Husbandry

2404—Diary 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

5452—Capital Outlay on Tourism

6405—Loans for Fisheries

6406—Loans for Forestry and Wild Life

7610—Loans to Government Servants, etc.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|----------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 1,04,09,87,000 | 1,18,60,26,000 | 98,94,72,760 | —19,65,53,240 |
| Supplementary | 14,50,39,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 15,49,76,000 |
| Charged— | | | | |
| Original | 2,50,000 | 3,45,000 | 94,105 | —2,50,895 |
| Supplementary | 95,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 2,17,000 |
| Capital : | | | | |
| Voted— | | | | |
| Original | 39,70,25,000 | 82,64,74,000 | 93,17,64,163 | +52,90,163 |
| Supplementary | 52,94,49,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 2,84,35,000 |

The expenditure does not include Rs. 7,63,000 spent out of advance from the Contingency Fund sanctioned during January 1991 in the Revenue Section, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 15,49.76 lakhs on the 31st March 1991, ultimately the saving worked out to Rs. 19,65.53 lakhs.

(ii) In view of the saving of Rs. 19,65.53 lakhs, supplementary provision of Rs. 14,50.39 lakhs obtained in October 1990 (Rs. 12,40.00 lakhs) and February 1991 (Rs. 2,10.39 lakhs) proved excessive. The expenditure did not come up even to the level of the original provision.

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

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

(In lakhs of rupees)

2403—Animal Husbandry*Central Plan**State Sector***(1) BB—101—Veterinary Services and Animal Health.**

| | | | | |
|----|--------|-------|-------|-------|
| O. | 64.00 | 12.10 | 12.09 | —0.01 |
| R. | —51.90 | | | |

Provision was reduced by Rs. 51.90 lakhs attributing to non-release of Central assistance by Government of India.

(2) CC—102—Cattle and Buffalo Development.

| | | | | |
|----|---------|-------|-------|-------|
| O. | 1,10.40 | 30.61 | 30.54 | —0.07 |
| R. | —79.79 | | | |

Anticipated saving of Rs. 79.79 lakhs was attributed mainly to non-receipt of Central assistance from Government of India and failure in procurement of liquid Nitrogen Plant imported from abroad during 1990-91.

2405—Fisheries*State Plan**State Sector***(3) YY—101—Inland Fisheries**

| | | | | |
|----|---------|---------|-------|-------|
| O. | 1,11.95 | 1,04.35 | 99.28 | —5.07 |
| S. | 0.01 | | | |
| R. | —7.61 | | | |

Anticipated saving was attributed mainly to plan cut and less release of funds by Government. Reasons for final saving of Rs. 5.07 lakhs have not been intimated (September 1991).

| | Head | Total grant | Actual expenditure | Excess + Saving — |
|------------------------------|--------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | |
| (4) AAA—103—Marine Fisheries | | | | |
| O. | 40.21 | 27.64 | 27.62 | —0.02 |
| R. | —12.57 | | | |

Out of the anticipated saving, Rs. 7.27 lakhs was stated to have been reappropriated due to non-sanction of matching share by Government of India under Centrally Sponsored Scheme and Rs. 5.30 lakhs surrendered due to plan cut and less requirement.

State Plan

District Sector

(5) GGG—102—Estuarine/Brakish Water Fisheries.

| | | | | |
|----|--------|-------|-------|----|
| O. | 63.00 | 49.19 | 49.19 | .. |
| R. | —13.81 | | | |

The original provision was reduced by Rs. 13.81 lakhs attributing mainly to non-receipt of matching central share in the Centrally Sponsored Plan Scheme and plan cut.

Central Plan

State Sector

(6) III—103—Marine Fisheries

| | | | | |
|----|-------|-------|------|--------|
| O. | 15.80 | 15.80 | 5.25 | —10.55 |
|----|-------|-------|------|--------|

Reasons for the final saving of Rs. 10.55 lakhs have not been intimated (September 1991).

Centrally Sponsored Plan

State Sector

(7) KKK—101—Inland Fisheries

| | | | | |
|----|-------|-------|-------|--------|
| O. | 59.92 | 54.93 | 18.00 | —36.93 |
| R. | —4.99 | | | |

Specific reasons for anticipated saving of Rs. 4.99 lakhs and reasons for final saving of Rs. 36.93 lakhs have not been intimated (September 1991).

(8) LLL—103—Marine Fisheries

| | | | | |
|----|-------|-------|-------|--------|
| O. | 28.70 | 28.70 | 17.70 | —11.00 |
|----|-------|-------|-------|--------|

Reasons for final saving of Rs. 11.00 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 2406—Forestry and wild Life | | | |
| <i>01—Forestry</i> | | | |
| (9) UUU—797—Transfer to/from Reserve Fund and Deposit Account—Transfer to/from Reserve Fund for Compensatory Plantation-Inter Account Transfer. | | | |
| S. | 2,50.00 | 2,50.00 | —2,50.00 |

Entire amount remained unutilised and unexplained (September 1991).

State Plan

State Sector

01—Forestry

(10) AAAA—101—Forest Conservation, Development and Regeneration.

| | | | | |
|----|--------|---------|-------|--------|
| O. | 58.35 | } 32.13 | 18.16 | —13.97 |
| R. | —26.22 | | | |

Specific reasons for the anticipated saving of Rs. 26.22 lakhs and reasons for the final saving of Rs. 13.97 lakhs have not been intimated (September 1991).

(11) BBBB—102—Social and Farm Forestry

| | | | | |
|----|----------|-----------|---------|--------|
| O. | 10,91.58 | } 9,67.09 | 9,51.94 | —15.15 |
| R. | —1,24.49 | | | |

Specific reasons for the anticipated saving of Rs. 1,24.49 lakhs and reasons for final saving of Rs. 15.15 lakhs have not been intimated (September 1991).

State Plan

District Sector

01—Forestry

(12) IIII—796—Tribal Area Sub-plan

| | | | | |
|----|-------|-------|-------|--------|
| O. | 60.00 | 60.00 | 43.81 | —16.19 |
|----|-------|-------|-------|--------|

Reasons for final saving of Rs. 16.19 lakhs have not been intimated (September 1991).

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

*Central Plan**State Sector**01—Forestry*

(13) JJJJ—101—Forest Conservation Development and Regeneration.

| | | | | |
|----|----------|----|------|-------|
| O. | 1,35.00 | .. | 2.60 | +2.60 |
| R. | -1,35.00 | | | |

The entire provision was reduced to nil without assigning any reason. Reasons for the final excess of Rs. 2.60 lakhs have also not been intimated (September 1991).

(14) KKKK—102—Social and Farm Forestry

| | | | | |
|----|---------|-------|-------|-------|
| O. | 1,73.00 | 80.21 | 81.39 | +1.18 |
| R. | -92.79 | | | |

Specific reasons for anticipated saving of Rs. 92.79 lakhs and reasons for final excess of Rs. 1.18 lakhs have not been intimated (September 1991).

02—Environmental Forestry and Wild Life

(15) LLLL—110—Wild Life Preservation

| | | | | |
|----|----------|-------|-------|--------|
| O. | 6,22.00 | 36.49 | 23.33 | -13.16 |
| R. | -5,85.51 | | | |

Anticipated saving was attributed mainly to non-release of funds by Government of India. Reasons for final saving of Rs. 13.16 lakhs have not been intimated (September 1991).

*District Sector**01—Forestry*

(16) MMMM—102—Social and Farm Forestry

| | | | | |
|----|----------|---------|---------|-------|
| O. | 3,30.00 | 2,08.40 | 2,08.50 | +0.10 |
| R. | -1,21.60 | | | |

Original provision was reduced by Rs. 1,21.60 lakhs attributing mainly to non-receipt of funds from the Government of India. Reasons for the final excess of Rs. 0.10 lakh have not been intimated (September 1991).

*Centrally Sponsored Plan**State Sector**01—Forestry*

(17) OOOO—101—Forest Conservation Development and Regeneration.

| | | | | |
|----|-------|-------|----|--------|
| O. | 13.20 | 11.60 | .. | -11.60 |
| R. | -1.60 | | | |

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| <i>02—Environmental Forestry and Wild Life</i> | | | |
| <i>(18) RRRR—796—Tribal Area Sub-plan</i> | | | |
| O. | 63.00 | 49.85 | —12.01 |
| S. | 0.01 | | |
| R. | —1.15 | | |

Reasons for the surrendered amount of Rs. 2.75 lakhs and final savings of Rs. 23.61 lakhs in respect of Sl. Nos. (17) and (18) above have not been intimated (September 1991).

District Sector

01—Forestry

(19) TTTT—796—Tribal Area Sub-plan

| | | | | |
|----|-------|-------|-------|--------|
| O. | 60.00 | 60.00 | 43.81 | —16.19 |
|----|-------|-------|-------|--------|

Reasons for final saving of Rs. 16.19 lakhs have not been intimated (September 1991).

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

2406—Forestry and Wild Life

02—Environmental Forestry and Wild Life

(20) WWW—111—Zoological Park

| | | | | |
|----|-------|-------|-------|-------|
| O. | 28.10 | 40.70 | 40.69 | —0.01 |
| S. | 0.01 | | | |
| R. | 12.59 | | | |

Additional funds were stated to have been provided to meet the enhanced rate of rations etc. and clearing the arrear dues.

State Plan

District Sector

01—Forestry

(21) HHHH—102—Social and Farm Forestry

| | | | | |
|----|---------|---------|---------|--------|
| O. | 1,80.00 | 1,65.00 | 2,09.41 | +44.41 |
| R. | —15.00 | | | |

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

Centrally Sponsored Plan

District Sector

01—Forestry

(22) SSSS—102—Social and Farm Forestry

| | | | | |
|----|--------|---------|---------|--------|
| O. | 18,000 | 1,65.00 | 2,09.41 | +44.41 |
| R. | —15.00 | | | |

Reasons for the anticipated saving of Rs. 30.00 lakhs and the final excess of Rs. 88.82 lakhs in respect of Sl. Nos. (21) and (22) above have not been intimated (September 1991).

Charged—

(i) The department surrendered Rs. 2.17 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 2.51 lakhs.

(ii) In view of the saving of Rs. 2.51 lakhs, supplementary provision of Rs. 0.95 lakh obtained in October 1990 (Rs. 0.49 lakh) and February 1991 (Rs. 0.46 lakh) proved excessive. The expenditure did not come even up to the level of 50 per cent of the original provision.

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

| Head | Total appropriation | Actual expenditure | Excess + Saving— |
|------|---------------------|--------------------|---------------------|
|------|---------------------|--------------------|---------------------|

(In lakhs of rupees)

2406—Forestry and Wild-Life

01—Forestry

(23) VVV—800—Other Expenditure

| | | | |
|----|-------|------|-------|
| O. | 2.50 | 0.33 | —0.33 |
| R. | —2.17 | | |

Reduction of the original provision by Rs. 2.17 lakhs was stated to be based on actual requirement. Reasons for final saving of Rs. 0.33 lakh have not been communicated (September 1991).

Capital :

Voted—

(i) The expenditure exceeded the grant by Rs. 52,90,163. The excess requires regularisation.

(ii) In view of the excess of Rs. 52.90 lakhs, supplementary provision of Rs. 52,94.49 lakhs obtained in October 1990 (Rs. 2,72.57 lakhs) and February 1991 (Rs. 50,21.92 lakhs) proved insufficient and the surrender of Rs. 2,84.35 lakhs was injudicious.

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

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

(In lakhs of rupees)

4405—Capital Outlay on Fisheries

(24) FFFFF—102—Estuarine/Brackish Water Fisheries.

| | | | | |
|----|-------|-------|---------|----------|
| G. | 76.00 | 76.01 | 3,46.71 | +2,69.70 |
| S. | 0.01 | | | |

Reasons for final excess of Rs. 2,69.70 lakhs have not been communicated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 4406—Capital Outlay on Forestry and Wild Life. | | | |
| 01—Forestry | | | |
| State Plan | | | |
| District Sector | | | |
| (25) NNNNN—102—Social and Farm Forestry. | | | |
| O. | 1,14.11 | | |
| R. | —5.30 | | |
| | 1,08.81 | 3,54.16 | +2,45.35 |

The original provision was reduced by Rs. 5.30 lakhs without assigning any reason. Reasons for final excess of Rs. 2,45.35 lakhs have not been intimated (September 1991).

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

4405—Capital Outlay on Fisheries

State Plan

State Sector

(26) BBBBB—102—Estuarine/Brackish Water Fisheries.

| | | | |
|----|-------|----|--------|
| O. | 76.00 | | |
| S. | 0.01 | | |
| | 76.01 | .. | —76.01 |

Entire provision remained unutilised and unexplained (September 1991).

(27) CCCCC—103—Marine Fisheries

| | | | |
|----|---------|------|----------|
| O. | 1,76.74 | | |
| S. | 2.57 | | |
| R. | —11.83 | | |
| | 1,67.48 | 6.45 | —1,61.03 |

Anticipated saving of Rs. 11.83 lakhs was attributed mainly to Plan cut. Reasons for final saving of Rs. 1,61.03 lakhs have not been intimated (September 1991).

Centrally Sponsored Plan

State Sector

(28) EEEEE—101—Inland Fisheries

| | | | | |
|----|-------|-------|----|--------|
| O. | 28.72 | 28.72 | .. | —28.72 |
|----|-------|-------|----|--------|

Entire provision remained unutilised and unexplained (September 1991).

(29) GGGGG—103—Marine Fisheries

| | | | | |
|----|---------|---------|---------|--------|
| O. | 1,76.74 | 1,76.74 | 1,30.00 | —46.74 |
|----|---------|---------|---------|--------|

Reasons for final saving of Rs. 46.71 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 4406—Capital Outlay on Forestry and Wild Life. | | | |
| <i>01—Forestry</i> | | | |
| (30) HHHHH—101—Forest Conservation, Development and Regeneration. | | | |
| S. | 2,50'00 | 2,50'00 | —2,50'00 |
| Entire provision remained unutilised and unexplained (September (1991)). | | | |

*State Plan**State Sector**01—Forestry*

(31) KKKKK—190—Investment in Public Sector and other Undertakings.

| | | | | |
|----|--------|-------|-------|----|
| O. | 85'00 | 42'50 | 42'50 | .. |
| R. | —42'50 | | | |

Reasons for anticipated savings of Rs. 42'50 lakhs have not been intimated (September 1991).

5452—Capital Outlay on Tourism*State Plan**State Sector**01—Tourist Infrastructure*

(32) PTTTT—102—Tourist Accommodation.

| | | | | |
|----|-------|-------|----|--------|
| O. | 35'60 | 31'60 | .. | —31'60 |
| R. | —4'00 | | | |

Reasons for reduction of the original budget provision by Rs. 4'00 lakhs and the final saving of Rs. 31'60 lakhs have not been intimated (September 1991).

*Central Plan**State Sector*

(33) QQQQQ—102—Tourist Accommodation.

| | | | | |
|----|--------|----|----|----|
| O. | 80'00 | .. | .. | .. |
| R. | —80'00 | | | |

Entire provision was surrendered without assigning any reason.

| Head | Total grant | Actual expenditure | Excess— Saving— |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| 6405—Loans for Fisheries | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| (34) UUUUU—800—Other Expenditure | | | |
| O. | 57.46 | 57.46 | —57.46 |

Entire provision remained unutilised and unexplained (September 1991).

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

| Scheme | Heads under which accounted for | Balance on 1st April 1990 | Credits during the year | Debits during the year | Balance on 31st March 1991 |
|---|---------------------------------|--|-------------------------|------------------------|----------------------------|
| (In lakhs of rupees) | | | | | |
| (a) Poultry ment. | Develop- ment. | 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 byproducts. | | 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. | 13,66.17 | 85,40.89 77,04.25 | 22,02.81 |

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 1991). The matter regarding reconciliation of figures is under correspondence with Government Department. As regards closing of personal ledger account, at (a) and (b) order of the Government to close the account are awaited (September 1991).

Major heads—

2216—Housing

2401—Crop Husbandry

2402—Soil and Water Conservation

2406—Forestry and Wild Life

2408—Food, Storage and Warehousing

2415—Agricultural Research and Education

2425—Co-operation

2435—Other Agricultural Programmes

2501—Special Programmes for Rural Development

2705—Command Area Development

3451—Secretariat-Economic Services

4216—Capital Outlay on Housing

4401—Capital Outlay on Crop Husbandry

4408—Capital Outlay on Food, Storage and Warehousing

4425—Capital Outlay on Co-operation

4860—Capital Outlay on Consumer Industries

6401—Loans for Crop Husbandry

6408—Loans for Food, Storage and Warehousing

6425—Loans for Co-operation

6705—Loans for Command Area Development

7610—Loans to Government servants, etc.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|----------------|------------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted— | | | | |
| Original | 1,76,03,24,000 | 2,20,58,64,000 | 1,88,18,07,811 | —32,40,56,189 |
| Supplementary | 44,55,40,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 30,52,40,000 |
| Charged— | | | | |
| Original | 1,00,000 | 30,94,000 | 1,78,893 | —29,15,107 |
| Supplementary | 29,94,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 8,000 |

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|--------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Capital : | | | | |
| Voted— | | | | |
| Original | 45,83,28,000 | 68,35,58,000 | 34,35,04,900 | —34,00,53,100 |
| Supplementary | 22,52,30,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 18,55,74,000 |

The expenditure does not include Rs. 1,99,750 in Revenue Section (charged), Rs. 1,95,98,099 in Revenue Section (voted) and Rs. 1,95,00,000 in Capital Section (voted) spent out of advances from the Contingency Fund sanctioned during January 1991 and March 1991 and not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 30,52.40 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 32,40.56 lakhs.

(ii) In view of the saving of Rs. 32,40.56 lakhs, supplementary provision of Rs. 44,55.40 lakhs obtained in October 1990 (Rs. 24.11 lakhs) and February 1991 Rs. (44,31.29 lakhs) proved excessive.

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

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

2401—Crop Husbandry

(1) C—001—Direction and Administration

| | | | | |
|----|----------|----------|----------|----------|
| O. | 21,03.68 | 22,14.46 | 19,92.58 | —2,21.88 |
| S. | 1,25.38 | | | |
| R. | —14.60 | | | |

Anticipated saving was attributed to imposition of economic cut, non-receipt of bills in time from the employees and cut on Non-Plan expenditure. Reasons for final saving of Rs. 2,21.88 lakhs have not been intimated (September 1991).

State Plan

State Sector

(2) P—105—Manures and Fertilisers

| | | | | |
|----|--------|----|----|----|
| O. | 10.00 | .. | .. | .. |
| R. | —10.00 | | | |

Entire provision was surrendered attributing to plan cut.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |
| (3) U—119—Horticulture and Vegetable Crops | | | |
| O. 32.27 | 6.71 | 6.67 | —0.04 |
| R. —25.56 | | | |

The original provision was reduced by Rs. 25.56 lakhs attributing mainly to non-sanction and economy cut imposed by Government. Reasons for final saving of Rs. 0.04 lakh have not been intimated (September 1991).

| | | | |
|-----------------------------|-------|-------|--------|
| (4) W—800—Other Expenditure | | | |
| O. 1.25.46 | 73.93 | 52.43 | —21.50 |
| S. 0.01 | | | |
| R. —51.54 | | | |

District Sector

| | | | |
|-----------------------------|---------|---------|-------|
| (5) AA—108—Commercial Crops | | | |
| O. 1.48.03 | 1.25.20 | 1.27.40 | +2.20 |
| S. 0.02 | | | |
| R. —22.85 | | | |

Anticipated savings in respect of Sl. Nos. (4) and (5) were attributed to less requirement proposed by E. O. and plan cut imposed by Government. Reasons for final saving of Rs. 21.50 lakhs and excess of Rs. 2.20 lakhs have not been intimated (September 1991).

| | | | |
|---|---------|---------|-------|
| (6) BB—109—Extension and Farmers Training | | | |
| O. 1.87.39 | 1.32.66 | 1.29.94 | —2.72 |
| S. 0.01 | | | |
| R. —54.74 | | | |

Anticipated savings were attributed to less requirement and plan cut by the Government. Reasons for final saving of Rs. 2.72 lakhs have not been intimated (September 1991).

| | | | |
|---------------------------------|---------|---------|-------|
| (7) DD—796—Tribal Area Sub-plan | | | |
| O. 1.93.96 | 1.50.65 | 1.50.54 | —0.11 |
| S. 0.02 | | | |
| R. —43.33 | | | |

Anticipated savings were attributed to less requirement and plan cut effected by Government. Specific reasons for the less requirement and reasons for final savings of Rs. 0.11 lakh have not been intimated (September 1991).

Central Plan

State Sector

| | | | |
|------------------------------------|----|----|----|
| (8) EE—105—Manures and Fertilisers | | | |
| O. 10.80 | .. | .. | .. |
| R. —10.80 | | | |

Entire provision was surrendered attributing to non-sanction of fund by Government.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|-----------------------------|-------------|--------------------|------------------|
| <i>District Sector</i> | | | |
| (In lakhs of rupees) | | | |
| (9) FF—108—Commercial Crops | | | |
| O. 41·96 | 63·72 | 63·72 | .. |
| S. 44·77 | | | |
| R. —23·01 | | | |

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

Centrally Sponsored Plan

State Sector

| | | | |
|-------------------------------------|----|----|----|
| (10) JJ—105—Manures and Fertilisers | | | |
| O. 20·00 | .. | .. | .. |
| R. —20·00 | | | |

Entire provision was surrendered attributing to plan cut.

District Sector

| | | | |
|------------------------------|---------|---------|-------|
| (11) NN—108—Commercial Crops | | | |
| O. 2,34·74 | 1,73·81 | 1,78·59 | +4·78 |
| S. 0·02 | | | |
| R. —60·95 | | | |

Anticipated saving was attributed to (1) non-supply of seeds by O. S. S. C. (2) reduced sanction by the Government and (3) due to change in nomenclature of the scheme. Reasons for final excess of Rs. 4·78 lakhs have not been intimated (September 1991).

| | | | |
|--|---------|---------|-------|
| (12) 00—109—Extention and Farmers Training | | | |
| O. 4,84·90 | 3,20·40 | 3,13·45 | —6·95 |
| S. 0·01 | | | |
| R. —1,64·51 | | | |

Provision was reduced by Rs. 1,64·51 lakhs attributing to plan cut imposed by Government. Reasons for final savings of Rs. 6·95 lakhs have not been intimated (September 1991).

| | | | |
|----------------------------------|-------|-------|-------|
| (13) PP—796—Tribal Area Sub-plan | | | |
| O. 1,46·02 | 58·27 | 61·38 | +3·11 |
| S. 0·02 | | | |
| R. —87·77 | | | |

Anticipated saving was attributed mainly to (1) Plan cut imposed by Government (2) less sanction by Government and (3) change of nomenclature of the scheme. Reasons for final excess of Rs. 3·11 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---|-------------|--|---------------------|
| 2402—Soil and Water Conservation | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| (14) W—001—Direction and Administration | | | |
| O. 1,65.05 | 1,47.45 | 1,40.71 | —6.74 |
| R. —17.60 | | | |
| (15) ZZ—796—Tribal Area Sub-plan | | | |
| O. 1,54.60 | 1,21.23 | 1,14.09 | —7.14 |
| R. —33.37 | | | |

Anticipated saving of Rs. 50.97 lakhs in respect of Serial No. 14 and 15 above was attributed to plan cut imposed by Government. Reasons for final saving of Rs. 13.88 lakhs have not been intimated (September 1991).

*Central Plan**State Sector*

(16) CCC—102—Soil Conservation

O. 33.26

R. —19.76

13.50

13.50

..

(17) DDD—796—Tribal Area Sub-Plan

O. 2,85.69

R. —2,50.18

35.51

35.51

..

District Sector

(18) FFF—796—Tribal Area Sub-Plan

O. 1,03.98

S. 1.22

R. —44.43

60.77

60.77

..

Centrally Sponsored Plan

(19) GGG—796—Tribal Area Sub-plan

O. 30.00

R. —30.00

..

..

..

Anticipated savings in respect of Sl. Nos. 16,17,18 and 19 above were attributed to non-sanction of funds by the Government of India.

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| 2425—Co-operation | | | |
| (20) WWW—001—Direction and Administration. | | | |
| O. 6,77.13 | 7,60.86 | 6,79.80 | —81.06 |
| S. 85.73 | | | |
| R. —2.00 | | | |

Reduction of provision mainly attributed to 20 per cent cut under the head as per Government direction and due to non-receipt of fair rent certificate etc. from P. W. D. authorities. Reasons for final saving of Rs. 81.06 lakhs have not been intimated (September 1991).

| | | | |
|-------------------------------------|---------|---------|--------|
| (21) XXX—101—Audit of Co-operatives | | | |
| O. 2,77.25 | 2,89.74 | 2,56.44 | —33.30 |
| S. 12.59 | | | |
| R. —0.10 | | | |

Anticipated saving was attributed to less requirement. Reasons for final saving of Rs. 33.30 lakhs and specific reasons for less requirement have not been received (September 1991).

State Plan

State Sector

| | | | |
|---|----------|----------|-------|
| (22) ZZZ—001—Direction and Administration. | | | |
| O. 1,14.53 | 1,03.36 | 1,03.06 | —0.30 |
| R. —11.17 | | | |
| (23) BBBB—101—Audit of Co-operatives | | | |
| O. 60.71 | 50.33 | 50.16 | —0.17 |
| R. —10.38 | | | |
| (24) DDDD—107—Assistance to Credit Co-operatives. | | | |
| O. 58,11.07 | 84,81.21 | 84,81.21 | .. |
| S. 40,42.01 | | | |
| R. —13,71.87 | | | |
| (25) EEEE—796—Tribal Area Sub-plan | | | |
| O. 86.77 | 74.53 | 74.18 | —0.35 |
| R. —12.24 | | | |

Anticipated saving in respect of Sl. Nos. (22) to (25) above were mainly attributed to non-creation of posts during the year 1990-91, non sanction of funds and non-filling up of posts. Reason for final saving of Rs. 0.82 lakh have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| (26) GGGG—108—Assistance to other Co-operatives. | | | |
| O. 13.25 | 0.60 | 0.60 | .. |
| R. —12.65 | | | |
| (27) HHHH—796—Tribal Area Sub-plan | | | |
| O. 54.86 | 4.28 | 4.28 | .. |
| R. —50.58 | | | |

*Centrally Sponsored Plan**State Sector*

(28) JJJJ—109—Agricultural Credit Stabilisation Fund

| | | | |
|-----------|-------|-------|----|
| O. 75.00 | 15.00 | 15.00 | .. |
| R. —60.00 | | | |

Provision of Rs. 1,23.23 lakhs in respect of Sl. Nos. (26) to (28) above was reduced mainly attributing to non-sanction of funds during the year 1990-91.

2435—Other Agricultural Programmes

*Central Plan**State Sector*

01—Marketing and Quality Control Facilities

(29) OOOO—101—Marketing Facilities

| | | | |
|-----------|------|------|----|
| O. 60.00 | 5.16 | 5.16 | .. |
| R. —54.84 | | | |

Anticipated saving was attributed to non-receipt of sanction/release order from Government of India.

| Head | | Total grant | Actual expenditure | Excess + Saving— |
|---|----------|-------------|----------------------|------------------|
| | | | (In lakhs of rupees) | |
| 2501—Special Programmes for Rural Development | | | | |
| <i>02—Drought Prone Area Programme</i> | | | | |
| <i>State Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| (30) QQQQ—800—Other Expenditure | | | | |
| O. | 2,48.40 | 2,07.62 | 2,07.68 | +0.06 |
| R. | —40.78 | | | |
| Reduction of the provision by Rs. 40.78 lakhs was stated to be due to non-sanction of funds under State-Plan as Government of India did not release their equal share under the scheme. Reasons for final excess of Rs. 0.06 lakh have not been intimated (September 1991). | | | | |
| <i>District Sector</i> | | | | |
| (31) SSSS—800—Other Expenditure | | | | |
| O. | 2,48.40 | 2,48.40 | 2,07.68 | —40.72 |
| Reasons for final saving of Rs. 40.72 lakhs have not been intimated (September 1991). | | | | |
| 2705—Command Area Development | | | | |
| <i>State Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| (32) XXXX—001—Ayacut Development | | | | |
| O. | 3,55.14 | 3,35.26 | 1,90.99 | —1,44.27 |
| R. | —19.88 | | | |
| Specific reasons for anticipated saving and reasons for final saving of Rs. 1,44.27 lakhs have not been intimated (September 1991). | | | | |
| <i>District Sector</i> | | | | |
| (33) YYYY—001—Ayacut Development | | | | |
| O. | 14.36 | 0.64 | 1.22 | +0.58 |
| R. | —13.72 | | | |
| Reasons for anticipated saving of Rs. 13.72 lakhs as well as final excess of Rs. 0.58 lakhs have not been intimated (September 1991). | | | | |
| <i>Centrally Sponsored Plan</i> | | | | |
| <i>State Sector</i> | | | | |
| (34) AAAAA—001—Ayacut Development | | | | |
| O. | 3,55.14 | 1,98.92 | 1,90.99 | —7.93 |
| R. | —1,56.22 | | | |
| Original provision was reduced by Rs. 1,56.22 lakhs attributing to non-sanction of central assistance by Government of India, less sanction by Government. Reasons for final saving of Rs. 7.93 lakhs have not been intimated (September 1991). | | | | |

| Head | Total grant | Actual expenditure | Excess + Saving— |
|-----------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>District Sector</i> | | | |
| (35) BBBBB—001—Ayacut Development | | | |
| O. | 14·36 | 0·65 | 1·22 |
| R. | —13·71 | | |
| | | | +0·57 |

Anticipated saving was attributed to non-sanction of funds in time by Government and non-appointment of staff. Reasons for final excess of Rs. 0·57 lakh have not been intimated (September 1991).

(36) CCCCC—796—Tribal Area Sub-plan

| | | | |
|----|-------|-------|-------|
| O. | 33·00 | 20·10 | 10·23 |
| R. | 12·90 | | |
| | | | —9·87 |

Reduction of the original provision was stated to be due to plan cut. Reasons for final saving of Rs. 9·87 lakhs have not been intimated (September 1991).

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

2401—Crop Husbandry

(37) O—103—Seeds

| | | | |
|----|---------|---------|----------|
| O. | 5,96·97 | 6,26·53 | 10,27·26 |
| S. | 35·39 | | |
| R. | —5·83 | | |
| | | | +4,00·73 |

Anticipated saving was attributed to cut in Non-Plan expenditure of Government during 1990-91 and less requirement. Reasons for final excess of Rs. 4,00·73 lakhs have not been intimated (September 1991).

*State Plan**State Sector*

(38) T—113—Agricultural Engineering

| | | | |
|----|-------|------|--------|
| O. | 6·61 | 5·78 | 31·00 |
| R. | —0·83 | | |
| | | | +25·22 |

Anticipated saving was attributed to plan cut. Reasons for final excess of Rs. 25·22 lakhs have not been intimated (September 1991).

Charged—

(i) The department surrendered Rs. 0·08 lakh on 31st March 1991; ultimately the saving worked out to Rs. 29·15 lakhs.

(ii) In view of the saving of Rs. 29·15 lakhs, supplementary provision of Rs. 29·94 obtained in October 1990 (Rs. 0·33 lakh) and February 1991 (Rs. 29·61 lakhs) proved excessive.

(iii) Savings occurred under the following heads:—

| Head | Total appropriation | Actual expenditure | Excess + Saving— |
|---|---------------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 2501—Special Programmes for Rural Development. | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| 02—Drought Prone Areas Development Programme. | | | |
| (39) QQQQ—800—Other Expenditure | | | |
| S. | 14.54 | 14.54 | .. —14.54 |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>District Sector</i> | | | |
| (40) SSSS—800—Other Expenditure | | | |
| S. | 14.53 | 14.53 | .. —14.53 |

The entire amount of Rs. 29.07 lakhs in respect of Sl. Nos. (39) and (40) above remained unutilised and unexplained (September 1991).

Personal Ledger Account:—

The expenditure in the grant includes Rs. 8,14.26 lakhs under the head "Suspense" (Personal Deposit) debit. A summary of the transactions in the various personal ledger accounts for 1990-91 relating to (i) cold storage plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Bolangir, Kuarmunda and Cuttack-II and (ii) purchase and distribution of quality seeds to cultivators is given below:—

| Personal Ledger Account for | Balance on 1st April 1990 | Credit during the year | Debit during the year | Closing balance on 31st March 1991 |
|---|---------------------------|------------------------|-----------------------|------------------------------------|
| (In lakhs of rupees) | | | | |
| (i) Cold Storage Plant | | | | |
| (a) Cuttack | 5.28 | .. | .. | 5.28 |
| (b) Bhubaneswar | 19.44 | .. | .. | 19.44 |
| (c) Similiguda | —1.77 | 1.53 | 0.74 | —0.98 |
| (d) Parlakhemundi | 0.23 | 7.63 | 0.10 | 7.76 |
| (e) Bolangir | —7.98 | .. | 10.42 | —18.40 |
| (f) Kuarmunda | —1.91 | 0.20 | .. | —1.71 |
| (g) Cuttack-II | 2.39 | .. | .. | 2.39 |
| | 15.68 | 9.36 | 11.26 | 13.78 |
| (ii) Purchase and distribution of quality seeds to cultivators. | 25.61 | 7.75.08 | 8,03.00 | —2.31 |

Capital :

Voted—

(i) The department surrendered Rs. 18,55.74 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 34,00.53 lakhs.

(ii) In view of the saving of Rs. 34,00.53 lakhs, supplementary provision of Rs. 22,52.30 lakhs obtained in February 1991 was unnecessary as the expenditure did not come even up to the level of original provision. Token provision could have been obtained wherever necessary.

(iii) Substantial saving occurred under the following heads—

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

4408—Capital Outlay on Food, Storage and Warehousing.

Central Plan

State Sector

02—Storage and Warehousing

(41) LLLLL—101—Rural Godown Programme

| | | | | |
|----|--------|-------|-------|-------|
| O. | 31.25 | 15.60 | 15.59 | —0.01 |
| R. | —15.65 | | | |

Anticipated saving was attributed to non-sanction of funds during the year 1990-91.

4425—Capital Outlay on Co-operation

State Plan

State Sector

(42) MMMMM—101—Investment in Credit Co-operatives.

| | | | | |
|----|----------|---------|---------|----|
| O. | 4,89.40 | 1,44.63 | 1,44.63 | .. |
| R. | —3,44.77 | | | |

(43) NNNNN—108—Investment in other Co-operatives.

| | | | | |
|----|--------|-------|-------|----|
| O. | 93.20 | 46.90 | 46.90 | .. |
| R. | —46.30 | | | |

(44) OOOOO—796—Tribal Area Sub-plan

| | | | | |
|----|----------|------|------|-----|
| O. | 3,28.65 | 5.00 | 5.00 | ... |
| R. | —3,23.65 | | | |

Anticipated savings of Rs. 7,14.72 lakhs in respect of Sl. Nos. (42) to (44) were attributed mainly to non-sanction of funds.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|-------------|--|----------------------|
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| (50) BBBBBB—107—Loans to Credit Co-operatives. | | | |
| O. | 95.00 | 75.00 | .. |
| R. | —20.00 | | |

Anticipated saving was attributed to non-sanction of funds during the year 1990-91.

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

| Year | Provision (Original plus supplementary) | Saving (In lakhs of rupees) | Percentage of saving |
|---------|---|--------------------------------|-------------------------|
| 1980-81 | 25,41.37 | 1,27.43 | 5.01 |
| 1981-82 | 16,15.66 | 2,37.58 | 14.70 |
| 1982-83 | 24,01.65 | 3,77.39 | 15.72 |
| 1983-84 | 31,16.74 | 6,61.06 | 21.20 |
| 1984-85 | 30,18.88 | 7,74.00 | 25.64 |
| 1985-86 | 32,83.46 | 11,58.63 | 35.29 |
| 1986-87 | 40,55.50 | 11,39.43 | 28.10 |
| 1987-88 | 35,33.14 | 12,19.59 | 34.52 |
| 1988-89 | 36,65.37 | 10,94.53 | 29.90 |
| 1989-90 | 44,19.80 | 9,83.89 | 22.26 |

Personal Ledger Account :—

A summary of the transactions in the Personal Ledger Account at the end of 1990-91 are given below :—

| Personal Ledger Account for | Balance on 1st April 1990 | Credit during the year | Debit during the year | Balance on 31st March 1991 |
|--|---------------------------------|------------------------------|-----------------------------|----------------------------------|
| (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 1988 to operate these accounts in the Revenue Section of the grant.

Major Heads—

2853—Non-Ferrous Mining and Metallurgical Industries

3451—Secretariat-Economic Services

7610—Loans to Government Servants, etc.

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|--|------------------------------|----------------------------|
| Revenue: | | | | |
| Voted— | | | | |
| Original | 6,02,98,000 | 6,13,64,000 | 5,59,13,811 | —54,50,189 |
| Supplementary | 10,66,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 28,02,000 |
| Charged— | | | | |
| Supplementary | 56,000 | 56,000 | 55,000 | —1,000 |
| Amount surrendered during the year | | | | Nil |
| Capital: | | | | |
| Voted— | | | | |
| Original | 10,000 | 10,000 | .. | —10,000 |
| Amount surrendered during the year (31st March 1991) | | | | 10,000 |

Notes and Comments:—

Revenue:—

Voted—

(i) The department surrendered Rs. 28.02 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 54.50 lakhs.

(ii) In view of saving of Rs. 54.50 lakhs, supplementary provision of Rs. 10.66 lakhs obtained in October 1990 (Rs. 10.00 lakhs) and February 1991 (Rs. 0.66 lakh) proved unnecessary. The expenditure did not come even up to the level of original budget provision. Token provision could have been obtained wherever necessary.

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

| 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) C—102—Mineral Exploration | | | |
| O. | 69.67 | 54.19 | —6.30 |
| R. | —9.18 | | |
| | 60.49 | | |

Anticipated saving was mainly due to non-fulfilment of vacant posts and economic cut. Reasons for final saving of Rs. 6.30 lakhs have not been communicated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------------|--------------------|----------------------|
| | (In lakhs of rupees) | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| <i>02—Regulation and Development of Mines</i> | | | |
| <i>(2) G—796—Tribal Area Sub-plan</i> | | | |
| O. | 1,35.89 | 1,33.14 | 1,26.78 |
| S. | 6.00 | | |
| R. | —8.75 | | |
| | | | —6.36 |

Anticipated saving was attributed mainly towards Plan-cut. Reasons for final saving of Rs. 6.36 lakhs have not been intimated (September 1991).

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

Major Heads—

2220—Information and Publicity

2250—Other Social Services

2251—Secretariat-Social Services

7610—Loans to Government Servants, etc.

| | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|------------------------------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| <i>Revenue :</i> | | | |
| <i>Voted—</i> | | | |
| Original | 4,94,23,000 | 4,98,40,000 | 4,58,61,146 |
| Supplementary | 4,17,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 37,90,000 |
| <i>Charged—</i> | | | |
| Supplementary | 24,000 | 24,000 | 23,945 |
| Amount surrendered during the year | | | Nil |
| <i>Capital :</i> | | | |
| <i>Voted—</i> | | | |
| Original | 5,000 | 5,000 | .. |
| Amount surrendered during the year (31st March 1991) | | | 3,000 |

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 37.90 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 39.79 lakhs.

(ii) In view of the final saving of Rs. 39.79 lakhs, the supplementary grant of Rs. 4.17 lakhs obtained in February 1991 was unnecessary. Token provision could have been obtained wherever necessary. The expenditure did not come even up to original provision.

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

| Head | Total grant | Actual expenditure | Excess + Saving — |
|---------------------------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| 2220—Information and Publicity | | | |
| 60—Others | | | |
| (1) C—106—Field Publicity | | | |
| O. | 1,13.37 | | |
| S. | 2.19 | | |
| R. | —11.02 | | |
| | 1,04.54 | 1,03.64 | —0.90 |

Anticipated saving was mainly attributed to non-filling up of posts and non-fixation of pay in the revised scale of pay. Reasons for final savings of Rs. 0.90 lakh have not been intimated (September 1991).

Grant No. 26—Expenditure relating to the Excise Department

Major Heads—

2039—State Excise

7610—Loans to Government Servants, etc.

| | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|------------------------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Revenue : | | | |
| Voted— | | | |
| Original | 3,55,30,000 | | |
| Supplementary | 40,000 | | |
| Amount surrendered during the year (31st March 1991) | 3,55,70,000 | 3,19,81,122 | —35,88,878 |
| Charged— | | | |
| Supplementary | 16,000 | 16,000 | .. |
| Amount surrendered during the year | | | Nil |
| Capital : | | | |
| Voted— | | | |
| Original | 5,000 | 5,000 | —5,000 |
| Amount surrendered during the year (31st March 1991) | | | 5,000 |

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 43.01 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 35.89 lakhs.

(ii) In view of the saving of Rs. 35.89 lakhs, supplementary provision of Rs. 0.40 lakh obtained in February 1991 proved unnecessary. Expenditure did not come up even to the original provision.

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 | 10,85,15,000 | 10,85,17,000 | 7,64,35,223 | —3,20,81,777 |
| Supplementary | 2,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 3,20,81,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 1,000 | 1,000 | 1,200 | +200 |
| Amount surrendered during the year | | | | Nil |

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 3,20·81 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 3,20·82 lakhs.

(ii) 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 | | | |
| State Sector | | | |
| 02—Environmental Forestry and Wild Life | | | |
| (1) D—110—Wild Life Preservation | | | |
| O. | 45·00 | 43·44 | —43·44 |
| R. | —1·56 | | |

Though anticipated saving was attributed to actual requirement no expenditure was incurred. Reasons for final saving of Rs. 43·44 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>State Sector</i> | | | |
| (2) E—110—Wild Life Preservation | | | |
| O. 45.00 | 12.07 | 55.43 | +43.36 |
| R. —32.93 | | | |

Anticipated saving was attributed to non receipt of assistance from Government of India. Reasons for final excess of Rs. 43.36 lakhs have not been intimated (September 1991).

2810—Non-Conventional Sources of Energy

Central Plan

District Sector

01—Bio-Energy

(3) O—101—National Programme for Biogas Development.

| | | | |
|------------|---------|---------|----|
| O. 3,21.54 | 2,76.06 | 2,76.06 | .. |
| R. —45.48 | | | |

Anticipated saving was attributed to less release of central assistance by Government of India under the scheme NPBD.

3435—Ecology and Environment

State Plan

State Sector

03—Environment Research and Ecological Re-generation.

(4) U—102—Environmental Planning and Co-ordination.

| | | | |
|-------------|-------|-------|----|
| O. 2,60.00 | 60.00 | 60.00 | .. |
| R. —2,00.00 | | | |

Anticipated saving was attributed to plan cut.

Central Plan

State Sector

03—Environmental Research and Ecological Re-generation.

(5) Y—102—Environmental Planning and Co-ordination.

| | | | |
|-----------|----|----|----|
| O. 33.00 | .. | .. | .. |
| R. —33.00 | | | |

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

Major Heads—

- 2059—Public Works
 2202—General Education
 2210—Medical and Public Health
 2211—Family Welfare
 2215—Water Supply and Sanitation
 2216—Housing
 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
 2230—Labour and Employment
 2515—Other Rural Development Programmes
 2702—Minor Irrigation
 3054—Roads and Bridges
 3451—Secretariat-Economic Services
 4059—Capital Outlay on Public Works
 4210—Capital Outlay on Medical and Public Health
 4215—Capital Outlay on Water Supply and Sanitation
 4216—Capital Outlay on Housing
 4225—Capital Outlay on Scheduled Castes, Scheduled Tribes and Other Backward Classes.
 4405—Capital Outlay on Fisheries
 4702—Capital Outlay on Minor Irrigation
 5054—Capital Outlay on Roads and Bridges

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|----------------|---|------------------------------|----------------------------|
| Revenue: | | | | |
| Voted— | | | | |
| Original | 1,32,85,56,000 | 1,34,47,04,000 | 1,11,84,75,301 | —22,62,28,699 |
| Supplementary | 1,61,48,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 9,83,71,000 |
| Charged— | | | | |
| Supplementary | 3,02,000 | 3,02,000 | 2,75,000 | —27,000 |
| Amount surrendered during the year | | | | <i>Nil</i> |
| Capital: | | | | |
| Voted— | | | | |
| Original | 49,49,81,000 | 70,67,47,000 | 65,44,90,266 | —5,22,56,734 |
| Supplementary | 21,17,66,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 4,54,02,000 |
| Charged— | | | | |
| Original | 30,00,000 | 30,00,000 | 29,99,221 | —779 |
| Amount surrendered during the year | | | | <i>Nil</i> |

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 9,83.71 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 22,62.29 lakhs.

(ii) In view of the saving of Rs. 22,62.29 lakhs, supplementary provision of Rs. 1,61.48 lakhs obtained in October 1990 (Rs. 27.27 lakhs) and February 1991 (Rs. 1,34.21 lakhs) proved excessive. The expenditure did not come even up to the level of original provision. Token provision could have been taken wherever necessary.

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |
| 2059—Public Works | | | |
| <i>01—Office Buildings</i> | | | |
| (1) A—053—Maintenance and Repairs | | | |
| O. 3,03.13 | 1,28.43 | 1,30.73 | +2.30 |
| R. —1,74.70 | | | |
| Out of the anticipated saving of Rs. 1,74.70 lakhs, Rs. 47.23 lakhs attributed to economy cut. Reasons for the balance amount which was said to have been transferred to Demand No. 7, as well as the reasons for the final excess of Rs. 2.30 lakhs have not been intimated (September 1991). | | | |
| (2) B—101—Construction—General Pool Accommodation | | | |
| O. 45.92 | 17.90 | 16.01 | —1.89 |
| R. —28.02 | | | |
| Reduction of the original provision by Rs. 28.02 lakhs mainly attributed to (i) want of administrative approval from Animal Husbandry Department (ii) non-receipt of detailed work programme and (iii) based on actual requirement. Reasons for final saving of Rs. 1.89 lakhs have not been intimated (September 1991). | | | |
| (3) D—001—Direction and Administration | | | |
| O. 55.96 | 1,31.83 | 77.07 | —54.76 |
| S. 1,01.19 | | | |
| R. —25.32 | | | |
| Anticipated saving was attributed to (i) economy cut (ii) non-drawal of revised scale of pay (iii) non-filling up of vacant posts and (iv) non-finalisation of R. C. M. Bills and T. A. claims. Reasons for final saving of Rs. 54.76 lakhs have not been intimated (September 1991). | | | |
| 2210—Medical and Public Health | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>District Sector</i> | | | |
| <i>03—Rural Health Services—Allopathy</i> | | | |
| (4) L—101—Health Sub-Centres (U.K. Aid Project) | | | |
| O. 52.00 | 15.74 | 15.77 | +0.03 |
| R. —36.26 | | | |

Surrender of Rs. 36.26 lakhs was stated to be based on actual requirement and due to Government decision to take up the work through the agency other than Rural Development Department.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| (5) M—103—Primary Health Centres (U. K. Aid Project) | | | |
| O. 40.20 | .. | .. | .. |
| R. —40.20 | | | |
| <i>05—Medical Education, Training and Research</i> | | | |
| (6) P—200—Other Systems (U. K. Aid Project) | | | |
| O. 14.72 | 1.20 | 1.20 | .. |
| R. —13.52 | | | |

Surrender of Rs. 53.72 lakhs in respect of Sl. Nos. (5) and (6) above was stated to be due to the decision of Government to take up the work through the agency other than Rural Development Department.

2215—Water Supply and Sanitation

01—Water Supply

(7) R—001—Direction and Administration

| | | | | |
|----|---------|---------|-------|----------|
| O. | 2,63.98 | 2,63.98 | 42.62 | —2,21.36 |
|----|---------|---------|-------|----------|

(8) U—799—Suspense

| | | | | |
|----|----------|----------|---------|----------|
| O. | 10,00.00 | 10,00.00 | 6,36.79 | —3,63.21 |
|----|----------|----------|---------|----------|

Reasons for final saving of Rs. 5,84.57 lakhs in respect of Sl. Nos. (7) and (8) above have not been intimated (September 1991).

(9) V—800—Other Expenditure

| | | | | |
|----|-------|-------|----|--------|
| O. | 10.00 | 10.00 | .. | —10.00 |
|----|-------|-------|----|--------|

Entire provision remained unutilised and unexplained (September 1991).

State Plan

State Sector

01—Water Supply

(10) AA—102—Rural Water Supply Programmes

| | | | | |
|----|----------|----------|---------|----------|
| O. | 14,09.01 | 14,09.02 | 8,48.97 | —5,60.05 |
| S. | 0.01 | | | |

Reasons for final saving of Rs. 5,60.05 lakhs have not been intimated (September 1991).

(11) CC—799—Suspense (Danida)

| | | | | |
|----|---------|---------|--|----------|
| O. | 2,00.00 | 2,00.00 | | —2,00.00 |
|----|---------|---------|--|----------|

Entire provision remained unspent and unexplained (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>Centrally Sponsored Plan</i> | | | |
| <i>District Sector</i> | | | |
| <i>01—Water Supply</i> | | | |
| (12) FF—102—Rural Water Supply Programmes | | | |
| O. 12,30.66 | 9,29.32 | 9,40.13 | +10.81 |
| S. 0.01 | | | |
| R. —3,01.35 | | | |
| (13) GG—796—Tribal Area Sub-plan | | | |
| O. 4,77.99 | 3,48.73 | 3,45.58 | —3.15 |
| S. 0.01 | | | |
| R. —1,29.27 | | | |

Anticipated savings of 4,30.62 lakhs in respect of Sl. Nos. (12) and (13) above was mainly attributed to non-availability of central assistance. Reasons for final excess of Rs. 10.81 lakhs and saving of Rs. 3.15 lakhs have not been intimated (September 1991).

2216—Housing

01—Government Residential Buildings

(14) HH—106—General Pool Accommodation

| | | | |
|------------|---------|---------|-------|
| O. 2,24.94 | 1,99.15 | 1,95.63 | —3.52 |
| R. —25.79 | | | |

Surrender of Rs. 25.79 lakhs was attributed mainly to economy cut in non-plan expenditure. Reasons for final saving of Rs. 3.52 lakhs have not been intimated (September 1991).

(15) II—800—Other Expenditure

| | | | |
|----------|-------|----|--------|
| O. 22.90 | 22.90 | .. | —22.90 |
|----------|-------|----|--------|

2515—Other Rural Development Programmes.

*State Plan**District Sector*

(16) OO—101—Panchayati Raj

| | | | |
|----------|-------|----|--------|
| O. 10.00 | 10.00 | .. | —10.00 |
|----------|-------|----|--------|

Entire provision in respect of Sl. Nos. (15) and (16) above remained unspent and unexplained (September 1991).

2702—Minor Irrigation

80—General

(17) SS—001—Direction and Administration

| | | | |
|------------|---------|---------|----------|
| O. 3,84.20 | 3,16.42 | 2,06.91 | —1,09.51 |
| S. 0.01 | | | |
| R. —67.79 | | | |

Anticipated saving was attributed to (i) non filling up of posts (ii) non-fixation of pay of some staff and (iii) as per the actual requirement. Reasons for final saving of Rs. 1,09.51 lakhs have not been intimated (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--------------------------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| (18) TT—052—Machinery and Equipment. | | | |
| O. 31.96 | 21.42 | —16.43 | —37.85 |
| R. —10.54 | | | |

Original provision was reduced by Rs. 10.54 lakhs attributing to economy measures in non-plan expenditure. Reasons for final saving of Rs. 37.85 lakhs have not been intimated (September 1991).

State Plan

State Sector

80—General

(19) ZZ—001—Direction and Administration.

| | | | |
|----------|-------|-------|-------|
| O. 69.20 | 60.87 | 50.99 | —9.88 |
| S. 0.01 | | | |
| R. —8.34 | | | |

Surrender of fund was attributed to non-fixation of pay in revised scale. Reasons for final saving of Rs. 9.88 lakhs have not been intimated (September 1991).

3054—Roads and Bridges

04—District and other Roads

(20) DDD—800—Other Expenditure

| | | | |
|-------------|----|----|----|
| O. 4,37.00 | .. | .. | .. |
| R. —4,37.00 | | | |

Entire provision was reappropriated attributing to delay in observing formalities for releasing grants in favour of Block level authorities for maintenance of P. S. Roads.

State Plan

State Sector

04—District and other Roads

(21) EEE—337—Road Works

| | | | |
|----------|-------|----|--------|
| O. 65.00 | 65.00 | .. | —65.00 |
|----------|-------|----|--------|

(22) FFF—796—Tribal Area Sub-plan

| | | | |
|----------|-------|----|--------|
| O. 35.00 | 35.00 | .. | —35.00 |
|----------|-------|----|--------|

Entire provision in respect of Sl. Nos. (21) and (22) above remained unutilised and unexplained (September 1991).

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

| Head | | Total grant | Actual expenditure | Excess + Saving — |
|--|----------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | |
| 2059—Public Works | | | | |
| <i>80—General</i> | | | | |
| (23) F—799—Suspense | | | | |
| O. | 12,00.00 | 12,00.00 | 12,66.50 | +66.50 |
| 2215—Water Supply and Sanitation. | | | | |
| <i>01—Water Supply</i> | | | | |
| (24) S—052—Machinery and Equipment. | | | | |
| O. | 7.70 | 7.70 | 36.25 | +28.55 |
| 2702—Minor Irrigation | | | | |
| <i>01—Surface Water</i> | | | | |
| (25) UU—799—Suspense | | | | |
| O. | 2,75.00 | 2,75.00 | 5,77.13 | +2,02.13 |

Reasons for final excess in respect of Sl. Nos. (23), (24) and (25) above have not been intimated (September 1991).

3054—Roads and Bridges

04—District and Other Roads

(26) CCC—337—Road Works

| | | | | | |
|----|----------|---|----------|----------|-------|
| O. | 17,02.90 | } | 20,67.93 | 20,76.79 | +8.86 |
| S. | 0.02 | | | | |
| R. | 3,65.01 | | | | |

Additional funds were stated to have been provided on diversion for better improvement and upgradation of Panchayat Samity roads to P. W. Standard. Reasons for final excess of Rs. 8.86 lakhs have not been intimated (September 1991).

(v) Expenditure in the Revenue Section (Voted) includes Rs. 24,26.07 lakhs accounted for under the head "Suspense". The nature and scope of transaction under the head "Suspense" and accounting procedure followed for the transaction have been explained in note (vi) under Grant No. 20—Expenditure relating to the Irrigation Department (Revenue Section).

A summary of transactions accounted for under each unit of "Suspense" together with the opening and closing balances for 1990-91 is given below :—

| Major heads of Suspense | Opening balance on the 1st April 1990 (Debit+ Credit—) | Debits | Credits | Closing balance on the 31st March 1991 (Debit+ Credit—) |
|---|--|-----------------|-----------------|---|
| (In lakhs of rupees) | | | | |
| 2059—Public Works | | | | |
| Stock | .. | 12,12.15 | 24,56.68 | —12,44.53 |
| Total | .. | 12,12.15 | 24,56.68 | —12,44.53 |
| 2215—Water Supply and Sanitation | | | | |
| Stock | .. | 5,60.58 | 11,89.43 | —6,28.65 |
| Miscellaneous Works Advances | .. | 76.21 | 28.84 | 47.37 |
| Total | .. | 6,36.79 | 12,18.27 | —5,81.48 |
| 2702—Minor Irrigation | | | | |
| Stock | —1,32.85 | 3,85.28 | 4,28.58 | —1,76.15 |
| Miscellaneous Works Advances | 11.05 | 1,91.85 | 1,75.98 | 26.92 |
| Total | —1,21.80 | 5,77.13 | 6,04.56 | —1,49.23 |

Capital:

Voted—

(i) The department surrendered Rs. 4,54.02 lakhs on 31st March 1991 ; ultimately the saving worked out to Rs 5,22.57 lakhs.

(ii) In view of the saving of Rs. 5,22.57 lakhs, supplementary provision of Rs. 21,27.66 lakhs obtained in October 1990 (Rs. 20,15.40 lakhs) and February 1991 (Rs. 1,02.26 lakhs) proved excessive.

(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 | | | |
| <i>State Plan</i> | | | |
| <i>State Sector</i> | | | |
| 01—Office Buildings | | | |
| (27) III—101—Construction-General Pool Accommodation | | | |
| O. | 31.61 | 4.65 | —31.63 |
| S. | 0.01 | | |
| R. | 4.66 | | |
| (28) JJJ—796—Tribal Area Sub-plan | | | |
| O. | 21.08 | 1.51 | —21.08 |
| S. | 0.01 | | |
| R. | 1.50 | | |

Reasons for obtaining additional fund of Rs. 6.16 lakhs through reappropriation and final saving of Rs. 52.71 lakhs in respect of Sl. Nos. (27) and (28) above have not been intimated (September 1991). When the entire original provision could not be spent, the justification of providing additional funds needs explanation.

4210—Capital Outlay on Medical and Public Health

Centrally Sponsored Plan

District Sector

 02—Rural Health Services

 (29) NNN—800—Other Expenditure

| | | | |
|----|--------|----|----|
| O. | 86.40 | .. | .. |
| R. | —86.40 | | |

Reasons for surrender of the entire provision attributed to the decision of the Government to execute the work through the agency other than Rural Development Department.

4215—Capital Outlay on Water Supply and Sanitation.

State Plan

District Sector

 01—Water Supply

 (30) OOO—102—Rural Water Supply

| | | | | |
|----|---------|---------|---------|-------|
| O. | 1,57.50 | 1,18.50 | 1,18.53 | +0.03 |
| R. | —39.00 | | | |

Reduction of the original provision by Rs. 39.00 lakhs was stated to be due to plan cut.

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

*Centrally Sponsored Plan**District Sector*

(31) RRR—796—Tribal Area Sub-Plan

| | | | | |
|----|---------|---------|---------|-------|
| O. | 1,38.43 | 1,00.84 | 1,00.64 | —0.20 |
| R. | —37.59 | | | |

Surrender of funds was attributed to total utilisation for the scheme to the extent of the amount sanctioned by Government of India D. R. D. A. during 1990-91.

4216—Capital Outlay on Housing

*State Plan**District Sector*

01—Government Residential Buildings

(32) UUU—800—Other Expenditure

| | | | | |
|----|--------|-------|-------|-------|
| O. | 47.50 | 31.25 | 29.20 | —2.05 |
| R. | —16.25 | | | |

Reasons for surrender of the provision to Demand No. 7, as well as the reasons for final saving of Rs. 2.05 lakhs have not been intimated (September 1991).

4702—Capital Outlay on Minor Irrigation

*State Plan**District Sector*

(33) DDDD—800—Other Expenditure

| | | | | |
|----|----------|---------|---------|-------|
| O. | 12,31.40 | 9,75.54 | 9,74.71 | —0.83 |
| S. | 0.04 | | | |
| R. | —2,55.90 | | | |

Reduction of the provision by Rs. 2,55.90 lakhs mainly attributed to reduction in plan ceiling.

5054—Capital Outlay on Roads and Bridges

*State Plan**State Sector*

04—District and Other Roads

(34) FFFF—800—Other Expenditure

| | | | | |
|----|---------|-------|-------|--------|
| O. | 1,14.00 | 67.15 | 92.68 | +25.53 |
| S. | 28.85 | | | |
| R. | —75.70 | | | |

Anticipated saving was attributed to slow progress of work and less requirement. Specific reasons for less requirement and reasons for final excess of Rs. 25.53 lakhs have not been intimated (September 1991).

(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) | | | |
| 4225—Capital Outlay on Scheduled Castes, Scheduled Tribes and Other Backward Classes. | | | |
| <i>State Plan</i> | | | |
| <i>District Sector</i> | | | |
| 01—Welfare of Scheduled Castes | | | |
| (35) WWW—277—Education | | | |
| S. | 0·01 | | |
| R. | 23·00 | | |
| | } 23·01 | 22·53 | —0·48 |

Augmentation of fund by Rs. 23·00 lakhs was attributed to better progress of work. Reasons for final saving of Rs. 0·48 lakh have not been communicated (September 1991).

4702—Capital Outlay on Minor Irrigation

State Plan

District Sector

(36) CCCC—796—Tribal Area Sub-plan

| | | | | |
|----|-----------|---------|-------|--|
| O. | 5,78·60 | | | |
| S. | 0·02 | | | |
| R. | 45·90 | | | |
| | } 6,24·52 | 6,24·68 | +0·16 | |

Augmentation of fund was attributed for completion of the incomplete projects.

(v) A summary of transactions under each sub-division of the head 'Suspense' is given below—

| Major head of suspense | Opening balance on the 1st April 1990 (Debit + Credit—) | Debit | Credit | Closing balance on the 31st March 1991 (Debit + Credit—) |
|------------------------|---|-------|--------|--|
|------------------------|---|-------|--------|--|

(In lakhs of rupees)

4702—Capital Outlay on Minor Irrigation

| | | | | |
|------------------------------|----------------|-----------|-----------|----------------|
| Purchase | —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 |

Major Heads—

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

2013—Council of Ministers

2052—Secretariat-General Services

7610—Loans to Government Servants, etc.

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|---|------------------------------|----------------------------|
| Revenue : | | | | |
| Voted— | | | | |
| Original | 1,10,41,000 | 1,25,47,000 | 1,20,53,697 | —4,93,303 |
| Supplementary | 15,06,000 | | | |
| Amount surrendered during the Year | | | | Nil |
| Charged— | | | | |
| Original | 66,00,000 | 66,47,000 | 60,60,734 | —5,86,266 |
| Supplementary | 47,000 | | | |
| Amount surrendered during the year (31st March 1991) | | | | 5,51,000 |
| Capital : | | | | |
| Voted— | | | | |
| Original | 2,000 | 2,000 | .. | —2,000 |

The expenditure does not include Rs. 2,14,464 in Revenue Section (Voted) spent out of advance from the Contingency Fund, sanctioned on 18th February 1991 but not recouped to the Fund till the close of the year.

Notes and Comments:—

Revenue :

Charged—

(i) The department surrendered Rs. 5.51 lakhs; ultimately the saving worked out to Rs. 5.86 lakhs.

(ii) In view of the saving of Rs. 5.86 lakhs, supplementary provision of Rs. 0.47 lakh obtained in October 1990 (Rs. 0.43 lakh) and February 1991 (Rs. 0.04 lakh) proved unnecessary.

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

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

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

03—Governor

Charged—

(1) A—090—Secretariat

| | | | | |
|----|-------|-------|-------|-------|
| O. | 31.10 | 27.69 | 27.58 | —0.11 |
| S. | 0.01 | | | |
| R. | —3.42 | | | |

Reasons for anticipated saving of Rs. 23.42 lakhs and final saving of Rs. 0.11 lakh have not been intimated (September 1991).

Major Heads—

2045—Other Taxes and Duties on Commodities and Services

2230—Labour and Employment

2801—Power

3451—Secretariat-Economic Services

4801—Capital Outlay on Power Projects

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|---|----------------|------------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue: | | | | |
| Voted— | | | | |
| Original | 5,26,54,000 | 5,26,59,000 | 2,74,09,143 | -2,52,49,857 |
| Supplementary | 5,000 | | | |
| Amount surrendered during the year (March 1991) | | | | 1,54,35,000 |
| Capital: | | | | |
| Voted— | | | | |
| Original | 1,98,97,34,000 | 2,04,77,24,000 | 1,68,21,04,533 | -36,56,19,467 |
| Supplementary | 5,79,90,000 | | | |
| Amount surrendered during the year (March 1991) | | | | 16,48,41,000 |

The expenditure does not include Rs. 2,26,73,700 in the Capital Section (Voted) spent out of advance from the Contingency Fund sanctioned during March 1991 and remained uncouped till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,54.35 lakhs in March 1991; ultimately the saving worked out to Rs. 2,52.50 lakhs. The surrender proved substantially inadequate.

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

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---|-------------|--|----------------------|
| 2801—Power | | | |
| <i>01—Hydel Generation</i> | | | |
| (1) C—001—Direction and Administration | | | |
| O. | 38.25 | 25.68 | 24.93 |
| S. | 0.01 | | |
| R. | —12.58 | | |

Anticipated saving was attributed mainly to non-filling of large nos. of gazetted and non-gazetted posts, drawal of pay of some gazetted staff in pre-revised scale and non-sanction of surrender leave salary of some gazetted staff.

(2) D—102—Balimela Dam (Joint) Project.

| | | | |
|----|----------|----|----|
| O. | 1,20.04 | .. | .. |
| R. | —1,20.04 | | |

Entire provision of Rs. 1,20.04 lakhs was surrendered as the Balimela Dam (Joint) Project has been transferred to Department of Irrigation vide erstwhile Irrigation and Power Department letter No. 2754 dated the 3rd July 1990.

State Plan

State Sector

01—Hydel Generation

(3) F—800—Other Expenditure

| | | | |
|----|---------|---------|-------|
| O. | 1,75.00 | 1,75.02 | 79.16 |
| S. | 0.02 | | |

Reasons for final saving of Rs. 95.86 lakhs have not been communicated (September 1991).

3451—Secretariat-Economic Services

(4) H—090—Secretariat

| | | | |
|----|--------|-------|-------|
| O. | 52.00 | 27.61 | 26.41 |
| S. | 0.01 | | |
| R. | —24.40 | | |

Anticipated saving was stated to be based on actual requirement and 10 per cent cut due to economy measure. Reasons for final saving of Rs. 1.20 lakhs have not been intimated (September 1991).

(iii) Expenditure in Revenue Section (Voted) includes Rs. 7.57 lakhs accounted for under the head "Suspense". The nature and scope of transaction under the head "Suspense" and accounting procedure followed for the transaction have been explained in note (vi) under the Grant No. 20—Expenditure relating to the Irrigation Department (Revenue Section).

A summary of transactions accounted for under each unit of suspense together with the opening and closing balance for 1990-91 is given below:—

| Major head of Suspense | Opening balance on 1st April 1990 (Debit + Credit—) | Debits during the year | Credits during the year | Closing balance on 31st March 1991 Debit + Credit—) |
|------------------------------|---|------------------------|-------------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| (In lakhs of rupees) | | | | |
| 2801—Power | | | | |
| Purchases | —39.30 | .. | .. | —39.30 |
| Stock | 39.93 | 1.74 | 1.59 | 40.08 |
| Miscellaneous Works Advances | 12.57 | 5.83 | 0.09 | 18.31 |
| Total | 13.20 | 7.57 | 1.68 | 19.09 |

Capital:

Voted—

(i) The department surrendered Rs. 16,48.41 lakhs during March 1991; ultimately the saving worked out to Rs. 36,56.19 lakhs. The surrender proved substantially inadequate.

(ii) In view of the saving of Rs. 36,56.19 lakhs, supplementary provision of Rs. 5,79.90 lakhs obtained in September 1990 (Rs. 34.79 lakhs) and February 1991 (Rs. 5,45.11 lakhs) proved unnecessary as the expenditure did not come even up to the level of original provision. Token grant could have been obtained wherever necessary.

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

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

(In lakhs of rupees)

4801—Capital Outlay on Power Projects.

State Plan

State Sector

01—Hydel Generation

(5) 1—201—Hirakud Stage—1

| | | | | |
|----|---------|-----------|----|----------|
| O. | 1,50.00 | } 1,00.00 | .. | —1,00.00 |
| R. | —50.00 | | | |

Anticipated saving of Rs. 50.00 lakhs was attributed to plan cut during 1990-91 and the balance of Rs. 1,00.00 lakhs remained unutilised and unexplained (September 1991).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| (6) J—202—Rengali Power Project | | | |
| O. | 16,14.50 | 12,67.53 | 12,72.13 |
| S. | 0.03 | | |
| R. | —3,47.00 | | |

Anticipated saving was attributed to plan cut during 1990-91. Reasons for final excess of Rs. 4.60 lakhs have not been intimated (September 1991).

| | | | |
|---------------------------------------|-----------|----------|----------|
| (7) K—796—Tribal Area Sub-plan | | | |
| O. | 79,68.55 | 60,12.32 | 40,03.17 |
| S. | 79.77 | | |
| R. | —20,36.00 | | |

Anticipated saving was attributed mainly to revised work programme, plan ceiling and non-posting of gazetted and non-gazetted staff. In view of the final saving of Rs. 20,09.15 lakhs, supplementary provision of Rs. 79.77 lakhs proved unnecessary. Reasons for final saving of Rs. 20,09.15 lakhs have not been communicated (September 1991).

80—General

| | | | |
|---|--------|-------|-------|
| (8) M—004—Research and Development | | | |
| O. | 50.00 | 34.90 | 34.81 |
| S. | 0.01 | | |
| R. | —15.11 | | |

Anticipated saving was attributed to plan cut during 1990-91.

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

4801—Capital Outlay on Power Projects

State Plan

State Sector

01—Hydel Generation

(9) KA—Hydro Power Projects under Engineer-in-Chief, Irrigation.

.. .. 96.94 +96.94

Expenditure of Rs. 96.94 lakhs was incurred without any budget provision. Reasons for incurring expenditure without even token provision have not been intimated (September 1991).

02—Thermal Power Generation

(10) L—190—Investments in Public Sector and Other undertakings.

| | | | | |
|----|----------|------------|------------|----|
| O. | 93,75.00 | 1,01.75.00 | 1,01,75.00 | .. |
| R. | 8,00.00 | | | |

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

(v) The expenditure in the Capital Section (Voted) includes Rs. 2,50.18 lakhs accounted for under the head "Suspense". A summary of transactions under each sub division of the head "Suspense" is given below.

| Major head of Suspense | Opening balance on 1st April 1990 (Debit + Credit—) | Debits during the year | Credits during the year | Closing balance on 31st March 1991 (Debit + Credit—) |
|--|---|------------------------|-------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| (In lakhs of rupees) | | | | |
| 4801—Capital Outlay on Power Projects | | | | |
| Purchase | —1,91.97 | .. | .. | —1,91.97 |
| Stock | 8,70.19 | 91.32 | 2,80.49 | 6,81.02 |
| Miscellaneous Works Advances | 6,70.36 | 1,57.57 | 1,12.71 | 7,15.22 |
| Workshop Suspense | 27.34 | 1.29 | .. | 28.63 |
| Total | 13,75.92 | 2,50.18 | 3,93.20 | 12,32.90 |

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

Major Head—

2048—Appropriation for reduction or avoidance of debt.

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

Notes and Comments :—

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

Major Head—

2049—Interest Payments

| | Total appropriation | Actual expenditure | Excess+ Saving— |
|--|---------------------|--------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Revenue : | | | |
| Charged— | | | |
| Original | 4,01,73,32,000 | 3,64,66,60,393 | —37,06,72,607 |
| Supplementary | 1,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 38,72,82,000 |

Notes and Comments :—

(i) The department surrendered Rs. 38,72.82 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 37,06.73 lakhs.

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

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

2049—Interest Payments

03—Interest on Small Savings, Provident Funds, etc.

(1) D—104—Interest on State Provident Funds

| | | | | |
|----|------------|----------|----------|-------|
| O. | 1,09,83.78 | 86,42.67 | 86,41.65 | —1.02 |
| R. | —23,41.11 | | | |

Anticipated saving was attributed mainly to less requirement as per the revised estimate of the Accountant General, Orissa. Reasons for final excess have not been intimated (September 1991).

04—Interest on Loans and Advances from Central Government.

(2) E—101—Interest on Loans for State Plan Schemes.

| | | | | |
|----|-----------|----------|----------|-----------|
| O. | 88,12.40 | 61,32.82 | 75,54.01 | +14,21.19 |
| R. | —26,79.58 | | | |

Anticipated saving was attributed to Consolidation of Loan of Government of India. Reasons for final excess have not been intimated (September 1991).

(3) F—102—Interest on Loans for Central Plan Schemes.

| | | | | |
|----|---------|---------|---------|-------|
| O. | 1,60.99 | 1,32.83 | 1,33.48 | +0.65 |
| R. | —28.16 | | | |

| Head | Total appropriation | Actual expenditure | Excess + Saving— |
|------|---------------------|--------------------|------------------|
|------|---------------------|--------------------|------------------|

(In lakhs of rupees)

60—Interest on Other Obligations

(4) J—701—Miscellaneous

| | | | | |
|----|-------|------|------|-------|
| O. | 6.00 | 2.94 | 2.53 | —0.41 |
| R. | —3.06 | | | |

Anticipated saving in the above two cases (Sl. Nos. 3 and 4) was attributed to less requirement on the basis of payments made by the Accountant General, Orissa.

Reasons for final saving at Sl. No. 4 and for final excess at Sl. No. 3 have not been intimated (September 1991).

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

01—Interest on Market Loans

(5) B—200—Interest on Other Internal Debt.

| | | | | |
|----|---------|----------|----------|--------|
| O. | 9,10.67 | 10,22.25 | 10,23.60 | + 1.35 |
| S. | 0.01 | | | |
| R. | 1,11.57 | | | |

Additional funds were stated to have been provided for payment of interest on matured Loans. Reasons for final excess have not been intimated (September 1991).

(6) C—305—Management of Debt

| | | | | |
|----|-------|-------|-------|-------|
| O. | 20.00 | 26.75 | 26.76 | +0.01 |
| R. | 6.75 | | | |

Specific reasons for requirement of additional funds have not been intimated (September 1991).

04—Interest on Loans and Advances from Central Government

(7) H—104—Interest on Loans for Non-Plan Schemes

| | | | | |
|----|----------|----------|----------|----------|
| O. | 46,61.77 | 51,01.89 | 53,24.87 | +2,22.98 |
| R. | 4,40.12 | | | |

Augmentation of funds were stated to be due to payment of interest on matured loans. Reasons for final excess have not been intimated (September 1991).

Major Head—

6003—Internal Debt of the State Government

| | Total appropriation | Actual expenditure | Excess+ Saving— |
|--|------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Capital: | | | |
| Original | 7,08,97,94,000 | 9,48,23,14,000 | 6,37,37,24,495 |
| Supplementary | 2,39,25,20,000 | | |
| Amount surrendered during the year (31st March 1991) | | | 3,10,20,62,000 |

Notes and Comments:—

(i) The department surrendered Rs. 3,10,20.62 lakhs on 31st March 1991; ultimately the saving worked out to Rs. 3,10,85.90 lakhs.

(ii) In view of the saving of Rs. 3,10,85.90 lakhs, supplementary provision of Rs. 2,39,25.20 lakhs obtained in February 1991 proved unnecessary. Expenditure did not come even up to the original provision.

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

| Head | Total appropriation | Actual expenditure | Excess+ Saving— |
|---|------------------------|-----------------------|--------------------|
| | (In lakhs of rupees) | | |
| 6003—Internal Debt of the State Government | | | |
| (1) B—103—Loans from the Life Insurance Corporation of India | | | |
| O. | 3,25.44 | 2,94.93 | .. |
| R. | —30.51 | | |
| Reasons for anticipated Saving have not been intimated (September 1991) | | | |
| (2) C—110—Ways and Means Advances from the Reserve Bank of India | | | |
| O. | 7,00,00.00 | 6,27,92.29 | .. |
| S. | 2,39,25.18 | | |
| R. | —3,11,32.89 | | |

Anticipated saving was surrendered mainly attributing to less Ways and Means Advance availed from the Reserve Bank of India.

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

6003—Internal Debt of the State Government

(3) A—101—Market Loans

| | | | | |
|----|---------|---------|-------|--------|
| S. | 0.01 | 1,32.16 | 64.64 | —67.52 |
| R. | 1,32.15 | | | |

(4) E—108—Loans from the National Co-operative Development Corporation

| | | | | |
|----|---------|---------|---------|-------|
| O. | 3,27.60 | 3,35.08 | 3,35.07 | —0.01 |
| S. | 0.01 | | | |
| R. | 7.47 | | | |

Additional funds were provided in respect of Sl. Nos. (3) and (4) above without assigning any reason. Reasons for final saving of Rs. 67.53 lakhs said to be due to non-receipt of claim from the bond holders towards the principal.

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> | 1,29,96,00,000 | 2,21,61,36,145 | +91,65,36,145 |
| <i>Amount surrendered during the year (31st March 1991)</i> | | | 8,31,41,000 |

Notes and Comments :—

(i) The expenditure exceeded the grant by Rs. 91,65,36,145. The excess requires regularisation.

(ii) In view of the excess of Rs. 91,65.36 lakhs, surrender of Rs. 8.31.41 lakhs on 31st March 1991 was unrealistic.

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

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

6004 –Loans and Advances from the Central Government

01—Non-Plan Loans

(1) C—800—Other Loans

| | | | | |
|----|----------|----------|----------|----|
| O. | 12,77.00 | 13,30.32 | 13,30.32 | .. |
| R. | 53.32 | | | |

04—Loans for Centrally Sponsored Plan Scheme.

(2) F—800—Other Loans

| | | | | |
|----|---------|---------|---------|-------|
| O. | 2,60.45 | 2,81.56 | 2,79.21 | —2.35 |
| R. | 21.11 | | | |

Additional funds were provided in respect of Sl. Nos. (1) and (2) above without assigning any reason. Reasons for final saving of Rs. 2.35 lakhs have not been communicated. (September 1991).

06—Ways and Means Advances

(3) F—(A)—800—Other Ways and Means Advances.

| | | | |
|----|----|------------|-------------|
| .. | .. | 1,00,00.00 | +1,00,00.00 |
|----|----|------------|-------------|

Expenditure of Rs. 1,00,00.00 lakhs was incurred without any budget provision. Reasons for the same have not been intimated (September 1991).

Appropriation—Loans and Advances from the Central Government
(All Charged)—*Concl'd.*

| Head | Total appropriation | Actual expenditure | Excess + Saving— |
|---|---------------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| <i>07—Pre-1984-85 Loans</i> | | | |
| (4) J—108—1979-84 Consolidated Loans | | | |
| O. | 15,48.18 | 15,48.18 | +4,64.36 |
| Reasons for final excess of Rs. 4,64.36 lakhs have not been communicated (September 1991) | | | |
| (5) K—Pre-1984-89—Consolidated Loans | | | |
| | .. | 37,63.58 | +37,63.58 |

Expenditure of Rs. 37,63.58 lakhs was incurred without any budget provision. Reasons for the same have not been intimated (September 1991).

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

6004—Loans and Advances from the Central Government.

02—Loans for State Plan Scheme

(6) D—101—Block Loans

| | | | | |
|----|-----------|----------|----------|-----------|
| O. | 74,18.50 | 63,69.30 | 26,05.73 | —37,63.57 |
| R. | —10,49.20 | | | |

Out of the anticipated savings of Rs. 10,49.20 lakhs, Rs. 2,54.71 lakhs were reappropriated without assigning any reason, and Rs. 7,94.49 lakhs surrendered due to Consolidation of Block Loans. Reasons for final saving of Rs. 37,63.57 lakhs have not been communicated (September 1991).

03—Loans for Central Plan Scheme

(7) E—800—Otehr Loans

| | | | | |
|----|---------|---------|---------|-------|
| O. | 1,39.17 | 1,17.85 | 1,16.96 | —0.89 |
| R. | —21.32 | | | |

Anticipated saving was stated to be due to less receipt of loan. Reasons for final saving of Rs. 0.89 lakh have not been intimated (September 1991).

07—Pre-1984-85 Loans

(8) I—107—Pre-1979-80-Consolidated Loans
reconsolidated into 25 and 30
years loans.

| | | | | |
|----|----------|----------|----------|----------|
| O. | 13,60.62 | 13,60.62 | 10,58.26 | —3,02.36 |
|----|----------|----------|----------|----------|

Reasons for final saving of Rs. 3,02.36 lakhs have not been communicated (September 1991).

APPENDICES

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 |
| 1 | 2 | 3 |
| | Rs. | Rs. |
| 1. Expenditure relating to the Home Department | 80,00,000 | .. |
| 2. Expenditure relating to the General Administration Department. | 7,00,000 | .. |
| 3. Expenditure relating to the Revenue Department | 12,54,76,000 | .. |
| 4. Expenditure relating to the Law Department | 8,00,000 | .. |
| 5. Expenditure relating to the Finance Department | 1,73,94,000 | .. |
| 6. Expenditure relating to the Commerce Department | 9,34,000 | .. |
| 7. Expenditure relating to the Works Department | 26,99,00,000 | 8,66,000 |
| 8. Expenditure relating to the Orissa Legislative Assembly | 60,000 | .. |
| 9. Expenditure relating to the Food and Civil Supplies Department. | 3,40,000 | 15,000 |
| 10. Expenditure relating to the Education and Youth Services Department. | 4,00,00,000 | .. |
| 11. Expenditure relating to the Harijan and Tribal Welfare Department. | 16,00,000 | .. |
| 12. Expenditure relating to the Health and Family Welfare Department. | 6,52,19,000 | .. |
| 13. Expenditure relating to the Housing and Urban Development Department. | 8,06,30,000 | .. |
| 14. Expenditure relating to the Labour and Employment Department. | 6,00,000 | .. |
| 15. Expenditure relating to the Tourism, Sports and Culture Department. | 2,90,000 | .. |

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 Estimates | |
|--------------|-------------|---|-----------------------------|
| Revenue | Capital | More + Less — Revenue | More + Less — Capital |
| 4 | 5 | 6 | 7 |
| Rs. | Rs. | Rs. | Rs. |
| 62,08,308 | .. | -17,91,692 | .. |
| 7,51,193 | .. | +51,193 | .. |
| 12,35,69,350 | .. | - 19,06,650 | .. |
| 5,98,203 | .. | - 2,01,797 | .. |
| 13,58,612 | .. | - 1,60,35,388 | .. |
| 8,63,457 | 2,73,50,618 | - 70,543 | + 2,73,50,618 |
| 74,05,84,071 | 1,92,056 | + 47,96,84,071 | - 6,73,944 |
| 51,800 | .. | - 8,200 | .. |
| 2,86,737 | 3,30,348 | - 53,263 | + 3,15,348 |
| 68,57,700 | 60,00,000 | - 3,31,42,300 | + 60,00,000 |
| 16,28,001 | .. | + 28,001 | .. |
| 5,73,04,770 | .. | - 79,14,230 | .. |
| 16,20,23,104 | .. | + 8,13,93,104 | .. |
| 5,22,467 | .. | - 77,533 | .. |
| 2,85,535 | .. | - 4,465 | .. |

| 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. | 10,00,000 | .. |
| 17. Expenditure relating to the Panchayati Raj Department | 25,80,000 | .. |
| 18. Expenditure relating to the Public Grievances and Pension Department. | 10,000 | .. |
| 19. Expenditure relating to the Industries Department | 10,00,000 | .. |
| 20. Expenditure relating to the Irrigation Department | 3,71,70,000 | 25,00,62,000 |
| 21. Expenditure relating to the Transport Department | 2,50,000 | .. |
| 22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department. | 40,00,000 | 28,39,52,000 |
| 23. Expenditure relating to the Agriculture and Co-operation Department. | 4,76,51,000 | .. |
| 24. Expenditure relating to the Steel and Mines Department | 3,20,000 | .. |
| 25. Expenditure relating to the Information and Public Relations Department. | 2,65,000 | .. |
| 27. Expenditure relating to the Science, Technology and Environment Department. | 19,000 | .. |
| 28. Expenditure relating to the Rural Development Department | 26,79,90,000 | ... |
| 29. Expenditure relating to the Parliamentary Affairs Department | 10,000 | .. |
| 30. Expenditure relating to the Energy Department | 66,92,000 | 3,43,09,000 |
| Total | 97,19,00,000 | 56,92,04,000 |

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. |
| 2,59,042 | .. | -7,40,958 | .. |
| 18,12,291 | .. | -7,67,709 | .. |
| 79,577 | .. | +69,577 | .. |
| 8,30,737 | .. | -1,69,263 | .. |
| 4,12,99,151 | 39,97,46,031 | +41,29,151 | +14,96,84,031 |
| 4,44,835 | .. | +1,94,835 | .. |
| 38,60,814 | 85,40,88,658 | -1,39,186 | +57,01,36,658 |
| 8,35,64,166 | 30,66,750 | +3,59,13,166 | +30,66,750 |
| 2,08,430 | .. | -1,11,570 | .. |
| 2,21,237 | .. | -43,763 | .. |
| 12,980 | .. | -6,020 | .. |
| 42,81,22,776 | .. | +16,01,32,776 | .. |
| 25,960 | .. | +15,960 | .. |
| 24,910 | 4,39,84,465 | -66,67,090 | +96,75,465 |
| 1,66,36,60,214 | 1,33,47,58,926 | +69,17,60,214 | +76,55,54,926 |

Actuals have not been inimated (September 1991).

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

Reference—Note (vi) at Page 103 and Note (v) at Page 110

| Suspense head | Opening balance on 1st April 1990 | Debits during the year | Credits during the year | Closing balance on 31st March 1991 |
|---------------|-----------------------------------|------------------------|-------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |

(In lakhs of rupees)

Revenue :

2059—Public Works

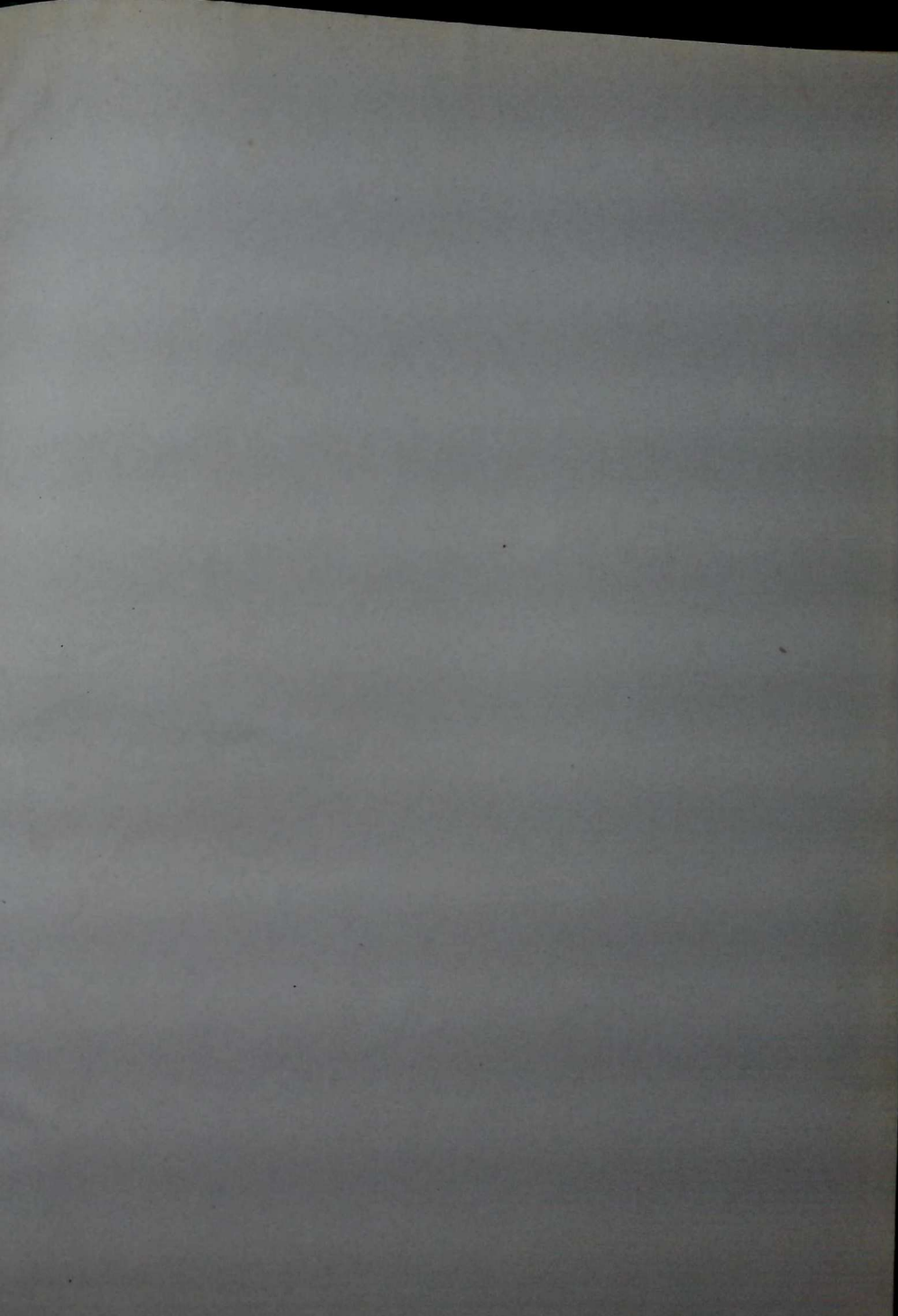
| | | | | |
|------------------------------|---------------|-----------|----------|---------------|
| Purchases | —27·32 | (a) | (a) | —27·32 |
| Stock | 6·93 | (a) | (a) | 6·93 |
| Miscellaneous Works Advances | 5·31 | (a) | (a) | 5·31 |
| Total | —15·08 | .. | — | —15·08 |

2701—Major and Medium Irrigation

| | | | | |
|------------------------------|----------------|----------------|----------------|----------------|
| Purchases | —25·09 | .. | .. | —25·09 |
| Stock | 1,55·86 | 2,78·92 | 2,50·49 | 1,84·09 |
| Miscellaneous Works Advances | 85·77 | 2,04·56 | 96·79 | 1,93·54 |
| Workshop Suspense | 34·23 | .. | .. | 34·23 |
| Total | 2,50·57 | 4,83·48 | 3,47·28 | 3,86·77 |

(a) Consequent on the changes in the structure of accounts with effect from the 1st April 1974 no transaction under the suspense heads below major head "2059—Public Works" appeared thereafter under Grant No. 20. Action for transferring the balance on 31st March 1974 to relevant heads is pending with the Chief Engineer.

| Suspense Head | Opening balance on 1st April 1990 | Debits during the year | Credits during the year | Closing balance as on 31st March 1991 |
|---|---|---------------------------|----------------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| (In lakhs of rupees) | | | | |
| 2711—Flood Control and Drainage | | | | |
| Purchases | —3,03·88 | .. | .. | —3 03·88 |
| Stock | 4,78·54 | .. | .. | 4,78·54 |
| Miscellaneous Works Advances | 4,87·56 | .. | .. | 4,87·56 |
| Total | 6,62·22 | .. | .. | 6,62·22 |
| 4701—Capital Outlay on Major and Medium Irrigation | | | | |
| Purchases | —20,46·10 | .. | .. | —20,46·10 |
| Stock | 44,47·14 | 29,79·83 | 26,65·62 | 47,61·35 |
| Miscellaneous Work Advances | 29,19·01 | 24,27·82 | 11,35·82 | 42,11·01 |
| Workshop Suspense | 3,51·42 | 30·27 | 16·29 | 3,65·40 |
| Total | 56,71·47 | 54,37·92 | 38,17·73 | 72,91·66 |
| 4711—Capital Outlay on Flood Control Projects | | | | |
| Purchase | —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 |





COMPTROLLER AND AUDITOR
GENERAL OF INDIA 1962