



# APPROPRIATION ACCOUNTS

## 1991-92

GOVERNMENT OF ORISSA

Laid on the table of OLA 23-11-93



**APPROPRIATION ACCOUNTS**  
**1991-92**

GOVERNMENT OF ORISSA



APPROPRIATION ACCOUNTS  
1981-82

## TABLE OF CONTENTS

	Page
Introductory	1
Summary of Appropriation Accounts	2—13
Appropriation Accounts—	
1—Expenditure relating to the Home Department	14-15
2—Expenditure relating to the General Administration Department	16—18
3—Expenditure relating to the Revenue Department	19—25
4—Expenditure relating to the Law Department	25-26
5—Expenditure relating to the Finance Department	26—29
6—Expenditure relating to the Commerce Department	29-30
7—Expenditure relating to the Works Department	31—39
8—Expenditure relating to the Orissa Legislative Assembly	39-40
9—Expenditure relating to the Food and Civil Supplies Department	40—42
10—Expenditure relating to the Education Department	43—51
11—Expenditure relating to the Harijan and Tribal Welfare Department	52—54
12—Expenditure relating to the Health and Family Welfare Department	55—61
13—Expenditure relating to the Housing and Urban Development Department	62—69
14—Expenditure relating to the Labour and Employment Department *	70
15—Expenditure relating to the Sports, Culture and Youth Services Department	71—73
16—Expenditure relating to the Planning and Co-ordination Department	74-75

TABLE OF CONTENTS—*Concl.*

	Page
17—Expenditure relating to the Panchayati Raj Department	75—83
18—Expenditure relating to the Public Grievances and Pension Administration Department.	84
19—Expenditure relating to the Industries Department	84—89
20—Expenditure relating to the Irrigation Department	89—100
21—Expenditure relating to the Transport Department	100—102
22—Expenditure relating to the Forest and Environment Department	102—108
23—Expenditure relating to the Agriculture Department	109—119
24—Expenditure relating to the Steel and Mines Department	120-121
25—Expenditure relating to the Information and Public Relations Department	121-122
26—Expenditure relating to the Excise Department	123
27—Expenditure relating to the Science and Technology Department	123-124
28—Expenditure relating to the Rural Development Department	125-133
29—Expenditure relating to the Parliamentary Affairs Department	134-135
30—Expenditure relating to the Energy Department	135—138
31—Expenditure relating to the Textile and Handloom Department	139-140
32—Expenditure relating to the Tourism Department	141-142
33—Expenditure relating to the Fisheries and Animal Resources Development Department.	143—147
34—Expenditure relating to the Co-operation Department	147—151
35—Expenditure relating to the Public Enterprises Department	152
<i>Appropriation for reduction or avoidance of Debt</i>	152
<i>Interest payments</i>	153-154
<i>Internal Debt of the State Government</i>	154-155
<i>Loans and Advances from the Central Government</i>	156-157
<i>Appendix I</i> —Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.	160—163
<i>Appendix II</i> —Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation Department.)	164-165

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1991-92 presents the accounts of sums expended in the year ended the 31st March, 1992 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-appropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics

## SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation  1	Amount of Grant/Appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department		
Voted	1,62,90,28,000	35,88,000
Charged	2,01,11,000	..
2—Expenditure relating to the General Administration Department.		
Voted	9,07,57,000	5,41,28,000
Charged	70,67,000	..
3—Expenditure relating to the Revenue Department		
Voted	1,72,63,04,000	44,91,000
Charged	66,88,78,000	..
4—Expenditure relating to the Law Department		
Voted	8,79,89,000	3,05,000
5—Expenditure relating to the Finance Department		
Voted	1,78,30,14,000	28,83,75,000
Charged	4,50,000	..
6—Expenditure relating to the Commerce Department.		
Voted	14,89,71,000	8,90,66,000
Charged	1,81,000	..
7—Expenditure relating to the Works Department		
Voted	75,57,33,000	81,22,01,000
Charged	27,79,000	5,20,000
8—Expenditure relating to the Orissa Legislative Assembly.		
Voted	2,13,36,000	3,60,000
Charged	2,43,000	...
9—Expenditure relating to the Food and Civil Supplies Department.		
Voted	29,09,30,000	21,93,000
10—Expenditure relating to the Education Department		
Voted	5,58,17,00,000	1,60,78,000
Charged	8,13,000	..

ACCOUNTS FOR 1991-92

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,60,29,22,069	28,93,000	2,61,05,931	6,95,000	..	..
2,04,23,701	..	..	..	3,12,701	..
8,74,85,716	3,42,44,200	32,71,284	1,98,83,800	..	..
60,71,263	..	9,95,737	..	..	..
1,36,72,85,719	23,29,375	35,90,18,281	21,61,625	..	..
47,00,00,000	..	19,88,78,000	..	..	..
8,73,36,477	3,00,000	6,52,523	5,000	..	..
1,15,84,13,666	29,61,12,613	62,46,00,334	..	..	77,37,613
..	..	4,50,000	..	..	..
14,60,29,112	8,90,64,705	29,41,888	1,295	..	..
1,49,281	..	31,719	..	..	..
1,24,67,27,144	73,97,26,777	..	7,24,74,223	49,09,94,144	..
67,87,310	1,93,786	..	3,26,214	40,08,310	..
2,04,83,502	2,70,000	8,52,498	90,000	..	..
2,44,349	..	..	..	1,349	..
18,74,47,053	31,55,918	10,34,82,947	..	..	9,62,918
5,25,07,63,474	64,10,236	33,09,36,526	96,67,764	..	..
6,52,594	..	1,60,406	..	..	..

## 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	99,42,25,000	1,60,13,000
Charged	1,00,000	..
12—Expenditure relating to the Health and Family Welfare Department.		
Voted	1,82,88,88,000	11,81,58,000
Charged	6,50,000	..
13—Expenditure relating to the Housing and Urban Development Department.		
Voted	65,40,46,000	15,69,53,000
Charged	1,00,000	23,51,000
14—Expenditure relating to the Labour and Employment Department.		
Voted	10,32,41,000	15,000
15—Expenditure relating to the Sports, Culture and Youth Services Department.		
Voted	12,49,47,000	8,000
16—Expenditure relating to the Planning and Co-ordination Department.		
Voted	25,17,16,000	3,000
17—Expenditure relating to the Panchayati Raj Department.		
Voted	3,33,54,27,000	36,11,000
Charged	1,77,000	..
18—Expenditure relating to the Public Grievances and Pension Administration Department.		
Voted	18,20,000	2,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87,26,70,333	1,54,28,000	12,15,54,667	5,85,000	..	..
1,00,000	..	..	..	..	..
1,59,00,65,972	11,79,84,400	23,88,22,028	1,73,600	..	..
2,000	..	6,48,000	..	..	..
73,68,03,057	15,01,13,728	..	68,39,272	8,27,57,057	..
..	23,49,856	1,00,000	1,144	..	..
9,53,22,004	9,100	79,18,996	5,900	..	..
11,25,39,438	..	1,24,07,562	8,000	..	..
16,45,25,062	2,000	8,71,90,938	1,000	..	..
2,53,56,22,528	18,88,500	79,98,04,472	17,22,500	..	..
14,793	..	1,62,207	..	..	..
13,85,940	..	4,34,060	2,000	..	..

Number and name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
19—Expenditure relating to the Industries Department		
Voted	47,42,24,000	34,61,65,000
20—Expenditure relating to the Irrigation Department		
Voted	42,18,63,000	2,97,15,69,000
Charged	11,000	87,11,000
21—Expenditure relating to the Transport Department		
Voted	5,87,87,000	15,05,19,000
Charged	5,000	..
22—Expenditure relating to the Forest and Environment Department.		
Voted	79,09,32,000	85,27,67,000
Charged	2,50,000	..
23—Expenditure relating to the Agriculture Department		
Voted	1,30,55,59,000	16,72,55,000
Charged	7,50,000	..
24—Expenditure relating to the Steel and Mines Department.		
Voted	7,22,27,000	50,00,10,000
Charged	1,000	..
25—Expenditure relating to the Information and Public Relations Department.		
Voted	6,54,72,000	5,000
26—Expenditure relating to the Excise Department		
Voted	4,37,95,000	5,000
27—Expenditure relating to the Science and Technology Department.		
Voted	9,12,72,000	1,000
28—Expenditure relating to the Rural Development Department.		
Voted	1,49,33,04,000	87,57,36,000
Charged	..	35,00,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43,70,03,420	28,93,01,263	3,72,20,580	5,68,63,737	..	..
44,55,38,518	2,65,90,54,256	..	31,25,14,744	2,36,75,518	..
..	44,22,390	11,000	42,88,610	..	..
5,92,83,034	14,92,18,996	..	13,00,004	4,96,034	..
..	..	5,000	..	..	..
60,08,19,395	1,23,15,15,249	19,01,12,605	..	..	37,87,48,249
..	..	2,50,000	..	..	..
1,16,69,16,431	12,98,05,875	13,86,42,569	3,74,49,125	..	..
2,29,288	..	5,20,712	..	..	..
6,91,53,501	22,50,01,200	30,73,499	27,50,08,800	..	..
..	..	1,000	..	..	..
5,96,45,055	300	58,26,945	4,700	..	..
4,00,05,786	..	37,89,214	5,000	..	..
7,94,78,154	..	1,17,93,846	1,000	..	..
1,70,14,00,219	79,27,18,064	..	8,30,17,936	20,80,96,219	..
..	9,33,258	..	25,66,742	..	..

## SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation 1	Amount of Grant/Appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
29—Expenditure relating to the Parliamentary Affairs Department.		
Voted	1,35,44,000	2,000
Charged	82,95,000	..
30—Expenditure relating to the Energy Department		
Voted	30,20,31,000	4,00,04,60,000
Charged	..	60,000
31—Expenditure relating to the Textile and Handloom Department.		
Voted	26,04,61,000	8,59,75,000
32—Expenditure relating to the Tourism Department		
Voted	1,90,43,000	3,24,43,000
33—Expenditure relating to the Fisheries and Animal Resources Development Department.		
Voted	52,34,21,000	6,48,29,000
Charged	8,71,000	..
34—Expenditure relating to the Co-operation Department.		
Voted	51,55,30,000	58,95,26,000
Charged	25,000	..
35—Expenditure relating to the Public Enterprises Department.		
Voted	19,88,000	..
2048—Appropriation for Reduction or Avoidance of Debt.		
Charged	7,24,000	..
2049—Interest Payments		
Charged	5,07,97,76,000	..
6003—Internal Debt of the State Government		
Charged	..	7,09,41,88,000
6004—Loans and Advances from the Central Government		
Charged	..	1,54,65,44,000
TOTAL—Voted	25,86,35,25,000	12,20,28,15,000
Charged	5,79,22,57,000	8,65,58,74,000
GRAND TOTAL	31,65,57,82,000	20,85,86,89,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,31,89,635	300	3,54,365	1,700	..	..
78,92,742	..	4,02,258	..	..	..
29,31,46,965	1,92,93,64,493	88,84,035	2,07,10,95,507	..	..
..	..	..	60,000	..	..
22,28,30,964	6,48,50,000	3,76,30,036	2,11,25,000	..	..
1,75,50,272	1,32,06,195	14,92,728	1,92,36,805	..	..
49,81,18,406	4,89,88,830	2,53,02,594	1,58,40,170	..	..
8,71,000	..	..	..	..	..
39,47,20,025	49,32,49,785	12,08,09,975	9,62,76,215	..	..
..	..	25,000	..	..	..
17,53,308	..	2,34,692	..	..	..
7,24,000	..	..	..	..	..
4,80,97,25,070	..	27,00,50,930	..	..	..
..	6,43,66,06,340	..	65,75,81,660	..	..
..	2,21,34,76,994	..	..	..	66,69,32,994
23,36,43,81,354	9,48,62,07,358	3,30,51,62,618	3,10,40,56,422	80,60,18,972	38,74,48,780
5,32,38,87,391	8,65,79,82,624	47,26,91,969	66,48,24,370	43,22,360	66,69,32,994
28,68,82,68,745	18,14,41,89,982	3,77,78,54,587	3,76,88,80,792	81,03,41,332	1,05,43,81,774

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

## Revenue Section :—

## Voted—

7. Expenditure relating to the Works Department
13. Expenditure relating to the Housing and Urban Development Department
20. Expenditure relating to the Irrigation Department
21. Expenditure relating to the Transport Department
28. Expenditure relating to the Rural Development Department

Regularised vide Finance Deptt  
L.N.O. A.B.A.R. - 2/99-46718/F  
dt 20.11.99 (Dy. No. 400 dt 30.1.2000)  
copy of the letter is kept in GNB.  
Also not library Book No 78

## Charged—

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

## Capital Section :—

## Voted—

5. Expenditure relating to the Finance Department
9. Expenditure relating to the Food and Civil Supplies Department
22. Expenditure relating to the Forest and Environment Department

## Charged—

## 6004—Loans and Advances from the Central Government

The expenditure shown in column 4 and 5 of the Summary does not include a sum of Rs. 9,79,95,376 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 Heads of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year 1992-93
1	2	3	4	5
		Rs.		
1.	Demand No. 1—2015—Election—105—Charges for conduct of election to Parliament.	40,732	9-3-1992	
2.	Demand No. 1—2055—Police—109—District Police—A—District Organisation—Office Expenses—Other Contingencies—Charged.	7,320	2-9-1991	
3.	Demand No. 1—2055—Police—116—Modernisation of Police Force (D)—District Police.	92,47,971	22-2-1992	
4.	Demand No. 3—2245—Relief on account of Natural Calamities.	2,16,67,831	11-9-1991	
5.	Demand No. 10—4202—Capital Outlay on Education, Sports, Art and Culture—State Plan—District Sector—01—General Education—201—Elementary Education.	2,54,00,000	27-3-1992	
6.	Demand No. 12—2210—Medical and Public Health—Central Plan—State Sector—06—Public Health—104—Drugs Control.	10,00,000	3-3-1992	
7.	Demand No. 12—2210—Medical and Public Health—06—101—Prevention and Control of diseases (Central Plan).	10,00,000	20-1-1992	
8.	Demand No. 23—2401—Crop Husbandry—Central Plan—State Sector—103—Seeds.	15,00,000	7-2-1992	
9.	Demand No. 29—2013—Council of Ministers—108—Tour Expenses.	21,73,522	15-2-1992	
10.	Demand No. 30—6801—Loans to Power Projects—Centrally Sponsored Plan—State Sector—205—Transmission and distribution.	2,93,83,000	9-3-1992	
11.	Demand No. 31—2851—Village and Small Industries—Centrally Sponsored Plan—District Sector—103—Handloom Industries.	4,50,000 14,37,500 40,00,000	20-3-1992 30-3-1992 30-3-1992	
12.	Demand No. 31—3851—Village and Small Industries—Centrally Sponsored Plan—District Sector—195—Loans to Co-operatives.	3,12,500	30-3-1992	
13.	Demand No. 33—2404—Diary Development—Centrally Sponsored Plan—State Sector—191—Assistance to Co-operatives and other bodies.	3,75,000	28-3-1992	
	Total	Voted		
		Charged		
	Grand Total			

9,79,88,056

7,320

9,79,95,376

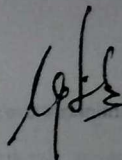
## SUMMARY—Contd.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1991-92 and that shown in the 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	5,32,38,87,391	8,65,79,82,624	13,98,18,70,015	23,36,43,81,354	9,48,62,07,358	32,85,05,88,712
Deduct—Total recoveries shown in Appendix-I.	..	..	..	2,33,80,57,470	1,77,34,86,638	4,11,15,44,108
Net Total expenditure shown in Statement No. 10 of the Finance Accounts.	5,32,38,87,391	8,65,79,82,624	13,98,18,70,015	21,02,63,23,884	7,71,27,20,720	28,73,90,44,604

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 1991-92.



( C. G. SOMIAH )

*Comptroller and Auditor General of India*

New Delhi

The 27 SEP 1993

## 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	1,32,09,97,000	1,62,90,28,000	1,60,29,22,069	—2,61,05,931
Supplementary	30,80,31,000			
Amount surrendered during the year (March 1992)				1,45,62,000
Charged—				
Original	1,83,92,000	2,01,11,000	2,04,23,701	+3,12,701
Supplementary	17,19,000			
Amount surrendered during the year (March 1992)				51,000
Capital :				
Voted—				
Original	30,23,000	35,88,000	28,93,000	—6,95,000
Supplementary	5,65,000			
Amount surrendered during the year (March 1992)				20,000

The expenditure in the grant does not include Rs. 92,88,703 in the Revenue Section (Voted) and Rs. 7,320 in the Revenue Section (Charged) spent out of advance from the Contingency Fund sanctioned on 9-3-1992, 22-2-1992 and 2-9-1991 but not recouped to the fund till the close of the year.

**Notes and Comments:—**

Revenue :

Voted—

(i) The department surrendered Rs. 1,45.62 lakhs during March 1992; ultimately the saving worked out to Rs. 2,61.06 lakhs.

(ii) In view of the saving of Rs. 2,61.06 lakhs, supplementary provision of Rs. 30,80.31 lakhs obtained in September 1991 (Rs. 17,07.26 lakhs) and February 1992 (Rs. 13,73.05 lakhs) proved excessive.

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

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

(In lakhs of rupees)

**2070—Other Administrative Services**

(1) KK—107—Home Guards

O.	2,91.76	3,46.86	3,45.19	—1.67
S.	88.90			
R.	—33.80			

Specific reasons for the anticipated saving as well as reasons for final saving of Rs. 1.67 lakhs have not been intimated (October 1992).

(2) MM—115—Guest Houses,  
Government Hostels, etc.

O.	2,16.12	1,76.65	1,74.29	—2.36
S.	4.99			
R.	—44.46			

Anticipated saving was stated to be due to (i) vacant posts (ii) non-availing of L. T. C. by the staff of Orissa Bhawan and (iii) observance of austerity in economy measure. Reasons for final saving of Rs. 2.36 lakhs have not been intimated (October 1992).

## 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
- 2285—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 8,12,11,000	9,07,57,000	8,74,85,716	—32,71,284
Supplementary 95,46,000			
Amount surrendered during the year (March 1992)			17,98,000
Charged—			
Original 70,33,000	70,67,000	60,71,263	—9,95,737
Supplementary 34,000			
Amount surrendered during the year (March 1992)			8,57,000

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Capital :</b>				
<b>Voted—</b>				
Original	5,41,27,000	5,41,28,000	3,42,44,200	—1,98,83,800
Supplementary	1,000			
Amount surrendered during the year				Nil

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 17.98 lakhs during March 1992; ultimately the saving worked out to Rs. 32.71 lakhs.

(ii) In view of the saving of Rs. 32.71 lakhs, supplementary provision of Rs. 95.46 lakhs obtained during September 1991 (Rs. 0.38 lakh) and February 1992 (Rs. 94.58 lakhs) proved excessive.

Charged—

(i) The department surrendered Rs. 8.57 lakhs during March 1992; ultimately the savings worked out to Rs. 9.96 lakhs.

(ii) In view of the saving of Rs. 9.96 lakhs, supplementary provision of Rs. 0.34 lakh obtained during February 1992 proved excessive. The expenditure did not come even upto the level of original provision.

(iii) Saving occurred under the following head :—

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

(In lakhs of rupees)

**2051—Public Service Commission****(1) B—102—State Public Service Commission**

O.	70.33	61.80	60.41	—1.39
S.	0.04			
R.	—8.57			

Anticipated saving was surrendered attributing to vacant posts, non-availing of surrender leave salary and postponement of some examinations at the request of Government. Reasons for the final saving of Rs. 1.39 lakhs have not been intimated (October 1992).

## Capital :

## Voted—

(i) There was a saving of Rs. 1,98.84 lakhs in the grant.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4216—Capital Outlay on Housing</b>			
<i>State Plan</i>			
<i>State Sector</i>			
01—Government Residential Buildings			
(2) 0—700—Other Housing			
O.	82.32	82.32	3.57
			—78.75

Reasons for the final saving of Rs. 78.75 lakhs have not been intimated (October 1992).

**4217—Capital Outlay on Urban Development***State Plan**State Sector*

## 01—State Capital Development

## (3) Q—051—Construction

O.	20.20	20.20	..	—20.20
----	-------	-------	----	--------

The entire provision remained unutilised and unexplained (October 1992)

**6216—Loans for Housing***State Plan**State Sector*

## 02—Urban Housing

## (4) 190—Loans to Public Sector and Other Undertakings.

O.	1,98.00	1,98.00	99.00	—99.00
----	---------	---------	-------	--------

Half of the provision remained unspent and unexplained (October 1992).

## Major Heads—

2029—Land Revenue

2030—Stamps and Registration

2052—Secretariat-General Services

2053—District Administration

2070—Other Administrative Services

2075—Miscellaneous General Services

2235—Social Security and Welfare

2245—Relief on account of Natural Calamities

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

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	1,44,35,28,000	1,36,72,85,719	—35,90,18,281
Supplementary	28,27,76,000		
Amount surrendered during the year (March 1992)			26,69,52,000
Charged—			
Original	47,00,00,000	47,00,00,000	—19,88,78,000
Supplementary	19,88,78,000		
Amount surrendered during the year	66,88,78,000		Nil
Capital :			
Voted—			
Original	43,35,000	23,29,375	—21,61,625
Supplementary	1,56,000		
Amount surrendered during the year (March 1992)	44,91,000		34,60,000

The expenditure in the grant does not include Rs. 2,16,67,831 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 11th February 1992, but not recouped to the fund till the close of the year.

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 26,69.52 lakhs during March 1992; ultimately the saving worked out to Rs. 35,90.18 lakhs.

(ii) In view of the saving of Rs. 35,90.18 lakhs, supplementary provision of Rs. 28,27.76 lakhs obtained in September 1991 (Rs. 19,88.01 lakhs) and February 1992 (Rs. 8,39.75 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been taken wherever necessary.

(iii) Substantial savings occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2029—Land Revenue</b>			
State Plan			
District Sector			
(1) E—104—Management of Government Estates			
O.	24.00	0.98	0.98
R.	—23.02		

Anticipated saving was stated to be due to non-availability of bills and plan-cut.

**2030—Stamps and Registration**

State Plan

State Sector

**03—Registration**

## (2) M—001—Direction and Administration

O.	28.35	2.75	2.86	+0.11
R.	—25.60			

Reasons for the anticipated saving have not been intimated (October 1992).

**2053—District Administration**

State Plan

District Sector

## (3) T—093—District Establishment

O.	2,00.00	..	..	..
R.	—2,00.00			

Entire provision of Rs. 2,00.00 lakhs was surrendered attributing to (i) plan-cut (Rs. 1,44.04 lakhs) and non-implementation of district re-organisation scheme (Rs. 55.96 lakhs).

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
<b>2235—Social Security and Welfare</b>			
<i>Central Plan</i>			
<i>State Sector</i>			
01— <i>Rehabilitation</i>			
(4) X—202—Other Rehabilitation Schemes			
O.                                 7,04.75 } R.                                 —6,93.44 }	11.31	11.27	—0.04
Anticipated saving was mainly attributed to non-implementation of the N. T. R. project.			
(5) Y—800—Other Expenditure			
O.                                 8,50.00 } R.                                 —8,50.00 }	..	..	..

Out of the entire provision of Rs. 8,50.00 lakhs, Rs. 8,47.30 lakhs was surrendered stating due to non-implementation of the N. T. R. project and Rs. 2.70 lakhs was reappropriated due to non-receipt of central approval.

#### 2245—Relief on account of Natural Calamities

##### 02—*Floods, Cyclones, etc.*

##### (6) HH—102—Drinking Water Supply

O.                                 6.11 } S.                                 1,93.00 } R.                                 —6.11 }	1,93.00	12.50	—1,80.50
---	---------	-------	----------

Specific reasons for the anticipated savings as well as reasons for final saving of Rs. 1,80.50 lakhs have not been intimated (October 1992).

##### 05—*Calamity Relief Fund*

##### (7) DDD—Lump provision

O.                                 44,00.00 } R.                                 —44,00.00 }	..	..	..
---	----	----	----

Anticipated saving was stated to be due to utilisation mainly in relief work as and when necessary.

#### 2506—Land Reforms

##### *State Plan*

##### *District Sector*

##### (8) LLL—101—Regulation of Land holding and Tenancy.

O.                                 80.00 } R.                                 —15.49 }	64.51	64.17	—0.34
---	-------	-------	-------

Anticipated saving was attributed mainly to (i) non-posting of O. S. D., (ii) non-fixation of pay, (iii) non-receipt of tour particulars in time, (iv) non-receipt of bills and sanction orders and (v) discontinuance of incentives. Reasons for final saving of Rs. 0.34 lakh have not been communicated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
(9) 000—104—Assistance to Allottees of surplus land.			
O.	24·00	24·00	..
			—24·00
Entire Provision remained unspent and unexplained (October 1992).			
(iv) The above savings were partly counter-balanced by excess under the following heads:—			
<b>2030—Stamps and Registration</b>			
<i>02—Stamps-non-judicial</i>			
(10) K—102—Expenses on sale of Stamps			
O.	28·30	28·30	74·80
			+46·50
Reasons for final excess of Rs. 46·50 lakhs have not been intimated (October 1992).			
<b>2245—Relief on account of Natural Calamities</b>			
<i>02—Floods, Cyclones etc.</i>			
(11) GG—101—Gratuitous Relief			
O.	20·51	3,34·98	3,34·98
R.	3,14·47		
Additional amount was stated to have been provided mainly to meet the additional expenditure in flood affected areas and epidemic situation in Koraput district.			
(12) II—104—Supply of Fodder			
O.	0·05	17·10	17·10
S.	2·48		
R.	14·57		
(13) KK—106—Repair/Restoration of Damaged Roads and Bridges.			
O.	5·05	6,89·42	5,12·99
S.	3,20·42		
R.	3,63·95		
Augmentation of funds in respect of SI Nos. (12) and (13) were stated to have been made to meet the additional expenditure in flood affected areas. Reasons for final saving of Rs. 1,76·43 lakhs have not been intimated. (October 1992).			
(14) PP—112—Evaluation of population			
O.	2·00	83·66	83·66
R.	81·66		
(15) QQ—113—Assistance for repair, Reconstruction of Houses.			
O.	33·00	7,51·01	5,99·50
S.	2,94·25		
R.	4,23·76		

Additional funds in respect of Sl. Nos. (14) and (15) were stated to have been provided to meet the additional expenditure in flood affected areas and for utilisation of para relief items such as *ex-gratia* payment, Air dropping Operation, etc. Reasons for final saving of Rs. 1,51'51 lakhs have not been communicated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(16) RR—114—Assistance to farmers for purchase of Agricultural inputs.			
O. 1.18	5,60.10	5,33.31	—26.79
S. 60.00			
R. 4,98.92			
(17) SS—115—Assistance to farmers to clear sand/silt/salinity from lands.			
O. 5.01	1,79.58	1,80.46	+0.88
R. 1,74.57			
(18) YY—122—Repair and Restoration of damaged Irrigation and flood control works.			
O. 28.00	16,96.39	12,58.82	—4,36.57
S. 5,88.39			
R. 10,80.00			
(19) ZZ—193—Assistance to local bodies and other non-Government bodies and Institutions.			
O. 43.82	10,08.06	9,39.92	—68.14
S. 3,71.50			
R. 5,92.74			

Additional funds in respect of Sl. Nos. (16), (17), (18) and (19) above were stated to have been provided to meet the additional expenditure in flood affected areas. Reasons for final saving of Rs. 5,31'50 lakhs and final excess of Rs. 0'88 lakh have not been communicated. (October 1992).

(20) AAA—282—Public Health

O. 1.60	39.00	38.11	—0.89
S. 8.00			
R. 29.40			

Additional funds were stated to have been provided to meet the epidemic situation in Koraput district. Reasons for final saving of Rs. 0'89 lakh have not been communicated (October 1992).

(21) BBB—800—Other Expenditure

O. 1,14.20	2,77.58	1,75.91	—1.67
S. 62.50			
R. 1,00.88			

Additional amount were stated to have been provided to meet the additional expenditure for payment of Dearness Allowance, Reimbursement of cost of medicine, Telephone charges and Other contingencies and repair of fishing harbour at Astarang damaged in the flood of August 1991. Reasons for final saving have not been intimated (October 1992).

(v) Zamindary 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 1992 remained at Rs. 79.19 lakhs.

An account of fund is given in Statement No. 16 of the Finance Accounts 1991-92.

(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 of repair of embankments after serious floods. When the balance in the fund exceed Rs. 1 crore the excess may be utilised for (1) execution of protective irrigation works and other works, if and when required for 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. 47,00.00 lakhs was debited to the fund in 1991-92. The balance at the credit of the fund on 31st March 1992 was Rs. 1,83.60 lakhs. An account of transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1991-92.

Charged—

(i) There was a saving of Rs. 19,88.78 lakhs in the grant.

(ii) In view of the saving of Rs. 19,88.78 lakhs, supplementary provision of Rs. 19,88.78 lakhs obtained in September 1991 proved unnecessary.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>2245—Relief on account of Natural calamities</b>			
<i>05—Calamity Relief Fund</i>			
(22) CCC—101—Transfer to Reserve Funds and Deposit Accounts Calamity Relief Fund.			
O. 47,00.00	66,88.00	47,00.00	—19,88.00
S. 19,88.00			

Reasons for final saving of Rs. 19,88.00 lakhs have not been intimated (October 1992).

Capital :

Voted—

(i) The department surrendered Rs. 34.60 lakhs during March 1992; ultimately the saving worked out to Rs. 21.62 lakhs.

(ii) In view of the saving of Rs. 21.62 lakhs, supplementary provision of Rs. 1.56 lakhs obtained in February 1992 proved unnecessary. The expenditure did not come even up to the level of original provision.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(iii) Substantial saving occurred under the following head :—			
<b>6217—Loans for Urban Development</b>			
<i>State Plan</i>			
<i>State Sector</i>			
(23) TTT—191—Loans to Local Bodies, Corporations, etc.			
O.	30.00	..	..
R.	—30.00		
Anticipated saving was attributed to plan-cut.			

**Grant No. 4—Expenditure relating to the Law Department (All Voted)**

Major Heads—

2014—Administration of Justice

2052—Secretariat-General Services

2235—Social Security and Welfare

2250—Other Social Services

7610—Loans to Government servants, etc.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	8,32,64,000	8,79,89,000	8,73,36,477
Supplementary	47,25,000		
Amount surrendered during the year (March 1992).			3,63,000
Capital :			
Voted—			
Original	3,05,000	3,05,000	3,00,000
Amount surrendered during the year			Nil

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 3.63 lakhs during March 1992; ultimately the saving worked out to Rs. 6.53 lakhs.

(ii) In view of the saving of Rs. 6.53 lakhs, supplementary provision of Rs. 47.25 lakhs obtained during September 1991 (Rs. 3.48 lakhs) and February 1992 (Rs. 43.77 lakhs) proved excessive.

(iii) The expenditure includes Rs. 60.55 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 1991-92, Rs. 60.55 lakhs were spent, but Rs. 12.00 lakhs were reimbursed from the fund.

Out of the total Rs. 4,81.89 lakhs being the expenditure on this account for the period from 1956-57 to 1991-92, an amount of Rs. 1,43.28 lakhs has been reimbursed from the fund during the period from 1958-59 to 1991-92. Non-reimbursement of Rs. 3,38.61 lakhs was reported to be due to enactment of various land laws affecting the income of the religious institutions from lands cultivated through Bhag tenants.

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

#### Major Heads—

- 2040—Sales Tax
- 2045—Other Taxes and Duties on Commodities and Services
- 2047—Other Fiscal Services
- 2052—Secretariat-General Services
- 2054—Treasury and Accounts Administration
- 2070—Other Administrative Services
- 2071—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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,76,60,73,000	1,15,84,13,666	—62,46,00,334
Supplementary	1,69,41,000		
Amount surrendered during the year (March 1992)			60,36,81,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<i>Charged—</i>				
<i>Original</i>	4,50,000	4,50,000	..	—4,50,000
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Capital :</i>				
<i>Voted—</i>				
<i>Original</i>	23,61,25,000	} 28,83,75,000	29,61,12,613	+77,37,613
<i>Supplementary</i>	5,22,50,000			
<i>Amount surrendered during the year (March 1992)</i>				51,75,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 60,35.81 lakhs during March\* 1992; ultimately the saving worked out to Rs. 62,46.00 lakhs.

(ii) In view of the saving of Rs. 62,46.00 lakhs, supplementary provision of Rs. 1,69.41 lakhs obtained in September 1991 (Rs. 1,68.41 lakhs) and February 1992 (Rs. 1.00 lakh) proved redundant. The expenditure did not come even up to the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.

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

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

**2047—Other Fiscal Services**

(1) D—103—Promotion of Small Savings

O.	1,11.14	} 69.96	69.54	—0.42
R.	—41.18			

Anticipated saving was mainly attributed to (i) revision effected in cash incentive schemes (ii) non-creation of new districts, (iii) late receipt of approval from Information and Public Relations Department for publication of small savings advertisement in daily newspapers, (iv) postponement of replacement of three matadoor vehicles and (v) non-filling up of one post of Sr. Assistant.

**2052—Secretariat-General Services**

(2) F—091—Attached Offices

O.	30.96	} 23.90	16.69	—7.21
R.	—7.06			

Withdrawal of original provision by way of surrender was mainly attributed to (i) non-filling up of vacant posts and (ii) economy measures. Reasons for final saving of Rs. 7.21 lakhs have remained unexplained (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
(3) G—Salaries Lump for Dearness Allowances			
O. 58,32.00	5.28	—	—5.28
R. —58,26.72			

Out of the anticipated saving of Rs. 58,26.72 lakhs, Rs. 57,03.32 lakhs were surrendered without assigning any reason and Rs. 1,23.40 lakhs were reappropriated mainly attributing to non-posting of staff. Reasons for final saving of Rs. 5.28 lakhs have not been intimated (October 1992).

#### 2054—Treasury and Accounts Administration

(4) H—095—Directorate of Accounts and Treasuries.

O. 1,36.96	89.09	88.97	—0.12
R. —47.87			

Reasons for anticipated saving were stated to be mainly due to non-filling up of posts. Reasons for the final saving of Rs. 0.12 lakh have not been furnished (October 1992).

#### 2071—Pensions and Other Retirement Benefits.

01—Civil

(5) N—102—Commuted Value of Pensions

O. 10,50.00	11,90.30	10,18.77	—1,71.58
S. 1,40.30			

Reasons for the final saving have remained unexplained (October 1992).

(6) T—109—Pensions to Employees of State Aided Institutions.

O. 13,89.94	13,89.94	5,17.61	—8,72.33
-------------	----------	---------	----------

Reasons for final saving of Rs. 8,72.33 lakhs have not been communicated (October 1992).

#### 2075—Miscellaneous General Services

(7) U—797—Transfer to/from Reserve Funds and Deposit Account.

O. 20.00	20.00	..	—20.00
----------	-------	----	--------

Entire provision remained un-utilised and unexplained (October 1992).

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

(8) X—103—Entertainment Tax

O. 1,50.00	45.48	45.48	..
R. —1,04.52			

Anticipated saving was mainly attributed to non-finalisation of cases.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2071—Pension and Other Retirement Benefits.</b>			
01—Civil			
(9) M—101—Superannuation and Retirement Allowances.			
O.	41,51'26	52,52'61	+11,01'35

Reasons for the excess of Rs. 11,01'35 lakhs have remained unexplained (October 1992).

Charged—

(i) Savings occurred under the following head :—

**2071—Pensions and other Retirement Benefits.**

01—Civil

(10) R—106—Pensionary charges in respect of High Court Judges.

O.	4'50	4'50	..	—4'50
----	------	------	----	-------

Reasons for the final saving of Rs. 4'50 lakhs have remained unexplained (October 1992).

Capital :

Voted—

(i) The expenditure exceeded the grant by Rs. 77,37,613. The excess requires regularisation.

(ii) In view of the excess of Rs. 77'38 lakhs, the surrender of Rs. 51'75 lakhs was unjustified.

(iii) Excess occurred under the following head :—

**7610—Loans to Government Servants, etc.**

(11) CC—800—Other Advances

O.	1,01'25	1,01'05	2,40'99	+1,39'94
R.	—0'20			

Anticipated saving was stated to be due to non-receipt of claim from the employees for trade deposit. Reasons for final excess of Rs. 1,39'94 lakhs have remained unexplained (October 1992).

### Grant No. 6—Expenditure relating to the Commerce Department

Major Heads—

2052—Secretariat-General Services

2058—Stationery and Printing

2070—Other Administrative Services

2203—Technical Education

2230—Labour and Employment  
 3051—Ports and Light Houses  
 3056—Inland Water Transport  
 4217—Capital Outlay on Urban Development  
 5051—Capital Outlay on Ports and Light Houses  
 5465—Investments in General Financial and Trading Institutions  
 7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	13,70,71,000	14,89,71,000	14,60,29,112	—29,41,888
Supplementary	1,19,00,000			
Amount surrendered during the year (March 1992)				39,20,000
Charged—				
Supplementary	1,81,000	1,81,000	1,49,281	—31,719
Amount surrendered during the year (March 1992)				32,000
Capital :				
Voted—				
Original	6,65,03,000	8,90,66,000	8,90,64,705	—1,295
Supplementary	2,25,63,000			
Amount surrendered during the year (March 1992)				1,91,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The department surrendered Rs. 39'20 lakhs during March 1992; ultimately the saving worked out to Rs. 29'42 lakhs.

(ii) In view of the saving of Rs. 29'42 lakhs, supplementary provision of Rs. 1,19'00 lakhs obtained in September 1991 (Rs. 0'01 lakh) and February 1992 (Rs. 1,18'99 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2058—Stationery and Printing			
(1) G—800—Other Expenditure			
O.	32'74	32'63	—0'11
S.			
R.			

Anticipated saving was stated to be mainly due to non-receipt of Government Order. Reasons for final saving of Rs. 0'11 lakh have not been intimated (October 1992).

## Major Heads—

- 2052—Secretariat-General Services
- 2059—Public Works
- 2203—Technical Education
- 2210—Medical and Public Health
- 2216—Housing
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2230—Labour and Employment
- 2403—Animal Husbandry
- 2851—Village and Small Industries
- 2853—Non-ferrous Mining and Metallurgical Industries
- 3053—Civil Aviation
- 3054—Roads and Bridges
- 4059—Capital Outlay on Public Works
- 4202—Capital Outlay on Education, Sports, Art and Culture
- 4210—Capital Outlay on Medical and Public Health
- 4211—Capital Outlay on Family Welfare
- 4215—Capital Outlay on Water Supply and Sanitation
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4235—Capital Outlay on Social Security and Welfare
- 4403—Capital Outlay on Animal Husbandry
- 4415—Capital Outlay on Agricultural Research and Training
- 4711—Capital Outlay on Flood Control Projects
- 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.
<b>Revenue :</b>				
<b>Voted—</b>				
Original	72,28,79,000	75,57,33,000	1,24,67,27,144	+49,09,94,144
Supplementary	3,28,54,000			
Amount surrendered during the year (March 1992)				44,41,000
<b>Charged—</b>				
Original	23,76,000	27,79,000	67,87,310	+40,08,310
Supplementary	4,03,000			
Amount surrendered during the year (March 1992)				30,000
<b>Capital :</b>				
<b>Voted—</b>				
Original	65,60,47,000	81,22,01,000	73,97,26,777	—7,24,74,223
Supplementary	15,61,54,000			
Amount surrendered during the year (March 1992)				7,17,45,000
<b>Charged—</b>				
Original	5,20,000	5,20,000	1,93,786	—3,26,214
Amount surrendered during the year (March 1992)				3,26,000

**Notes and Comments:—**

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 49,09,94,144. The excess requires regularisation.

(ii) In view of the excess of Rs. 49,09.94 lakhs, surrender of Rs. 44.41 lakhs during March 1992 was unjustified and supplementary provision of Rs. 3,28,54 lakhs obtained in September 1991 (Rs. 22.68 lakhs) and February 1992 (Rs. 3,05.86 lakhs) proved insufficient.

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

Head	Total grant	Actual expenditure	Excess + Saving —	
(In lakhs of rupees)				
<b>2059—Public Works</b>				
<b>80—General</b>				
<b>(1) D—052—Machinery and Equipment</b>				
O.	87.52	— 74.62	+ 12.90	
S.				—85.53
R.				0.01
			—2.00	

Anticipated saving was stated to be due to slow progress of work. Reasons for final excess of Rs. 12.90 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) F—799—Suspense			
O.	20,00'00	₹20,00'00	61,71'98 + 41,71'98
Reasons for final excess have not been intimated (October 1992).			
<b>3053—Civil Aviation</b>			
02—Air Ports			
(3) FFA—800—Other Expenditure	..	..	10'26 + 10'26
Reasons for incurring expenditure even without a token provision have not been intimated (October 1992).			
<b>3054—Roads and Bridges</b>			
01—National Highway			
(4) GG—799—Suspense			
O.	6,00'00	6,00'00	14,57'71 + 8,57'71
Reasons for the final excess have remained unexplained (October 1992).			
(iv) The above excesses were partly counter-balanced by savings under the following head:—			
<b>3053—Civil Aviation</b>			
02—Air Ports			
(5) FF—102—Aerodromes			
O.	10'50	10'30	.. — 10'30
R.	— 0'20		
Reasons for the anticipated saving as well as for the final saving of Rs. 10'30 lakhs have not been communicated (October 1992).			
<i>Charged—</i>			
(i) The expenditure exceeded the provision by Rs. 40,08,310. The excess requires regularisation.			
(ii) In view of the excess of Rs 40'08 lakhs, supplementary provision of Rs. 4'03 lakhs obtained in September 1991 (Rs. 0'03 lakh) and February 1992 (Rs. 4'00 lakhs) proved quite inadequate.			
(iii) Excess occurred mainly under the following heads:—			
<b>2216—Housing</b>			
01—Government Residential Buildings			
(6) Y—106—General Pool Accommodation			
O.	23'76	24'76	54'51 + 29'75
S.	1'00		
Reasons for final excess have not been intimated (October 1992).			
<i>State Plan</i>			
<i>State Sector</i>			
01—Government Residential Buildings			
(7) Z—106—General Pool Accommodation	..	..	11'01 + 11'01
Reasons for incurring expenditure even without a token provision have remained unexplained (October 1992).			

(v) Expenditure in the grants includes Rs. 76,29.70 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 the transactions accounted for under each unit of "Suspense" together with the opening and closing balances for 1991-92 is given below:—

Major Head and Sub-head of Suspense	Opening Balance on 1st April 1991 (Debit + Credit—)	Debits	Credits	Closing Balance on 31st March 1992 (Debit + Credit —)
(In lakhs of rupees)				
<b>2059—Public Works</b>				
Purchases	—22,67.56	..	..	—22,67.56
Stock	10,80.03	53,09.27	47,80.59	16,08.71
Miscellaneous works Advances	26,23.15	8,62.71	10,23.96	24,61.90
Workshop Suspense	40.38	..	..	40.38
<b>Total</b>	<b>14,76.00</b>	<b>61,71.98</b>	<b>58,04.55</b>	<b>18,43.43</b>
<b>3054—Roads and Bridges</b>				
Purchases	—4,69.74	..	..	—4,69.74
Stock	—2,42.66	13,90.89	4,74.88	6,73.35
Miscellaneous Works Advances	2,87.77	66.83	1,14.59	2,40.01
<b>Total</b>	<b>—4,24.63</b>	<b>14,57.72</b>	<b>5,89.47</b>	<b>4,43.62</b>
<b>Grand Total</b>	<b>10,51.37</b>	<b>76,29.70</b>	<b>63,94.02</b>	<b>22,87.05</b>

(vi) Subvention from Central Road Fund:—

Additional revenue realised from the Excise and Import duties and 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 1991-92, no amount was credited to the fund and no expenditure was incurred.

The balance at the credit of the fund on 31st March 1992 was Rs. 30.20 lakhs. An account of the fund for 1991-92 is given in the Statement No. 16 of the Finance Accounts 1991-92.

(vii) The percentage of establishment and tools and plant charges to works outlay in the case of public Works (Roads and Buildings) for three years ending 1991-92 are compared below :—

Year	Works Outlay	Establishment charges	Tools and plant charges	Percentage charges	
				Establishment charges to Works Outlay	Tools and Plant charges to Works Outlay
1	2	3	4	5	6
(In lakhs of rupees)					
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
1991-92	2,23,67.25	50,77.52	8,99.39	22.70	4.02

From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant was introduced. The establishment charges at 10.5 per cent and tools and plant charges at 4.5 per cent of works expenditure are adjusted monthly by the divisions by debit to "4059—Capital Outlay on Public Works", "4216—Capital Outlay on Housing" and "5054—Capital Outlay on Roads and Bridges" and per contra credit to "2059—Public Works" (80—General—001—Direction and Administration and 052—Machinery and Equipment) under which the gross expenditure on common establishment and machinery and equipment is recorded.

After carrying out the adjustment in the manner indicated above the net charges on establishment of Public Works are calculated by deducting notionally eleven per cent for establishment and four per cent for tools and plant for work done for other departments of the Government and Local Bodies, etc. This net amount is distributed prorata 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. 7,17.45 lakhs during March 1992; ultimately the saving worked out to Rs. 7,24.74 lakhs.

(ii) In view of the saving of Rs. 7,24.74 lakhs, supplementary provision of Rs. 15,61.54 lakhs obtained in September 1991 (Rs. 13,88.50 lakhs) and February 1992 (Rs. 1,73.04 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>4059—Capital Outlay on Public Works</b>			
01—Office Buildings			
State Plan			
State Sector			
(8) LL—051—Construction			
O.	9,08.81	6,48.39	6,45.65
S.	71.95		
R.	—3,32.37		

Anticipated saving of Rs. 3,32.37 lakhs was surrendered attributing to want of administrative approval and reduction in plan allocation. Reasons for final saving of Rs. 2.74 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>60—Other Buildings</b>			
<b>(9) NN—051—Construction</b>			
O.	1,01.41	89.55	89.54
S.	17.42		
R.	—29.28		
			—0.01

Withdrawal of provision by way of surrender and reappropriation was attributed to provision under wrong head of account and non-observance of formalities.

*Centrally Sponsored Plan*

*State Sector*

**60—Other Buildings**

<b>(10) PP—051—Construction</b>			
O.	37.20	11.90	11.90
S.	0.01		
R.	—25.31		
			..

Provision was reduced by Rs. 25.31 lakhs without assigning any specific reasons.

**4216—Capital Outlay on Housing**

*01—Government Residential Buildings*

<b>(11) NNN—106—General Pool Accommodation</b>			
O.	1,15.03	8.64	9.09
S.	0.10		
R.	—1,06.49		
			+0.45

A substantial part of the provision was surrendered through reappropriation attributing to slow progress of work and as per direction of the Finance Department.

*State Plan*

*State Sector*

*01—Government Residential Buildings*

<b>(12) PPP—796—Tribal Area Sub-plan</b>			
O.	43.42	56.53	31.73
S.	8.51		
R.	4.60		
			—24.80

Additional funds were stated to have been provided for construction of additional P. H. C. staff quarters in Sundargarh and Mayurbhanj districts. Reasons for final saving of Rs. 24.80 lakhs have not been communicated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>District Sector</i>			
(13) SSS—796—Tribal Area Sub-plan			
S. 18.29	14.45	..	—14.45
R. —3.84			

Anticipated saving of Rs. 3.84 lakhs was stated to be due to want of Administrative Approval. The balance provision of Rs. 14.45 lakhs remained unutilised and unexplained (October 1992).

#### 4415—Capital Outlay on Agricultural Research and Education.

##### *State Plan*

##### *State Sector*

##### 01—Crop Husbandry

(14) DDDD—277—Education			
O. 2,88.75	2,24.59	2,24.23	—0.36
R. —64.16			
(15) EEEE—796—Tribal Area Sub-plan			
O. 1,87.49	1,53.91	1,54.91	+1.00
R. —33.58			

Withdrawal of provision in respect of Sl. Nos. (14) and (15) above by way of surrender and reappropriation were attributed to reduction in State Plan allocation and distribution of lump provision.

#### 5452—Capital Outlay on Tourism

##### *State Plan*

##### *State Sector*

##### 01—Tourist Infrastructure

(16) TTTT—800—Other Expenditure			
O. 13.64	38.04	38.04	..
S. 49.40			
R. —25.00			

Provision was reduced by Rs. 25.00 lakhs without assigning any specific reason (October 1992).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>01—Tourist Infrastructure</i>			
<i>(17) UUUU—102—Tourist Accommodation</i>			
O.	80.00	8.83	8.81
R.	—71.17		
			—0.02

The original provision was reduced by Rs. 71.17 lakhs attributing to non-receipt of Central allocation.

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

#### 4059—Capital Outlay on Public Works

##### *01—Office buildings*

##### *(18) KK—051—Construction*

O.	1,04.32	1,76.40	1,76.39	—0.01
S.	0.01			
R.	72.07			

Additional funds were stated to have been provided for construction of Treasury Office building.

#### 4216—Capital Outlay on Housing

##### *State Plan*

##### *State Sector*

##### *01—Government Residential Buildings*

##### *(19) QQQ—800—Other Expenditure*

S.	7.50	7.50	45.80	+38.30
----	------	------	-------	--------

Reasons for final excess of Rs. 38.30 lakhs have not been communicated (October 1992).

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

##### *State Plan*

##### *State Sector*

##### *03—State Highways*

##### *(20) NNNN—796—Tribal Area Sub-plan*

O.	2,89.75	10,55.56	10,55.56	..
S.	5,75.81			
R.	1,90.00			

The provision was augmented by Rs. 1,90.00 lakhs stating to meet the requirement of L. A. charges for improvement of Sambalpur-Rourkela Road under A. D. B. assistance.

(v) A summary of transactions accounted for under each unit of "Suspense" together with the opening and closing balances for 1991-92 is given below:—

Major Head and Sub-head of account	Opening balance on 1st April 1991 (Debit + Credit —)	Debit	Credit	Closing balance on 31st March 1992 (Debit + Credit —)
(In lakhs of rupees)				
<b>4059—Capital Outlay on Public Works</b>				
Purchases	—17·00	..	..	—17·00
Stock	—19·33 (a)	..	..	—19·33 (a)
Miscellaneous Works Advances	16·38	..	..	16·38
<b>Total</b>	<b>—19·95</b>	<b>..</b>	<b>..</b>	<b>—19·95</b>
<b>5054—Capital Outlay on Roads and Bridges</b>				
Purchases	—61·04	..	..	—61·04
Stock	— 8·80 (a)	..	..	— 8·80 (a)
Miscellaneous Works Advances	59·04	..	..	59·04
<b>Total</b>	<b>—10·80</b>	<b>..</b>	<b>..</b>	<b>—10·80</b>

(a) Minus balance is under reconciliation.

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

#### Major heads—

2011—Parliament/State/Union Territory Legislatures

2071—Pensions and other Retirement Benefits

7615—Miscellaneous Loans

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,04,20,000	2,13,36,000	2,04,83,502	—8,52,498
Supplementary	9,16,000			
Amount surrendered during the year (March 1992)				7,12,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Charged—</i>				
Original	2,33,000	2,43,000	2,44,349	+1,349
Supplementary	10,000			
Amount surrendered during the year (March 1992)				2,000
<i>Capital :</i>				
<i>Voted—</i>				
Original	3,60,000	3,60,000	2,70,000	—90,000
Amount surrendered during the year (March 1992)				1,31,000

**Notes and comments:—**

Revenue:

Voted—

(i) The department surrendered Rs. 7.12 lakhs during March 1992; ultimately the savings worked out to Rs. 8.52 lakhs.

(ii) In view of the savings of Rs. 8.52 lakhs, supplementary provision of Rs. 9.16 lakhs obtained in September 1991 (Rs. 1.60 lakhs) and February 1992 (Rs. 7.56 lakhs) proved excessive.

**Grant No. 9—Expenditure relating to the Food and Civil Supplies Department (All Voted)****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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Revenue :</i>				
<i>Voted—</i>				
Original	28,16,57,000	29,09,30,000	18,74,47,053	—10,34,82,947
Supplementary	92,73,000			
Amount surrendered during the year (March 1992)				10,46,91,000

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :				
Voted—				
Original	1,89,000	21,93,000	31,55,918	+9,62,918
Supplementary	20,04,000			
Amount surrendered during the year (March 1992)				1,34,000

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

(i) The department surrendered Rs. 10,46.91 lakhs during March 1992; ultimately the saving worked out to Rs. 10,34.83 lakhs.

(ii) In view of the saving of Rs. 10,34.83 lakhs, supplementary grant of Rs. 92.73 lakhs obtained in September 1991 (Rs. 47.35 lakhs) and February 1992 (Rs. 45.38 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.

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

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

**2408—Food, Storage and Warehousing****01—Food****(1) A—101—Procurement and Supply**

O.	2,28.32	2,41.18	2,35.51	—5.67
S.	35.58			
R.	—22.72			

Anticipated saving was attributed to non-filling up of the vacant posts, non-receipt of bills and discontinuance of unhealthy locality allowance. Reasons for final saving of Rs. 5.67 lakhs have not been intimated (October 1992).

**(2) B—102—Food Subsidies**

O.	23,22.00	13,30.13	13,30.12	—0.01
R.	—9,91.87			

Anticipated savings were stated to be due to reduction of the rate of subsidies by Government of India.

**State Plan****State Sector****01—Food****(3) C—101—Procurement and Supply**

O.	24.60	7.98	14.58	+6.60
S.	0.01			
R.	—16.63			

Out of the anticipated saving of Rs. 16.63 lakhs, Rs. 8.16 lakhs was attributed mainly to non-filling of posts, Rs. 3.79 lakhs to non-receipt of claims, Rs. 3.48 lakhs to functioning of District Forum Offices in District Judge Offices and Rs. 1.20 lakhs to non-convening of council meeting. Reasons for final excess of Rs. 6.60 lakhs have not been intimated (October 1992).

Capital :

Voted—

(i) The expenditure exceeded the grant by Rs. 9,62,918. The excess requires regularisation.

(ii) In view of the excess of Rs. 9.63 lakhs, supplementary provision of Rs. 20.04 lakhs obtained in September 1991 proved insufficient and surrender of Rs. 1.34 lakhs during March 1992 was unrealistic.

Personal Ledger Account—

The expenditure under the grant includes Rs. 1.41 lakhs under the head "Suspense" (Personal Deposit) debit. The Personal Ledger Accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase, trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1991-92 are summarised below:—

Scheme	Balance on 1st April 1991	Credit during the year	Debit during the year	Balance on 31st March 1992
(In lakhs of rupees)				
(a) Purchase of Rice under grain Supply Scheme.	2,48.15	..	..	2,48.15
The scheme has not been 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 are yet to be received (October 1992).				
(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 the Government. Final orders for its closure are yet to be received (October 1992).				
(c) Trading in Mustard Oil	9.81	..	..	9.81
The scheme was inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative Personal Ledger Accounts. The matter is under correspondence with the Government. Final orders for its closure are yet to be received (October 1992).				
(d) Purchase of Rice under Grain Purchase Scheme	27,40.00	1.42	1.41	27,40.01
(e) Purchase of cloths	0.46	..	..	0.46

The scheme at (e) above was inoperative from 1954-55 onwards. Government decided (August 1977) to close the inoperative Personal Ledger Accounts. The matter is under correspondence with the Government. Final orders for its closure are yet to be received (October 1992).

## 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	5,33,09,55,000	5,58,17,00,000	5,25,07,63,474	—33,09,36,526
Supplementary	25,07,45,000			
Amount surrendered during the year (March 1992)				40,45,36,000
Charged—				
Original	2,50,000	8,13,000	6,52,594	—1,60,406
Supplementary	5,63,000			
Amount surrendered during the year (March 1992)				10,000
Capital:				
Voted—				
Original	1,60,78,000	1,60,78,000	64,10,236	—96,67,764
Amount surrendered during the year (March 1992)				6,03,000

The expenditure in the grant does not include Rs. 2,54,00,000 in the Capital Section (Voted) spent out of advance from the Contingency Fund sanctioned on 27th March 1992, but not recouped to the fund till the close of the year.

## Notes and Comments : —

Revenue :

Voted—

(i) The department surrendered Rs. 40,45.36 lakhs during March 1992; ultimately the saving worked out to Rs. 33,09.37 lakhs.

(ii) In view of the saving of Rs. 33,09.37 lakhs, supplementary provision of Rs. 25,07.45 lakhs obtained in September 1991 (Rs. 91.23 lakhs) and February 1992 (Rs. 24,16.22 lakhs) proved unnecessary. The expenditure did not come even upto the level of original provision. Token provision could have been taken wherever necessary.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>2202—General Education</b>			
<i>02—Secondary Education</i>			
(1) K—105—Teacher's Training			
O.	2,54.73	2,64.51	2,30.66
S.	22.42		
R.	—12.64		
			—33.85

Anticipated saving was attributed to non-admission of sufficient stipendary candidates. Reasons for final saving of Rs. 33.85 lakhs have not been communicated (October 1992).

(2) L—107—Scholarships

O.	32.60	18.78	18.67	—0.11
R.	—13.82			

Out of the anticipated saving of Rs. 13.82 lakhs, Rs. 1.58 lakhs reappropriated to other heads and the balance amount of Rs. 12.24 lakhs surrendered. Specific reasons for the reappropriated amount and reasons for surrender and final saving of Rs. 0.11 lakh have not been intimated (October 1992).

*State Plan*

*State Sector*

*80—General*

(3) VV—003—Training

O.	36.80	50.44	18.30	—32.14
S.	0.02			
R.	13.62			

Augmentation of fund was attributed to make D. I. E. T., C. T. E. and I. A. S. E. operational and to conduct inservice training programme as envisaged under the scheme. Reasons for final saving of Rs. 32.14 lakhs have not been intimated (October 1992).

(4) YY—Salaries (Lump Provision)

O.	1,00.00	29.00	..	—29.00
R.	—71.00			

Specific reasons for the anticipated saving and reasons for final saving have not been intimated (October 1992).

*District Sector*

*01—Elementary Education*

(5) ZZ (a)—102—Assistance to Non-Government  
Primary Schools.

O.	3,03.77	2,62.78	2,22.76	—40.02
S.	0.02			
R.	—41.01			

Anticipated saving was surrendered attributing to adjustment of the amount towards building cost sanctioned by Government vide order No. 15818/E, dated the 30th March 1992. Reasons for the final saving of Rs. 40.02 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(6) ZZ (b)—103—Assistance to Local Bodies for Primary Education			
O. 1,96'90			
R. —1,96'90	..	..	..

The entire provision was surrendered stating due to adjustment of the amount towards building cost sanctioned by Government vide order No. 15818/E. dated the 30th March 1992.

## (7) AAA—104—Inspection

O. 1,38'20	1,19'27	1,13'46	—5'81
R. —18'93			

Out of the anticipated saving of Rs. 18.93 lakhs, an amount of Rs. 6.20 lakhs was surrendered stating due to adjustment of the amount towards building cost sanctioned by Government vide order No. 15818/E. dated the 30th March 1992. Reasons for less requirement for the amount (Rs. 12.73 lakhs) reappropriated and final saving of Rs. 5.81 lakhs have not been intimated (October 1992).

## (8) BBB—105—Non-formal Education

O. 1,78'10	1,36'83	1,36'82	—0'01
R. —41'27			

Anticipated saving was surrendered without assigning any reason.

## 02—Secondary Education

## (9) DDD—101—Inspection

O. 39'60	36'34	17'11	—19'23
R. —3'26			

Reasons for the anticipated saving as well as final saving have not been intimated (October 1992).

## (10) EEE—109—Government Secondary Schools

O. 1,28'61	62'29	47'00	—15'29
R. —66'32			

Anticipated saving was attributed mainly to non-opening of some of the vocational secondary schools and non-filling up of the posts in the Directorate of T. E. and S. C. E. R. T. Reasons for the final saving of Rs. 15.29 lakhs have not been intimated (October 1992).

## (11) GGG—796—Tribal Area Sub-plan

O. 2,28'54	2,24'15	1,98'00	—26'15
R. —4'39			

Anticipated saving was attributed to non-opening of some of the Vocational Secondary Schools in the Tribal Areas. Reasons for the final saving of Rs. 26.15 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>04—Adult Education</i>			
<i>(24) GGGG—103—Rural Functional Literacy Programme.</i>			
O. 1,57.33	19.58	13.19	—6.39
R. —1,37.75			
Surrender of Rs. 1,37.75 lakhs was stated to be due to non-implementation of Adult Education Programme. Reasons for final saving of Rs. 6.39 lakhs have not been intimated (October 1992).			
<i>(25) HHHH—200—Other Adult Education Programmes.</i>			
O. 1,36.90	54.07	49.07	—5.00
R. —82.83			
Reduction of the original provision by Rs. 82.83 lakhs was attributed mainly to non-sanction of funds by Government of India. Reasons for the final saving of Rs. 5.00 lakhs have not been intimated (October 1992).			
<i>(26) IIII—796—Tribal Area Sub-plan</i>			
O. 1,26.53	26.35	18.91	—7.44
R. —1,00.18			
Original provision was reduced by Rs. 1,00.18 lakhs stating due to non-implementation of Adult Education Programme in Tribal Areas. Reasons for the final saving of Rs. 7.44 lakhs have not been communicated (October 1992).			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Elementary Education</i>			
<i>(27) MMMM—102—Assistance to Non-Government Primary Schools.</i>			
O. 60.00	1,14.00	75.00	—39.00
S. 54.00			
Reasons for the final saving of Rs. 39.00 lakhs have not been intimated (October 1992).			
<i>(28) NNNN—105—Non-formal Education</i>			
O. 2,72.88	2,14.33	2,14.32	—0.01
R. —58.55			
Anticipated saving of Rs. 58.55 lakhs was surrendered without assigning any reason.			
<i>(29) OOOO—796—Tribal Area Sub-plan</i>			
O. 1,80.85	1,37.88	1,22.85	—15.03
R. —42.97			
Reasons for the surrender of Rs. 42.97 lakhs and final saving of Rs. 15.03 lakhs have not been intimated (October 1992).			

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
<b>02—Secondary Education</b>			
(30) PPPP—101—Inspection			
O. 23.11	23.11	3.47	—19.64
(31) QQQQ—109—Government Secondary Schools.			
O. 4,10.35	4,10.35	79.26	—3,31.09
(32) RRRR—796—Tribal Area Sub-plan			
O. 1,59.39	1,59.39	8.79	—1,50.60

Reasons for the final savings in respect of Sl. Nos. (30), (31) and (32) above have not been communicated (October 1992).

### 2204—Sports and Youth Services

(33) SSSS—102—Youth Welfare Programme for Students.

O.	1,97.56	1,94.13	1,86.02	—8.11
S.	18.01			
R.	—21.44			

Specific reasons for the anticipated saving of Rs. 21.44 lakhs and reasons for the final saving of Rs. 8.11 lakhs have not been intimated (October 1992).

### 2251—Secretariat-Social Services

(34) BBBB—090—Secretariat

O.	4,63.74	3,23.42	2,73.50	—49.92
S.	15.30			
R.	—1,55.62			

Anticipated saving was surrendered attributing to (i) less number of employees taking festival advance and (ii) non filling up of posts. Reasons for final saving of Rs. 49.92 lakhs have not been communicated (October 1992)

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

### 2202—General Education

State Plan

State Sector

03—University and Higher Education

(35) II—102—Assistance to Universities

O.	1,92.01	2,43.01	2,42.88	—0.13
R.	51.00			

Additional fund was provided without assigning any reason (October 1992).

(36) JJ—103—Government Colleges and Institutes.

O.	1,46.78	1,57.24	1,74.51	+17.27
S.	0.01			
R.	10.45			

Augmentation of fund was stated to be due to post budget decision to takeover Nalini Devi Women's College of Education. Reasons for the final excess of Rs. 17.27 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(37) OO—796—Tribal Area Sub-plan			
O. 1,24.69	1,24.49	1,67.05	+42.56
R. -0.20			

Reasons for the final excess of Rs. 42.56 lakhs have not been intimated (October 1992).

#### District Sector

##### 01—Elementary Education

(38) ZZ—101—Government Primary Schools

O. 1,10.38	1,04.37	3,21.94	+2,17.57
R. -6.01			

Anticipated saving was attributed to adjustment of the amount towards building cost sanctioned by Government vide order No. 15818/E dated the 30th March 1992. Reasons for the final excess of Rs. 2.17.57 lakhs have not been explained (October 1992).

(39) CCC—796—Tribal Area Sub-plan

O. 3,81.42	2,69.17	4,28.24	+1,59.07
S. 0.01			
R. -1,12.26			

Anticipated saving was surrendered attributing to (i) non-sanction of funds and (ii) adjustment towards building cost sanctioned by Government vide order No. 15818/E dated the 30th March 1992. Reasons for the final excess of Rs. 1,59.07 lakhs have not been communicated (October 1992).

##### 02—Secondary Education

(40) FFF—110—Assistance to Non-Government Secondary Schools.

O. 6,18.96	7,02.35	6,95.49	-6.86
R. 83.39			

Reasons for augmentation of fund and final saving have not been intimated (October 1992).

##### 04—Adult Education

(41) JJJ—200—Other Adult Education Programmes.

O. 56.78	2,28.17	2,28.07	-0.10
R. 1,71.39			

Augmentation of fund was stated to be due to post budget decision of the Government of India to make a district into full literacy by way of T.L.C..

##### Charged—

(i) The department surrendered Rs. 0.10 lakh during March 1992; ultimately the saving worked out to Rs. 1.60 lakhs.

(ii) In view of the saving of Rs. 1.60 lakhs, supplementary provision of Rs. 5.63 lakhs obtained in September 1991 proved excessive.

(iii) Saving occurred under the following head :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2202—General Education</b>			
02—Secondary Education			
(42) O—800—Other Expenditure			
O.	1.00	..	—1.00

Entire provision remained unutilised and unexplained (October 1992).

Capital :

Voted—

(i) The department surrendered Rs. 6.03 lakhs during March 1992; ultimately the saving worked out to Rs. 96.68 lakhs. The expenditure did not come even upto 50 per cent of the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4202—Capital Outlay on Education, Sports, Art and Culture.</b>			
<i>Central Plan</i>			
<i>District Sector</i>			
01—General Education			
(43) IIIII—796—Tribal Area Sub-plan			
O.	34.24	..	—34.24

**4216—Capital Outlay on Housing**

*Central Plan*

*District Sector*

    01—Government Residential Buildings

      (44) JJJJJ—796—Tribal Area Sub-plan

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

Entire provision in respect of Sl. Nos. (43) and (44) above remained unutilised and unexplained (October 1992).

(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. 60.00 lakhs. The balance at the credit of the fund on 31st March 1992 was Rs. 1,14.21 lakhs. An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1991-92.

## Major Heads—

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	96,56,71,000	99,42,25,000	87,26,70,333	—12,15,54,667
Supplementary	2,85,54,000			
Amount surrendered during the year (March 1992)				12,70,95,000
Charged—				
Supplementary	1,00,000	1,00,000	1,00,000	..
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	1,24,18,000	1,60,13,000	1,54,28,000	—5,85,000
Supplementary	35,95,000			
Amount surrendered during the year (March 1992)				5,85,000

## Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 12,70.95 lakhs during March 1992; ultimately the saving worked out to Rs. 12,15.55 lakhs.

(ii) In view of the saving of Rs. 12,15.55 lakhs, supplementary provision of Rs. 2,85.54 lakhs obtained in September 1991 (Rs. 74.21 lakhs) and February 1992 (Rs. 2,11.33 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 mainly under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.</b>			
<i>State Plan</i>			
<i>District Sector</i>			
<b>02—Welfare of Scheduled Tribes</b>			
(1) T—794—Special Central Assistance for Tribal Sub-plan.			
O.	22,04.00	13,48.69	13,53.90
S.	0.01		
R.	—8,55.32		
Anticipated saving was surrendered attributing to less release of funds by Government of India.			
(2) U—Lump Provision for Stipend			
O.	6,69.00	..	..
R.	—6,69.00		
Entire provision was surrendered attributing to meet the exact requirement for stipend in other heads from the lump provision kept for the purpose.			
<i>Central Plan</i>			
<i>State Sector</i>			
<b>01—Welfare of Scheduled Castes</b>			
(3) V—793—Special Central Assistance for Scheduled Castes Component Plan.			
O.	12,00.00	10,07.62	10,07.63
R.	—1,92.38		
<b>02—Welfare of Scheduled Tribes</b>			
(4) X—800—Other Expenditure			
O.	11.10	8.85	8.85
S.	8.85		
R.	—11.10		
<i>District Sector</i>			
<b>01—Welfare of Scheduled Castes</b>			
(5) Y—277—Education			
O.	1,48.63	34.13	34.13
R.	—1,14.50		
<b>02—Welfare of Scheduled Tribes</b>			
(6) Z—277—Education			
O.	1,40.07	28.76	28.78
R.	—1,11.31		

Surrender of funds in respect of Sl. Nos. (3), (4), (5) and (6) above was attributed to less release of funds by Government of India.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.</b>			

*State Plan*

*District Sector*

*01—Welfare of Scheduled Castes*

(7) Q—277—Education

O.	1,89.86	}	2,39.92	2,39.94	+0.02
S.	0.01				
R.	1,00.05				

Augmentation of funds were stated to be due to enhancement in the rate of boarding charges (Rs. 11.00 lakhs), enhancement in the rates of pre-matric scholarship (Rs. 87.99 lakhs) and release of excess amount by the Government of India under the scheme resulting increases in State Share (Rs. 1.06 lakhs).

*02—Welfare of Scheduled Tribes*

(8) S—277—Education

O.	4,13.14	}	9,82.50	9,82.54	+0.04
S.	0.02				
R.	5,69.34				

Additional funds were stated to have been provided due to enhancement in the rates of boarding charges, stipend and pre-matric scholarship.

Capital :

Voted—

(i) The department surrendered Rs. 5.85 lakhs during March 1992 ; ultimately the saving worked out to Rs. 5.85 lakhs.

(ii) In view of the saving of Rs. 5.85 lakhs, supplementary provision of Rs. 35.95 lakhs obtained in September 1991 proved excessive.

## 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	1,78,54,89,000	1,82,88,88,000	1,59,00,65,972	—23,88,22,028
Supplementary	4,33,99,000			
Amount surrendered during the year (March 1992)				18,20,71,000
Charged—				
Original	6,50,000	6,50,000	2,000	—6,48,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	11,81,58,000	11,81,58,000	11,79,84,400	—1,73,600
Amount surrendered during the year (March 1992)				1,66,000

The expenditure in the grant does not include Rs. 20,00,000 in the Revenue Section (voted) spent out of advance from the Contingency Fund, sanctioned on the 20th January 1992 and 3rd March 1992 but not recouped to the fund till the close of the year.

## Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 18,20.71 lakhs during March 1992 ; ultimately the saving worked out to Rs. 23,88.22 lakhs.

(ii) In view of the saving of Rs. 23,88.22 lakhs, supplementary provision of Rs. 4,33.99 lakhs obtained in September 1991 (Rs. 28.15 lakhs) and in February 1992 (Rs. 4,05.84 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been taken wherever necessary.

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

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

### 2210—Medical and Public Health

#### 01—Urban Health Services—Allopathy

##### (1) D—110—Hospitals and Dispensaries

O.	34,39.97	33,10.66	32,00.03	—1,10.63
S.	1,89.78			
R.	—3,19.09			

Anticipated saving was attributed mainly to (i) non-sanction of fund by Government and less requirement, (ii) non fixation of pay and non filling up of posts, (iii) self dieting by the patients, (iv) non receipt of bills from O. S. E. B. and (v) less admission of students. Specific reasons for less requirement and reasons for final saving of Rs. 1,10.63 lakhs have not been intimated (October 1992).

#### 02—Urban Health Services—Other systems of Medicine.

##### (2) H—101—Ayurveda

O.	77.66	80.78	71.19	—9.59
S.	3.94			
R.	—0.82			

Anticipated saving was stated to be due to vacancy of posts and non payment of House Rent Allowance. Reasons for final savings of Rs. 9.59 lakhs have not been intimated (October 1992).

#### 03—Rural Health Services—Allopathy

##### (3) L—102—Subsidiary Health Centres

O.	1,60.64	1,44.46	1,44.46	..
S.	0.01			
R.	—16.19			

Withdrawal of provision through surrender and reappropriation was stated to be mainly due to non fixation of pay, less requirement and non sanction of expenditure by Government. Specific reasons for less requirement have not been intimated (October 1992).

##### (4) P—800—Other Expenditure

O.	80.33	33.44	33.04	—0.40
S.	0.01			
R.	—46.90			

Surrender of savings was mainly attributed to non filling of posts and non sanction of expenditure by Government.

#### 04—Rural Health Services—Other systems of Medicine.

##### (5) Q—101—Ayurveda

O.	2,79.35	2,91.74	2,39.68	—52.06
S.	15.39			
R.	—3.00			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(6) R—102—Homoeopathy				
O.	2,22.17	2,31.01	1,82.68	— 48.33
S.	11.39			
R.	— 2.55			

Anticipated saving in respect of Sl. Nos. (5) and (6) above was mainly attributed to non opening of 20 Nos. of new dispensaries in each case and vacancy of posts. Reasons for final saving of Rs. 52.06 lakhs and Rs. 48.33 lakhs have not been intimated (October 1992).

*State Plan*

*State Sector*

06—Public Health

(7) TT—Lump Provision

O.	3,90.00	3,40.00	..	— 3,40.00
R.	— 50.00			

Reasons for anticipated saving as well as final saving of Rs. 3,40.00 lakhs have not been intimated (October 1992).

*District Sector*

03—Rural Health Services—Allopathy

(8) AAA—103—Primary Health Centres

O.	3,39.07	1,90.73	1,90.73	..
R.	— 1,48.34			

(9) BBB—104—Community Health Centres

O.	1,07.17	54.78	54.78	..
R.	— 52.39			

Reduction of provision through surrender and reappropriation in respect of Sl. Nos. (8) and (9) above was stated to be mainly due to non sanction of expenditure by Government and non-creation of posts and less requirement. Specific reasons for less requirement have not been intimated (October 1992).

(10) CCC—796—Tribal Area Sub-plan

O.	1,85.84	83.19	83.19	..
R.	— 1,02.65			

Anticipated saving was attributed mainly to non sanction of expenditure by Government and less requirement. Specific reasons for less requirement have not been intimated (October 1992).

Head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees)			
<i>04—Rural Health Services-Other Systems of Medicine</i>			
(11) EEE—102—Homoeopathy			
O.	39.49	29.15	—7.35
S.	0.01		
R.	—3.00		
(12) GGG—796—Tribal Area Sub-plan			
O.	46.99	33.72	—8.50
S.	0.02		
R.	—4.79		

Withdrawal of provision through surrender in respect of Sl. Nos. (11) and (12) above was attributed mainly to non-sanction of posts and other expenditure by Government. Reasons for final saving of Rs. 7.35 lakhs and Rs. 8.50 lakhs have not been intimated (October 1992).

*Central Plan**State Sector**06—Public Health*

(13) III—101—Prevention and  
Control of Diseases.

O.	24.72	40.24	40.24	..
S.	28.21			
R.	—12.69			

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

*District Sector**06—Public Health*

(14) LLL—101—Prevention and  
Control of Diseases

O.	2,86.94	1,14.45	1,10.39	—4.06
R.	—1,72.49			

Original provision was reduced by Rs. 1,72.49 lakhs attributing to wrong provision of funds. Reasons for final saving of Rs. 4.06 lakhs have not been intimated (October, 1992).

(15) NNN—796—Tribal Area  
Sub-plan.

O.	1,90.22	45.52	45.52	—
R.	—1,44.70			

Withdrawal of provision through surrender was attributed to non sanction of expenditure by Government.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>03—Rural Health Services-Allopathy</i>			
<i>(16) QQQ—103—Primary Health Centres</i>			
O.	29.38	13.13	13.15
R.	—16.25		
			+0.02

Anticipated saving was attributed mainly to non-sanction of posts and expenditure by Government.

*05—Public Health*

<i>(17) UUU—101—Prevention and Control of Diseases</i>			
O.	5,09.30	3,96.86	2,37.86
R.	—1,12.44		
			—1,59.00

Reduction of the original provision by Rs. 1,12.44 lakhs through surrender was stated to be mainly due to non sanction of expenditure by Government. Reasons for final saving of Rs. 1,59.00 lakhs have not been intimated (October 1992).

**2211—Family Welfare**

*Central Plan*

*State Sector*

<i>(18) DDDD—104—Transport</i>			
O.	59.48	46.81	46.81
R.	—12.67		
			—

Withdrawal of provision was stated to be mainly due to non sanction of expenditure and less requirement. Specific reasons for less requirement have not been intimated (October 1992).

<i>(19) EEEE—105—Compensation</i>			
O.	3,80.00	3,59.57	3,38.98
R.	—20.43		
			—20.59

Anticipated saving was mainly attributed to non achievement in sterilisation operation. Reasons for final saving of Rs. 20.59 lakhs have not been intimated (October 1992).

*District Sector*

<i>(20) JJJJ—003—Training</i>			
O.	1,10.44	82.53	82.53
R.	—27.91		
			..

Anticipated saving was stated to be mainly due to non sanction of funds by Government and non requirement of funds. Specific reasons for non requirement have not been intimated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(21) NNNN—796—Tribal Area Sub-plan			
O. 9,15.99	7,46.03	8,23.26	+77.23
S. 0.01			
R. —1,69.97			
Reduction of the provision through surrender was attributed mainly to non sanction of funds. Reasons for final excess of Rs. 77.23 was stated to be due to payment of arrear pay and allowances arising out of revision of the scales of pay.			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(22) PPPP—003—Training			
O. 21.91	7.12	7.13	+0.01
R. —14.79			
Anticipated saving was stated to be due to late sanction of posts and non taking of training programme for nursing personnel.			
(23) SSSS—106—Mass Education			
O. 38.65	19.87	19.87	..
R. —18.78			
Anticipated saving was attributed mainly to non-filling of posts, non sanction of funds and non hiring of hostel accommodation.			
<i>District Sector</i>			
(24) UUUU—003—Training			
O. 1,13.33	65.49	65.48	—0.01
R. —47.84			
Withdrawal of provision through reappropriation was stated to be due to non-filling of posts and non-sanction of funds which was limited to central assistance.			
(25) VVVV—796—Tribal Area Sub-plan			
O. 44.74	10.97	11.71	+0.74
R. —33.77			
Anticipated saving was attributed to non-finalisation of scheme. Reasons for final excess of Rs. 0.74 lakh have not been intimated (October 1992).			
<b>3606—Aid Materials and Equipments</b>			
<i>Centrally Sponsored Plan</i>			
(26) EEEE—105—National Filaria Control Programme			
O. 20.00	20.00	0.54	—19.46
Reasons for final saving have not been intimated (October 1992).			
(27) FFFF—106—National T. B. Control Programme			
O. 80.00	80.00	..	—80.00
Entire provision remained unutilised and unexplained (October 1992).			

(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)			
<b>2210—Medical and Public Health</b>			
<i>State Plan</i>			
<i>State Sector</i>			
01—Urban Health Services-Allopathy			
(28) HH—110—Hospitals and Dispensaries			
O.	36.52	58.32	58.28
S.	0.04		
R.	21.76		
			—0.04

Augmentation of funds were attributed to opening of open heart surgery unit in the Cardio Thoracic Department of S. C. B. Medical College, Cuttack.

*District Sector*

06—Public Health

(29) HHH—101—Prevention and Control of Diseases

O.	5,17.35	6,74.96	6,74.96	..
R.	1,57.61			

Augmentation of funds were attributed to accommodation of salary liability of N. M. E. P. Staff.

**3606—Aid Materials and Equipments**

*Central Plan*

*State Sector*

(30) AAAAA—101—Family Welfare Programme

O.	3,50.00	3,50.00	4,08.36	+58.36
----	---------	---------	---------	--------

Reasons for final excess of Rs. 58.36 lakhs have not been intimated (October 1992).

*Centrally Sponsored Plan*

*State Sector*

(31) DDDDD—104—National Malaria Eradication Programme

O.	1,40.00	1,40.00	3,02.23	+1,62.23
----	---------	---------	---------	----------

Reasons for final excess of Rs. 1,62.23 lakhs have not been intimated (October 1992).

*Charged*

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

**2210—Medical and Public Health**

*State Plan*

*State Sector*

01—Urban Health Services-Allopathy

(32) JJ—800—Other Expenditure

O.	6.00	6.00	..	—6.00
----	------	------	----	-------

Entire provision remained unutilised and unexplained (October 1992).

**Major Heads—**

- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2210—Medical and Public Health
- 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—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
- 4059—Capital Outlay on Public Works
- 4202—Capital Outlay on Education, Sports, Art and Culture
- 4210—Capital Outlay on Medical and Public Health
- 4215—Capital Outlay on Water Supply and Sanitation
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4851—Capital Outlay on Village and Small Industries
- 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	59,42,10,000	65,40,46,000	73,68,03,057	+8,27,57,057
Supplementary	5,98,36,000			
Amount surrendered during the year (March 1992).				9,47,98,000
charged—				
Original	1,00,000	1,00,000	..	-1,00,000
Amount surrendered during the year (March 1992)				1,00,000
Capital :				
Voted—				
Original	14,76,60,000	15,69,53,000	15,01,13,728	-68,39,272
Supplementary	92,93,000			
Amount surrendered during the year (March 1992)				52,10,000
charged—				
Supplementary	23,51,000	23,51,000	23,49,856	-1,144
Amount surrendered during the year				Nil

## Notes and Comments :—

Revenue :

Voted—

(i) The expenditure exceeded the budget provision by Rs. 8,27,57,057. The excess requires regularisation.

(ii) In view of the excess expenditure of Rs. 8,27.57 lakhs, supplementary provision of Rs. 5,98.36 lakhs obtained in September 1991 (Rs. 74.16 lakhs) and February 1992 (Rs. 5,24.20 lakhs) proved inadequate and the surrender of Rs. 9,47.98 lakhs was unnecessary.

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

Head

Total  
grantActual  
expenditureExcess +  
Saving—

(In lakhs of rupees)

2059—Public Works

01—Office Buildings

(1) B—053—Maintenance and Repairs

O.

1,62.39

S.

30.51

1,92.90

2,13.91

+21.01

In view of the final excess of Rs. 21.01 lakhs, supplementary provision of Rs. 30.51 lakhs was inadequate. Reasons for final excess have remained unexplained (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2215—Water Supply and Sanitation</b>			
<i>01—Water Supply</i>			
(2) O—101—Urban Water Supply Programmes.			
O.	11,00'00	11,00'01	12,71'29
S.	0'01		
(3) P—799—Suspense			
O.	8,00'00	8,00'00	24,94'83

Reasons for excess at Sl. Nos. (2) and (3) above have not been communicated (October 1992).

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

(4) FF—796—Tribal Area Sub-plan

O.	30'00	44'56	44'56
R.	14'56		

Augmentation of funds were attributed to sanction of grants in favour of the Orissa State Housing Board/Rourkela Improvement Trust, for meeting their requirement towards infrastructural development of housing schemes of E. W. S. and L. I. G. categories.

**2217—Urban Development***State Plan**District Sector**04—Slum Area Improvement*

(5) UU—796—Tribal Area Sub-plan

O.	0'86	0'74	15'22
R.	—0'12		

Reasons for the final excess of Rs. 14'48 lakhs have not been intimated (October 1992).

*Centrally Sponsored Plan**District Sector**04—Slum Area Improvement*

(6) YY—796—Tribal Area Sub-plan

O.	8'22	8'22	35'21
----	------	------	-------

(7) ZZ—800—Other Expenditure

O.	22'43	22'43	44'55
----	-------	-------	-------

Reasons for the final excess in the above two cases have not been communicated (October 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2215—Water Supply and Sanitation</b>			
<i>01—Water Supply</i>			
(8) M—001—Direction and Administration			
O.	2,72.92	3,15.42	2,71.06
S.	47.58		
R.	—5.08		
Specific reasons for the anticipated saving of Rs. 5.08 lakhs and final saving of Rs. 44.36 lakhs have not been intimated (October 1992).			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Water Supply</i>			
(9) T—800—Other Expenditure			
O.	17.00	—	—
R.	—17.00		
Entire provision was surrendered without assigning any reason (October 1992).			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(10) V—052—Machinery and Equipment			
O.	65.00	64.88	9.80
R.	—0.12		
Reasons for the final saving have not been communicated (October 1992).			
(11) W—101—Urban Water Supply Programmes.			
O.	67.12	37.12	37.12
R.	—30.00		
Specific reasons for anticipated saving of Rs. 30.00 lakhs have not been communicated (October 1992).			
(12) X—796—Tribal Area Sub-plan			
O.	54.09	34.04	23.92
R.	—20.05		
Reasons for the anticipated saving of Rs. 20.05 lakhs as well as the final saving of Rs. 10.12 lakhs have not been communicated (October 1992).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2216—Housing</b>			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
80—General			
(13) II—103—Assistance to Housing Boards, Corporations, etc.			
O.	25.00		
R.	—25.00		
Anticipated saving was stated to be due to non receipt of Central Assistance towards share of Government of India under the scheme.			
<b>2217—Urban Development</b>			
<i>State Plan</i>			
<i>State Sector</i>			
80—General			
(14) SS—796—Tribal Area Sub-plan			
O.	32.62		
R.	—10.45	22.17	13.00
			—9.17
Reduction of the original provision by Rs. 10.45 lakhs was attributed mainly to non-creation of additional posts for town planning organisation during 1991-92. Reasons for final saving of Rs. 9.17 lakhs have remained unexplained (October 1992).			
<i>Central Plan</i>			
<i>District Sector</i>			
04—Slum Area Improvement			
(15) WW—796—Tribal Area Sub-plan			
O.	34.32		
R.	—7.33	26.99	—26.99
(16) XX—800—Other Expenditure			
O.	32.77		
R.	—10.65	22.12	—22.12
Anticipated savings in respect of Sl. Nos. (15) and (16) above were attributed to limitation of the provision to the extent of central assistance received from the Government of India under the scheme. Reasons for the final saving have not been intimated (October 1992).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2225—Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes,</b>			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(17) AAA—800—Other Expenditure			
O. 6,28.87	..	..	..
R. -6,28.87			
<i>02—Welfare of Scheduled Tribes</i>			
(18) BBB—800—Other Expenditure			
O. 1,64.44	..	..	..
R. -1,64.44			

Reasons for the anticipated saving at Sl. Nos. (17) and (18) above were stated to be due to non-receipt of central assistance from the Government of India under the scheme.

(v) Expenditure in Revenue Section (voted) includes Rs. 24,94.83 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and accounting procedure followed for the transactions 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 balances for 1991-92 is given below :—

Major Head of suspense	Opening balance on 1st April 1991 (Debit+ Credit—)	Debit during the year	Credit during the year	Closing balance as on 31st March 1992 (Debit+ Credit—)
(In lakhs of rupees)				
<b>2215—Water Supply and Sanitation</b>				
Stock	-4,22.26	19,79.48	17,71.67	-2,14.45
Miscellaneous Works Advances	1,63.93	5,15.35	1,39.05	5,40.23
<b>Total</b>	<b>-2,58.33</b>	<b>24,94.83</b>	<b>19,10.72</b>	<b>3,25.78</b>

Capital :

Voted—

(i) The department surrendered Rs. 52.10 lakhs during March 1992; ultimately the saving worked out to Rs. 68.39 lakhs.

(ii) In view of the saving of Rs. 68.39 lakhs, supplementary provision of Rs. 92.93 lakhs obtained in September 1991 (Rs. 80.52 lakhs) and February 1992 (Rs. 12.41 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4215—Capital Outlay on Water Supply and Sanitation.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
02—Sewerage and Sanitation			
(19) UUU—106—Sewerage Services			
O.	93.19		
S.	0.01	57.83	53.20
R.	—35.37		—4.63

Anticipated saving was attributed mainly to (i) administrative decision taken in the General Administration Department for execution of the above work and (ii) for non-implementation of schemas in question namely re-use of treated gray water in pisciculture in Cuttack city and disposal of sewerage water in Puri and drainage scheme for slum pockets of Puri town during 1991-92.

**6216—Loans for Housing***State Plan**District Sector***03—Rural Housing****(20) KKKK—796—Tribal Area Sub-plan**

O.	42.00		
R.	—42.00	..	..

**(21) LLLL—800—Other Loans**

O.	1,41.00		
R.	—1,41.00	..	..

Anticipated savings in respect of Sl. Nos. (20) and (21) above were stated to be due to administrative decision taken to implement the V. H. P. Scheme through O. S. H. B. instead of sanction of loans to individuals.

**6217—Loans for Urban Development***Centrally Sponsored Plan**State Sector***03—Integrated Development of Small and Medium Towns.****(22) PPPP—191—Loans to Local Bodies, Corporations, etc.**

O.	1,00.00		
R.	—14.00	86.00	82.00
			—4.00

Anticipated saving was stated to be due to limitation of Central Assistance under IDSNT Scheme. Reasons for the final saving of Rs. 4.00 lakhs have not been intimated (October 1992).

(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)			
<b>4215—Capital Outlay on Water Supply and Sanitation.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
02—Sewerage and Sanitation			
(23) VVV—800—Other Expenditure			
O.	4.50	24.51	24.51
S.	0.01		
R.	20.00		

Augmentation of funds were attributed to execution of drainage schemes at Cuttack and Puri.

#### 4217—Capital Outlay on Urban Development

*State Plan*

*State Sector*

60—Other Urban Development Schemes

(24) ZZZ—051—Construction

O.	3.00	3.00	23.21	+20.21
----	------	------	-------	--------

Reasons for the final excess of Rs. 20.21 lakhs have remained unexplained (October 1992).

#### 6216—Loans for Housing

*State Plan*

*State Sector*

03—Rural Housing

(25) GGGG—201—Loans to Housing Boards

O.	5.00	1,46.21	1,46.21	..
S.	0.01			
R.	1,41.20			

(26) HHHH—796—Tribal Area Sub-plan

S.	0.01	42.01	42.01	..
R.	42.00			

Augmentation of funds in respect of Sl. Nos. (25) and (26) above were attributed to sanction of loans to Orissa State Housing Board for implementation of V. H. P. Schemes.

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

Major Heads—

2210—Medical and Public Health

2230—Labour and Employment

2251—Secretariat-Social Services

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	9,36,73,000	10,32,41,000	9,53,22,004	—79,18,996
Supplementary	95,68,000			
	Amount surrendered during the year (March 1992)			80,06,000
Capital :				
Voted—				
Original	15,000	15,000	9,100	—5,900
	Amount surrendered during the year (March 1992)			4,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 80.06 lakhs during March 1992 ; ultimately the saving worked out to Rs. 79.19 lakhs.

(ii) In view of the saving of Rs. 79.19 lakhs, supplementary provision of Rs. 95.68 lakhs obtained in September 1991 (Rs. 0.34 lakh) and February 1992 (Rs. 95.34 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
2210—Medical and Public Health			
State Plan			
District Sector			
01—Urban Health Services-Allopathy			
D—796—Tribal Area Sub-plan			
O.	83.12	54.77	+0.01
R.	—28.35		

Anticipated savings have been surrendered without assigning any reason (October 1992).

Grant No. 15—Expenditure relating to the Sports, Culture and Youth Services 71  
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

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	12,15,22,000	12,49,47,000	11,25,39,438	—1,24,07,562
Supplementary	34,25,000			
Amount surrendered during the year (March 1992)				1,18,08,000
Capital :				
Voted—				
Original	8,000	8,000	—	—8,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 1,18.08 lakhs during March 1992; ultimately the saving worked out to Rs. 1,24.08 lakhs.

(ii) In view of the saving of Rs. 1,24.08 lakhs, supplementary provision of Rs. 34.25 lakhs obtained in September 1991 (Rs. 0.10 lakh) and February 1992 (Rs. 34.15 lakhs) was unnecessary. The expenditure did not come even up to the level of original budget provision. Token grant could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2204—Sports and Youth Services			
State Plan			
State Sector			
(1) M—2 (A) Lump Provision			
O.	1,30.00	..	0.01
R.	—1,29.99		

Reasons for the anticipated saving have not been communicated (October 1992).

Head		Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)				
<i>Central Plan</i>				
<i>State Sector</i>				
(2) P—101—Physical Education				
O.	53.50	..	..	..
R.	—53.50			
<i>District Sector</i>				
(3) Q—101—Physical Education				
O.	30.00	0.25	0.25	..
R.	—29.75			

Anticipated savings in respect of Sl. Nos. (2) and (3) above was stated to be due to non-receipt of central assistance from Government of India.

#### 2205—Art and Culture

##### *State Plan*

##### *State Sector*

#### (4) GG—Lump Provision

O.	68.00	9.20	..	—9.20
R.	—58.80			

Specific reasons for the anticipated saving and non-utilisation of balance provision have not been intimated (October 1992).

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

#### 2204—Sports and Youth Services

##### *State Plan*

##### *State Sector*

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

O.	28.50	43.47	43.65	+0.18
S.	0.01			
R.	14.96			

Reasons for augmentation of fund have not been communicated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(6) I—101—Physical Education			
O. 2,44.00	2,60.53	2,60.53	..
R. 16.53			

Additional funds were stated to have been provided for construction of Kalinga Stadium at Bhubaneswar and S.P.D.A. Centres at Dhenkanal and Phulbani during 1991-92.

## (7) M—800—Other Expenditure

O. 8.00	56.38	56.36	—0.02
S. 0.01			
R. 48.37			

Reasons for augmentation of fund have not been communicated (October 1992).

*District Sector*

## (8) O—101—Physical Education

O. 31.00	77.95	77.95	..
R. 46.95			

Augmentation of fund was stated to be due to laying out synthetic surface at Rourkela play field (Rs. 40.00 lakhs) and for development of 15 play fields in the State (Rs. 6.95 lakhs).

## 2205—Art and Culture

*State Plan**State Sector*

## (9) Z—001—Direction and Administration

O. 12.96	19.82	24.35	+4.53
S. 0.02			
R. 6.84			

Additional funds were stated to have been provided for purchase of new vehicle for the Directorate of Culture and clearing of arrear claims as well as organisation of cultural functions. Reasons for final excess have not been communicated (October 1992).

## (10) BB—102—Promotion of Art and Culture

O. 1,09.38	1,31.48	1,31.36	—0.12
S. 0.01			
R. 22.09			

Specific reasons for augmentation of funds have not been intimated (October 1992).

Major Heads—

- 2235—Social Security and Welfare
- 2401—Crop Husbandry
- 3451—Secretariat-Economic Services
- 3454—Census Surveys and Statistics
- 7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	25,17,03,000	25,17,16,000	16,45,25,062	—8,71,90,938
Supplementary	13,000			
Amount surrendered during the year (March 1992)				8,71,77,000
Capital :				
Voted—				
Original	3,000	3,000	2,000	—1,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 8,71.77 lakhs during March 1992; ultimately the saving worked out to Rs. 8,71.91 lakhs.

(ii) In view of the saving of Rs. 8,71.91 lakhs, supplementary provision of Rs. 0.13 lakh obtained in September 1991 (Rs. 0.04 lakh) and February 1992 (Rs. 0.09 lakh) 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)			
2401—Crop Husbandry			
State Plan			
State Sector			
(1) C—III—Agricultural Economic and Statistics.			
O.	2,33.00	1,84.00	—0.01
R.	—49.00		

Head		Total grant	Actual expenditure	Excess + Saving—
<i>Centrally Sponsored Plan</i>			(In lakhs of rupees)	
<i>State Sector</i>				
(2) E—III—Agricultural Economics and Statistics.				
O.	2,33.00	1,84.00	1,83.99	—0.01
S.	0.01			
R.	—49.01			

Anticipated savings in respect of Sl. (1) and (2) above were stated to be due to non-sanction of the scheme and non-release of funds by Government of India.

### 3451—Secretariat-Economic Services

#### *State Plan*

#### *State Sector*

#### (3) L—102—District Planning Machinery

O.	43.68	31.38	31.38	..
R.	—12.30			

Anticipated saving was attributed mainly to (i) non-fulfilment of vacant posts and (ii) to meet expenditure under other department.

#### *District Sector*

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

O.	14,92.93	7,62.81	7,62.81	..
R.	—7,30.12			

Anticipated saving was stated to be due to reduction in plan ceiling and non-filling up of vacant posts as an economy measure.

### Grant No. 17—Expenditure relating to the Panchayati Raj Department

#### Major Heads—

- 2215—Water Supply and Sanitation
- 2230—Labour and Employment
- 2235—Social Security and Welfare
- 2236—Nutrition
- 2501—Special Programmes for Rural Development
- 2505—Rural Employment
- 2515—Other Rural Development Programmes
- 3054—Roads and Bridges
- 3451—Secretariat-Economic Services
- 4235—Capital Outlay on Social Security and Welfare

## 6515—Loans for Other Rural Development Programmes

## 7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	3,26,97,58,000	3,33,54,27,000	2,53,56,22,528	-79,98,04,472
Supplementary	6,56,69,000			
Amount surrendered during the year (March 1992)				78,60,23,000
Charged—				
Original	20,000	1,77,000	14,793	-1,62,207
Supplementary	1,57,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	6,99,000	36,11,000	18,88,500	-17,22,500
Supplementary	29,12,000			
Amount surrendered during the year (March 1992)				17,24,000

## Notes and Comments :—

## Revenue :

## Voted—

(i) The department surrendered Rs. 78,60'23 lakhs during March 1992; ultimately the saving worked out to Rs. 79,98'04 lakhs.

(ii) In view of the saving of Rs. 79,98'04 lakhs, supplementary provision of Rs. 6,56'69 lakhs obtained in September 1991 (Rs. 6,56'40 lakhs) and February 1992 (Rs. 0'29 lakh) proved unnecessary. 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 mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2235—Social Security and Welfare</b>			
<i>60—Other Social Security and Welfare Programmes</i>			
(1) L—102—Pensions under Social Security Schemes.			
O.	34,55'69	29,99'57	-44'62
R.	-4,11'50		

Anticipated saving was attributed to vacant post in D. S. W. O. and want of beneficiaries. Reasons for final saving of Rs. 44'62 lakhs have not been communicated (October 1992).

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Social Welfare</i>			
(2) O—104—Welfare of aged, infirm and destitute.			
O.	63·20	50·84	50·84
R.	—12·36		

Anticipated saving was surrendered attributing to less number of beneficiaries.

*District Sector*

*02—Social Welfare*

(3) U—796—Tribal Area Sub-plan

O.	1,00·00	37·20	37·20	..
R.	—62·80			

Out of the anticipated savings of Rs. 62·80 lakhs, Rs. 1·20 lakhs was surrendered stating due to less number of beneficiaries and the balance amount of Rs. 61·60 lakhs was reappropriated to other heads attributing to non-receipt of matching share from Government of India.

*Central Plan*

*District Sector*

*02—Social Welfare*

(4) V—101—Welfare of handicapped

O.	12·00	10·97	..	—10·97
R.	—1·03			

Reduction of the original provision by Rs. 1·03 lakhs was stated to be due to less number of beneficiaries. Reasons for the final saving of Rs. 10·97 lakhs have not been intimated (October 1992).

(5) W—102—Child Welfare

O.	5,43·48	4,33·96	4,33·93	—0·03
R.	—1,09·52			

Anticipated saving was stated to be due to vacant post

(6) Y—800—Other Expenditure

O.	35·00	4·05	4·05	..
R.	—30·95			

Anticipated saving was surrendered attributing to merger of the scheme under Centrally Sponsored Plan—World Bank Assisted I.C.D.S. Programmes.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
02—Social Welfare			
(7) AA—104—Welfare of aged, infirm and destitute.			
O.	61.17	48.81	48.81
R.	—12.36		
Anticipated saving was attributed to reduction of beneficiaries.			

<i>District Sector</i>				
02—Social Welfare				
(8) CC—102—Child Welfare				
O.	6,90.28	3,46.59	3,46.07	
S.	0.01			—0.52
R.	—3,43.70			
Anticipated saving was stated to be mainly due to non-opening of the project.				

(9) EE—796—Tribal Area Sub-plan				
O.	28,78.06	12,15.44	12,14.93	
S.	0.02			—0.51
R.	—16,62.64			
Anticipated saving was attributed mainly to non-opening of I.C.D.S. Project.				

## 2236—Nutrition

*State Plan**State Sector*

## 02—Distribution of Nutritious Food and Beverages.

## (10) JJ—101—Special Nutrition Programmes

O.	1,80.10	9.00	9.00	
S.	0.01			..
R.	—1,71.11			

Anticipated saving was attributed mainly to reduction of non I.C.D.S. beneficiaries.

Head	Total grant	Actual expenditure	Excess + Saving—
<i>Central Plan</i>		(In lakhs of rupees)	
<i>State Sector</i>			
02—Distribution of Nutritious Food and Beverages.			
(11) LL—796—Tribal Area Sub-plan			
O.	6,62.53	..	..
R.	—6,62.53		
(12) MM—800—Other Expenditure			
O.	24.74	..	..
R.	—24.74		

Entire provision in respect of Sl. Nos. (11) and (12) above was surrendered stating due to diversion of the programme to Centrally Sponsored Plan Scheme.

<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
02—Distribution of Nutritious Food and Beverages.			
(13) OO—796—Tribal Area Sub-plan			
O.	4,50.00	3,82.00	3,82.00
R.	—68.00		
Anticipated saving was surrendered attributing to non-receipt of Central Assistance.			

### 2501—Special Programmes for Rural Development.

<i>State Plan</i>			
<i>District Sector</i>			
01—Integrated Rural Development Programme.			
(14) SS—796—Tribal Area Sub-plan			
O.	8,75.57	6,35.84	6,35.84
R.	—2,39.73		
Out of the anticipated saving of Rs. 2,39.73 lakhs, Rs. 2,01.53 lakhs was surrendered stating due to plan-cut and the balance amount of Rs. 38.20 lakhs was reappropriated to other heads attributing to non-receipt of matching assistance from Government of India.			
(15) TT—800—Other Expenditure			
O.	16,68.50	12,47.16	12,44.61
S.	0.01		
R.	—4,21.35		
Anticipated saving was attributed mainly to plan-cut, winding of the scheme and non-receipt of matching assistance from Government of India. Reasons for the final saving of Rs. 2.55 lakhs have not been intimated (October 1992).			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Integrated Rural Development Programme.</i>			
(16) XX—796—Tribal Area Sub-plan			
O. 90'00	38'46	38'46	..
R. —51'54			
(17) YY—800—Other Expenditure			
O. 2,85'00	1,61'34	1,61'34	..
R. —1,23'66			
<b>2505—Rural Employment</b>			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—National Programmes</i>			
(18) ZZ—702—Jawahar Rojgar Yojana			
O. 18,01'59	15,01'44	15,01'69	+0'25
R. —3,00'15			
(19) AAA—796—Tribal Area Sub-plan			
O. 11,98'41	9,98'56	9,98'56	..
R. —1,99'85			
Anticipated saving of Rs. 51'54 lakhs, 1,23'66 lakhs, 3,00'15 lakhs and Rs. 1,99'85 lakhs in respect of Sl. Nos. (16), (17), (18) and (19) above respectively were attributed to Plan-cut.			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—National Programmes</i>			
(20) BBB—702—Jawahar Rojgar Yojana			
O. 72,08'36	49,61'48	49,61'82	+0'34
R. —22,44'88			
Original provision was reduced by Rs. 22,44'88 lakhs attributing to want of Government of India share and vacant posts.			
(21) CCC—796—Tribal Area Sub-plan			
O. 47,93'64	33,99'00	33,99'39	+0'39
R. —13,94'64			
Anticipated saving was attributed to plan-cut and non-receipt of central assistance.			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2515—Other Rural Development Programmes.</b>			
(22) FFF—101—Panchayati Raj			
O.	2,32.33	1,38.80	1,38.80
R.	—93.53		

Anticipated saving was stated to be due to vacant posts.

*State Plan*

*District Sector*

(23) MMM—102—Community Development

O.	1,29.24	1,17.71	1,06.85	—10.86
S.	0.01			
R.	—11.54			

Anticipated saving was attributed to vacant post. Reasons for final saving of Rs. 10.86 lakhs have not been intimated (October 1992).

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

**2235—Social Security and Welfare**

*02—Social Welfare*

(24) F—101—Welfare of Handicapped.

O.	1,02.45	1,51.57	1,51.57	..
S.	0.01			
R.	49.11			

Additional grant were stated to have been provided due to increase of beneficiaries and sanction of regular pay scales to the teachers for handicapped.

**2236—Nutrition**

*State Plan*

*State Sector*

*02—Distribution of Nutritious Food and Beverages*

(25) KK—796—Tribal Area Sub-plan

O.	53.90	2,24.48	2,24.48	..
S.	0.01			
R.	1,70.57			

Additional funds were stated to have been provided to meet the state share of expenditure which is a post budget decision of Government of India.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2501—Special Programmes for Rural Development.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
01— <i>Integrated Rural Development Programme</i>			
(26) QQ—003—Training			
O.	21.98	1,61.59	1,61.59
S.	0.01		
R.	1,39.60		

Augmentation of fund was stated to be due to post budget decision of Government of India and to feed the matching share of Government of India under TRYSEM.

*Centrally Sponsored Plan*

*State Sector*

01—*Integrated Rural Development Programme*

(27) VV—003—Training

O.	21.98	1,61.59	1,61.59
S.	96.00		
R.	43.61		

Additional funds were stated to have been provided due to sanction of additional amount by Government of India and due to post budget decision.

**2515—Other Rural Development Programmes**

(28) DDD—001—Direction and Administration.

O.	3,80.75	6,56.73	6,55.80	— 0.93
S.	0.01			
R.	2,75.97			

Augmentation of fund was attributed to enhancement of Dearness Allowance and decision of the Government to conduct Gram Panchayat and Panchayat Samiti Election.

**3054—Roads and Bridges**

*State Plan*

*District Sector*

04—*District and Other Roads*

(29) SSS—796—Tribal Area Sub-plan

O.	1,56.50	2,54.50	2,54.50
R.	98.00		

Additional funds were stated to have been provided for special repairs and improvement of Panchayat Samiti and Gram Panchayat Roads.

**Charged—**

(i) There was a saving of Rs. 1.62 lakhs in the grant.

(ii) In view of the saving of Rs. 1.62 lakhs, supplementary provision of Rs. 1.57 lakhs obtained during September 1991 proved unnecessary. The expenditure did not come even up to the level of original provision.

(iii) Savings occurred under the following head :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2515—Other Rural Development Programmes</b>			

(30) GGG—102—Community Development

O.	0.20	1.77	0.15	— 1.62
S.	1.57			

Reasons for the final saving of Rs. 1.62 lakhs have not been intimated (October 1992).

**Capital :****Voted—**

(i) The department surrendered Rs. 17.24 lakhs during March 1992; ultimately the saving worked out to Rs. 17.23 lakhs.

(ii) In view of the saving of Rs. 17.23 lakhs, supplementary provision of Rs. 29.12 lakhs obtained in September 1991 proved excessive.

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

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

**4235—Capital Outlay on Social Security and Welfare.***Centrally Sponsored Plan***02—Social Welfare**

(31) VVV—190—Investments in Public Sector and Other Undertakings.

O.	2.88	..	..	..
S.	14.27			
R.	— 17.15			

Anticipated saving was attributed to want of Government of India share.

84 Grant No. 18—Expenditure relating to the Public Grievances and Pension Administration Department (All voted)

Major Heads—

2052—Secretariat-General Services

2070—Other Administrative Services

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	14,63,000	18,20,000	13,85,940	—4,34,060
Supplementary	3,57,000			
Amount surrendered during the year (March 1992)				3,62,000
Capital :				
Voted—				
Original	2,000	2,000	..	—2,000
Amount surrendered during the year (March 1992)				2,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 3.62 lakhs during March 1992 ; ultimately the saving worked out to Rs. 4.34 lakhs.

(ii) In view of the saving of Rs. 4.34 lakhs, supplementary provision of Rs. 3.57 lakhs obtained in September 1991 (Rs. 3.06 lakhs) and February 1992 (Rs. 0.51 lakh) proved unnecessary.

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

4880—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  
 6854—Loans for Cement and Non-metallic Mineral 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	45,89,49,000	47,42,24,000	43,70,03,420	—3,72,20,580
Supplementary	1,52,75,000			
Amount surrendered during the year (March 1992)				2,78,99,000
Capital :				
Voted—				
Original	25,71,65,000	34,61,65,000	28,93,01,263	—5,68,63,737
Supplementary	8,90,00,000			
Amount surrendered during the year (March 1992)				5,20,40,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 2,78.99 lakhs during March 1992 ; ultimately the saving worked out to Rs. 3,72.21 lakhs.

(ii) In view of the saving of Rs. 3,72.21 lakhs, supplementary provision of Rs. 1,52.75 lakhs obtained in September 1991 (Rs. 6.06 lakhs) and in February 1992 (Rs. 1,46.69 lakhs) proved unnecessary. The expenditure did not come even upto the level of original provision. Supplementary provision could have been restricted to token provision wherever necessary.

(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.	76.21	64.83	60.74	—4.09
R.	—11.38			

Anticipated saving was attributed mainly to (1) non-filling up of vacant posts and (2) non-availing of L. T. C. by the staff during the year. Reasons for final saving of Rs. 4.09 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2230—Labour and Employment</b>			
<i>State Plan</i>			
<i>State Sector</i>			
03—Training			
(2) O—003—Training of Craftsmen and Supervisors.			
O.	1,81.92	1,58.42	—16.50
S.	0.02		
R.	—7.02		
	1,74.92		

Anticipated saving was stated to be mainly due to non-sanction of new posts and non-submission of T. A. claims by the staff during the year. Reasons for final saving of Rs. 16.50 lakhs have not been intimated (October 1992).

*Centrally Sponsored Plan*

*State Sector*

03—Training

(3) Q—003—Training of Craftsmen and Supervisors

O.	1,02.12	50.99	34.51	—16.48
S.	0.02			
R.	—51.15			

Anticipated saving was stated to be mainly due to non-sanction of posts by Government. Reasons for final saving of Rs. 16.48 lakhs have not been communicated (October 1992).

**2851—Village and Small Industries**

*State Plan*

*State Sector*

(4) CC—001—Direction and Administration

O.	89.01	70.19	65.55	—4.64
S.	0.01			
R.	—18.83			

Reduction of the provision was attributed to non-filling up of vacant posts, non-creation of new posts and non-submission of claims by the staff. Reasons for final saving have not been communicated (October 1992).

*District Sector*

(5) JJ—001—Direction and Administration

O.	1,53.44	1,30.23	1,21.71	—8.52
R.	—23.21			

Out of the anticipated saving of Rs. 23.21 lakhs, Rs. 16.28 lakhs was stated to have been reappropriated to other heads due to non-submission of claim and Rs. 6.93 lakhs surrendered due to non-creation of some posts for some period during the year. Reasons for final saving of Rs. 8.52 lakhs have not been communicated (October 1992).

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(6) KK—104—Handicraft Industries				
O.	59.15	45.75	42.31	—3.44
R.	—13.40			

Out of the anticipated saving of Rs. 13.40 lakhs, Rs. 6.00 lakhs stated to have been reappropriated due to non-claim of interest subsidy by Coir and Handicraft Societies, Rs. 0.10 lakh due to non-submission of claim and the balance amount of Rs. 7.30 lakhs was surrendered without assigning any reason. Reasons for final saving of Rs. 3.44 lakhs have not been intimated (October 1992).

### 2885—Other Outlay on Industries and Minerals

#### 60—Others

#### (7) BBB—800—Other Expenditure

O.	3,00.00	1,62.24	1,62.24	..
R.	—1,37.76			

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

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

### 2875—Other Industries

#### State Plan

#### State Sector

#### 60—Other Industries

#### (8) YY—190—Assistance to Public Sector and Other Undertakings.

O.	20'00	32'00	32.00	..
R.	12'00			

Additional funds were stated to have been provided for clearance of pending claims.

#### Capital :

#### Voted—

(i) The department surrendered Rs. 5,20'40 lakhs during March 1992; ultimately the saving worked out to Rs. 5,68'64 lakhs.

(ii) In view of the saving of Rs. 5,68'64 lakhs, supplementary provision of Rs. 8,90'00 lakhs obtained in September 1991 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4885—Other Capital Outlay on Industries and Minerals.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
01—Investment in Industrial Finance Institutions.			
(9) SSS—190—Investment in Public Sector and Other undertakings.			
O. 15,15'00	9,25'00	9,25'00	..
R. —5,90'00			

Out of the anticipated saving, an amount of Rs. 5,00'00 lakhs stated to have been surrendered on account of plan-cut, and the balance amount was reappropriated without assigning any reason (October 1992).

**6851—Loans for Village and Small Industries.**

*State Plan*

*State Sector*

(19) UUU—102—Small Scale Industries

O. 159'00	39'00	39'01	+0'01
R. —20'00			

Specific reasons for the anticipated saving have not been communicated (October 1992).

*Centrally Sponsored Plan*

*State Sector*

(11) XXX—102—Small Scale Industries

O. 25'00	5'00	5'00	..
R. —20'00			

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

(12) YYY—195—Loans to Co-operatives

O. 26'57	26'57	2'50	—24'07
----------	-------	------	--------

Reasons for final saving Rs. 24'07 lakhs have not been intimated (October 1992).

(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)			
4859—Capital Outlay on Telecommunication and Electronic Industries.			
<i>State Plan</i>			
<i>State Sector</i>			
02— <i>Electronics</i>			
(13) NNN—190—Investment in Public Sector and Other Undertakings.			
O.	2,00.00	5,56.67	5,56.67
S.	2,50.00		
R.	1,06.67		

Additional funds were stated to have been provided for clearance of pending claims.

(v) A summary of the Personal Ledger Account for 1991-92 held in the Director of Industries, Orissa, Cuttack for recording the transactions of certain commercial undertakings is given below:—

Scheme	Balance on 1st April 1991	Credit during the year	Debit during the year	Balance on 31st March 1992
(In lakhs of rupees)				
1. Titilagarh Tannery	0.06	..	..	0.06
2. Boudh Tannery	—0.84(*)	..	..	—0.84(a)
3. Raniganj Tiles	0.65(a)	..	..	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

### Grant No. 20—Expenditure relating to the Irrigation Department

#### Major Heads—

2070—Other Administrative Services

2230—Labour and Employment

2702—Major and Medium Irrigation

2711—Flood Control and Drainage

2801—Power

3056—Inland water Transport

3451—Secretariat-Economic Services

- 4406—Capital Outlay on Forestry and Wild Life  
 4701—Capital Outlay on Major and Midium 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.

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Voted—</b>			
Original	40,34,91,000	44,55,38,518	+2,36,75,518
Supplementary	1,83,72,000		
Amount surrendered during the year (March 1992)			16,32,000
<b>Charged—</b>			
Supplementary	11,000	11,000	—11,000
Amount surrendered during the year			Nil
<b>Capital :</b>			
<b>Voted—</b>			
Original	2,89,39,82,000	2,65,90,54,256	—31,25,14,744
Supplementary	7,75,87,000		
Amount surrendered during the year (March 1992)			64,69,77,000
<b>Charged—</b>			
Original	3,61,000	87,11,000	—42,88,610
Supplementary	83,50,000		
Amount surrendered during the year			Nil

**Notes and Comments :—**

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 2,36,75,518. The excess requires regularisation.

(ii) In view of the excess, supplementary provision of Rs. 1,83.72 lakhs obtained in September 1991 (Rs. 2.82 lakhs) and February 1992 (Rs. 1,80.90 lakhs) proved insufficient and surrender of Rs. 16.32 lakhs was injudicious.

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

Head

Total  
grantActual  
expenditure  
(In lakhs of rupees)Excess +  
Saving —**2701—Major and Medium Irrigation***01—Major Irrigation-Commercial*

## (1) D—103—Orissa Canals

O.	59.02	59.02	69.96	+ 10.94
----	-------	-------	-------	---------

Reasons for the final excess of Rs. 10.94 lakhs have not been intimated (October 1992)

## (2) J—109—Rengali Dam Project

O.	1,07.00	1,10.53	1,53.25	+ 42.72
S.	13.04			
R.	—9.51			

Specific reasons for the anticipated saving as well as reasons for the final excess of Rs. 42.72 lakhs have not been communicated (October 1992).

*80—General*

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

O.	2,36.13	3,39.42	3,90.62	+ 51.20
S.	1,02.39			
R.	0.90			

Specific reasons for augmentation of provision and reasons for the final excess of Rs. 51.20 lakhs remained unexplained (October 1992).

## (4) UU—799—Suspense

O.	2,50.00	2,50.00	6,18.10	+ 3,68.10
----	---------	---------	---------	-----------

Reasons for the excess of Rs. 3,68.10 lakhs have not been intimated (October 1992).

**2801—Power***State Plan**State Sector**01—Hydel Generation*

## (5) AAA—800—Other Expenditure

..	..	1.13	+ 1.13
----	----	------	--------

The expenditure was incurred without any budget provision. Reasons for incurring expenditure even without a token provision have not been intimated (October 1992).

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

**2701—Major and Medium Irrigation***State Plan**State Sector**80—General*

## (6) WW—003—Training

O.	1,00.00	1,00.00	70.00	— 30.00
----	---------	---------	-------	---------

## (7) XX—005—Survey and Investigation

O.	3,90.00	4,01.50	3,09.36	— 92.14
S.	11.50			

**2711—Flood Control and Drainage***02—Anti-sea Erosion Projects*

## (8) ZZ—800—Other Expenditure

O.	1,01.68	1,01.68	83.87	— 17.81
----	---------	---------	-------	---------

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

## 2801—Power

## 01—Hydel Generation

(9) AAA—102—Balimela Dam (Joint) Project.

O.	1,15.60	1,49.17	66.62	— 82.55
S.	33.57			

Saving of Rs. 2,22.50 lakhs at Serial Nos. (6) to (9) above have remained unsurrendered and unexplained (October 1992).

(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 1991-92 compared below :—

Name of the Scheme	Year	Works outlay	Establishment charges	Tools and Plant charges	Percentage Charges		
					Establishment charges to work 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	1989-90	2,14.40	60.80	12.49	28.35	5.82
		1990-91	1,54.99	2,07.05	7.04	1,34.03	4.54
		1991-92	1,79.20	1,91.27	8.92	1,06.73	4.97
(b) Balimela Project.	D a m	1989-90	..	..	..	..	..
		1990-91	1,05.17	60.21	12.02	57.25	11.43
		1991-92	99.10	31.29	6.33	31.57	6.39
(c) Potteru Project.	I r r i g a t i o n	1989-90	1,23.49	92.58	27.41	74.96	22.19
		1990-91	75.76	1,09.31	4.20	1,44.28	5.55
		1991-92	2,48.75	1,13.05	9.45	45.45	3.80
(d) Rengali Project.	M u l t i - p u r p o s e R i v e r	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
		1991-92	19,03.29	3,75.04	43.90	19.70	2.30
(e) Upper Project.	K o l a b	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
		1991-92	17,56.05	4,68.69	66.74	26.68	3.80
(f) Upper Project.	I n d r a v a t i	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
		1991-92	15,35.93	5,04.10	30.77	32.82	2.00
(ii) Irrigation works (Excluding works in charges of Civil Officers and investment expenditure,		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
		1991-92	83,83.63	30,38.37	3,73.54	36.24	4.45

(2) *Pro-rata* distribution of establishment and Tools and Plant charges on account of Irrigation branch of Public Works and Hirakud Dam project 1991-92;—

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 percent and Tools Plant charges at three percent) 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 to 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. 7,45.72 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 adjustments 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) Purchase, (b) Stock, (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature and accounting of the transactions under each of these four sub-heads are explained below:—

(a) *Purchases*—When materials are received from supplier, other divisions or departments for specific 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 purchased is debited. The head purchases thus shows a credit (minus) balance representing the value of stores received but not paid for or adjusted.

In Orissa, when materials are received, credit is being afforded to 129—Materials Purchase Settlement Suspense Account under 8658—Suspense 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 store and (4) Sums recoverable from Government Servants, etc. The debit balance under the head thus represents recoverable amounts.

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

*Summary of Suspense Transactions*—A summary of transactions accounted for under the minor head "799—Suspense" together with the opening and closing balances for 1991-92 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 64,69.77 lakhs during March 1992; ultimately the saving worked out to Rs. 31,25.15 lakhs.

(ii) In view of the saving of Rs. 31,25.15 lakhs supplementary provision of Rs. 7,75.87 lakhs obtained in September 1991 (Rs. 0.18 lakh) and February 1992 (Rs. 7,75.69 lakhs) proved unnecessary. 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 mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4701—Capital Outlay on Major and Medium Irrigation.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
01—Major Irrigation-Commercial			
(10) FFF—201—Hirakud Stage-I			
O.	2,00.00		
S.	0.01		
R.	—1,70.00		
	30.01	55.56	+25.55
Anticipated saving was attributed mainly to (i) plan-cut, (ii) revised work programme and (iii) based on actual requirement. Specific reasons for less requirement and reasons for the final excess of Rs. 25.55 lakhs have not been intimated (October 1992).			
(11) GGG—202—Rengali Irrigation Project			
O.	34,05.00		
S.	0.01		
R.	—4,01.77		
	30,03.24	26,24.81	—3,78.43
Anticipated saving was stated to be mainly due to plan-cut imposed by the Government. Reasons for final saving of Rs. 3,78.43 lakhs have not been communicated (October 1992).			
(12) KKK—210—Kanpur Irrigation Project			
O.	3,35.00		
S.	0.01		
R.	—1,50.00		
	1,85.01	1,61.35	—23.66
Withdrawal of provision by way of surrender and reappropriation was attributed mainly to plan-cut. Reasons for the final saving of Rs. 23.66 lakhs have remained unexplained (October 1992).			
(13) LLL—211—Mahanadi-Birupa Barrage Project.			
O.	1,62.00		
S.	4,84.40		
	6,46.40	4,23.28	—2,23.12
Reasons for the final saving of Rs. 2,23.12 lakhs have not been communicated (October 1992).			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(14)	MMM—212—Subarnarekha Irrigation Project.			
	O. 56,50.00	35,80.02	38,10.92	+2,30.90
	S. 0.02			
	R. —20,70.00			
Reduction of provision by way of surrender was attributed to plan-cut. Reasons for final excess of Rs. 2,30.90 lakhs have not been intimated (October 1992).				
(15)	OOO—215—Ong Dam Project			
	O. 60.00	50.00	35.37	—14.63
	R. —10.00			
Anticipated saving was stated to have been located on the basis of revised work programme. Reasons for final saving of Rs. 14.63 lakhs have not been intimated (October 1992).				
03—Medium Irrigation-Commercial				
(16)	RRR—305—Dadaraghathi Irrigation Project.			
	O. 1,50.00	65.00	64.89	—0.11
	R. —85.00			
Reduction of provision was attributed mainly to reduction in plan allocation and revised work programme.				
(17)	SSS—309—Baghua Irrigation Project-Stage-II.			
	O. 5,30.00	3,29.01	3,48.56	+19.55
	S. 0.01			
	R. —2,01.00			
Anticipated saving was stated to be mainly due to (i) plan-cut (ii) revised work programme and (iii) based on actual requirement. Specific reasons for less requirement as compared with the budget provision and reasons for final excess of Rs. 19.55 lakhs have not been intimated (October 1992).				
(18)	TTT—311—Hariharjore Irrigation Project.			
	O. 5,50.00	3,50.00	4,16.30	+66.30
	R. —2,00.00			
(19)	VVV—316—Ghodahada Irrigation Project			
	O. 50.00	15.00	15.48	+0.48
	R. —35.00			
(20)	XXX—319—Baghalati Irrigation Project.			
	O. 3,25.00	1,75.00	1,39.99	—35.01
	R. —1,50.00			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(21) YYY—320—Sapua-Badjore Irrigation Project.			
O.	2,10'00	1,58'87	+8'85
S.	0.02		
R.	—60'00		
(22) ZZZ—327—Birupa-Genguti Island Irrigation Project.			
O.	2,70'00	1,85'47	+10'47
S.	45'00		
R.	—1,40'00		

Withdrawal of provision in respect of Sl. Nos.(18) to (22) above were attributed mainly to plan-cut and as per actual requirement. Specific reasons for less requirement as compared to budget provision and reasons for final excess of Rs. 86.10 lakhs at Sl. Nos. (18), (19), (21) and (22) and final saving at Sl. (20) have not been communicated (October 1992).

(23) BBBB—394—National Water Management Project.			
O.	4,00'00	20.00	19'63
R.	—3,80'00		
			—0'37

Anticipated saving was attributed mainly to (i) revised work programme (ii) reduction in plan-ceiling and based on actual requirement. Specific reasons for less requirement as compared to budget provision have not been intimated (October 1992).

(24) CCCC—395—Upkeep of Existing Irrigation Systems.			
O.	5,76'39	9,44'64	1,10'57
S.	0'18		
R.	3,68'07		
			—8,34'07

Additional fund was stated to have been made for clearance of arrear liabilities and for payment of salaries to L. A. O. Staff. Final saving remained unsundered and unexplained (October 1992).

(25) EEEE—399—Lump provision for modernisation of Irrigation Projects.			
O.	10,92'00	8,75'01	8,83'40
S.	0'01		
R.	—2,17'00		
			+8'39

Reduction of provision was stated to be mainly due to revised work programme and as per actual requirement. Specific reasons for less requirement as compared to budget provision and reasons for final excess of Rs. 8.39 lakhs have not been intimated (October 1992).

80—General

(26) HHHH—005—Survey and Investigation			
S.	60'00	10'00	—10'00
R.	—50'00		

Out of the surrender of Rs. 50'00 lakhs, Rs. 20 lakhs attributed to payment of arrear liabilities and decretal dues. Reasons for the balance amount of Rs. 30.00 lakhs and of final savings of Rs. 10 lakhs not Communicated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
<i>Central Plan</i>			
<i>State Sector</i>			
(In lakhs of rupees)			
<i>01—Major Irrigation-Commercial</i>			
(27) IIII—796—Tribal Area Sub-plan			
O.	10,81.72	4,48.23	3,96.23
S.	0.01		
R.	—6,33.50		
<i>03—Medium Irrigation-Commercial</i>			
(28) JJJJ—796—Tribal Area Sub-plan			
O.	1,38.00	79.20	81.98
R.	—58.80		

Anticipated saving at Sl. Nos. (27) and (28) above was stated to be due to non-receipt of letter of credit and central assistance. Reasons for final saving of Rs. 52.00 lakhs at Sl. No. (27) and excess of Rs. 2.78 lakhs at Sl. No. (28) above have not been communicated (October 1992).

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

##### *State Plan*

##### *State Sector*

#### *02—Anti-sea Erosion Projects*

##### (29) MMMM—103—Civil Works

O.	2,04.40	2,05.34	1,61.22
S.	0.01		
R.	0.93		

Augmentation of fund was attributed to change of work programme and as per actual requirement. Specific reasons for less requirement as compared with budget provision and reasons for final savings of Rs. 44.12 lakhs have not been intimated (October 1992).

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

#### 4701—Capital Outlay on Major and Medium Irrigation

##### *State Plan*

##### *State Sector*

#### *01—Major Irrigation-Commercial*

##### (30) HHH—203—Rengali Dam Project

O.	63.00	51.77	3,02.70
R.	—11.23		

Anticipated saving was attributed to non-payment of the dues of O. C. C. Ltd. in the absence of approved rate and to meet the payment of decretal dues. Reasons for the final excess of Rs. 2,50.93 lakhs have not been communicated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(31) III—205—Delta Irrigation Project—Stage-II			
O. 3,00.00 } S. 0.01 } R. 50.00 }	3,50.01	3,64.13	+14.12

Augmentation of funds were attributed to complete the balance work executed out of advance plan assistance. Final excess of Rs. 14.12 lakhs have remained unexplained (October 1992).

(32) IIIA—207—Anandpur Barrage	..	97.49	+97.49
(33) 000A—218—Chiroli Irrigation Project.	..	13.65	+13.65

Reasons for incurring expenditure at Sl. Nos. (32) and (33) above even without token provision have not been communicated (October 1992).

(34) PPP—796—Tribal Area Sub-plan.			
O. 82,59.00 } S. 2,34.79 } R. —17,03.91 }	67,89.88	90,31.32	+22,41.44

Withdrawal of provision to the tune of Rs. 17,03.91 lakhs was attributed to non posting of staff, revised work programme and actual requirement. Specific reasons for less requirement as compared with the budget provision and reasons for the final excess of Rs. 22,41.44 lakhs which is slightly in excess of the anticipated saving have not been intimated (October 1992).

03—Medium Irrigation—Commercial

(35) PPPA—301—Kuanria Irrigation Project	..	11.20	+11.20
--	----	-------	--------

Reasons for incurring expenditure even without a token provision have not been intimated (October 1992).

(36) QQQ—302—Harabhangi Irrigation Project.			
O. 10,50.00 } S. 0.01 } R. —2,50.00 }	8,00.01	11,58.53	+3,58.52

Anticipated saving was attributed to plan-cut. Reasons for the final excess of Rs. 3,58.52 lakhs have not been communicated (October 1992).

(37) SSSA—310—Upper Suktel Irrigation Project.	..	50.06	+50.06
(38) TTTA—312—Ong Irrigation Project	..	78.41	+78.41

Reasons for incurring expenditure without any budget provision at Sl. Nos. (37) and (38) have remained unexplained (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(39) UUU—315—Upper Jonk Irrigation Project			
O.	9,60.00		
S.	0.01		
R.	-82.65		
	8,77.36	10,21.62	+1,44.26

(In lakhs of rupees)

Withdrawal of provision by way of surrender and reappropriation was attributed mainly to plan-cut and actual requirement. Specific reasons for less requirement as compared with the budgetary provision and reasons for the final excess of Rs. 1,44.26 lakhs have not been intimated (October 1992).

(40) AAAA—329—Mahanadi-Chitrotpola Island Irrigation Project.			
O.	5,10.00		
S.	11.32		
R.	26.00		
	5,47.32	6,15.84	+68.52

Augmentation of funds were stated to be due to revised work programme and as per actual requirement. Specific reasons for less requirement as compared with the budget provision and reasons for final excess of Rs. 68.52 lakhs have remained unexplained (October 1992).

(41) FFFF—796—Tribal Area Sub-plan			
O.	13,65.00		
R.	-4,40.00		
	9,25.00	21,86.80	+12,61.80

Anticipated saving of Rs. 4,40.00 lakhs was attributed mainly to plan-cut. Reasons for the final excess of Rs. 12,61.80 lakhs have not been intimated (October 1992).

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

##### State Plan

##### State Sector

##### 01—Flood Control

(42) LLLL—103—Civil Works			
O.	4,22.64		
S.	0.02		
R.	6,09.71		
	10,32.37	10,47.84	+15.47

Additional requirement of Rs. 6,09.71 lakhs was stated to be mainly due to change of works programme and as per actual requirement. Specific reasons for less requirement as compared with the budget provision and reasons for the final excess have not been intimated (October 1992).

##### 03—Drainage

(43) NNNN—103—Civil Works			
O.	22.96		
R.	-5.62		
	17.34	38.73	+21.39

Specific reasons for the anticipated saving as well as reasons for the final excess have not been communicated (October 1992).

(v) The expenditure in Capital Section (voted) includes Rs. 51,36.75 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 saving worked out to Rs. 42.89 lakhs. In view of the saving, supplementary provision of Rs. 83.50 lakhs obtained in September 1991 (Rs. 10.82 lakhs) and February 1992 (Rs. 72.68 lakhs) proved excessive.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4701—Major and Medium Irrigation</b>			
<i>State Plan</i>			
<i>State Sector</i>			
01— <i>Major Irrigation-Commercial</i>			
(44) FFF—201—Hirakud Stage-I			
S.	6.67	6.67	—6.67
(45) HHH—203—Rengali Dam Project			
S.	5.23	5.23	—5.23
(46) PPP—796—Tribal Area Sub-plan			
S.	11.91	11.91	—11.91

Entire provision of Rs. 23.81 lakhs in respect of Sl. Nos. (44), (45) and (46) above remained unutilised and unexplained (October 1992).

**03—Medium Irrigation-Commercial**

(48) CCCC—395—Upkeep of Existing Irrigation systems.			
O.	1.61	28.37	1.38
S.	26.76		
			—26.99

Reasons for final savings have not been intimated (October 1992).

**Grant No. 21—Expenditure relating to the Transport Department****Major Heads—**

- 2041—Taxes on Vehicles
- 2045—Other Taxes and Duties on Commodities and Services
- 2070—Other Administrative Services
- 2235—Social Security and Welfare
- 3053—Civil Aviation
- 3055—Road Transport
- 3451—Secretariat-Economic Services
- 4235—Capital Outlay on Social Security and Welfare
- 5053—Capital Outlay on Civil Aviation
- 5055—Capital Outlay on Road Transport

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	5,77,24,000	5,87,87,000	5,92,83,034	+4,96,034
Supplementary	10,63,000			
Amount surrendered during the year (March 1992)				11,87,000
Charged—				
Supplementary	5,000	5,000	..	—5,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	5,38,00,000	15,05,19,000	14,92,18,996	—13,00,004
Supplementary	9,67,19,000			
Amount surrendered during the year (March 1992)				13,00,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 4,96,034. The excess requires regularisation.

(ii) In view of the excess of Rs. 4.96 lakhs, supplementary provision of Rs. 10.63 lakhs obtained in September 1991 (Rs. 0.01 lakh) and February 1992 (Rs. 10.62 lakhs) proved inadequate and surrender of Rs. 11.87 lakhs during March 1992 was unrealistic.

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

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

**2041—Taxes on Vehicles**

(1) A—001—Direction and Administration

O.	94.80	98.32	1,16.51	+18.19
S.	3.52			

Reasons for final excess of Rs. 18.19 lakhs have not been intimated (October 1992)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(2) B—101—Collection Charges			
O. 1,00·78	1,02·02	1,15·39	+13·37
S. 1·95			
R. —0·71			

Reasons for anticipated saving of Rs. 0·71 lakh as well as final excess of Rs. 13·37 lakhs have not been communicated (October 1992).

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

#### 2041—Taxes on Vehicles

*State Plan*

*State Sector*

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

O. 59·66	51·96	36·09	—15·87
R. —7·70			

Specific reasons for the anticipated saving of Rs. 7·70 lakhs as well as reasons for final saving of Rs. 15·87 lakhs have not been intimated (October 1992).

Capital:

Voted—

(i) The department surrendered Rs. 13·00 lakhs during March 1992; ultimately the saving worked out to Rs. 13·00 lakhs.

(ii) In view of the savings of Rs. 13·00 lakhs, supplementary provision of Rs. 9,67·19 lakhs obtained in September 1991 proved excessive.

#### Grant No. 22—Expenditure relating to the Forest and Environment Department

Major Heads—

2406—Forestry and Wild Life

2415—Agricultural Research and Education

3435—Ecology and Environment

3451—Secretariat-Economic Services

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

4406—Capital Outlay on Forestry and Wild Life

5452—Capital Outlay on Tourism

## 6406—Loans for Forestry and Wild Life

## 7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	73,84,57,000	79,09,32,000	60,08,19,395	-19,01,12,605
Supplementary	5,24,75,000			
Amount surrendered during the year (March 1992)				2,05,34,000
Charged—				
Original	2,50,000	2,50,000	..	-2,50,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	82,09,73,000	85,27,67,000	1,23,15,15,249	+37,87,48,249
Supplementary	3,17,94,000			
Amount surrendered during the year (March 1992)				1,54,65,000

## Notes and Comments:—

## Revenue :

## Voted—

(i) The department surrendered Rs. 2,05.34 lakhs during March 1992; ultimately the saving worked out to Rs. 19,01.13 lakhs.

(ii) In view of the saving of Rs. 19,01.13 lakhs, supplementary provision of Rs. 5,24.75 lakhs obtained in September 1991 (Rs. 84.77 lakhs) and February 1992 (Rs. 4,39.98 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.

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

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

(In lakhs of rupees)

## 2406—Forestry and Wild Life

## 01—Forestry

(1) F—111—Departmental working of Forest  
Coupes and Depots.

O.	83.52	62.52	63.40	+0.88
R.	-21.00			

Specific reasons for the anticipated saving of Rs. 21.00 lakhs and reasons for the final excess of Rs. 0.88 lakh have not been intimated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(2) G—797—Transfer to/from Reserve fund and Deposit Account— Transfer to/from Reserve Fund for Compensatory Plantation.			
S.	3,17.94	3,17.94	..
			—3,17.94

Entire provision of Rs. 3,17.94 lakhs made in the 2nd Supplementary Statement of Expenditure 1991-92 to take up compensatory plantation in Project Areas and entertainment of staff remained unspent and unexplained (October 1992).

*State Plan*

*State Sector*

*01—Forestry*

(3) J—001—Direction and Administration

O.	1,12.05	95.95	96.14	+0.19
S.	0.01			
R.	—16.11			

Anticipated saving of Rs. 16.11 lakhs were attributed to less sanction of staff. Reasons for final excess of Rs. 0.19 lakh have not been intimated (October 1992).

(4) M—101—Forest Conservation Development and Regeneration

O.	1,15.11	74.77	30.96	—43.81
R.	—40.34			

Specific reasons for the anticipated saving of Rs. 40.34 lakhs and final saving of Rs. 43.81 lakhs have not been intimated (October 1992).

*02—Environmental Forestry and Wild Life*

(5) Q—110—Wild Life Preservation

O.	1,00.65	1,03.40	75.63	—27.77
R.	2.75			

Augmentation of fund was stated to have been required to provide matching Contribution to Centrally Sponsored Plan Scheme for control of poaching and illegal trade in Wild life. Reasons for final saving of Rs. 27.77 lakhs have not been intimated (October 1992).

*Central Plan*

*State Sector*

*01—Forestry*

(6) V—101—Forest Conservation, Development and Regeneration

O.	1,26.25	1,26.25	..	—1,26.25
----	---------	---------	----	----------

Entire provision remained unutilised and unexplained (October 1992).

(7) X—110—Wild Life Preservation

O.	7,12.00	7,12.00	60.94	—6,51.06
----	---------	---------	-------	----------

Reasons for final saving of Rs. 6,51.06 lakhs have not been intimated (October 1992).

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>District Sector</i>				
01—Forestry				
(8) Y—102—Social and Farm Forestry				
O.	5,00.00	4,70.00	1,39.59	—3,30.41
R.	—30.00			
Specific reasons for the anticipated saving of Rs. 30.00 lakhs and final saving of Rs. 3,30.41 lakhs have not been intimated (October 1992).				
<i>Centrally Sponsored Plan</i>				
<i>State Sector</i>				
01—Forestry				
(9) AA—101—Forest Conservation, Development and Regeneration.				
O.	49.60	49.60	..	—49.60
Entire provision remained unspent and unexplained (October 1992).				
02—Environmental Forestry and Wild Life				
(10) BB—110—Wild Life Preservation				
O.	50.00	52.75	1.55	—51.20
R.	2.75			
Augmentation of funds by Rs. 2.75 lakhs was stated to be due to release of funds by Government of India. Reasons for final saving of Rs. 51.20 lakhs have not been intimated (October 1992).				
(11) DD—796—Tribal Area Sub-plan				
O.	86.35	86.35	39.42	—46.93
Reasons for final savings of Rs. 46.93 lakhs have not been intimated (October 1992).				
3435—Ecology and Environment				
<i>Central Plan</i>				
<i>State Sector</i>				
03—Environmental Research and Ecological Regeneration.				
(12) OO—102—Environmental Planning and Co-ordination.				
O.	51.00	1,35.75	..	—1,35.75
S.	84.75			

Entire budget provision of Rs. 51.00 lakhs and 1st Supplementary provision of Rs. 84.75 lakhs stated to be for conservation and management of Mangrove Echar Kanika and Mahenedi Delta remained unutilised and unexplained (October 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>2406—Forestry and Wild Life</b>			
<i>Central Plan</i>			
<i>State Sector</i>			
01—Forestry			
(13) W—102—Social and Farm Forestry			
O.	1,42.62	1,58.00	—14.63
S.	0.01		
R.	30.00		

Augmentation of funds by Rs. 30.00 lakhs was made without assigning any reasons and final saving of Rs. 14.63 lakhs have not been intimated (October 1992).

**3435—Ecology and Environment**

    03—*Environmental Research and Ecological Regeneration.*

*State Plan*

*State Sector*

(14) LL—102—Environmental Planning and Co-ordination.

O.	82.00	82.00	94.22	+ 12.22
----	-------	-------	-------	---------

Reasons for final excess of Rs. 12.22 lakhs have not been intimated (October 1992).

**3451—Secretariat-Economic Services**

(15) PP—090—Secretariat

O.	56.55	71.50	83.30	+ 11.80
S.	14.95			

Reasons for final excess of Rs. 11.80 lakhs have not been intimated (October 1992).

**Charged—**

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>2406—Forestry and Wild Life</b>			
01—Forestry			
(16) H—800—Other Expenditure			
O.	2.50	2.50	— 2.50

Entire provision remained unutilised and unexplained (October 1992).

**Capital :**

**Voted—**

(i) The expenditure exceeded the budget provision by Rs. 37,87,48,249. The excess requires regularisation.

(ii) In view of the excess of Rs. 37,87.48 lakhs, supplementary provision of Rs. 3,17.94 lakhs obtained in February 1992 proved inadequate and the surrender of Rs. 1,54.65 lakhs was unjustified.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>4406—Capital Outlay on Forestry and Wild Life.</b>			
01—Forestry			
(17) UU—201—Government Trading in Kendu Leaves.			
O. 78,62.82	78,04.64	1,18,11.06	+40,06.42
R. —58.18			

Anticipated saving of Rs. 58.18 lakhs was attributed to actual requirements and non-drawal of advance. Specific reasons for less requirement as compared to the budget provision and reasons for final excess of Rs. 40,06.42 lakhs have not been intimated (October 1992).

*State Plan*

*District Sector*

01—Forestry

(18) YY—102—Social and Farm Forestry

O. 1,65.00	1,00.00	4,17.12	+3,17.12
R. —65.00			

No reasons either for anticipated saving of Rs. 65.00 lakhs or for the final excess of Rs. 3,17.12 lakhs have been communicated (October 1992).

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

**4406—Capital Outlay on Forestry and Wild Life.**

01—Forestry

(19) TT—101—Forest Conservation and Development.

S. 3,17.94	3,17.70	..	—3,17.70
R. —0.24			

There was no provision in the original budget. The only provision taken in the supplementary budget under capital side remained unutilised and unexplained (October 1992).

*State Plan*

*State Sector*

01—Forestry

(20) WW—190—Investments in Public Sector and Other Undertakings.

O. 60,00.00	60,00.00	..	—60,00.00
-------------	----------	----	-----------

Entire provision remained unutilised and unexplained (October 1992)

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

(In lakhs of rupees)

## 5452—Capital Outlay on Tourism

State Plan

State Sector

## 01—Tourist Infrastructure

## (21) AAA—102—Tourist Accommodation

O.	30.97	}
R.	—30.97	

Entire Provision was surrendered without assigning any reason (October 1992)

(v) Personal Ledger Account:—

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

Scheme	Heads under which accounted for	Balance on 1st April 1991	Credit during the year	Debit during the year	Balance on 31st March 1992
1	2	3	4	5	6
(In lakhs of rupees)					
(a) Poultry Development.	4403—Capital Outlay on Animal Husbandry.	3.02	..	..	3.02
(b) Exploitation and Marketing of fish.	4405—Capital Outlay on Fisheries.	1.10	..	..	1.10
(c) Marketing of fish and 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.	22,02.81	1,17,33.63	1,12,31.82	27,04.62

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 1992). The matter regarding reconciliation of figures is under correspondence with Government Department. As regards closing of personal ledger accounts, at (a) and (b) orders of the Government to close the accounts are awaited (October 1992).

Major Heads—

- 2401—Crop Husbandry
- 2402—Soil and Water Conservation
- 2406—Forestry and Wild Life
- 2407—Plantation
- 2415—Agricultural Research and Education
- 2435—Other Agricultural Programmes
- 2501—Special Programmes for Rural Development
- 2705—Command Area Development
- 3451—Secretariat-Economic Services
- 4401—Capital Outlay on Crop Husbandry
- 4435—Capital Outlay on other Agricultural Programmes
- 6401—Loans for Crop Husbandry
- 6425—Loans for Co-operation
- 6705—Loans for Command Area Development
- 7610—Loans to Government Servants, etc.

		Total grant or a appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,14,44,35,000	1,30,55,59,000	1,16,69,16,431	—13,86,42,569
Supplementary	16,11,24,000			
Amount surrendered during the year (March 1992)				10,66,12,000
Charged—				
Original	75,000	7,50,000	2,29,288	—5,20,712
Supplementary	6,75,000			
Amount surrendered during the year (March 1992)				4,000
Capital :				
Voted—				
Original	16,72,55,000	16,72,55,000	12,98,05,875	—3,74,49,125
Amount surrendered during the year (March 1992)				3,45,47,000

The expenditure in the grant does not include Rs. 15,00,000 in the Revenue section (Voted) spent out of advance from the Contingency Fund sanctioned on the 7th February 1992 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 10,66.12 lakhs during March 1992; ultimately the saving worked out to Rs. 13,86.43 lakhs.

(ii) In view of the saving of Rs. 13,86.43 lakhs, supplementary provision of Rs. 16,11.24 lakhs obtained in September 1991 (Rs. 4,07.35 lakhs) and February 1992 (Rs. 12,03.89 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>2401—Crop Husbandry</b>			
(1) H—109—Extension and Farmers Training			
O.	70.64	74.48	64.19
S.	3.95		
R.	—0.11		
			—10.29

Anticipated saving was attributed to non-receipt of bills in time. Reasons for final saving of Rs. 10.29 lakhs have not been intimated (October 1992).

*State Plan*

*State Sector*

(2) M—001—Direction and Administration			
O.	4,43.81	3,82.04	3,78.87
S.	0.02		
R.	—61.79		
			—3.17

Withdrawal of provision by way of surrender was attributed mainly to (1) plan-cut by Government (2) reduced sanction (3) less requirement by some offices. Specific reasons for less requirement and reasons for final saving of Rs. 3.17 lakhs have not been intimated (October 1992).

(3) R—119—Horticulture and Vegetable Crops			
O.	32.53	38.56	7.87
S.	0.04		
R.	5.99		
			—30.69

Additional grant was stated to have been provided for improvement of existing centres at Cuttack, Angul, Berhampur and Sambalpur. Reasons for final saving of Rs. 30.69 lakhs have not been intimated (October 1992).

(4) S—796—Tribal Area Sub-plan			
O.	3,30.65	3,12.45	2,96.73
S.	0.04		
R.	—18.24		
			—15.72

(5) T—800—Other expenditure			
O.	68.49	57.76	49.89
S.	0.01		
R.	—10.74		
			—7.87

Anticipated saving in respect of Sl. Nos. (4) and (5) above was attributed to reduced sanction by Government. Reasons for final saving of Rs. 15.72 lakhs and Rs. 7.87 lakhs have not been intimated (October 1992).

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<i>District Sector</i>				
(6) Y—109—Extension and Farmers Training				
O.	1,71.75	1,45.16	1,43.91	—1.25
S.	53.33			
R.	—79.92			

Withdrawal of provision by way of surrender was attributed to reduced sanction to effect plan-cut and less requirement by Government. Specific reasons for the less requirement and reasons for final saving of Rs. 1.25 lakhs have not been intimated (October 1992).

## (7) Z—119—Horticulture and Vegetable Crops

O.	90.75	1,39.77	87.45	—52.32
S.	0.04			
R.	48.98			

Additional provision was stated to have been provided for hybrid coconut and plantation of different fruit crops for the year 1991-92. Reasons for the final saving of Rs. 52.82 lakhs have not been intimated (October 1992).

## (8) AA—796—Tribal Area Sub-plan

O.	2,51.35	2,39.95	2,19.65	—20.30
S.	0.04			
R.	11.44			

Anticipated saving was attributed mainly to change of the scheme, plan-cut imposed by Government. Reasons for final saving of Rs. 20.30 lakhs have not been intimated (October 1992).

## (9) BB—Lump Provision for Horticulture

O.	1,00.00	16.44	..	—16.44
R.	—83.56			

Reduction of the original provision by way of reappropriation was attributed mainly to (1) post budget decision for diversion of funds from Lump Provision for Horticulture, (2) improvement of irrigation, (3) purchase of tractors, (4) non-purchase of modern machinery and equipment for C. C. Centres. Reasons for final saving of Rs. 16.44 lakhs have not been intimated (October 1992).

*Central Plan**State Sector*

## (10) CC—105—Manures and Fertilisers

O.	10.80	4,25.40	4,25.40	..
S.	5,74.20			
R.	—1,59.60			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>District Sector</i>				
(11)	EE—108—Commercial Crops			
	O. 66.73	59.78	59.70	—0.08
	S. 52.01			
	R. —58.96			
(12)	FF—109—Extension and Farmers Training.			
	O. 28.55	17.17	17.10	—0.07
	R. —11.38			
(13)	GG—119—Horticulture and Vegetable Crops.			
	S. 62.46	21.28	17.42	—3.86
	R. —41.18			
<i>Centrally Sponsored Plan</i>				
<i>District Sector</i>				
(14)	LL—108—Commercial Crops			
	O. 2,36.53	2,01.76	2,01.49	—0.27
	R. —34.77			
(15)	MM—109—Extension and Farmers Training.			
	O. 4,37.61	3,67.43	3,61.26	—6.17
	S. 1,64.45			
	R. —2,34.63			
(16)	NN—796—Tribal Area Sub-plan			
	O. 1,91.86	1,56.01	1,51.26	—4.75
	R. —35.85			

Anticipated savings in respect of Sl. Nos. (10) to (16) above were attributed to non-sanction of funds by Government of India. Reasons for final savings in respect of Sl. Nos. (13), (15) and (16) have not been intimated (October 1992).

#### 2402—Soil and Water Conservation

##### State Plan

##### State Sector

#### (17) TT—101—Soil Survey and Testing

	O. 86.73	88.34	48.69	—39.65
	S. 0.25			
	R. 1.36			

Reasons for augmentation of the provision and of the final saving have not been intimated (October 1992).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(18) VV—796—Tribal Area Sub-plan			
O.	1,59.26	1,59.26	—31.43

Reasons for final saving of Rs. 31.43 lakhs have not been intimated (October 1992).

*District Sector*

(19) XX—102—Soil Conservation			
O.	1,82.49	1,34.82	1,32.01
S.	52.31		
R.	—99.98		
			—2.81

Specific reasons for the anticipated saving of Rs. 99.98 lakhs and reasons for final saving of Rs. 2.81 lakhs have not been intimated (October 1992).

*Central Plan*

*State Sector*

(20) BBB—796—Tribal Area Sub-plan			
O.	3,45.22	3,45.22	1,03.67
			—2,41.55

Reasons for final savings of Rs. 2,41.55 lakhs have not been intimated (October 1992).

*District Sector*

(21) DDD—796—Tribal Area Sub-plan			
O.	4,21.60	2,43.73	2,28.86
S.	0.01		
R.	—1,77.88		
			—14.87

Reasons for withdrawal of provision by Rs. 1,77.88 lakhs and for final saving of Rs. 14.87 lakhs have not been intimated (October 1992).

*Centrally Sponsored plan*

*State Sector*

(22) EEE—796—Tribal Area Sub-plan			
O.	30.00	..	..
R.	—30.00	..	..

Surrender of the entire provision 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)			
<b>2501—Special Programmes for Rural Development</b>			
<i>State Plan</i>			
<i>District Sector</i>			
02—Drought Prone Area Development Programme.			
(23) SSS—796—Tribal Area Sub-plan			
O.                     71.40	71.40	52.12	—19.28
(24) TTT—800—Other Expenditure			
O.                     2,85.60	2,85.60	2,24.52	—61.08
<i>Centrally Sponsored plan</i>			
<i>District Sector</i>			
(25) UUU—796—Tribal Area Sub-plan			
O.                     71.40	71.40	52.12	—19.28
(26) VVV—800—Other Expenditure			
O.                     2,85.60	2,86.60	2,24.52	—61.08
Reasons for final saving of Rs. 1,60.72 lakhs in respect of Sl. Nos. (23), (24), (25) and (26) above have not been intimated (October 1992).			
<b>2705—Command Area Development</b>			
<i>State Plan</i>			
<i>State Sector</i>			
(27) AAAA—001—Ayacut Development			
O.                     4,00.88	3,87.96	2,14.47	—1,73.49
R.                     —12.92			
Anticipated saving of Rs. 12.92 lakhs was attributed to plan-cut and less requirement by some officers. Specific reasons for less requirement and reasons for final saving of Rs. 1,73.49 lakhs have not been intimated (October 1992).			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(28) DDDD—001—Ayacut Development			
O.                     4,00.88	2,36.93	2,14.46	—22.47
R.                     —1,63.95			

Withdrawal of provision by way of surrender was attributed to non purchase of motor vehicle, plan-cut and late receipt of central assistance. Reasons for final saving of Rs. 22.47 lakhs have not been intimated (October 1992).

Head		Total grant	Actual expenditure	Excess + Saving—
<i>District Sector</i>			(In lakhs of rupees)	
(29) FFFF—796—Tribal Area Sub-plan				
O.	36·00	19·97	17·54	—2·43
R.	—16·03			

Anticipated saving was attributed to plan-cut and late receipt of central assistance. Reasons for final saving of Rs. 2·43 lakhs have not been intimated (October 1992).

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

#### 2401—Crop Husbandry

(30) D—103—Seeds				
O.	6,37·70	6,49·43	13,69·79	+7,20·36
S.	12·26			
R.	—0·53			

Anticipated savings of Rs. 0·53 lakh was attributed to transfer of Babanpur Farm to the control of Seed Corporation from 1-6-1991. Reasons for final excess of Rs. 7,20·36 lakhs have not been intimated (October 1992).

#### 2402—Soil and Water Conservation

##### State Plan

##### State Sector

(31) SS—001—Direction and Administration				
O.	72·24	1,03·97	85·47	—18·50
S.	13·15			
R.	18·58			

Reasons for augmentation of provision by way of reappropriation and reasons for nearly an equal amount of final savings have not been intimated (October 1992).

##### District Sector

(32) WW—001—Direction and Administration				
S.	3·82	38·28	21·50	—16·78
R.	34·46			

Reasons for augmentation of provision by Rs. 34·46 lakhs and of final saving of Rs. 16·78 lakhs have not been intimated (October 1992).

(33) ZZ—796—Tribal Area Sub-plan				
O.	68·28	1,56·41	1,34·53	—21·88
S.	46·90			
R.	41·23			

Reasons for obtaining additional fund of Rs. 41·23 lakhs through reappropriation and final saving of Rs. 21·88 lakhs have not been intimated (October 1992).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Central Plan</i>			
<i>District Sector</i>			
(34) CCC—102—Soil Conservation			
O.	6.63		
S.	83.91	2,68.42	2,46.67
R.	1,77.88		—21.75

Reasons for obtaining additional fund of Rs. 1,77.88 lakhs through reappropriation and final saving of Rs. 21.75 lakhs have not been intimated (October 1992).

### 2406—Forestry and Wild Life

#### *State Plan*

#### *State Sector*

#### 02—Environmental Forestry and Wild Life

#### (35) GGG—112—Public Garden

O.	6.19		
S.	0.01	19.69	17.55
R.	13.49		—2.14

Additional grant of Rs. 13.49 lakhs stated to have been obtained through reappropriation for State Botanical Garden. Reasons for final saving of Rs. 2.14 lakhs have not been intimated (October 1992).

#### *Charged—*

(i) The department surrendered Rs. 0.04 lakh during March 1992; ultimately the saving worked out to Rs. 5.21 lakhs.

(ii) In view of the saving of Rs. 5.21 lakhs, supplementary provision of Rs. 6.75 lakhs obtained in September 1991, proved excessive.

(iii) Savings occurred under the following heads:—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>2402—Soil and Water Conservation</i>			
<i>State Plan</i>			
<i>District Sector</i>			
(36) XX—102—Soil Conservation		1.59	+1.59
Reasons for incurring expenditure without even token provision have not been intimated (October 1992).			

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2415—Agricultural Research and Education.</b>			
01—Crop Husbandry			
(37) HHH—004—Research			
S.	2.00	2.00	—2.00
<b>2501—Special Programmes for Rural Development.</b>			
State Plan			
District Sector			
(38) TTT—800—Other Expenditure			
S.	2.20	2.20	—2.20
Centrally Sponsored Plan			
District Sector			
(39) VVV—800—Other Expenditure			
S.	2.20	2.20	—2.20

Entire provision of Rs. 6.40 lakhs in respect of Sl. Nos. (37), (38) and (39) above remained unutilised and unexplained (October 1992).  
Personal Ledger Account:—

The expenditure in the grant includes Rs. 11,37.19 lakhs under the head "Suspense" (Personal Deposit) Debit. A summary of the transactions in the various Personal Ledger Accounts for 1991-92 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Balangir, Kuarmunda and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger Account for	Balance on 1st April 1991	Credit during the year	Debit during the year	Closing balance on 31st March 1992
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	5.28	..	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	—0.98	0.86	3.00	—3.12
(d) Parlakhemundi	7.76	0.01	..	7.77
(e) Balangir	—18.40	4.31	7.23	—21.32
(f) Kuarmunda	—1.71	0.07	0.28	—1.92
(g) Cuttack-II	2.39	..	..	2.39
	<u>13.78</u>	<u>5.25</u>	<u>10.51</u>	<u>8.52</u>
(ii) Purchase and distribution of quality seeds to cultivators.	—2.31	12,74.04	11,26.68	1,45.05

Capital :

Voted—

(i) The department surrendered Rs. 3,45.47 lakhs during March 1992; ultimately the saving worked out to Rs. 3,74.49 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4401—Capital Outlay on Crop Husbandry</b>			
<i>State Plan</i>			
<i>State Sector</i>			
<b>(40) GGGG—2—103—Seeds</b>			
O.	25.00	7.50	..
R.	—17.50		
Anticipated saving was attributed to non-sanction by Government.			
<b>6401—Loans for Crop Husbandry</b>			
<b>(41) IIII—105—Manures and Fertilisers</b>			
O.	15,00.00	12,15.00	..
R.	—2,85.00		
Anticipated saving was attributed mainly to non-release of short term loan by Government of India.			
<b>6705—Loans for Command Area Development.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
<b>(42) LLLL—001—Area Development</b>			
O.	36.00	36.00	7.00
			—29.00
Reasons for final saving of Rs. 29.00 lakhs have not been intimated (October 1992).			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<b>(43) MMMM—001—Area Development</b>			
O.	36.00	7.00	..
R.	—29.00		
Anticipated saving was attributed to late receipt of central assistance.			

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

Year	Provision (Original + Supplementary)	Saving	Percentage of Saving
(In lakhs of rupees)			
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
1990-91	68,35.58	34,00.53	49.75

Personal Ledger Account:—

A summary of the transactions in the Personal Ledger Account at the end of 1991-92 is given below:—

Personal Ledger Account for	Balance on 1st April 1991	Credit during the year	Debit during the year	Balance on 31st March 1992
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Parlakhemundi	1.71	..	..	1.71
(e) Balangir	3.77	..	..	3.77
(f) Kuarmunda	-0.42	..	..	-0.42(a)
<b>Total</b>	<b>35.30</b>	<b>..</b>	<b>..</b>	<b>35.30</b>
(ii) Purchase and Distribution of quality seeds to culti- vators.	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.

(a) Minus balance is under reconciliation.

## Major Heads—

2853—Non-Ferrous Mining and Metallurgical Industries

3451—Secretariat-Economic Services

4852—Capital Outlay on Iron and Steel Industries

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	7,07,17,000	7,22,27,000	6,91,53,501	—30,73,499
Supplementary	15,10,000			
Amount surrendered during the year (March 1992)				65,000
Charged—				
Supplementary	1,000	1,000	..	—1,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	50,00,10,000	50,00,10,000	22,50,01,200	—27,50,08,800
Amount surrendered during the year (March 1992)				27,50,01,000

## Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 0.65 lakh during March 1992; ultimately the saving worked out to Rs. 30.73 lakhs.

(ii) In view of the saving of Rs. 30.73 lakhs, supplementary grant obtained in February 1992 for Rs. 15.10 lakhs proved redundant. The expenditure did not come even up to the level of original provision. Token provision could have been taken wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
2853—Non-Ferrous Mining and Metallurgical Industries.			
02—Regulation and Development of Mines			
(1) C—102—Mineral Exploration			
O.	72.83	64.54	—7.33
S.	2.64		
R.	—3.60		
		71.87	

(In lakhs of rupees)

Reasons for the anticipated saving of Rs. 3.60 lakhs as well as for the final saving of Rs. 7.33 lakhs have not been intimated (October 1992).

## Capital :

## Voted—

- (i) The department surrendered Rs. 27,50.01 lakhs during March 1992; ultimately the saving worked out to Rs. 27,50.09 lakhs.
- (ii) Substantial saving occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>4852—Capital Outlay on Iron and Steel Industries.</b>			
<i>State Plan</i>			
<i>State Sector</i>			
(2) I—800—Other Expenditure			
O.	50,00.00	22,50.00	—
R.	—27,50.00		

Anticipated saving of Rs. 27,50.00 lakhs was attributed mainly to the suggestion of Planning and Co-ordination Department.

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

## Major Heads—

2220—Information and Publicity

2250—Other Social Services

2251—Secretariat-Social Services

7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	6,40,28,000	5,96,45,055	—58,26,945
Supplementary	14,44,000		
Amount surrendered during the year (March 1992)			53,77,000
Capital :			
Voted—			
Original	5,000	300	—4,700
Amount surrendered during the year (March 1992)			5,000

**Notes and Comments :—**

Revenue:

Voted—

(i) The department surrendered Rs. 53.77 lakhs during March 1992; ultimately the saving worked out to Rs. 58.27 lakhs.

(ii) In view of the saving of Rs. 58.27 lakhs, supplementary provision of Rs. 14.44 lakhs obtained in September 1991 (Rs. 0.05 lakh) and February 1992 (Rs. 14.39 lakhs) proved unnecessary. 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)			

**2220—Information and Publicity***State Plan**State Sector*

60—Others

## (1) N—Lump Provision

O.	95.00	} 4.59	..	—4.59
R.	—90.41			

Reasons for reduction of the original budget provision by Rs. 90.41 lakhs and reasons for final saving of Rs. 4.59 lakhs have not been furnished (October 1992).

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

**2220—Information and Publicity***State Plan**State Sector*

60—Others

## (2) E—001—Direction and Administration

O.	8.30	} 59.24	59.07	—0.17
S.	0.01			
R.	50.93			

Augmentation of funds was partly attributed to purchase of (i) 3 Nos. of center video coaches for the department (ii) furnitures, books, audio-visual equipments for the information centre at Calcutta. (iii) books for the Padhiary Pathagar at Cuttack and (iv) furnitures for the sub-divisional officers. Reasons for augmentation of funds of Rs. 24.57 lakhs have not been intimated (October 1992).

**Grant No. 26—Expenditure relating to the Excise Department  
(All Voted)**

123

**Major Heads—**

2039—State Excise

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	3,54,98,000	4,37,95,000	4,00,05,786	—37,89,214
Supplementary	82,97,000			
	Amount surrendered during the year (March 1992)			50,95,000
Capital :				
Voted—				
Original	5,000	5,000	..	—5,000
	Amount surrendered during the year (March 1992)			5,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 50.95 lakhs during March 1992; ultimately the saving worked out to Rs. 37.89 lakhs.

(ii) In view of the saving of Rs. 37.89 lakhs, supplementary provision of Rs. 82.97 lakhs obtained in February 1992 proved excessive.

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

**Major Heads—**

2251—Secretariat-Social Services

2810—Non-Conventional Sources of Energy

3425—Other Scientific Research

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	7,26,97,000	9,12,72,000	7,94,78,154	—1,17,93,846
Supplementary	1,85,75,000			
	Amount surrendered during the year (March 1992)			1,18,10,000
Capital				
Voted—				
Original	1,000	1,000	..	—1,000
	Amount surrendered during the year (March 1992)			1,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 1,18.10 lakhs during March 1992; ultimately the saving worked out to Rs. 1,17.94 lakhs.

(ii) In view of the saving of Rs. 1,17.94 lakhs, supplementary provision of Rs. 1,85.75 lakhs obtained in September 1991 (Rs. 1,72.75 lakhs) and February 1992 (Rs. 13.00 lakhs) proved excessive. Supplementary provision could have been restricted to token grants wherever necessary.

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

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<b>2810—Non-Conventional Sources of Energy</b>				
State Plan				
District Sector				
60—Others				
(1) M—800—Other Expenditure				
O.	59.20	34.20	34.20	..
R.	—25.00			

Anticipated saving of Rs. 25.00 lakhs was stated to be mainly due to non-execution of Mini/Micro Hydel Projects by the S. and T. Department and non-receipt of decision of Government of India for opening of 3 additional I. R. E. P. Centres during 1991-92.

Central Plan

District Sector

60—Others

(2) O—101—Choolah

O.

73.37

R.

—73.37

Anticipated saving was surrendered attributing to non-release of central assistance by Government of India.

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

**3425—Other Scientific Research**

State Plan

State Sector

60—Others

(3) R—200—Assistance to Other Scientific Bodies.

O.

92.00

S.

17.50

R.

25.00

1,34.50

1,34.50

..

Additional funds for Rs. 25.00 lakhs were stated to have been provided for construction of office building of Orissa Computer Application Centre.

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
- 2702—Minor Irrigation
- 2853—Non-Ferrous Mining and Metallurgical Industries
- 3054—Roads and Bridges
- 3451—Secretariat-Economic Services
- 4059—Capital Outlay on Public Works
- 4210—Capital Outlay on Public Health
- 4215—Capital Outlay on Water Supply and Sanitation
- 4216—Capital Outlay on Housing
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4405—Capital Outlay on Fisheries
- 4702—Capital Outlay on Irrigation
- 5054—Capital Outlay on Roads and Bridges
- 5452—Capital Outlay on Tourism

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,47,13,41,000	1,49,33,04,000	1,70,14,00,219	+20,80,96,219
Supplementary	2,19,63,000			
Amount surrendered during the year (March 1992)				20,55,37,000
Capital :				
Voted—				
Original	81,28,53,000	87,57,36,000	79,27,18,064	—8,30,17,936
Supplementary	6,28,78,000			
Amount surrendered during the year (March 1992)				7,58,82,000
Charged—				
Original	35,00,000	35,00,000	9,33,258	—25,66,742
Amount surrendered during the year (March 1992)				25,26,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 20,80,96,219. The excess requires regularisation.

(ii) In view of the final excess of Rs. 20,80'96 lakhs, supplementary grant of Rs. 2,19'63 lakhs obtained in September 1991 (Rs. 28'83 lakhs) and February 1992 (Rs. 1,90'80 lakhs) proved inadequate.

(iii) In view of the above excess, surrender of Rs. 20,55'37 lakhs during March 1992 was injudicious.

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

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

**2059—Public Works***80—General***(1) D—052—Machinery and Equipment**

O.	—1,83'15	—1,64'03	—1,18'23	+45'80
S.	49'70			
R.	—30'58			

Surrender of fund was stated to be due to non-finalisation of transfer of staff from Works Department in due time. Reasons for the final excess of Rs. 45'80 lakhs have not been intimated (October 1992).

**(2) E—799—Suspense**

O.	12,00'00	12,00'00	28,33'97	+16,33'97
----	----------	----------	----------	-----------

Reasons for the final excess of Rs. 16,33'97 lakhs have not been intimated (October 1992).

*State Plan**State Sector**80—General***(3) G—052—Machinery and Equipment**

O.	1,07'00	1,09'66	1,27'65	+17'99
R.	2'66			

Augmentation of fund was stated to have been made for purchase of Mini Computer for Rural Works wing of Rural Development Department. Reasons for the final excess of Rs. 17'99 lakhs have not been intimated (October 1992).

**2210—Medical and Public Health***State Plan**District Sector***03—Rural Health Services—Allopathy****(4) J—110—Hospitals and Dispensaries**

O.	9'65	30'19	82'70	+52'51
S.	20'54			

Reasons for the final excess of Rs. 52'51 lakhs have not been intimated (October 1992).

Head		Total grant.	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<b>2215—Water Supply and Sanitation</b>				
<i>01—Water Supply</i>				
(5) S—001—Direction and Administration				
O.	—27·93	—90·22	10·57	+1,00·79
S.	0·03			
R.	—62·32			
Reasons for the anticipated saving and final excess have not been intimated (October 1992).				
(6) T—052—Machinery and Equipment				
O.	1·92	1·93	50·99	+49·06
S.	0·01			
Reasons for the final excess of Rs. 49·06 lakhs have not been intimated (October 1992).				
(7) U—102—Rural Water supply Programmes				
O.	5,50·00	6,10·02	6,80·46	+70·44
S.	0·01			
R.	60·01			
Reasons for augmentation of fund and final excess have not been intimated (October 1992).				
(8) V—799—Suspense				
O.	10,00·00	10,00·00	25,70·67	+15,70·67
<b>2702—Minor Irrigation</b>				
<i>80—General</i>				
(9) OO—799—Suspense				
O.	2,75·00	2,75·00	12,29·42	+9,54·42
Reasons for the final excess of Rs. 25,25·09 lakhs in respect of Sl. Nos. (8) and (9) above have not been intimated (October 1992).				
(v) The above excess was partly counter-balanced by saving under the following heads :—				
<b>2059—Public Works</b>				
<i>01—Office Buildings</i>				
(10) A—051—Construction				
O.	39·22	40·22	23·39	—16·83
S.	1·00			
Reasons for the final saving of Rs. 16·83 lakhs have not been intimated (October 1992).				

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(11) B—053—Maintenance and Repairs			
O.           4,67.50	3,79.74	3,59.47	—20.27
R.           —87.76			

Out of the anticipated saving of Rs. 87.76 lakhs, Rs. 46.27 lakhs was stated to have been surrendered due to non-finalisation of transfer of staff from Works Department in due time. Rs. 1.49 lakhs was attributed to non-expenditure on electrical maintenance works. Reasons for the balance amount of Rs. 40.00 lakhs and final saving of Rs. 20.27 lakhs have not been intimated (October 1992).

## 80—General

(12) C—001—Direction and Administration			
O.           —1,78.43	—1,45.65	—1,45.86	—0.21
S.           52.92			
R.           —20.14			

Anticipated saving of Rs. 20.14 lakhs was attributed to non-finalisation of revised Pay and Dearness Allowance of the employees (Rs. 4.88 lakhs) and non-filling up of the vacant posts (Rs. 15.26 lakhs).

## State Plan

## State Sector

## 80—General

(13) F—001—Direction and Administration			
O.           2,50.00	2,06.67	74.36	—1,32.31
S.           0.01			
R.           —43.34			

Surrender of Rs. 43.34 lakhs was attributed to non-filling up of the posts for newly created circles and divisions. Reasons for the final saving of Rs. 1,32.31 lakhs have not been intimated (October 1992).

(14) H—796—Tribal Area Sub-plan			
O.           53.00	53.00	..	—53.00

Entire provision remained unutilised and unexplained (October 1992).

## 2210—Medical and Public Health

## Centrally Sponsored Plan

## District Sector

## 03—Rural Health Services—Allopathy

(15) M—101—Health Sub-Centres			
O.           31.70	31.70	11.53	—20.17

Reasons for the final saving of Rs. 20.17 lakhs have not been intimated (October 1992).

## 2215—Water Supply and Sanitation

## State Plan

## State Sector

## 01—Water Supply

(16)—Z—052—Machinery and Equipment			
O.           1,32.48	42.48	42.15	—0.33
R.           —90.00			

Original provision was reduced by Rs. 90.00 lakhs attributing to plan-cut.

Head		Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
(17)	AA—102—Rural Water Supply Programmes			
	O. 14,85.68	11,32.75	8,68.88	—2,63.87
	R. —3,52.93			
Reduction of the original provision by Rs. 3,52.93 lakhs was attributed mainly to (i) reduction in State Plan allocation (ii) to meet the requirement for reorganisation of P. H. Circle and Division and (iii) creation of new R. W. S. and S. Circle and three R. W. S. and S. Divisions. Reasons for final saving of Rs. 2,63.87 lakhs have not been intimated (October 1992).				

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

(18)	EE—102—Rural Water Supply Programmes			
	O. 15,80.81	9,95.32	11,61.06	+1,65.74
	S. 6.95			
	R. —5,92.44			
(19)	FF—796—Tribal Area Sub-plan			
	O. 9,21.00	40.00	1,37.95	+97.95
	R. —8,81.00			

Anticipated saving in respect of Sl. Nos. (18) and (19) above was stated to be due to reduction/non-availability of central allocation. Reasons for the final excess of Rs. 1,65.74 lakhs and Rs. 97.95 lakhs have not been intimated (October 1992).

**2216—Housing***01—Government Residential Buildings*

(20)	GG—106—General Pool Accommodation			
	O. 3,06.66	2,78.95	2,73.75	—5.20
	S. 0.01			
	R. —27.72			

Anticipated saving of Rs. 27.72 lakhs was surrendered attributing to non-finalisation of transfer of building and maintenance staff from Works Department. Reasons for final saving of Rs. 5.20 lakhs have not been intimated (October 1992).

**2702—Minor Irrigation***80—General*

(21)	MM—001—Direction and Administration			
	O. 3,03.89	3,44.61	2,82.84	—61.77
	S. 40.72			
(22)	NN—052—Machinery and Equipment			
	O. 27.64	36.18	20.77	—15.41
	S. 8.54			

Reasons for final saving of Rs. 77.18 lakhs in respect of Sl. Nos. (21) and (22) above have not been intimated (October 1992).

(v) Expenditure in the Revenue Section (Voted) includes Rs. 68,44.52 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and accounting procedure followed for the transactions 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 1991-92 is given below:—

Major Heads of Suspense	Opening balance on 1st April 1991 (Debit+ Credit—)	Debit	Credit	Closing balance on 31st March 1992 (Debit+ Credit—)
(In lakhs of rupees)				
<b>2059—Public Works</b>				
Stock	—12,44.53	28,33.96	39,19.64	—23,30.21
Total	—12,44.53	28,33.96	39,19.64	—23,30.21
<b>2215—Water Supply and Sanitation.</b>				
Stock	—6,28.85	22,07.45	22,38.18	—6,59.58
Miscellaneous Works Advances	47.37	5,73.70	81.48	5,39.59
Total	—5,81.48	27,81.15	23,19.66	—1,19.99
<b>2702—Minor Irrigation</b>				
Stock	—1,76.15	9,43.11	9,79.51	—2,12.55
Miscellaneous Works Advances	26.92	2,86.30	2,77.14	36.08
Total	—1,49.23	12,29.41	12,56.65	—1,76.47

Capital:

Voted—

(i) The department surrendered Rs. 7,58.82 lakhs during March 1992; ultimately the saving worked out to Rs. 8,30.18 lakhs.

(ii) In view of the saving of Rs. 8,30.18 lakhs, supplementary provision of Rs. 6,28.78 lakhs obtained in September 1991 (Rs. 6,05.08 lakhs) and February 1992 (Rs. 23.70 lakhs) proved unnecessary. The expenditure did not come even upto the level of original provision. Token provision could have been taken wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>4210—Capital Outlay on Public Health</b>			
<i>State Plan</i>			
<i>District Sector</i>			
02—Rural Health Services			
(23) CCC—102—Subsidiary Health Centres			
S.	16·84	16·84	..
			—16·84
Entire supplementary provision remained unspent and unexplained (October 1992)			
<b>4215—Capital Outlay on Water Supply and Sanitation</b>			
<i>State Plan</i>			
<i>District Sector</i>			
01—Water Supply			
(24) JJJ—102—Rural Water Supply Programmes			
O.	4,21·95	6,07·60	6,05·33
S.	3,00·00		
R.	—1,14·35		
			—2·27
Anticipated saving was surrendered attributing to reduction in plan allocation. Reasons for the final saving of Rs. 2·27 lakhs have not been intimated (October 1992).			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
01—Water Supply			
(25) LLL—102—Rural Water Supply Programmes.			
O.	1,91·92	96·94	96·94
S.	0·01		
R.	—94·99		
			..
(26) MMM—796—Tribal Area Sub-plan			
O.	83·92	55·91	55·82
S.	0·01		
R.	—28·02		
			—0·09
Anticipated saving of Rs. 1,23·01 lakhs in respect of Sl. Nos. (25) and (26) above was stated to be due to non-availability of Central Share.			
<b>4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.</b>			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
01—Welfare of Scheduled Castes			
(27) SSS—277—Education			
O.	38·18	38·18	..
			—38·18
Entire provision remained unutilised and unexplained (October 1992)			

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
<b>02—Welfare of Scheduled Tribes</b>			
<b>(28) TTT—277—Education</b>			
O.	29.64	29.64	2.19
			-27.45

Reasons for the final saving of Rs. 27.45 lakhs have not been intimated (October 1992).

#### 4702—Capital Outlay on Irrigation

##### State Plan

##### District Sector

#### (29) VVV—796—Tribal Area Sub-plan

O.	9.99.08	8,17.65	8,01.17	-16.48
S.	0.04			
R.	-1,81.47			

#### (30) WWW—800—Other Expenditure

O.	16,40.92	13,01.01	13,01.77	+0.76
S.	0.08			
R.	-3,39.99			

Anticipated saving in respect of Sl. Nos. (29) and (30) above was surrendered attributing to reduction in State Plan allocation. Reasons for the final saving of Rs. 16.48 lakhs have not been intimated (October 1992).

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

#### 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.

##### State Plan

##### District Sector

#### 01—Welfare of Scheduled Castes

#### (31) QQQ—277—Education

O.	50.68	50.68	88.86	+38.18
----	-------	-------	-------	--------

#### 02—Welfare of Scheduled Tribes

#### (32) RRR—277—Education

O.	41.64	41.64	67.72	+26.08
----	-------	-------	-------	--------

Reasons for the final excess in respect of Sl. Nos. (31) and (32) above have not been intimated (October 1992).

(v) A summary of transactions under each sub-division of the head 'Suspense' is given below:—

Major head of suspense	Opening balance on 1st April 1991 (Debit + Credit —)	Debit	Credit	Closing balance on 31st March 1992 (Debit + Credit —)
(In lakhs of rupees)				
<b>4702—Capital Outlay on Minor Irrigation</b>				
Purchases	—12·01	..	..	—12·01
Stock	49·94	..	..	49·94
Miscellaneous Works Advances	85·59	..	..	85·59
Workshop Suspense	1·58	..	..	1·58
<b>Total</b>	<b>1,25·10</b>	<b>..</b>	<b>..</b>	<b>1,25·10</b>

Charged—

(i) The department surrendered Rs.25·26 lakhs during March 1992; ultimately the saving worked out to Rs. 25·67 lakhs.

(ii) Savings occurred under the following head:—

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

(In lakhs of rupees)

**4702—Capital Outlay on Irrigation**

*State Plan*

*District Sector*

(33) WWW—800—Other Expenditure

O.	30·00	} 8·46	8·02	—0·44
R.	—21·54			

The original provision was reduced by Rs. 21·54 lakhs without assigning any specific reason. Reasons for the final saving of Rs. 0·44 lakh also have not been intimated (October 1992).

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	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	1,21,30,000	1,35,44,000	1,31,89,635	—3,54,365
Supplementary	14,14,000			
Amount surrendered during the year (March 1992)				2,76,000
Charged—				
Original	64,56,000	82,95,000	78,92,742	—4,02,258
Supplementary	18,39,000			
Amount surrendered during the year (March 1992)				3,15,000
Capital:				
Voted—				
Original	2,000	2,000	300	—1,700
Amount surrendered during the year				Nil

The expenditure in the grant does not include Rs. 21,73,522 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on the 15th February 1992 but not recouped to the fund till the close of the year.

Notes and Comments : —

Revenue:

Voted—

(i) The department surrendered Rs. 2.76 lakhs during March 1992; ultimately the saving worked out to Rs. 3.54 lakhs.

(ii) In view of the saving of Rs. 3.54 lakhs, supplementary provision of Rs. 14.14 lakhs obtained during September 1991 (Rs. 7.83 lakhs) and February 1992 (Rs. 6.31 lakhs) proved excessive.

Charged—

(i) The department surrendered Rs. 3.15 lakhs during March 1992; ultimately the saving worked out to Rs. 4.02 lakhs.

(ii) In view of the saving of Rs. 4.02 lakhs, supplementary provision of Rs. 18.39 lakhs obtained during February 1992 proved excessive.

(iii) Savings occurred under the following heads—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>2012—Governor</b>			
<i>03—Governor</i>			
(1) A—090—Secretariat			
O.	29.84		
S.	9.85		
R.	—1.78		
	37.91	37.36	—0.55

Reasons for the anticipated savings as well as the final saving have not been intimated (October 1992).

### Grant No. 30—Expenditure relating to the Energy Department

#### 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

6801—Loans for Power Projects

7610—Loans to Government Servants, etc.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	4,10,99,000		
Supplementary	26,09,32,000		
Amount surrendered during the year (March 1992)			1,16,03,000
Capital :			
Voted—			
Original	3,91,31,00,000		
Supplementary	8,73,60,000		
Amount surrendered during the year (March 1992)			1,86,79,57,000
Charged—			
Supplementary	60,000	60,000	—60,000
Amount surrendered during the year			Nil

The expenditure in the grant does not include Rs. 2,93,83,000 in the Capital Section (Voted) met out of advance from the Contingency Fund sanctioned during March 1992 but not recouped to the fund till the close of the year.

## Notes and comments :—

Revenue—

Voted—

(i) The department surrendered Rs. 1,16.03 lakhs during March 1992; ultimately the savings worked out to Rs. 88.84 lakhs.

(ii) In view of saving of Rs. 88.84 lakhs, supplementary provision of Rs. 26,09.32 lakhs obtained in September 1991 (Rs. 26,03.02 lakhs) and February 1992 (Rs. 6.30 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2801—Power</b>			
State Plan			
State Sector			
<b>01—Hydel Generation</b>			
<b>(1) F—800—Other Expenditure</b>			
O.	2.20.00	1,17.01	1,18.75
S.	0.01		
R.	-1,03.00		

Anticipated saving was stated to be due to Plan-cut and non-filling up of vacant posts. Reasons for final excess of Rs. 1.74 lakhs have not been intimated (October 1992).

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

**2801—Power****01—Hydel Generation****(2) C—001—Direction and Administration**

O.	10.19	5.71	31.76
S.	0.01		
R.	-4.49		

Anticipated saving was attributed to some posts lying vacant. Reasons for final excess Rs. 26.05 lakhs have not been communicated (October 1992).

(v) No Expenditure has been made in Revenue Section (voted) under the head 'Suspense'. The accounting procedure followed for the transactions have been explained in note. (v) 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 1991-92 is given below:—

Major Head of Suspense	Opening balance on 1st April 1991 (Debit+ Credit—)	Debits during the year	Credits during the year	Closing balance on 31st March 1992 (Debit+ Credit—)
1	2	3	4	5
(In lakhs of rupees)				
<b>2801—Power</b>				
Purchases	—39.30	..	..	—39.30
Stock	40.08	..	..	40.08
Miscellaneous works Advances	18.31	..	..	18.31
<b>Total</b>	<b>19.09</b>	<b>..</b>	<b>..</b>	<b>19.09</b>

Capital :

Voted—

(i) The department surrendered Rs. 1,86,79.57 lakhs during March 1992; ultimately the saving worked out to Rs. 2,07,10.96 lakhs. The surrender proved substantially inadequate.

(ii) In view of saving of Rs. 2,07,10.96 lakhs, supplementary provision of Rs. 8,73.60 lakhs obtained in September 1991 (Rs. 5,35.75 lakhs) and February 1992 (Rs. 3,37.85 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been taken 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

(3) H—201—Hirakud Stage-I

O.	1,50.00	1,30.00	1,30.00	..
R.	—20.00			

Anticipated saving of Rs. 20.00 lakhs attributed mainly to plan-cut during the year 1991-92.

(4) J—796—Tribal Area Sub-plan

O.	86,06.00	49,20.03	28,58.94	—20,61.09
S.	0.03			
R.	—36,86.00			

Anticipated saving was stated to be mainly due to (i) plan-cut, (ii) Revised work programme and (iii) Non-fulfilment of vacant posts. Reasons for final saving of Rs. 20,61.09 lakhs have not been intimated (October 1992).



Major Heads—

- 2851—Village and Small Industries
- 3451—Secretariat-Economic Services
- 4851—Capital Outlay on Village and Small Industries
- 4860—Capital Outlay on Consumer Industries
- 6851—Loans for Village and Small Industries
- 6860—Loans for Consumer Industries

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	24,08,96,000	26,04,61,000	22,28,30,964	—3,76,30,036
Supplementary	1,95,65,000			
Amount surrendered during the year (March 1992)				3,81,47,000
Capital :				
Voted—				
Original	3,53,50,000	8,59,75,000	6,48,50,000	—2,11,25,000
Supplementary	5,06,25,000			
Amount surrendered during the year (March 1992)				2,11,25,000

The expenditure in the grant does not include Rs. 3,12,500 in the Capital Section (Voted) and Rs. 58,87,500 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned during March 1992, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 3,81.47 lakhs during March 1992; ultimately the saving worked out to Rs. 3,76.30 lakhs.

(ii) In view of the savings of Rs. 3,76.30 lakhs, supplementary provision of Rs. 1,95.65 lakhs obtained during September 1991 (Rs. 1,73.86 lakhs) and February 1992 (Rs. 21.79 lakhs) proved unjustified. The expenditure did not come even up to the level of original provision. Token provision could have been taken wherever necessary.

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

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

(In lakhs of rupees)

2851—Village and Small Industries

(1) B—103—Handloom Industries

O.	12,99.46	9,81.57	9,82.42	+0.85
S.	3.48			
R.	—3,21.37			

Anticipated saving of Rs. 3,21.37 lakhs was stated to be due to non-receipt of sanction order from the Government on account of sanction of funds at the last moment by Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>State Plan</i>			
<i>State Sector</i>			
(2) G—796—Tribal Area Sub-plan			
O.	86.00	73.70	73.61
R.	—12.30		
			—0.09

Anticipated saving of Rs. 12.30 lakhs was attributed mainly to lack of availability of adequate number of beneficiaries during the year and non-filling up of vacant posts.

*Centrally Sponsored Plan*

*State Sector*

(3) K—103—Handloom Industries

O.	3,21.44	4,55.94	4,55.93	—0.01
S.	1,65.36			
R.	—30.86			

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

Capital :

Voted—

(i) The department surrendered Rs. 2,11.25 lakhs during March 1992; ultimately the saving worked out to Rs. 2,11.25 lakhs.

(ii) In view of the saving of Rs. 2,11.25 lakhs, supplementary provision of Rs. 5,06.25 lakhs obtained in September 1991 proved exorbitant.

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

4860—Capital Outlay on Consumer Industries

*Central Plan*

*State Sector*

(4) A—191—Investment in Co-operatives

S.	5,06.25	3,00.00	3,00.00	..
R.	—2,06.25			

Anticipated saving of Rs. 2,06.25 lakhs was stated to be due to non-release of fund by N. C. D. C.

Major Heads—

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	1,50,16,000	1,90,43,000	1,75,50,272	—14,92,728
Supplementary	40,27,000			
Amount surrendered during the year (March 1992)				14,88,000
Capital :				
Voted—				
Original	2,91,40,000	3,24,43,000	1,32,06,195	—1,92,36,805
Supplementary	33,03,000			
Amount surrendered during the year (March 1992)				1,92,33,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 14.88 lakhs during March 1992 ; ultimately the saving worked out to Rs. 14.93 lakhs.

(ii) In view of the saving of Rs. 14.93 lakhs, supplementary provision of Rs. 40.27 lakhs obtained in September 1991 (Rs. 32.42 lakhs) and February 1992 (Rs. 7.85 lakhs) proved excessive.

Capital :

Voted—

(i) The department surrendered Rs. 1,92.33 lakhs during March 1992 ; ultimately the saving worked out to Rs. 1,92.37 lakhs.

(ii) In view of the saving of Rs. 1,92.37 lakhs, supplementary provision of Rs. 33.03 lakhs obtained in September 1991 (Rs. 0.01 lakh) and February 1992 (Rs. 33.02 lakhs) proved unnecessary. The expenditure did not come even upto the level of original provision. Token provision could have been taken wherever necessary

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

Heads	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>5452—Capital Outlay on Tourism</b>			
State Plan			
State Sector			
01—Tourist Infrastructure			
(1) K—102—Tourist Accommodation			
O.	45·50	31·91	31·89
S.	25·00		
R.	—38·59		

Out of the anticipated saving of Rs. 38·59 lakhs, Rs. 36·64 lakhs was surrendered without assigning any reason and Rs. 0·29 lakh was surrendered attributing to non-drawal of money for want of formalities. The balance amount was stated to be due to reduction of the scope of the scheme for which provision was made.

80—General

(2) L—190—Investments in Public Sector and Other Undertakings.

O.	50·00	33·21	33·20	—0·01
R.	—16·79			

Reduction of the original provision by Rs. 16·79 lakhs was stated to be due to reduction of the scope of the scheme.

Central Plan

State Sector

01—Tourist Infrastructure

(3) N—102—Tourist Accommodation

O.	70·00	12·75	12·75	..
R.	—57·25			

Anticipated saving was attributed to utilisation of the amount limiting to the drawal from the treasury during the year on the basis of the release order received from Government of India.

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

5452—Capital outlay on Tourism

State Plan

State Sector

80—General

(4) K—(A)—103—Tourist Accommodation

S.	0·01	16·80	16·80	..
R.	16·79			

Additional amount was stated to have been provided to meet the expenditure for purchase of two A/C coaches.

Major Heads—

- 2236—Nutrition
- 2403—Animal Husbandry
- 2404—Diary Development
- 2405—Fisheries
- 2415—Agricultural Research and Education
- 3451—Secretariat-Economic Services
- 4404—Capital Outlay on Dairy Development
- 4405—Capital Outlay on Fisheries
- 6405—Loans for Fisheries
- 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	48,39,55,000 }	52,34,21,000	49,81,18,406	—2,53,02,594
Supplementary	3,94,66,000 }			
	Amount surrendered during the year (March 1992)			3,18,30,000
Charged—				
Supplementary	8,71,000	8,71,000	8,71,000	..
	Amount surrendered during the year			Nil
Capital :				
Voted—				
Original	6,48,29,000	6,48,29,000	4,89,88,830	—1,58,40,170
	Amount surrendered during the year (March 1992)			1,56,92,000

The expenditure in the grant does not include Rs. 3,75,000 in the Revenue Section (voted) met out of advance from the Contingency Fund sanctioned during March 1992, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 3,18'30 lakhs during March 1992; ultimately the saving worked out to Rs. 2,53'03 lakhs.

(ii) In view of the saving of Rs. 2,53'03 lakhs, supplementary provision of Rs. 3,94'66 lakhs obtained in September 1991 (Rs. 85'22 lakhs) and February 1992 (Rs. 3,09'44 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>2403—Animal Husbandry</b>			
<i>State Plan</i>			
<i>District Sector</i>			
(1) V—102—Cattle and Buffalo Development			
O. 1,02.00	82.01	84.91	+ 2.90
R. — 19.99			

Anticipated saving of Rs. 19.99 lakhs was attributed mainly to extension of calf rearing programme to other six districts like Mayurbhanj, Balasore, Sundargarh, Kalahandi, Phulbani and Ganjam. Reasons for final excess of Rs. 2.90 lakhs have not been intimated (October 1992).

(2) W—106—Other Livestock Development			
O. 72.00	52.70	54.23	+ 1.53
S. 0.01			
R. — 19.31			

Withdrawal of provision was mainly attributed to plan-cut. Reasons for final excess of Rs. 1.53 lakhs have not been intimated (October 1992).

*Central Plan**State Sector*

(3) AA—102—Cattle and Buffalo Development.			
O. 1,27.48	30.31	30.31	..
R. — 97.17			

Reduction of the original provision by Rs. 97.17 lakhs was stated to be due to non-sanction and late sanction by the State Government for want of central assistance.

(4) BB—103—Poultry Development			
O. 10.00	..	..	..
R. 10.00			

The entire provision was surrendered attributing to non-release of central assistance.

*Centrally Sponsored Plan**District Sector*

(5) KK—106—Other Livestock Development			
O. 72.00	52.70	54.23	+ 1.53
S. 20.00			
R. — 39.30			

Anticipated saving of Rs. 39.30 lakhs was stated to be due to plan-cut. Reasons for the final excess of Rs. 1.53 lakhs have not been intimated (October 1992).

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<b>2405—Fisheries</b>				
<i>State Plan</i>				
<i>State Sector</i>				
(6) ZZ—101—Inland Fisheries				
O.	2,55.40	2,19.89	2,18.94	— 0.95
S.	0.01			
R.	— 35.52			

Anticipated saving was mainly attributed to less requirement, non-receipt of Government sanction and non-release of matching share by Government of India. Specific reasons for less requirement and reasons for final saving of Rs. 0.95 lakh have not been intimated (October 1992).

*Central Plan*

*State Sector*

(7) JJJ—103—Marine Fisheries

O.	15.80	..	..	..
R.	—15.80			

Entire provision was surrendered attributing to non-receipt of sanction order.

*Centrally Sponsored Plan*

*State Sector*

(8) LLL—101—Inland Fisheries

O.	42.45	23.55	17.55	—6.00
R.	—18.90			

Reduction of provision was stated to be due to non-receipt of sanction from Government and non-sanction of central share by Government of India. Reasons for final saving of Rs. 6.00 lakhs have not been intimated (October 1992).

(9) MMM—Marine Fisheries

O.	53.80	73.33	64.88	—8.45
S.	41.64			
R.	—22.11			

Anticipated saving was mainly attributed to plan-cut in the State share and non-receipt of sanction order. Reasons for final saving of Rs. 8.45 lakhs have not been intimated (October 1992).

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

**2403—Animal Husbandry**

*Centrally Sponsored Plan*

*State Sector*

(10) FF—103—Poultry Development

O.	10.00	30.00	30.00	..
R.	20.00			

Additional funds were stated to have been provided for (i) establishment of Poultry farm at Bhanjanagar, (ii) to streamline marketing of eggs and poultry and supply of food during 1991-92.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>2405—Fisheries</b>			
<i>State Plan</i>			
<i>State Sector</i>			
(11) BBB—103—Marine Fisheries			
O.	1,18.31	1,29.40	+1.61
S.	0.02		
R.	9.46		

Additional funds were stated to have been provided for (i) electrical supply to Health Sub-Centres located under Kasafal Fishery Project in Balasore District, (ii) to meet matching state share of expenditure in Centrally Sponsored Plan Scheme, (iii) for reimbursement of excise duty on H. S. D. Oil., and payment to O. M. C. A. D. Corporation for installation of diesel outlets. Reasons for final excess of Rs 1.61 lakhs have not been intimated (October 1992).

Capital :

Voted—

(i) The department surrendered Rs. 1,56.92 lakhs during March 1992 ; ultimately the saving worked out to Rs. 1,58.40 lakhs.

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

**4405—Capital Outlay on Fisheries**

*State Plan*

*State Sector*

(12) UUU—102—Estuarine Brakish Water Fisheries.			
O.	25.00	25.00	.. —25.00
(13) VVV—103—Marine Fisheries			
O.	1,89.69	1,89.69	.. —1,89.69

Entire provision in respect of Sl. Nos. (12) and (13) above remained unutilised and unexplained (October 1992).

*Centrally Sponsored Plan*

*State Sector*

(14) WWW—101—Inland Fisheries			
O.	57.31	2.00	2.00 ..
R.	—55.31		

Anticipated saving of Rs. 55.31 lakhs was mainly attributed to non-receipt of sanction order.

**6405—Loans for Fisheries**

*Centrally Sponsored Plan*

*State Sector*

(15) BBBB—800—Other Loans			
O.	95.14	5.50	5.50 ..
R.	—89.64		

Reduction of provision was stated to have been made due to less sanction and non-receipt of sanction order.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>4405—Capital Outlay on Fisheries</b>			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(16) XXX—102—Esturine/Brakish Fisheries. Water			
O.	25.00	50.00	+25.00
(17) YYY—103—Marine Fisheries			
O.	1,88.45	3,76.87	+1,88.42

Reasons for final excess of Rs. 25.00 lakhs and Rs. 1,88.42 lakhs in respect of Sl. Nos. (16) and (17) above have not been intimated (October 1992).

#### Grant No. 34—Expenditure relating to the Co-operation Department

Major Heads—	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
2216—Housing			
2401—Crop Husbandry			
2408—Food, Storage and Warehousing			
2425—Co-operation			
2435—Other Agricultural Programmes			
3451—Secretariat-Economic Services			
4216—Capital Outlay on Housing			
4408—Capital Outlay on Food, Storage and Warehousing			
4425—Capital Outlay on Co-operation			
4860—Capital Outlay on Consumer Industries			
6408—Loans for Food, Storage and Warehousing			
6425—Loans for Co-operation			
6860—Loans for Consumer Industries			
7810—Loans to Government Servants, etc.			
Revenue :			
Voted—			
Original	50,03,29,000		
Supplementary	1,52,01,000		
	51,55,30,000	39,47,20,025	—12,08,09,975
Amount surrendered during the year (March 1992)			11,46,36,000

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	25,000	25,000	..	—25,000
<i>Amount surrendered during the year (March 1992)</i>				25,000
<i>Capital:</i>				
<i>Voted—</i>				
<i>Original</i>	54,63,10,000	58,95,26,000	49,32,49,785	—9,62,76,215
<i>Supplementary</i>	4,32,16,000			
<i>Amount surrendered during the year (March 1992)</i>				20,65,59,000

**Notes and comments:—**

Revenue :

*Voted—*

(i) The department surrendered Rs. 11,46.36 lakhs during March 1992; ultimately the saving worked out to Rs. 12,08.10 lakhs.

(ii) In view of the saving of Rs. 12,08.10 lakhs, supplementary provision of Rs. 1,52.01 lakhs obtained in September 1991 (Rs. 41.70 lakhs) and in February 1992 (Rs. 1,10.31 lakhs) proved unnecessary. The expenditure did not come even upto 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)			
<b>2425—Co-operation</b>			
<i>State Plan</i>			
<i>State Sector</i>			
(1) L—001—Direction and Administration.			
O.           87.18	68.55	68.48	— 0.07
R.           — 18.63			
Anticipated saving was attributed to (i) non-creation of newly proposed circles (ii) non-filling up of additional posts and some posts of I. Cs. and (iii) less requirement due to economy measure.			
(2) N—101—Audit of Co-operatives			
O.           19.66	..	..	..
R.           — 19.66			

Anticipated saving was attributed to non-creation of posts under independent Audit Organisation.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(3) P—107—Assistance to Credit Co-operatives.			
O. 30,20'00 }	20,03'12	20,03'11	— 0'01
S. 0'01 }			
R. — 10,16'89 }			

Anticipated saving was partly attributed to non-sanction of subsidy by Government (Rs. 9,73'59 lakhs). Specific reasons for the balance amount of Rs. 43'30 lakhs have not been intimated (October 1992).

(4) Q—796—Tribal Area Sub-plan			
O. 90'28 }	58'22	58'18	— 0'04
R. — 32'06 }			

Anticipated saving was attributed to (i) non-creation of additional posts proposed for existing division (ii) non-creation of newly proposed circles and (iii) economy measures.

*Centrally Sponsored Plan*

*State Sector*

(5) T—109—Agricultural Credit Stabilisation Fund.			
O. 75'00 }	22'50	22'50	..
R. — 52'50 }			

Original provision was reduced by Rs. 52'50 lakhs attributing to non sanction by Government.

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

**2401—Crop Husbandry**

*State Plan*

*State Sector*

(6) C—110—Crop Insurance			
O. 50'00 }	93'31	93'31	..
S. 0'01 }			
R. 43'30 }			

Augmentation of provision was attributed to release of fund from the State Crop Insurance Fund towards indemnity claim under Co-operative Crop Insurance Scheme.

Capital :

Voted—

(i) The department surrendered Rs. 20,65'59 lakhs during March 1992; ultimately the saving worked out to Rs. 9,62'76 lakhs.

(ii) In view of the saving of Rs. 9,62'76 lakhs, supplementary provision of Rs. 4,32'16 lakhs obtained in September 1991 (Rs. 2,37'16 lakhs) and in February 1992 (Rs. 1,95'00 lakhs) proved unnecessary as the expenditure did not come even up to the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.



Head		Total grant	Actual expenditure	Excess + Saving—
<b>6425—Loans for Co-operation</b>		(In lakhs of rupees)		
(12) RR—107—Loans to Credit Co-operatives				
O.	30,00.00	19,12.00	19,12.00	..
R.	—10,88.00			
<i>State Plan</i>				
<i>State Sector</i>				
(13) TT—107—Loans to Credit Co-operatives				
O.	75.00	48.37	48.37	..
R.	—26.63			
<i>Centrally Sponsored Plan</i>				
<i>State Sector</i>				
(14) VV—107—Loans to Credit Co-operatives				
O.	75.00	57.50	57.50	..
R.	—17.50			

Anticipated savings of Rs. 75.00 lakhs, Rs. 10,88.00 lakhs, Rs. 26.63 lakhs and Rs. 17.50 lakhs in respect of Sl. Nos. (11), (12), (13) and (14) above respectively were attributed mainly to non-sanction by Government.

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

#### 6425—Loans for Co-operation

(15) SS—108—Loans to Other Co-operatives

O.	8,97.00	8,97.00	20,00.00	+11,03.00
----	---------	---------	----------	-----------

Reasons for final excess have not been intimated (October 1992).

#### 6860—Loans for Consumer Industries

*State Plan*

*State Sector*

04—*Sugar*

(16) YY—104—Loans to Co-operative Sugar Mills

S.	1,77.78	2,27.77	2,27.77	..
R.	49.99			

Additional funds have been provided without assigning any reason (October 1992).

## Major Head—

## 3451—Secretariat-Economic Services.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	15,34,000	19,88,000	17,53,308	—2,34,692
Supplementary	4,54,000			
Amount surrendered during the year (March 1992)				1,98,000

## Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 1.98 lakhs during March 1992; ultimately the saving worked out to Rs. 2.35 lakhs.

(ii) In view of the saving of Rs. 2.35 lakhs, supplementary provision of Rs. 4.54 lakhs obtained in September 1991 proved excessive.

## 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	7,24,000	..
Amount surrendered during the year				Nil

## Notes and Comments :—

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

Major Head—

2049—Interest Payments

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Charged—				
Original	5,07,97,76,000	5,07,97,76,000	4,80,97,25,070	—27,00,50,930
Amount surrendered during the year (March 1992)				4,34,66,000

Notes and Comments —

(i) The Department surrendered Rs. 4,34·66 lakhs during March 1992; ultimately the saving worked out to Rs. 27,00·51 lakhs.

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

Head		Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<i>01—Interest on Internal Debt</i>				
(1) A—101—Interest on Market Loans.				
O.	1,27,58·88	1,25,04·61	1,02,93·56	—22,11·05
R.	—2,54·27			
(2) B—200—Interest on Other Internal Debt.				
O.	14,07·14	13,12·00	12,60·25	—51·75
R.	—95·14			
<i>04—Interest on Loans and Advances from Central Government.</i>				
(3) E—101—Interest on Loans for State Plan Schemes.				
O.	1,18,75·67	45,10·90	45,10·90	..
R.	—73,64·77			
(4) F—102—Interest on Loans for Central Plan Schemes.				
O.	1,40·21	1,24·04	1,23·11	—0·93
R.	—16·17			

Anticipated savings in respect of items (1) to (4) were attributed to non-payment of interest on some borrowings which fall due on the next financial year. Reasons for final saving on the above items have not been intimated (October 1992).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>01—Interest on Internal Debt</i>			
(5) C—305—Management of Debt			
O.	25·00	36·72	36·76
R.	11·72		
<i>04—Interest on Loans and Advances from Central Government.</i>			
(6) H—104—Interest on Loans for Non-Plan Schemes.			
O.	68,34·54	84,56·43	84,56·44
R.	16,21·89		
(7) I—107—Interest on Pre—1984-85 Loans			
O.	45,74·34	1,02,08·56	1,02,08·56
R.	56,34·22		

Additional funds in respect of items (5) to (7) were stated to have been provided for payment of interest to the Bond Holders as the quantum of payment on market borrowings could not be correctly assessed.

### Appropriation—Internal Debt of the State Government (All charged)

#### Major Head—

#### 8003—Internal Debt of the State Government

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Original	7,09,41,86,000	6,43,66,06,340	—65,75,81,660
Supplementary	2,000		
<i>Amount surrendered during the year (March 1992)</i>			69,30,36,000

Notes and Comments : —

(i) The department surrendered Rs. 69,30.36 lakhs during March 1992; ultimately the saving worked out to Rs. 65,75.82 lakhs.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>6003—Internal Debt of the State Government</b>			
(1) B—103—Loans from the Life Insurance Corporation of India.			
O.	3,41.40	2,52.82	2,49.04
R.	—88.58		
			—3.78

Out of anticipated saving of Rs. 88.58 lakhs, Rs. 71.84 lakhs was surrendered attributing to less amount of loans received from the Life Insurance Corporation of India and Rs. 16.74 lakhs was reappropriated without assigning any reason. Reasons for final saving of Rs. 3.78 lakhs have not been intimated (October 1992).

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

**6003—Internal Debt of the State Government.**

(2) A—101—Market Loans

S.	0.01	4.00	3,29.51	+3,25.51
R.	3.99			

(3) C—104—Loans from General Insurance Corporation of India.

O.	71.92	78.64	78.64	..
R.	6.72			

(4) E—108—Loans from the National Co-operative Development Corporation.

O.	3,34.21	3,40.23	3,40.23	..
R.	6.02			

Additional funds were provided in respect of Sl. Nos. (2) to (4) above without assigning any reason. Reasons for final excess of Rs. 3,25.51 lakhs have not been communicated (October 1992).

## Major Head—

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

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Capital :				
Charged—				
Original	1,54,65,44,000	1,54,65,44,000	2,21,34,76,994	+66,69,32,994
Amount surrendered during the year (March 1992)				2,66,87,000

## Notes and Comments :—

(i) The expenditure exceeded the grant by Rs. 66,69,32,994. The excess requires regularisation.

(ii) In view of the excess of Rs. 66,69'33 lakhs, surrender of Rs. 2,66'87 lakhs during March 1992 was unrealistic.

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

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>6004—Loans and Advances from the Central Government.</b>			
<i>01—Non-Plan Loans</i>			
(1) A—101—Loans to cover Gap in Resources.			
R.	25,00·00	25,00·00	25,00·00
(2) C—201—House Building Advances			
O.	9·51	15·76	15·76
R.	6·25		
<i>03—Loans for Central Plan Schemes</i>			
(3) G—800—Other Loans			
O.	1,12·60	1,26·71	1,23·12
R.	14·11		
<i>04—Loans for Centrally Sponsored Plan Schemes</i>			
(4) H—800—Other Loans			
O.	3,57·83	3,92·14	3,87·93
R.	34·31		

Additional funds in respect of Sl. Nos. (1) to (4) above were stated to have been provided for conversion of Ways and Means Advance into term loan. Reasons for final saving of Rs. 3·59 lakhs and Rs. 4·21 lakhs have not been communicated (October 1992).

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
06— <i>Ways and Means Advances</i>			
(5) H—A—800—Other Ways and Means Advances.	..	69,44.00	+69,44.00

Reasons for incurring expenditure without any budget provision have not been communicated (October 1992).

07—*Pre-1984-85 Loans*

(6) L—108—1979-84 Consolidated Loans			
O.	15,48.18	65,65.86	65,65.86
R.	50,17.68		
			..

Augmentation of funds through reappropriation was attributed to consolidation of Block Loan under State Plan.

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

6004—Loans and Advances from the Central Government.

01—*Non-Plan Loans*

(7) D—800—Other Loans			
O.	15,07.26	11,51.06	11,51.06
R.	—3,56.20		
			..

Out of the anticipated saving of Rs. 3,56.20 lakhs, Rs. 66.58 lakhs was surrendered attributing to less receipt of loan amount from Government of India and Rs. 2,89.62 lakhs was stated to have been reappropriated due to conversion of Block Loan into Consolidated Loan.

02—*Loans for State Plan Schemes*

(8) E—101—Block Loans			
O.	91,72.28	18,70.00	18,70.00
R.	—73,02.28		
			..

Anticipated saving was attributed to conversion of Block loan into consolidated loan.

(9) F—102—Loans as Advance Plan Assistance for Relief on Account of Natural Calamities.

O.	1,80.94	..	..
R.	—1,80.94	..	..

Entire provision was surrendered during March 1992 attributing to consolidation with Block Loan.



---

## APPENDICES

---

Statement showing the estimated and actual recoveries by grants and appropriations

(Referred

The following table shows by grants and appropriations the

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
1. Expenditure relating to the Home Department	1,10,00,000	..
2. Expenditure relating to the General Administration Department.	7,00,000	..
3. Expenditure relating to the Revenue Department	47,79,76,000	..
4. Expenditure relating to the Law Department	8,00,000	..
5. Expenditure relating to the Finance Department	2,95,71,000	..
6. Expenditure relating to the Commerce Department	9,34,000	..
7. Expenditure relating to the Works Department	26,10,00,000	..
8. Expenditure relating to the Orissa Legislative Assembly	56,000	..
9. Expenditure relating to the Food and Civil Supplies Department.	3,40,000	84,000
10. Expenditure relating to the Education Department	3,50,00,000	60,00,000
11. Expenditure relating to the Harijan and Tribal Welfare Department.	16,00,000	..
12. Expenditure relating to the Health and Family Welfare Department.	6,85,18,000	..
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 Sports, Culture and Youth Services Department.	1,25,000	..
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 Administration Department.	5,000	..

which have been adjusted in the accounts in reduction of expenditure  
to Page—12)

actual recoveries adjusted in the accounts as reduction of expenditure

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less — Revenue	More + Less — Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
69,89,844	..	—40,10,156	..
5,32,459	..	—1,67,541	..
47,72,22,527	..	—7,53,473	..
6,59,123	..	—1,40,877	..
13,64,592	..	—2,82,96,408	..
7,27,405	2,07,38,295	—2,06,595	+2,07,38,295
64,03,24,681	53,60,066	+37,93,24,681	+53,60,066
48,480	..	—7,520	..
2,76,534	2,54,928	—63,466	+1,70,928
1,43,74,683	59,99,546	—2,06,25,317	—454
13,00,278	..	—2,99,722	..
5,80,30,424	..	—1,04,87,576	..
19,15,99,227	..	+11,09,69,227	..
4,56,568	..	—1,43,432	..
1,19,371	..	—5,629	..
2,79,772	..	—7,20,228	..
19,92,395	..	—5,87,605	..
25,714	..	+20,714	..

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
19. Expenditure relating to the Industries Department	10,00,000	..
20. Expenditure relating to the Irrigation Department	3,62,80,000	39,36,18,000
21. Expenditure relating to the Transport Department	2,50,000	..
22. Expenditure relating to the Forest and Environment Department.	50,000	78,62,82,000
23. Expenditure relating to the Agriculture Department	4,61,69,000	..
24. Expenditure relating to the Steel and Mines Department	3,65,000	..
25. Expenditure relating to the Information and Public Relations Department.	2,65,000	..
26. Expenditure relating to the Excise Department	..	..
27. Expenditure relating to the Science and Technology Department.	20,000	..
28. Expenditure relating to the Rural Development Department.	26,80,00,000	..
29. Expenditure relating to the Parliamentary Affairs Department.	10,000	..
30. Expenditure relating to the Energy Department	2,00,000	3,07,10,000
31. Expenditure relating to the Textile and Handloom Department.	1,00,000	..
32. Expenditure relating to the Tourism Department	1,28,000	..
33. Expenditure relating to the Fisheries and Animal Resources Development Department.	50,000	..
34. Expenditure relating to the Co-operation Department	13,18,000	..
35. Expenditure relating to the Public Enterprises Department.	4,000	..
<b>Total</b>	<b>1,32,66,44,000</b>	<b>1,21,66,94,000</b>

Reasons for variation between the estimates and actuals have not been

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less— Revenue	More + Less— Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
7,16,662	40,00,000	-2,83,338	+40,00,000
5,50,06,852	52,62,11,178	+1,87,26,852	+13,25,93,178
1,82,731	..	-67,269	..
11,77,907	1,17,33,63,349	+11,27,907	+38,70,81,349
13,21,25,464	..	+8,59,56,464	..
2,97,299	..	-67,701	..
1,92,800	..	-72,200	..
..	..	..	..
15,240	..	-4,760	..
74,96,98,036	..	+48,16,98,036	..
27,720	..	+17,720	..
80,181	3,37,09,276	-1,19,819	+29,99,276
1,01,899	..	+1,899	..
72,340	38,50,000	-55,660	+38,50,000
19,20,247	..	+18,70,247	..
1,08,547	..	-12,09,453	..
9,468	..	+5,468	..
2,33,80,57,470	1,77,34,86,638	+1,01,14,13,470	+55,67,92,638

intimated (October 1992).



Suspense Head	Opening balance on 1st April 1991	Debits during the year	Credits during the year	Closing balance on 31st March 1992
1	2	3	4	5
(In lakhs of rupees)				
<b>2711—Flood Control and Drainage</b>				
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
<b>2801—Power</b>				
Stock	..	10·33	0·34	9·99
Miscellaneous Works Advances	..	12·16	12·15	0·01
Total	..	22·49	12·49	10·00
<b>4701—Capital Outlay on Major and Medium Irrigation.</b>				
Purchases	—20,46·10	..	..	—20,46·10
Stock	47,61·35	27,89·59	32,40·86	43,10·08
Miscellaneous Works Advances	42,11·01	23,25·27	17,62·68	47,73·60
Workshop Suspense	3,65·40	21·89	20·58	3,66·71
Total	72,91·66	51,36·75	50,24·12	74,04·29
<b>4711—Capital Outlay on Flood Control Projects.</b>				
Purchases	—74·71	..	..	—74·71
Stock	2,73·47	..	..	2,73·47
Miscellaneous w.	1,67·38	..	..	1,67·38
Total	3,66·14	..	..	3,66·14



ERRATA

APPROPRIATION ACCOUNTS, 1991-92- GOVERNMENT OF CHISBA

Sl. No.	Page No.	Reference	For	Read
1.	9	Col.7 last figure	3,76.88,80,792	3,76,88,80,792
2.	11	Sl. 12	3881-Village and Small Industries	6881-Means for Village and Small Industries
3.	13	2nd line	Article	Articles
4.	16	1964 <del>1964</del> <del>1964</del> <del>1964</del> <del>1964</del>	4440	4440
5.	23	Sl.No.18 Expr.Col.	1250.82	12,59.82
6.	23	Sl.No. 21 Expr.Col.	175.91	375.91
7.	30	12th line from bottom	Rs. 1,19.00 lakhs	Rs. 1,19.00 lakhs
8.	32	3rd line from bottom	87.52	-87.52
9.	51	12th line from bottom	unexplained	unexplained
10.	54	Item No.(7)O-277	O. 189.86	139.86
11.	54	Last line	obtained	obtained
12.	59	9th line from top	05-Public Health	06-Public Health
13.	60	-do-	Rs.77.23	Rs.77.23 lakhs
14.	66	8th line from bottom under Sl.No.15	O. 34.32	Rs. 34.32
15.	79	Sl.No.13-00-796	O. 4,50.00	Rs. 4,50.00
16.	88	24th line from top	Sl.(19)	(10)
17.	89	17th line from top	in the Director	in the name of Director
18.	90	2nd line from top	Medium	Medium
19.	90	20th line from top	Supplementary	Supplementary
20.	91	19th line from bottom	(5) AAA-800	(5) AAAA-800
21.		6th line from top	directly	directly
22.	93	13th line from bottom	purchased	purchases
23.	100	9th line from top	4781-Major and Medium Irrigation	4781-Capital Outlay on Major and Medium Irrigation
24.	102	10th line from top	following heads:-	following heads:-
25.	111	Sl.7 Comment	\$2.82	52.32
26.	111	Sl.8-AA-796	R. 11.44	R -11.44
27.	125	6th line from bottom	\$1,28,53,000	\$1,28,58,000

Sl. No.	Page No.	Reference	For	Rear
28.	136	10th line from top	Udner	Under
29.	144	10th line from bottom	10.00	-10.00
30.	150	Sl.11-4860-Capital Oatley Sub-Major Head	40	04
31.	155	From Above-4	heads	head
32.	161	Col.6 ->5th line	-2,82,96,409	-2,82,06,4
33.	165	Insert 'Capital' above 4701-COL etc.		

....



COMPTROLLER AND AUDITOR  
GENERAL OF INDIA 1993