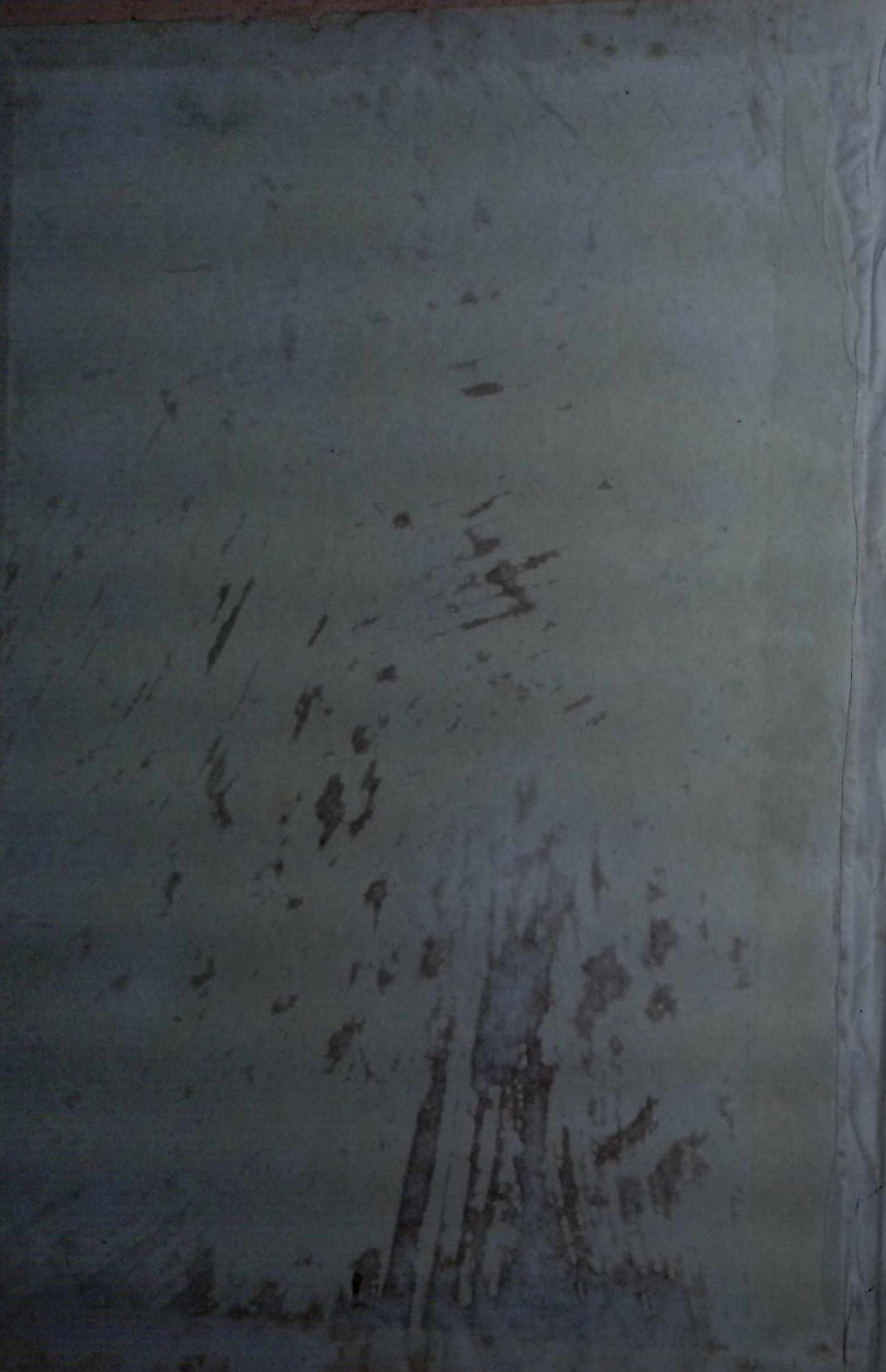




APPROPRIATION ACCOUNTS

1992-93

GOVERNMENT OF ORLISS





APPROPRIATION ACCOUNTS
1992-93

GOVERNMENT OF ORISSA

TABLE OF CONTENTS

Page

ERRATA

APPROPRIATION ACCOUNTS - 1992-93 - GOVERNMENT OF ORISSA

SL NO.	PAGE NO.	REFERENCE	FOR	READ	
					1
					2-13
					4-16
1.	10	6th line from bottom Col. - 2	Environment	Environment	17-18
2.	16	9th line from top	Original	Original	
3.	39	18th line from top	377 - Road Works	337 - Road Works	1-23
4.	49	13th line from bottom	Literacy	Literacy	
5.	64	Sl. No. 34	77.95	77.90	
6.	64	Sl. No. 36	26.64	24.64	24
7.	70	3rd line from bottom	'O'	deleted	
8.	74	Last line	taken	token	
9.	76	9th line from bottom	80 - other	60 - other	5-28
10.	83	2nd line from bottom	Labrarian	Librarian	
11.	114	Sl. No. 2	W-103-Seeds	N-103-Seeds	29-30
12.	115	10th line from bottom	have not intimated	have not been intimated	
13.	132	Last line	10,90.00	10,00.00	
14.	146	Sl. No. 4	J-292-Rengall	J-202-Rengall	1-41
15.	168	7th line from bottom	C - 103	G - 103	
16.	174	Grant No. 8 Col. -2	20,000	80,000	42
17.	175	12th line from bottom Col.- 7	+83,20,229	+83,20,228	
18.	175	Last line	1,52,387	21,52,387	3-45
19.	176	4th line	balance	balance	6-54
					5-57
					1-68
					-77
					8-79
					0-81
					2-83

TABLE OF CONTENTS

	Page
Introductory	1
Summary of Appropriation Accounts	2—13
Appropriation Accounts—	
1—Expenditure relating to the Home Department	14—16
2—Expenditure relating to the General Administration Department	17-18
3—Expenditure relating to the Revenue Department	19—23
4—Expenditure relating to the Law Department	24
5—Expenditure relating to the Finance Department	25—28
6—Expenditure relating to the Commerce Department	29-30
7—Expenditure relating to the Works Department	31—41
8—Expenditure relating to the Orissa Legislative Assembly	42
9—Expenditure relating to the Food and Civil Supplies Department	43—45
10—Expenditure relating to the Education Department	46—54
11—Expenditure relating to the Harijan and Tribal Welfare Department	55—57
12—Expenditure relating to the Health and Family Welfare Department	58—68
13—Expenditure relating to the Housing and Urban Development Department	69—77
14—Expenditure relating to the Labour and Employment Department	78-79
15—Expenditure relating to the Sports, Culture and Youth Services Department	80-81
16—Expenditure relating to the Planning and Co-ordination Department	82-83

TABLE OF CONTENTS—*Concl'd.*

	Page
17—Expenditure relating to the Panchayati Raj Department	84—90
18—Expenditure relating to the Public Grievances and Pension Administration Department.	91
19—Expenditure relating to the Industries Department	92—96
20—Expenditure relating to the Irrigation Department	97—105
21—Expenditure relating to the Transport Department	106
22—Expenditure relating to the Forest and Environment Department	107—112
23—Expenditure relating to the Agriculture Department	113—122
24—Expenditure relating to the Steel and Mines Department	123-124
25—Expenditure relating to the Information and Public Relations Department	125-126
26—Expenditure relating to the Excise Department	127
27—Expenditure relating to the Science and Technology Department	128-129
28—Expenditure relating to the Rural Development Department	130—142
29—Expenditure relating to the Parliamentary Affairs Department	143
30—Expenditure relating to the Energy Department	144—147
31—Expenditure relating to the Textile and Handloom Department	148—150
32—Expenditure relating to the Tourism Department	151-152
33—Expenditure relating to the Fisheries and Animal Resources Development Department.	153—160
34—Expenditure relating to the Co-operation Department	161—166
35—Expenditure relating to the Public Enterprises Department	167
<i>Appropriation for reduction or avoidance of Debt</i>	167
<i>Interest payments</i>	168
<i>Internal Debt of the State Government</i>	169
<i>Loans and Advances from the Central Government</i>	170-171
<i>Appendix I—Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.</i>	174—177
<i>Appendix II—Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation Department).</i>	178-179

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1992-93 presents the accounts of sums expended in the year ended the 31st March, 1993 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

2

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	1,74,35,43,000	2,40,72,000
Charged	2,66,53,000	..
2—Expenditure relating to the General Administration Department.		
Voted	8,87,46,000	5,42,60,000
Charged	68,72,000	..
3—Expenditure relating to the Revenue Department		
Voted	1,50,66,17,000	43,35,000
Charged	41,57,38,000	..
4—Expenditure relating to the Law Department		
Voted	10,98,18,000	3,05,000
5—Expenditure relating to the Finance Department		
Voted	3,18,54,01,000	27,80,75,000
Charged	4,50,000	..
6—Expenditure relating to the Commerce Department		
Voted	15,59,22,000	8,15,67,000
7—Expenditure relating to the Works Department		
Voted	91,24,19,000	1,02,07,26,000
Charged	33,41,000	8,23,000
8—Expenditure relating to the Orissa Legislative Assembly.		
Voted	2,23,85,000	..
Charged	4,55,000	..
9—Expenditure relating to the Food and Civil Supplies Department.		
Voted	18,83,13,000	62,24,000
Charged	11,000	.
10—Expenditure relating to the Education Department		
Voted	6,95,57,39,000	9,34,53,000
Charged	2,50,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,67,09,81,973	2,32,32,700	7,25,61,027	8,39,300	..	..
2,50,62,684	..	15,90,316	..	..	-
8,65,12,137	4,43,19,000	22,33,863	99,41,000	..	..
70,57,849	..	..	..	1,85,849	..
1,42,57,37,489	47,25,060	8,08,79,511	..	..	3,90,060
41,56,43,000	..	95,000	..	..	..
10,61,31,048	3,00,000	36,86,952	5,000	..	..
1,44,06,50,338	23,88,06,814	1,74,47,50,662	3,92,68,186	..	..
..	..	4,50,000	..	..	..
14,70,52,204	8,05,30,967	88,69,796	10,36,033	..	..
1,25,53,61,435	74,71,74,182	..	27,35,51,818	34,29,42,435	..
30,57,261	..	2,83,739	8,23,000	..	..
2,11,61,199	..	12,23,801	..	..	..
4,49,232	..	5,768	..	..	..
17,72,55,924	30,54,547	1,10,57,076	31,69,453	..	..
11,000	..	..	..	..	..
5,94,92,23,222	8,24,06,371	1,00,65,15,778	1,10,46,629	..	..
..	..	2,50,000	..	..	..

SUMMARY OF APPROPRIATION

4

Number and name of Grant or Appropriation 1	Amount of Grant/Appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
11—Expenditure relating to the Harijan and Tribal Welfare Department.	1,25,00,24,000	1,67,32,000
Voted		..
<i>Charged</i>	6,000	
12—Expenditure relating to the Health and Family Welfare Department.	2,18,42,48,000	17,87,28,000
Voted		..
<i>Charged</i>	6,50,000	
13—Expenditure relating to the Housing and Urban Development Department.	77,54,19,000	20,75,40,000
Voted		..
<i>Charged</i>	1,28,000	
14—Expenditure relating to the Labour and Employment Department.		
Voted	11,65,78,000	15,000
<i>Charged</i>	5,000	..
15—Expenditure relating to the Sports, Culture and Youth Services Department.		
Voted	13,99,21,000	10,000
16—Expenditure relating to the Planning and Co-ordination Department.		
Voted	19,93,55,000	3,000
17—Expenditure relating to the Panchayati Raj Department.		
Voted	3,53,84,95,000	1,66,11,000
<i>Charged</i>	20,000	..
18—Expenditure relating to the Public Grievances and Pension Administration Department.		
Voted	24,06,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,03,46,45,786	1,17,47,400	21,53,78,214	49,84,600	..	..
6,000	..	..	..	..	..
1,73,20,29,213	8,300	45,22,18,787	17,87,19,700	..	..
72,662	..	5,77,338	..	..	..
87,72,37,064	11,20,75,589	..	9,54,64,411	10,18,18,064	..
1,13,184	..	14,816	..	..	..
10,56,15,500	12,300	1,09,62,500	2,700	..	..
..	..	5,000	..	..	..
11,63,54,819	..	2,35,66,181	10,000	..	..
17,78,24,936	..	2,15,30,064	3,000	..	..
3,14,24,29,306	75,97,209	39,60,65,694	90,13,791	..	..
880	..	19,120	..	..	..
17,73,091	..	6,32,909	..	..	..

SUMMARY OF APPROPRIATION

6

Number and name of Grant or Appropriation 1	Amount of Grant/Appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
19—Expenditure relating to the Industries Department		
Voted	56,93,79,000	28,99,15,000
Charged	13,000	..
20—Expenditure relating to the Irrigation Department		
Voted	52,01,50,000	2,96,64,00,000
Charged	..	90,79,000
21—Expenditure relating to the Transport Department		
Voted	10,03,39,000	21,19,85,000
22—Expenditure relating to the Forest and Environment Department.		
Voted	1,01,35,64,000	1,03,18,21,000
23—Expenditure relating to the Agriculture Department		
Voted	1,72,15,89,000	16,85,79,000
Charged	7,79,000	..
24—Expenditure relating to the Steel and Mines Department.		
Voted	9,22,49,000	36,00,13,000
25—Expenditure relating to the Information and Public Relations Department.		
Voted	6,74,75,000	5,000
26—Expenditure relating to the Excise Department		
Voted	5,23,78,000	5,000
27—Expenditure relating to the Science and Technology Department.		
Voted	14,98,40,000	2,50,01,000
28—Expenditure relating to the Rural Development Department.		
Voted	1,59,37,79,000	1,07,28,98,000
Charged	20,000	30,00,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
53,33,61,720	20,34,50,765	3,60,17,280	8,64,64,235	..	..
12,666	..	334	..	..	..
54,26,88,403	2,37,65,12,158	..	58,98,87,842	2,25,38,403	..
..	62,02,148	-	28,76,852	..	..
9,80,67,469	21,17,78,678	22,71,531	2,06,322	..	..
80,26,41,949	1,20,03,30,017	21,09,22,051	..	..	16,85,09,017
1,28,39,51,345	11,49,46,250	43,76,37,655	5,36,32,750	..	..
1,00,710	..	6,78,290	..	..	..
8,37,86,982	3,65,578	84,62,018	35,96,47,422	..	..
6,13,32,012	600	61,42,988	4,400	..	..
4,86,12,286	..	37,65,714	5,000	..	..
8,43,82,914	1,65,00,000	6,54,57,086	85,01,000	..	..
2,12,32,01,534	68,22,13,869	..	39,06,84,131	52,34,22,534	..
..	15,00,080	20,000	14,99,920	..	..

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	1,66,26,000	2,000
Charged	82,66,000	..
30—Expenditure relating to the Energy Department		
Voted	41,61,00,000	3,28,46,39,000
31—Expenditure relating to the Textile and Handloom Department.		
Voted	29,03,62,000	10,48,89,000
Charged	..	3,13,000
32—Expenditure relating to the Tourism Department		
Voted	2,05,80,000	2,66,17,000
33—Expenditure relating to the Fisheries and Animal Resources Development Department.		
Voted	60,85,51,000	14,76,20,000
Charged	1,00,000	..
34—Expenditure relating to the Co-operation Department.		
Voted	58,55,40,000	47,84,01,000
Charged	25,000	..
35—Expenditure relating to the Public Enterprises Department.		
Voted	31,52,000	..
2048—Appropriation for Reduction or Avoidance of Debt.		
Charged	7,24,000	..
2049—Interest Payments		
Charged	5,84,81,31,000	..
6003—Internal Debt of the State Government		
Charged	..	12,72,44,00,000
6004—Loans and Advances from the Central Government		
Charged	..	1,64,68,00,000
TOTAL—Voted	30,89,70,02,000	12,15,14,46,000
Charged	6,31,26,37,000	14,38,44,15,000
GRAND TOTAL	37,20,96,39,000	26,53,58,61,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,61,95,272	300	4,30,728	1,700	..	..
78,78,313	..	3,87,687	..	..	..
40,93,44,881	1,76,01,06,690	67,55,119	1,52,45,32,310	..	..
24,95,99,310	9,79,92,000	4,07,62,690	68,97,000	..	..
..	3,12,500	..	500	..	..
1,94,66,763	75,40,336	11,13,237	1,90,76,664	..	..
51,20,05,996	7,38,04,983	9,65,45,004	7,38,15,017	..	..
..	..	1,00,000	..	..	..
47,81,82,354	30,72,20,640	10,73,57,646	17,11,80,360	..	..
25,000	..	..	..	..	..
24,63,903	..	6,88,097	..	..	..
7,24,000	..	..	..	..	..
5,42,15,49,644	..	42,65,81,356	..	..	..
..	12,67,61,16,489	..	4,82,83,511	..	..
..	1,65,16,93,917	..	..	..	48,93,917
26,81,72,61,777	8,40,87,53,303	5,07,64,61,659	3,91,15,91,774	99,67,21,436	16,88,99,077
5,88,17,64,085	14,33,58,25,134	43,10,58,764	5,34,83,783	1,85,849	48,93,917
32,69,90,25,862	22,74,45,78,437	5,50,75,20,423	3,96,50,75,557	99,69,07,285	17,37,92,994

The excess over the following grants (four voted and one charged in Revenue Section and two 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
- 28—Expenditure relating to the Rural Development Department

Charged—

- 2—Expenditure relating to the General Administration Department

Capital Section :—

Voted—

- 3—Expenditure relating to the Revenue 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. 6,15,44,982 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 1993-94
1	2	3	4	5
		Rs.		
1.	Demand No. 3—2245—Relief on account of Natural Calamities—02—Floods, Cyclones, etc.—122—Repairs and restoration of damaged Irrigation and Flood Control Works.	57,143	..	..
2.	Demand No. 6—3052—Shipping—02—Coastal Shipping—003—Training Education—Grants to Orissa Maritime Academy.	10,00,000	16-12-1992	..
3.	Demand No. 7—2202—General Education—80—General—800—Other Expenditure—Minor Works.	5,31,899	..	..
4.	Demand No. 10—2251—Secretariat—Social Services—090—Secretariat—(B)—Education Department—O.E.	4,18,737	20-10-1992	December 1993
5.	Demand No. 11—2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—State Plan—State Sector—02—Welfare of Scheduled Tribes—794—Special Central Assistance for Tribal Sub-plan—(A)—I.T.D.P.—(xxi) Drip Irrigation Project—1—Grants-in-aid.	80,00,000	26-3-1993	December 1993
6.	Demand No. 11—2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—02—Welfare of Scheduled Tribes—State Plan—State Sector—794—Special Central Assistance for Tribal Area Sub-plan—(A)—Integrated Tribal Development Project—(xxii) Sericulture—Grants-in-aid.	30,00,000	26-3-1993	..
7.	Demand No. 17—2515—Other Rural Development Programme—States Plan—State Sector—101—Panchayati Raj—(D)—Grants to Gram Panchayats.	1,50,00,000	27-2-1993	December 1993
8.	Demand No. 21—3053—Civil Aviation—State Plan—State Sector—80—General—003—Training and Education—Scholarship.	1,15,545	20-1-1993	December 1993
9.	Demand No. 22—2406—Forestry and Wild Life—02—Environmental Forestry and Wild Life—110—Wild Life Preservation—(A)—Development of National Parks, Sanctuaries and National Reserves.	1,50,000	8-1-1993	..

SUMMARY—Contd.

Sl. No.	Major Heads of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next Year 1993-94
1	2	3	4	5
		Rs.		
10.	Demand No. 23—2402—Soil and Water Conservation in Water Shed Management.	36,238	7-1-1993	December 1993
11.	Demand No. 26—2039—State Excise—001—Direction and Administration—B—District Executive Establishment—4—Office Expenses.	1,89,500	21-1-1993	..
12.	Demand No. 30—6801—Loans to Power Projects—Centrally Sponsored Plan—State Sector—205—Transmission and distribution (B)—Loans to O. S. E. B. for execution of Inter State transmission line from Rengali Kalaghat.	3,30,45,000	26-3-1993	December 1993
	Total—	Voted		
			6,15,44,062	

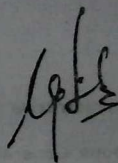
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1992-93 and that shown in the Finance Accounts for the year is given below.

	CHARGED			VOTED		
	Revenue Rs.	Capital Rs.	Total Rs.	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to the Appropriation Accounts	5,88,17,64,085	14,33,58,25,134	20,21,75,89,219	28,81,72,61,777	8,40,87,53,303	35,22,60,15,080
Deduct—Total recoveries shown in Appendix-1.	..	—	..	2,21,02,20,234	1,62,18,79,625	3,83,20,99,759

Net Total expenditure shown in Statement No. 10 of the Finance Accounts. 5,88,17,64,085 14,33,58,25,134 20,21,75,89,219 24,60,70,41,543 6,78,68,73,778 31,39,39,15,321

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Reports on the accounts of the Government of Orissa for the year 1992-93.



(C. G. SOMIAH)

Comptroller and Auditor General of India

New Delhi

The

1 22 AUG 1994

Major Heads—

2014—Administration of Justice

2015—Elections

2052—Secretariat-General Services

2055—Police

2056—Jails

2070—Other Administrative Services

2075—Miscellaneous General Services

2235—Social Security and Welfare

4059—Capital Outlay on Public Works

4216—Capital Outlay on Housing

6216—Loans for Housing

6235—Loans for Social Security and Welfare

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,52,68,91,000	} 1,74,35,43,000	1,67,09,81,973	-7,25,61,027
Supplementary	21,66,52,000			
Amount surrendered during the year (March 1993)				3,86,66,000
Charged—				
Original	2,26,66,000	} 2,66,53,000	2,50,62,684	-15,90,316
Supplementary	39,87,000			
Amount surrendered during the year (March 1993)				17,90,000
Capital :				
Voted—				
Original	2,40,71,000	} 2,40,72,000	2,32,32,700	-8,39,300
Supplementary	1,000			
Amount surrendered during the year (March 1993)				11,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 3,86.66 lakhs during March 1993; ultimately the saving worked out to Rs. 7,25.61 lakhs.

(ii) In view of the saving of Rs. 7,25.61 lakhs, the supplementary provision of Rs. 21,66.52 lakhs obtained in October 1992 (Rs. 12,35.71 lakhs) and February 1993 (Rs. 9,30.81 lakhs) proved excessive.

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

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

2014—Administration of Justice

(1) B—105—Civil and Sessions Court

O.	6,59.54	6,61.82	6,11.28	—50.54
S.	74.44			
R.	—72.16			

Anticipated saving was attributed mainly to non-acceptance of bills by the Treasury due to late submission of the same. Reasons for final saving of Rs. 50.54 lakhs have not been intimated (October 1993).

2055—Police

(2) O—110—Village Police

O.	3,60.92	3,13.39	3,13.38	—0.01
S.	8.44			
R.	—55.97			

Anticipated saving was stated to be mainly due to (1) absence of Gramarakhis from duty, and (2) non-receipt of revised sanction from Finance Department.

(3) Q—113—Welfare of Police Personnel

O.	79.93	76.48	76.72	+0.24
S.	6.83			
R.	—10.28			

Anticipated saving was attributed mainly to vacancies of posts and abolition of non-practicing allowance for Doctors of Police Hospitals.

2056—Jails

(4) X—103—Jail Manufactures

O.	38.52	38.23	28.85	—9.38
S.	1.76			
R.	—2.05			

Anticipated saving was attributed mainly to (1) vacancies occurred in the post of executive and guarding staff and (2) transfer of prisoners to other Jails owing to collapse of perimeter wall of the Jail.

Grant No. 1—Concl'd.

Head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>State Plan</i>			
<i>District Sector</i>			
(5) O (a)—101—Jails			
O.	43.79	22.60	22.61
R.	—21.19		
			+0.01
Reduction of the original provision by Rs. 21.19 lakhs was stated to be due to non-creation of posts and non-filling up of some posts during 1992-93.			
<i>Central Plan</i>			
<i>District Sector</i>			
(6) R (a)—101—Jails			
O.	50.00	31.42	31.42
R.	—18.58		
			...
Anticipated saving of Rs. 18.58 lakhs was surrendered attributing mainly to non-release of funds by Government of India.			
2070—Other Administrative Services			
(7) W (a)—115—Guest Houses, Government Hostels, etc.			
O.	2,11.36	1,64.42	1,63.37
S.	10.83		
R.	—57.77		
			—1.05
Anticipated saving was attributed mainly to non-filling up of the posts. Reasons for final saving of Rs. 1.05 lakhs have not been intimated (October 1993).			
<i>Charged—</i>			
(i) The department surrendered Rs. 17.90 lakhs during March, 1993; ultimately the saving worked out to Rs. 15.90 lakhs.			
(ii) In view of the saving of Rs. 15.90 lakhs, supplementary provision of Rs. 39.87 lakhs obtained in October 1992 (Rs. 13.90 lakhs) and in February 1993 (Rs. 25.97 lakhs) proved excessive.			
(iii) Substantial saving occurred under the following heads :—			
2014—Administration of Justice			
(8) A—102—High Court			
O.	2,25.15	2,41.36	2,41.81
S.	34.11		
R.	—17.90		
			+0.45
Anticipated saving was stated to be due to vacancies in the Bench.			
(iv) The above saving was counter-balanced by excess under the following head :—			
2055—Police			
(9) N—109—District Police			
O.	1.50	5.64	6.75
S.	4.14		
			+1.11
Reasons for final excess of Rs. 1.11 lakhs have not been intimated (October 1993).			

Major Heads—

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 8,08,96,000 } Supplementary 78,50,000 }	8,87,46,000	8,65,12,137	— 22,33,863
Amount surrendered during the year (March 1993)			18,35,000
Charged—			
Original 65,26,000 } Supplementary 3,46,000 }	68,72,000	70,57,849	+ 1,85,849
Amount surrendered during the year (March 1993)			17,000

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital :			
Voted—			
Original	5,42,59,000	4,43,19,000	—99,41,000
Supplementary	1,000		
	5,42,60,000		
			97,05,000

Amount surrendered during the year (March 1993)

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 18.35 lakhs; ultimately the saving worked out to Rs. 22.34 lakhs.

(ii) In view of the saving of Rs. 22.34 lakhs, supplementary provision of Rs. 78.50 lakhs obtained in October 1992 (Rs. 47.64 lakhs) and February 1993 (Rs. 30.86 lakhs) proved excessive.

Capital :

Voted—

(i) The department surrendered Rs. 97.05 lakhs; ultimately the saving worked out to Rs. 99.41 lakhs.

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

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

4216—Capital Outlay on Housing

State Plan

State Sector

01—Government Residential Buildings

(1) T—600—Other Housing

O.	91.50	36.65	36.65	..
S.	0.01			
R.	—54.86			

Anticipated saving of Rs. 54.86 lakhs was stated to be due to reduction in plan ceiling for 1992-93.

4217—Capital Outlay on Urban Development.

01—State Capital Development

(2) U—051—Construction

O.	44.50	2.31	..	—2.31
R.	—42.19			

Out of the anticipated saving of Rs. 42.19 lakhs, Rs. 36.05 lakhs was stated to be due to reduction in Plan Ceiling. Reasons for the balance amount of Rs. 6.14 lakhs and final saving of Rs. 2.31 lakhs have not been intimated (October 1993).

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	1,33,26,08,000	1,42,57,37,489	—8,08,79,511
Supplementary	17,40,09,000		
Amount surrendered during the year (March 1993)			7,16,67,000
Charged—			
Original	41,53,00,000	41,56,43,000	—95,000
Supplementary	4,38,000		
Amount surrendered during the year			Nil
Capital :			
Voted—			
Original	43,35,000	47,25,060	+3,90,060
Amount surrendered during the year (March 1993)			4,40,000

The expenditure in the grant does not include Rs. 57,143 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned during the year but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 7,16.67 lakhs; ultimately the saving worked out to Rs. 8,08.80 lakhs.

(ii) In view of the saving of Rs. 8,08.80 lakhs, supplementary provision of Rs. 17,40.09 lakhs obtained in October 1992 (Rs. 11,35.51 lakhs) and in February 1993 (Rs. 6,04.58 lakhs) proved excessive.

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

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

(In lakhs of rupees)

2053—District Administration

State Plan

District Sector

(1) T—093—District Establishment

O.	1,00.00	} 93.73	} 53.80	} —39.93
S.	0.01			
R.	—6.28			

Anticipated saving was attributed mainly to economy measures and actual requirement. Specific reasons for less requirement as compared with the budget provision and reasons for final saving of Rs. 39.93 lakhs have not been communicated (October 1993).

2235—Social Security and Welfare

Central Plan

State Sector

01—Rehabilitation

(2) X—202—Other Rehabilitation Schemes

O.	21.47	} 8.89	} 8.89	} ..
R.	—12.58			

Surrender of the anticipated saving was attributed mainly to (i) retrenchment of staff (Rs. 11.60 lakhs), (ii) non-receipt of bills (Rs. 0.11 lakh) and (iii) economy measures (Rs. 0.87 lakh).

2245—Relief on account of Natural Calamities

05—Calamity Relief Fund

(3) CCC—Lump provision

O.	29,78.00	} ..	} ..	} ..
S.	7,83.96			
R.	—37,61.96			

Total provision was reappropriated to meet the expenditure in other units.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2506—Land Reforms			
<i>State Plan</i>			
<i>District Sector</i>			
(4) KKK—101—Regulation of Land holdings and Tenancy.			
O. 1,02.84	72.20	72.66	+0.46
R. —30.64			

Reduction of the original provision through surrender was attributed mainly to (i) non-posting of staff, (ii) non-receipt of claims in time and (iii) less requirement. Specific reasons for less requirement of fund have not been intimated (October 1993).

(5) LLL—104—Assistance to Allottees of surplus land.			
O. 29.00	17.66	17.43	—0.23
R. —11.34			

Out of the anticipated saving of Rs. 11.34 lakhs, Rs. 3.57 lakhs was surrendered stating due to non-finalisation of compensation and Rs. 7.77 lakhs basing on the release order of Government of India in the Centrally Sponsored Plan.

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

2030—Stamps and Registration

02—Stamps—non-judicial

(6) K—102—Expenses on sale of stamps			
O. 71.00	71.00	83.81	+12.81

Reasons for final excess of Rs. 12.81 lakhs have not been intimated (October 1993)

2245—Relief on account of Natural Calamities

01—Drought

(7) Z—102—Drinking Water-Supply

O. 2.03	1,20.28	1,24.56	+4.28
R. 1,18.25			

(8) EE—800—Other Expenditure

O. 20.01	6,60.05	4,45.13	—2,14.92
R. 6,40.04			

02—Floods, Cyclones etc.

(9) FF—101—Gratuitous Relief

O. 75.51	2,70.11	2,98.18	+28.07
R. 1,94.60			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(10) JJ—106—Repairs/Restoration of Damaged Roads and Bridges.			
O. 2,15.05	5,94.00	6,00.05	+6.05
R. 3,78.95			

Additional funds in respect of Sl. Nos. (7) to (10) above were stated to have been provided to meet the expenditure on account of Drought/Flood/Fire in different districts during 1992-93. Reasons for final excess of Rs.38.40 lakhs in respect of Sl. No. (7), (9) and (10) and final saving of Rs. 2.14.92 lakhs in respect of Sl. No. (8) have not been communicated (October 1993).

(11) KK—107—Repairs and Restoration of damaged Government Office Buildings.			
O. 40.04	60.83	59.40	—1.43
R. 20.79			

Additional funds were stated to have been provided to meet the expenditure necessitated for drought and repair and restoration works of public properties damaged due to flood, for sinking tube-wells, repair/restoration works of public properties damaged due to cyclonic wind. Reasons for final saving of Rs. 1.43 lakhs have not been communicated (October 1993).

(12) OO—112—Evacuation of population			
O. 2.00	1,17.34	1,17.35	+0.01
R. 1,15.34			

(13) PP—113—Assistance for repairs/ Reconstruction of Houses.			
O. 1,63.00	5,47.47	5,18.79	—28.68
R. 3,84.47			

(14) RR—115—Assistance to farmers to clear sand/silt/salinity from lands.			
O. 30.01	1,28.04	1,28.04	..
R. 98.03			

(15) XX—122—Repairs and Restoration of damaged Irrigation and flood control works.			
O. 3,00.00	12,63.63	14,48.06	+1,84.43
R. 9,63.63			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(16) YY—193—Assistance to local bodies and other non-Government bodies/Institutions.			
O. 1,65.30	7,35.80	7,28.42	—7.38
R. 5,70.50			

Additional funds in respect of Sl. Nos. (12) to (16) above were stated to have been provided to meet the additional expenditure on account of drought/ flood/fire in different districts during 1992-93. Reasons for final saving of Rs. 36.06 lakhs in respect of Sl. Nos. (13) and (16) and final excess of Rs. 1,84.44 lakhs against other cases have not been communicated (October 1993).

(17) AAA—800—Other Expenditure			
O. 1,14.20	1,36.82	1,36.82	..
R. 22.62			

Additional funds were stated to have been provided to meet the expenditure necessitated for drought and repair and restoration works of public properties damaged due to flood for sinking of tubewells, repair/restoration works of public properties damaged due to cyclonic wind.

(v) Zamindari Abolition Fund:—

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

There was no contribution from revenue to the fund and also no expenditure during the year. The balance at the credit of the fund on 31st March 1993 remained at Rs. 79.19 lakhs.

An account of fund is given in Statement No. 16 of the Finance Accounts 1992-93.

(vi) Orissa Famine Relief Fund:—

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

The fund was constituted under the Orissa Famine Relief Fund Regulation 1937 as amended by Orissa Famine Relief (Amendment Act 1974). The balance in the fund can be expended only on (a) relief of famine in the state, (b) relief to distress caused by serious droughts, floods, fire, cyclone, earthquake or other serious natural calamities in the State and (c) construction or repair of embankments after serious floods. When the balance in the fund 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 the village which are often affected by fire.

An expenditure of Rs. 41,53.00 lakhs was debited to the fund in 1992-93. The balance at the credit of the fund on 31st March 1993 was Rs. 2,29.52 lakhs. An account of transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1992-93.

Capital :

Voted—

(i) The expenditure exceeded the provision by Rs. 3,90,000. The excess requires regularisation.

(ii) In view of the excess of Rs. 3.90 lakhs, surrender of Rs. 4.40 lakhs during March 1993 was injudicious.

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.
 7615—Miscellaneous Loans

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	9,30,13,000	10,98,18,000	10,61,31,048	—36,86,952
Supplementary	1,68,05,000			
Amount surrendered during the year (March 1993)				21,24,000
Capital :				
Voted—				
Original	3,05,000	3,05,000	3,00,000	—5,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 21.24 lakhs during March 1993; ultimately the saving worked out to Rs. 36.87 lakhs.

(ii) In view of the saving of Rs. 36.87 lakhs, supplementary provision of Rs. 1,68.05 lakhs obtained in October 1992 (Rs. 1,39.47 lakhs) and February 1993 (Rs. 28.58 lakhs) proved excessive.

(iii) The expenditure in the grant includes Rs. 67.30 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 subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1992-93, Rs. 67.30 lakhs were spent, but Rs. 12.50 lakhs were reimbursed from the fund.

Out of the total of Rs. 5,49.19 lakhs being the expenditure on this account for the period from 1956-57 to 1992-93, an amount of Rs. 1,55.78 lakhs has been reimbursed from the fund during the period 1958-59 to 1992-93. Non-reimbursement of Rs. 3,93.41 lakhs was reported to be due to enactment of various land laws affecting the income of the religious institutions from lands cultivated through Bhag tenants.

Major Heads—

2040—Sales Tax

2045—Other Taxes and Duties on Commodities and Services

2047—Other Fiscal Services

2052—Secretariat-General Services

2054—Treasury and Accounts Administration

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	3,18,54,00,000	3,18,54,01,000	1,44,06,50,338	—1,74,47,50,662
Supplementary	1,000			
Amount surrendered during the year (March 1993)				1,71,31,39,000
Charged—				
Original	4,50,000	4,50,000	..	—4,50,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	25,90,19,000	27,80,75,000	23,88,06,814	—3,92,68,186
Supplementary	1,90,56,000			
Amount surrendered during the year (March 1993)				4,89,47,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 1,71,31.39 lakhs during March 1993; ultimately the saving worked out to Rs. 1,74,47.51 lakhs.

(ii) The expenditure did not come even up to 50 per cent of the original budget provision.

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

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

2047—Other Fiscal Services

(1) D—103—Promotion of Small Savings

O.	1,04.10	54.90	54.97	+0.07
R.	—49.20			

Anticipated saving was attributed mainly to (i) revision effected in cash incentive schemes, (ii) postponement of replacement of vehicles and (iii) non-filling up of post of 17 Small Saving Officers. Reasons for final excess of Rs. 0.07 lakh have not been intimated (October 1993).

2052—Secretariat-General Services

(2) E—090—Secretariat

O.	4,39.61	3,09.94	3,11.97	+2.03
R.	—1,29.67			

Anticipated saving of Rs. 1,29.67 lakhs was attributed mainly to (i) non-filling up of posts (ii) non-receipt of bills from D. E. T. and (iii) non-drawal of Dearness Allowances. Reasons for final excess for Rs. 2.03 lakhs have not been intimated (October 1993).

(3) G—Salaries Lump for Dearness Allowances

O.	1,88,00.00	2,68.14	..	—2,68.14
R.	—1,85,31.86			

Out of the anticipated saving of Rs. 1,85,31.86 lakhs, Rs. 1,66,90.41 lakhs were surrendered without assigning any reason. Rs. 18,41.45 lakhs were reappropriated mainly attributing to drawal of dues of the retired personnel, and payment of outstanding dues of Government of India. Reasons for final saving of Rs. 2,68.14 lakhs have not been intimated (October 1993).

2054—Treasury and Accounts Administration

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

O.	1,59.31	1,08.25	1,08.23	—0.02
R.	—51.06			

Reasons for anticipated saving of Rs. 51.06 lakhs were attributed mainly to (i) non-filling up of posts (ii) non-receipt of bills from P. & T. Department and (iii) non-receipt of fair rent. Reasons for final saving of Rs. 0.02 lakh have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2071—Pensions and Other Retirement Benefits.			
<i>01—Civil</i>			
(5) T—109—Pensions to Employees of State Aided Educational Institutions.			
O. 17,00.48	19,88.47	15,15.45	—4,73.02
R. 2,87.99			

Augmentation of fund of Rs. 2,87.99 lakhs were stated to be due to increase in the retirement of employees and payment of pensions. Reasons for final saving of Rs. 4,73.02 lakhs have not been intimated (October 1993).

2235—Social Security and Welfare

60—Other Social Security and Welfare Programmes

(6) W—102—Pensions under Social Security Schemes

O. 1,50.10	1,50.10	1,23.05	—27.05
------------	---------	---------	--------

Reasons for final saving of Rs. 27.05 lakhs have not been intimated (October 1993).

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

(7) Y—103—Entertainment Tax

O. 1,50.00	1,50.00	..	—1,50.00
------------	---------	----	----------

Entire grant of Rs. 1,50.00 lakhs remained unspent and unexplained (October 1993).

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

2071—Pensions and Other Retirement Benefits.

01—Civil

(8) M—101—Superannuation and Retirement Allowances.

O. 46,36.70	55,36.71	64,05.28	+8,68.57
S. 0.01			
R. 9,00.00			

Augmentation of fund was stated to be due to increase in the number of retired personnel for payment of pension. Reasons for final excess of Rs. 8,68.57 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(9) Q—105—Family Pensions			
O.	15,00·00	17,27·72	+27·72
R.	2,00·00		
	17,00·00		

Augmentation of fund was stated to be due to increase in the number of pension beneficiaries. Reasons for final excess of Rs. 27·72 lakhs have not been intimated (October 1993).

Capital :

Voted—

(j) The department surrendered Rs. 4,89·47 lakhs during March 1993; ultimately the saving worked out to Rs. 3,92·68 lakhs.

(ii) In view of the saving of Rs. 3,92·68 lakhs, supplementary provision of Rs. 1,90·56 lakhs obtained in February 1993 proved unnecessary. The expenditure did not come even upto the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.

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

7615—Miscellaneous Loans

(10) EE—200—Miscellaneous Loans

O.	17,00·00	12,20·00	12,20·00	..
R.	—4,80·00			

Anticipated saving of Rs. 4,80·00 lakhs was stated to be due to observance of economy measures.

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

7610—Loans to Government Servants, etc.

(11) DD—800—Other Advances

O.	82·19	2,65·02	3,66·56	+1,01·54
S.	1,83·06			
R.	—0·23			

Anticipated saving of Rs. 0·23 lakh was stated to be due to less demand by the employees in T. D. Scheme. Reasons for final excess of Rs. 1,01·54 lakhs have not been intimated (October 1993).

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—Capital Outlay on General Financial and Trading Institutions
- 7465—Loans for General Financial and Trading Institutions
- 7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	14,75,50,000	15,59,22,000	14,70,52,204	—88,69,796
Supplementary	83,72,000			
Amount surrendered during the year (March 1993)				64,48,000
Capital :				
Voted—				
Original	7,25,03,000	8,15,67,000	8,05,30,967	—10,36,033
Supplementary	90,64,000			
Amount surrendered during the year (March 1993)				9,000

The expenditure in the grant does not include Rs. 10,00,000 in the Revenue Section (voted) spent out of advance from the Contingency Fund sanctioned on 16th December 1992 but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 64.48 lakhs during March 1993; ultimately the saving worked out to Rs. 88.70 lakhs.

(ii) In view of the saving of Rs. 88.70 lakhs, supplementary provision of Rs. 83.72 lakhs obtained in October 1992 (Rs. 58.99 lakhs) and February 1993 (Rs. 24.73 lakhs) proved unnecessary. The actual 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)			
2058—Stationery and Printing			
(1) B—001—Direction and Administration			
O.	1,00.25	95.61	95.61
S.	9.07		
R.	—13.71		
(2) C—101—Purchase and Supply of Stationery stores.			
O.	3,86.00	3,86.53	3,63.55
S.	1.39		
R.	—0.86		
(3) D—102—Printing, Storage and Distribution of forms.			
O.	2,38.63	2,34.53	2,34.55
S.	9.92		
R.	—14.02		

Anticipated saving of Rs. 28.59 lakhs at Sl. Nos. (1),(2) and (3) were stated to be due to grant of extraordinary leave, half pay leave and non-filling up of vacant posts. Reasons for the final saving of Rs. 22.98 lakhs in respect of Sl. No. (2) have not been communicated (October 1993).

Major Heads—

- 2052—Secretariat-General Services
- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2210—Medical and Public Health
- 2215—Water Supply and Sanitation
- 2216—Housing
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2230—Labour and Employment
- 2403—Animal Husbandry
- 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
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4403—Capital Outlay on Animal Husbandry
- 4415—Capital Outlay on Agricultural Research and Education
- 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	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	87,79,77,000	91,24,19,000	1,25,53,61,435	+34,29,42,435
Supplementary	3,44,42,000			
Amount surrendered during the year (March 1993)				96,97,000
Charged—				
Original	33,00,000	33,41,000	30,57,261	-2,83,739
Supplementary	41,000			
Amount surrendered during the year (March 1993)				2,10,000
Capital :				
Voted—				
Original	61,55,26,000	1,02,07,26,000	74,71,74,182	-27,35,51,818
Supplementary	40,52,00,000			
Amount surrendered during the year (March 1993)				3,86,94,000
Charged—				
Original	5,15,000	8,23,000	..	-8,23,000
Supplementary	3,08,000			
Amount surrendered during the year				Nil

The expenditure in the grant does not include Rs. 5,31,899 in the Revenue Section (voted) spent out of advance from the Contingency Fund sanctioned during the year but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 34,29,42,435. The excess requires regularisation.

(ii) In view of the excess of Rs. 34,29,42 lakhs, surrender of Rs. 96,97 lakhs during March 1993 was unjustified and supplementary provision of Rs. 3,44,42 lakhs obtained in October, 1992 (Rs. 2,28,21 lakhs) and February 1993 (Rs. 1,16,21 lakhs) proved insufficient.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2059—Public Works			
<i>01—Office Buildings</i>			
(1) B—051—Construction			
O.	94.40	96.36	1,22.97
S.	0.01		
R.	1.95			+26.61
Augmentation of fund of Rs. 1.95 lakhs was stated to be mainly for construction of compound wall and improvement of school building of Capital High School, Unit III and construction of compound wall and approach road of the D. A. O. Balasore. Reasons for final excess of Rs. 26.61 lakhs have not been intimated (October 1993).			
(2) E—053—Maintenance and Repairs			
O.	9,48.04	9,48.04	10,90.84 +1,42.80
(3) F—799—Suspense			
O.	20,00.00	20,00.00	51,54.93 + 31,54.93
Reasons for final excess at Sl. Nos. (2) and (3) above have not been intimated (October 1993).			

3053—Civil Aviation*02—Air Ports*

(4) CCA—800—Other Expenditure

..	..	10.50	+10.50
----	----	-------	--------

Reasons for incurring expenditure without even a token provision have not been intimated (October 1993).

3054—Roads and Bridges*01—National Highways*

(5) EE—799—Suspense

O.	6,00.00	6,00.00	11,23.19	+5,23.19
----	---------	---------	----------	----------

Reasons for final excess of Rs. 5,23.19 lakhs have not been intimated (October 1993).

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

2059—Public Works*80—General*

(6) D—052—Machinery and Equipment

O.	—6.22	—1,06.22	—4,01.36	—2,95.14
R.	—1,00.00			

Anticipated saving of Rs. 1,00.00 lakhs was stated to be due to non-receipt of central assistance. Reasons for final saving of Rs. 2,95.14 lakhs have not been intimated (October 1993).

Total grant
or
appropriation

Actual
expenditure

Excess +
Saving—

(In lakhs of rupees)

*State Plan**State Sector*

01—Office Buildings

(7) H—051—Construction

O.	0.94	} 5.17	- 23.45	- 28.62
S.	4.23			

Reasons for final saving of Rs. 28.62 lakhs have not been intimated (October 1993).

3053—Civil Aviation

02—Air Ports

(8) CC—102—Aerodromes

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

80—General

(9) HH—797—Transfer to/from Reserve Funds/Deposit Accounts.

S.	30.00	30.00	-	- 30.00
----	-------	-------	---	---------

Entire provision in respect of item Nos. (8) and (9) above remained unspent and unexplained (October 1993).

(10) II—800—Other Expenditure

O.	2,33.00	} 2,07.91	2,06.93	- 0.98
R.	- 25.09			

Specific reasons for anticipated saving of Rs. 25.09 lakhs and final saving of Rs. 0.98 lakh have not been intimated (October 1993).

Charged—

(i) The department surrendered Rs. 2.10 lakhs during March 1993, ultimately the saving worked out to Rs. 2.84 lakhs.

(ii) In view of the saving of Rs. 2.84 lakhs, the supplementary provision of Rs. 0.41 lakh obtained in February 1993 proved unnecessary. The expenditure did not come even up to the level of original provision.

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

2059—Public Works

80—General

(11) G—800—Other Expenditure

O.	3.00	} 1.31	1.30	- 0.01
S.	0.41			
R.	- 2.10			

Specific reasons for anticipated saving of Rs. 2.10 lakhs have not been intimated (October 1993).

(v) Expenditure in the grant includes Rs. 62,78.13 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 1992-93 is given below:—

Major Head and Sub-head of Suspense	Opening Balance on 1st April 1992 (Debit + Credit—)	Debits	Credits	Closing Balance on 31st March 1993 (Debit + Credit —)
(In lakhs of rupees)				
2059—Public Works				
Purchases	—22,67.56	..	..	—22,67.56
Stock	16,08.71	46,44.10	37,84.66	24,68.15
Miscellaneous Works Advances	24,61.90	5,10.84	5,21.41	24,51.33
Workshop Suspense	40.38	..	..	40.38
Total	18,43.43	51,54.94	43,06.07	26,92.30
3054—Roads and Bridges				
Purchases	—4,69.74	..	..	—4,69.74
Stock	6,73.35	9,52.64	5,90.00	10,35.99
Miscellaneous Works Advances	2,40.01	1,70.55	34.32	3,76.24
Total	4,43.62	11,23.19	6,24.32	9,42.49
Grand Total	22,87.05	62,78.13	49,30.39	36,34.79

(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 1992-93, no amount was credited to the fund and no expenditure was incurred.

The balance at the credit of the fund on 31st March 1993 was Rs. 30.20 lakhs. An account of the fund for 1992-93 is given in the Statement No. 16 of the Finance Accounts 1992-93.

(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 1992-93 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)					
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
1992-93	2,27,99.19	36,09.70	15,90.11	15.83	6.97

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 percent and tools and plant charges at 4.5 percent 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. 3,86.94 lakhs during March 1993; ultimately the saving worked out to Rs. 27,35.52 lakhs.

(ii) In view of the saving of Rs. 27,35.52 lakhs, supplementary provision of Rs. 40,52.00 lakhs obtained in October 1992 (Rs. 28,53.37 lakhs) and February 1993 (Rs. 11,98.63 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works			
01—Office Buildings			
(12) JJ—051—Construction			
O.	1,04.32	92.50	—8.07
S.	12.45		
R.	—16.20		
	1,00.57		

Anticipated saving of Rs. 16.20 lakhs was attributed mainly to want of approval from Administrative Department. Reasons for final saving of Rs. 8.07 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>State Plan</i>			
<i>State Sector</i>			
60—Other Buildings			
(13) MM—051—Construction			
O.	52.90	53.23	—11.44
S.	17.80		
R.	—17.47		
			—64.67

Anticipated saving was stated to be mainly due to slow progress of work and want of Administrative Approval. Reasons for final savings of Rs. 64.67 lakhs have not been intimated (October 1993).

(14) NN—796—Tribal Area Sub-plan			
S.	16.42	16.42	—16.42
Entire provision remained unspent and unexplained (October 1993)			

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

State Plan

State Sector

01—General Education

(15) QQ—204—Adult Education

O.	20.00
R.	—20.00			

Entire provision stated to have been surrendered due to want of Administrative Approval from Government.

District Sector

01—General Education

(16) XX—202—Secondary Education

O.	1,10.66	85.80	85.70	—0.10
R.	—24.86			

Reasons for anticipated saving of Rs. 24.86 lakhs and final saving of Rs. 0.10 lakh have not been intimated (October 1993).

Central Plan

State Sector.

02—Technical Education

(17) YY—103—Technical Schools

S.	91.18	91.18	..	—91.18
----	-------	-------	----	--------

Entire provision remained unspent and unexplained (October 1993).

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
4210—Capital Outlay on Medical and Public Health.				
<i>State Plan</i>				
<i>State Sector</i>				
03— <i>Medical Education, Training and Research</i>				
(18) BBB—105—Allopathy				
S.	58.55	57.44	9.32	—48.12
R.	—1.11			
Anticipated saving of Rs. 1.11 lakhs was stated to be due to (i) slow progress of works and correction slip issued by the Finance Department and (ii) want of administrative approval from Government. Reasons for final saving of Rs. 48.12 lakhs have not been intimated (October 1993).				
4216—Capital Outlay on Housing				
<i>State Plan</i>				
<i>State Sector</i>				
01— <i>Government Residential Buildings</i>				
(19) III—106—General Pool Accommodation				
O.	2,55.34	26,72.48	3,21.18	—23,51.30
S.	23,98.16			
R.	18.98			
Augmentation of fund for Rs. 18.98 lakhs was mainly attributed to (i) requirement for completion of incomplete units under N.A.E.P., and (ii) construction of staff quarters of the D. A. O. and L. F. A. at Phulbani. Reasons for final saving of Rs. 23,51.30 lakhs have not been intimated (October 1993).				
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.				
<i>State Plan</i>				
<i>District Sector</i>				
01— <i>Welfare of Scheduled Castes</i>				
(20) RRR—277—Education				
O.	21.00	21.00	..	—21.00

Entire provision remained unspent and unexplained (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5054—Capital Outlay on Roads and Bridges			
<i>State Plan</i>			
<i>State Sector</i>			
04—District and other Roads			
(21) JJJJ—800—Other Expenditure			
O.	22,58.70	19,98.95	22,44.20
S.	0.02		
R.	—2,59.77			+2,45.25

Anticipated saving of Rs. 2,59.77 lakhs was stated to be mainly due to slow progress of bridge works at different places. Reasons for final excess of Rs. 2,45.25 lakhs have not been intimated (October 1993).

Centrally Sponsored Plan

State Sector

02—Strategic and Border Roads

(22) KKKK—337—Road Works

O.	44.72
R.	—44.72			

Entire provision was surrendered attributing to non-sanction of funds from Government of India

5452—Capital Outlay on Tourism

State Plan

State Sector

01—Tourist Infrastructure

(23) LLLL—101—Tourist Centre

O.	48.48	48.48	..	—48.48
----	-------	-------	----	--------

Entire provision remained unspent and unexplained (October 1993).

(24) MMMM—102—Tourist Accommodation

O.	37.95	21.78	..	—21.78
R.	—16.17			

Withdrawal of provision by Rs. 16.17 lakhs through surrender was stated to be due to plan cut. Reasons for final saving of Rs. 21.78 lakhs remained unexplained (October 1993).

Central Plan

State Sector

01—Tourist Infrastructure

(25) 0000—102—Tourist Accommodation

O.	50.00	3.00	..	—3.00
R.	—47.00			

Specific reasons for anticipated saving of Rs. 47.00 lakhs and reasons for final saving of Rs. 3.00 lakhs have not been intimated (October 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works			
State Plan			
State Sector			
01—Office Buildings			
(26) KK—051—Construction			
O.	6,20·19	6,29·45	7,20·34
S.	28·30		
R.	—19·04		
			+90·89

Anticipated saving of Rs. 19·04 lakhs was stated to be due to (i) want of administrative approval and (ii) non-selection of site. Reasons for final excess of Rs. 90·89 lakhs have not been intimated (October 1993).

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

Central Plan

District Sector

02—Technical Education

(27) YYA—104—Polytechnics

85·82 +85·82

Reasons for incurring expenditure without even a token provision have not been intimated (October 1993).

4210—Capital Outlay on Medical and Public Health.

State Plan

District Sector

01—Urban Health Services

(28) CCC—110—Hospitals and Dispensaries

S.	53·82	52·52	83·82
R.	—1·30		
			+31·30

Anticipated saving of Rs. 1·30 lakhs was stated to be mainly due to want of administrative approval. Reasons for final excess of Rs. 31·30 lakhs have not been intimated (October 1993).

4216—Capital Outlay on Housing

State Plan

State Sector

01—Government Residential Buildings

(29) KKK—800—Other Expenditure

S.	10·84	10·84	33·61
			+22·77

Reasons for final excess of Rs. 22·77 lakhs have not been intimated (October 1993).

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
5054—Capital Outlay on Roads and Bridges				
<i>State Plan</i>				
<i>State Sector</i>				
03— <i>State Highways</i>				
(30) FFFF—101—Bridges				
O.	3,75.65	4,38.32	8,49.29	+4,10.97
R.	62.67			

Additional funds were stated to have been provided for (i) better progress of works and (ii) clearance of liabilities. Reasons for final excess of Rs. 4,10.97 lakhs have not been intimated (October 1993).

(31) GGGG—337—Road Works				
O.	4,66.00	2,53.00	5,14.03	+2,61.03
R.	-2,13.00			

Reduction of fund by Rs. 2,13.00 lakhs was proposed for placement of fund under correct head of account and calculation of percentage at the rate of 5 percent. Reasons for final excess of Rs. 2,61.03 lakhs have not been intimated (October 1993).

5452—Capital Outlay on Tourism

State Plan

State Sector

01—*Tourist Infrastructure*

(32) NNNN—800—Other Expenditure

O.	13.67	24.25	96.27	+72.02
S.	10.58			

Reasons for final excess of Rs. 72.02 lakhs have not been intimated (October 1993).

Charged—

(i) There was a saving of Rs. 8.23 lakhs in the grant

(ii) In view of the saving of Rs. 8.23 lakhs, original provision of Rs. 5.15 lakhs and supplementary provision of Rs. 3.08 lakhs were unnecessary.

(iii) Substantial saving occurred under the following head—

5054—Capital outlay on Roads and Bridges

State Plan

State Sector

04—*District and other Roads*

(33) JJJJ—800—Other Expenditure

O.	5.00	5.00	..	—5.00
----	------	------	----	-------

Entire provision remained unspent and unexplained (October 1993).

Major heads—

2011—Parliament/State/Union Territory Legislatures

2071—Pensions and other Retirement Benefits

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,16,99,000	2,23,85,000	2,11,61,199	—12,23,801
Supplementary	6,86,000			
Amount surrendered during the year (March 1993)				9,31,000
Charged—				
Original	2,33,000	4,55,000	4,49,232	—5,768
Supplementary	2,22,000			
Amount surrendered during the year (March 1993)				6,000

Notes and comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 9.31 lakhs during March 1993; ultimately the savings worked out to Rs. 12.24 lakhs.

(ii) In view of the savings of Rs. 12.24 lakhs, supplementary provision of Rs. 6.86 lakhs obtained in October 1992 (Rs. 6.46 lakhs) and February 1993 (Rs. 0.40 lakh) proved unnecessary. The expenditure did not come even upto the level of Original Provision. supplementary provision could have been restricted to token grants wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
2071—Pensions and Other Retirement Benefits			
01—Civil			
(1) C—111—Pensions to Legislators			
O.	26.26	15.34	—2.92
R.	—8.00		

Anticipated saving of Rs. 8.00 lakhs and final saving of Rs. 2.92 lakhs were stated to be due to non-drawal of pension by the Ex-M. L. As. in time.

Major Heads—

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	17,79,43,000	18,83,13,000	17,72,55,924	—1,10,57,076
Supplementary	1,03,70,000			
Amount surrendered during the year (March 1993)				1,02,42,000
Charged—				
Supplementary	11,000	11,000	11,000	—
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	1,65,000	62,24,000	30,54,547	—31,69,453
Supplementary	60,59,000			
Amount surrendered during the year (March 1993)				1,69,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 1,02.42 lakhs during March 1993; ultimately the saving worked out to Rs. 1,10.57 lakhs.

(ii) In view of the saving of Rs. 1,10.57 lakhs, supplementary provision of Rs. 1,03.70 lakhs obtained in October 1992 (Rs. 47.44 lakhs) and February 1993 (Rs. 56.26 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			
<i>01—Food</i>			
(1) A—101—Procurement and Supply			
O.	2,67.50	2,39.97	2,41.61
S.	35.77		
R.	—63.30			+1.64

Anticipated saving was attributed to (i) non-filling up of the vacant posts (Rs 61.34 lakhs), (ii) non-finalisation of claims (Rs. 1.35 lakhs), (iii) delay in observation of formalities (Rs. 0.41 lakh) and (iv) imposition of restrictions as per economy measures (Rs. 0.20 lakh). Reasons for the final excess of Rs. 1.64 lakhs have not been intimated (October 1993).

Central Plan

State Sector

01—Food

(2) D—102—Food Subsidies

S.	40.00	40.00	30.00	—10.00
----	-------	-------	-------	--------

Out of the only supplementary provision of Rs. 40.00 lakhs, Rs. 10.00 lakhs remained unutilised and unexplained (October 1993).

Capital :

Voted—

(i) The department surrendered Rs. 1.69 lakhs during March 1993; ultimately the saving worked out to Rs. 31.69 lakhs.

(ii) In view of the saving of Rs. 31.69 lakhs, supplementary provision of Rs. 60.59 lakhs obtained in October 1992 (Rs. 30.36 lakhs) and February 1993 (Rs. 30.23 lakhs) proved excessive.

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

6408—Loans for Food, Storage and Warehousing.

Central Plan

State Sector

01—Food

(3) O—101—Procurement and Supply

S.	60.00	60.00	30.00	—30.00
----	-------	-------	-------	--------

Reasons for final saving of Rs. 30.00 lakhs have not been intimated (October 1993).

Personal Ledger Account—

The expenditure under the grant includes Rs. 0.45 lakh under the head "Suspense" (Personal deposit) debit. The Personal Ledger Accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase, trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1992-93 are summarised below:—

Scheme	Balance on 1st April 1992	Credit during the year	Debit during the year	Balance on 31st March 1993
(In lakhs of rupees)				
(a) Purchase of Rice under Grain Purchase Scheme.	27,40.01	—2,95.88	0.45	24,43.68
(b) Purchase of Rice under Grain Supply Scheme	2,48.15	..	..	2,48.15
(Inoperative from 1959)				
(c) Trading in Scrap Iron and other materials.	19.42	..	..	19.42
(Inoperative from 1974-75)				
(d) Trading in Mustard Oil	9.81	..	..	9.81
(Inoperative from 1971-72)				
(e) Purchase of cloths	0.46	..	..	0.46
(Inoperative from 1954-55)				

Government decided (August 1979) to close the inoperative Personal Ledger Accounts in respect of (b), (c), (d) and in August 1977 in respect of (e) above. The matter is under correspondence with Government. Final orders for its closure are yet to be received (October 1993).

Major Heads—

2202—General Education

2204—Sports and Youth Services

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

2230—Labour and Employment

2235—Social Security and Welfare

2251—Secretariat-Social Services

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

6202—Loans for Education, Sports, Art and Culture

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	6,17,82,09,000	5,94,92,23,222	—1,00,65,15,778
Supplementary	77,75,30,000		
Amount surrendered during the year (March 1993)			29,90,52,000
Charged—			
Original	2,50,000	2,50,000	..
Amount surrendered during the year (March 1993)			1,00,000
Capital:			
Voted—			
Original	6,70,53,000	9,34,53,000	8,24,06,371
Supplementary	2,64,00,000		
Amount surrendered during the year (March 1993)			1,10,03,000

The expenditure in the grant does not include Rs. 4,18,737 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 20th October 1992, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 29,90.52 lakhs during March 1993; ultimately the saving worked out to Rs. 1,00,65.16 lakhs.

(ii) In view of the saving of Rs. 1,00,65.16 lakhs, supplementary provision of Rs. 77,75.30 lakhs obtained in October 1992 (Rs. 34,10.73 lakhs) and in February 1993 (Rs. 43,64.57 lakhs) proved unnecessary. The expenditure did not come even upto 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)			
2202—General Education			
<i>01—Elementary Education</i>			
(1) C—102—Assistance to Non-Government Primary Schools.			
O.	44,86.44	3,26.36	3,06.18
S.	3,66.80		
R.	—45,26.88		
Reasons for surrender of Rs. 45,26.88 lakhs through reappropriation and final saving of Rs. 20.18 lakhs have not been intimated (October 1993).			

02—Secondary Education

(2) K—105—Teacher's Training

O.	2,29.26	2,56.72	2,18.90
S.	28.16		
R.	—0.70		

Reduction in original provision by Rs. 0.70 lakh through reappropriation was stated to be due to declaration of all seats of pupil-teachers in C. T. course as non-stipendary except inservice teachers and S.C./S.T. Sikhyakarmis. Reasons for final saving of Rs. 37.82 lakhs have not been intimated (October 1993).

(3) L—107—Scholarships

O.	32.60	20.29	20.29
R.	—12.31		

Anticipated saving was surrendered attributing to less sanction of funds by Government.

State Plan

State Sector

01—Elementary Education

(4) DD—001—Direction and Administration

O.	41.45	20.56	16.78
R.	—20.89		

Surrender of funds to the tune of Rs. 20.89 lakhs was attributed to plan-cut and non-sanction of funds by Government. Reasons for the final saving of Rs. 3.78 lakhs have not been intimated (October 1993).

03—University and Higher Education

(5) KK—103—Government Colleges and Institutes

O.	1,56.08	1,60.88	1,13.30
R.	4.80		

Augmentation of provision by Rs. 4.80 lakhs was stated to be due to (i) purchase of equipments, books and furniture for Government Colleges, for strengthening of infrastructure for normal growth of enrollment at degree and P.G. stage during the financial year and (ii) treatment of Sri Krutibash Chand, Librarian, College of Accountancy and Management Studies, Cuttack. Reasons for final saving of Rs. 47.58 lakhs have not been communicated (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>05—Language Development</i>			
(6) RR(A)—103—Sanskrit Education			
O. 31·17	31·17	14·93	—16·24
<i>80—General</i>			
(7) UU—001—Direction and Administration			
O. 18·04	18·04	4·53	—13·51
(8) VV—003—Training			
O. 43·92	43·92	13·44	—30·48
Reasons for final saving of Rs. 60·23 lakhs in respect of Sl. Nos. (6), (7) and (8) above have not been intimated (October 1993).			
(9) VV(A)—Salaries—Lump Provision			
O. 19·01	1·25	..	—1·25
R. —17·76			
Original provision was reduced by Rs. 17·76 lakhs through surrender attributing to plan cut. Reasons for final saving of Rs. 1·25 lakhs have not been intimated (October 1993).			
<i>District Sector</i>			
<i>01—Elementary Education</i>			
(10) MW—101—Government Primary Schools			
O. 3,72·99	3,02·07	2,81·69	—20·38
R. —70·92			
Out of the anticipated saving of Rs. 70·92 lakhs, Rs 69·43 lakhs was surrendered attributing to plan cut and the rest amount of Rs. 1·49 lakhs reappropriated without assigning any reason. Reasons for final saving of Rs. 20·38 lakhs have also not been intimated (October 1993).			
(11) XX—102—Assistance to Non-Government Primary Schools.			
O. 4,80·32	2,81·35	2,51·08	—30·27
R. —1,98·97			
(12) YY—104—Inspection			
O. 1,51·00	1,49·07	65·78	—83·29
R. —1·93			
(13) ZZ—105—Non-formal Education			
O. 1,57·94	1,06·92	1,06·87	—0·05
R. —51·02			
(14) AAA—796—Tribal Area Sub-plan			
O. 7,26·82	4,31·89	2,92·63	—1,39·26
R. —2,94·93			

Reduction in provision by Rs. 5,46·85 lakhs through surrender in respect of Sl. Nos. (11), (12), (13) and (14) above was stated to be due to plan cut and non-sanction of funds by Government. Reasons for final saving of Rs. 2,52·87 lakhs have not been communicated (October 1993).

Head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
<i>02—Secondary Education</i>				
(15) BBB—101—Inspection				
O.	46·00	46·19	27·47	—18·72
R.	0·19			
Reasons for final saving of Rs. 18·72 lakhs have not been intimated (October 1993)				
(16) CCC—109—Government Secondary Schools.				
O.	1,57·62	80·43	26·17	—54·26
R.	—77·19			

Reappropriation of funds were attributed to non-sanction of 150 Higher Secondary Schools opened earlier and non-opening of new High Schools in Grama Panchayats during the current financial year under the Scheme "Implementation of Vocational Education of Higher Secondary stage and High Schools in Grama Panchayats". Reasons for final saving of Rs. 54·26 lakhs have not been communicated (October 1993).

(17) DDD—110—Assistance to Non-Government Secondary Schools.				
O.	9,59·80	9,59·80	8,59·00	—1,00·80
Reasons for final saving of Rs. 1,00·80 lakhs have not been communicated (October 1993)				
(18) EEE—796—Tribal Area Sub-plan				
O.	4,27·18	3,34·18	2,63·60	—70·58
R.	—93·00			

Anticipated saving of Rs. 93·00 lakhs was reappropriated stating non-sanction of 150 Higher Secondary Schools opened earlier and non-opening of new High Schools in Grama Panchayats during the current financial year under the Scheme "Implementation of Vocational Education of Higher Secondary stage and High Schools in Grama Panchayats". Reasons for final saving of Rs. 70·58 lakhs have not been communicated (October 1993).

04—Adult Education

(19) GGG—103—Rural Functional Literacy Programmes.				
O.	74·22	..	..	..
R.	—74·22			
Entire provision of Rs. 74·22 lakhs was surrendered due to non-sanction of funds by Government as per plan cut.				
(20) HHH—200—Other Adult Education Programme				
O.	3,23·80	2,63·58	2,33·58	—30·00
R.	—60·22			

Surrender of provision by Rs. 60·22 lakhs was stated to be mainly due to non-implementation of new Janasikhya Nilayam and non-sanction of funds by Government under Literacy Campaign as per plan cut. Reasons for final saving of Rs. 30·00 lakhs have not been intimated (October 1993).

Head		Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)	
(21) III—796—Tribal Area Sub-plan				
O.	56.54	3.76	3.12	—0.64
S.	0.01			
R.	—52.79			
Anticipated saving of Rs. 52.79 lakhs was surrendered attributing to (i) non-creation of new posts in the offices of D. M. E. O. (ii) non-sanction of funds by Government and (iii) non-implementation of A. E. Programme due to plan cut under District Establishment and Rural Functional Literacy Programme. Reasons for final saving of Rs. 0.64 lakh have not been intimated (October 1993).				
<i>Central Plan</i>				
<i>State Sector</i>				
03—University and Higher Education.				
(22) NNN—107—Scholarships				
O.	49.80	49.80	28.00	—21.80
<i>80—General</i>				
(23) SSS—003—Training				
O.	3,53.44	3,53.44	75.47	—2,77.97
(24) TTT—796—Tribal area Sub-plan				
O.	1,32.70	1,32.70	22.38	—1,10.32
Reasons for final savings in respect of Sl. Nos. (22), (23) and (24) above for Rs. 21.80 lakhs, Rs. 2,77.97 lakhs and Rs. 1,10.32 lakhs respectively have not been intimated (October 1993).				
<i>District Sector</i>				
<i>01—Elementary Education</i>				
(25) UUU—101—Government Primary Schools				
O.	27,70.48	19,26.64	7,56.78	—11,69.86
R.	—8,43.84			
Surrender of provision by Rs. 8,43.84 lakhs was stated to be due to non-sanction of funds by Government. Reasons for final saving of Rs. 11,69.86 lakhs have not been intimated (October 1993).				
(26) VVV—105—Non-formal Education				
O.	23.16	..	..	..
R.	—23.16			
Entire provision of Rs. 23.16 lakhs provided for "Other expenditure" under the head was surrendered attributing to non-sanction of funds by Government.				
(27) WWW—796—Tribal Area Sub-plan				
O.	18,38.31	11,88.06	4,07.11	—7,80.95
R.	—6,50.25			
Surrender of provision by Rs. 6,50.25 lakhs was stated to be due to non-sanction of funds by Government. Reasons for final saving of Rs. 7,80.95 lakhs provided for "Government Primary Schools" under Tribal Area Sub-plan have not been intimated (October 1993).				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>02—Secondary Education</i>			
(28) XXX—107—Scholarships			
O. 23'02	23'02	..	—23'02
(29) YYY—109—Government Secondary Schools			
O. 2,12'67	2,12'67	..	—2,12'67

Entire provision of Rs. 2,35'69 lakhs provided for the above two heads remained unspent and unexplained (October 1993).

(30) ZZZ—110—Assistance to Government Secondary Schools.			
O. 2,25'36	2,47'08	79'76	—1,67'32
S. 21'72			

Reasons for final saving of Rs. 1,67'32 lakhs have not been intimated (October 1993).

(31) AAAA—796—Tribal Area Sub-plan			
O. 2,44'77	2,53'75	1,95'56	—58'19
S. 8'98			

Reasons for final savings of Rs. 58'19 lakhs have not been intimated (October 1993).

04—Adult Education

(32) CCCC—103—Rural Functional Literacy Programmes.			
O. 1,94'24	18'19	17'61	—0'58
S. 0'01			
R. —1,76'06			

Reduction in provision by Rs. 1,76'06 lakhs through surrender was stated to be mainly due to non-implementation of A. E. Programme. Reasons for final saving of Rs. 0'58 lakh have not been intimated (October 1993).

(33) DDDD—200—Other Adult Education Programmes.			
O. 1,35'50	69'00	65'91	—3'09
R. —66'50			

Anticipated saving of Rs. 66'50 lakhs pertaining to the units, "Award of incentive for promotion of Adult Female Literacy, Janasikhya Nilayam and Environmental Education Programme" was surrendered stating due to non-sanction of funds by Government. Reasons for final saving of Rs. 3'09 lakhs have not been intimated (October 1993).

(34) EEEE—796—Tribal Area Sub-plan			
O. 1,23'65	25'38	24'82	—0'56
S. 0'01			
R. —98'28			

Anticipated saving of Rs. 98'28 lakhs was surrendered attributing to non-implementation of A.E. Programme. Reasons for final saving have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>02—Secondary Education</i>			
(35) LLLL—109—Government Secondary Schools			
O. 5,06.93	5,06.93	43.65	—4,63.28
(36) MMMM—796—Tribal Area Sub-plan			
O. 1,81.92	1,81.92	22.23	—1,59.69
Reasons for final saving of Rs. 4,63.28 lakhs and Rs. 1,59.69 lakhs in respect of Sl. Nos. (35) and (36) respectively have not been intimated (October 1993).			
2204—Sports and Youth Services			
(37) NNNN—102—Youth Welfare Programme for Students.			
O. 2,19.54	2,31.98	1,89.43	—42.55
S. 14.94			
R. —2.50			
Specific reasons for anticipated saving of Rs. 2.50 lakhs and reasons for final saving of Rs. 42.55 lakhs have not been intimated (October 1993).			
<i>State Plan</i>			
<i>State Sector</i>			
(38) OOOO—102—Youth Welfare programmes for students.			
O. 54.00	48.16	38.02	—10.14
R. —5.84			
Out of the anticipated saving of Rs. 5.84 lakhs, an amount of Rs. 0.41 lakh was reappropriated due to non-creation of additional posts of N. C. C. units at Dhenkanal during the financial year. Specific reasons for less requirement of rest of the amount (Rs. 5.43 lakhs) and reasons for final saving of Rs. 10.14 lakhs have not been intimated (October 1993).			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(39) PPPP—102—Youth Welfare programmes for students.			
O. 50.40	50.40	36.55	—13.85
Reasons for final saving of Rs. 13.85 lakhs have not been intimated (October 1993).			
2235—Social Security and Welfare			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>02—Social Welfare</i>			
(40) VVVV—101—Welfare of Handicapped			
O. 79.70	79.70	30.18	—49.52
Reasons for final saving of Rs. 49.52 lakhs occurred in the units "Grants (Rs. 10.62 lakhs), stipend (Rs. 20.10 lakhs) and Other expenditure (Rs. 18.80 lakhs)" under the head Welfare of Handicapped-Assistance to Non-Government Primary Schools" have not been intimated (October 1993).			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
2251—Secretariat-Social Services				
(41) WWWW—090—Secretariat				
O.	4,85.09	5,06.86	2,99.39	—2,07.47
S.	21.37			
R.	0.40			

Reasons for final saving of Rs. 2,07.47 lakhs was stated to be mainly due to (i) non-collection of Festival Advance figures pertaining to the whole state as it is not collectable at Government level for verification in time. (ii) non-filling up of the posts.

(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

(42) LL—104—Assistance to Non-Government Colleges and Institutes.

O.	3,25.00	4,02.41	4,00.43	—1.98
R.	77.41			

Additional funds were stated to have been provided for (1) payment of legal liabilities to the teaching and non-teaching staff of Non-Government Colleges as per orders of the Hon'ble High Court (Rs. 77.00 lakhs) and (2) payment of Grants-in-aid in favour of Khaira College, Khaira in the district of Balasore for implementation of the orders of the Hon'ble High Court, Orissa as per O. C. No. 2255/89 (Laxmikanta Padhi—Vrs. State and others during the financial year (Rs. 0.41 lakhs).

Reasons for final saving of Rs. 1.98 lakhs have not been intimated (October 1993).

(43) OO—796—Tribal Area Sub-plan

O.	2,16.40	3,09.40	2,91.13	—18.27
R.	93.00			

Augmentation of fund to the tune of Rs. 93.00 lakhs was stated to have been made for payment of legal liabilities to the teaching and non-teaching staff of Non-Government Colleges as per the orders of Hon'ble High Court, Orissa.

Reasons for final saving of Rs. 18.27 lakhs have not been intimated (October 1993).

Centrally Sponsored Plan

District Sector

01—Elementary Education

(44) JJJJ—796—Tribal Area Sub-plan

O.	1,38.77	90.40	2,05.50	+1,15.10
R.	—48.37			

Reasons for anticipated saving of Rs. 48.37 lakhs and final excess of Rs. 1,15.10 lakhs have not been intimated (October 1993).

Charged—

(i) The department surrendered Rs. 1.00 lakh during March 1993; ultimately the saving worked out to Rs. 2.50 lakhs.

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

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2202—General Education			
01—Elementary Education			
(45) H—800—Other Expenditure			
O.	1.00	1.00	..
Entire provision remained unutilised and unexplained (October 1993)			
02—Secondary Education			
(46) O—800—Other Expenditure			
O.	1.00	..	..
R.	-1.00		
Entire provision was surrendered due to non-requirement of fund by the Court			

Capital :

Voted—

(i) The department surrendered Rs. 1,10.03 lakhs during March 1993; ultimately the saving worked out to Rs. 1,10.47 lakhs.

(ii) In view of the saving of Rs. 1,10.47 lakhs, supplementary provision of Rs. 2,64.00 lakhs obtained in October 1992 proved excessive.

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

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

State Plan

District Sector

01—General Education

(47) CCCCC—201—Elementary Education

O.	3,60.00	5,54.00	5,54.00	..
S.	2,54.00			
R.	-60.00			

(48) DDDDD—796—Tribal Area Sub-plan

O.	2,40.00	2,00.00	2,00.00	..
R.	-40.00			

Anticipated saving of Rs. 1,00.00 lakhs in respect of Sl. Nos. (47) and (48) above was stated to be due to plan cut.

(v) Orissa Loan Stipend Fund:—

The expenditure in the grant includes Rs. 70.06 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 stipendiaries. Advances granted to the stipendiaries are initially debited to "6202—Loans for Education, Sports, Art and Culture". At the end of the year the amount is deducted from "6202" and debited to "Orissa Loan Stipend Fund". The total loan advanced to the stipendiaries from the fund during the year was Rs. 70.06 lakhs. The balance at the credit of the fund on 31st March 1993 was Rs. 79.13 lakhs. An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1992-93.

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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	1,17,88,80,000	1,25,00,24,000	1,03,46,45,786	—21,53,78,214
Supplementary	7,11,44,000			
Amount surrendered during the year (March 1993)				22,10,76,000
Charged—				
Supplementary	6,000	6,000	6,000	..
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	1,27,42,000	1,67,32,000	1,17,47,400	—49,84,600
Supplementary	39,90,000			
Amount surrendered during the year (March 1993)				34,82,000

The expenditure in the Grant does not include Rs. 1,10,00,000 in the Revenue Section (voted) spent out of advance from the Contingency Fund sanctioned on 26th March 1992, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 22,10.76 lakhs during March 1993; ultimately the saving worked out to Rs. 21,53.78 lakhs.

(ii) In view of the saving of Rs. 21,53.78 lakhs, supplementary provision of Rs. 7,11.44 lakhs obtained in October 1992 (Rs. 4,92.12 lakhs) and in February 1993 (Rs. 2,19.32 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 (In lakhs of rupees)	Excess + Saving—
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(1) I—190—Assistance to Public Sector and other Undertakings.			
O. 20.00	9.61	9.61	..
R. —10.39			
Anticipated saving was surrendered attributing to less release of funds by Government of India.			
<i>02—Welfare of Scheduled Tribes</i>			
(2) L—190—Assistance to Public Sector and other undertakings.			
O. 3,23.00	2,22.27	2,22.27	..
R. —1,00.73			
Out of the anticipated saving of Rs. 1,00.73 lakhs, Rs. 1,00.00 lakhs was surrendered stating due to cut in plan ceiling issued by Government vide office order No. 3183/TW dated the 2nd February 1993 and rest amount of Rs. 0.73 lakh was reappropriated attributing to less requirement. Specific reasons for the less requirement have not been intimated (October 1993).			
<i>District Sector</i>			
<i>02—Welfare of Scheduled Tribes</i>			
(3) T—794—Special Central Assistance for Tribal Sub-plan.			
O. 19,57.15	7,73.17	7,73.16	—0.01
R. —11,83.98			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(4) U—793—Special Central Assistance for Scheduled Castes Component Plan.			
O. 14,40.00	8,37.64	8,37.64	..
R. —6,02.36			
<i>District Sector</i>			
<i>02—Welfare of Scheduled Tribes</i>			
(5) Z—277—Education			
O. 98.97	11.06	11.06	..
R. —87.91			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(6) AA—190—Assistance to Public Sector and other Undertakings.			
O.	20.00	9.61	9.61
R.	—10.39		
Surrender of funds in respect of Sl. Nos. (3), (4), (5) and (6) above were stated to be due to less release of funds by Government of India.			

<i>District Sector</i>			
<i>02—Welfare of Scheduled Tribes</i>			
(7) FF—277—Education			
O.	42.00	34.21	29.10
S.	0.02		
R.	—7.81		
—5.11			

Anticipated saving was surrendered attributing to non-release of funds for salary component under Centrally Sponsored Plan by Government of India. Reasons for final saving of Rs. 5.11 lakhs have not been intimated (October 1993).

Capital :

Voted—

(i) The department surrendered Rs. 34.82 lakhs during March 1993 ; ultimately the saving worked out to Rs. 49.85 lakhs.

(ii) In view of the saving of Rs. 49.85 lakhs, supplementary provision of Rs. 39.90 lakhs obtained in October 1992 proved unnecessary. The expenditure did not come even upto the level of original provision. Token provision could have been taken wherever necessary.

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

4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.

State Plan

State Sector

02—Welfare of Scheduled Tribes

(8) KK—796—Tribal Area Sub-plan

O.	88.00	82.60	67.60
S.	9.80		
R.	—15.20		
—15.00			

Anticipated saving was surrendered stating due to less release of funds by Government of India. Reasons for final saving of Rs. 15.00 lakhs have not been intimated (October 1993).

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

Major Heads—

2210—Medical and Public Health

2211—Family Welfare

2251—Secretariat-Social Services

3606—Aid Materials and Equipments

4210—Capital Outlay on Medical and Public Health

4211—Capital Outlay on Family Welfare

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,97,05,62,000	2,18,42,48,000	1,73,20,29,213
Supplementary	21,36,86,000		
Amount surrendered during the year (March 1993)			30,70,89,000
Charged—			
Original	6,50,000	6,50,000	72,662
Amount surrendered during the year (March 1993)			5,77,000
Capital :			
Voted—			
Original	17,87,28,000	17,87,28,000	8,300
Amount surrendered during the year (March 1993)			16,000

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 45,22.19 lakhs, a sum of Rs. 30,70.89 lakhs only was surrendered during March 1993.

(ii) In view of the final saving of Rs. 45,22.19 lakhs in the voted grant, the supplementary grant of Rs. 21,36.86 lakhs obtained in October 1992 (Rs. 18,57.53 lakhs) and in February 1993 (Rs. 2,79.33 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary grant should have been limited to token grants wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2210—Medical and Public Health			
<i>01—Urban Health Services—Allopathy</i>			
(1) D—110—Hospitals and Dispensaries			
O.	38,18.73	36,29.24	34,91.88
S.	3,17.19		
R.	—5,06.68		
			—1,37.36

Anticipated saving was attributed mainly to (i) non-filling up of posts (ii) non-sanction of funds by Government and (iii) non receipt of bills from O. S. E. B. Reasons for final saving of Rs. 1,37.36 lakhs have not been intimated (October 1993).

(2) E—200—Other Health Schemes

O.	2,49.61	2,52.58	2,45.38
S.	29.94		
R.	—26.97		
			—7.20

Reasons for surrender of Rs. 26.97 lakhs and final saving of Rs. 7.20 lakhs were attributed mainly to non-filling up of posts, economy measure and implementation of ORV Act.

(3) F—800—Other Expenditure

O.	68.95	49.78	46.88
R.	—19.17		
			—2.90

Anticipated saving was stated to be due to less requirement of funds. Specific reasons for less requirement and reasons for final savings have not been intimated (October 1993).

03—Rural Health Services—Allopathy

(4) L—102—Subsidiary Health Centres

O.	1,64.99	1,65.60	1,56.20
S.	13.60		
R.	—12.99		
			—9.40

Withdrawal of provision through surrender and reappropriation (Rs. 12.99 lakhs) and reasons for final saving of Rs. 9.40 lakhs was attributed mainly to non-filling up of posts and non-sanction of funds by Government.

(5) M—103—Primary Health Centres

O.	17,81.99	17,50.09	17,14.14
S.	1,37.99		
R.	—1,69.89		
			—35.95

Reasons for anticipated saving and final saving was attributed to non-filling up of posts, non-sanction of funds and imposition of economy measure.

(6) P—800—Other Expenditure

O.	69.03	53.53	53.53
S.	6.09		
R.	—21.59		
			..

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

Grant No. 12—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(7) Q—101—Ayurveda			
O.	3,07.54		
S.	0.01		
R.	-11.32		
	2,96.23	2,61.86	- 34.37
(8) R—102—Homoeopathy			
O.	2,44.64		
S.	0.02		
R.	-24.57		
	2,20.09	2,06.96	- 13.13

Anticipated saving against Sl. Nos. (7) and (8) above were stated to be mainly due to vacancy of posts in different hospitals. Reasons for final saving of Rs. 34.37 lakhs and Rs. 13.13 lakhs have not been intimated (October 1993).

05—Medical Education, Training and Research

(9) V—105—Allopathy

O.	9,82.63		
S.	1,12.75		
R.	-1,42.56		
	9,32.82	9,21.82	-11.00

Anticipated saving and final saving were attributed to non-filling up of posts and non-sanction of funds by Government.

State Plan

State Sector

02—Urban Health Services—Other systems of Medicine.

(10) KK—001—Direction and Administration

O.	25.81		
R.	-23.12		
	2.69	1.96	-0.73

05—Medical Education, Training and Research

(11) PP—101—Ayurveda

O.	28.95		
R.	-15.95		
	13.00	5.85	-7.15

Anticipated saving against Sl. Nos. (10) and (11) above were stated to be due to non-sanction of funds and non-sanction of posts. Reasons for final saving of Rs. 7.88 lakhs have not been intimated (October 1993).

06—Public Health

(12) SS—104—Drugs Control

O.	24.32		
R.	-17.12		
	7.20	1.08	-6.12

Reasons for anticipated saving of Rs. 17.12 lakhs and final saving of Rs. 6.12 lakhs have not been intimated (October 1993).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(13) TT—Lump Provision				
O.	4,48.02	..	..	..
R.	—4,48.02			
Entire provision was surrendered stating as non-requirement of funds. Specific reasons for non-requirement have not been intimated (October 1993).				
<i>District Sector</i>				
01—Urban Health Services—Allopathy				
(14) UU—110—Hospitals and Dispensaries				
O.	97.90	61.76	61.76	..
R.	—36.14			
Anticipated saving was stated to be due to imposition of economy measure, non-filling up of posts and plan cut by Government.				
03—Rural Health Services—Allopathy				
(15) ZZ—103—Primary Health Centres				
O.	4,30.31	2,37.90	2,37.90	..
R.	—1,92.41			
(16) AAA—104—Community Health Centres				
O.	1,99.48	98.71	98.71	..
R.	—1,00.77			
(17) BBB—796—Tribal Area Sub-plan				
O.	2,78.90	1,60.46	1,60.46	..
R.	—1,18.44			
Anticipated saving in respect of Sl. Nos. (15) to (17) was stated to be due to non-sanction of funds by Government, non-filling up of posts and plan cut by Government.				
04—Rural Health Services—Other Systems of Medicine.				
(18) CCC—101—Ayurveda				
O.	49.38	35.09	36.20	+1.11
R.	—14.29			
Surrender of Rs. 14.29 lakhs was stated to be due to vacancy and non-sanction of posts. Reasons for final excess of Rs. 1.11 lakhs have not been intimated (October 1993).				
(19) DDD—102—Homoeopathy				
O.	50.33	34.66	25.18	—9.48
R.	—15.67			
Reduction of the original provision by Rs. 15.67 lakhs through surrender and reappropriation was stated to be due to non-sanction of posts. Reasons for final saving of Rs. 9.48 lakhs have not been intimated (October 1993).				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(20) FFF—796—Tribal Area Sub-plan			
O.	59·27	22·69	—22·94
R.	—13·64		
	45·63		

Anticipated saving was stated to be mainly due to non-sanction of funds by Government and non-sanction of posts. Reasons for final saving of Rs. 22·94 lakhs have not been intimated (October 1993).

Central Plan

State Sector

06—Public Health

(21) JJJ—796—Tribal Area Sub-plan

O.	21·25	6·40	6·40	..
R.	—14·85			

Anticipated saving was surrendered attributing mainly to non-sanction and non-filling up of posts.

(22) KKK—Lump Provision

O.	2,00·00
R.	—2,00·00			

Entire provision was surrendered without assigning any reason (October 1993).

District Sector

06—Public Health

(23) LLL—101—Prevention and Control of Diseases.

O.	1,65·66	1,05·19	1,00·23	—4·96
R.	—60·47			

(24) OOO—796—Tribal Area Sub-plan

O.	83·14	44·13	44·13	..
R.	—39·01			

Anticipated saving at Sl. Nos. (23) and (24) above were surrendered attributing mainly to non-sanction of continuance of posts and non-sanction of funds by Government. Reasons for final saving of Rs. 4·96 lakhs have not been intimated (October 1993).

Head		Total grant	Actual expenditure	Excess + Saving—
Centrally Sponsored Plan				
State Sector				
01—Urban Health Services-Allopathy				
(25) PPP—200—Other Health Schemes				
O.	40.00	33.00	..	—33.00
R.	—7.00			

Reasons for anticipated saving of Rs. 7.00 lakhs and final saving of Rs. 33.00 lakhs have not been intimated (October 1993).

06—Public Health

(26) QQQ—101—Prevention and Control of Diseases.

O.	10.00	10.00	..	—10.00
----	-------	-------	----	--------

Entire provision remained unspent and unexplained (October 1993)

District Sector

03—Rural Health Services-Allopathy

(27) RRR—103—Primary Health Centres

O.	15.65	49.25	..	—49.25
S.	33.60			

(28) SSS—104—Community Health Centres

O.	64.65	92.10	2.60	—89.50
S.	27.45			

(29) TTT—796—Tribal Area Sub-plan

O.	72.15	1,59.30	1.45	—1,57.85
S.	87.15			

Reasons for final saving of Rs. 2,96.60 lakhs in respect of Sl. Nos. (27) to (29) above have not been intimated (October 1993).

06—Public Health

(30) VVV—101—Prevention and Control of Diseases

O.	3,60.71	2,68.20	1,44.96	—1,23.24
S.	1,16.75			
R.	—2,09.26			

Anticipated saving was stated to be mainly due to non sanction of posts, non-filling up of posts and non sanction of funds by Government. Reasons for final saving of Rs. 1,23.24 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2211—Family Welfare			
<i>Central Plan</i>			
<i>State Sector</i>			
(31) AAAA—103—Maternity and Child Welfare			
O. 30.51	2.63	..	—2.63
R. —27.88			
Reasons for anticipated savings of Rs. 27.88 lakhs as well as reasons for final saving of Rs. 2.63 lakhs have not been intimated (October 1993).			
(32) BBBB—104—Transport			
O. 54.39	42.59	42.51	—0.08
R. —11.80			
Anticipated saving was stated to be mainly due to non-sanction of funds by Government.			
(33) CCCC—105—Compensation			
O. 4,21.48	3,65.27	3,65.27	...
R. —56.21			
Anticipated saving was stated to be based on achievement.			
<i>District Sector</i>			
(34) GGGG—003—Training			
O. 1,00.89	77.89	77.90	+0.01
R. —23.00			
Anticipated saving was stated to be due to non-sanction of funds by Government.			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(35) LLLL—001—Direction and Administration			
O. 51.29	56.16	32.98	—23.18
S. 4.87			
(36) MMMM—003—Training			
O. 26.64	24.64	2.00	—22.64
(37) NNNN—004—Research and Evaluation			
O. 0.70	95.70	0.70	—95.00
S. 95.00			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(38) PPPP—106—Mass Education			
O. 25.50	2,34.00	7.90	—2,26.10
S. 2,08.50			
<i>District Sector</i>			
(39) RRRR—003—Training			
O. 48.06	2,35.78	15.63	—2,20.15
S. 1,87.72			
(40) SSSS—796—Tribal Area Sub-plan			
O. 49.82	3,55.82	17.06	—3,38.76
S. 3,06.00			

Reasons for final saving of Rs. 9,25.83 lakhs in respect of Sl. Nos. (35) to (40) above have not been intimated (October 1993).

2251—Secretariat-Social Services

(41) TTTT—090—Secretariat			
O. 1,49.47	1,38.23	1,36.90	—1.33
S. 10.31			
R. —21.55			

Anticipated saving was stated to be due to less requirement of funds. Specific reasons for less requirement and reasons for final saving of Rs. 1.33 lakhs have not been intimated (October 1993).

3606—Aid Materials and Equipment

Centrally Sponsored Plan

State Sector

(42) BBBB—105—National Filari Control Programme.			
O _a 20.00	20.00	..	—20.00

Entire provision remained unutilised and unexplained (October 1993).

(43) CCCC—106—National T. B. Control Programme.			
O. 80.00	66.00	35.76	—30.24
R. —14.00			

Reduction of original provision by Rs. 14.00 lakhs was attributed to non-sanction of funds by Government. Reasons for final savings of Rs. 30.24 lakhs have not been intimated (October 1993).

(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)			
2210—Medical and Public Health			
<i>02—Urban Health Services—Other systems of Medicine.</i>			
(44) H.—101—Ayurveda			
O.	85.91	1,08.40	+16.04
S.	0.02		
R.	6.43		
		92.36	

Augmentation of fund was stated to be mainly due to payment of Additional Dearness Allowance, arrear house rent, electricity charges and hire charges, repairs and maintenance of vehicles and payment of medical advance for urgent and emergency cases. Reasons for final excess have not been intimated (October 1993).

Central Plan

State Sector

06—Public Health

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

O.	40.95	83.90	83.90	..
S.	18.45			
R.	24.50			
		83.90		

Additional funds were stated to have been provided for availing of the assistance received from Government of India for the year 1990-91 and 1991-92 towards modernisation of Blood Bank and contingencies for Blood Testing Centre under National AIDS Control Programme.

2211—Family Welfare

Central Plan

District Sector

(46) JJJ—103—Maternity and Child Health.

O.	65.81	98.67	98.66	—0.01
S.	0.01			
R.	32.85			
		98.67		

Additional provision obtained by reappropriation was stated to be mainly for implementation of Child Survival and Safe Motherhood Programme in the State during 1992-93 as per the guidelines of Government of India.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
3606—Aid Materials and Equipment			
<i>Central Plan</i>			
<i>State Sector</i>			
(47) XXXX—101—Family Welfare Programme.			
O. 3,35.00	3,95.08	4,85.02	+89.94
S. 60.08			

Reasons for final excess of Rs. 89.94 lakhs have not been intimated (October 1993).

(48) XXXX—A—National AIDS Control Programmes.

..	..	12.82	+12.82
----	----	-------	--------

Reasons for incurring expenditure even without a token provision have not been communicated (October 1993).

Centrally Sponsored Plan

State Sector

(49) AAAAA—104—National Malaria Eradication Programme.

O. 1,40.00	1,21.47	1,98.83	+77.36
R. —18.53			

Anticipated saving was attributed to non-sanction of funds by Government. Reasons for final excess of Rs. 77.36 lakhs have not been intimated (October 1993).

Capital :

Voted—

(i) As against the final savings of Rs. 17,87.20 lakhs under Capital Section, the savings anticipated and surrendered was Rs. 0.16 lakh only.

(ii) Savings occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
4210—Capital Outlay on Medical and Public Health.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Rural Health Services (U.K. Aid Scheme)</i>			
(50) DDDDD—101—Health Sub-centres			
O. 1,00.00	1,00.00	..	—1,00.00
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>02—Rural Health Services (U.K. Aid Scheme)</i>			
(51) EEEEE—101—Health Sub-centres			
O. 7,40.30	7,40.30	..	—7,40.30
(52) FFFFF—103—Primary Health Centres			
O. 5,41.68	5,41.68	..	—5,41.68
(53) GGGGG—104—Community Health Centres.			
O. 2,65.80	2,65.80	..	—2,65.80
4211—Capital Outlay on Family Welfare			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>(U.K. Aid Scheme)</i>			
(54) HHHHH—800—Other Expenditure			
O. 1,34.25	1,34.25	..	—1,34.25

The entire provision of Rs. 17,82.03 lakhs in respect of Sl. Nos. (50) to (54) above remained unspent and unexplained (October 1993).

Major Heads—

2059—Public Works

2202—General Education

2210—Medical and Public Health

2215—Water Supply and Sanitation

2216—Housing

2217—Urban Development

2230—Labour and Employment

2235—Social Security and Welfare

2251—Secretariat-Social Services

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

4853—Capital Outlay on Non-ferrous Mining and Metallurgical 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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	66,16,78,000	77,54,19,000	87,72,37,064	+10,18,18,064
Supplementary	11,37,41,000			
Amount surrendered during the year (March 1993).				10,19,41,000
Charged—				
Original	1,00,000	1,28,000	1,13,184	-14,816
Supplementary	28,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	19,57,21,000	20,75,40,000	11,20,75,589	-9,54,64,411
Supplementary	1,18,19,000			
Amount surrendered during the year (March 1993)				8,94,16,000

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

(i) The expenditure exceeded the budget provision by Rs. 10,18,18,064. The excess needs regularisation.

(ii) In view of the excess expenditure of Rs. 10,18'18 lakhs, supplementary provision of Rs. 11,37'41 lakhs obtained in October 1992 (Rs. 10,77'13 lakhs) and February 1993 (Rs. 60'28 lakhs) proved inadequate and the surrender of Rs. 10,19'41 lakhs was unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2215—Water Supply and Sanitation			
01—Water Supply			
(1) K—799—Suspense			
0.	8,00'00	8,00'00	28,11'25
Reasons for final excess of Rs. 20,11'25 lakhs have not been communicated (October 1993).			
State Plan			
District Sector			
01—Water Supply			
(2) R—A—102—Rural Water Supply Programme.			
0.	..	..	13'48
Reasons for incurring expenditure even without a token provision have not been intimated (October 1993).			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2215—Water Supply and Sanitation			
<i>01—Water Supply</i>			
(3) H—001—Direction and Administration			
O.	2,79.24	3,58.51	3,19.22
S.	79.55		
R.	—0.28		
			—39.29

Reasons for anticipated saving of Rs. 0.28 lakh and final saving of Rs. 39.29 lakhs have not been intimated (October 1993).

State Plan

State Sector

01—Water Supply

(4) O—796—Tribal Area Sub-plan

O.	50.50
R.	—50.50			

Entire provision was surrendered attributing to plan cut.

District Sector

01—Water Supply

(5) Q—052—Machinery and Equipment

O.	34.00	14.70	..	—14.70
R.	—19.30			

Anticipated saving of Rs. 19.30 lakhs was stated to be due to plan cut. Reasons for final saving of Rs. 14.70 lakhs have not been intimated (October 1993).

(6) R—101—Urban Water Supply Programmes.

O.	40.00
R.	—40.00			

Entire provision was surrendered without assigning any reason (October 1993)

(7) S—796—Tribal Area Sub-plan

O.	32.00	14.70	14.81	+0.11
R.	—17.30			

Out of the anticipated saving of Rs. 17.30 lakhs, Rs. 10.00 lakhs was surrendered attributing to plan cut. Reasons for the rest of the savings have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<i>Central Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(8) U—A—102—Rural Water Supply Programmes.	..	—7.79	—7.79
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(9) V—A—102—Rural Water Supply Programmes	—	—6.07	—6.07
Reasons for incurring expenditure without a token provision in respect of Sl. Nos. (8) and (9) above have not been intimated (October 1993).			
2217—Urban Development			
<i>State Plan</i>			
<i>State Sector</i>			
<i>05—Other Urban Development Schemes</i>			
(10) MM—191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
O. 4.35.70	3,50.29	3,47.51	—2.78
S. 0.01			
R. —85.42			
(11) NN—796—Tribal Area Sub-plan			
O. 80.90	69.96	69.95	—0.01
S. 0.01			
R. —10.95			
Reasons for anticipated savings in respect of Sl. Nos. (10) and (11) above were attributed to plan cut.			
<i>80—General</i>			
(12) OO—001—Direction and Administration.			
O. 35.55	22.71	22.64	—0.07
R. —12.84			
(13) QQ—796—Tribal Area Sub-plan			
O. 25.60	12.66	12.63	—0.03
R. —12.94			
Surrender of provisions by Rs. 12.84 lakhs at Sl. No. (12) and Rs. 12.94 lakhs at Sl. No. (13) were stated to be due to plan cut and non-filling up of vacant posts.			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>District Sector</i>			
<i>04—Slum Area Improvement</i>			
(14) UU—191—Assistance to Local Bodies.			
O. 6,00.00
R. —6,00.00			
(15) VV—796—Tribal Area Sub-plan			
O. 19.15
R. —19.15			

Entire provision in respect of Sl. Nos. (14) and (15) above were surrendered attributing to non-receipt of Central Assistance.

(16) WW—800—Other Expenditure			
O. 39.82	15.00	15.00	..
R. —24.82			

Anticipated saving of Rs. 24.82 lakhs was surrendered limiting to Central Assistance

Centrally Sponsored Plan

District Sector

04—Slum Area Improvement

(17) YY—796—Tribal Area Sub-plan			
O. 10.56	..	..	..
R. —10.56			
(18) ZZ—800—Other Expenditure			
O. 30.96	..	..	..
R. —30.96			

Entire provision at Sl. Nos. (17) and (18) were surrendered attributing to receipt of assistance from the Central Government at the fag end of the financial year for which sanction could not be issued on account of restrictions in Treasury for drawal of the amount.

(v) Expenditure in Revenue Section (Voted) includes Rs. 27.74.79 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 1992-93 is given below :—

Major Head of Suspense	Opening balance on 1st April 1992 (Debit+ Credit—)	Debit during the year	Credit during the year	Closing balance on 31st March 1993 (Debit+ Credit—)
(In lakhs of rupees)				
2215—Water Supply and Sanitation				
Stock	—2,14.45	20,31.11	19,46.57	—1,29.91
Miscellaneous Works Advances	5,40.23	7,80.14	4,28.22	8,92.15
Total	3,25.78	28,11.25	23,74.79	7,62.24

Charged—

(i) Saving occurred under the following head :—

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

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

(19) H—001—Direction and Administration

O.	1.00	1.28	..	—1.28
S.	0.28			

Entire provision remained unspent and unexplained (October 1993).

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

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

(20) J—101—Urban Water Supply Programmes

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

Reasons for incurring expenditure even without a token provision have not been communicated (October 1993).

Capital :

Voted—

(i) The department surrendered Rs. 8,94.16 lakhs during March 1993; ultimately the saving worked out to Rs. 9,54.64 lakhs.

(ii) In view of the saving of Rs. 9,54.64 lakhs, supplementary provision of Rs. 1,18.19 lakhs obtained in October 1992 (Rs. 1, 14.47 lakhs) and February 1993 (Rs. 3.72 lakhs) proved excessive. The expenditure did not come even up to the level of original provision. Supplementary provision should 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)		
4059—Capital Outlay on Public Works			
<i>State Plan</i>			
<i>State Sector</i>			
01—Office Buildings			
(21) HHH—051—Construction			
O.	42.46	22.15	21.67
S.	5.67		
R.	—25.98		
			—0.48
	Surrender of provision by Rs. 25.98 lakhs was stated to be due to plan cut.		
4215—Capital Outlay on Water Supply and Sanitation.			
<i>State Plan</i>			
<i>State Sector</i>			
01—Water Supply			
(22) NNN—101—Urban Water Supply			
O.	4,38.00	4,37.45	4,06.51
S.	40.00		
R.	—40.55		
			—30.94
	Anticipated saving of Rs. 40.55 lakhs was stated to be due to accounting adjustment pertaining to tube-wells in urban areas and plan cut. Reasons for final saving of Rs. 30.94 lakhs have not been intimated (October 1993).		
02—Sewerage and Sanitation			
(23) OOO—106—Sewerage services			
O.	25.00	7.84	7.84
R.	—17.16		
			..
	Anticipated savings was stated to be due to plan cut.		
(24) QQQ—800—Other Expenditure			
O.	40.00	7.41	7.41
R.	—32.59		
			—
	Reasons for anticipated saving was stated to be due to non-finalisation of plan and estimate for execution of Urban Drainage Scheme for slum pockets of Urban areas.		
<i>District Sector</i>			
01—Water Supply			
(25) RRR—796—Tribal Area Sub-plan			
O.	1,92.00	2,06.34	1,70.32
S.	10.00		
R.	4.34		
			—36.02
	Augmentation of provision by Rs. 4.34 lakhs through reappropriation was reportedly due to installation of tube wells in different water scarcity areas of the State. Reasons for final saving of Rs. 36.02 lakhs have not been intimated (October 1993).		

Head		Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	
6215—Loans for Water Supply and Sanitation.				
<i>State Plan</i>				
<i>State Sector</i>				
01—Water Supply				
(26) YYY—191—Loans to Local Bodies, Municipalities etc.				
O.	31.50	31.50	11.40	—20.10
Reasons for final saving of Rs. 20.10 lakhs have not been communicated (October 1993)				
6216—Loans for Housing				
<i>State Plan</i>				
<i>State Sector</i>				
03—Rural Housing				
(27) AAAA—201—Loans for Housing Boards				
O.	1,60.94	39.24	39.24	..
R.	—1,21.70			
(28) BBBB—796—Tribal Area Sub-plan				
O.	46.85	11.71	11.71	..
R.	—35.14			
80—General				
(29) DDDD—800—Other Loans				
O.	2,27.00	1,84.21	1,85.38	+1.17
R.	—42.79			
<i>District Sector</i>				
80—General				
(30) EEEE—800—Other Loans				
O.	25.00	..	..	..
R.	—25.00			
6217—Loans for Urban Development				
<i>State Plan</i>				
<i>District Sector</i>				
60—Other Urban Development Schemes				
(31) FFFF—191—Loans to Local Bodies, Corporations, etc.				
O.	45.40	51.90	51.90	..
S.	24.50			
R.	—18.00			

Anticipated savings in respect of Sl. Nos. (27) to (31) above were surrendered attributing to plan cut. Reasons for final excess of Rs. 1.17 lakhs in respect of Sl. No. 29 have not been communicated (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>03—Integrated Development of Small and Medium Towns.</i>			
(32) HHHH—191—Loans to Local Bodies, Corporations, etc.			
O. 3,69.25	4.00	4.00	..
R. —3,65.25			
(33) IIII—796—Tribal Area Sub-plan			
O. 1,16.50	..	..	..
R. —1,16.50			
Almost the entire provision was withdrawn through surrender in respect of Sl. Nos. (32) and (33) above attributing to plan cut and non-receipt of Central Assistance.			
(iv) The above savings were partly counter-balanced by excess under the following heads:—			
4210—Capital Outlay on Medical and Public Health			
<i>State Plan</i>			
<i>State Sector</i>			
<i>03—Medical Education, Training and Research.</i>			
(34) JJJ—B—102—Homoeopathy	..	7.34	+7.34
4215—Capital Outlay on Water Supply and Sanitation.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Urban Water Supply Programme</i>			
(35) NNN—A—796—Tribal Area Sub-plan.	..	31.79	+31.79

Reasons for incurring expenditure even without a token provision in respect of Sl. Nos. (34) and (35) above have not been intimated (October 1993).

78 Grant No. 14—Expenditure Relating to the Labour and Employment Department

Major Heads—

2210—Medical and Public Health

2230—Labour and Employment

2251—Secretariat-Social Services

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	10,88,80,000	11,65,78,000	10,56,15,500	—1,09,62,500
Supplementary	76,98,000			
Amount surrendered during the year (March 1993)				1,07,85,000
Charged—				
Supplementary	5,000	5,000	..	—5,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	15,000	15,000	12,300	—2,700
Amount surrendered during the year (March 1993)				2,000

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 1,09.63 lakhs in the grant, a sum of Rs. 1,07.85 lakhs only was surrendered during March 1993.

(ii) In view of the saving of Rs. 1,09.63 lakhs, visualisation of supplementary provision of Rs. 76.98 lakhs obtained in October 1992 was unrealistic. The expenditure did not stand even at par with the original provision.

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

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

2210—Medical and Public Health*State Plan**District Sector***01—Urban Health Services****(1) C—102—Employees State Insurance Scheme,**

O.	1,92.36	1,53.29	1,53.29	..
R.	—39.07			

Anticipated savings of Rs. 39.07 lakhs was attributed to non-implementation of E. S. I. Scheme to new area, non-sanction of house rent by the competent authority, non-filling up of vacant posts and to economise the expenditure in shifting the X-Ray unit of E. S. I. Hospital, Bhubaneswar.

2230—Labour and Employment*State Plan**State Sector***01—Labour****(2) R—101—Industrial Relations**

O.	11.50
R.	—11.50			

Entire provision was surrendered attributing to non-creation of posts by Government.

80 Grant No. 15—Expenditure relating to the Sports, Culture and Youth Services 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	12,26,14,000	11,63,54,819	—2,35,66,181
Supplementary	1,73,07,000		
Amount surrendered during the year (March 1993)			2,30,98,000
Capital :			
Voted—			
Original	10,000	10,000	—10,000
Amount surrendered during the year			Nil

Notes and Comments :—

Revenue :
 Voted—

(i) The department surrendered Rs. 2,30.98 lakhs during March 1993; ultimately the saving worked out to Rs. 2,35.66 lakhs.

(ii) In view of the saving of Rs. 2,35.66 lakhs, supplementary provision of Rs. 1,73.07 lakhs obtained in October 1992 (Rs. 1,67.13 lakhs) and February 1993 (Rs. 5.94 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) H—001—Direction and Administration			
O.	56.00	32.91	—1.00
R.	—22.09		
Anticipated saving was attributed to (i) non-receipt of bills for purchase order already placed with the firms, (ii) admission of less number of students and (iii) curtailment of plan ceiling.			
(2) I—101—Physical Education			
O.	2,25.00	2,01.60	..
R.	—23.40		

Out of the anticipated saving, an amount of Rs. 10.00 lakhs stated to have been surrendered on account of curtailment of plan ceiling and the balance amount was reappropriated without assigning any reason (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(3) L—104—Sports and Games			
O. 46.00	33.56	33.54	—0.02
R. —12.44			

Specific reasons for anticipated saving have not been intimated (October 1993).

(4) M—800—Other Expenditure			
O. 66.00	48.62	48.59	—0.03
R. —17.38			

Out of the anticipated saving of Rs. 17.38 lakhs, Rs. 12.00 lakhs was attributed to curtailment of plan ceiling and the balance (Rs. 5.38 lakhs) to less requirement. Specific reasons for less requirement have not been intimated (October 1993).

Central Plan

State Sector

(5) O—101—Physical Education			
O. 75.00	1,40.00	1,40.00	..
S. 1,40.00			
R. —75.00			

Specific reasons for anticipated saving have not been intimated (October 1993).

District Sector

(6) P—101—Physical Education			
O. 65.00	..	..	..
R. —65.00			

Out of surrender of Rs. 65.00 lakhs, Rs. 10.00 lakhs attributed to non-receipt of central assistance from Government of India. Reasons for the balance amount of Rs 55.00 lakhs have not been communicated (October 1993).

2205—Art and Culture

State Plan

State Sector

(7) DD—105—Public Libraries			
O. 45.24	34.99	35.05	+0.06
R. —10.25			

Reduction of provision was attributed to (i) non-submission of bills in time, (ii) non-receipt of electric bill in time and (iii) non-receipt of sanction order from Government.

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

2204—Sports and Youth Services

State Plan

District Sector

(8) N—A—101—Physical Education			
O. 65.00	91.30	91.30	..
S. 0.01			
R. 26.29			

Additional funds were stated to have been provided for development of 13 Nos. of play-fields in the State during the year.

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	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	19,64,13,000	19,93,55,000	17,78,24,936	—2,15,30,064
Supplementary	29,42,000			
Amount surrendered during the year (March 1993)				1,79,19,000
Capital :				
Voted—				
Original	3,000	3,000	..	—3,000
Amount surrendered during the year (March 1993)				3,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 1,79.19 lakhs during March 1993; ultimately the saving worked out to Rs. 2,15.30 lakhs.

(ii) In view of the saving of Rs. 2,15.30 lakhs, supplementary provision of Rs. 29.42 lakhs obtained in October 1992 (Rs. 29.31 lakhs) and February 1993 (Rs. 0.11 lakh) proved unnecessary. The actual expenditure was far less than the original provision. The excess requirement could have been met through reappropriation.

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

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

3451—Secretariat-Economic Services

State Plan

District Sector

(1) M—102—District Planning Machinery

O.	9,19.63	8,13.87	8,09.67	—4.20
R.	—1,05.76			

Anticipated savings was attributed mainly to curtailment of plan ceiling. Reasons for final saving of Rs. 4.20 lakhs have not been intimated (October 1993).

Centrally Sponsored Plan

State Sector

(2) P—102—District Planning Machinery

O.	26.00	26.00	..	—26.00
----	-------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1993).

3454—Census Surveys and Statistics

State Plan

State Sector

02—Survey and Statistics

(3) U—800—Other Expenditure

O.	23.80	9.42	9.41	—0.01
R.	—14.38			

Anticipated saving was attributed to non-creation of additional posts, non-creation of a post of Jr. Librarian, non-filling up of temporary vacant posts, non-sanction of scheme and non-saction of contingent expenditure by Government.

Major Heads—

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	3,29,37,53,000	3,14,24,29,306	—39,60,65,694
Supplementary	24,47,42,000		
Amount surrendered during the year (March 1993)			35,33,27,000
Charged—			
Original	20,000	880	—19,120
Amount surrendered during the year (March 1993)			19,000
Capital :			
Voted—			
Original	1,36,11,000	75,97,209	—90,13,791
Supplementary	30,00,000		
Amount surrendered during the year (March 1993)			90,12,000

The expenditure in the grant does not include Rs. 1,50,00,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on the 27th February 1993 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 35,33.27 lakhs during March 1993; ultimately the saving worked out to Rs. 39,60.66 lakhs,

(ii) In view of the saving of Rs. 39,60.66 lakhs, supplementary provision of Rs. 24,47.42 lakhs obtained in October 1992 (Rs. 1,81.77 lakhs) and February 1993 (Rs. 22,65.65 lakhs) proved unnecessary. The expenditure did not come even upto 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)			

2235—Social Security and Welfare

02—Social Welfare

(1) F—101—Welfare of handicapped

O.	1,04.66	92.32	92.32	..
R.	—12.34			

Anticipated saving was surrendered attributing mainly to reduction of beneficiaries and non-introduction of revised scale.

State Plan

State Sector

02—Social Welfare

(2) W—103—Women Welfare

O.	30.63	18.99	18.99	..
R.	—11.64			

Reduction of the original provision was stated to be due to non-receipt of plan and estimates for special repair and improvement of Home Economic Training Centre buildings and staff quarters and non-creation of posts.

(3) O—104—Welfare of aged, infirm and destitutes.

O.	81.10	68.05	68.05	..
R.	—13.05			

Out of the anticipated saving of Rs. 13.05 lakhs, Rs. 7.05 lakhs was surrendered attributing mainly to non-receipt of matching central assistance. Reasons for rest of the amount of Rs. 6.00 lakhs taken out from Grants-in-aid under "Care and protection of street children" have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess— Saving—
		(In lakhs of rupees)	
<i>District Sector</i>			
02—Social Welfare			
(4) S—102—Child Welfare			
O.	71.02	1.56	1.56
R.	—69.46		
Anticipated saving was surrendered attributing mainly to non-opening of new Balwadi and Creache centres (Rs. 0.48 lakh), Plan Cut (Rs. 38.00 lakhs). Reasons for rest of the amount have not been intimated (October 1993).			
(5) U—796—Tribal Area Sub-plan			
O.	1,36.43	13.26	13.26
R.	—1,23.17		
Anticipated saving was attributed to plan cut and non-finalisation of policy decision for supply of Therapeutic food.			
<i>Central Plan</i>			
<i>District Sector</i>			
02—Social Welfare			
(6) W—102—Child Welfare			
O.	5,63.24	5,06.66	5,06.43
S.	74.00		
R.	—1,30.58		
Anticipated saving was surrendered attributing to (i) non-receipt of Government of India decision on purchase of Anganwadi equipments and (ii) vacant posts on account of redeployment. Reasons for final saving of Rs. 0.23 lakhs have not been intimated (October 1993).			
(7) X—796—Tribal Area Sub-plan			
O.	4,56.12	4,20.33	4,20.28
S.	57.00		
R.	—92.79		
Anticipated saving was surrendered attributing to vacant posts			
<i>Centrally Sponsored Plan</i>			
<i>State Sector.</i>			
02—Social Welfare			
(8) Z—102—Child Welfare			
O.	45.30	15.64	15.62
R.	—29.66		
Reduction of the original provision was attributed to (i) non-filling up of the posts (ii) non-conducting of evaluation research study and survey etc. and (iii) discontinuance of hired accommodation on official purposes.			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>District Sector</i>			
<i>02—Social Welfare</i>			
<i>(9) CC—102—Child Welfare</i>			
O.	14,19.34	6,57.52	—0.02
R.	—7,61.80		
Anticipated saving was attributed mainly to late opening of I.C.D.S. Project and vacant posts.			
<i>(10) EE—796—Tribal Area Sub-plan</i>			
O.	23,42.45	9,69.55	—0.04
S.	0.01		
R.	—13,72.87		

Anticipated saving was surrendered attributing to (i) non-filling up of posts (ii) delay in opening of I.C.D.S. Projects, (iii) non-finalisation of Mahila Mandal to implement income generating scheme (iv) non-functioning of District Training Team (v) non-finalisation of source of purchase (vi) non-finalisation of policy decision regarding supply of Therapeutic food and (vii) delay in starting of training programme by the voluntary organisations.

2236—Nutrition

02—Distribution of Nutritious Food and Beverages.

(11) FF—001—Direction and Administration

O.	2,44.58	2,38.58	2,15.42	—23.16
S.	1.56			
R.	—7.56			

Surrender of the anticipated saving was attributed to non-filling of posts, withdrawal of incentive allowance by State Government and non-receipt of care food stuff in time. Reasons for final saving of Rs. 23.16 lakhs have not been intimated (October 1993).

Centrally Sponsored Plan

State Sector

02—Distribution of Nutritious Food and Beverages.

(12) LL—796—Tribal Area Sub-plan

O.	6,74.80	5,57.80	5,57.80	..
R.	—1,17.00			

Anticipated saving was surrendered attributing to non-receipt of central assistance.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2501—Special Programmes for Rural Development			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
01—Integrated Rural Development Programme.			
(13)UU —001—Direction and Administration.			
O. 4,28.20	} 4,26.35	3,12.66	—1,13.69
R. —1.85			
Reduction of the original provision by Rs. 1.85 lakhs was attributed to non-filling up of posts. Reasons for final saving of Rs. 1,13.69 lakhs have not been intimated (October 1993).			
(14) VV—796—Tribal Area Sub-plan			
O. 50.00	} 28.11	28.11	..
R. —21.89			
(15) WW—800—Other Expenditure			
O. 1,50.00	} 96.11	96.11	..
S. 2.00			
R. —55.89			
Anticipated savings in respect of Sl. Nos. (14) and (15) above were attributed to non-receipt of central assistance.			
2515—Other Rural Development Programmes.			
(16) BBB—001—Direction and Administration			
O. 4,27.50	} 4,58.66	4,30.81	—27.85
S. 59.31			
R. —28.15			
Anticipated saving was surrendered attributing to (i) non-filling up of posts (ii) late receipt of telephone bills from P. & T. Department and (iii) non-conduction of bi-election of Panchayat Samities. Reasons for final saving of Rs. 27.85 lakhs have not been intimated (October 1993).			
(17) DDD—101—Panchayati Raj			
O. 2,63.20	} 2,20.26	2,16.45	—3.81
R. —42.94			
Anticipated saving was attributed to late conducting of Grama Panchayat Election and non-filling up of the posts. Reasons for final saving of Rs. 3.81 lakhs have not been intimated (October 1993).			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>State Plan</i>				
<i>District Sector</i>				
(18) JJJ—101—Panchayati Raj				
O.	1,00'00 }	40'00	40'00	..
R.	—60'00 }			
(19) LLL—796—Tribal Area Sub-plan				
O.	1,07'82 }	83'48	83'48	..
R.	—24'34 }			

Anticipated savings in respect of Sl. Nos. ((18) and (19) above were attributed mainly to plan cut by Government and non-joining of Stipendary Engineers in time.

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

2235—Social Security and Welfare

State Plan

State Sector

02—Social Welfare

(20) P—106—Correctional Services

O.	3'25 }	17'41	17'40	—0'01
S.	0'01 }			
R.	14'15 }			

Reasons for augmentation of funds by Rs. 14'15 lakhs have not been communicated (October 1993).

2501—Special Programmes for Rural Development.

State Plan

State Sector

01—Integrated Rural Development Programme

(21) NN—003—Training

O.	1,71'98 }	2,05'71	2,05'71	..
R.	33'73 }			

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

*Centrally Sponsored Plan**State Sector**01—Integrated Rural Development Programme*

(22) TT—003—Training

O.	1,71.98	2,05.71	2,05.71	..
R.	33.73			

Augmentation of funds in respect of Sl. Nos. (21) and (22) above were attributed to additional allocation of funds by Government of India against the central share due to post budget decision.

Capital :

Voted—

(i) The department surrendered Rs. 90.12 lakhs during March 1993; ultimately the saving worked out to Rs. 90.14 lakhs.

(ii) In view of the saving of Rs. 90.14 lakhs, supplementary provision of Rs. 30.00 lakhs obtained in February 1993 was 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) Savings occurred under the following heads :—

6515—Loans for other Rural Development Programme.*State Plan**District Sector*

(23) UUU—102—Community Development

O.	48.00	5.00	5.00	..
R.	—43.00			

(24) VVV—796—Tribal Area Sub-plan

O.	48.00	1.00	1.00	..
R.	—47.00			

Reduction of original provision in respect of Sl. Nos. (23) and (24) above was attributed to plan cut.

Major Heads—

2052—Secretariat-General Services

2070—Other Administrative Services

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	22,74,000	24,06,000	17,73,091	—6,32,909
Supplementary	1,32,000			
Amount surrendered during the year (March 1993)				6,60,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 6.60 lakhs during March 1993 ; ultimately the saving worked out to Rs. 6.33 lakhs.

(ii) In view of the saving of Rs. 6.33 lakhs, supplementary provision of Rs. 1.32 lakhs obtained in October 1992 (Rs. 1.30 lakhs) and February 1993 (Rs. 0.02 lakh) proved unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been obtained wherever necessary.

Major Heads—

- 2203—Technical Education
 2230—Labour and Employment
 2235—Social Security and Welfare
 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
 4860—Capital Outlay on Consumer Industries
 4885—Other Capital Outlay on Industries and Minerals
 5453—Capital Outlay on Foreign Trade and Export Promotion
 6851—Loans for Village and Small Industries
 6885—Other Loans to Industries and Minerals
 7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	46,60,65,000	56,93,79,000	53,33,61,720	—3,60,17,280
Supplementary	10,33,14,000			
	Amount surrendered during the year (March 1993)			2,86,45,000
Charged—				
Supplementary	13,000	13,000	12,666	—334
	Amount surrendered during the year			Nil
Capital :				
Voted—				
Original	21,92,64,000	28,99,15,000	20,34,50,765	—8,64,64,235
Supplementary	7,06,51,000			
	Amount surrendered during the year (March 1993)			6,60,23,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 2,86.45 lakhs during March 1993 ; ultimately the saving worked out to Rs. 3,60.17 lakhs.

(ii) In view of the saving of Rs. 3,60.17 lakhs, supplementary provision of Rs. 10,33.14 lakhs obtained in October 1992 (Rs. 9,51.17 lakhs) and February 1993 (Rs. 81.97 lakhs) proved excessive.

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

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

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

(1) F—001—Direction and Administration

O.	1,19.72	1,00.01	99.81	—0.20
R.	—19.71			

Anticipated saving was attributed mainly to (1) non-sanction of fund by Government, (2) vacancy of some posts and (3) based on actual requirement. Specific reasons for less requirement have not been intimated (October 1993).

2230—Labour and Employment*Centrally Sponsored Plan**State Sector*

03—Training

(2) P—003—Training of Craftsmen and Supervisors.

O.	1,21.50	60.63	59.73	—0.90
R.	—60.87			

Anticipated saving was attributed mainly to (1) non-creation of posts and non-filling up of vacant posts and (2) based on actual requirement. Specific reasons for the later have not been communicated (October 1993).

2851—Village and Small Industries

(3) U—001—Direction and Administration

O.	1,41.26	1,45.03	1,45.04	+0.01
S.	19.91			
R.	—16.14			

Reduction of the provision was attributed to (1) non-filling up of vacant posts, (2) non-acceptance of bills by treasury, (3) curtailment of expenditure as a measure of economy and (4) accommodation of I. P. O. office within the Block Office instead of rented houses.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(4) W—102—Small Scale Industries			
O.	42.16	32.76	+0.10
S.	2.55		
R.	-12.05		
	32.66		

Reduction of the provision was attributed to non-filling up of vacant posts, non-creation of new posts and non-acceptance of bills by treasury.

State Plan

State Sector

(5) CC—001—Direction and Administration			
O.	1,29.20	67.71	-21.39
R.	-61.49		
	67.71		

Out of the anticipated saving of Rs. 61.49 lakhs, Rs. 52.00 lakhs was stated to have been reappropriated due to non-creation of posts and non-receipt of claims from entrepreneurs and Rs. 9.49 lakhs surrendered due to non-filling up of vacant posts. Reasons for final saving of Rs. 21.39 lakhs have not been communicated (October 1993).

District Sector

(6) JJ—001—Direction and Administration			
O.	1,66.50	1,53.51	-9.10
R.	-12.99		
	1,44.41		

Reduction of provision was attributed to non-creation of posts and non-receipt of claims from entrepreneurs. Reasons for final saving of Rs. 9.10 lakhs have not been communicated (October 1993).

2885—Other Outlays on Industries and Minerals

State Plan

State Sector

01—Industrial Financial Institutions

(7) YY—101—Assistance to Industrial Finance Institutions			
O.	2,42.00	2,16.25	..
S.	16.25		
R.	-42.00		
	2,16.25		

Reduction of the provision was attributed to post budget decision and non-requirement of funds. Specific reasons for non-requirement have not been communicated (October 1993).

(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)			
2851—Village and Small Industries.			
<i>State Plan</i>			
<i>State Sector</i>			
(8) DD—102—Small Scale Industries			
O.	2,86.00	3,52.50	3,52.50
S.	0.01		
R.	66.49		

Additional funds was stated to have been provided for payment of subsidy to eligible entrepreneurs as per Government commitment.

Capital :

Voted—

(i) The department surrendered Rs. 6,60.23 lakhs; ultimately the saving worked out to Rs. 8,64.64 lakhs.

(ii) In view of the saving of Rs. 8,64.64 lakhs, supplementary provision of Rs. 7,06.51 lakhs obtained in October 1992 (Rs. 6,50.00 lakhs) and February 1993 (Rs. 56.51 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary provision could have been restricted to token provisions wherever necessary.

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

4851—Capital Outlay on Village and Small Industries.

Centrally Sponsored Plan

State Sector

(9) III—191—Investment in Co-operatives

O.	15.42	15.42	..	—15.42
----	-------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1993).

4885—Other Capital Outlay on Industries and Minerals.

State Plan

State Sector

01—Investment in Industrial Finance Institutions.

(10) LLL—190—Investment in Public Sector and other Undertakings.

O.	8,65.00	2,65.00	2,65.00	..
R.	—6,00.00			

Anticipated saving was attributed to reduction in Plan ceiling.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6851—Loans for Village and Small Industries.			
<i>State Plan</i>			
<i>State Sector</i>			
(11) NNN—102—Small Scale Industries			
O. 97.00	76.23	76.23	..
R. —20.77			

Out of the anticipated saving of Rs. 20.77 lakhs, Rs. 2.77 lakhs was stated to have been surrendered due to less sanction of funds and the balance amount also surrendered attributing to non-fulfilment of the formalities by the sick Industrial Units as required for revival.

Centrally Sponsored Plan

State Sector

(5) QQQ—102—Small scale Industries

O. 25.00	2.23	2.23	..
R. —22.77			

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

(13) RRR—195—Loans to Co-operation

O. 30.58	30.58	0.10	—30.48
----------	-------	------	--------

Reasons for final saving of Rs. 30.48 lakhs have not been communicated (October 1993).

6885—Other Loans to Industries and Minerals

State Plan

State Sector

01—Loans to Industrial Financial Institutions

(14) SSS—800—Other Loans

O. 9,50.00	9,33.75	7,83.75	—1,50.00
S. 0.01			
R. —16.26			

Out of the anticipated saving of Rs. 16.26 lakhs, Rs. 0.01 lakh was stated to have been surrendered due to reduction in plan ceiling and the balance of Rs. 16.25 lakhs was diverted to other schemes without assigning any reason (October 1993).

(iv) A summary of the personal Ledger Account for the year 1992-93 held in the Director of Industries, Orissa, Cuttack for recording the transactions of certain commercial undertakings is given below:—

Scheme	Balance on 1st April 1992	Credit during the year	Debit during the year	Balance on 31st March 1993
(In lakhs of rupees)				
1. Titilagarh Tannery	0.06^(*)	..	..	0.06
2. Boudh Tannery	—0.84^(*)	..	..	—0.84 ^(a)
3. Raniganj Tiles	0.65	..	..	0.65 ^(b)

(*) The tanneries have been transferred to the Orissa Leather Corporation with effect from the 1st June 1977

(a) The minus balance is due to misclassification by treasury and is under correspondence

(b) Inoperative from 1989-70

Major Heads—

- 2070—Other Administrative Services
 2230—Labour and Employment
 2701—Major and Medium Irrigation
 2711—Flood Control and Drainage
 2801—Power
 3056—Inland Water Transport
 3451—Secretariat-Economic Services
 4406—Capital Outlay on Forestry and Wild Life
 4701—Capital Outlay on Major and Medium Irrigation
 4711—Capital Outlay on Flood Control Projects
 4801—Capital Outlay on Power Projects
 5452—Capital Outlay on Tourism
 7610—Loans to Government Servants, etc.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original 48,68,53,000	} 52,01,50,000	54,26,88,403	+2,25,38,403
Supplementary 3,32,97,000			
Amount surrendered during the year (March 1993)			52,87,000
Capital :			
Voted—			
Original 2,95,32,78,000	} 2,96,64,00,000	2,37,65,12,158	—58,98,87,842
Supplementary 1,31,22,000			
Amount surrendered during the year (March 1993)			64,10,87,000
Charged—			
Original 2,00,000	} 90,79,000	62,02,148	—28,76,852
Supplementary 88,79,000			
Amount surrendered during the year			Nil

Notes and Comments :—

Revenue :

Voted—

(i) The expenditure exceeded the provision by Rs. 2,25,38,403. The excess requires regularisation.

(ii) In view of the excess, supplementary provision of Rs. 3,32.97 lakhs obtained in October 1992 (Rs. 1,57.63 lakhs) and February 1993 (Rs. 1,75.34 lakhs) proved quite inadequate and surrender of Rs. 52.87 lakhs was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2701—Major and Medium Irrigation			
<i>01—Major Irrigation-Commercial</i>			
(1) J—109—Rengali Dam Project			
O.	1,16.21	2,07.46	+ 56.50
S.	34.75		
<i>80—General</i>			
(2) YY—052—Machinery and Equipment			
O.	—93.36	—72.02	+ 14.37
S.	6.97		
(3) ZZ—799—Suspense			
O.	2,50.00	2,50.00	+ 3,53.29

Reasons for incurring excess expenditure to the tune of Rs. 4,24.16 lakhs in the above three cases remained unexplained (October 1993).

2711—Flood Control and Drainage*State Plan**01—Flood Control*

(4) FFF—A—800—Other Expenditure

..	..	5.76	+5.76
----	----	------	-------

Reasons for incurring expenditure even without a token provision have not been intimated (October 1993).

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

2701—Major and Medium Irrigation*01—Major Irrigation-Commercial*

(5) K—110—Mahanadi-Birupa Barrage

O.	72.00	80.95	68.09	—12.86
S.	8.95			

Reasons for final saving of Rs. 12.86 lakhs have not been communicated (October 1993).

(6) BBB—Lump provision for maintenance of newly completed Major and Medium Irrigation Projects.

O.	59.76	..	..	..
R.	—59.76	..	..	..

Entire provision was reappropriated to meet the expenditure under other irrigation projects.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan			
State Sector			
80—General			
(7) DDD—005—Survey and Investigation			
O.	5,24.00		
S.	0.01		
R.	—47.50	4,76.51	4,03.46
			—73.05

Anticipated saving of Rs. 47.50 lakhs was stated to be due to revised work programme. Reasons for final saving of Rs. 73.05 lakhs remained unexplained (October 1993).

(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 1992-93 compared below :—

Name of the Scheme	Year	Works outlay	Establishment charges	Tools and Plant charges	Percentage Charges		
					Establishment charges to works outlay	Tools and Plant charges to works outlay	
1	2	3	4	5	6	7	
(In lakhs of rupees)							
(i) Multipurpose River Schemes—							
(a) Hirakud Project.	D a m	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
		1992-93	2,93.54	1,57.35	15.29	53.60	5.20
(b) Balimela Project.	D a m	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
		1992-93	2,25.24	3.37	..	1.49	..
(c) Potteru Project.	Irrigation	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
		1992-93	2,95.95	1,16.95	13.45	39.51	4.54
(d) Rengali Project.	Multi-purpose R i v e r	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
		1992-93	19,69.12	3,72.24	65.60	18.90	3.33
(e) Upper Project.	K o l a b	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
		1992-93	17,29.50	4,96.48	19.95	28.70	1.15
(f) Upper Project.	I n d r a v a t i	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
		1992-93	22,54.26	5,05.47	—0.71	22.42	—0.03
(ii) Irrigation works (Excluding works in charge of Civil Officers and Investigation expenditure).		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
		1992-93	78,72.79	17,20.81	3,24.65	21.85	4.12

(2) *Pro-rata* distribution of establishment and Tools and Plant charges on account of Irrigation branch of Public Works and Hirakud Dam Project 1992-93:—

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

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

For Hirakud Dam Project establishment charges and Tools and Plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting Grant No. 20—4701—Capital Outlay on Major and Medium Irrigation.

(vi) Suspense Transactions

The expenditure under the grant in Revenue Section (Voted) includes Rs. 7,27.56 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) Purchases, (b) Stock, (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature and accounting of the transactions under each of these four sub-heads are explained below:—

(a) *Purchases*—When materials are received from supplier, other divisions or departments for specific work or for stock without being paid for or adjusted during the month, their value is credited to purchase by *per contra* debit to "Works" or "Stock" as the case may be. When the payment is made or value is adjusted by transfer the head purchases is debited. The head "Purchases" thus shows a credit (minus) balance representing the value of stores received but not paid for or adjusted.

In 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 (i) Value of stores sold on credit, (ii) expenditure incurred in deposit works in excess of deposits received, (iii) Loss of cash or stores and (iv) 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 1992-93 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 64,10.87 lakhs during March 1993; ultimately the saving worked out to Rs. 58,98.88 lakhs.

(ii) In view of the saving of Rs. 58,98.88 lakhs, surrender of Rs. 64,10.87 lakhs proved excessive.

(iii) In view of the huge saving, supplementary provision of Rs. 1,31.22 lakhs obtained in October 1992 (Rs. 59.17 lakhs) and February 1993 (Rs. 72.05 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4701—Capital Outlay on Major and Medium Irrigation.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Major Irrigation-Commercial</i>			
<i>(8) 000—212—Subarnarekha Irrigation Project.</i>			
O.	67,27.00	21,50.02	25,46.64
S.	0.02		
R.	—45,77.00			+3,96.62
Out of the anticipated saving of Rs. 45,77.00 lakhs, Rs. 42,27.00 lakhs attributed to plan-cut. Specific reasons for the remaining saving as well as reasons for final excess of Rs. 3,96.62 lakhs have not been communicated (October 1993).			
<i>(9) 000—796—Tribal Area Sub-plan</i>			
O.	1,10,20.50	96,03.10	94,53.85
S.	0.06		
R.	—14,17.46			—1,49.25
Anticipated saving was stated to be mainly due to plan-cut. Reasons for final saving of Rs. 1,49.25 lakhs have not been intimated (October 1993).			
<i>03—Medium Irrigation-Commercial</i>			
<i>(10) SSS—305—Dadarghati Irrigation Project.</i>			
O.	98.00	48.00	47.98
R.	—50.00			—0.02
<i>(11) YYY—327—Birupa-Genguti Island Irrigation Project.</i>			
O.	2,05.00	90.00	83.65
R.	—1,15.00			—6.35

Anticipated saving of Rs. 1,65.00 lakhs in respect of Sl. Nos. (10) and (11) above was stated to be as per actual requirement. Specific reasons for the less requirement and reasons for final savings of Rs. 6.35 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(12) AAAA—394—National Water Management Project.			
O.	7,00.00	79.43	—31.57
S.	0.02		
R.	—5,89.02		
Surrender of anticipated saving was attributed mainly to plan-cut. Reasons for final saving of Rs. 31.57 lakhs have not been explained (October 1993).			
(13) BBBB—395—Upkeep of Existing Irrigation Projects.			
O.	7,29.50	5,99.85	—1,67.91
S.	0.04		
R.	38.22		
Augmentation of provision was stated to be mainly due to execution of on-going works under Upper Suktel Irrigation Project and Ong Irrigation Project. Reasons for final saving of Rs. 1,67.91 lakhs have not been communicated (October 1993).			
(14) CCCC—396—Lump provision for Evaluation study of Irrigation Projects.			
O.	50.00	10.00	—10.00
R.	—40.00		
<i>80—General</i>			
(15) FFFF—004—Research			
O.	8,93.00	4,27.38	3,82.86
S.	0.03		
R.	—4,65.65		
Anticipated saving of Rs. 5,05.65 lakhs in respect of Sl. Nos. (14) and (15) above was stated to be mainly due to plan-cut and distribution of lump provision in other units. Reasons for final saving of Rs. 10.00 lakhs at Sl. No. (14) and Rs. 44.52 lakhs at Sl. No. (15) have not been intimated (October 1993).			
(16) GGGG—005—Survey and Investigation			
O.	30.00	30.00	—30.00
The Entire provision remained unspent and unexplained (October 1993).			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>01—Major Irrigation-Commercial</i>			
(17) HHHH—796—Tribal Area Sub-plan			
O.	5,82.80	5,82.80	4,77.17
4711—Capital Outlay on Flood Control projects			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Anti-sea Erosion Projects</i>			
(18) KKKK—103—Civil Works			
O.	90.00	90.00	66.03
Final savings of Rs. 1,29.60 lakhs in the above two cases remained unexplained (October 1993).			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4701—Capital Outlay on Major and Medium Irrigation.			
<i>State Plan</i>			
<i>State Sector</i>			
01— <i>Major Irrigation-Commercial</i>			
(19) KKA—201—Hirakud Stage-I	..	49.07	+49.07
(20) LLA—203—Rengali Dam Project	..	1,19.66	+1,19.66

Reasons for incurring expenditure even without a token provision in respect of Sl. Nos. (19) and (20) above have not been intimated (October 1993).

(21) MMM—205—Delta Irrigation Project-Stage-II			
O.	1,00.00	1,50.01	1,47.82
S.	0.01		
R.	50.00		
(22) NNN—210—Kanpur Irrigation Project.			
O.	2,35.00	2,85.01	2,70.71
S.	0.01		
R.	50.00		

Augmentation of funds in respect of Sl. Nos. (21) and (22) above made by way of reappropriation attributed to revised work programme. Reasons for final saving of Rs. 16.49 lakhs have not been intimated (October 1993).

(23) NNNA—211—Mahanadi-Birupa Barrage Project.	..	50.79	+50.79
--	----	-------	--------

Reasons for incurring expenditure to the tune of Rs. 50.79 lakhs even without a token provision have not been communicated (October 1993).

03— <i>Medium Irrigation-Commercial</i>			
(24) RRR—302—Harabhangi Irrigation Project.			
O.	7,60.00	7,53.61	8,60.32
S.	0.01		
R.	—6.40		

Reasons for anticipated saving of Rs. 6.40 lakhs as well as final excess of Rs. 1,06.71 lakhs have remained unexplained (October 1993).

(25) TTT—309—Baghua Irrigation Project-Stage-II			
O.	3,50.00	4,55.01	4,81.94
S.	0.01		
R.	1,05.00		

Addition in the provision was stated to be mainly due to revised work programme and payment to work-charged staff. Reasons for final excess of Rs. 26.93 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(26) UUU—311—Hariharjore Irrigation Project			
O.	4,40.00	5,08.61	+38.60
S.	0.01		
R.	30.00		
	4,70.01		
Augmentation of provision was stated to have been made for payment of rehabilitation dues to submerged villages of the project. Reasons for final excess of Rs. 38.60 lakhs have remained unexplained (October 1993).			
(27) VVV—315—Upper Jonk Irrigation Project			
O.	7,35.00	9,04.89	+1,22.40
S.	0.01		
R.	47.48		
	7,82.49		
Additional funds were stated to have been provided mainly due to revised work programme. Reasons for final excess of Rs. 1,22.40 lakhs have not been communicated (October 1993).			
(28) VVVA—316—Ghodahada Irrigation Project.			
..	..	19.91	+19.91
Reasons for incurring expenditure of Rs. 19.91 lakhs even without a token provision have not been intimated (October 1993).			
(29) ZZZ—329—Mahanadi-Chitrotpala Island Irrigation Project.			
O.	4,60.00	7,56.64	+91.63
S.	0.01		
R.	2,05.00		
	6,65.01		
(30) EEEE—796—Tribal Area Sub-plan			
O.	9,05.00	13,49.72	+2,57.87
S.	0.03		
R.	1,86.82		
	10,91.85		
Augmentation of funds in respect of Sl. Nos. (29) and (30) above were stated to be due to actual requirement. Specific reasons for such requirement and reasons for final excesses of Rs. 91.63 lakhs and Rs. 2,57.87 lakhs have not been intimated (October 1993).			
4711—Capital Outlay on Flood Control Projects			
State Plan			
State Sector			
01—Flood Control			
(31) JJJJ—103—Civil Works			
O.	3,95.00	5,24.22	+4.19
S.	46.81		
R.	78.22		
	5,20.03		
Additional funds by way of reappropriation were provided partly due to change in works programme. Reasons for final excess of Rs. 4.19 lakhs have not been communicated (October 1993).			

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>03—Drainage</i>			
<i>(32) LLLL—103—Civil Works</i>			
O.	15.00	15.00	36.93 +21.93

Reasons for final excess of Rs. 21.93 lakhs have remained unexplained (October 1993).

(vi) The expenditure in Capital Section (voted) includes Rs. 42,71.26 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. 28.77 lakhs.

(ii) The entire savings remained unsurrendered.

(iii) In view of the saving of Rs. 28.77 lakhs, supplementary provision of Rs. 88.79 lakhs obtained in October 1992 (Rs. 83.14 lakhs) and February 1993 (Rs. 5.65 lakhs) proved excessive.

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

4701—Capital Outlay on Major and Medium Irrigation

State Plan

State Sector

03—Medium Irrigation-Commercial

(33) BBBB—395—Upkeep of Existing Irrigation Projects.

S.	55.26	55.26	—55.26
----	-------	-------	--------

The entire provision remained unspent and unexplained (October 1993).

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

4701—Capital Outlay on Major and Medium Irrigation.

State Plan

State Sector

03—Medium Irrigation-Commercial

(34) VVV—315—Upper Jonk Irrigation Project

S.	22.52	22.52	61.83 +39.31
----	-------	-------	--------------

Reasons for final excess of Rs. 39.31 lakhs have not been intimated (October 1993).

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	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	6,22,95,000	10,03,39,000	9,80,67,469	—22,71,531
Supplementary	3,80,44,000			
Amount surrendered during the year (March 1993)				17,56,000
Capital :				
Voted—				
Original	2,73,00,000	21,19,85,000	21,17,78,678	—2,06,322
Supplementary	18,46,85,000			
Amount surrendered during the year (March 1993)				2,06,000

The expenditure in the grant does not include Rs. 1,15,545 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 20th January 1993, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 17.56 lakhs during March 1993; ultimately the saving worked out to Rs. 22.72 lakhs.

(ii) In view of the savings of Rs. 22.72 lakhs, supplementary provision of Rs. 3,80.44 lakhs obtained during October 1992 (Rs. 2,70.03 lakhs) and February 1993 (Rs. 1,10.41 lakhs) proved excessive.

(iii) Passengers Amenities Reserve Fund :—

With a view to providing adequate amenities to the passengers, the State Transport Department created "Passengers Amenities Reserve Fund" in 1979 by contributing Rs. 3 lakhs from State Revenues. The Transport Commissioner, Orissa operates the fund. The balance at the credit of the fund at the close of 1992-93 was Rs. 6 lakhs.

Major Heads—

- 2235—Social Security and Welfare
- 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
- 6406—Loans for Forestry and Wild Life
- 7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	93,40,80,000	80,26,41,949	—21,09,22,051
Supplementary	7,94,84,000		
Amount surrendered during the year (March 1993)			13,43,79,000
Capital :			
Voted—			
Original	1,01,32,10,000	1,20,03,30,017	+16,85,09,017
Supplementary	1,86,11,000		
Amount surrendered during the year (March 1993)			2,89,38,000

The expenditure in the grant does not include Rs. 1,50,000 in the Revenue Section (Voted) spent out of advance from the contingency fund sanctioned on 8th January 1993, but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 13,43.79 lakhs during March 1993; ultimately the saving worked out to Rs. 21,09.22 lakhs.

(ii) In view of the saving of Rs. 21,09.22 lakhs, supplementary provision of Rs. 7,94.84 lakhs obtained in October 1992 (Rs. 3,03.75 lakhs) and February 1993 (Rs. 4,91.09 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 grant 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			
<i>01—Forestry</i>			
(1) B—001—Direction and Administration			
O.	17,97.71		
S.	5,89.54		
R.	—2,10.86		
	21,76.39	17,89.98	—3,86.41
Anticipated saving was attributed mainly to non-sanction of medical advance and subsidy on account of procedural delay. Reasons for final saving of Rs. 3,86.41 lakhs have not been intimated (October 1993).			
(2) H—797—Transfer to/from Reserve Fund/Deposit Account—Reserve Fund for Compensatory Plantation.			
S.	1,12.58	1,12.58	..
			—1,12.58
Entire provision remained unutilised and unexplained (October 1993).			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Forestry</i>			
(3) K—001—Direction and Administration			
O.	1,59.20		
R.	—59.62		
	99.58	1,05.79	+6.21
(4) L—005—Survey and Utilisation of Forest Resources			
O.	66.00		
R.	—66.00		

(5) N—101—Forest Conservation, Development and Regeneration.			
O.	1,28.90		
S.	0.01		
R.	—37.97		
	90.94	30.38	—60.56
(6) P—109—Extension and Training			
O.	58.40		
R.	—27.69		
	30.71	30.47	—0.24
<i>02—Environmental Forestry and Wild Life</i>			
(7) R—110—Wild Life Preservation			
O.	1,05.00		
R.	—14.43		
	90.57	89.97	—0.60

Reduction of provision in respect of item Nos. (3), (4), (5), (6) and (7) were stated to be mainly due to revised plan outlay as communicated by the Planing and Co-ordination Department. Reasons for final excess of Rs. 6.21 lakhs against item No. 3 and final saving of Rs. 60.56 lakhs, Rs. 0.24 lakh and Rs. 0.60 lakh against item Nos. (5) (6) and (7) respectively have not been intimated (October 1993).

Head

Total
grantActual
expenditureExcess+
Saving—

(In lakhs of rupees)

*State Plan**District Sector*

01—Forestry

(8) U—102—Social and Farm Forestry

O.

1,75.00

1,75.00

1,54.37

—20.63

Reasons for final saving of Rs. 20.63 lakhs have not been communicated (October 1993).

*Central Plan**State Sector*

01—Forestry

(9) W—101—Forest Conservation and Regeneration

O.

1,26.25

1,26.25

..

—1,26.25

Entire provision remained unspent and unexplained (October 1993).

(10) X—102—Social and Farm Forestry

O.

1,52.62

1,60.62

31.80

—1,28.82

S.

8.00

Reasons for final saving of Rs. 1,28.82 lakhs have not been intimated (October 1993).

02—Environmental Forestry and Wild Life

(11) Y—110—Wild Life Preservation

O.

7,23.39

51.25

45.65

—5.60

R.

—6,72.14

Anticipated saving of Rs. 6,72.14 lakhs was attributed mainly to revised plan outlay by planning and Co-ordination Department and non-creation of posts. Reasons for final saving of Rs. 5.60 lakhs have not been communicated (October 1993).

*Central Plan**District Sector*

(12) AA—102—Social and Farm Forestry

O.

5,00.00

5,00.00

3,19.99

—1,80.01

Reasons for final saving of Rs. 1,80.01 lakhs have not been intimated (October 1993).

*Centrally Sponsored Plan**State Sector*

01—Forestry

(13) BB—101—Forest Conservation,
Development and Regeneration.

O.

50.00

63.67

7.55

—56.12

S.

28.00

R.

—14.33

Anticipated saving of Rs. 14.33 lakhs was stated to be mainly due to revised plan outlay and non-creation of posts. Reasons for final saving of Rs. 56.12 lakhs have not been communicated (October 1993).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>02—Environmental Forestry and Wild Life.</i>				
(14) CC—110—Wild Life Preservation				
O.	13.00	13.00	..	—13.00
Entire provision remained unutilised and unexplained (October 1993).				
(15) CC—A—796—Tribal Area Sub-plan				
O.	2,28.00	44.26	44.14	—0.12
R.	—1,83.74			
Anticipated saving of Rs. 1,83.74 lakhs was stated to be mainly due to plan cut and non-creation of posts. Reasons for final saving of Rs. 0.12 lakh have not been communicated (October 1993).				
<i>District Sector</i>				
<i>01—Forestry</i>				
(16) DD—A—102—Social and Farm Forestry				
O.	1,75.00	1,75.00	1,54.37	—20.63
Reasons for final saving of Rs. 20.63 lakhs have not been intimated (October 1993).				
2415—Agricultural Research and Education				
<i>State Plan</i>				
<i>State Sector</i>				
<i>06—Forestry</i>				
(17) GG—004—Research				
O.	60.43	50.38	48.27	—2.11
R.	—10.05			
Reduction of original provision was stated to be mainly due to plan cut by Planning and Co-ordination Department. Reasons for final saving of Rs. 2.11 lakhs have not been communicated (October 1993).				
3435—Ecology and Environment				
<i>Central Plan</i>				
<i>State Sector</i>				
<i>03—Environmental Research and Ecological Regeneration.</i>				
(18) OO—102—Environmental Planning and Co-ordination.				
O.	73.12	73.12	..	—73.12
Entire provision remained unspent and unexplained (October 1993).				

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2406—Forestry and Wild Life			
01—Forestry			
(19) I—800—Other Expenditure			
O. 19.99	18.81	4,09.00	+3,90.19
S. 0.89			
R. —2.07			

Anticipated saving was stated to be due to non-sanction of medical advance and subsidy on account of procedural delay and less requirement in other items. Reasons for final excess of Rs. 3,90.19 lakhs have not been intimated (October 1993).

Capital :

Voted—

- (i) The expenditure exceeded the budget provision by Rs. 16,85,09,017. The excess requires regularisation.
- (ii) In view of the excess of Rs. 16,85.09 lakhs, supplementary provision of Rs. 1,86.11 lakhs obtained in October 1992 (Rs. 35.91 lakhs) and February 1993 (Rs. 1,50.20 lakhs) proved inadequate and surrender of Rs. 2,89.38 lakhs was unjustified.
- (iii) Substantial excess occurred under the following heads:—

4406—Capital Outlay on Forestry and Wild Life.

01—Forestry

(20) UU—201—Government Trading in Kendu Leaves.

O. 97,47.70	97,41.97	1,17,20.87	+19,78.90
S. 73.53			
R. —79.26			

Anticipated saving was stated to be mainly due to non-creation of posts. Reasons for final excess of Rs. 19,78.90 lakhs have not been communicated (October 1993).

State Plan

District Sector

01—Forestry

(21) ZZ—102—Social and Farm Forestry

O. 1,48.00	1,13.19	2,21.75	+1,08.56
R. —34.81			

Specific reasons for anticipated saving of Rs. 34.81 lakhs and reasons for final excess of Rs. 1,08.56 lakhs have not been intimated (October 1993).

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

4406—Capital Outlay on Forestry and Wild Life.

01—Forestry

(22) TT—101—Forest Conservation, Development and Regeneration

S. 1,12.58	1,12.58	..	—1,12.58
--	---------	----	----------

Entire provision remained unspent and unexplained (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Forestry</i>			
<i>(23) VV—070—Communication and Buildings.</i>			
O.	1,05'00	..	..
R.	—1,05'00		
<i>(24) XX—190—Investments in Public Sector and other Undertakings.</i>			
O.	60'00	..	..
R.	—60'00		

Entire provision in respect of item Nos. (23) and (24) above was surrendered without assigning any reason (October 1993).

(v) Personal Ledger Account:—

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

Scheme	Heads under which accounted for	Balance on 1st April 1992	Credit during the year	Debit during the year	Balance on 31st March 1993
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.	27,04'62	1,14,94'65	1,10,46'98	31,52'29

Government decided (August 1979) to close the inoperative personal ledger accounts at (c) and (d) above. Due to discrepancy noticed in figures of closing balances of personal ledger accounts as maintained by the department and the Accounts Officer, the final closure of the personal ledger accounts is held up (March 1993). 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 1993).

Major Heads—

- 2401—Crop Husbandry
- 2402—Soil and Water Conservation
- 2406—Forestry and Wild Life
- 2415—Agricultural Research and Education
- 2435—Other Agricultural Programmes
- 2501—Special Programmes for Rural Development
- 2705—Command Area Development
- 3252—Satellite Systems
- 3451—Secretariat-Economic Services
- 4401—Capital Outlay on Crop Husbandry
- 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 appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,44,02,34,000	1,72,15,89,000	1,28,39,51,345	—43,76,37,655
Supplementary	28,13,55,000			
Amount surrendered during the year (March 1992)				36,55,55,000
Charged—				
Original	1,00,000	7,79,000	1,00,710	—6,78,290
Supplementary	6,79,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	16,85,79,000	16,85,79,000	11,49,46,250	—5,36,32,750
Amount surrendered during the year (March 1993)				5,11,38,000

The expenditure in the grant does not include Rs. 36,238 in the Revenue section (Voted) spent out of advance from the Contingency Fund sanctioned on the 7th January 1993 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 36,55.55 lakhs during March 1993; ultimately the saving worked out to Rs. 43,76.38 lakhs.

(ii) In view of the saving of Rs. 43,76.38 lakhs, supplementary provision of Rs. 23,13.55 lakhs obtained in October 1992 (Rs. 10,79.25 lakhs) and in February 1993 (Rs. 17,34.30 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)			
2401—Crop Husbandry			
<i>State Plan</i>			
<i>State Sector</i>			
(1) M—001—Direction and Administration			
O. 4,18.87	3,10.45	3,05.69	—4.76
S. 0.01			
R. —1,08.43			
(2) W—103—Seeds			
O. 1,45.42	1,03.43	1,02.78	—0.65
R. —41.99			
(3) O—109—Extension and Farmers Training			
O. 53.66	38.95	36.91	—2.04
R. —14.71			
(4) P—113—Agricultural Engineering			
O. 60.47	10.08	8.33	—1.75
S. 0.01			
R. —50.40			
(5) O—119—Horticulture and Vegetable Crops			
O. 17.33	7.88	6.92	—0.96
R. —9.45			
(6) R—796—Tribal Area Sub-plan			
O. 3,70.72	2,89.62	2,80.18	—9.44
S. 0.01			
R. —81.11			
(7) S—800—Other expenditure			
O. 1,33.33	96.19	90.33	—5.86
R. —37.14			

Head		Total grant	Actual expenditure	Excess + Saving —
<i>District Sector</i>				
(8) T—103—Seeds				
O.	3,67.76	1,42.43	1,41.50	—0.93
S.	0.01			
R.	—2,25.34			
(9) V—107—Plant Protection				
O.	1,13.37	42.65	42.66	+0.01
R.	—70.72			
(10) W—108—Commercial Crops				
O.	1,63.96	1,28.47	1,28.56	+0.09
S.	0.01			
R.	—35.50			
(11) X—109—Extension and Farmers Training				
O.	1,81.70	67.37	65.72	—1.65
R.	—1,14.33			
(12) Y—113—Agricultural Engineering				
O.	10.50	..	..	..
R.	—10.50			
(13) Z—119—Horticulture and Vegetable Crops				
O.	1,74.00	1,57.89	1,55.41	—2.48
R.	—16.11			
(14) AA—796—Tribal Area Sub-plan				
O.	2,91.44	1,59.50	1,48.15	—11.35
R.	—1,31.94			

Anticipated saving in respect of Sl. Nos. (1) to (14) above were attributed to (i) reduced sanction (ii) plan cut (iii) non-sanction by Government during 1992-93 and (iv) less requirement. Specific reasons for less requirement and reasons for final saving of Rs. 41.87 lakhs have not been intimated (October 1993).

*Central Plan**State Sector*

(15) CC—105—Manures and Fertilisers				
S.	4,29.80	2,74.59	2,74.58	—0.01
R.	—1,55.21			

Anticipated saving was attributed to discontinuance of the scheme "subsidy to small and marginal farmers for fertilisers" during 1992-93 by Government of India and non-receipt of bills from the agency.

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
(24) NN—796—Tribal Area Sub-plan				
O.	1,91.86	68.41	68.16	—0.25
R.	—1,23.45			
Surrender of anticipated savings in respect of Sl. Nos. (20) to (24) above were attributed to non-sanction of funds by Government of India. Reasons for final savings of Rs. 2.17 lakhs in respect of Sl. Nos. (21) and (24) and final excess of Rs. 0.12 lakh in respect of Sl. No. (22) have not been intimated (October 1993).				
2402—Soil and Water Conservation				
(25) OO—001—Direction and Administration				
O.	2,27.74	2,59.28	2,15.34	—43.94
S.	31.54			
<i>State Plan</i>				
<i>State Sector</i>				
(26) SS—001—Direction and Administration				
O.	1,18.23	1,04.70	1,02.53	—2.17
S.	0.01			
R.	—13.54			
(27) TT—101—Soil Survey and Testing				
O.	1,07.39	1,01.41	97.24	—4.17
S.	0.01			
R.	—5.99			
<i>District Sector</i>				
(28) VV—001—Direction and Administration				
O.	1,71.62	1,43.37	1,14.09	—29.28
S.	0.01			
R.	—28.26			
(29) WW—102—Soil Conservation				
O.	1,19.56	84.42	83.38	—1.04
R.	—35.14			
(30) XX—796—Tribal Area Sub-plan				
O.	6,74.07	3,12.40	3,03.13	—9.27
S.	0.01			
R.	—3,61.68			

Anticipated saving in respect of Sl. Nos. (26) to (30) above were surrendered attributing to (i) plan cut and (ii) non-sanction of funds by Government of India. Reasons for final saving of Rs. 89.87 lakhs in respect of Sl. Nos. (25) to (30) have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<i>Central Plan</i>			
<i>State Sector</i>			
(31) YY—102—Soil Conservation			
O. 5,87.26	7,27.54	6,84.25	—43.29
S. 2,92.01			
R. —1,51.73			
(32) ZZ—796—Tribal Area Sub-plan			
O. 3,79.75	25.77	25.77	..
R. —3,53.98			
<i>District Sector</i>			
(33) BBB—103—Reclamation and Development			
S. 2,92.00	1,00.00	1,00.00	..
R. —1,92.00			
(34) CCC—796—Tribal Area Sub-plan			
O. 5,83.22	6,58.17	6,54.71	—3.46
S. 2,77.88			
R. —2,02.93			

Anticipated saving in respect of Sl. Nos. (31) to (34) above were surrendered attributing to non-sanction of funds by Government of India. Reasons for final saving of Rs. 46.75 lakhs have not been intimated (October 1993).

2501—Special Programmes for Rural Development,

State Plan

District Sector

02—Drought Prone Areas Development Programme.

(35) QQQ—796—Tribal Area Sub-plan

O. 71.40	61.51	52.45	—9.06
R. —9.89			

(36) RRR—800—Other Expenditure

O. 2,85.60	1,98.14	2,09.04	+10.90
R. —87.46			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>Centrally Sponsored Plan</i>				
<i>District Sector</i>				
(37) SSS—796—Tribal Area Sub-plan				
O.	71.40	61.51	52.45	—9.06
R.	—9.89			
(38) TTT—800—Other Expenditure				
O.	2,85.60	1,98.14	2,09.04	+10.90
R.	—87.46			
Anticipated saving in respect of Sl. Nos. (35) to (38) above were surrendered attributing to (i) non-release of Central share and (ii) plan cut. Reasons for final saving of Rs. 18.12 lakhs and final excess of Rs. 21.80 lakhs have not been intimated (October 1993).				
2705—Command Area Development				
<i>State Plan</i>				
<i>State Sector</i>				
(39) YYY—001—Ayacut Development				
O.	4,67.57	3,57.77	3,33.52	—24.25
R.	—1,09.80			
<i>Centrally Sponsored Plan</i>				
<i>State Sector</i>				
(40) BBBB—001—Ayacut Development				
O.	4,67.57	3,57.76	3,34.51	—23.25
R.	—1,09.81			
<i>District Sector</i>				
(41) DDDD—796—Tribal Area Sub-plan				
O.	28.62	15.57	10.38	—5.19
R.	—13.05			
Reduction of original provision in respect of Sl. Nos. (39) to (41) above was stated to be due to (i) non-creation of new posts, (ii) late receipt of central assistance and (iii) non-clearance for formation of new CADAS. Reasons for final saving of Rs. 52.69 lakhs have not been intimated (October 1993).				
3451—Secretariat-Economic Services				
(42) GGGG—090—Secretariat				
O.	1,62.26	1,64.72	1,60.31	—4.41
S.	16.40			
R.	—13.94			
Reasons for anticipated saving of Rs. 13.94 lakhs and final saving of Rs. 4.41 lakhs have not been intimated (October 1993).				

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

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2401—Crop Husbandry			
(43) D—103—Seeds			
O.	6,61.21	10,55.11	+3,77.14
S.	20.53		
R.	—3.77		

Anticipated saving of Rs. 3.77 lakhs was attributed to transfer of some farms and non-receipt of bills in time from concerned claimants. Reasons for final excess of Rs. 3,77.14 lakhs have not been intimated (October 1993).

Charged—

(i) There was a saving of Rs. 6.78 lakhs. In view of the saving of Rs. 6.78 lakhs, supplementary provision of Rs. 6.79 lakhs obtained in October 1992 (Rs. 0.15 lakh) and in February 1993 (Rs. 6.64 lakhs) proved excessive.

(ii) Saving occurred under the following head:—

2401—Crop Husbandry

(44) J—113—Agricultural Engineering

S.	5.31	5.31	..	—5.31
----	------	------	----	-------

Entire provision of Rs. 5.31 lakhs remained unutilised and unexplained (October 1993).

The expenditure in the grant includes Rs. 8,15.38 lakhs under the head "Suspense" (Personal Deposit) Debit. A summary of the transactions in the various Personal Ledger Accounts for 1992-93 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 1992	Credits during the year	Debits during the year	Closing balance on 31st March 1993
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	5.28	..	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	—3.12	7.10	2.07	1.91
(d) Parlakhemundi	7.77	..	..	7.77
(e) Balangir	—21.32	14.47	5.04	—11.89
(f) Kuarmunda	—1.92	0.15	0.04	—1.81
(g) Cuttack-II	2.39	..	..	2.39
	<u>8.52</u>	<u>21.72</u>	<u>7.15</u>	<u>23.09</u>
(ii) Purchase and distribution of quality seeds to cultivators.	1,45.05	8,84.89	8,08.23	—2,21.71

Capital :

Voted—

(i) The department surrendered Rs. 5,11.38 lakhs during March 1993; ultimately the saving worked out to Rs. 5,36.33 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4401—Capital Outlay on Crop Husbandry			
<i>State Plan</i>			
<i>State Sector</i>			
(45) HHHH—103—Seeds			
O.	40.00	14.01	14.01
R.	—25.99		
(46) IIII—190—Investments in Public Sector and other Undertakings.			
O.	35.00	15.00	15.00
R.	—20.00		

Reduction of original provision in respect of Sl. Nos. (45) and (46) above through surrender was attributed to plan cut and non-sanction of funds by Government of India.

6401—Loans for Crop Husbandry

(47) JJJJ—105—Manures and Fertilisers			
O.	15,00.00	11,15.00	11,15.00
R.	—3,85.00		

Anticipated saving was surrendered attributing to non-release of short-term loan by Government of India.

6425—Loans for Co-operation

<i>State Plan</i>			
<i>State Sector</i>			
(48) KKKK—107—Loans to Credit Co-operatives			
O.	20.00	20.00	4.91
			—15.09

Reasons for final saving of Rs. 15.09 lakhs have not been intimated (October 1993).

6705—Loans for Command Area

Development.

*State Plan**State Sector*

(49) MMMM—001—Area Development			
O.	40.12	..	..
R.	—40.12		

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(50) NNNN—001—Area Development			
O. 40·12	}
R. —40·12			

Entire provision in respect of Sl. Nos. (49) and (50) above were surrendered attributing to plan cut.

(ii) Substantial savings in the Capital Section occurred in 10 preceeding years vide details given below:—

Year	Provision (Original + Supplementary)	Savings	Percentage of Saving
(In lakhs of rupees)			
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
1991-92	16,72·55	3,74·49	22·39

Personal Ledger Account:—

A summary of the transactions in the Personal Ledger Account at the end of 1992-93 is given below:—

Personal Ledger Account for	Balance on 1st April 1992	Credit during the year	Debit during the year	Balance on 31st March 1993
(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)
(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

2885—Other Outlays on Industries and Minerals

3451—Secretariat-Economic Services

4852—Capital Outlay on Iron and Steel Industries

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	8,37,42,000	9,22,49,000	8,37,86,982	—84,62,018
Supplementary	85,07,000			
Amount surrendered during the year (March 1993)				8,97,000
Capital :				
Voted—				
Original	36,00,10,000	36,00,13,000	3,65,578	—35,96,47,422
Supplementary	3,000			
Amount surrendered during the year (March 1993)				49,000

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 84.62 lakhs in the grant, a sum of Rs. 8.97 lakhs only was surrendered during March 1993.

(ii) In view of the saving of Rs. 84.62 lakhs, supplementary provision of Rs. 85.07 lakhs obtained in October 1992 (Rs. 23.16 lakhs) and February 1993 (Rs. 61.91 lakhs) proved excessive.

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

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

2853—Non-Ferrous Mining and Metallurgical Industries.

02—Regulation and Development of Mines

(1) C—102—Mineral Exploration

O.	82.99	85.45	78.17	—7.28
S.	5.46			
R.	—3.00			

Reasons for anticipated saving of Rs. 3.00 lakhs as well as for final savings of Rs. 7.28 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>State Plan</i>			
<i>State Sector</i>			
02—Regulation and Development of Mines			
(2) D—001—Direction and Administration			
O.	38.99	36.89	28.12
R.	—2.10		
Anticipated saving of Rs. 2.10 lakhs was attributed to non-receipt of Government sanction. Reasons for final savings of Rs. 8.77 lakhs have not been communicated (October 1993).			
(3) F—102—Mineral Exploration			
O.	2,06.43	2,62.29	2,37.21
S.	60.00		
R.	—4.14		
Reasons for anticipated saving of Rs. 4.14 lakhs were attributed mainly to non-sanction of posts and non-receipt of Government sanction. Reasons for final saving of Rs. 25.08 lakhs have not been intimated (October 1993).			
(4) G—796—Tribal Area Sub-plan			
O.	1,70.12	1,69.30	1,48.02
R.	—0.82		
Specific reasons for anticipated saving as well as for final saving have not been intimated (October 1993).			
Capital :			
Voted—			
(i) Against the available saving of Rs. 35,96.47 lakhs, surrender of Rs. 0.49 lakh was negligible.			
(ii) Saving occurred mainly under the following head:—			
4852—Capital Outlay on Iron and Steel Industries.			
<i>State Plan</i>			
<i>State Sector</i>			
02—Manufacture			
(5) K—800—Other Expenditure			
O.	36,00.00	35,99.57	3.61
S.	0.03		
R.	—0.46		
Almost entire provision remained unspent and unexplained (October 1993)			

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	6,53,18,000	6,74,75,000	6,13,32,012	—61,42,988
Supplementary	21,57,000			
Amount surrendered during the year (March 1993)				58,68,000
Capital :				
Voted—				
Original	5,000	5,000	600	—4,400
Amount surrendered during the year (March 1993)				4,000

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 58.68 lakhs during March 1993; ultimately the saving worked out to Rs. 61.43 lakhs.

(ii) In view of the saving of Rs. 61.43 lakhs, supplementary provision of Rs. 21.57 lakhs obtained in October 1992 (Rs. 21.51 lakhs) and February 1993 (Rs. 0.06 lakh) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary provision should 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)			
2220—Information and Publicity			
<i>60—Others</i>			
(1) C—106—Field Publicity			
O.	1,76.37	1,64.04	—0.22
S.	11.59		
R.	—23.70		

Anticipated saving was stated to be due to non-filling up of posts

State Plan

State Sector

60—Others

(2) E—001—Direction and Administration

O.	52.95	23.46	21.86	—1.60
R.	—29.49			

Reduction of the original provision by Rs. 29.49 lakhs was stated to be due to non-creation and non-filling up of posts. Reasons for final saving of Rs. 1.60 lakhs have not been intimated (October 1993).

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

2220—Information and Publicity

State Plan

State Sector

60—Others

(3) G—101—Advertisement and Visual Publicity

O.	40.00	60.01	60.02	+0.01
S.	0.01			
R.	20.00			

Additional funds for Rs. 20.00 lakhs was stated to have been provided for clearance of advertisement bills during 1992-93.

Major Heads—

2039—State Excise

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	4,03,16,000	5,23,78,000	4,86,12,286	—37,65,714
Supplementary	1,20,62,000			
Amount surrendered during the year (March 1993)				37,33,000
Capital :				
Voted—				
Original	5,000	5,000	..	—5,000
Amount surrendered during the year (March 1993)				5,000

The expenditure in the grant does not include Rs. 1,89,500 in the Revenue Section (Voted) spent out of advance from the contingency fund sanctioned on the 21st January 1993 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 37.33 lakhs during March 1993, ultimately the saving worked out to Rs. 37.66 lakhs.

(ii) In view of the saving of Rs. 37.66 lakhs, supplementary provision of Rs. 1,20.62 lakhs obtained in October 1992 (Rs. 92.81 lakhs) and in February 1993 (Rs. 27.81 lakhs) proved excessive. Token provision could have been obtained wherever necessary.

128 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

2852—Industries

2885—Other Outlays on Industries and Minerals

3425—Other Scientific Research

4859—Capital Outlay on Telecommunication and Electronic Industries

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	12,13,39,000	14,98,40,000	8,43,82,914	—6,54,57,086
Supplementary	2,85,01,000			
Amount surrendered during the year (March 1993)				6,54,61,000
Capital :				
Voted—				
Original	2,50,01,000	2,50,01,000	1,65,00,000	—85,01,000
Amount surrendered during the year (March 1993)				85,01,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 6.54'61 lakhs during March 1993; ultimately the saving worked out to Rs. 6.54'57 lakhs.

(ii) In view of the saving of Rs. 6.54'57 lakhs, supplementary provision of Rs. 2.85'01 lakhs obtained in October 1992 (Rs. 2.85'00 lakhs) and February 1993 (Rs. 0'01 lakh) 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)			

2251—Secretariat-Social Services

Central Plan

State Sector

(1) C—090—Secretariat

O.

20'00

R.

—13'51

6'49

6'49

..

The original provision was reduced by Rs. 13'51 lakhs without assigning any reason (October 1993).

Major Heads—

- 2059—Public Works
 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
 4202—Capital Outlay on Education, Sports, Art and Culture
 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.
 4702—Capital Outlay on Minor Irrigation
 4851—Capital Outlay on Village and Small Industries
 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	1,49,63,67,000		
Supplementary	9,74,12,000		
	1,59,37,79,000	2,12,32,01,534	+52,94,22,534
Amount surrendered during the year (March 1993)			5,24,53,000
Charged—			
Supplementary	20,000	20,000	—20,000
Amount surrendered during the year			Nil

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :				
Voted—				
Original	1,00,08,26,000	1,07,28,98,000	68,22,13,869	-39,06,84,131
Supplementary	7,20,72,000			
Amount surrendered during the year (March 1993)				30,26,19,000
Charged—				
Original	30,00,000	30,00,000	15,00,080	-14,99,920
Amount surrendered during the year (March 1993)				15,00,000

Notes and Comments :—

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 52,94,22,534. The excess requires regularisation.

(ii) In view of the final excess of Rs. 52,94.23 lakhs, supplementary provision of Rs. 9,74.12 lakhs obtained in October 1992 (Rs. 3,20.87 lakhs) and February 1993 (Rs. 6,53.25 lakhs) proved inadequate.

(iii) In view of the above excess, surrender of Rs. 5,24.53 lakhs during March 1993 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) C—001—Direction and Administration**

O.	-2,31.09	-2,29.12	-25.69	+2.03.43
S.	52.82			
R.	-50.85			

Surrender of fund to the tune of Rs. 50.85 lakhs was stated to be mainly due to (i) non-filling up of vacant posts, (ii) non-availability of electricity and water charges bills and (iii) as per actual requirement. Specific reasons for less requirement and reasons for final excess of Rs. 2,03.43 lakhs have not been intimated (October 1993).

(2) E—799—Suspense

O.	12,00.00	12,00.00	36,07.16	+24,07.16
----	----------	----------	----------	-----------

Reasons for final excess of Rs. 24,07.16 lakhs have not been intimated (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>State Plan</i>			
<i>State Sector</i>			
80—General			
(3) H—001—Direction and Administration			
O. 1,00.00	98.99	1,15.17	+16.18
R. —1.01			
Surrender of fund was stated to be due to actual requirement. Specific reasons for less requirement and the reasons for final excess of Rs. 16.18 lakhs have not been intimated (October 1993).			
2210—Medical and Public Health			
<i>State Plan</i>			
<i>District Sector</i>			
03—Rural Health Services-Allopathy			
(4) L—103—Primary Health Centres			
S. 34.28	34.28	53.71	+19.43
Reasons for final excess of Rs. 19.43 lakhs have not been intimated (October 1993).			
05—Medical Education, Training and Research			
(5) R(A)—200—Other Systems		10.56	+10.56
Reasons for incurring expenditure without any budget provision have remained unexplained (October 1993).			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
03—Rural Health Services-Allopathy			
(6) T—103—Primary Health Centres			
S. 32.00	32.00	47.41	+15.41
2215—Water Supply and Sanitation			
01—Water Supply			
(7) X—001—Direction and Administration			
O. —96.64	—91.57	—30.22	+61.35
S. 5.07			
(8) Y—052—Machinery and Equipment			
O. —4.14	—4.14	28.46	+32.60
(9) Z—102—Rural Water supply Programmes			
O. 6.50.00	6,50.00	7,35.72	+85.72
(10) AA—799—Suspense			
O. 10.00.00	10,00.00	40,20.61	+30,20.61

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2702—Minor Irrigation			
80—General			
(11) XX—799—Suspense			
O.	2,75.00	2,75.00	10,25.50
			+7,50.50
Reasons for final excess of Rs. 39,66.19 lakhs in respect of Sl. Nos. (6) to (11) above have not been intimated (October 1993).			

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

2059—Public Works

01—Office Buildings

(12) A—051—Construction

O.	49.22	46.30	37.96	—8.34
S.	1.00			
R.	—3.92			

Surrender of Rs. 3.92 lakhs was attributed to non-receipt of works programme from Director of Public Instruction, Higher Education, Orissa. Reasons for final saving of Rs. 8.34 lakhs have not been communicated (October 1993).

(13) B—053—Maintenance and Repairs

O.	4,50.00	3,66.98	3,65.28	—1.70
S.	0.01			
R.	—83.03			

Out of the anticipated saving of Rs. 83.03 lakhs, Rs. 53.04 lakhs was surrendered stating due to non-transfer of adequate staff to this work and Rs. 29.99 lakhs was reappropriated without assigning any reason. Reasons for final saving of Rs. 1.70 lakhs also have not been intimated (October 1993).

2059—Public Works

80—General

(14)—D—052—Machinery and Equipment

O.	—1,75.05	—2,35.22	—1,93.57	+41.65
R.	—60.17			

Surrender of fund was stated to be due to non-posting of requisite number of staff. Reasons for final excess of Rs. 41.65 lakhs have not been intimated (October 1993).

State Plan

State Sector

80—General

(15) I—052—Machinery and Equipment

O.	73.50	73.50	41.51	—31.99
----	-------	-------	-------	--------

Reasons for final saving of Rs. 31.99 lakhs have not been intimated (October 1993).

(16) J—796—Tribal Area Sub-plan

O.	31.50	31.50	..	—31.50
----	-------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1993).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2210—Medical and Public Health				
<i>State Plan</i>				
<i>District Sector</i>				
03—Rural Health Services-Allopathy				
(17) N—110—Hospitals and Dispensaries				
S.	11.48	11.48	..	—11.48
<i>Centrally Sponsored Plan</i>				
<i>District Sector</i>				
03—Rural Health Services-Allopathy				
(18) U—104—Community Health Centres.				
S.	20.00	20.00	..	—20.00
The entire supplementary provision of Rs. 11.48 lakhs and Rs. 20.00 lakhs in respect of Sl. Nos. (17) and (18) above remained unutilised and unexplained (October 1993).				
2215—Water Supply and Sanitation				
<i>State Plan</i>				
<i>State Sector</i>				
01—Water Supply				
(19) EE—052—Machinery and Equipment				
O.	2,07.00	2,07.00	1,61.57	—45.43
Reasons for final saving of Rs. 45.43 lakhs have not been intimated (October 1993).				
(20) FF—102—Rural Water Supply Programmes.				
O.	13,50.17	11,10.18	11,58.25	+48.07
S.	0.01			
R.	—2,40.00			
Anticipated saving of Rs. 2,40.00 lakhs was attributed to plan cut. Reasons for final excess of Rs. 48.07 lakhs have not been communicated (October 1993).				
(21) GG—796—Tribal Area Sub-plan				
O.	5,42.33	5,41.34	4,62.96	—78.38
S.	0.01			
R.	—1.00			
Anticipated saving of Rs. 1.00 lakh was surrendered attributing to plan cut. Reasons for final saving of Rs. 78.38 lakhs have not been intimated (October 1993).				
(22) HH—799—Suspense (Danida)				
O.	2,00.00	2,00.00	1,71.18	—28.82

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(23) KK—102—Rural Water Supply Programmes.			
O.	19,35.98	19,35.98	15,45.89 —3,90.09
(24) LL—796—Tribal Area Sub-plan			
O.	6,58.15	6,58.15	4,16.41 —2,41.74
<i>2702—Minor Irrigation</i>			
<i>80—General</i>			
(25) WW—052—Machinery and Equipment			
O.	38.28	38.28	23.92 —14.36
Reasons for final saving of Rs. 6,75.01 lakhs in respect of Sl. Nos. (22) to (25) above have not been communicated (October 1993).			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Ground Water</i>			
(26) AAA—005—Investigation			
O.	2,49.00	2,32.00	2,09.00 —23.00
R.	—17.00		
Reduction of the original provision by Rs. 17.00 lakhs was stated to be due to non-receipt of matching share from Government of India. Reasons for final saving of Rs. 23.00 lakhs have not been intimated (October 1993).			
<i>80—General</i>			
(27) EEE—Salaries—Lump Provision			
O.	30.00	..	..
R.	—30.00	..	..
Entire provision was surrendered attributing to non-creation of one circle and two divisions as a result of the post budget scrutiny committee meeting.			

(vi) Expenditure in the Revenue Section (Voted) includes Rs. 88,24.45 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 1992-93 is given below:—

Major Heads of Suspense	Opening balance on 1st April 1992 (Debit+ Credit—)	Debit	Credit	Closing balance on 31st March 1993 (Debit+ Credit—)
(In lakhs of rupees)				
2059—Public Works				
Stock	—22,73.25	31,94.35	31,88.18	—22,67.08
Miscellaneous Works Advances	—56.96	4,12.81	2,53.01	1,02.84
Total	—23,30.21	36,07.16	34,41.19	—21,64.24
2215—Water Supply and Sanitation.				
Stock	—6,59.58	38,18.44	31,28.51	30.35
Miscellaneous Works Advances	5,39.59	3,73.35	2,99.58	6,13.36
Total	—1,19.99	41,91.79	34,28.09	6,43.71
2702—Minor Irrigation				
Stock	—2,12.55	8,71.34	9,37.95	—2,79.16
Miscellaneous Works Advances	36.08	1,54.16	1,76.55	13.69
Total	—1,76.47	10,25.50	11,14.50	—2,65.47

Capital :

Voted—

(i) The department surrendered Rs. 30,28.19 lakhs during March 1993; ultimately the saving worked out to Rs. 39,06.84 lakhs.

(ii) In view of the saving of Rs. 39,06.84 lakhs, supplementary provision of Rs. 7,20.72 lakhs obtained in October 1992 (Rs. 6,80.80 lakhs) and February 1993 (Rs. 39.92 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 saving occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
4059—Capital Outlay on Public Works			
<i>01—Office Buildings</i>			
(28) JJJ—051—Construction			
O.	32.32	32.32	—32.32
Entire provision remained unutilised and unexplained (October 1993).			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Office Buildings</i>			
(29) KKK—051—Construction			
O.	1,00.00	78.01	83.09
S.	0.01		
R.	—22.00		
			+5.08

Reasons for reduction of original provision by Rs. 22.00 lakhs through surrender and final excess of Rs. 5.08 lakhs have not been intimated (October 1993).

4210—Capital Outlay on Medical and Public Health.

State Plan

District Sector

02—Rural Health Services

(30) RRR—110—Hospitals and Dispensaries.

O.	31.16	31.16	..	—31.16
----	-------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1993).

Centrally Sponsored Plan

District Sector

02—Rural Health Services

(31) UUU—800—Other Expenditure

O.	93.20	1,75.20	..	—1,75.20
S.	82.00			

Entire provision remained unutilised and unexplained (October 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4215—Capital Outlay on Water Supply and Sanitation.			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(32) VVV—102—Rural Water Supply Programmes.			
O.	9,15.43	4,62.85	4,34.61
S.	0.01		
R.	—4,52.59			—28.24

Withdrawal of provision by way of surrender (Rs. 3,25.11 lakhs) was attributed to reduction in plan ceiling. Reasons for rest of the amount (Rs. 1,27.48 lakhs) surrendered through reappropriation and final saving of Rs. 28.24 lakhs have not been communicated (October 1993).

Centrally Sponsored Plan

District Sector

01—Water Supply

(33) XXX—102—Rural Water Supply Programmes.

O.	5,09.68	5,09.68	2,06.66	—3,03.02
----	---------	---------	---------	----------

(34) YYY—796—Tribal Area Sub-plan

O.	2,05.32	2,05.32	1,11.35	—93.97
----	---------	---------	---------	--------

Reasons for final saving of Rs. 3,96.99 lakhs in respect of Sl. Nos. (33) and (34) above have not been intimated (October 1993).

4216—Capital Outlay on Housing

01—Government Residential Buildings

(35) ZZZ—106—General Pool Accommodation

O.	1,07.03
R.	—1,07.03			

Entire provision was surrendered stating due to non-availability of land for construction of staff quarters.

State Plan

District Sector

01—Government Residential Buildings

(36) BBBB—796—Tribal Area Sub-plan

O.	1.21	3,92.17	..	—3,92.17
S.	3,90.96			

Entire provision remained unutilised and unexplained (October 1993)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
<i>State Plan</i>			
<i>District Sector</i>			
02—Welfare of Scheduled Tribes			
(37) DDDD—277—Education			
O.	63·30		
S.	7·50	70·80	49·17
			—21·63
Reasons for final saving of Rs. 21·63 lakhs have not been communicated (October 1993)			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
01—Welfare of Scheduled Castes			
(38) EEEE—277—Education			
O.	63·81	63·81	..
			—63·81
Entire provision remained unspent and unexplained (October 1993).			
02—Welfare of Scheduled Tribes			
(39) FFFF—277—Education			
O.	49·00	49·00	25·37
			—23·63
Reasons for final saving of Rs. 23·63 lakhs have not been intimated (October 1993)			
4702—Capital Outlay on Minor Irrigation			
<i>State Plan</i>			
<i>District Sector</i>			
(40) IIII—800—Other Expenditure			
O.	18,25·60		
S.	11·29	12,44·48	12,49·29
R.	—5,92·41		+4·81
Out of the anticipated saving of Rs. 5,92·41 lakhs, Rs. 5,09·85 lakhs was surrendered attributing to plan cut and the balance amount of Rs. 82·56 lakhs reappropriated without assigning any reason.			
Reasons for final excess of Rs. 4·81 lakhs have not been intimated (October 1993).			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
5054—Capital Outlay on Roads and Bridges			
<i>State Plan</i>			
<i>State Sector</i>			
04—District and other Roads			
(41) KKKK—800—Other Expenditure			
O.	18.55	18.55	—20.20
			—38.75
Reasons for final saving of Rs. 38.75 lakhs have not been intimated (October 1993).			
<i>District Sector</i>			
04—District and other Roads			
(42) LLLL—796—Tribal Area Sub-plan.			
O.	12,85.09	7,27.33	7,13.48
S.	0.01		
R.	—5,57.77			—13.85
Anticipated saving of Rs. 5,57.77 lakhs was surrendered attributing to plan cut. Reasons for final saving of Rs. 13.85 lakhs have not been intimated (October 1993.)			
(43) MMMM—800—Other Expenditure			
O.	32,09.91	18,19.69	18,85.71
S.	0.01		
R.	—13,90.23			+66.02
Withdrawal of provision by way of surrender to the tune of Rs. 13,90.23 lakhs was attributed to plan cut. Reasons for final excess of Rs. 66.02 lakhs have remained unexplained (October 1993).			
5452—Capital Outlay on Tourism			
<i>Central Plan</i>			
<i>State Sector</i>			
01—Tourist Infrastructure			
(44) OOOO—102—Tourist Accommodation			
S.	36.00	36.00	14.50
			—21.50
Reasons for final saving of Rs. 21.50 lakhs have not been intimated (October 1993.)			
(iv) The above savings were partly counter-balanced by excess under the following heads :—			
4210—Capital Outlay on Medical and Public Health			
<i>State Plan</i>			
<i>District Sector</i>			
02—Rural Health Services			
(45) PPP—103—Primary Health Centres			
S.	29.20	29.20	75.47
			+46.27
Reasons for final excess of Rs. 46.27 lakhs have not been intimated (October 1993).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>02—Rural Health Services</i>			
(46) TTT—(b)—103—Primary Health Centres	..	1,59.97	+1,59.97
Reasons for incurring expenditure without even a token provision have not been intimated ((October 1993).			
4215—Capital Outlay on Water Supply and Sanitation			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(47) WWW—796—Tribal Area Sub-plan			
O.	1,57.07	2,50.67	2,50.66
S.	0.01		
R.	93.59			—0.01
Additional grant of Rs. 93.59 lakhs was stated to have been provided under Tribal Sector to meet the additional requirement under piped water supply scheme.			
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—Welfare of Scheduled Castes</i>			
(48) CCCC—277—Education			
O.	81.31	81.31	1,22.96
Reasons for final excess of Rs. 41.65 lakhs have not been communicated (October 1993)			
<i>80—General</i>			
(49) DDDD—(a)—800—Other Expenditure	..	30.20	+30.20
4851—Capital Outlay on Village and Small Industries.			
<i>State Plan</i>			
<i>District Sector</i>			
(50) JJJJ—(a)—800—Other Expenditure	..	7.00	+7.00

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5452—Capital Outlay on Tourism			
<i>01—Tourist Infrastructure</i>			
(51) MMMM (a)—800—Other Expenditure	..	15.04	+15.04

Reasons for incurring expenditure to the tune of Rs. 52.24 lakhs without even a token provision in respect of Sl. Nos. (49) to (51) above have not been communicated (October 1993).

(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 1992 (Debit + Credit —)	Debit	Credit	Closing balance on 31st March 1993 (Debit + Credit —)
(In lakhs of rupees)				
4702—Capital Outlay on Minor Irrigation				
Purchases	—12.01	..	..	—12.01
Stock	49.94	..	..	49.94
Miscellaneous Works Advances	85.59	..	..	85.59
Workshop Suspense	1.58	..	..	1.58
Total	1,25.10	..	..	1,25.10

Charged—

(i) The department surrendered Rs. 15.00 lakhs during March 1993; ultimately the saving worked out to Rs. 15.00 lakhs.

(ii) Savings occurred under the following head:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4702—Capital Outlay on Minor Irrigation			
<i>State Plan</i>			
<i>District Sector</i>			
(52) IIII—800—Other Expenditure			
O.	30.00	15.00	..
R.	—15.00		

The original provision was reduced by Rs. 15.00 lakhs attributing to plan cut.

Major Heads :—

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

2013—Council of Ministers

2052—Secretariat-General Services

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	1,33,95,000	1,66,26,000	1,61,95,272	—4,30,728
Supplementary	32,31,000			
Amount surrendered during the year (March 1993)				2,59,000
Charged—				
Original	73,90,000	82,66,000	78,78,313	—3,87,687
Supplementary	8,76,000			
Amount surrendered during the year (March 1993)				4,11,000
Capital :				
Voted—				
Original	2,000	2,000	300	—1,700
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 2.59 lakhs during March 1993; ultimately the savings worked out to Rs. 4.31 lakhs.

(ii) In view of the savings of Rs. 4.31 lakhs, supplementary provision of Rs. 32.31 lakhs obtained in October 1992 (Rs. 22.30 lakhs) and February 1993 (Rs. 10.01 lakhs) proved excessive.

Charged—

(i) The department surrendered Rs. 4.11 lakhs during March 1993; ultimately the saving worked out to Rs. 3.88 lakhs.

(ii) In view of the saving of Rs. 3.88 lakhs, supplementary provision of Rs. 8.76 lakhs obtained in October 1992 (Rs. 3.36 lakhs) and February 1993 (Rs. 5.40 lakhs) proved excessive.

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

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

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

03—Governor

(1) 1—108—Tour Expenses

O.	3.36	2.13	2.08	—0.05
S.	0.05			
R.	—1.28			

Anticipated saving of Rs. 1.28 lakhs was stated to be due to observance of economy

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	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	4,65,10,000	41,61,00,000	40,93,44,881	—67,55,119
Supplementary	36,95,90,000			
Amount surrendered during the year (March 1993)				78,57,000
Capital :				
Voted—				
Original	3,24,52,49,000	3,28,46,39,000	1,76,01,06,690	—1,52,45,32,310 ⁽¹⁾
Supplementary	3,93,90,000			
Amount surrendered during the year (March 1993)				1,29,11,34,000

The expenditure in the grant does not include Rs. 3,20,45,000 in Capital Section (Voted) met out of advance from the Contingency Fund sanctioned on 26th March 1993 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(1) The department surrendered Rs. 78.57 lakhs during March 1993; ultimately the saving worked out to Rs. 67.55 lakhs. The surrender proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2801—Power			
<i>State Plan</i>			
<i>State Sector</i>			
01—Hydel Generation			
(1) F—800—Other Expenditure			
O.	2.50.00	1,80.06	1,73.73
S.	0.01		
R.	—69.95		
			—6.33

Specific reasons for the anticipated saving of Rs. 69.95 lakhs as well as reasons for final saving of Rs. 6.33 lakhs have not been intimated (October 1993).

(iii) 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.	20.73	14.58	33.43	+18.85
R.	—6.15			

Specific reasons for the anticipated saving of Rs. 6.15 lakhs as well as reasons for the final excess of Rs. 18.85 lakhs have not been intimated (October 1993).

(iii) No expenditure has been made in Revenue Section (Voted) 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 1992-93 is given below:—

Major Head of Suspense	Opening balance on 1st April 1992 (Debit+ Credit—)	Debits during the year	Credits during the year	Closing balance on 31st March 1993 (Debit+ Credit—)
1	2	3	4	5
(In lakhs of rupees)				
2801—Power				
Purchases	—39.30	..	..	—39.30
Stock	40.08	..	..	40.08
Miscellaneous Works Advances	18.31	..	..	18.31
Total	<u>19.09</u>	<u>..</u>	<u>..</u>	<u>19.09</u>

Head	Total grant	Actual expenditure	Excess + Saving—
(8) N—205—Transmission and Distribution (New Thermal Project)-Talcher Thermal Power Project Scheme Expansion.			
		(In lakhs of rupees)	
O. 1,00.00			
R. —1,00.00

Reduction of provision by Rs. 63,30.00 lakhs in the above two cases was stated to be due to imposition of plan cut by the Government.

6801—Loans for Power Projects*State Plan**State Sector*

(9) P—205—Transmission and Distribution

O. 36,00.00			
R. —35,30.30	69.70	..	—69.70

The provision was reduced by Rs. 35,30.30 lakhs attributing to plan cut and actual requirement. Specific reasons for less requirement and reasons for final saving of Rs. 69.70 lakhs have not been intimated (October 1993).

(iv) The expenditure in the Capital Section (voted) includes Rs. 7,05.73 lakhs accounted for under the head "Suspense". A summary of transactions under each Sub-division of the head "Suspense" is given below:—

Major head of Suspense	Opening balance on 1st April 1992 (Debit + Credit—)	Debits during the year	Credits during the year	Closing balance on 31st March 1993 (Debit + Credit—)
1	2	3	4	5

(In lakhs of rupees)

4801—Capital Outlay on Power Projects

Purchases	—1,91.97	..	..	—1,91.97
Stock	6,74.64	5,85.67	4,98.63	7,61.68
Miscellaneous Works Advances.	6,16.59	1,11.97	54.48	6,74.08
Workshop Suspense	28.63	8.09	8.66	28.06
Total	11,27.89	7,05.73	5,61.77	12,71.85

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 or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	22,92,21,000	29,03,62,000	24,95,99,310	—4,07,62,690
Supplementary	6,11,41,000			
Amount surrendered during the year (March 1993)				3,82,16,000
Capital :				
Voted—				
Original	3,07,00,000	10,43,89,000	9,79,92,000	—38,97,000
Supplementary	7,41,89,000			
Amount surrendered during the year (March 1993)				61,27,000
Charged—				
Supplementary	3,13,000	3,13,000	3,12,500	—500
Amount surrendered during the year				Nil

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 4,07.63 lakhs, the department surrendered only Rs. 3,82.16 lakhs.

(ii) In view of the saving of Rs. 4,07.63 lakhs, supplementary provision of Rs. 6,11.41 lakhs obtained in October 1992 (Rs. 1,15.75 lakhs) and February 1993 (Rs. 4,95.66 lakhs) proved excessive.

(iii) Substantial saving 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. 9,65.38	10,41.82	10,38.07	—3.75
S. 3,52.19			
R. —2,75.75			

Surrender of provision by Rs. 2,75.75 lakhs was attributed to non-release of funds by Government and less claim from Orissa State Handloom Development Corporation on account of less production. Reasons for final saving of Rs. 3.75 lakhs have not been intimated (October 1993).

State Plan

State Sector

(2) G—796—Tribal Area Sub-plan

O. 1,28.37	99.58	94.35	—5.23
S. 0.01			
R. —28.80			

Anticipated saving was stated to be mainly due to plan cut. Reasons for final saving of Rs. 5.23 lakhs have not been intimated (October 1993).

District Sector

(3) H—103—Handloom Industries

O. 43.00	36.37	28.00	—8.37
S. 4.37			
R. —11.00			

Surrender of provision by Rs. 11.00 lakhs was stated to be due to plan cut. Reasons for final saving of Rs. 8.37 lakhs have not been intimated (October 1993).

Centrally Sponsored Plan

State Sector

(4) N—103—Handloom Industries

O. 3,93.00	3,67.73	3,67.72	—0.01
R. —25.27			

The provision was reduced by Rs. 25.27 lakhs attributing to non-release of funds by Government of India.

District Sector

(5) O—103—Handloom Industries

O. 30.00	1,77.37	1,77.37	—
S. 1,79.37			
R. —32.00			

Anticipated saving was stated to be due to non-sanction under subsidy head and non-release of funds by Government of India.

Capital :

Voted—

(i) Against the available saving of Rs. 68.97 lakhs in the grant, only Rs. 61.27 lakhs was surrendered.

(ii) In view of the saving of Rs. 68.97 lakhs, supplementary provision of Rs. 7.41.89 lakhs obtained in October 1992 (Rs. 3,22.46 lakhs) and February 1993 (Rs. 4,19.43 lakhs) proved excessive.

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

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

(In lakhs of rupees)

4860—Capital Outlay on Consumer Industries

State Plan

State Sector

01—Textiles

(6) T—190—Investments in Public Sector and other Undertakings.

O.	40.00	23.00	15.00	—8.00
R.	—17.00			

The Provision was curtailed by Rs. 17.00 lakhs due to plan cut. No reason for final saving has been communicated (October 1993).

(7) U—191—Investment in Co-operatives

O.	1,40.00	1,06.23	61.23	—45.00
R.	—33.77			

Withdrawal of provision by Rs. 33.77 lakhs was stated to be due to plan cut. Reasons for final saving of Rs. 45.00 lakhs have not been communicated (October 1993).

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

4851—Capital Outlay on Village and Small Industries.

State Plan

State Sector

(8) Q—191—Share Capital Investment in Co-operatives.

O.	28.00	19.51	64.50	+44.99
S.	0.01			
R.	—8.50			

Reasons for anticipated saving of Rs. 8.50 lakhs and final excess of Rs. 44.99 lakhs have not been communicated (October 1993).

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	1,97,16,000	1,94,66,763	—11,13,237
Supplementary	8,64,000		
Amount surrendered during the year (March 1993)	2,05,80,000		11,44,000
Capital :			
Voted—			
Original	2,66,17,000	75,40,336	—1,90,76,664
Amount surrendered during the year (March 1993)	2,66,17,000		1,65,75,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 11.44 lakhs during March 1993 ; ultimately the saving worked out to Rs. 11.13 lakhs.

(ii) In view of the saving of Rs. 11.13 lakhs, supplementary provision of Rs. 8.64 lakhs obtained in October 1992 (Rs. 6.30 lakhs) and in February 1993 (Rs. 2.34 lakhs) proved unjustified. The expenditure did not come even upto the level of original provision. Token provision could have been obtained wherever necessary.

Capital :

Voted—

(i) The department surrendered Rs. 1,65.75 lakhs during March 1993 ; ultimately the saving worked to Rs. 1,90.77 lakhs.

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

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

(In lakhs of rupees)

5452—Capital outlay on Tourism*State Plan**State Sector***01—Tourist Infrastructure****(1) J—101—Tourist Centre**

O.	88·00	5·41	5·41	..
R.	—82·59			

Specific reasons for anticipated saving have not been intimated (October 1993).

(2) K—102—Tourist Accommodation

O.	39·35	11·48	11·47	—0·01
R.	—27·87			

80—General**(3) L—190—Investments in Public Sector and Other Undertakings.**

O.	60·00	39·00	39·00	..
R.	—21·00			

Out of the anticipated savings of Rs. 48·87 lakhs in respect of Sl. Nos. (2) and (3) above, Rs. 31·03 lakhs attributed to reduction of plan outlay. Specific reasons for the balance amount of Rs. 17·84 lakhs have not been intimated (October 1993).

*Central Plan**State Sector***01—Tourist Infrastructure****(4) N—102—Tourist Accommodation**

O.	62·00	41·53	41·53	..
R.	—20·47			

Reduction of provision was stated to be due to non-receipt of funds from Government of India.

Major Heads—

- 2236—Nutrition
- 2403—Animal Husbandry
- 2404—Dairy Development
- 2405—Fisheries
- 2415—Agricultural Research and Education
- 3451—Secretariat-Economic Services
- 4403—Capital Outlay on Animal Husbandry
- 4404—Capital Outlay on Dairy Development
- 4405—Capital Outlay on Fisheries
- 6403—Loans for Animal Husbandry
- 6404—Loans for Dairy Development
- 6405—Loans for Fisheries
- 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	54,99,24,000	60,85,51,000	51,20,05,996	—9,65,45,004
Supplementary	5,86,27,000			
	Amount surrendered during the year (March 1993)			7,63,55,000
Charged—				
Supplementary	1,00,000	1,00,000	—	—1,00,000
	Amount surrendered during the year			Nil
Capital :				
Voted—				
Original	13,74,70,000	14,76,20,000	7,38,04,983	—7,38,15,017
Supplementary	1,01,50,000			
	Amount surrendered during the year (March 1993)			7,23,34,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 7,63.55 lakhs during March, 1993; ultimately the saving worked out to Rs. 9,65.45 lakhs.

(ii) In view of the saving of Rs. 9,65.45 lakhs, supplementary provision of Rs. 5,86.27 lakhs obtained in October 1992 (Rs. 2,57.64 lakhs) and February 1993 (Rs. 3,28.63 lakhs) proved unnecessary. The expenditure did not come even upto 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)			

2403—Animal Husbandry**(1) D—102—Cattle and Buffalo Development**

O.	4,89.99	5,44.36	4,98.69	— 45.67
S.	54.81			
R.	— 0.44			

Anticipated saving was stated to be due to (i) non-materialisation of digging of tube-wells at Fodder Farm, Barimula, Kendrapara and (ii) economy restriction imposed by State Government. Reasons for final saving of Rs. 45.67 lakhs have not been intimated (October 1993).

*State Plan**State Sector***(2) P—103—Poultry Development**

O.	53.50	28.50	28.49	— 0.01
R.	— 25.00			

Anticipated saving was stated to be due to plan cut

(3) S—107—Fodder and Feed Development

O.	12.73	2.73	2.72	— 0.01
R.	— 10.00			

Anticipated saving was stated to be due to plan cut and non-receipt of matching central share.

*District Sector***(4) Y—108—Other Livestock Development**

O.	1,10.00	73.48	73.48	..
S.	0.01			
R.	— 36.53			

Reduction of funds was stated to be due to (i) re-employment of staff after transfer of the scheme by Government of India to State Sector (ii) less sanction and (iii) plan cut.

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(5) BB—796—Tribal Area Sub-plan				
O.	1,26.54	1,11.27	1,10.44	—0.83
R.	—15.27			

Anticipated saving was stated to be due to plan-cut and non-creation of posts. Reasons for final saving of Rs. 0.83 lakh have not been intimated (October 1993).

Central Plan

State Sector

(6) CC—101—Veterinary Services and Animal Health.				
O.	1,10.50	39.75	39.17	—0.58
S.	26.01			
R.	—96.76			

Reduction of provision was stated to be due to non-release of funds by the Government of India and want of Government sanction. Reasons for final saving of Rs. 0.58 lakh have not been intimated (October 1993).

(7) DD—102—Cattle and Buffalo Development				
O.	1,28.50	39.04	39.04	..
R.	—89.46			

Anticipated saving was stated to be due to non-release and late release of funds by Government of India.

(8) EE—100—Poultry Development				
O.	10.00	..	..	..
R.	—10.00			

District Sector

(9) HH—103—Poultry Development				
O.	28.00	..	..	..
R.	—28.00			

Entire provision in respect of Sl. Nos. (8) and (9) above was surrendered attributing to non-release of funds by Government of India.

Centrally Sponsored Plan

State Sector

(10) KK—103—Poultry Development				
O.	20.00	10.00	10.00	..
R.	—10.00			

Anticipated saving was stated to be due to non-sanction of central share.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(11) LL—107—Fodder and Feed Development			
O. 10.00	..	..	..
R. —10.00			
Entire provision was surrendered attributing to non-release of funds by Government of India District Sector			
(12) PP—106—Other Livestock Development			
O. 1,10.00	..	..	..
R. —1,10.00			
Entire provision was surrendered attributing to transfer of the scheme to State Sector			
2404—Dairy Development			
<i>State Plan</i>			
<i>State Sector</i>			
(13) UU—Assistance to Co-operatives and other Bodies			
O. 1,35.00	96.00	96.00	..
R. —39.00			
Anticipated saving was attributed mainly to plan cut and non-sanction of funds.			
<i>Central Plan</i>			
<i>District Sector</i>			
(14) WW—191—Assistance to Co-operatives			
O. 20.00	..	..	..
R. —20.00			
Entire provision was surrendered attributing to non-sanction of funds by Government of India			
2405—Fisheries			
(15) ZZ—101—Inland Fisheries			
O. 2,53.65	2,90.38	2,87.89	—2.49
S. 68.12			
R. —31.39			
(16) AAA—103—Marine Fisheries			
O. 50.12	53.96	53.96	..
S. 14.97			
R. —11.13			

Anticipated savings in respect of Item Nos. (15) and (16) above were attributed mainly to deployment of staff to State Project Unit.

Head

Total
grantActual
expenditure
(In lakhs of rupees)Excess +
Saving—*State Plan**State Sector*

(17) EEE—001—Direction and Administration

O.

78.20

R.

-8.61

69.59

66.11

-3.48

Specific reasons for anticipated saving of Rs. 8.61 lakhs and final saving of Rs. 3.48 lakhs have not been intimated (October 1993).

(18) FFF—101—Inland Fisheries

O.

1,69.10

R.

-36.63

1,32.47

1,32.76

+0.29

Anticipated saving was attributed mainly to (i) want of Government sanction (ii) plan cut and late approval of training course. Reasons for final excess of Rs. 0.29 lakh have not been communicated (October 1993).

(19) HHH—103—Marine Fisheries

O.

1,23.00

S.

4.00

R.

-12.06

1,14.94

93.05

-21.89

District Sector

(20) NNN—102—Esturine Brakish Water Fisheries.

O.

50.00

R.

-11.00

39.00

30.00

-9.00

(21) PPP—103—Marine Fisheries

O.

15.80

R.

-15.80

..

..

..

*Centrally Sponsored Plan**State Sector*

(22) RRR—101—Inland Fisheries

O.

64.00

R.

-39.50

24.50

24.50

..

(23) SSS—102—Esturine Brakish Water Fisheries.

O.

20.00

R.

-20.00

..

..

..

(24) TTT—103—Marine Fisheries

O.

73.94

S.

24.00

R.

-18.46

79.48

79.48

..

Head	Total grant or appropriation (In lakhs of rupees)	Actual expenditure	Excess + Saving—
<i>District Sector</i>			
(25) WWW—102—Esturine / Brakish Water Fisheries.			
O.	40.00	30.00	..
R.	-10.00		

Anticipated saving in respect of item Nos. (19) to (25) above was attributed mainly to non-receipt of Government sanction. Reasons for final saving of Rs. 21.89 lakhs and Rs. 9.00 lakhs in respect of item Nos. (19) and (20) respectively have not been communicated (October 1993).

Charged—

(i) Saving occurred under the following heads:—

2403—Animal Husbandry

State Plan

State Sector

(26) O—102—Cattle and Buffalo Development

S.	1.00	1.00	..	-1.00
----	------	------	----	-------

Entire supplementary provision remained unutilised and unexplained (October 1993)

Capital :

Voted—

(i) The department surrendered Rs. 7,23.34 lakhs during March 1993 ; ultimately the saving worked out to Rs. 7,38.15 lakhs.

(ii) In view of the saving of Rs. 7,38.15 lakhs, supplementary provision of Rs. 1,01.50 lakhs obtained in February 1993 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 :—

4403—Capital Outlay on Animal Husbandry

Central Plan

District Sector

(27) AAAA—191—Investment in Co-operatives

O.	25.00	-
R.	-25.00			

Entire provision was surrendered attributing to non-release of funds by Government of India

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
4405—Capital Outlay on Fisheries				
<i>State Plan</i>				
<i>State Sector</i>				
(28) CCCC—101—Inland Fisheries				
O.	65.00	49.26	32.76	-16.50
R.	-15.74			
Reduction of original provision was stated to be mainly due to non-completion of work during 1992-93 and non-receipt of Government sanction. Reasons for final saving of Rs. 16.50 lakhs have not been intimated (October 1993).				
(29) DDDD—102—Esturine / Brakish Water Fisheries.				
O.	4,14.00	26.08	9.00	-17.08
R.	-3,87.92			
Anticipated saving was stated to be due to plan cut. Reasons for final saving of Rs. 17.08 lakhs have not been intimated (October 1993).				
(30) EEEE—103—Marine Fisheries				
O.	1,75.00	1,67.38	20.00	-1,47.38
S.	20.00			
R.	-27.62			
Anticipated saving was attributed mainly to non-receipt of Government sanction. Reasons for final saving of Rs. 1,47.38 lakhs have not been communicated (October 1993).				
<i>Centrally Sponsored Plan</i>				
<i>State Sector</i>				
(31) JJJJ—102—Esturine / Brakish Water Fisheries.				
O.	20.00	19.00	..	-19.00
R.	-1.00			
Reasons for anticipated saving of Rs. 1.00 lakh through re-appropriation and final saving of Rs. 19.00 lakhs have not been Communicated (October 1993).				
(32) KKKK—103—Marine Fisheries				
O.	1,75.00	1,75.15	20.00	-1,55.15
S.	19.00			
R.	-18.85			
Anticipated saving was stated to be mainly due to non-receipt of Government sanction. Reasons for final saving of Rs. 1,55.15 lakhs have not been intimated (October 1993).				
(33) LLLL—191—Investment in Co-operatives				
O.	70.00	17.50	17.50	..
R.	-52.50			
Anticipated saving of Rs. 52.50 lakhs was stated to be due to non-receipt of Government sanction.				

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
6403—Loans for Animal Husbandry			
<i>Central Plan</i>			
<i>District Sector</i>			
(34) MMMM—191—Loans to Co-operatives			
O.	50.00		
R.	—50.00		
6404—Loans for Dairy Development			
<i>Central Plan</i>			
<i>District Sector</i>			
(35) NNNN—191—Loans to Co-operatives			
O.	30.00		
R.	—30.00		
Entire provision in respect of Sl. Nos. (34) and (35) above were surrendered attributing to non-sanction and non-release of funds by Government of India.			
6405—Loans for Fisheries			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(36) QQQQ—191—Loans to Co-operatives.			
O.	1,40.00		
R.	—1,05.00	35.00	35.00
Anticipated saving was stated to be due to non-sanction of funds by Government of India			
(iv) The above savings were partly counter-balanced by excess under the following head:—			
4405—Capital Outlay on Fisheries			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(37) KKKK—A—104—Fishing Harbour and Landing Facilities		3,40.53	+3,40.53

Reasons for incurring expenditure without even a token provision have not been intimated (October 1993).

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads—				
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				
7610—Loans to Government Servants, etc.				
Revenue :				
Voted—				
Original	48,29,22,000	58,55,40,000	47,81,82,354	—10,73,57,646
Supplementary	10,26,18,000			
Amount surrendered during the year (March 1993)				6,06,46,000
Charged—				
Original	25,000	25,000	25,000	..
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	44,19,24,000	47,84,01,000	30,72,20,640	—17,11,80,360
Supplementary	3,64,77,000			
Amount surrendered during the year (March 1993)				16,86,51,000

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

(i) The department surrendered Rs. 6,06.46 lakhs during March 1993, ultimately the saving worked out to Rs. 10,73.58 lakhs.

(ii) In view of the saving of Rs. 10,73.58 lakhs, supplementary provision of Rs. 10,26.18 lakhs obtained in October 1992 (Rs. 10,16.27 lakhs) and February 1993 (Rs. 9.91 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)		
2425—Co-operation			
(1) H—101—Audit of Co-operatives.			
O.	3,87.85	4,10.25	3,60.83
S.	27.81		
R.	—5.41			—49.42
Reduction in provision by Rs. 5.41 lakhs through surrender was stated to be due to non-filling up of some posts of I. C. S. Reasons for final saving of Rs. 49.42 lakhs have not been intimated (October 1993).			
<i>State Plan</i>			
<i>State Sector</i>			
(2) J—001—Direction and Administration			
O.	93.00	82.22	78.22
R.	—10.78			—4.00
The entire amount provided for the unit "Headquarters Organisation (including I. D. A. assisted) and Divisional Administration under the Head (Rs. 5.09 lakhs) have been surrendered stating due to non-creation of posts. The rest of the anticipated saving of Rs. 5.69 lakhs was surrendered from the unit "Circle Establishment" attributing to non-creation of posts and vacancy of some posts. Reasons for final saving of Rs. 4.00 lakhs have not been communicated (October 1993).			
(3) L—101—Audit of Co-operatives			
O.	72.35	..	..
R.	—72.35		
Entire provision was surrendered stating due to non-creation of Directorate of Co-operative Auditor-General.			
(4) N—107—Assistance to Credit Co-operatives.			
O.	25,00.00	23,39.45	19,90.16
S.	24.14		
R.	—1,84.69			—3.49.29
Anticipated saving was surrendered attributing to less sanction of funds by Government. Reasons for final saving of Rs. 3,49.29 lakhs have not been intimated (October 1993).			
(5) P—796—Tribal Area Sub-plan			
O.	92.97	73.36	70.81
R.	—19.61			—2.55
Entire amount provided for the unit "Divisional Administration" (Rs. 1.11 lakhs) and "Circle Establishment (Audit)" (Rs. 9.15 lakhs) under the Head-Tribal Area Sub-Plan was surrendered stating due to non-creation of the above units. The rest of the anticipated saving of Rs. 9.35 lakhs non-filling up of posts of I. C. S. Reasons for final saving of Rs. 2.55 lakhs have not been intimated (October 1993).			

Capital :

Voted—

(i) The department surrendered Rs. 16,86.51 lakhs during March 1993; ultimately the saving worked out to Rs. 17,11.80 lakhs.

(ii) In view of the saving of Rs. 17,11.80 lakhs, supplementary provision of Rs. 3,64.77 lakhs obtained in October 1992 (Rs. 1,17.05 lakhs) and in February 1993 (Rs. 2,47.72 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 saving occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4408—Capital Outlay on Food, Storage and Warehousing.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Storage and Warehousing</i>			
(10) DD—101—Rural Godown Programmes			
O.	1,90.32	10.69	10.69
R.	—1,79.63		
Out of the anticipated saving of Rs. 1,79.63 lakhs, Rs. 60.65 lakhs was surrendered stating to be due to (i) non-receipt of proposal and (ii) non-implementation of the N. C. D. C. IV Project. The balance amount of Rs. 1,18.98 lakhs was reappropriated without assigning any reason (October 1993).			
(11) FF—796—Tribal Area Sub-plan			
O.	44.68	0.94	0.94
R.	—43.74		
Anticipated saving of Rs. 43.74 lakhs was surrendered attributing to (1) non-receipt of sanction (Rs. 41.68 lakhs) and (2) non-receipt of proposal from the field offices (Rs. 2.06 lakhs).			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>02—Storage and Warehousing</i>			
(12) GG—101—Rural Godown Programmes			
O.	4,07.25	1,12.47	1,12.46
R.	—2,94.78		
Anticipated saving of Rs. 2,94.78 lakhs was surrendered stating due to non-receipt of sanction from the Government.			

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

(In lakhs of rupees)

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

(13) II—107—Investments in Credit Co-operatives.

O.	5,32.50	1,69.72	1,69.72	..
R.	—3,62.78			

(14) KK—796—Tribal Area Sub-plan

O.	4,08.50	8.50	8.50	..
R.	—4,00.00			

Anticipated saving of Rs. 7,62.78 lakhs in respect of Sl. Nos. (13) and (14) above was surrendered stating due to plan cut.

6408—Loans for Food, Storage and Warehousing.*Central Plan**State Sector**02—Storage and Warehousing*

(15) TT—195—Loans to Co-operatives

O.	10.00	21.20	21.20	..
S.	21.20			
R.	—10.00			

Anticipated saving of Rs. 10.00 lakhs was surrendered attributing to non-receipt of N. C. D. C. sanction.

6425—Loans for Co-operation

(16) UU—107—Loans to Credit Co-operatives

O.	25,00.00	20,34.30	20,34.30	..
R.	—4,65.70			

Anticipated saving was surrendered attributing to non-sanction of funds by Government.

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<i>State Plan</i>				
<i>State Sector</i>				
(17) VV—107—Loans to Credit Co-operatives				
O.	64·14	54·14	30·00	—24·14
R.	—10·00			

Anticipated saving was surrendered attributing to less sanction of funds by Government. Reasons for final saving of Rs. 24·14 lakhs have not been intimated (October 1993).

*Centrally Sponsored Plan**State Sector*

(18) YY—107—Loans to Credit Co-operatives

O.	75·00	50·50	50·50	..
R.	—24·50			

Anticipated saving of Rs. 24·50 lakhs was attributed to less sanction of fund by Government.

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

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

(19) JJ—108—Investment in Other Co-operatives

O.	71·50	87·25	87·25	..
S.	0·01			
R.	15·74			

4860—Capital Outlay on Consumer Industries*State Plan**State Sector*

04—Sugar

(20) QQ—190—Investments in Public Sector and other undertakings.

S.	0·01	1,00·00	1,00·00	..
R.	99·99			

Reasons for augmentation of funds in respect of Sl. Nos. (19) and (20) above have not been intimated (October 1993).

Major Head—

3451—Secretariat-Economic Services.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	30,16,000	31,52,000	24,63,903	—6,88,097
Supplementary	1,36,000			
Amount surrendered during the year (March 1993)				6,89,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 6.89 lakhs during March 1993; ultimately the saving worked out to Rs. 6.88 lakhs.

(ii) In view of the saving of Rs. 6.88 lakhs, supplementary provision of Rs. 1.36 lakhs obtained in October 1992 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.

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	5,60,85,31,000	5,84,81,31,000	5,42,15,49,644
Supplementary	23,96,00,000		
Amount surrendered during the year (March 1993)			42,65,81,000

Notes and Comments :—

(i) In view of the final saving of Rs. 42,65·81 lakhs, supplementary provision of Rs. 23,96·00 lakhs obtained in February 1993 proved unnecessary.

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

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

2049—Interest Payments

01—Interest on Internal Debt

(1) A—101—Interest on Market Loans

O.	1,40,09·78	1,07,19·81	1,07,19·82	+0·01
S.	10,00·00			
R.	—42,89·97			

Withdrawal of provision of Rs. 42,89·97 lakhs through surrender and reappropriation was stated to be due to less claim of interest by the subscribers.

60—Interest on other obligations

(2) J—701—Miscellaneous

O.	6·00	2·46	2·45	—0·01
R.	—3·54			

Anticipated saving was stated to be due to less requirement. Specific reasons for less requirement have not been intimated (October 1993).

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

01—Interest on other Internal Debt

(3) B—200—Interest on Other Internal Debts.

O.	13,23·72	15,15·44	15,15·45	+0·01
R.	1,91·72			

04—Interest on Loans and Advances from Central Government.

(4) G—103—Interest on Loans for Centrally Sponsored Plan Schemes.

O.	6,87·51	7,68·16	7,68·16	..
R.	80·65			

Additional funds for Rs. 1,91·72 lakhs and Rs. 80·65 lakhs at Sl. Nos. (3) and (4) above were provided without assigning any specific reason (October 1993).

Major Head—

6003—Internal Debt of the State Government

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital:			
Original	7,72,44,00,000	12,67,61,16,489	—4,82,83,511
Supplementary	5,00,00,00,000		
Amount surrendered during the year (March 1993)			4,20,21,000

Notes and Comments: —

(i) The department surrendered Rs. 4,20·21 lakhs during March 1993; ultimately the saving worked out to Rs. 4,82·84 lakhs.

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

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

(In lakhs of rupees)

6003—Internal Debt of the State Government

(1) B—103—Loans from the Life Insurance Corporation of India.

O.	3,11·49	2,29·16	2,32·93	+3·77
R.	—82·33			

Anticipated saving of Rs. 82·33 lakhs was stated to be due to less repayment of loans and advances. Reasons for final excess of Rs. 3·77 lakhs have not been intimated (October 1993).

(2) D—105—Loans from the National Bank for Agricultural and Rural Development.

O.	1,74·06	1,52·85	1,52·84	—0·01
R.	—21·21			

Anticipated saving of Rs. 21·21 lakhs was stated to be due to less repayment of loans.

Major Head—

6004—Loans and Advances from the Central Government.

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Original	1,64,68,00,000	1,65,16,93,917	+48,93,917
Amount surrendered during the year (March 1993)			3,30,69,000

Notes and Comments :—

- (i) The expenditure exceeded the provision by Rs. 48,93,917. The excess requires regularisation.
- (ii) In view of the excess of Rs. 48.94 lakhs, surrender of Rs. 3,30.69 lakhs during March 1993 was injudicious.
- (iii) Substantial excess occurred under the following heads :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government.			
01—Non-Plan Loans			
(1) A—101—Loans to cover Gap in Resources.			
O.	25,00.00	25,00.00	28,62.99
			+3,62.99
(2) B—102—Share of Small Savings Collections			
O.	9,68.50	9,68.50	12,75.37
			+3,06.87

Reasons for final excess of Rs. 3,62.99 lakhs and Rs. 3,06.87 lakhs in the above two cases have not been intimated (October 1993).

Head		Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>04—Loans for Centrally Sponsored Plan Schemes</i>				
(3) G—800—Other Loans				
O.	4,00.01	4,57.11	5,17.03	+59.92
R.	57.10			

Augmentation of fund was stated to be due to release of more loans from Government of India. Reasons for final excess of Rs. 59.92 lakhs have not been communicated (October 1993).

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

03—Loans for Central Plan Schemes

(4) F—800—Other Loans

O.	1,24.24	1,23.41	79.01	—44.40
R.	—0.83			

Reduction of provision was stated to be due to receipt of less amount of loan from Government of India. Reasons for final saving of Rs. 44.40 lakhs have not been intimated (October 1993).

07—Pre-1984-85 Loans

(5) I—105—Small Savings Loans

O.	3,06.87	3,06.87	..	—3,06.87
----	---------	---------	----	----------

Reasons for keeping the entire provision unspent have not been communicated (October 1993).

Application for Certificate of Incorporation
of the [illegible] Company

Name of Corporation: [illegible]
State of Incorporation: [illegible]
Date of Filing: [illegible]

1. Name of Corporation: [illegible]

2. State of Incorporation: [illegible]

3. Date of Filing: [illegible]

4. Purpose of Corporation: [illegible]
The purpose of the corporation is to engage in the business of [illegible] and to do all such other and lawful business as may be deemed expedient by the board of directors.

5. Name of Secretary: [illegible]

6. Name of Treasurer: [illegible]

7. Name of President: [illegible]

8. Name of Director: [illegible]
The undersigned hereby certify that the foregoing is a true and correct copy of the articles of incorporation of the [illegible] Company as the same appear on file in the office of the Secretary of State of the State of [illegible].

9. Name of Notary Public: [illegible]

10. [illegible]

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	1,02,00,000	..
2. Expenditure relating to the General Administration Department.	7,00,000	..
3. Expenditure relating to the Revenue Department	50,16,72,000	..
4. Expenditure relating to the Law Department	8,00,000	..
5. Expenditure relating to the Finance Department	2,82,30,000	..
6. Expenditure relating to the Commerce Department	9,34,000	70,000
7. Expenditure relating to the Works Department	26,12,00,000	4,31,000
8. Expenditure relating to the Orissa Legislative Assembly	80,000	..
9. Expenditure relating to the Food and Civil Supplies Department.	4,88,000	1,19,000
10. Expenditure relating to the Education Department	3,50,00,000	70,00,000
11. Expenditure relating to the Harijan and Tribal Welfare Department.	20,00,000	..
12. Expenditure relating to the Health and Family Welfare Department.	6,10,18,000	..
13. Expenditure relating to the Housing and Urban Development Department.	8,06,50,000	..
14. Expenditure relating to the Labour and Employment Department.	7,00,000	..
15. Expenditure relating to the Sports, Culture and Youth Services Department.	1,40,000	..
16. Expenditure relating to the Planning and Co-ordination Department.	10,00,000	..
17. Expenditure relating to the Panchayati Raj Department.	27,00,000	..

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.
84,43,120	..	—17,56,880	..
5,77,427	..	—1,22,573	..
42,24,18,354	..	—7,92,53,646	..
7,39,143	..	—60,857	..
14,98,921	..	—2,67,31,079	..
7,68,603	83,90,228	—1,65,397	+83,20,229
49,42,94,372	..	+23,30,94,372	—4,31,000
58,680	..	—21,320	..
3,43,316	—2,95,45,113	—1,44,684	—2,96,64,113
1,57,97,748	70,06,371	—1,92,02,252	+6,371
15,63,605	..	—4,36,395	..
6,01,60,258	..	—8,57,742	..
23,80,81,842	..	+15,74,31,842	..
5,04,859	..	—1,95,141	..
1,30,357	..	—9,643	..
3,16,089	..	—6,83,911	..
21,52,387	..	—5,47,613	..

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
18. Expenditure relating to the Public Grievances and Pension Administration Department.	10,000	..
19. Expenditure relating to the Industries Department	10,00,000	..
20. Expenditure relating to the Irrigation Department	4,78,87,000	40,13,45,000
21. Expenditure relating to the Transport Department	2,50,000	..
22. Expenditure relating to the Forest and Environment Department.	18,50,000	97,83,61,000
23. Expenditure relating to the Agriculture Department	4,54,00,000	..
24. Expenditure relating to the Steel and Mines Department	4,25,000	..
25. Expenditure relating to the Information and Public Relations Department.	2,95,000	..
27. Expenditure relating to the Science and Technology Department.	20,000	..
28. Expenditure relating to the Rural Development Department.	26,76,15,000	..
29. Expenditure relating to the Parliamentary Affairs Department.	40,000	..
30. Expenditure relating to the Energy Department	1,00,000	7,17,19,000
31. Expenditure relating to the Textile and Handloom Department.	1,00,000	..
32. Expenditure relating to the Tourism Department	1,30,000	..
33. Expenditure relating to the Fisheries and Animal Resources Development Department.	24,00,000	..
34. Expenditure relating to the Co-operation Department	13,18,000	..
35. Expenditure relating to the Public Enterprises Department.	10,000	..
Total	1,35,63,62,000	1,45,90,45,000

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less— Revenue	More + Less— Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
5,400	..	-4,600	..
7,82,067	..	-2,17,933	..
5,96,73,940	38,11,81,764	+1,17,86,940	-2,01,63,236
1,57,110	..	-92,890	..
38,44,894	1,14,94,64,904	+19,94,894	+17,11,03,904
9,55,36,665	..	+5,01,36,665	..
3,17,643	..	-1,07,357	..
2,30,165	..	-64,835	..
22,400	..	+2,400	..
79,86,36,334	..	+53,10,21,334	..
42,320	..	+2,320	..
1,51,985	10,53,81,371	+51,985	+3,36,62,371
1,62,440	..	+62,440	..
72,560	..	-57,440	..
22,00,121	..	-1,99,879	..
5,27,329	..	-7,90,671	..
7,780	..	-2,220	..
2,21,02,20,234	1,62,18,79,525	+85,38,58,234	+16,28,34,525

APPENDIX-II

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

Reference—Note (v) at page-100 and Note (vi) at page-105

Suspense Head	Opening balance on 1st April 1992	Debits during the year	Credits during the year	Closing balance on 31st March 1993
---------------	--	------------------------------	-------------------------------	---

1

2

3

4

5

(In lakhs of rupees)

Revenue :

2059—Public Works

Purchases	—27·32	(a)	(a)	—27·32
Stock	6·93	(a)	(a)	6·93
Miscellaneous Works Advances	5·31	(a)	(a)	5·31
Total	—15·08	..	..	—15·08

2701—Major and Medium Irrigation

Purchases	—25·09	..	..	—25·09
Stock	3,38·37	4,58·87	3,23·98	4,73·26
Miscellaneous Works Advances	2,38·11	2,60·67	1,91·30	3,07·48
Workshop Suspense	34·23	..	..	34·23
Total	5,85·62	7,19·54	5,15·28	7,89·88

(a) Consequent on the changes in the structure of accounts with effect from the 1st April 1974, no transaction under the suspense heads below major head "2059—Public Works" appeared thereafter under Grant No. 20. Action for transferring the balance on 31st March 1974 to relevant heads is pending with the Chief Engineer.

APPENDIX II—Concl'd.

179

Suspense Head	Opening balance on 1st April 1992	Debits during the year	Credits during the year	Closing balance on 31st March 1993
1	2	3	4	5
(In lakhs of rupees)				
2711—Flood Control and Drainage				
Purchases	—3,03·88	..	..	—3,03·88
Stock	4,78·54	..	..	4,78·54
Miscellaneous Works Advances	4,87·56	..	..	4,87·56
Total	6,62·22	..	..	6,62·22
2801—Power				
Stock	9·99	7·89	3·92	13·96
Miscellaneous Works Advances	0·01	0·13	0·15	—0·01
Total	10·00	8·02	4·07	13·95
Capital :				
4701—Capital Outlay on Major and Medium Irrigation.				
Purchases	—20,46·10	..	..	—20,46·10
Stock	43,10·08	27,70·48	25,43·52	45,37·04
Miscellaneous Works Advances	47,73·60	14,91·43	11,30·60	51,34·43
Workshop Suspense	3,66·71	9·35	13·47	3,62·59
Total	74,04·29	42,71·26	36,87·59	79,87·96
4711—Capital Outlay on Flood Control Projects.				
Purchases	—74·71	..	..	—74·71
Stock	2,73·47	..	..	2,73·47
Miscellaneous Works Advances	1,67·38	..	..	1,67·38
Total	3,66·14	..	..	3,66·14



CONTROLLER AND AUDITOR GENERAL OF INDIA 1994

PRINTED AT ORISSA GOVERNMENT PRESS, CUTTACK 753010