



APPROPRIATION ACCOUNTS
1993-94

GOVERNMENT OF ORISSA



APPROPRIATION ACCOUNTS
1993-94

GOVERNMENT OF ORISSA

THE UNIVERSITY OF CHICAGO
LIBRARY

TABLE OF CONTENTS

	Page
Introductory	1
Summary of Appropriation Accounts	2—17
Appropriation Accounts—	
1—Expenditure relating to the Home Department	18—21
2—Expenditure relating to the General Administration Department	22—24
3—Expenditure relating to the Revenue Department	25—31
4—Expenditure relating to the Law Department	32
5—Expenditure relating to the Finance Department	33—36
6—Expenditure relating to the Commerce Department	37—39
7—Expenditure relating to the Works Department	40—46
8—Expenditure relating to the Orissa Legislative Assembly	47
9—Expenditure relating to the Food and Civil Supplies Department	48—50
10—Expenditure relating to the School and Mass Education Department	51—57
11—Expenditure relating to the Tribal Welfare Department	58—59
12—Expenditure relating to the Health and Family Welfare Department	60—69
13—Expenditure relating to the Housing and Urban Development Department	70—74
14—Expenditure relating to the Labour and Employment Department	75
15—Expenditure relating to the Sports, Culture and Youth Services Department	76
16—Expenditure relating to the Planning and Co-ordination Department	77—83
17—Expenditure relating to the Panchayati Raj Department	84—89
18—Expenditure relating to the Public Grievances and Pension Administration Department.	90
19—Expenditure relating to the Industries Department	91—95
20—Expenditure relating to the Irrigation Department	96—105
21—Expenditure relating to the Transport Department	106-107

TABLE OF CONTENTS—*Concl'd.*

	Page
22—Expenditure relating to the Forest and Environment Department	108—116
23—Expenditure relating to the Agriculture Department	117—126
24—Expenditure relating to the Steel and Mines Department	127-128
25—Expenditure relating to the Information and Public Relations Department	129-130
26—Expenditure relating to the Excise Department	131
27—Expenditure relating to the Science and Technology Department	132-133
28—Expenditure relating to the Rural Development Department	134—145
29—Expenditure relating to the Parliamentary Affairs Department	146-147
30—Expenditure relating to the Energy Department	148—151
31—Expenditure relating to the Textile and Handloom Department	152—155
32—Expenditure relating to the Tourism Department	156-157
33—Expenditure relating to the Fisheries and Animal Resources Development Department.	158—164
34—Expenditure relating to the Co-operation Department	165—169
35—Expenditure relating to the Public Enterprises Department	170
36—Expenditure relating to the Harijan Welfare Department	171
37—Expenditure relating to the Handicrafts and Cottage Industries Department	172
38—Expenditure relating to the Higher Education Department	173—176
<i>Appropriation for reduction or avoidance of Debt</i>	177
<i>Interest payments</i>	178-179
<i>Internal Debt of the State Government</i>	180
<i>Loans and Advances from the Central Government</i>	181
<i>Appendix I</i> —Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.	184—187
<i>Appendix II</i> —Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation Department).	188-189

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1993-94 presents the accounts of sums expended in the year ended the 31st March, 1994 compared with the sums specified in the schedules appended to the Appropriation Act 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*.

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	1,84,71,59,000	1,28,10,000
Charged	2,98,85,000	..
2—Expenditure relating to the General Administration Department.		
Voted	10,99,07,000	7,85,45,000
Charged	84,70,000	..
3—Expenditure relating to the Revenue Department		
Voted	1,52,32,79,000	47,35,000
Charged	41,57,21,000	..
4—Expenditure relating to the Law Department		
Voted	11,48,46,000	3,05,000
5—Expenditure relating to the Finance Department		
Voted	2,79,64,83,000	40,16,25,000
Charged	4,50,000	..
6—Expenditure relating to the Commerce Department		
Voted	17,02,33,000	10,40,11,000
7—Expenditure relating to the Works Department		
Voted	92,54,61,000	1,35,49,92,000
Charged	53,01,000	11,59,000
8—Expenditure relating to the Orissa Legislative Assembly.		
Voted	2,57,41,000	..
Charged	4,68,000	..
9—Expenditure relating to the Food and Civil Supplies Department.		
Voted	14,42,58,000	2,32,11,000
10—Expenditure relating to the School and Mass Education Department.		
Voted	6,52,08,05,000	3,00,35,000
Charged	250,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,73,81,72,139	1,11,04,000	10,89,86,861	17,06,000	..	..
2,74,24,206	..	24,60,794	..	..	..
10,87,39,829	6,96,41,500	11,67,171	89,03,500	..	..
66,35,570	..	18,34,430	..	..	..
1,37,95,23,838	19,34,240	14,37,55,162	28,00,760	..	..
41,41,57,841	..	15,63,159	..	..	..
10,96,57,706	3,00,000	51,88,294	5,000	..	..
1,71,98,16,854	37,74,64,131	1,07,66,66,146	2,41,60,869	..	..
..	..	4,50,000	..	..	..
16,13,50,483	10,04,95,792	88,82,517	35,15,208	..	..
1,21,30,85,080	95,95,58,863	..	39,54,33,137	28,76,24,080	..
48,50,873	11,59,000	4,50,127	..	..	..
2,40,82,708	..	16,58,292	..	..	..
4,59,351	..	8,649	..	..	..
12,95,97,452	2,30,84,249	1,46,60,548	1,26,751	..	..
5,69,67,70,657	2,99,95,265	82,40,34,343	39,735	..	..
6,000	..	2,44,000	..	..	..

Number and name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
11—Expenditure relating to the Tribal Welfare Department.		
Voted	97,41,08,000	1,13,93,000
Charged	1,08,000	..
12—Expenditure relating to the Health and Family Welfare Department.		
Voted	2,35,32,52,000	17,00,25,000
Charged	6,50,000	..
13—Expenditure relating to the Housing and Urban Development Department.		
Voted	71,39,87,000	21,41,17,000
14—Expenditure relating to the Labour and Employment Department.		
Voted	12,23,57,000	15,000
15—Expenditure relating to the Sports, Culture and Youth Services Department.		
Voted	14,24,84,000	10,000
16—Expenditure relating to the Planning and Co-ordination Department.		
Voted	63,58,30,000	1,94,25,03,000
17—Expenditure relating to the Panchayati Raj Department.		
Voted	5,02,74,24,000	46,07,000
Charged	2,37,000	..
18—Expenditure relating to the Public Grievances and Pension Administration Department.		
Voted	19,52,000	..
19—Expenditure relating to the Industries Department		
Voted	45,61,93,000	12,37,55,000
Charged	9,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
88,43,63,847	1,13,81,600	8,97,44,153	11,400	..	..
1,08,000	..	..	..	..	..
1,93,42,31,498	1,61,39,978	41,90,20,502	15,38,85,022	..	..
4,55,599	..	1,94,401	..	..	..
76,15,89,086	16,92,30,042	..	4,48,86,958	4,76,02,086	..
11,54,37,125	9,800	69,19,875	5,200	..	..
10,91,99,787	..	3,32,84,213	10,000	..	..
18,41,46,665	300	45,16,83,335	1,94,25,02,700	..	..
4,40,18,33,987	45,40,700	62,55,90,013	66,300	..	..
2,36,910	..	90	..	..	..
17,39,374	..	2,12,626	..	..	..
35,71,36,537	11,72,94,387	9,90,56,463	64,60,613	..	..
8,960	..	40	..	..	..

SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
20—Expenditure relating to the Irrigation Department		
Voted	70,17,54,000	2,20,60,95,000
Charged	..	1,33,81,000
21—Expenditure relating to the Transport Department		
Voted	7,79,12,000	2,71,00,000
Charged	2,55,000	..
22—Expenditure relating to the Forest and Environment Department.		
Voted	1,04,10,05,000	99,11,09,000
23—Expenditure relating to the Agriculture Department		
Voted	1,60,75,86,000	17,08,55,000
Charged	48,28,000	..
24—Expenditure relating to the Steel and Mines Department.		
Voted	9,61,77,000	1,00,11,000
25—Expenditure relating to the Information and Public Relations Department.		
Voted	7,01,00,000	3,000
26—Expenditure relating to the Excise Department		
Voted	5,19,72,000	5,000
27—Expenditure relating to the Science and Technology Department.		
Voted	12,00,47,000	1,80,00,000
28—Expenditure relating to the Rural Development Department.		
Voted	1,84,74,82,000	94,07,24,000
Charged	..	25,00,000
29—Expenditure relating to the Parliamentary Affairs Department.		
Voted	1,47,58,000	2,000
Charged	86,84,000	..
30—Expenditure relating to the Energy Department		
Voted	76,98,91,000	2,14,73,88,000
Charged	..	1,09,47,000
31—Expenditure relating to the Textile and Handloom Department.		
Voted	40,51,79,000	7,59,67,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63,82,43,889	2,07,16,92,753	6,35,10,111	13,44,02,247	..	..
..	34,02,302	..	99,78,698	..	..
7,33,34,825	2,70,15,708	45,77,175	84,292	..	..
..	..	2,55,000	..	..	..
74,77,09,996	1,20,80,08,643	29,32,95,004	..	..	21,68,99,643
1,24,84,93,134	8,09,43,281	35,90,92,866	8,99,11,719	..	..
1,18,000	..	47,10,000	..	..	..
8,41,50,470	12,81,396	1,20,26,530	87,29,604	..	..
5,95,83,080	..	1,05,16,920	3,000	..	..
4,78,29,298	..	41,42,702	5,000	..	..
7,77,83,973	1,50,00,000	4,22,63,027	30,00,000	..	..
2,40,87,26,230	84,83,10,904	..	9,24,13,096	56,12,44,230	..
..	18,58,220	..	6,41,780	..	..
1,43,65,651	..	3,92,349	2,000	..	..
82,66,516	..	4,17,484	..	..	..
76,36,75,425	1,76,49,38,306	62,15,575	38,24,49,694	..	..
..	..	..	1,09,47,000	..	..
21,83,02,664	6,06,57,250	18,68,76,336	1,53,09,750	..	..

Number and name of Grant or Appropriation 1	Amount of Grant/Appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
32—Expenditure relating to the Tourism Department		
Voted	2,40,03,000	2,66,78,000
33—Expenditure relating to the Fisheries and Animal Resources Development Department.		
Voted	64,06,86,000	7,77,95,000
34—Expenditure relating to the Co-operation Department.		
Voted	31,79,05,000	18,20,37,000
Charged	28,000	..
35—Expenditure relating to the Public Enterprises Department.		
Voted	30,26,000	..
36—Expenditure relating to the Harijan Welfare Department.		
Voted	33,58,96,000	39,27,000
37—Expenditure relating to the Handicrafts and Cottage Industries Department.		
Voted	5,82,62,000	83,73,000
38—Expenditure relating to the Higher Education Department.		
Voted	1,05,99,08,000	80,18,000
Charged	1,04,000	..
2048—Appropriation for Reduction or Avoidance of Debt.		
Charged	7,24,000	..
2049—Interest Payments		
Charged	6,80,00,00,000	..
6003—Internal Debt of the State Government		
Charged	..	7,85,83,29,000
6004—Loans and Advances from the Central Government		
Charged	..	2,76,02,00,000
TOTAL—Voted	33,84,93,08,000	11,37,07,81,000
Charged	7,27,61,72,000	10,64,65,16,000
GRAND TOTAL	41,12,54,80,000	22,01,72,97,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,30,46,650	1,65,06,288	9,56,350	1,01,71,712	..	..
55,87,17,486	5,96,47,496	8,19,68,514	1,81,47,504	..	..
24,73,85,836	9,85,77,460	7,05,19,164	8,34,59,540	..	..
..	..	28,000	..	..	..
23,81,765	..	6,44,235	..	..	..
28,46,29,818	32,12,000	5,12,66,182	7,15,000	..	..
5,07,14,797	67,72,875	75,47,203	16,00,125	..	..
98,28,01,184	70,00,199	7,71,06,816	10,17,801	..	..
..	..	1,04,000	..	..	..
7,24,000	..	..	..	..	..
6,82,75,51,710	..	..	..	2,75,51,710	..
..	9,89,48,18,213	..	..	..	2,03,64,89,213
..	2,54,74,07,809	..	21,27,92,191	..	..
29,56,23,50,823	8,16,17,39,406	5,18,34,27,573	3,42,59,41,237	89,64,70,396	21,68,99,643
7,29,10,03,536	12,44,86,45,544	1,27,20,174	23,43,59,669	2,75,51,710	2,03,64,89,213
36,85,33,54,359	20,61,03,84,950	5,19,61,47,747	3,66,03,00,906	92,40,22,106	2,25,33,88,856

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

Charged—

- 2049—Interest payments

Capital Section :—

Voted—

- 22—Expenditure relating to the Forest and Environment Department

Charged—

- 6003—Internal Debt of the State Government

The expenditure shown in column 4 and 5 of the Summary does not include a sum of Rs. 15,15,09,581 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 1994-95
1	2	3	4	5
		Rs.		
REVENUE				
1.	Demand No. 1—2055—Police—109 District Police.			
	<i>Charged</i>	72,535	26-2-1994	November 1994
2.	Demand No. 1—2056—Jails—001— Direction and Administration.			
	<i>Voted</i>	38,56,924	17-3-1994	November 1994
3.	Demand No. 1—2056—Jails—101— Jails.			
	<i>Charged</i>	1,50,783	5-2-1994	November 1994
4.	Demand No. 1—2070—Other Administra- tive Services—State Plan—State Sector— 800—Other Expenditure.			
	<i>Voted</i>	2,00,00,000	8-3-1994	November 1994
5.	Demand No. 1—2070—Other Administra- tive Services—108—Fire Protection and Control.			
	<i>Voted</i>	1,50,00,000	15-1-1994	November 1994
6.	Demand No. 1—2070—Other Administra- tive Services—105—Special Commission of Enquiry.			
	<i>Voted</i>	3,00,000	8-2-1994	November 1994

Sl. No.	Major Heads of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year 1994-95
1	2	3	4	5
		Rs.		
	7. Demand No. 2—2051—Public Service Commission—103—Staff Selection Commission.	Voted 5,00,000	5-2-1994	November 1994
	8. Demand No. 2—2075—Miscellaneous General Services—800—Other Expenditure.	Voted 15,00,000	24-1-1994	November 1994
	9. Demand No. 3—2506—Land Revenue—State Plan—State Sector—102—Consolidation of Holdings.	Charged 47,825	5-2-1994	November 1994
	10. Demand No. 4—2052—Secretariat-General Services—090—Secretariat.	Voted 1,00,000	5-2-1994	November 1994
	11. Demand No. 5—2040—Sales Tax—001—Direction and Administration.	Voted 5,70,300	1-3-1994	November 1994
	12. Demand No. 8—2011—Parliament/State/Union Territory Legislature—02—State Legislatures—103—Legislative Secretariat.	Voted 50,00,000	24-1-1994	November 1994

SUMMARY—Contd.

13

Sl. No.	Major Heads of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year 1994-95
1	2	3	4	5
		Rs.		
13.	Demand No. 16—3451—Secretariat-Economic Services—090—Secretariat,			
	Voted	1,10,600	2-2-1994	November 1994
14.	Demand No. 17—2505—Rural Employment—Central Plan—District Sector—01—National Programmes—701—National Rural Employment Programmes—Jawahar Rojagar Yojana,			
	Voted	1,50,00,000	29-3-1994	November 1994
15.	Demand No. 19—2851—Village and Small Industries—Central Plan—State Sector—102 Small Scale Industries,			
	Voted	4,00,000	1-3-1994	..
16.	Demand No. 29—2013—Council of Ministers—800—Other Expenditure,			
	Voted	21,09,864	1-2-1994	November 1994
17.	Demand No. 31—2851—Village and Small Industries—Central Plan—State Sector—103—Handloom Industries,			
	Voted	27,00,000	10-1-1994	November 1994
18.	Demand No. 31—2851—Village and Small Industries—Centrally Sponsored Plan—103—Handloom Industries,			
	Voted	15,03,750	19-2-1994	November 1994

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 1994-95
1	2	3	4	5
		Rs.		
19.	Demand No. 31—2851—Village and Small Industries—Centrally Sponsored Plan—103—Handloom Industries.	Voted 15,87,500	8-3-1994	November 1994
20.	Demand No. 31—2851—Village and Small Industries—Central Plan—103—Handloom Industries.	Voted 1,50,00,000	26-2-1994	November 1994
21.	Demand No. 33—2405—Fisheries—Centrally Sponsored Plan—District Sector—101—Inland Fisheries.	Voted 10,00,000	16-3-1994	November 1994
22.	Demand No. 36—2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—01—Welfare of Scheduled Castes—Centrally Sponsored Plan—State Sector—277—Education.	Voted 4,28,000	15-3-1994	November 1994
23.	Demand No. 37—2851—Village and Small Industries—State Plan—District Sector—104—Handicraft Industries.	Voted 6,00,000	19-11-1994	November 1994
		Voted 8,72,66,938		
	Total Revenue			
		Charged 2,71,143		

Sl. No.	Major Heads of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year 1994-95
1	2	3	4	5
		Rs.		
CAPITAL				
24.	Demand No. 7—4059—Capital Outlay on Public Works—State Plan—State Sector—01—Office Buildings—051—Construction.	<i>Charged</i> 4,86,000	17-11-1993	November 1994
25.	Demand No. 7—4216—Capital Outlay on Housing—01—Government Residential Buildings—106—General Pool Accommodation.	<i>Charged</i> 29,03,000	2-9-1993	November 1994
26.	Demand No. 11—4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—Central Plan—State Sector—02—Welfare of Scheduled Tribes—796—Tribal Area Sub-plan.	<i>Voted</i> 50,00,000	7-3-1994	..
27.	Demand No. 23—4401—Capital Outlay on Crop Husbandry—Centrally Sponsored Plan—State Sector—190—Investment in Public Sector and other Undertakings.	<i>Voted</i> 7,50,000	18-2-1994	November 1994
28.	Demand No. 30—6801—Loans for Power Projects—Centrally Sponsored Plan—State Sector—205—Transmission and Distribution.	<i>Voted</i> 2,09,79,000	5-2-1994	November 1994
29.	Demand No. 31—6851—Loans to Village and Small Industries—Centrally Sponsored Plan—State Sector—195—Loans to Co-operatives.	<i>Voted</i> 5,75,000	19-2-1994	November 1994

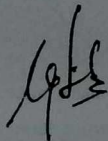
Sl. No.	Major Heads of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year 1994-95
1	2	3	4	5
		Rs.		
30.	Demand No. 31—6851—Loans to Village and Small Industries—Centrally Sponsored Plan—195—Loans to Co-operatives.	Voted 2,78,500	8-3-1994	November 1994
31.	Demand No. 33—4405—Capital Outlay on Fisheries—Central Plan—State Sector—101—Inland Fisheries.	Voted 30,00,000	25-3-1994	November 1994
32.	Demand No. 34—6860—Loans for Consumer Industries—Central Plan—State Sector—04—Sugar—101—Loans to Co-operative Sugar Industries.	Voted 3,00,00,000	2-2-1994	November 1994
	Total Capital	Voted 6,05,82,500 Charged 33,89,000		
	Grand Total	15,15,09,581		

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 1993-94 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	7,29,10,03,536	12,44,86,45,544	19,73,96,49,080	29,56,23,50,823	8,16,17,39,406	37,72,40,90,229
Deduct—Total recoveries shown in Appendix-I.	..	..	..	2,05,96,19,163	1,41,67,60,312	3,47,63,79,475
Net Total expenditure shown in Statement No. 10 of the Finance Accounts.	7,29,10,03,536	12,44,86,45,544	19,73,96,49,080	27,50,27,31,660	6,74,49,79,094	34,24,77,10,754

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 1993-94.



New Delhi

(C. G. SOMIAH)

The

Comptroller and Auditor General of India

Major Heads—

- 2014—Administration of Justice
 2015—Elections
 2052—Secretariat-General Services
 2055—Police
 2056—Jails
 2070—Other Administrative Services
 2075—Miscellaneous General Services
 2235—Social Security and Welfare
 4059—Capital Outlay on Public Works
 4216—Capital Outlay on Housing
 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,72,23,07,000	} 1,84,71,59,000	1,73,81,72,139	--10,89,86,861
Supplementary	12,48,52,000			
Amount surrendered during the year (March 1994)				7,40,25,000
Charged—				
Original	2,63,41,000	} 2,98,85,000	2,74,24,206	—24,60,794
Supplementary	35,44,000			
Amount surrendered during the year (March 1994)				25,41,000
Capital :				
Voted—				
Original	1,28,10,000	1,28,10,000	1,11,04,000	—17,06,000
Amount surrendered during the year (March 1994)				17,06,000

The expenditure in the grant does not include Rs. 3,91,56,924 in the Revenue Section (Voted) and Rs. 2,23,318 in the Revenue Section (Charged) 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) Against the available saving of Rs.10,89.87 lakhs, the department surrendered only Rs. 7,40.25 lakhs during March 1994.

(ii) In view of the saving of Rs. 10,89.87 lakhs, supplementary provision of Rs. 12,48.52 lakhs obtained in November 1993 (Rs. 10,08.61 lakhs) and December 1993 (Rs. 2,39.91 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) C—105—Civil and Sessions Court**

O.	7,69.95	7,38.44	6,59.60	—78.84
S.	47.51			
R.	—79.02			

Anticipated savings were stated to be mainly due to (i) late sanction of reappropriation order by Finance Department, (ii) discontinuance of leave travel concession facility by Government and (iii) less requirement.

Specific reasons for less requirement as compared to the budget provision and reasons for final saving of Rs. 78.84 lakhs have not been intimated (October 1994).

2015—Elections**(2) E—102—Electoral Officers**

O.	90.20	91.42	91.38	—0.04
S.	20.20			
R.	—18.98			

Reduction in provision by Rs. 18.98 lakhs through surrender was stated to be due to (i) non-creation of posts in the newly created districts, (ii) discontinuance of surrender leave salary and leave travel concession facility with effect from 1st April 1993 and (iii) postponement of Assembly Election in Bangiriposi constituency.

2055—Police**(3) P—110—Village Police**

O.	3,53.07	3,48.53	3,02.87	—45.66
S.	1.46			
R.	—6.00			

Anticipated saving was surrendered attributing to absence of Gramarakhis from duty.

Reasons for final saving of Rs. 45.66 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2056—Jails			
(4) W—001—Direction and Administration			
O.	90.87	1,12.47	1,10.11
S.	31.39		
R.	—9.79		
			—2.36

Anticipated saving was stated to be mainly due to missing of allotment order to the newly created districts and withdrawal of Leave Travel Concession facilities with effect from 1st April 1993 by Government.

Reasons for final saving of Rs. 2.36 lakhs have not been intimated (October 1994).

State Plan

District Sector

(5) BB—101—Jails

O.	47.65	28.66	28.63	—0.03
R.	—18.99			

2070—Other Administrative Services

(6) FF—106—Civil Defence

O.	41.93	33.37	33.48	+0.11
S.	1.95			
R.	—10.51			

Anticipated saving of Rs. 18.99 lakhs and Rs. 10.51 lakhs in respect of Sl. No. (5) and (6) above were attributed mainly to vacancy in different kinds of posts and withdrawal of Leave Travel Concession facility with effect from 1st April 1993.

(7) II—115— Guest Houses, Government Hostels, etc.

O.	2,26.48	1,76.73	1,73.95	—2.78
S.	6.65			
R.	—56.40			

Reduction in provision by Rs. 56.40 lakhs through surrender and reappropriation was stated to be mainly due to withdrawal of Leave Travel Concession facility and less requirement.

Specific reasons for less requirement and reasons for final saving of Rs. 2.78 lakhs have not been intimated (October 1994).

Head	Total grant or appropriation	Actual expenditure	Excess + Saving —
2235—Social Security and Welfare			
02—Social Welfare			
(8) NN—106—Correctional Services			
O.	73.49	64.51	65.01
S.	3.13		
R.	-12.11		

(In lakhs of rupees)

Surrender of Rs. 12.11 lakhs was stated to be due to (i) withdrawal of Leave Travel Concession and surrender of leave salary facility with effect from 1st April 1993 (ii) non-acceptance of bills by treasury and (iii) non-filling up of vacant posts.

Charged—

(i) The department surrendered Rs. 25.41 lakhs during March 1994; ultimately the saving worked out to Rs. 24.61 lakhs.

(ii) In view of the saving of Rs. 24.61 lakhs, supplementary provision of Rs. 35.44 lakhs obtained in November 1993 (Rs. 21.23 lakhs) and December 1993 (Rs. 14.21 lakhs) proved excessive.

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

2014—Administration of Justice

(9) A—102—High Court

O.	2,61.90	2,61.96	2,62.77	+0.81
S.	23.56			
R.	-23.50			

Anticipated saving of Rs. 23.50 lakhs was surrendered attributing to (i) vacancy in the Bench and in the cadre of ministerial staff and (ii) non-acceptance of bills by the treasury.

Capital :**Voted—**

Substantial saving occurred under the following heads :—

4059—Capital Outlay on Public Works*State Plan**State Sector*

(10) RR—800—Other Expenditure

O.	49.00	32.14	32.14	..
R.	-16.86			

Specific reasons for the anticipated saving of Rs. 16.86 lakhs have not been intimated (October 1994).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 9,54,89,000	10,99,07,000	10,87,39,829	—11,67,171
Supplementary 1,44,18,000			
Amount surrendered during the year (March 1994)			13,74,000
Charged—			
Original 82,90,000	84,70,000	66,35,570	—18,34,430
Supplementary 1,80,000			
Amount surrendered during the year (March 1994)			18,08,000
Capital :			
Voted—			
Original 7,85,45,000	7,85,45,000	6,96,41,500	—89,03,500
Amount surrendered during the year (March 1994)			81,95,000

The expenditure in the grant does not include Rs. 20,00,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 24th January 1994 (Rs. 15,00,000) and 5th February 1994 (Rs. 5,00,000) but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 13.74 lakhs during March 1994; ultimately the saving worked out to Rs.11.67 lakhs.

(ii) In view of the saving of Rs. 11.67 lakhs, supplementary provision of Rs. 1,44.18 lakhs obtained in November 1993 (Rs. 38.15 lakhs) and December 1993 (Rs. 1,06.03 lakhs) proved excessive.

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

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

(In lakhs of Rupees)

2014—Administration of Justice

(1) A—116 — State Administrative Tribunal

O.	62.83	50.71	50.66	—0.05
S.	0.01			
R.	—12.13			

Specific reasons for the anticipated saving of Rs. 12.13 lakhs and final saving of Rs. 0.05 lakh have not been intimated (October 1994).

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

7075—Miscellaneous General Services

(2) 1—800—Other Expenditure

O.	40.00	91.30	91.30	..
S.	28.94			
R.	22.36			

Additional fund of Rs. 22.36 lakhs was stated to have been provided for relief to earth-quake victims of Maharashtra State and payment for Organisation of Seminar.

Charged—

(i) Against the available saving of Rs. 18.34 lakhs, the department surrendered Rs. 18.08 lakhs during March 1994.

(ii) In view of the saving of Rs. 18.34 lakhs, Supplementary provision of Rs. 1.80 lakhs obtained in November 1993 (Rs. 1.79 lakhs) and December 1993 (Rs. 0.01 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 saving occurred under the following head :-

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

(In lakhs of rupees)

2051—Public Service Commission

(3) B—102—State Public Service Commission

O.	82.90	66.62	66.36	—0.26
S.	1.80			
R.	—18.08			

Reduction in provision by Rs. 18.08 lakhs was stated to be due to (i) non-filling up of posts and (ii) postponement of examination.

Reasons for final saving of Rs. 0.26 lakh have not been communicated (October 1994).

Capital :

Voted—

(i) Against the available saving of Rs. 89.04 lakhs, the department surrendered Rs. 81.95 lakhs during March 1994.

(ii) Substantial savings occurred under the following heads :-

6216—Loans for Housing*State Plan**State Sector**02—Urban Housing*

(4) Q—201—Loans to Housing Boards

O.	22.70
R.	—22.70			

6217—Loans for Urban Development*State Plan**State Sector**01—State Capital Development*

(5) R—800—Other Loans

O.	1,00.00	45.75	45.75	..
R.	—54.25			

Reduction in original provision by Rs. 76.95 lakhs in respect of Sl. Nos (4) and (5) above was stated to be mainly due to Plan cut.

Major Heads—			
2029—Land Revenue			
2030—Stamps and Registration			
2052—Secretariat-General Services			
2053—District Administration			
2075—Miscellaneous General Services			
2235—Social Security and Welfare			
2245—Relief on account of Natural Calamities			
2250—Other Social Services			
2401—Crop Husbandry			
2506—Land Reforms			
3454—Census Surveys and Statistics			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
5475—Capital Outlay on Other General Economic Services			
6217—Loans for Urban Development			
7610—Loans to Government Servants, etc.			

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,44,19,21,000	1,37,95,23,838	—14,37,55,162
Supplementary	8,13,58,000		
Amount surrendered during the year (March 1994)			15,96,76,000
Charged—			
Original	41,53,00,000	41,41,57,841	—15,63,159
Supplementary	4,21,000		
Amount surrendered during the year (March 1994)			64,000
Capital :			
Voted—			
Original	43,35,000	19,34,240	—28,00,760
Supplementary	4,00,000		
Amount surrendered during the year (March 1994)			32,67,000

The expenditure in the grant does not include Rs. 47,825 in the Revenue Section (Charged) spent out of advance from the Contingency Fund sanctioned on 5th February 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 15,96.76 lakhs; ultimately the saving worked out to Rs. 14,37.55 lakhs.

(ii) In view of the saving of Rs. 14,37.55 lakhs, supplementary provision of Rs. 8,13.58 lakhs obtained in November 1993 (Rs. 7,58.19 lakhs) and December 1993 (Rs. 55.39 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 savings occurred under the following heads:—

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

(In lakhs of rupees)

2029—Land Revenue

State Plan

District Sector

(1) D—102—Survey and Settlement Operations

O.	1,80.72	1,59.68	1,59.68	..
R.	—21.04			

Out of anticipated saving of Rs. 21.04 lakhs, Rs. 19.35 lakhs was reappropriated attributing to (i) strict observance of economy measures (ii) deputation of staff and (iii) vacancy of posts. Surrender of the balance amount of Rs. 1.69 lakhs was stated to be due to abolition of Leave Travel Concession and non receipt of bills.

2030—Stamps and Registration

State Plan

State Sector

03—Registration**(2) M—001—Direction and Administration**

O.	11.33	1.07	0.74	—0.33
R.	—10.26			

Substantial part of the provision was surrendered attributing to (i) abolition of Leave Travel Concession and Surrender Leave Salary of staff and (ii) non creation of posts.

Reasons for final saving of Rs. 0.33 lakh have not been intimated (October 1994).

2053—District Administration**(3) Q—093—District Establishments**

O.	10,70.68	10,00.69	10,11.19	+10.50
S.	55.16			
R.	—1,25.15			

Anticipated saving was attributed to (i) non-filling up of vacant posts (ii) non-submission of claims in time (iii) abolition of Leave Travel Concession (iv) observance of economy measures and (v) based on actual requirements.

Specific reasons for less requirement as compared to budget provision and reasons for final excess of Rs. 10.50 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural calamities			
<i>01—Drought</i>			
(4) Z—103—Special Nutrition			
O.	5'00	..	—13'32
R.	—5'00		
			—13'32

Specific reasons for the anticipated saving of Rs. 5'00 lakhs and for the minus expenditure of Rs. 13'32 lakhs have not been intimated (October 1994).

02—Floods, Cyclones, etc.

(5) EE—101—Gratuitous Relief

O.	1,35'51	17'68	17'69	+0'01
R.	—1,17'83			

(6) OO—113—Assistance for repairs/reconstruction of Houses.

O.	2,63'00	80'83	77'16	—3'67
R.	—1,82'17			

Anticipated saving of Rs. 3,00'00 lakhs in respect of Sl. Nos. (5) and (6) above was attributed mainly to less requirement and non-requirement by the Collectors.

Specific reasons for less requirement as compared to the budget provision and for the final saving of Rs. 3'67 lakhs have not been communicated (October 1994).

(7) QQ—115—Assistance to farmers to clear sand/silt/salinity from lands.

O.	47'01
R.	—47'01			

Entire provision was surrendered attributing to non-finalisation of requirements by Collectors.

05—Calamity Relief Fund

(8) BBB—Lump provision

O.	32,78'00
S.	2,56'83			
R.	—32,34'83			

Entire provision was re-appropriated attributing to meet the requirement under other heads for which it was provided.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2506—Land Reforms			
<i>State Plan</i>			
<i>District Sector</i>			
(9) KKK—104—Assistance to Allottees of surplus land.			
O.	29·00	2·17	2·24
R.	—26·83		
			+0·07

Anticipated saving was attributed mainly to (i) non-receipt of release order from Government of India and (ii) non-finalisation of ceiling compensation cases.

Centrally Sponsored Plan

District Sector

(10) MMM—104—Assistance to Allottees of Surplus Land.

O.	24·00
R.	—24·00			

Entire provision was surrendered attributing to non-release of Central Share by Government of India.

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

2245—Relief on account of Natural Calamities

01—Drought

(11) Y—102—Drinking Water Supply

O.	3·02	4,33·76	4,21·64	—12·12
R.	4,30·74			

(12) DD—800—Other Expenditure

O.	20·01	4,09·39	4,09·39	..
R.	3,89·38			

Additional funds to the tune of Rs. 8,20·12 lakhs in respect of Sl. Nos. (11) and (12) above was stated to have been provided for digging of tube-wells and undertaking labour intensive works in the drought affected districts of the State.

Reasons for final saving of Rs. 12·12 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>02—Floods, Cyclones, etc.</i>			
(13) II—106—Repairs and restoration of damaged roads and bridges.			
O. 2,00.05	11,50.00	12,52.33	+1,02.33
R. 9,49.95			
(14) JJ—107—Repairs and restoration of damaged Government Office Buildings.			
O. 40.04	89.05	76.80	—12.25
R. 49.01			

Augmentation of funds to the tune of Rs. 9,98.96 lakhs in respect of Sl. Nos. (13) and (14) above was attributed mainly to allotment of funds to different Departments/Collectors in pursuance of the decision taken in the State Level Committee for administration of Calamity Relief Fund in its meeting held on 3rd December 1993.

Reasons for final excess of Rs. 1,02.33 lakhs at Sl. No. (13) and final saving of Rs. 12.25 lakhs at Sl. No. (14) have not been intimated (October 1994).

(15) NN—112—Evacuation of population

O. 6.00	94.55	94.55	..
R. 88.55			

Additional funds was stated to have been provided for grant of relief in the flood/fire affected people in different districts.

(16) WW—122—Repairs/restoration of damaged irrigation and flood control works.

O. 1,50.00	4,78.39	4,91.41	+13.02
R. 3,28.39			

Additional funds were stated to have been provided for allotment of funds for flood control works.

No reason for final excess of Rs. 13.02 lakhs has been intimated (October 1994).

(17) XX—193—Assistance to local bodies and other non-Government bodies/and Institutions.

O. 1,25.27	6,05.00	5,93.00	—12.00
R. 4,79.73			

Additional funds were stated to have been provided for allotment of funds to different Departments/Collectors as per the decision taken in the State Level Committee for administration of Calamity Relief Fund in its meeting.

Reasons for final saving of Rs. 12.00 lakhs have not been received (October 1994).

(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 1994 remained at Rs. 79.19 lakhs.

An account of fund is given in Statement No. 16 of the Finance Accounts 1993-94.

(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.

No expenditure was debited to the fund in 1993-94. The balance at the credit of the fund on 31st March 1994 was Rs. 2,79.03 lakhs. An account of transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1993-94.

(vii) Calamity Relief Fund

This fund recommended by the ninth Finance Commission, came into force with effect from 1st April 1990. It is intended for financing natural calamity relief assistance and is operative till the end of financial year 1994-95. The total yearly contribution to the fund fixed by the Government of India for Orissa State is Rs. 47.00 crores. Seventy-five percentage of this amount is contributed by the Central Government in the form of non-plan grant and it is initially credited under the head of account "1601—Grants-in-aid from Central Government—01—Non-Plan Grants—109—Grants towards contribution to calamity relief Fund". The balance portion of twenty-five percent is contributed by the State Government. The total contribution is transferred to the fund under the Head of Account "8235-General and other Reserve Funds-111—Calamity Relief Fund" after making provision for this purpose in Grant No. 3 under the Head of Account "2245—Relief on Account of Natural Calamities—05—Calamity Relief Fund—101—Transfer to Reserve Funds and Deposit Accounts—Calamity Relief Fund". Expenditure on relief assistance is initially debited against the provision in this grant and an equal amount transferred to the fund before the close of the account of the year. During this year a sum of Rs. 41.38 crores was credited to the fund by debit to—2245—Relief on Account of Natural Calamities—05—Calamity Relief Fund—101—Transfer to Reserve Funds and Deposit Accounts—Calamity Relief Fund (As per page 03/4 of 2nd Supplementary Statement of Expenditure for 1993-94). The account adjustment against the provision made in the 2nd Supplementary Budget, 1993-94 at page 03/6 under deduct amount met from Calamity Relief Fund for Rs. 41.38 crores could not be carried out due to non-receipt of any sanction order from the Government of Orissa for this purpose.

Charged—

(i) Against the available saving of Rs. 15'63 lakhs, the department surrendered only Rs. 0'64 lakh during March 1994.

(ii) In view of the saving of Rs. 15'63 lakhs, supplementary provision of Rs. 4'21 lakhs obtained during December 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 heads:—

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

2245—Relief on account of Natural Calamities*05—Calamity Relief Fund*

(18) AAA—101—Transfer to Reserve Funds
and deposit Account
Calamity Relief Fund.

O.	41,53'00	41,53'00	41,38'00	—15'00
----	----------	----------	----------	--------

Reasons for the final saving of Rs. 15'00 lakhs have not been intimated (October 1994)

Capital :

Voted—

(i) The department surrendered Rs. 32'67 lakhs; ultimately the saving worked out to Rs. 28'01 lakhs.

(ii) In view of the saving of Rs. 28'01 lakhs, supplementary provision of Rs. 4'00 lakhs obtained in December 1993 proved unnecessary as the expenditure did not come even upto the level of original provision.

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

6217—Loans for Urban Development*State Plan**State Sector*

(19) QQQ—191—Loans to Local Bodies,
Corporations, etc.

O.	30.00	}
R.	—30'00				

Entire provision was surrendered attributing to Government's decision not to obtain HUDCO loan

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	11,10,67,000	11,48,46,000	10,96,57,706	—51,88,294
Supplementary	37,79,000			
Amount surrendered during the year (March 1994)				6,80,000
Capital :				
Voted—				
Original	3,05,000	3,05,000	3,00,000	—5,000
Amount surrendered during the year				Nil

The expenditure in the grant does not include Rs. 1,00,000 in the Revenue Section (voted) spent out of advance from the Contingency Fund sanctioned on 6th February 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 51'88 lakhs, the department surrendered only Rs. 6'80 lakhs during March 1994.

(ii) In view of the saving of Rs. 51'88 lakhs, supplementary provision of Rs. 37'79 lakhs obtained in November 1993 (Rs. 37'74 lakhs) and December 1993 (Rs. 0'05 lakh) proved unnecessary. The expenditure did not come even upto the level of original budget provision. Supplementary provision could have been restricted to token grants wherever necessary.

(iii) The expenditure in the grant includes Rs. 68'50 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 1993-94, Rs. 68'50 lakhs were spent, but Rs. 14'00 lakhs were reimbursed from the fund.

Out of the total of Rs. 6,17'69 lakhs being the expenditure on this account for the period from 1956-57 to 1993-94, an amount of Rs. 1,69'78 lakhs has been reimbursed from the fund during the period 1958-69 to 1993-94. Non-reimbursement of Rs. 4,47'91 lakhs was reported to be due to enactment of various land laws affecting the income of the religious institutions from land 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

7610—Loans to Government Servants, etc.

7615—Miscellaneous Loans

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	2,79,60,08,000	2,79,64,83,000	1,71,98,16,854
Supplementary	4,75,000		
Amount surrendered during the year (March 1994)			1,08,25,74,000
Charged—			
Original	4,50,000	4,50,000	..
Amount surrendered during the year			Nil
Capital :			
Voted—			
Original	28,16,25,000	40,16,25,000	37,74,64,131
Supplementary	12,00,00,000		
Amount surrendered during the year (March 1994)			2,77,73,000

The expenditure in the grant does not include Rs. 5,70,300 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 1st March 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 1,08,25.74 lakhs during March 1994; ultimately the saving worked out to Rs. 1,07,66.66 lakhs.

(ii) In view of the saving of Rs. 1,07,66.66 lakhs supplementary provision of Rs. 4.75 lakhs obtained in November 1993 (Rs. 4.74 lakhs) and December 1993 (Rs. 0.01 lakh) proved unnecessary. The expenditure did not come even up to the original budget provision.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
2040—Sales Tax			
(1) A—001—Direction and Administration			
O.	10,47.03		
S.	4.73		
R.	—1,08.96	9,42.80	9,49.34
			+6.54
Anticipated saving of Rs. 1,08.96 lakhs was attributed mainly to non-filling up of vacant posts. Reasons for final excess of Rs. 6.54 lakhs have not been intimated (October 1994).			
2047—Other Fiscal Services			
(2) D—103—Promotion of Small Savings			
O.	1,25.14		
R.	—41.58	83.56	84.44
			+0.88
Reason for anticipated saving of Rs. 41.58 lakhs were attributed mainly to (i) non-filling up of the vacant posts of S. S. Os. and (ii) non-receipt of claims under small savings state lotteries. Reason for final excess for Rs. 0.88 lakh have not been intimated (October 1994).			
2052—Secretariat-General Services			
(3) E—090—Secretariat			
O.	6,03.66		
S.	0.01		
R.	—1,73.81	4,29.86	3,22.02
			—1,07.84
Anticipated saving of Rs. 1,73.81 lakhs, was attributed mainly to (i) non-filling up of Posts, (ii) non-receipt of bills from Postal and Telegraph Department and (iii) non-finalisation of claims of the employees. Reasons for final saving of Rs. 1,07.84 lakhs have not been intimated (October 1994).			
(4) G—Salaries lump for Dearness Allowance			
O.	99,51.03		
R.	—99,51.03	..	..
			..
Out of the anticipated saving, Rs. 72.75 lakhs was reappropriated to other heads for which it was provided. The rest of the amount of Rs. 98,78.28 lakhs was surrendered without assigning any reason. (October 1994).			
2054—Treasury and Accounts Administration			
(5) H—095—Directorate of Accounts and Treasuries			
O.	1,74.94		
R.	—45.25	1,29.69	1,29.44
			—0.25
Anticipated saving of Rs. 45.25 lakhs was attributed to (i) non-filling up of Posts, (ii) abolition of surrender leave salaries and (iii) non-receipt of bills.			
(6) J—098—Local Fund Audit			
O.	2,48.12		
S.	0.01		
R.	—29.60	2,18.53	2,18.19
			—0.34
Anticipated saving of Rs. 29.60 lakhs was stated to be due to non-filling up of posts of a large number of Auditors and Audit Superintendents. Reasons for final saving of Rs. 0.34 lakh have not been intimated (October 1994).			

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2071—Pensions and Other Retirement Benefits.			
<i>01—Civil</i>			
(7) L—Commutated value of Pensions			
O. 15,70'00	15,70'00	11,18'22	—4,51'78
Reasons for final saving of Rs. 4,51'78 lakhs have not been intimated (October 1994).			
(8) M—104—Gratuities			
O. 17,26'91	17,26'01	14,48'00	—2,78'01
R. —0'90			
Anticipated saving of Rs. 0'90 lakh was attributed to non-sanction of compensation grant. Reason for final saving of Rs. 2,78'01 lakhs have not been intimated (October 1994).			
(9) Q—109—Pensions to Employees of State Aided Educational Institutions.			
O. 27,15'80	24,09'78	20,69'34	—3,40'44
R. —3,06'02			
Anticipated saving of Rs. 3,06'02 lakhs was attributed to non-finalisation of pension cases. Reasons for final saving of Rs. 3,40'44 lakhs have not been intimated (October 1994).			
2075—Miscellaneous General Services			
(10) R—797—Transfer to/from Reserve Fund and Deposit Accounts—Guarantee Reserve Fund.			
O. 20'00	20'00	..	—20'00
Entire provision of Rs. 20'00 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.			
<i>01—Civil</i>			
(11) K—101—Superannuation and Retirement Allowances.			
O. 70,08'30	70,08'30	80,32'95	+10,24'65
2235—Social Security and Welfare			
<i>60—Other Social Security and Welfare Programmes</i>			
(12) RA—102—Pensions under Social Security Schemes			
O. 1,50'10	1,50'10	2,11'65	+61'55
Reasons for final excess of Rs. 10,86'20 lakhs at Sl. Nos. (11) and (12) above have not been intimated (October 1994).			

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.			
(13) T—103—Entertainment Tax			
O.	1,50.00	25.00	1,52.36
R.	-1,25.00			+1,27.36
Anticipated saving of Rs. 1,25.00 lakhs was attributed to economy measure. Final excess of almost an equal amount (Rs. 1,27.36 lakhs) remained unexplained (October 1994).			

Charged—

(i) Saving occurred under the following head :—

2071—Pensions and other Retirement Benefits.**01—Civil**

(14) O—106—Pensionary charges in respect of High Court Judges.

O.	4.50	4.50	..	-4.50
----	------	------	----	-------

Entire provision of Rs. 4.50 lakhs remained unspent and unexplained (October 1994).

Capital :**Voted—**

(i) The department surrendered Rs. 2,77.73 lakhs during March 1994; ultimately the saving worked out to Rs. 2,41.61 lakhs.

(ii) In view of the saving of Rs. 2,41.61 lakhs, supplementary provision of Rs. 12,00.00 lakhs obtained in November 1993 proved excessive.

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

7615—Miscellaneous Loans

(15) Y—200—Miscellaneous Loans

O.	17,00.00	26,47.00	26,47.00	..
S.	12,00.00			
R.	-2,53.00			

Specific reasons for anticipated saving of Rs. 2,53.00 lakhs have not been intimated (October 1994).

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

7610—Loans to Government Servants, etc.

(16) X—800—Other Advances

O.	2,65.25	2,65.02	3,14.99	+49.97
R.	-0.23			

Anticipated saving for Rs. 0.23 lakh was stated to be due to non finalisation of eligible cases for grant of advance.

Reasons for final excess of Rs. 49.97 lakhs have not been intimated (October 1994).

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
- 3052—Shipping
- 3056—Inland Water Transport
- 4217—Capital Outlay on Urban Development
- 5051—Capital Outlay on Ports and Light Houses
- 5452—Capital Outlay on Tourism
- 5465—Investments in General Financial and Trading Institutions
- 7051—Loans for Ports and Light Houses
- 7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	16,54,84,000	17,02,33,000	16,13,50,483	—88,82,517
Supplementary	47,49,000			
Amount surrendered during the year (March 1994)				88,40,000
Capital :				
Voted—				
Original	7,25,03,000	10,40,11,000	10,04,95,792	—35,15,208
Supplementary	3,15,08,000			
Amount surrendered during the year (March 1994)				50,28,000

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 88.83 lakhs, the department surrendered Rs. 88.40 lakhs.

(ii) In view of the saving of Rs. 88.83 lakhs, supplementary provision of Rs. 47.49 lakhs obtained in November 1993 (Rs. 46.75 lakhs) and December 1993 (Rs. 0.74 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 saving occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2052—Secretariat-General Services			
(1) A—090—Secretariat			
O.	57.23	49.51	-11.52
S.	3.60		
R.	0.20		

Additional fund of Rs. 0.20 lakh through reappropriation was stated to have been provided to clear up the T. A. bills, Telephone bills of Commissioner-cum-Secretary of the Department, pending P. O. L. and repair bills of department's vehicle used by the Minister and payment of liveries allowances to Class-IV staff of the department.

Reasons for final saving of Rs. 11.52 lakhs have not been furnished (October 1994).

2058—Stationery and Printing

(2) B—001—Direction and Administration

O.	1,13.21	1,06.79	1,06.80	+0.01
S.	5.79			
R.	-12.21			

Reduction in provision by Rs. 12.21 lakhs through surrender was stated to be mainly due to discontinuance of Surrender Leave Salary and Leave Travel Concession facilities by the Government.

(3) G—800—Other Expenditure

O.	48.66	37.23	37.23	..
S.	1.42			
R.	-12.85			

Anticipated savings were attributed mainly to non-acceptance of proposal of printing of O. L. A. proceedings at private Press by Government and payment of halting allowances to Type-writer Mechanics deputed to District and Sub-Divisional Head-quarters.

Capital :

Voted—

(i) The department surrendered Rs. 50.28 lakhs during March 1994; ultimately the saving worked out to Rs. 35.15 lakhs.

(ii) In view of the saving of Rs. 35.15 lakhs, supplementary provision of Rs. 3,15.08 lakhs obtained in November 1993 (Rs. 3,10.00 lakhs) and December 1993 (Rs. 5.08 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5465—Investments in General Financial and Trading Institutions.			
<i>State Plan</i>			
<i>State Sector</i>			
02— <i>Investments in Trading Institutions</i>			
(4) X—190—Investments in Public Sector and other Undertakings.			
O.	1,00'00		
S.	2,10'00		
	} 3,10'00	2,10'00	—1,00'00

Reasons for final saving of Rs. 1,00'00 lakhs have not been received (October 1994)

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

5452—Capital Outlay on Tourism

State Plan

State Sector

 01—*Tourist Infrastructure*

 (5) W—A—102—Tourist Accommodation

 14'19 +14'19

 (6) W—B—800—Other Expenditure

 19'01 +19'01

Central Plan

State Sector

 01—*Tourist Infrastructure*

 (7) W—C—102—Tourist Accommodation

 3'00 +3'00

5485—Investments in General Financial and Trading Institutions.

 02—*Investments in Trading Institutions*

 (8) W—D—190—Investments in Public Sector and other Institutions.

 1,00'00 +1,00'00

Reasons for incurring expenditure in respect of item Nos. (5) to (8) above even without a token provision have not been intimated (October 1994).

Major Heads—

- 2052—Secretariat-General Services
- 2059—Public Works
- 2203—Technical Education
- 2210—Medical and Public Health
- 2211—Family Welfare
- 2216—Housing
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2230—Labour and Employment
- 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
- 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.
- 4402—Capital Outlay on Soil and Water Conservation
- 4403—Capital Outlay on Animal Husbandry
- 4415—Capital Outlay on Agricultural Research and Education
- 4701—Capital Outlay on Major and Medium Irrigation
- 4851—Capital Outlay on Village and Small Industries
- 4853—Capital Outlay on Non-ferrous Mining and Metallurgical Industries
- 5053—Capital Outlay on Civil Aviation
- 5054—Capital Outlay on Roads and Bridges
- 5452—Capital Outlay on Tourism

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	90,42,40,000	92,54,61,000	1,21,30,85,080	+28,76,24,080
Supplementary	2,12,21,000			
Amount surrendered during the year (March 1994)				
Charged—				89,53,000
Original	53,00,000	53,01,000	48,50,873	—4,50,127
Supplementary	1,000			
Amount surrendered during the year (March 1994)				
Capital :				3,00,000
Voted—				
Original	1,21,95,96,000	1,35,49,92,000	95,95,58,863	—39,54,33,137
Supplementary	13,53,96,000			
Amount surrendered during the year (March 1994)				
Charged—				39,07,58,000
Original	8,00,000	11,59,000	11,59,000	..
Supplementary	3,59,000			
Amount surrendered during the year				
				Nil

The expenditure in the grant does not include Rs. 33,89,000 in the Capital Section (charged) met out of advance from the Contingency Fund sanctioned on 2nd September 1993 (Rs. 29,03,000) and 17th November 1993 (Rs. 4,86,000) 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. 28,76,24,080. The excess requires regularisation.

(ii) In view of the excess of Rs. 28,76.24 lakhs, surrender of Rs. 89.53 lakhs was unjustified and supplementary provision of Rs. 2,12.21 lakhs obtained in November 1993 (Rs. 1,61.89 lakhs) and December 1993 (Rs. 50.32 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			
80—General			
(1) F—799—Suspense			
O.	20,00'00	20,00'00	45,49'30
			+ 25,49'30

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
3054—Roads and Bridges			
01—National Highways			
(2) Y—799—Suspense			
O.	6,00'00	6,00'00	11,79'94
			+5,79'94
Reasons for final excess of Rs. 31,29'24 lakhs at Serial Nos. (1) and (2) above have not been intimated (October 1994).			
(iv) The above excesses were partly counter-balanced by saving under the following heads :—			
2052—Secretariat-General Services			
(3) A—090—Secretariat			
O.	1,16'64	1,08'27	1,08'46
S.	4'19		
R.	—12'56		
			+0'19
Anticipated saving of Rs. 12'56 lakhs was stated to be due to (i) non-filling up of vacant posts and (ii) discontinuance of leave travel concession and surrender of leave facilities.			
Reason for final excess of Rs. 0'19 lakh have not been intimated (October 1994).			
2059—Public Works			
80—General			
(4) D—052—Machinery and Equipment			
O.	—17'55	—41'86	—41'78
S.	0'01		
R.	—24'32		
			+0'08
Out of the anticipated saving of Rs. 24'32 lakhs, Rs. 1'03 lakhs was reappropriated attributing to non-finalisation of formalities for purchase of Machinery and Equipment.			
Specific reasons for surrender of Rs. 23'29 lakhs and final excess of Rs. 0'08 lakh have not been intimated (October 1994).			
3054—Roads and Bridges			
03—State Highways			
(5) AA—Lump Provision for other works			
O.	46'00	..	..
R.	—46'00		
Anticipated saving of Rs. 46'00 lakhs was stated to have been reappropriated to other heads for which it was provided.			
80—General			
(6) CC—797—Transfer to/from Reserve Funds/Deposit Accounts.			
S.	82'65	82'65	—82'65
Entire provision remained unspent and unexplained (October 1994).			
Charged—			
(i) Against the available saving of Rs. 4'50 lakhs, the department surrendered only Rs. 3'00 lakhs during March 1994.			

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2059—Public Works			
80—General			
(7) G—800—Other Expenditure			
O.	3.00	0.01	—
S.	0.01		
R.	—3.00		

Specific reasons for anticipated saving of Rs. 3.00 lakhs have not been intimated (October 1994).

2216—Housing

01—Government Residential Buildings

(8) 0—106—General Pool Accommodation

O.	50.00	50.00	48.50	— 1.50
----	-------	-------	-------	--------

Reasons for final saving of Rs. 1.50 lakhs have not been intimated (October 1994).

(v) Expenditure in the grant includes Rs. 57,29.24 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 1993-94 is given below:—

Major Head and Sub-head of Suspense	Opening Balance on 1st April 1993	Debits	Credits	Closing Balance on 31st March 1994 (Debit + Credit —)
(In lakhs of rupees)				
2059—Public Works				
Purchase	—22,67.56	..	..	—22,67.56
Stock	24,68.15	38,71.01	42,21.71	21,17.45
Miscellaneous Works Advances	24,51.33	6,78.29	3,77.85	27,51.77
Workshop Suspense	40.38	..	..	40.38
Total	26,92.30	45,49.30	45,99.56	26,42.04
3054—Roads and Bridges				
Purchase	—4,69.74	..	..	—4,69.74
Stock	10,35.99	10,79.94	7,66.32	13,49.61
Miscellaneous Works Advances	3,76.24	1,00.00	20.15	4,58.09
Total	9,42.49	11,79.94	7,86.47	13,35.96
Grand Total	36,34.79	57,29.24	53,86.03	39,78.00

(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 1993-94, no amount was credited to the fund and no expenditure was incurred.

The balance at the credit of the fund on the 31st March 1994 was Rs. 30.20 lakhs. An account of the fund for 1993-94 is given in the Statement No. 16 of the Finance Accounts, 1993-94.

(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 1993-94 are compared below :—

Year	Works Outlay	Establishment charges	Tools and plant charges	Percentage charges	
				Establishment charges to Works Outlay	Tools and Plant charges to Works Outlay
(In lakhs of rupees)					
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
1993-94	3,09,88.75	72,07.79	11,50.24	23.25	3.71

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

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

Capital :

Voted—

(i) Against the available saving of Rs. 39,54.33 lakhs, the department surrendered only Rs. 39,07.58 lakhs during March 1994.

(ii) In view of the saving of Rs. 39,54.33 lakhs, supplementary provision of Rs. 13,53.96 lakhs obtained in November 1993 (Rs. 10,67.19 lakhs) and December 1993 (Rs. 2,86.77 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 (In lakhs of rupees)	Excess + Saving—
4059—Capital Outlay on Public Works			
<i>State Plan</i>			
<i>State Sector</i>			
60—Other Buildings			
(9) HH—051—Construction			
O. 62.75	} 57.67	} 57.69	} +0.02
S. 21.69			
R. —26.77			

Anticipated saving of Rs. 26.77 lakhs was attributed mainly to want of approval from Administrative Department.

4210—Capital Outlay on Medical and Public Health.*Central Plan**District Sector***01—Urban Health Services****(10) BBB—110—Hospitals and Dispensaries**

S. 80.10	} ..	} ..	} ..
R. —80.10			

02—Rural Health Services**(11) DDD—104—Community Health Centres**

S. 24.75	} —	} —	} —
R. —24.75			

Entire provision of Rs. 1,04.85 lakhs in respect of Sl. Nos. (10) and (11) above was surrendered attributing to want of Central allocation.

4216—Capital Outlay on Housing*Central Plan**District Sector***01—Government Residential Buildings****(12) KKK—106—General Pool Accommodation**

S. 92.60	} 56.75	} 56.66	} —0.09
R. —35.85			

Out of the anticipated saving of Rs. 35.85 lakhs, Rs. 11.40 lakhs reappropriated attributing to want of Administrative approval from the Government. Surrender of the rest of the amount was stated to be due to want of Central allocation.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5054—Capital Outlay on Roads and Bridges			
<i>State Plan</i>			
<i>State Sector</i>			
<i>03—State Highways</i>			
(13) FFFF—101—Bridges			
O.	7,79.25		
S.	0.02	6,35.81	6,33.31
R.	-1,43.46		-2.50
Anticipated saving of Rs. 1,43.46 lakhs was attributed mainly to want of approval from Administrative Department.			
Reasons for final saving of Rs. 2.50 lakhs have not been intimated (October 1994).			
(14) HHHH—796—Tribal Area Sub-plan			
O.	66,08.80		
R.	-32,87.78	33,21.02	33,22.88
			+1.86
Reduction in original provision by Rs. 32,87.78 lakhs was attributed mainly to (i) revision of plan ceiling under A. D. B. assisted scheme and (ii) want of approval from Administrative Department.			
Reason for final excess of Rs. 1.86 lakhs have not been intimated (October 1994).			
5452—Capital Outlay on Tourism			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Tourist Infrastructure</i>			
(15) KKKK—101—Tourist Centre			
O.	20.00		
R.	-20.00	..	..
Entire provision was reappropriated without assigning any reason (October 1994).			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>01—Tourist Infrastructure</i>			
(16) NNNN—102—Tourist Accommodation			
O.	53.00		
R.	-50.00	3.00	..
			-3.00
Specific reasons for anticipated saving of Rs. 50.00 lakhs and final saving of Rs. 3.00 lakhs have not been intimated (October 1994).			
(iv) The above savings were partly counter-balanced by excess under the following heads:—			
4210—Capital Outlay on Medical and Public Health.			
<i>Central Plan</i>			
<i>District Sector</i>			
<i>02—Rural Health Services</i>			
(17) CCC—103—Primary Health Centres			
S.	30.00		
R.	11.40	41.40	60.11
			+18.71
Augmentation of provision by Rs. 11.40 lakhs was stated to be mainly for construction of O. T. labour room and six bedded observation ward at a P. H. C. in Balasore district.			
Reasons for final excess of Rs. 18.71 lakhs have not been intimated (October 1994).			

Major Heads—

2011—Parliament/State/Union Territory Legislatures

2071—Pensions and other Retirement Benefits

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	2,40,12,000	2,57,41,000	2,40,82,708	—16,58,292
Supplementary	17,29,000			
	Amount surrendered during the year (March 1994)			12,47,000
Charged—				
Original	4,53,000	4,68,000	4,59,351	—8,649
Supplementary	15,000			
	Amount surrendered during the year (March 1994)			5,000

The expenditure in the grant does not include Rs. 50,00,000 in the Revenue Section (Voted) spent out of advances from the Contingency Fund sanctioned during January 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 16.58 lakhs, the department surrendered only Rs. 12.47 lakhs during March 1994.

(ii) In view of the savings of Rs. 16.58 lakhs, supplementary provision of Rs. 17.29 lakhs obtained in November 1993 (Rs. 3.49 lakhs) and December 1993 (Rs. 13.80 lakhs) proved excessive.

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

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

(In lakhs of rupees)

2071—Pensions and Other Retirement Benefits

01—Civil

(1) C—111—Pensions to Legislatures

O.	26.26	16.26	12.18	—4.08
R.	—10.00			

Anticipated saving of Rs. 10.00 lakhs and final saving of Rs. 4.08 lakhs was stated to be due to non-drawal of pension by the Ex-M. L. As in time.

48 Grant No. 9—Expenditure relating to the Food and Civil Supplies Department
(All voted)

Major Heads—

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	13,61,50,000	14,42,58,000	12,95,97,452	—1,46,60,548
Supplementary	81,08,000			
Amount surrendered during the year (March 1994)				1,38,99,000
Capital :				
Voted—				
Original	4,11,000	2,32,11,000	2,30,84,249	—1,26,751
Supplementary	2,28,00,000			
Amount surrendered during the year (March 1994)				3,19,000

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 1,46.61 lakhs, the department surrendered only Rs. 1,38.99 lakhs during March 1994.

(ii) In view of the saving of Rs. 1,46.61 lakhs, supplementary provision of Rs. 81.08 lakhs obtained in November 1993 (Rs. 43.74 lakhs) and December 1993 (Rs. 37.34 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2408—Food, Storage and Warehousing			
01—Food			
(1) A—101—Procurement and Supply			
O. 3,15.42	2,63.05	2,59.23	—3.82
S. 28.64			
R. —81.01			
2435—Other Agricultural Programmes			
01—Marketing and Quality Control			
(2) E—101—Marketing Facilities			
O. 48.08	39.33	37.95	—1.38
S. 2.36			
R. —11.11			
3456—Civil Supplies			
(3) H—001—Direction and Administration			
O. 79.52	66.95	65.76	—1.19
S. 16.73			
R. —29.30			

Anticipated savings of Rs. 1,21.42 lakhs in respect of Sl. Nos. (1), (2) and (3) above were attributed mainly to (i) non-filling up of the vacant posts, (ii) non-finalisation of claims and (iii) abolition of Leave Travel Concession facilities during the current financial year.

Reasons for final saving of Rs. 6.39 lakhs have not been communicated (October 1994).

Capital :

Voted—

(i) The department surrendered Rs. 3.19 lakhs during March 1994; ultimately the saving worked out to Rs. 1.27 lakhs.

Personal Ledger Account—

The expenditure under the grant includes Rs. 2.63 lakhs under the head "Suspense" (Personal deposit) debit. The Personal Ledger Accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase and trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1993-94 are summarised below:—

Scheme	Balance on 1st April 1993	Credit during the year	Debit during the year	Balance on 31st March 1994
(In lakhs of rupees)				
(a) Purchase of Rice under Grain Purchase Scheme.	24,43.68	9.33	2.63	24,50.38
(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 in August 1979 to close the inoperative Personal Ledger Accounts in respect of (b), (c), (d), in August 1977 in respect of (e) above. The matter is under correspondence with the Government. Final orders for its closure are yet to be received (October 1994).

Major Heads—

2202—General Education

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

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	6,07,58,32,000	6,52,08,05,000	5,69,67,70,657
Supplementary	44,49,73,000		
Amount surrendered during the year (March 1994)			53,97,25,000
Charged—			
Original	2,50,000	2,50,000	6,000
Amount surrendered during the year (March 1994)			94,000
Capital:			
Voted—			
Original	3,00,35,000	3,00,35,000	2,99,95,265
Amount surrendered during the year			Nil

Notes and Comments :—

Revenue:

Voted—

(i) Against the available saving of Rs. 82,40.34 lakhs, the department surrendered only Rs. 53,97.25 lakhs during March 1994. The saving of Rs. 82,40.34 lakhs points out the need for more accurate budgeting and control over expenditure.

(ii) In view of the saving of Rs. 82,40.34 lakhs, supplementary provision of Rs. 44,49.73 lakhs obtained in November 1993 (Rs. 26,94.37 lakhs) and December 1993 (Rs. 17,55.36 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)	
2202—General Education			
<i>02—Secondary Education</i>			
(1) K—105—Teacher's Training			
O.	3,65.83	3,68.21	3,14.18
S.	16.37		
R.	—13.99			—54.03

Anticipated saving of Rs. 13.99 lakhs was surrendered attributing to (i) non-payment of surrender leave salaries, (ii) non posting of some Lecturers and other Ministerials and (iii) non-receipt of electricity and water charges bills in time.

Reasons for final saving of Rs. 54.03 lakhs have not been intimated (October 1994).

80—General

(2) X—Operation Blackboard (L u m p Provision).

O.	25,37.00
R.	—25,37.00			

Reasons for withdrawing the entire provision through reappropriation was stated to be due to requirement of provisions in other heads.

State Plan

State Sector

01—Elementary Education

(3) Y—001—Direction and Administration

O.	43.21	22.86	15.55	—7.31
R.	—20.35			

Out of the anticipated saving of Rs. 20.35 lakhs, Rs. 14.28 lakhs was surrendered attributing to non-receipt of sanction from Government. Rest of the amount was reappropriated without assigning any reason.

Reasons for final saving of Rs. 7.31 lakhs have not been communicated (October 1994).

80—General

(4) LL—003—Training

O.	45.42	29.29	19.44	—9.85
R.	—16.13			

Out of the anticipated saving of Rs. 16.13 lakhs, Rs. 15.75 lakhs was reappropriated stating due to non-finalisation of training programme of un-trained teachers, and the rest of the amount was surrendered attributing to less availability of inservice trainees.

Reasons for final saving of Rs. 9.85 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
<i>District Sector</i>			
<i>01—Elementary Education</i>			
(5) NN—102—Assistance to Non-Government Primary Schools.			
O.	4,07.07	1,77.63	1,13.37
R.	—2,29.44		
Withdrawal of provision by Rs. 2,29.44 lakhs through reappropriation (Rs. 2,24.21 lakhs) and surrender (Rs. 5.23 lakhs) were stated to be due to conversion of aided M. E. Schools into Government M. E. Schools, and non-receipt of sanction from Government respectively.			

Reasons for final saving of Rs. 64.26 lakhs have not been intimated (October 1994)

(6) OO—104—Inspection

O.	1,75.65	1,69.43	1,51.06
R.	—6.22		
—18.37			

(7) PP—105—Non-formal Education

O.	1,27.75	1,23.13	..
R.	—4.62		
—1,23.13			

(8) QQ—796—Tribal Area Sub-Plan

O.	5,44.22	4,90.37	3,40.03
R.	—53.85		
—1,50.34			

Reduction in provision by Rs. 64.69 lakhs through surrender in respect of Sl. Nos. (6), (7), and (8) above was stated to be due to non-receipt of sanction from Government.

Reasons for final saving of Rs. 2,91.84 lakhs have not been communicated (October 1994).

02—Secondary Education

(9) SS—109—Government Secondary Schools

O.	36.73	27.91	15.12
R.	—8.82		
—12.79			

Out of the anticipated saving of Rs. 8.82 lakhs, Rs. 7.86 lakhs was surrendered attributing to late creation of posts and non-filling up of the created posts. Rs. 0.96 lakh was reappropriated stating due to less requirement.

Specific reasons for less requirement as compared to the budget provision and reasons for the final saving of Rs. 12.79 lakhs have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Central Plan</i>			
<i>State Sector</i>			
<i>80—General</i>			
(10) GGG—003—Training			
O.	2,93'44	3,37'28	1,79'75
S.	43'84		
(11) HHH—796—Tribal Area Sub-plan			
O.	1,51'24	1,60'24	49'90
S.	9'00		
Reasons for final saving of Rs. 2,67'87 lakhs in respect of Sl. Nos. (10) and (11) above have not been intimated (October 1994).			
<i>District Sector</i>			
<i>01—Elementary Education</i>			
(12)—III—101—Government Primary Schools			
O.	28,82'96	6,54'72	7,36'30
R.	—22,28'24		
Reduction in provision by Rs. 22,28'24 lakhs through surrender was stated to be due to non-receipt of sanction order from Government.			
Reasons for final excess of Rs. 81'58 lakhs have not been intimated (October 1994).			
(13) JJJ—102—Assistance to Non-Government Primary Schools.			
S.	84'00	84'00	—84'00
Entire supplementary provision of Rs. 84'00 lakhs remained unutilised and unexplained (October 1994).			
(14) KKK—796—Tribal Area Sub-plan			
O.	19,55'31	4,59'55	2,23'81
S.	56'00		
R.	—15,51'76		
Reasons for anticipated saving of Rs. 15,51'76 lakhs and final saving of Rs. 2,35'74 lakhs have not been communicated (October 1994).			
<i>02—Secondary Education</i>			
(15) LLL—107—Scholarships			
O.	23'02	23'02	—23'02
(16) MMM—109—Government Secondary Schools.			
O.	2,11'51	2,11'51	0'01
Entire provision in respect of Sl. Nos. (15) and (16) above remained unutilised and unexplained (October 1994).			

Head	Total grant	Actual expenditure	Excess— Saving—
(17) 000—796—Tribal Area Sub-plan		(In lakhs of rupees)	
O.	2,50.62	2,50.62	70.60
R.			—1,80.02
Reasons for final saving of Rs. 1,80.02 lakhs have not been intimated (October 1994)			
<i>04—Adult Education</i>			
(18) QQQ—103—Rural Functional Literacy Programmes.			
O.	17.98		
R.	—17.98	1.62	+1.62
Entire provision was surrendered attributing to non-utilisation of the amount due to introduction of T. L. C. Programme.			
(19) RRR—200—Other Adult Education Programme			
O.	1,73.30		
R.	—95.60	77.70	68.48
Reduction in original provision through surrender by Rs. 95.60 lakhs was stated to be due to (i) non-implementation of new J. S. W. during 1993-94 (Rs. 89.60 lakhs) and (ii) non-receipt of Government sanction (Rs. 6.00 lakhs).			
Reasons for final saving of Rs. 9.22 lakhs have not been intimated (October 1994)			
(20) SSS—796—Tribal Area Sub-plan			
O.	28.44		
R.	—16.58	11.86	13.90
Reduction in original provision through surrender by Rs. 16.58 lakhs was stated to be due to (i) non-utilisation of the amount due to introduction of T. L. C. Programme (Rs. 13.02 lakhs) and (ii) less requirement (Rs. 3.56 lakhs).			
Specific reasons for less requirement as compared to the budget provision and reasons for final excess of Rs. 2.04 lakhs have not been intimated (October 1994).			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Elementary Education</i>			
(21) VVV—102—Assistance to Non-Government Primary Schools.			
S.	1,95.00	1,95.00	..
Entire supplementary provision of Rs. 1,95.00 lakhs remained unutilised and unexplained (October 1994).			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2235—Social Security and Welfare			
<i>Central Plan</i>			
<i>State Sector</i>			
02— <i>Social Welfare</i>			
(22) DDDD—101—Welfare of Handicapped			
O.	86.21	52.03	—34.18
Reasons for final saving of Rs. 34.18 lakhs have not been intimated (October 1994).			
2251—Secretariat-Social Services			
(23) EEEE—090—Secretariat-Social Services			
O.	3,29.50	2,58.24	—59.37
S.	8.30		
R.	—20.19		
Total	3,17.61		
Withdrawal of provision through surrender by Rs. 20.19 lakhs was stated to be due to vacancy of posts.			
Reasons for final saving of Rs. 59.37 lakhs have not been intimated (October 1994).			
(iv) The above savings were partly counter-balanced by excess under the following heads:—			
2202—General Education			
01— <i>Elementary Education</i>			
(24) C—102—Assistance to Non-Government Primary Schools.			
O.	3,27.00	3,84.45	..
S.	7.29		
R.	50.16		
Total	3,84.45		
Additional funds to the tune of Rs. 50.16 lakhs was provided without assigning any reason (October 1994).			
<i>State Plan</i>			
<i>State Sector</i>			
02— <i>Secondary Education</i>			
(25) DD—796—Tribal Area Sub-plan			
O.	13.50	28.05	—3.51
R.	14.55		
Total	28.05		
Additional funds were stated to have been provided for taking over of two training colleges by Government i. e. U. G. B. Ed. College, Baripada and College of Educational Training, Rourkela.			
Reasons for final saving of Rs. 3.51 lakhs have not been intimated (October 1994).			
<i>District Sector</i>			
01— <i>Elementary Education</i>			
(26) MM—101—Government Primary Schools			
O.	4,43.80	6,27.18	—1,68.89
S.	5.28		
R.	1,78.10		
Total	6,27.18		
Reasons for providing additional funds by way of reappropriation and final saving of almost an equal amount have not been intimated (October 1994).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>04—Adult Education</i>			
<i>(27) XX—200—Other Adult Education Programmes.</i>			
O.	2,91.76	3,41.83	3,27.24
R.	50.07		
			—14.59

Augmentation of provision by way of reappropriation was stated to have been made for 1/3rd State share for total literacy campaign in the State during 1993-94.

Reasons for final saving of Rs. 14.59 lakhs have not been intimated (October 1994).

Centrally Sponsored Plan

District Sector

01—Elementary Education

(28) WWW—105—Non-formal Education

O.	2,05.94	2,01.32	5,00.20	+2,98.88
R.	—4.62			

(29) XXX—796—Tribal Area Sub-plan

O.	1,21.28	1,18.09	1,73.43	+55.34
R.	—3.19			

Anticipated savings of Rs. 4.62 lakhs and Rs. 3.19 lakhs in respect of Sl. Nos. (28) and (29) above were surrendered attributing to non-receipt of sanction from Government.

Reasons for final excess of Rs. 2,98.88 lakhs and Rs. 55.34 lakhs respectively have not been communicated (October 1994).

Charged—

(i) Against the available saving of Rs. 2.44 lakhs, the department surrendered only Rs. 0.94 lakh during March 1994.

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

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

2202—General Education

01—Elementary Education

(30) H—800—Other Expenditure

O.	1.00	1.00	..	—1.00
----	------	------	----	-------

Entire provision remained unutilised and unexplained (October 1994).

Major Heads—

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

2251—Secretariat-Social Services

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

6225—Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	94,85,52,000	97,41,08,000	88,43,63,847	—8,97,44,153
Supplementary	2,75,56,000			
Amount surrendered during the year (March 1994)				6,56,13,000
Charged—				
Supplementary	1,08,000	1,08,000	1,08,000	..
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	89,15,000	1,13,93,000	1,13,81,600	—11,400
Supplementary	24,78,000			
Amount surrendered during the year (March 1994)				10,000

The expenditure in the grant does not include Rs. 50,00,000 in the Capital Section (voted) spent out of advance from the Contingency Fund sanctioned on 7th March 1994, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 8,97.44 lakhs, the department surrendered only Rs. 6,56.13 lakhs.

(ii) In view of the saving of Rs. 8,97.44 lakhs, supplementary provision of Rs. 2,75.56 lakhs obtained in November 1993 (Rs. 2,37.06 lakhs) and December 1993 (Rs. 38.50 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.			
State Plan			
State Sector			
02—Welfare of Scheduled Tribes			
(1) G—190—Assistance to Public Sector and other Undertakings.			
O.	3,92.00	3,92.00	2,62.42
			—1,29.58
Reasons for final saving of Rs. 1,29.58 lakhs have not been intimated (October 1994).			
(2) I—794—Special Central Assistance for Tribal Area Sub-plan.			
O.	28,86.35		
S.	1,10.00		
R.	—3,05.43	26,90.92	26,90.82
			—0.10
District Sector			
02—Welfare of Scheduled Tribes			
(3) M—794—Special Central Assistance for Tribal Area Sub-plan.			
O.	12,54.65		
R.	—3,17.34	9,37.31	9,37.29
			—0.02
Surrender of funds in respect of Sl. Nos. (2) and (3) above were stated to be due to less release of funds by Government of India.			
2251—Secretariat-Social Services			
(4) S—090—Secretariat			
O.	99.70		
S.	7.92		
R.	—3.97	1,03.65	93.80
			—9.85
Anticipated saving of Rs. 3.97 lakhs was surrendered attributing to less number of applicants for Festival Advance.			
Reasons for final saving of Rs. 9.85 lakhs have not been intimated (October 1994).			

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	2,25,21,94,000	1,93,42,31,498	—41,90,20,502
Supplementary	10,10,58,000		
Amount surrendered during the year (March 1994)			40,36,30,000
Charged—			
Original	6,50,000	4,55,599	—1,94,401
Amount surrendered during the year (March 1994)			1,89,000
Capital :			
Voted—			
Original	17,00,25,000	17,00,25,000	1,61,39,978
Amount surrendered during the year (March 1994)			—15,38,85,022
			14,91,25,000

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 41,90.21 lakhs, the department surrendered Rs. 40,36.30 lakhs during March 1994.

(ii) In view of the saving of Rs. 41,90.21 lakhs, supplementary provision of Rs. 10,10.58 lakhs obtained in November 1993 (Rs. 8,70.78 lakhs) and December 1993 (Rs. 1,39.80 lakhs) proved unnecessary. The expenditure did not come even up to the level of original provision. Supplementary provision could 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			
01—Urban Health Services			
(1) D—110—Hospitals and Dispensaries			
O.	42,04.29	38,16.49	37,79.21
S.	1,48.60		
R.	—5,36.40			—37.28

Anticipated saving was attributed mainly to (i) non-filling up of posts (ii) non-fixation of pay in the revised scale (iii) non-sanction of funds by Government (iv) withdrawal of Leave Travel Concession facility and (v) self dieting by the patients.

Reasons for final saving of Rs. 37.28 lakhs have not been intimated (October 1994).

(2) E—200—Other Health Schemes

O.	2,82.48	2,59.42	2,59.42	..
S.	10.08			
R.	—33.14			

Reduction in original provision by Rs. 33.14 lakhs through surrender was stated to be due to (i) withdrawal of Leave Travel Concession facility and some posts (ii) non-release of funds by Government and (iii) self dieting by the patients.

03—Rural Health Services**(3) L—102—Subsidiary Health Centres**

O.	1,81.75	1,66.02	1,66.02	..
S.	6.65			
R.	—22.38			

Reasons for anticipated saving of 22.38 lakhs was attributed to (i) non-filling up of vacant posts (ii) non-sanction of funds by Government (iii) late posting of daily wagers and (iv) withdrawal of Leave Travel Concession facility.

(4) P—800—Other Expenditure

O.	79.77	57.77	57.72	—0.05
S.	2.88			
R.	—24.88			

Anticipated saving was stated to be due to non-filling up of vacant posts and self dieting by the patients.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>04—Rural Health Services—Other Systems of Medicine.</i>			
(5) Q—101—Ayurveda			
O.	3,45.74		
S.	0.01		
R.	—48.04	2,97.71	2,93.35
			—4.36
Reduction in original provision by Rs. 48.04 lakhs through surrender and reappropriation was stated to be mainly due to (i) withdrawal of Surrender Leave Salary and Leave Travel Concession facilities and (ii) non-filling up of posts.			
Reasons for final Saving of Rs. 4.34 lakhs have not been intimated (October 1994)			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Urban Health Services—Other Systems of Medicine.</i>			
(6) KK—001—Direction and Administration			
O.	21.04		
R.	—15.57	5.47	5.47
			..
Anticipated saving of Rs. 15.57 lakhs was surrendered attributing to non-sanction of posts			
<i>06—Public Health</i>			
(7) SS—104—Drug Control			
O.	23.14		
R.	—21.86	1.28	1.22
			—0.06
Anticipated saving was stated to be due to non-sanction of scheme and non-creation of posts by Finance Department.			
Reasons for final saving of Rs. 0.06 lakh have not been intimated (October 1994).			
<i>District Sector</i>			
<i>01—Urban Health Services—Allopathy</i>			
(8) TT—110—Hospitals and Dispensaries			
O.	97.03		
R.	—12.00	85.03	85.03
			..
(9) UU—796—Tribal Area Sub-plan			
O.	74.82		
R.	—33.36	41.46	41.46
			..
Reason for anticipated saving of Rs. 45.36 lakhs in respect of Sl. No. (8) and (9) above was stated to be due to non-creation of posts for the new schemes.			
<i>03—Rural Health Services—Allopathy</i>			
(10) YY—103—Primary Health Centres			
O.	4,74.44		
R.	—1,88.73	2,85.71	2,85.71
			..
Reduction in original provision by Rs. 1,88.73 lakhs through surrender and reappropriation was stated to be due to non-filling up of the posts.			

Head	Total grant	Actual expenditure	Excess + Saving—
(11) ZZ—104—Community Health Centres		(In lakhs of rupees)	
O. 2,10.03	1,04.40	1,04.40	..
R. -1,05.63			
Reasons for anticipated saving of Rs. 1,05.63 lakhs was stated to be due to non-sanction of funds and non-creation of posts by Government.			

(12) AAA—796—Tribal Area Sub-plan			
O. 3,06.33	1,64.77	1,64.77	..
R. -1,41.56			
Anticipated saving was attributed to non-filling up of the posts and imposition of economy measure.			

04—Rural Health Services—Other Systems of Medicine.

(13) BBB—101—Ayurveda			
O. 53.74	40.41	40.41	..
R. -13.33			
Reduction in original provision by Rs. 13.33 lakhs through surrender was stated to be due to (i) non-sanction of posts (ii) less number of P. T. S. engaged and (iii) less number of patients admitted in Ayurvedic Hospitals.			

(14) CCC—102—Homoeopathy			
O. 53.74	34.14	34.14	..
R. -19.60			
Reasons for anticipated saving of Rs. 19.60 lakhs have not been intimated (October 1994).			

(15) EEE—796—Tribal Area Sub-plan			
O. 67.26	33.74	33.74	..
R. -33.52			
Anticipated saving was attributed to (i) non-sanction of posts and (ii) less number of patients treated and less number of P. T. S. engaged.			

Central Plan

State Sector

05—Medical Education, Training and Research

(16) GGG—102—Homoeopathy			
O. 12.18	12.18	..	-12.18

Entire provision remained unutilised and unexplained (October 1994)

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>06—Public Health</i>			
(17) HHH—101—Prevention and Control of Diseases.			
O.	5,56.98	50.99	50.99
S.	0.01		
R.	—5,06.00		
Reduction in provision by Rs. 5,06.00 lakhs was attributed to (i) non-filling up of posts (ii) non-sanction of funds by Government of India (iii) non-fixation of pay in the revised scale and (iv) abolition of Leave Travel Concession facility.			
(18) III—796—Tribal Area Sub-plan			
O.	22.87	9.50	9.50
R.	—13.37		
Anticipated saving was stated to be mainly due to non-filling up of posts and imposition of economy measures.			
<i>District Sector</i>			
<i>06—Public Health</i>			
(19) JJJ—101—Prevention and Control of Diseases.			
O.	1,45.19	1,04.56	54.55
S.	18.00		
R.	—58.63		
Reduction in provision by Rs. 58.63 lakhs through surrender was stated to be due to non-sanction of continuance of the scheme beyond 30-6-1993 and non sanction of funds by Government.			
Reasons for final saving of 50.01 lakhs have not been intimated (October 1994).			
(20) LLL—796—Tribal Area Sub-Plan			
O.	3,79.19	62.15	22.15
S.	36.82		
R.	—3,53.86		
Reasons for anticipated saving was stated to be mainly due to non filling up of posts and non-sanction of funds by Government.			
Reasons for final saving of Rs. 40.00 lakhs have not been intimated (October 1994).			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>06—Public Health</i>			
(21) NNN—101—Prevention and Control of Diseases			
O.	10.00	10.00	—10.00
Entire provision remained unutilised and unexplained (October 1994)			

Head		Total grant	Actual expenditure	Excess + Saving —
<i>District Sector</i>		(In lakhs of rupees)		
<i>03—Rural Health Services—Allopathy</i>				
<i>(22) PPP—104—Community Health Centres</i>				
(U. K. Aid Scheme)				
O.	55'00	54'85	54'85	..
S.	21'60			
R.	—21'75			
<i>(23) QQQ—796—Tribal Area Sub-plan</i>				
(U. K. Aid Scheme)				
O.	68'00	78'06	78'07	+0'01
S.	40'00			
R.	—29'94			
Reasons for anticipated saving of Rs. 51'69 lakhs in respect of Sl. Nos. (22) and (23) above have not been intimated (October 1994).				
<i>06—Public Health</i>				
<i>(24) RRR—101—Prevention and Control of</i>				
Diseases.				
O.	6,53'32	3,74'88	1,38'48	—2,36'40
R.	—2,78'44			
Reduction in original provision by Rs. 2,78'44 lakhs was stated to be due to (i) non-filling up of posts (ii) imposition of economy measures (iii) abolition of Leave Travel Concession facility and (iv) less spray operation area.				
Reasons for final saving of Rs. 2,36'40 lakhs have not been intimated (October 1994).				
2211—Family Welfare				
<i>Central Plan</i>				
<i>State Sector</i>				
<i>(25) YYY—104—Transport</i>				
O.	55'81	42'19	42'19	..
R.	—13'62			
Anticipated saving of Rs. 13'62 lakhs was attributed to non-sanction of funds by Government.				
<i>(26) ZZZ—105—Compensation</i>				
O.	4,21'48	2,58'05	2,58'05	..
R.	—1,63'43			
Anticipated saving was stated to be based on achievement.				
<i>(27) AAAA—106—Mass Education</i>				
O.	47'00	79'68	46'90	—32'78
S.	32'78			
R.	—0'10			
Reasons for final saving of Rs. 32'78 lakhs have not been intimated (October 1994).				

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>District Sector</i>			
(28) DDDD—003—Training			
O. 98.92	83.57	83.57	..
R. —15.35			
(29) FFFF—102—Urban Family Welfare Services.			
O. 1,23.66	1,03.01	1,03.01	..
R. —20.65			
(30) HHHH—796—Tribal Area Sub-Plan			
O. 11,24.23	10,47.37	10,47.37	..
R. —78.86			
Reduction in original provision by Rs. 1,12.86 lakhs in respect of Sl. Nos. (28) to (30) above was attributed to non-sanction of funds by Government.			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(31) JJJJ—003—Training			
O. 1,00.00	6.73	6.73	..
R. —93.27			
(32) KKKK—004—Research and Evaluation			
O. 1,00.00	26.39	26.39	..
R. —73.61			
(33) MMMM—106—Mass Education			
O. 2,00.00	1,06.69	1,06.69	..
S. 50.00			
R. —1,43.31			
Reasons for anticipated saving of Rs. 3,10.19 lakhs in respect of Sl. Nos. (31) to (33) above have not been intimated (October 1994).			
<i>District Sector</i>			
(34) OOOO—003—Training (U. K. Aid Scheme)			
O. 1,30.00	63.81	63.81	..
R. —66.19			
(35) PPPP—796—Tribal Area Sub-plan			
O. 3,15.07	50.02	50.01	—0.01
S. 20.00			
R. —2,85.05			
Reasons for anticipated saving of Rs. 3,51.24 lakhs at Sl. Nos. (34) and (35) above have not been intimated (October 1994).			

Head		Total grant	Actual expenditure	Excess+ Saving—
3606—Aid Materials and Equipments				
<i>Central Plan</i>				
<i>State Sector</i>				
(36) VVVV—102—Leprosy Control Programme				
O.	32'00	50'00	..	—50'00
S.	18.00			
(37) WWWW—796—Tribal Area Sub-Plan				
O.	3'18	40'00	..	—40'00
S.	36'82			

*Centrally Sponsored Plan**State Sector*

(38) YYYYY—105—National Filaria Control Programme.

O.	20'00	20'00	..	—20'00
----	-------	-------	----	--------

Entire provision of Rs. 1,10'00 lakhs in respect of Sl. Nos (36) to (38) above remained unutilised and unexplained (October 1994).

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

2210—Medical and Public Health*State Plan**District Sector**06—Public Health*

(39) FFF—101—Prevention and Control of Diseases.

O.	7,17'35	8,15'13	8,13'79	—1'34
R.	97'78			

Additional provision was obtained through reappropriation attributing mainly to (i) enhance the State share under Centrally Sponsored Plan Scheme and (ii) Provide drinking water in Koraput, Rayagada and Nowrangpur districts.

Reasons for final saving of Rs. 1'34 lakhs have not been intimated (October 1994).

*Centrally Sponsored Plan**State Sector**01—Urban Health Services-Allopathy*

(40) MMM—200—Other Health Schemes

O.	40'00	40'00	57'35	+17'35
----	-------	-------	-------	--------

Reasons for final excess of Rs. 17,35 lakhs have not been intimated (October 1994).

Head	Total grant or Appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2211—Family Welfare			
<i>Central Plan</i>			
<i>District Sector</i>			
(41) GGGG—103—Maternity and Child Health.			
O.	99.19	1,11.00	1,11.00
S.	0.01		
R.	11.80		
Additional funds provided through reappropriation was stated to be for implementation of C. S. S. M. Programme in the State.			

3606—Aid Materials and Equipments

<i>Central Plan</i>			
<i>State Sector</i>			
(42) UUUU—101—Family Welfare Programme.			
O.	3,95.08	4,85.02	8,56.00
S.	89.94		
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(43) XXXX—104—National Malaria Eradication Programme.			
O.	1,40.00	1,40.00	2,22.06
Reasons for final excess of Rs. 4,53.04 lakhs in respect of Sl. Nos (42) and (43) above have not been intimated (October 1994).			

Charged—

(i) Against the available savings of Rs. 1.94 lakhs, the department surrendered Rs. 1.89 lakhs during March 1994.

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

2210—Medical and Public Health.

<i>State Plan</i>			
<i>State Sector</i>			
01—Urban Health Services—Allopathy			
(44) JJ—800—Other Expenditure			

O.	6.00	4.56	4.56
R.	—1.44		
Anticipated saving was stated to be due to non payment of decretal dues			

Capital :

Voted—

(i) Against the available saving of Rs. 15,38.85 lakhs, Rs. 14,91.25 lakhs only was anticipated and surrendered during March 1994.

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

Head	Total grant	Actual expenditure	Excess + Saving—
4210—Capital Outlay on Medical and Public Health.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Rural Health Services</i>			
(45) AAAAA—101—Health Sub-centres (U.K. Aid Scheme)			
O.	1,00'00	1,00'00	..
Entire provision remained unutilised and unexplained (October 1994).			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>02—Rural Health Services</i>			
(46) BBBB—101—Health Sub-centres (U. K. Aid Scheme)			
O.	7,17'00		
R.	—6,98'00	19'00	1,61'40
Out of the anticipated saving of Rs. 6,98'00 lakhs, Rs. 1,00'00 lakhs was attributed to slow progress of building construction works.			
Reasons for the rest of the amount of Rs. 5,98'00 lakhs and final excess of Rs. 1,42'40 lakhs have not been intimated (October 1994).			
(47) CCCC—103—Primary Health Centres (U.K. Aid Scheme)			
O.	6,15'00		
R.	—6,15'00	..	..
Out of the anticipated saving of Rs. 6,15'00 lakhs, Rs. 84'26 lakhs surrendered attributing to slow progress of building construction works. Reasons for the rest of the amount have not been intimated (October 1994).			
(48) DDDD—104—Community Health Centres. (U. K. Aid Scheme)			
O.	1,73'00		
R.	—1,73'00	..	..
Entire provision provided in the Original budget was surrendered without assigning any reason (October 1994).			
4211—Capital Outlay on Family Welfare			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(49) EEEE—800—Other Expenditure			
O.	95'00		
R.	—5'00	90'00	—90'00
Reasons for anticipated saving of Rs. 5'00 lakhs and final saving of Rs. 90'00 lakhs have not been intimated (October 1994).			

Major Heads—

- 2059—Public Works
- 2202—General Education
- 2205—Art and Culture
- 2215—Water Supply and Sanitation
- 2216—Housing
- 2217—Urban Development
- 2230—Labour and Employment
- 2235—Social Security and Welfare
- 2251—Secretariat-Social Services
- 2853—Non-Ferrous Mining and Metallurgical Industries
- 3475—Other General Economic Services
- 3804—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
- 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	Actual expenditure	Excess— Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	69,68,80,000		
Supplementary	1,71,07,000		
Amount surrendered during the year (March 1994)			1,44,09,000
Capital :			
Voted—			
Original	18,94,72,000		
Supplementary	2,46,45,000		
Amount surrendered during the year (March 1994)			76,15,000

Notes and Comments :—

Revenue :

Voted—

(i) The expenditure exceeded the budget provision by Rs. 4,76,02,086. The excess needs regularisation.

(ii) In view of the excess expenditure of Rs. 4,76.02 lakhs, visualisation of supplementary provision of Rs. 1,71.07 lakhs obtained in November 1993 (Rs. 1,41.78 lakhs) and December 1993 (Rs. 29.29 lakhs) proved inadequate and surrender of Rs. 1,44.09 lakhs was unjustified.

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

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

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

(1) J—799—Suspense

O.	8,00.00	8,00.00	22,09.54	+14,09.54
----	---------	---------	----------	-----------

Reasons for final excess of Rs. 14,09.54 lakhs have not been intimated (October 1994).

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

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

(2) G—001—Direction and Administration

O.	3,67.60	3,38.06	3,25.78	—12.28
S.	19.77			
R.	—49.31			

Reduction in provision by Rs. 49.31 lakhs was stated to be based on actual requirement.

Specific reasons for less requirement as compared to the budget provision and reasons for final saving of Rs. 12.28 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2217—Urban Development			
<i>Central Plan</i>			
<i>District Sector</i>			
04— <i>Slum Area Improvement</i>			
(3) TT—191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
O.	8,00.00	..	—8,00.00

Entire provision remained unspent and unexplained (October 1994).

<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
04— <i>Slum Area Improvement</i>			

(4) WW—800—Other Expenditure

O.	10.80	}
R.	—10.80			

Entire provision was surrendered attributing to non-receipt of sanction from the Government of India during 1993-94.

(v) Expenditure in Revenue Section (Voted) includes Rs. 22,09.54 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 1993-94 is given below :—

Major Head of Suspense	Opening balance on 1st April 1993 (Debit+ Credit—)	Debit during the year	Credit during the year	Closing balance on 31st March 1994 (Debit+ Credit—)
------------------------	--	-----------------------	------------------------	---

(In lakhs of rupees)

2215—Water-Supply and Sanitation

Stock	—1,29.91	14,83.53	16,20.08	—2,66.46
Miscellaneous Works Advances	8,92.15	7,26.01	5,26.06	10,92.10
Total	7,62.24	22,09.54	21,46.14	8,25.64

Capital :

Voted—

(i) Against the available saving of Rs. 4,48.87 lakhs, surrender of Rs. 76.15 lakhs was very negligible.

(ii) In view of the saving of Rs. 4,48.87 lakhs, supplementary provision of Rs. 2,46.45 lakhs obtained in November 1993 (Rs. 14.44 lakhs) and December 1993 (Rs. 2,32.01 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 savings occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
4215—Capital Outlay on Water Supply and Sanitation.			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(5) PPP—796—Tribal Area Sub-plan			
O.	1,79.00	1,54.01	1,55.15
R.	—24.99		
			+1.14

Specific reasons for the anticipated saving of Rs. 24.99 lakhs have not been intimated (October 1994).

*Centrally Sponsored Plan**District sector**01—Water Supply***(6) 000—101—Urban Water Supply**

O.	1,45.50	1,45.50	50.23	—95.27
----	---------	---------	-------	--------

Reasons for final saving of Rs. 95.27 lakhs have not been intimated (October 1994).

4217—Capital Outlay on Urban Development.*State Plan**State Sector**60—Other Urban Development Schemes***(7) TTT—051—Construction**

O.	20.00
R.	—20.00		

Entire provision was withdrawn attributing to wrong provision.

Head	Total grant	Actual expenditure	Excess + Saving—
6217—Loans for Urban Development			
<i>State Plan</i>			
<i>District Sector</i>			
60—Other Urban Development Schemes			
(8) AAAA—191—Loans to Local Bodies, Corporations, etc.			
O.	71'00	46'00	46'00 ..
R.	—25'00		

Anticipated saving was stated to be due to (i) non-receipt of proposals for sanction of loan to the Agency concerned in general side under the scheme and (ii) based on actual requirement,

Specific reasons for less requirement as compared to the budget provision have not been intimated (October 1994).

Centrally Sponsored Plan

State Sector

03—Integrated Development of Small and
Medium Towns.

(9) CCCC—191—Loans to Local Bodies,
Corporations, etc.

O.	3,17'00	3,17'00	1,22'00	—1,95'00
----	---------	---------	---------	----------

Reasons for the final saving have not been intimated (October 1994).

(10) DDDD—796—Tribal Area Sub-plan

O.	77'00	77'00	..	—77'00
----	-------	-------	----	--------

Entire provision remained unspent and unexplained (October 1994).

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

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

02—Sewerage and Sanitation

(11) NNN—106—Sewerage services

O.	25'00	70'00	70'00	..
S.	0'01			
R.	44'99			

Additional funds were stated to have been provided for improvement of sewerage and drainage facilities to prevent pollution of Sea Beach.

Major Heads—

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

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	11,96,81,000	12,23,57,000	11,54,37,125	—69,19,875
Supplementary	26,76,000			
Amount surrendered during the year (March 1994)				72,21,000
Capital:				
Voted—				
Original	15,000	15,000	9,800	—5,200
Amount surrendered during the year (March 1994)				1,000

Notes and Comments :—

(i) The department surrendered Rs. 72.21 lakhs during March 1994; ultimately the saving worked out to Rs. 69.20 lakhs.

(ii) In view of the saving of Rs. 69.20 lakhs, supplementary provision of Rs. 26.76 lakhs obtained in November 1993 (Rs. 3.23 lakhs) and December 1993 (Rs. 23.53 lakhs) proved excessive.

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

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

2210—Medical and Public Health

State Plan

District Sector

01—Urban Health Services-Allopathy

(1) C—102—Employees State Insurance Scheme

O.	1,86.79	1,67.37	1,67.37	..
R.	—19.42			

Reduction in provision by Rs. 19.42 lakhs was stated to be due to (i) non-opening of new dispensaries proposed to have been opened during the year as Government of India did not issue notification for the purpose (ii) less bed occupancy during the year (iii) less demand of octroi tax, (iv) non-utilisation of allotted fund by E. S. I. Dispensary, Barang and (v) non-submission of upto-date bill by the concerned authority.

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	14,09,51,000	14,24,84,000	10,91,99,787	—3,32,84,213
Supplementary	15,33,000			
Amount surrendered during the year (March 1994)				3,25,83,000
Capital :				
Voted—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :
Voted—

(i) Against the available saving of Rs. 3,32'84 lakhs, the department surrendered Rs. 3,25'83 lakhs during March 1994.

(ii) In view of the saving of Rs. 3,32'84 lakhs, supplementary provision of Rs. 15'33 lakhs obtained in November 1993 (Rs. 15'28 lakhs) and December 1993 (Rs. 0'05 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 mainly under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2204—Sports and Youth Services			
Central Plan			
State Sector			
(1) P—101—Physical Education			
O.	1,89'25	..	..
R.	—1,89'25		
Entire provision was surrendered without assigning any reason.			
(2) Q—800—Other Expenditure			
O.	20'00	..	..
R.	—20'00		
District Sector			
(3) R—101—Physical Education			
O.	50'00	1'95	..
R.	—48'05		

Anticipated saving of Rs. 20'00 lakhs and Rs. 48'05 lakhs in respect of Sl. No. (2) and (3) above were stated to be mainly due to non-receipt of sanction from Government of India.

Major Heads—

- 2202—General Education
- 2210—Medical and Public Health
- 2216—Housing
- 2235—Social Security and Welfare
- 2401—Crop Husbandry
- 2402—Soil and Water Conservation
- 2403—Animal Husbandry
- 2405—Fisheries
- 2406—Forestry and Wild Life
- 2425—Co-operation
- 2515—Other Rural Development Programmes
- 2851—Village and Small Industries
- 2852—Industries
- 3451—Secretariat-Economic Services
- 3454—Census Surveys and Statistics
- 4215—Capital Outlay on Water Supply and Sanitation
- 4701—Capital Outlay on Major and Medium Irrigation
- 4702—Capital Outlay on Minor Irrigation
- 4801—Capital Outlay on Power Projects
- 4852—Capital Outlay on Iron and Steel Industries
- 4860—Capital Outlay on Consumer Industries
- 5054—Capital Outlay on Roads and Bridges
- 7610—Loans to Government Servants, etc.

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original	63,58,30,000	18,41,46,665	—45,16,83,335
Supplementary			
Amount surrendered during the year (March 1994)			45,14,66,000
Capital :			
Voted—			
Original	1,94,25,03,000	1,94,25,03,000	300 —1,94,25,02,700
Amount surrendered during the year (March 1994)			1,94,25,03,000

The expenditure in the grant does not include Rs. 1,10,600 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 2nd February 1994; but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 45,16.83 lakhs, the department surrendered Rs. 45,14.66 lakhs during March 1994.

(ii) In view of the saving of Rs. 45,16.83 lakhs, supplementary provision of Rs. 1.71 lakhs obtained in November 1993 (Rs. 1.65 lakhs) and December 1993 (Rs. 0.06 lakh) proved unnecessary. The expenditure did not come even upto 30 per cent of the original budget provision.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2202—General Education			
<i>State Plan</i>			
<i>State Sector</i>			
(1) A—Lump provision for Pipe Line Project			
O. 10,00.00
R. —10,00.00			
2210—Medical and Public Health			
<i>State Plan</i>			
<i>State Sector</i>			
(2) B—Lump Provision for Pipe Line Project			
O. 2,00.00
R. —2,00.00			
2216—Housing			
<i>State Plan</i>			
<i>State Sector</i>			
(3) C—Lump Provision for Pipe Line Project			
O. 1,00.00
R. —1,00.00			
2235—Social Security and Welfare			
<i>State Plan</i>			
<i>State Sector</i>			
02— <i>Social Welfare</i>			
(4) E—Lump Provision for Pipe Line Project			
O. 1,00.00
R. —1,00.00			

Anticipated saving in respect of Sl. No. (1) to (4) above was surrendered attributing to plan cut due to short fall in anticipated resources.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2403—Animal Husbandry			
<i>State Plan</i>			
<i>State Sector</i>			
(9) L—Lump Provision for Pipe Line Project			
O. 50'00 }
R. —50'00 }			
2405—Fisheries			
<i>State Plan</i>			
<i>State Sector</i>			
(10) M—Lump Provision for Pipe Line Project,			
O. 2,50'00 }
R. —2,50'00 }			
2406—Forestry and Wild Life			
<i>State Plan</i>			
<i>State Sector</i>			
(11) N—Lump Provision for Pipe Line Project,			
O. 4,00'00 }
R. —4,00'00 }			
2425—Co-operation			
<i>State Plan</i>			
<i>State Sector</i>			
(12) O—Lump Provision for Pipe Line Project			
O. 5,00'00 }
R. —5,00'00 }			
2515—Other Rural Development Programmes			
<i>State Plan</i>			
<i>State Sector</i>			
(13) P—Lump Provision for Pipe Line Project			
O. 1,00'00 }
R. —1,00'00 }			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2851—Village and Small Industries			
<i>State Plan</i>			
<i>State Sector</i>			
(14) Q—Lump Provision for Pipe Line Project			
O.	3,75.00	..	..
R.	—3,75.00	..	..

2852—Industries*State Plan**State Sector*

(15) R—Lump Provision for Pipe Line Project			
O.	7,00.00	..	..
R.	—7,00.00	..	..

Entire provision in respect of Sl. Nos. (8) to (15) were surrendered attributing to plan cut due to shortfall in anticipated resources.

3451—Secretariat-Economic Services(16) U—101—Planning Commission/
Planning Board.

O.	17.39	8.41	7.02	—1.39
R.	—8.98			

Reduction in provision by Rs. 8.98 lakhs was stated to be mainly due to (i) non-filling up of the posts of full time Deputy Chairman of State Planning Board and his personal staff and (ii) discontinuance of Surrender Leave Salary and Leave Travel Concession facilities.

*State Plan**State Sector*

(17) X-102—District Planning Machinery

O.	80.12	66.65	66.65	..
S.	0.01			
R.	—13.48			

Anticipated saving was attributed mainly to (i) observance of economy and (ii) non-implementation of the scheme for administrative reasons.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
3454— Census Surveys and Statistics			
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Surveys and Statistics</i>			
(18) EE-800—Other Expenditure			
O.	23.04	11.29	11.17
R.	—11.75		
			—0.12

Reduction in provision by Rs. 11.75 lakhs was stated to be mainly due to (i) non-creation of additional posts (ii) non-creation of post of Jr. Librarian and (iii) discontinuance of Surrender Leave Salary and Leave Travel Concession facilities.

Reasons for final saving of Rs. 0.12 lakh have not been intimated (October 1994).

Capital :

Voted—

(i) Almost the entire original provision of Rs. 1,94,25.03 lakhs was surrendered during March 1994; ultimately the saving worked out to Rs. 1,94,25.03 lakhs.

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

4215—Capital Outlay on Water Supply and Sanitation.

State Plan

State Sector

(19) GG-Lump Provision for Pipe Line Project.

O.	2.00.00
R.	—2.00.00			

4701—Capital Outlay on Major and Medium Irrigation.

State Plan

State Sector

(20) HH-Lump Provision for Pipe Line Project.

O.	55.00.00
R.	—55.00.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4702—Capital Outlay on Minor Irrigation			
<i>State Plan</i>			
<i>State Sector</i>			
(21) II—Lump Provision for Pipe Line Project.			
O. 10,00'00
R. —10,00'00			
4801—Capital Outlay on Power Projects			
<i>State Plan</i>			
<i>State Sector</i>			
(22) JJ—Lump Provision for Pipe Line Project			
O. 75,00'00
R. —75,00'00			
4852—Capital Outlay on Iron and Steel Industries			
<i>State Plan</i>			
<i>State Sector</i>			
(23) KK—Lump Provision for Pipe Line Project			
O. 35,00'00
R. —35,00'00			
4860—Capital Outlay on Consumer Industries			
<i>State Plan</i>			
<i>State Sector</i>			
(24) LL—Lump Provision for Pipe Line Project			
O. 25'00
R. —25'00			
5054—Capital Outlay on Roads and Bridges			
<i>State Plan</i>			
<i>State Sector</i>			
(25) MM—Lump Provision for Pipe Line Project			
O. 17,00'00
R. —17,00'00			

Entire provision in respect of Sl. Nos. (19) to (25) above were surrendered attributing to plan cut due to short fall in anticipated resources.

Major Heads—

2215—Water Supply and Sanitation

2230—Labour and Employment

2235—Social Security and Welfare

2236—Nutrition

2501—Special Programmes for Rural Development

2505—Rural Employment

2515—Other Rural Development Programmes

3054—Roads and Bridges

3451—Secretariat-Economic Services

4235—Capital Outlay on Social Security and Welfare

6515—Loans for Other Rural Development Programmes

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	3,47,49,42,000	5,02,74,24,000	4,40,18,33,987	—62,55,90,013
Supplementary	1,55,24,82,000			
	Amount surrendered during the year (March 1994)			62,98,38,000
Charged—				
Original	20,000	2,37,000	2,36,910	—90
Supplementary	2,17,000			
	Amount surrendered during the year			Nil
Capital :				
Voted—				
Original	46,07,000	46,07,000	45,40,700	—66,300
	Amount surrendered during the year (March 1994)			66,000

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 29th March 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 62,98.38 lakhs during March 1994; ultimately the saving worked out to Rs. 62,55.90 lakhs.

(ii) In view of the saving of Rs. 62,55.90 lakhs, supplementary provision of Rs. 1,55,24.82 lakhs obtained in November 1993 (Rs. 1,20,49.83 lakhs) and December 1993 (Rs. 34,74.99 lakhs) proved excessive.

(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

State Plan

District Sector

02—Social Welfare

(1) S—102—Child Welfare

O.	43.15	1.15	1.70	+0.55
R.	—42.00			

Anticipated saving was surrendered attributing to delay in finalisation of procurement of food stuff.

(2) V—796—Tribal Area Sub-plan

O.	1,22.91
R.	—1,22.91			

Entire provision was surrendered attributing to non-finalisation of tender.

Central Plan

District Sector

02—Social Welfare

(3) W—102—Child Welfare

O.	7,64.80	6,91.16	6,86.30	—4.86
S.	63.36			
R.	—1,37.00			

(4) X—796—Tribal Area Sub-plan

O.	5,99.50	5,06.50	4,98.58	—7.92
S.	1.20			
R.	—94.20			

Anticipated saving of Rs. 2,31.20 lakhs in respect of Sl. Nos. (3) and (4) above was surrendered attributing to delay in filling up of the vacant posts.

Reasons for final saving of Rs. 12.78 lakhs have not been intimated (October 1994).

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>				
<i>State Sector</i>				
02—Social Welfare				
(5) AA—104—Welfare of Aged, Infirm and Destitutes.				
O.	70.34	2.40	2.40	..
R.	—67.94			
Reduction in original provision was stated to be due to non-release of Central share.				
<i>District Sector</i>				
02—Social Welfare				
(6) BB—102—Child Welfare				
O.	11,62.80	6,68.45	5,52.86	—1,15.59
R.	—4,94.35			
Anticipated saving was surrendered attributing to delay in creation of posts for the new projects.				
Reasons for final saving of Rs. 1,15.59 lakhs have not been intimated (October 1994).				
(7) DD—796—Tribal Area Sub-plan				
O.	22,48.60	11,56.17	11,22.02	—34.15
R.	—10,92.43			
Surrender of anticipated saving was attributed mainly to (i) delay in filling up of post and selection of training functionaries and (ii) delay in procurement of equipments, articles and medicines.				
Reasons for final saving of Rs. 34.15 lakhs have not been intimated (October 1994).				
2236—Nutrition				
02—Distribution of Nutritious Food and Beverages.				
(8) EE—001—Direction and Administration				
O.	2,54.77	2,45.61	2,26.07	—19.54
S.	0.01			
R.	—9.17			
Anticipated saving was surrendered attributing to vacancy of posts.				
Reasons for final saving of Rs. 19.54 lakhs have not been intimated (October 1994).				
(9) FF—101—Special Nutrition Programmes.				
O.	6,36.77	5,82.12	5,73.58	—8.54
R.	—54.65			
Withdrawal of provision by Rs. 54.65 lakhs was stated to be due to reduction of beneficiaries.				
Reasons for final saving of Rs. 8.54 lakhs have not been intimated (October 1994).				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2501—Special Programmes for Rural Development.			
<i>State Plan</i>			
<i>District Sector</i>			
<i>01—Integrated Rural Development Programme.</i>			
(10) LL—001—Direction and Administration.			
O. 4,96.85	2,41.84	4,09.07	+1,67.23
R. —2,25.01			

Specific reasons for anticipated saving of Rs. 2,25.01 lakhs and reasons for final excess of Rs. 1,67.23 lakhs have not been intimated (October 1994).

(11) NN—800—Other Expenditure			
O. 11,26.85	20,21.70	20,21.70	..
S. 11,29.34			
R. —2,34.49			

Centrally Sponsored Plan

District Sector

01—Integrated Rural Development Programme

(12) RR—001—Direction and Administration			
O. 4,66.85	2,41.84	4,09.07	+1,67.23
R. —2,25.01			

Anticipated savings of Rs. 4,59.50 lakhs in respect of Sl. Nos. (11) and (12) above was surrendered attributing to want of central share.

Reasons for final excess of Rs. 1,67.23 lakhs have not been intimated (October 1994).

(13) TT—800—Other Expenditure			
O. 15.00	..	..	..
R. —15.00			

Entire provision was surrendered attributing to postponement of the programme by Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2505—Rural Employment			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
01—National Programmes			
(14) ZZ—702—Jawahar Rojgar Yojna			
O. 67,21.20	1,07,00.97	1,07,00.28	—0.69
S. 55,68.28			
R. —15,88.51			
(15) AAA—796—Tribal Area Sub-plan			
O. 44,66.80	78,44.11	78,38.09	—6.02
S. 45,88.72			
R. —12,11.41			
Anticipated saving of Rs. 27,99.92 lakhs in respect of Sl. Nos. (14) and (15) above was surrendered attributing to release of Central share direct to D. R. D. As.			
Reasons for final saving of Rs. 6.71 lakhs have not been intimated (October 1994).			
2515—Other Rural Development Programmes			
(16) BBB—001—Direction and Administration			
O. 5,21.28	4,83.98	4,71.34	—12.64
S. 6.11			
R. —43.41			
Anticipated saving was surrendered attributing to non-filling up of posts.			
Reasons for final saving of Rs. 12.64 lakhs have not been intimated (October 1994).			
(17) DDD—101—Panchayati Raj			
O. 2,99.15	3,41.54	3,36.79	—4.75
S. 81.00			
R. —38.61			
Withdrawal of provision by Rs. 38.61 lakhs was attributed to (i) non-filling up of posts of Grama Panchayat Secretaries and (ii) non-conducting of Zilla Parishad election.			
Reasons for final saving of Rs. 4.75 lakhs have not been intimated (October 1994).			
<i>State Plan</i>			
<i>District Sector</i>			
(18) KKK—102—Community Development			
O. 94.68	93.72	75.38	—18.34
R. —0.96			
Surrender of anticipated saving was attributed to non-joining of stipendary engineers in time.			
Reasons for final saving of Rs. 18.34 lakhs have not been intimated (October 1994).			

Head

Total
grantActual
expenditureExcess +
Saving —

(In lakhs of rupees)

3054—Roads and Bridges

*State Plan**District Sector*

04—District and Other Roads

(19) PPP—337—Road Works

O.	5,40.00	}	2,52.50	2,32.50	—20.00
R.	—2,87.50				

(20) QQQ—796—Tribal Area Sub-plan

O.	1,60.00	}	97.50	95.50	—2.00
R.	—62.50				

Reduction in provision by Rs. 3,50.00 lakhs in respect of Sl. Nos. (19) and (20) above was attributed to plan cut.

Reasons for final saving of Rs. 22.00 lakhs have not been intimated (October 1994).

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

2235—Social Security and Welfare

02—Social Welfare

(21) I—104—Welfare of Aged, Infirm and Destitute.

O.	59.50	}	1,14.16	1,14.16	..
S.	0.01				
R.	54.65				

Additional funds was stated to have been provided due to increase of beneficiaries under Social Security and Welfare Scheme.

*State Plan**District Sector*

02—Social Welfare

(22) R—101—Welfare of Handicapped

O.	80.14	}	79.58	1,29.97	+ 50.39
R.	—0.56				

Reasons for final excess of Rs. 50.39 lakhs have not been intimated (October 1994).

Major Head—

2052—Secretariat-General Services

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	12,45,000	19,52,000	17,39,374	—2,12,626
Supplementary	7,07,000			
Amount surrendered during the year (March 1994)				2,24,00,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 2.24 lakhs during March 1994 ; ultimately the saving worked out to Rs. 2.13 lakhs.

(ii) In view of the saving of Rs. 2.13 lakhs, supplementary provision of Rs. 7.07 lakhs obtained in November 1993 proved excessive.

Major Heads—

- 2203—Technical Education
- 2230—Labour and Employment
- 2250—Other Social Services
- 2851—Village and Small Industries
- 2852—Industries
- 2875—Other Industries
- 2885—Other Outlays on Industries and Minerals
- 3451—Secretariat-Economic Services
- 3453—Foreign Trade and Export Promotion
- 4851—Capital Outlay on Village and Small Industries
- 4860—Capital Outlay on Consumer Industries
- 4885—Other Capital Outlay on Industries and Minerals
- 6851—Loans for Village and Small Industries
- 6885—Other Loans to Industries and Minerals
- 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	45,14,27,000	45,61,93,000	35,71,36,537	—9,90,56,463
Supplementary	47,66,000			
Amount surrendered during the year (March 1994)				8,15,08,000
Charged—				
Supplementary	9,000	9,000	8,960	—40
Amount surrendered during the year				Nil
Capital :				
Voted —				
Original	11,87,54,000	12,37,55,000	11,72,94,387	—64,60,613
Supplementary	50,01,000			
Amount surrendered during the year (March 1994)				50,63,000

The expenditure in the grant does not include Rs. 4,00,000 in the Revenue Section (voted) spent out of advance from the Contingency Fund sanctioned on 1st March 1994, but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 9,90.56 lakhs, the department surrendered only Rs. 8,15.08 lakhs during March 1994.

(ii) In view of the saving of Rs. 9,90.56 lakhs, supplementary provision of Rs. 47.66 lakhs obtained in November 1993 (Rs. 10.52 lakhs) and December 1993 (Rs. 37.14 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)			

2203—Technical Education

State Plan

State Sector

(1) E—001—Direction and Administration

O.	1,26.48	55.43	55.23	—0.20
R.	—71.05			

Anticipated saving was attributed mainly to (i) plan cut by the Government, (ii) non-creation of new posts and vacancy of some posts for some period, (iii) non-receipt of bills and (iv) non-conducting of annual athletic meet.

Specific reasons for final saving of Rs. 0.20 lakh have not been intimated (October 1994).

(2) F—105—Polytechnics

O.	6,07.87	2,80.57	2,80.10	—0.47
S.	0.01			
R.	—3,27.31			

Anticipated saving of Rs. 3,27.31 lakhs was stated to be due to (i) plan cut by the Government, (ii) vacancy of posts and (iii) non-eligibility of some students for award of stipend.

Reasons for final saving of Rs. 0.47 lakh have not been intimated (October 1994).

(3) H—796—Tribal Area Sub-Plan

O.	3,56.96	1,21.92	1,22.87	+0.95
S.	0.01			
R.	—2,35.05			

Anticipated saving of Rs. 2,35.05 lakhs was stated to be due to (i) plan cut by the Government, (ii) non-creation of new posts and vacancy of some posts and (iii) actual requirement on the basis of Centrally Sponsored Scheme.

Reasons for final excess of Rs. 0.95 lakh have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2230—Labour and Employment			
<i>State Plan</i>			
<i>State Sector</i>			
03—Training			
(4) M—003—Training of Craftsmen and Supervisors.			
O.	2,25.48	1,77.52	1,77.26
R.	—47.96		
			— 0.26

Anticipated saving was attributed to (i) actual requirement under respective schemes due to non-implementation of the Centrally Sponsored Plan Schemes, (ii) non-creation of new posts and vacancy of some posts, (iii) non-receipt of claims from the staff, (iv) non-implementation of new Women I. T. Is. and (v) non-transfer of institutions from Government of India to the control of State Government.

Reasons for final saving of Rs. 0.26 lakh have not been intimated (October 1994).

Centrally Sponsored Plan

State Sector

03—Training

(5) O—003—Training of Craftsmen and Supervisors.

O.	1,64.19	1,11.70	1,11.66
R.	—52.49		
			—0.04

Anticipated saving of Rs. 52.49 lakhs was stated to be due to (i) non-procurement of equipments under NIT by DGS and D towards 50% of Central Share, (ii) non-creation of new posts and (iii) non-implementation of the scheme.

2851—Village and Small Industries

(6) S—001—Direction and Administration

O.	1,62.59	1,48.46	1,39.91
S.	4.15		
R.	—18.28		
			—8.55

Reduction in provision was attributed to (i) vacancy of posts (ii) non-submission of claims by the staff and (iii) non-sanction of Leave Travel Concession of the employees.

Specific reasons for final saving of Rs. 8.55 lakhs have not been intimated (October 1994).

(7) V—200—Other Village Industries

O.	2,60.68	2,85.64	2,04.43
S.	3.40		
R.	21.56		
			—81.21

Additional amount was stated to have been provided for payment of D.A. and leave salary of staff.

Reasons for final saving of Rs. 81.21 lakhs have not been communicated (October 1994).

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
<i>State Plan</i>				
<i>District Sector</i>				
(8) BB—001—Direction and Administration				
O.	2,24.90	2,09.77	1,87.10	—22.67
R.	—15.13			

Anticipated saving was attributed mainly to non-creation of posts and non-receipt of claims from entrepreneurs.

Reasons for final saving of Rs. 22.67 lakhs have not been communicated (October 1994).

(9) CC—796—Tribal Area Sub-plan

O.	70.98	61.15	54.08	—7.07
R.	—9.83			

Reduction in provision was stated to be due to (i) non-creation of posts and diversion of posts to Handicraft and Cottage Industries Department and (ii) non-sanction of Leave Travel Concession of the employees.

No reason for final saving of Rs. 7.07 lakhs has been intimated (October 1994).

2885—Other Outlays on Industries and Minerals

State Plan

State Sector

01—Industrial Financial Institutions

(10) HH—101—Assistance to Industrial Financial Institutions

O.	70.50	54.30	4.30	—50.00
R.	—16.20			

Reduction in provision was attributed to (i) non-creation of some posts under D. I. C. and non-submission of claims by the entrepreneurs in respect of other schemes, and (ii) reversion of deputationists to the Directorate of Industries.

Reasons for final saving of Rs. 50.00 lakhs have not been communicated (October 1994).

3451—Secretariat—Economic Services

State Plan

State Sector

(11) JJ—090—Secretariat

O.	10.95	0.31	0.38	+0.07
S.	0.01			
R.	—10.65			

Anticipated saving was attributed to non-implementation of the S.P.T.U. cell at Industries Department and non-creation of new posts.

(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)			
2851—Village and Small Industries. State Plan State Sector			
(12) X—001—Direction and Administration			
O. 61.37	71.80	71.72	—0.08
R. 10.43			

Additional fund was stated to have been provided to meet the matching share of the State Government towards receipt of Rs 30.00 lakhs from Government of India for I. E. D.

Capital :
Voted—

(i) Against the available saving of Rs. 64.61 lakhs, the department surrendered only Rs. 50.63 lakhs during March 1994.

(ii) In view of the saving of Rs. 64.61 lakhs, supplementary provision of Rs. 50.01 lakhs obtained in November 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 head :—

6851—Loans for Village and Small Industries.
State Plan
State Sector

(13) RR—102—Small Scale Industries			
O. 1,00.00	53.14	42.23	—10.91
S. 0.01			
R. —46.87			

Anticipated saving was stated to be due to non-submission of claims by the eligible entrepreneurs. Specific reasons for final saving of Rs. 10.91 lakhs have not been communicated (October 1994).

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

6885—Loans for other Industries and Minerals
State Plan
State Sector

01—Loans to Industrial Financial Institutions

(14) UU—800—Other Loans			
O. 3,00.00	4,06.87	4,06.87	..
S. 50.00			
R. 56.87			

Additional fund was stated to have been provided (i) to meet the shortfall towards payment of minimum dividend by the Orissa State Financial Corporations, (ii) to meet the part deficit of the requirement towards payment of guaranteed dividends to the share holders of O.S.F.C., (iii) towards repayment of overdue ways and means advance by way of adjustment and (iv) for different projects undertaken by IPICOL.

Major Heads—

- 2070—Other Administrative Services
 2230—Labour and Employment
 2701—Major and Medium Irrigation
 2705—Command Area Development
 2711—Flood Control and Drainage
 2801—Power
 3056—Inland Water Transport
 3451—Secretariat-Economic Services
 4701—Capital Outlay on Major and Medium Irrigation
 4711—Capital Outlay on Flood Control Projects
 4801—Capital Outlay on Power Projects
 6705—Loans for Command Area Development
 7610—Loans to Government Servants, etc.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original 59,72,72,000	70,17,54,000	63,82,43,889	—6,35,10,111
Supplementary 10,44,82,000			
Amount surrendered during the year (March 1994)			6,72,90,000
Capital :			
Voted—			
Original 2,19,55,85,000	2,20,60,95,000	2,07,16,92,753	—13,44,02,247
Supplementary 1,05,30,000			
Amount surrendered during the year (March 1994)			23,11,79,000
Charged—			
Original 2,00,000	1,33,81,000	34,02,302	—99,78,698
Supplementary 1,31,81,000			
Amount surrendered during the year			Nil

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 6,35.10 lakhs, the department surrendered Rs. 6,72.90 lakhs during March 1994. The surrender proved excessive.

(ii) In view of the savings Rs. 6,35.10 lakhs, supplementary provision of Rs. 10,44.82 lakhs obtained in November 1993 (Rs. 10,44.78 lakhs) and December 1993 (Rs. 0.06 lakh) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2701—Major and Medium Irrigation			
<i>80—General</i>			
(1) BBB—Lump provision for maintenance of newly completed Major and Medium Irrigation Projects.			
O. 4,66.15	}
R. —4,66.15			
Out of the anticipated saving of Rs. 4,66.15 lakhs, Rs. 2,16.02 lakhs was surrendered attributing to non-authorisation of letter of credit from Finance Department and the rest amount was reappropriated to meet the expenditure under different projects.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>80—General</i>			
(2) DDD—005—Survey and Investigation			
O. 5,70.00	}	4,39.30	4,34.27
R. —1,30.70			
Reduction in provision by Rs. 1,30.70 lakhs was attributed mainly to Plan cut. Reasons for final saving of Rs. 5.03 lakhs have not been intimated (October 1994).			
2705—Command Area Development			
<i>State Plan</i>			
<i>State Sector</i>			
(3) III—001—Ayacut Development			
S. 4,67.14	}	3,60.17	3,76.79
R. —1,06.97			
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(4) LLL—001—Ayacut Development			
S. 4,67.14	}	3,60.17	3,77.97
R. —1,06.97			
<i>District Sector</i>			
(5) NNN—796—Tribal Area Sub-plan			
S. 38.00	}	24.77	24.33
R. —11.23			

Anticipated saving of Rs. 2,25.17 lakhs at Sl. Nos. (3), (4) and (5) above was stated to be mainly due to non-receipt of Central assistance and plan cut.

Reasons for final excess of Rs. 34.42 lakhs have remained unexplained (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2711—Flood Control and Drainage			
02—Anti-sea Erosion Projects			
(6) PPP—800—Other Expenditure			
O.	1,19.70	69.16	- 50.54

Reasons for final saving of Rs. 50.54 lakhs have not been communicated (October 1994).

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

2701—Major and Medium Irrigation

01—Major Irrigation—Commercial

(7) E—104—Rushikulya System

O.	1,28.59	1,43.33	1,44.78	+ 1.45
R.	14.74			

Specific reasons for augmentation of fund by way of reappropriation as well as reasons for final excess have not been intimated (October 1994).

(8) J—109—Rengali Dam Project

O.	1,55.01	1,64.88	2,13.47	+ 48.59
S.	0.02			
R.	9.85			

Additional fund was stated to have been provided for clearance of pending bills, payment of energy charges and enhanced dearness allowance.

Reasons for final excess of Rs. 48.59 lakhs have not been communicated (October 1994).

(9) K—110—Mahanadi-Birupa Barrage

O.	74.13	1,30.75	88.65	- 42.10
S.	0.02			
R.	56.60			

Additional provision was stated to have been provided due to revised work programme. A major portion of the additional provision remained unutilised and unexplained (October 1994).

80—General

(10) XX—001—Direction and Administration

O.	5,82.89	6,50.33	6,55.03	+ 4.70
S.	0.01			
R.	67.43			

(11) YY—052—Machinery and Equipment

O.	- 91.08	- 88.08	- 75.90	+ 12.18
S.	0.01			
R.	2.99			

Augmentation of fund to the tune of Rs. 70.42 lakhs in respect of Sl. Nos. (10) and (11) above was stated to be as per actual requirement. Specific reasons for such requirement as well as reasons for final excess of Rs 16.88 lakhs have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(12) ZZ—799—Suspense			
O.	2,50.00	2,50.00	3,68.83 +1,18.83

(In lakhs of rupees)

Reasons for final excess remained unexplained (October 1994).

(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 1993-94 is 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 Dam Project.	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
	1993-94	3,34.11	2,47.14	6.50	73.96	1.94
(b) Balimela Dam Project.	1991-92	99.10	31.29	6.33	31.57	6.39
	1992-93	2,25.24	3.37	..	1.49	..
	1993-94	1,23.13	36.89	13.96	29.96	11.34
(c) Potteru Irrigation Project.	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
	1993-94	2,55.93	1,13.86	5.00	44.48	1.95
(d) Rengali Multipurpose River Project.	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
	1993-94	13,70.58	5,05.64	21.61	36.89	1.57
(e) Upper Kolar Project.	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
	1993-94	1,72.35	2,77.38	20.46	1,60.93	11.87
(f) Upper Indravati Project.	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
	1993-94	30,72.81	4,74.74	18.49	15.44	0.60
(ii) Irrigation works (Excluding works in charge of Civil Officers and Investment expenditure).	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
	1993-94	98,70.07	36,84.77	4,09.28	37.33	4.14

(2) *Pro-rata* distribution of establishment and Tools and Plant charges on account of Irrigation branch of Public Works and Hirakud Dam Project 1993-94:—

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 completion. 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 and crediting to Grant No. 20—2701—Major and Medium Irrigation.

(v) Suspense Transactions

The expenditure under the grant in Revenue Section (Voted) includes Rs. 87.45 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 1993-94 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 23,11.79 lakhs during March 1994; ultimately the saving worked out to Rs. 13,44.02 lakhs.

(ii) In view of the final saving of Rs. 13,44.02 lakhs, supplementary provision of Rs. 1,05.30 lakhs obtained in November 1993 (Rs. 75.17 lakhs) and December 1993 (Rs. 30.13 lakhs) was unnecessary. The expenditure did not come even up to the level of original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4701—Capital Outlay on Major and Medium Irrigation.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Major Irrigation-Commercial</i>			
(13) UUU—202—Rengali Irrigation Project.			
O. 25,82.00	20,69.01	21,17.33	+48.32
S. 0.01			
R. —5,13.00			
(14) VVV—210—Kanpur Irrigation Project.			
O. 4,40.00	2,94.53	2,52.57	—41.96
R. —1,45.47			
Anticipated saving of Rs. 6,58.47 lakhs at Sl. Nos. (13) and (14) above attributed mainly to revised work programme and plan cut.			
Reasons for final excess of Rs. 48.32 lakhs at Sl. No. (13) and savings of Rs. 41.96 lakhs at Sl. No. (14) have not been intimated (October 1994).			
(15) WWW—212—Subarnarekha Irrigation Project.			
O. 27,10.00	19,89.67	17,16.75	—2,72.92
R. —7,20.33			
Reduction in provision by Rs. 7,20.33 lakhs was attributed to plan cut.			
Reasons for final saving of Rs. 2,72.92 lakhs remained unexplained (October 1994).			
<i>03—Medium Irrigation-Commercial</i>			
(16) AAAA—302—Harabhangi Irrigation Project.			
O. 9,50.00	5,99.85	5,16.81	—83.04
R. —3,50.15			

Specific reasons for anticipated saving of Rs. 3,50.15 lakhs as well as reasons for final saving of Rs. 83.04 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(17) DDDD—311—Hariharjore Irrigation Project			
O.	6,80.00	7,49.69	4,01.38
S.	0.01		
R.	69.68		

Augmentation of funds by Rs. 69.68 lakhs through reappropriation was stated to be due to revised works programme.

Reasons for final saving of Rs. 3,48.31 lakhs have not been communicated (October 1994).

(18) FFFF—319—Baghalati Irrigation Project.

O.	2,15.00	1,14.92	1,16.83	+1.91
R.	—1,00.08			

(19) HHHH—327—Birupa-Genguti Island Irrigation Project.

O.	1,55.00	1,05.00	1,20.34	+15.34
R.	—50.00			

Anticipated saving of Rs. 1,50.08 lakhs at SI, Nos. (18) and (19) above was attributed to plan cut.

Reasons for final excess of Rs. 17.25 lakhs have not been intimated (October 1994).

(20) KKKK—394—National Water Management Project.

O.	7,00.00	3,26.46	2,84.89	—41.57
R.	—3,73.54			

Reduction in provision was attributed mainly to plan cut and revised works programme.

Reasons for final saving of Rs. 41.57 lakhs have remained unexplained (October 1994).

(21) LLLL—395—Upkeeping of Existing Irrigation Systems.

O.	6,80.00	5,96.71	5,13.76	—82.95
S.	0.09			
R.	—83.38			

Specific reasons for anticipated saving of Rs. 83.38 lakhs as well as reasons for final saving of Rs. 82.95 lakhs have not been intimated (October 1994).

(22) MMMM—396—Lump Provision for Post Evaluation Study of Irrigation Projects.

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

Entire provision remained unutilised and unexplained (October 1994)

80—General

(23) PPPP—004—Research

O.	9,58.00	6,18.01	6,20.36	+2.35
S.	0.01			
R.	—3,40.00			

Anticipated saving was stated to be mainly due to plan cut.

Reasons for final excess of Rs. 2.35 lakhs have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(24) QQQQ—005—Survey and Investigation			
O.	35.00	35.00	..
			—35.00

Entire provision remained unspent and unexplained (October 1994).

Central Plan

State Sector

01—Major Irrigation-Commercial

(25) RRRR—796—Tribal Area Sub-plan

O.	5,90.00	4,65.80	4,26.48	—39.32
R.	—1,24.20			

Anticipated saving of Rs. 1,24.20 lakhs was stated to be due to non-receipt of full central assistance

Reasons for final saving of Rs. 39.32 lakhs have not been communicated (October 1994).

03—Medium Irrigation-Commercial

(26) SSSS—796—Tribal Area Sub-plan

O.	1,53.00	1,53.00	1,14.09	—38.91
----	---------	---------	---------	--------

Specific reasons for final saving of Rs. 38.91 lakhs have not been intimated (October 1994).

6705—Loans for Command Area Development.

State Plan

State Sector

(27) XXXX—001—Area Development

S.	37.50
R.	—37.50			

Centrally Sponsored Plan

State Sector

(28) YYYY—001—Area Development

S.	37.50
R.	—37.50			

Reduction in provision by Rs. 75.00 lakhs at Sl. Nos. (27) and (28) above was stated to be due to Plan cut.

(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)			
4701—Capital Outlay on Major and Medium Irrigation.			
<i>State Plan</i>			
<i>State Sector</i>			
01— <i>Medium Irrigation-Commercial</i>			
(29) VVVA—203—Rengali Dam Project	..	32.94	+32.94
(30) VVVB—205—Delta Irrigation Project, Stage II	..	94.92	+94.92
(31) WWVA—211—Mahanadi-Birupa Barrage Project.	..	32.21	+32.21

Reasons for incurring expenditure to the tune of Rs. 1,60.07 lakhs at Sl. Nos. (29) to (31) above even without a token provision have remained unexplained (October 1994).

(32) ZZZ—796—Tribal Area Sub-plan

O.	60,42.70	} 58,42.71	71,77.60	+13,34.89
S.	0.01			
R.	—2,00.00			

Anticipated saving of Rs. 2,00.00 lakhs was stated to be mainly due to plan cut.

Reasons for the final excess of Rs. 13,34.89 lakhs have not been intimated (October 1994).

03—*Medium Irrigation-Commercial*

(33) EEEE—315—Upper Jonk Irrigation Project

O.	9,23.00	} 9,95.13	11,00.00	+1,04.87
S.	0.02			
R.	72.11			

Augmentation of fund was attributed mainly to payment of decretal dues.

Reasons for final excess of Rs. 1,04.87 lakhs have not been communicated (October 1994).

(34) GGGG—320—Sapua-Badjore Irrigation Project.

O.	2,70.00	} 2,69.87	3,35.25	+65.38
R.	—0.13			

Surrender of Rs. 0.13 lakhs was stated to be as per Finance Department's circular.

Reasons for final excess of Rs. 65.38 lakhs remained unexplained (October 1994).

(35) III—329—Mahanadi-Chitrotpala Island Irrigation Project.

O.	7,10.00	} 8,53.00	10,19.44	+1,66.44
R.	1,43.00			

Additional provision of Rs. 1,43.00 lakhs was taken by way of reappropriation attributing to revised works programme and as per actual requirement.

Specific reasons for such requirement and reasons for final excess of Rs. 1,66.44 lakhs have not been intimated (October 1994).

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(36) 0000—796—Tribal Area Sub-plan			
O. 13,05.00	13,30.03	15,68.35	+2,38.32
S. 0.03			
R. 25.00			

Augmentation of fund to the tune of Rs 25.00 lakhs was stated to be due to revised works programme and for completion of works in progress.

Reasons for final excess of Rs. 2,38.32 lakhs have not been communicated (October 1994).

4711—Capital Outlay on Flood Control Projects

State Plan

State Sector

01—Flood Control

(37) TTTT—103—Civil Works

O. 4,12.00	6,64.92	6,68.88	+3.96
S. 0.02			
R. 2,52.90			

03—Drainage

(38) VVVV—103—Civil Works

O. 40.00	50.02	65.30	+15.28
S. 0.02			
R. 10.00			

Addition in provision by Rs. 2,62.90 lakhs at Sl. Nos. (37) and (38) above through reappropriation was stated to be due to revised works programme.

Reasons for final excess of Rs. 19.24 lakhs remained unexplained (October 1994).

(v) The expenditure in Capital Section (voted) includes Rs. 31,07.85 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. 99.79 lakhs

(ii) The entire savings remained surrendered

(iii) In view of the huge savings, supplementary provision of Rs. 1,31.81 lakhs obtained in November 1993 (Rs. 39.81 lakhs) and December 1993 (Rs. 92.00 lakhs) proved excessive. The expenditure did not come even up to the level of First Supplementary provision.

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

4701—Capital Outlay on Major and Medium Irrigation

State Plan

State Sector

03—Medium Irrigation-Commercial

(39) LLLL—395—Upkeep of Existing Irrigation Systems.

S. 93.38	93.38	..	—93.38
----------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1994).

Major Heads—

2041—Taxes on Vehicles

2045—Other Taxes and Duties on Commodities and Services

2070—Other Administrative Services

2235—Social Security and Welfare

3053—Civil Aviation

3055—Road Transport

3451—Secretariat-Economic Services

4235—Capital Outlay on Social Security and Welfare

5053—Capital Outlay on Civil Aviation

5055—Capital Outlay on Road Transport

		Total grant or appropriation	Actual expenditure	Excess + Saving —
Revenue :		Rs.	Rs.	Rs.
Voted—				
Original	7,07,38,000	7,79,12,000	7,33,34,825	—45,77,175
Supplementary	71,74,000			
Amount surrendered during the year (March 1994)				34,16,000
Charged —				
Supplementary	2,55,000	2,55,000	..	—2,55,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	2,46,00,000	2,71,00,000	2,70,15,708	—84,292
Supplementary	25,00,000			
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 45.77 lakhs, the department surrendered only Rs. 34.16 lakhs.

(ii) In view of the saving of Rs. 45.77 lakhs, supplementary provision of Rs. 71.74 lakhs obtained in November 1993 (Rs. 16.17 lakhs) and December 1993 (Rs. 55.57 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 1993-94 was Rs. 6 lakhs.

Charged—

(i) The entire provision of Rs. 2.55 lakhs provided through the 2nd Supplementary Budget in December 1993 remained unutilised.

(iii) Savings occurred under the following heads—

Head	Total Appropriation	Actual expenditure	Excess + saving—
(In lakhs of rupees)			
2041—Taxes on Vehicles			
(1) A—001—Direction and Administration			
S.	1.40	1.40	..
(2) B—101—Collection charges			
S.	1.15	1.15	..

Entire provision in respect of Sl. Nos (1) and (2) above remained un-utilised and unexplained (October 1994).

108 Grant No. 22—Expenditure relating to the Forest and Environment Department
(All Voted).

Major Heads—

2406—Forestry and Wild Life

2415—Agricultural Research and Education.

3435—Ecology and Environment

3451—Secretariat-Economic Services

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

4406—Capital Outlay on Forestry and Wild Life

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	94,84,78,000	} 1,04,10,05,000	74,77,09,996	—29,32,95,004
Supplementary	9,25,27,000			
Amount surrendered during the year (March 1994)				17,93,78,000
Capital :				
Voted—				
Original	99,07,93,000	} 99,11,09,000	1,20,80,08,643	+21,68,99,643
Supplementary	3,16,000			
Amount surrendered during the year (March 1994)				1,11,12,000

Notes and Comments:—

Revenue:

Voted—

(i) Against the available saving of Rs. 29,32'95 lakhs, the department surrendered only Rs. 17,93'78 lakhs during March 1994.

(ii) In view of the saving of Rs. 29,32'95 lakhs, supplementary provision of Rs. 9,25'27 lakhs obtained in November 1993 (Rs. 9,16'59 lakhs) and December 1993 (Rs. 8'68 lakhs) proved unnecessary as 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)			

2406—Forestry and Wild Life

01—Forestry

(1) A—001—Direction and Administration

O.	20,83'70	19,68'66	19,13'71	—54'95
S.	97'04			
R.	—2,12'08			

Anticipated saving was attributed mainly to non-recruitment of staff, non-drawal of reimbursement of cost of medicines and non-payment of interest.

Reasons for final saving of Rs. 54'95 lakhs have not been communicated (October 1994).

(2) E—105—Forest Produce

O.	40'00	40'00	16'64	—23'36
----	-------	-------	-------	--------

02—Environmental Forestry and Wild Life

(3) H—111—Zoological Park

O.	39'08	44'08	23'01	—21'07
S.	5'00			

Reasons for final saving of Rs. 44'43 lakhs in respect of Sl. Nos. (2) and (3) above have not been intimated (October 1994).

State Plan

State Sector

01—Forestry

(4) L—101—Forest Conservation, Development and Regeneration

O.	1,08'75	61'25	30'76	—30'49
R.	—47'50			

Specific reasons for anticipated saving of Rs. 47'50 lakhs as well as final saving of Rs. 30'49 lakhs have not been communicated (October 1994).

(5) M—102—Social and Farm Forestry

O.	18,00'14	14,75'70	15,34'83	+59'13
R.	—3,24'44			

Specific reasons for anticipated saving of Rs. 3,24'44 lakhs and final excess of Rs. 59'13 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(6) O—796—Tribal Area Sub-Plan			
O. 10,92.36	8,84.54	8,54.36	—30.18
R. —2,07.82			

Specific reasons for anticipated saving of Rs. 2,07.82 lakhs and final saving of Rs. 30.18 lakhs have not been communicated (October 1994).

02—Environmental Forestry and Wild Life

(7) P—110—Wild Life Preservation, Development of National Parks, Sanctuaries and Nature Reserves.			
O. 1,15.00	92.20	73.99	—18.21
S. 0.01			
R. —22.81			

(8) Q—111—Zoological Park

O. 60.00	58.53	14.44	—44.09
R. —1.47			

Anticipated saving of Rs. 24.28 lakhs in respect of Sl. Nos. (7) and (8) above was attributed mainly to non-receipt of Central assistance.

Reasons for final saving of Rs. 62.30 lakhs have not been communicated (October 1994).

(9) R—796—Tribal Area Sub-Plan			
O. 30.00	20.34	..	—20.34
R. —9.66			

Specific reasons for anticipated saving of Rs. 9.66 lakhs and final saving of Rs. 20.34 lakhs have not been communicated (October 1994).

District Sector

01—Forestry

(10) S—102—Social and Farm Forestry			
O. 1,75.00	1,75.00	0.36	—1,74.64

Reasons for final saving of Rs. 1,74.64 lakhs have not been intimated (October 1994).

(11) T—796—Tribal Area Sub-Plan			
O. 50.00	50.00	..	—50.00

Entire provision remained unutilised and unexplained (October 1994).

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

(In lakhs of rupees)

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

(12) U—101—Forest Conservation, Development and Regeneration.

O.	1,46.25	1,46.25	34.01	—1,12.24
----	---------	---------	-------	----------

(13) V—102—Social and Farm Forestry

O.	1,45.00	1,45.00	0.56	—1,44.44
----	---------	---------	------	----------

Reasons for final saving of Rs. 2,56.68 lakhs in respect of SI, Nos. (12) and (13) above have not been intimated (October 1994).

02—Environmental Forestry and Wild Life.

(14) W—110—Wild Life Preservation

O.	7,90.26	87.50	0.78	—86.72
R.	—7,02.76			

Anticipated saving of Rs. 7,02.76 lakhs was stated to be mainly due to non-receipt of central assistance.

Reasons for final saving of Rs. 86.72 lakhs have not been communicated (October 1994).

*District Sector**01—Forestry*

(15) X—102—Social and Farm Forestry

O.	5,00.00	5,00.00	1,80.99	—3,19.01
----	---------	---------	---------	----------

Reasons for final saving of Rs. 3,19.01 lakhs have not been intimated (October 1994).

*Centrally Sponsored Plan**State Sector**02—Environmental Forestry and Wild Life.*

(16) Z—110—Wild Life Preservation

O.	15.00	3.42	2.54	—0.88
R.	—11.58			

Reduction in original provision by Rs. 11.58 lakhs was stated to be due to non-receipt of central assistance.

(17) BB—796—Tribal Area Sub-Plan

O.	1,55.14	47.77	..	—47.77
R.	—1,07.37			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2415—Agricultural Research and Education.			
<i>State Plan</i>			
<i>State Sector</i>			
<i>06—Forestry</i>			
(18) EE—004—Research			
O.	57.78	54.23	17.90
R.	-3.55		
Specific reasons for anticipated saving of Rs. 1,10.92 lakhs and final saving of Rs. 84.10 lakhs in respect of Sl. Nos. (17) and (18) above have not been intimated (October 1994).			
3435—Ecology and Environment			
<i>State Plan</i>			
<i>State Sector</i>			
<i>04—Prevention and Control of Pollution.</i>			
(19) KK—800—Other Expenditure			
O.	20.01	2,99.60	1,15.99
S.	3,20.00		
R.	-40.41			-1,83.61
Anticipated saving of Rs. 40.41 lakhs was stated to be due to non-receipt of funds from NORAD through Government of India.			
Reasons for final saving of Rs. 1,83.61 lakhs have not been intimated (October 1994).			
<i>Central Plan</i>			
<i>State Sector</i>			
<i>03—Environmental Research and Ecological Regeneration.</i>			
(20) MM—102—Environmental Planning and Co-ordination.			
O.	1,24.00	1,25.40	53.43
S.	1.65		
R.	-0.25			-71.97
Specific reasons for anticipated saving of Rs. 0.25 lakh and final saving of Rs. 71.97 lakhs have not been intimated (October 1994).			
<i>District Sector</i>			
<i>03—Environmental Research and Ecological Regeneration.</i>			
(21) OO—102—Environmental Planning and Co-ordination.			
S.	4.00.00	4,00.00	..
-4,00.00			
Entire provision remained unspent and unexplained (October 1994).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3451—Secretariat-Economic Services			
(22) PP—090—Secretariat			
O.	95.53	97.01	94.52
S.	9.96		
R.	-8.48		
			-2.49

Reduction in provision by Rs. 8.48 lakhs was stated to be mainly due to vacancy of posts.

Reasons for final saving of Rs. 2.49 lakhs have not been intimated (October 1994).

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

2406—Forestry and Wild-life

01—Forestry

(23) C—070—Communications and Buildings				
O.	72.81	72.81	93.48	+20.67
(24) F—111—Departmental working of Forest Coupes and Depots.				
O.	62.52	62.52	96.77	+34.25

Reasons for final excess of Rs. 54.92 lakhs in respect of SI, Nos. (23) and (24) above have not been intimated (October 1994).

(25) G—800—Other Expenditure				
O.	20.87	29.09	41.22	+ 12.13
S.	1.11			
R.	7.11			

Augmentation of provision was stated to have been made for payment of security deposit and for payment of sales tax to commercial tax authorities by the field offices.

Reasons for final excess of Rs. 12.13 lakhs have not been intimated (October 1994).

State Plan

State Sector

01—Forestry

(26) I—001—Direction and Administration				
O.	1,35.83	1,03.35	1,45.35	+42.00
R.	-32.48			
(27) N—109—Extension and Training				
O.	75.87	53.05	86.71	+33.66
R.	-22.82			

Specific reasons for anticipated saving of Rs. 55.30 lakhs and final excess of Rs. 75.66 lakhs in respect of SI, Nos. (26) and (27) above have not been intimated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
<i>01—Forestry</i>			
(28) Y—101—Forest Conservation, Development and Regeneration.			
O.	20'00	..	+36'29
R.	—20'00		

Entire original provision of Rs. 20'00 lakhs was surrendered attributing to non-sanction and non-release of funds by Government of India.

Reasons for final excess of Rs. 36'29 lakhs have not been communicated (October 1994)

District Sector

01—Forestry

(29) CC—102—Social and Farm Forestry

O.	1,75'00	1,75'00	2,01'54	+26'54
----	---------	---------	---------	--------

(30) DD—796—Tribal Area Sub-Plan

O.	50'00	50'00	3,03'85	+2,53'85
----	-------	-------	---------	----------

Reasons for final excess of Rs. 2,80'39 lakhs in respect of Items No. (29) and (30) above have not been intimated (October 1994).

3435—Ecology and Environment

State Plan

State Sector

03—Environmental Research and Ecological Regeneration.

(31) JJ—102—Environmental Planning and Co-ordination.

O.	1,00'49	93'39	3,20'88	+2,27'49
R.	—7'10			

Anticipated saving of Rs. 7'10 lakhs was stated to be mainly due to non approval of some new schemes and non-filling up of some posts of Chilika Development Authority.

Reasons for final excess of Rs. 2,27'49 lakhs have not been intimated (October 1994).

Capital :

Voted—

- (i) The expenditure exceeded the budget provision by Rs. 21,68,99,643. The excess needs regularisation.
- (ii) In view of the excess expenditure of Rs. 21,69'00 lakhs, supplementary provision Rs. 3'16 lakhs obtained in November 1993 (Rs. 0'01 lakh) and December 1993 (Rs. 3'15 lakhs) proved inadequate and surrender of Rs. 111'12 lakhs was injudicious.
- (iii) Substantial excess occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4406—Capital Outlay on Forestry and Wild Life.			
<i>01—Forestry</i>			
(32) TT—201—Government Trading in Kendu Leaves.			
O.	97,36'88	96,44'81	1,19,24'45
S.	3'16		
R.	—95'23			+22,79'64

Anticipated saving was stated to be mainly due to non-receipt of sanction orders.

Reasons for final excess of Rs. 22,79'64 lakhs have not been intimated (October 1994).

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

- (33) WW—102—Social and Farm Forestry

O.	60'00	60'00	1,05'80	+45'80
----	-------	-------	---------	--------

Reasons for final excess of Rs. 45'80 lakhs have not been communicated (October 1994).

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

4406—Capital Outlay on Forestry and Wild Life.*State Plan**State Sector**01—Forestry*

- (34) UU—070—Communication and Buildings.

O.	50'00	50'00	..	—50'00
----	-------	-------	----	--------

Entire provision remained unspent and unexplained (October 1994).

(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 1993	Credit during the year	Debit during the year	Balance on 31st March 1994
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.	31,52.29	1,02,58.58	1,11,80.97	22,29.90

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 1994). 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 1994).

Major Heads—

- 2401—Crop Husbandry
 2402—Soil and Water Conservation
 2406—Forestry and Wild Life
 2407—Plantation
 2415—Agricultural Research and Education
 2435—Other Agricultural Programmes
 2501—Special Programmes for Rural Development
 2705—Command Area Development
 3252—Satellite Systems
 3451—Secretariat-Economic Services
 4401—Capital Outlay on Crop Husbandry
 6401—Loans for Crop Husbandry
 6416—Loans for Agricultural Financial Institutions
 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	1,46,31,94,000	1,24,84,93,134	—35,90,92,866
Supplementary	14,43,92,000		
Amount surrendered during the year (March 1994)			21,17,55,000
Charged—			
Original	1,00,000	48,28,000	—47,10,000
Supplementary	47,28,000		
Amount surrendered during the year (March 1994)			73,000
Capital :			
Voted—			
Original	17,08,55,000	17,08,55,000	8,09,43,281
Amount surrendered during the year (March 1994)			—8,99,11,719
			8,24,08,000

The expenditure in the grant does not include Rs. 7,50,000 in the Capital Section (Voted) spent out of advance from the Contingency Fund sanctioned on 18th February 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 35,90.93 lakhs, the department surrendered only Rs. 21,17.56 lakhs during March 1994.

(ii) In view of the saving of Rs. 35,90.93 lakhs, supplementary provision of Rs. 14,43.92 lakhs obtained in November 1993 (Rs. 10,07.77 lakhs) and December 1993 (Rs. 4,36.15 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			
(1) E—105—Manures and Fertilisers			
O. 53.98	57.28	39.63	—17.65
S. 3.67			
R. —0.37			
(2) H—109—Extension and Farmers training.			
O. 89.53	93.26	75.78	—17.48
S. 5.11			
R. —1.38			

Anticipated saving of Rs. 1.75 lakhs in respect of Sl. Nos. (1) and (2) above was attributed to (i) non-receipt of bills from concerned claimants, (ii) discontinuance of Leave Travel Concession facilities of Government servants and (iii) economy measures.

Reasons for final saving of Rs. 35.13 lakhs have not been intimated (October 1994).

State Plan

State Sector

(3) M—001—Direction and Administration			
O. 4,11.63	2,70.34	2,65.14	—5.20
R. —1,41.29			
(4) O—109—Extension and Farmers Training			
O. 56.03	36.13	35.51	—0.62
R. —19.90			
(5) R—796—Tribal Area Sub-Plan			
O. 3,78.97	2,64.33	2,53.96	—10.37
R. —1,14.64			

Anticipated saving of Rs. 2,75.83 lakhs in respect of Sl. Nos. (3) to (5) above was attributed to (i) plan cut, (ii) less requirement and (iii) reduced sanction.

Specific reasons for less requirement as compared to the budget provision and reasons for final saving of Rs. 16.19 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) S—800—Other Expenditure			
O.	1,23.89		
S.	0.01		
R.	-19.22	1,04.68	1,02.84
			-1.84

Reasons for anticipated saving of Rs. 19.22 lakhs as well as final savings of Rs. 1.84 lakhs have not been intimated (October 1994).

District Sector

(7) V—107—Plant Protection			
O.	79.51		
S.	0.01		
R.	-15.62	63.90	64.19
			+0.29

Reasons for surrender of Rs. 15.62 lakhs and final excess of Rs. 0.29 lakh have not been intimated (October 1994).

(8) X—109—Extension and Farmers Training			
O.	1,83.69		
R.	-1,30.01	53.68	44.85
			-8.83

Anticipated savings was attributed to less sanction by Government.

Reasons for final saving of Rs. 8.83 lakhs have not been intimated (October 1994).

(9) AA—796—Tribal Area Sub-Plan			
O.	2,25.43		
S.	0.02		
R.	-37.65	1,87.80	1,86.08
			-1.72

Reduction in provision by Rs. 37.65 lakhs through surrender was attributed to (i) less sanction, (ii) Plan cut and (iii) less requirement.

Specific reasons for less requirement and final saving of Rs. 1.72 lakhs have not been intimated (October 1994).

Central Plan

District Sector

(10) CC—108—Commercial Crops			
O.	46.00		
S.	35.78		
R.	-51.21	30.57	30.02
			-0.55
(11) DD—109—Extension and Farmers Training.			
O.	34.30		
S.	1.12		
R.	-31.42	4.00	4.00
			..
(12) GG—119—Horticulture and Vegetable Crops			
O.	76.26		
S.	40.99		
R.	-48.51	68.74	60.30
			-8.44

Head	Total grant	Actual expenditure	Excess— Saving—
	(In lakhs of rupees)		
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
(13) LL—109—Extension and Farmers Training.			
O.	4,37.61	49.52	49.11
R.	—3,88.09		
(14) NN—796—Tribal Area Sub-plan			
O.	2,00.41	96.75	94.95
S.	14.99		
R.	—1,18.65		

Withdrawal of provision through surrender to the tune of Rs. 6,37.88 lakhs in respect of Sl. Nos. (10) to (14) above was attributed to non-sanction of funds by Government.

Reasons for final saving of Rs. 11.20 lakhs have not been intimated (October 1994).

2402—Soil and Water Conservation

State Plan

State Sector

(15) SS—001—Direction and Administration.

O.	1,35.82	1,08.61	1,09.20	+0.59
S.	0.01			
R.	—27.22			

Surrender of the anticipated saving was attributed to (i) Plan cut, (ii) non-sanction of fund by Government and (iii) less requirement.

Specific reasons for less requirement and reasons for final excess of Rs. 0.59 lakh have not been intimated (October 1994).

District Sector

(16) VV—001—Direction and Administration

O.	2,41.93	1,38.07	1,15.39	—22.68
S.	0.01			
R.	—1,03.87			

Reasons for anticipated saving of Rs. 1,03.87 lakhs as well as final saving of Rs. 22.68 lakhs have not been intimated (October 1994).

(17) WW—102—Soil Conservation

O.	1,57.87	1,26.54	1,26.49	—0.05
R.	—31.33			

Withdrawal of provision by Rs. 31.33 lakhs was attributed to plan cut and non-sanction of fund by Government of India.

(18) YY—796—Tribal Area Sub-plan

O.	3,53.59	1,84.36	1,84.35	—0.01
S.	0.01			
R.	—1,69.24			

Anticipated saving was attributed to plan cut and non-posting of staff.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>State Sector</i>			
(19) ZZ—102—Soil Conservation			
O. 5,93.54	5,76.05	5,54.69	—21.36
S. 97.75			
R. —1,15.24			
(20) AAA—796—Tribal Area Sub-plan			
O. 3,03.78	57.42	57.41	—0.01
S. 14.57			
R. —2,60.93			

District Sector

(21) DDD—796—Tribal Area Sub-plan			
O. 5,99.37	5,00.81	4,87.27	—13.54
S. 39.75			
R. —1,38.31			

Anticipated saving of Rs. 5,14.48 lakhs in respect of Sl. Nos. (19) to (21) above was attributed to non-sanction of funds by Government.

Reasons for final saving of Rs. 34.91 lakhs have not been intimated (October 1994).

*Centrally Sponsored Plan**District Sector*

(22) EEE—103—Land Reclamation and Development,			
S. 35.00	..	..	..
R. —35.00			

Surrender of the entire provision of Rs. 35.00 lakhs was stated to be due to non-sanction of funds by Government.

2415—Agricultural Research and Education,

*State Plan**State Sector*

01—Crop Husbandry

(23) LLL—277—Education			
O. 5,06.00	5,06.00	4,50.81	—55.19

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2501—Special Programmes for Rural Development.			
<i>State Plan</i>			
<i>District Sector</i>			
02—Drought Prone Areas Development Programme.			
(24) SSS—796—Tribal Area Sub-Plan			
O.	78.54	78.54	54.90 —23.64
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
02—Drought Prone Areas Development Programme			
(25) UUU—796—Tribal Area Sub-Plan			
O.	78.54	78.54	54.90 —23.64
Reasons for final saving of Rs. 1,02.47 lakhs in respect of Sl. Nos. (23) to (25) above have not been intimated (October 1994).			
2705—Command Area Development			
(26) YYY—103—Command Area Development Programme, Hirakud.			
O.	12.90	12.90	.. —12.90
(27) ZZZ—104—Command Area Development—Pre-Irrigation, Ayacut.			
O.	20.52	20.52	.. —20.52
<i>State Plan</i>			
<i>State Sector</i>			
(28) AAAA—001—Ayacut Development			
O.	4,67.14	4,67.14	.. —4,67.14
<i>District Sector</i>			
(29) CCCC—796—Tribal Area Sub-plan			
O.	12.00	12.00	.. —12.00
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(30) DDDD—001—Ayacut Development			
O.	4,67.14	4,67.14	.. —4,67.14
<i>District Sector</i>			
(31) FFFF—796—Tribal Area Sub-Plan			
O.	36.00	36.00	.. —36.00

Entire provision in respect of Sl. Nos. (26) to (31) above remained unutilised and unexplained (October 1994).

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

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2401—Crop Husbandry			
(32) D—103—Seeds			
O.	6,85.95	6,96.60	7,97.13
S.	12.00		
R.	—1.35		
			+1,00.53

Anticipated saving of Rs. 1.35 lakhs was attributed to (i) non-receipt of bills from the claimants, (ii) discontinuance of Leave Travel Concession facilities of Government servants (iii) economy cut and (iv) late receipt of claims.

Reasons for final excess of Rs. 1.00.53 lakhs have not been intimated (October 1994).

2501—Special Programmes for Rural Development.

State Plan

District Sector

02—Drought Prone Areas Development Programme.

(33) TTT—800—Other Expenditure

O.	2,78.46	2,78.46	3,28.66	+50.20
----	---------	---------	---------	--------

Centrally Sponsored Plan

District Sector

02—Drought Prone Areas Development Programme

(34) VVV—800—Other Expenditure

O.	2,78.46	2,78.46	3,28.66	+50.20
----	---------	---------	---------	--------

Reasons for final excess of Rs. 1,00.40 lakhs in respect of Sl. Nos. (33) and (34) above have not been intimated (October 1994).

Charged—

(i) Against the available saving of Rs. 47.10 lakhs, the department surrendered only Rs. 0.73 lakh.

(ii) In view of the saving of Rs. 47.10 lakhs, supplementary provision of Rs. 47.28 lakhs obtained in November 1993 (Rs. 0.37 lakh) and December 1993 (Rs. 46.91 lakhs) proved excessive.

(iii) Saving occurred under the following head:—

2402—Soil and Water Conservation

(35) PP—102—Soil Conservation

S.	46.00	46.00	..	—46.00
----	-------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1994).

The expenditure in the grant includes Rs. 5,53.76 lakhs under the head "Suspense" (Personal Deposit) Debit. A summary of the transactions in the various Personal Ledger Accounts for 1993-94 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Bolangir, Kuarmunda and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger Account for	Balance on 1st April 1993	Credits during the year	Debits during the year	Closing balance on 31st March 1994
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	5.28	..	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	1.91	9.30	2.62	8.59
(d) Parlakhemundi	7.77	..	0.09	7.68
(e) Bolangir	—11.89	22.71	17.80	—6.98
(f) Kuarmunda	—1.81	0.09	..	—1.72
(g) Cuttack-II	2.39	..	..	2.39
Total	23.09	32.10	20.51	34.68
(ii) Purchase and distribution of quality seeds to cultivators.	—2,21.71	5,79.11	5,33.25	—1,75.85

Capital :

Voted—

(i) Against the available saving of Rs. 8,99.12 lakhs, the department surrendered only Rs. 8,24.08 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

State Plan

State Sector

(36) IIII—103—Seeds

O.

70.00

R.

—70.00

Entire provision was surrendered attributing to plan cut and non-sanction of funds by Government.

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

(In lakhs of rupees)

6401—Loans for Crop Husbandry**(37) KKKK—105—Manures and Fertilisers**

O.	15,00'00	7,79'00	7,79'00	..
R.	-7,21'00			

Surrender of the anticipated saving was attributed to non-sanction of funds by Government.

6425—Loans for Co-operation*State Plan**State Sector***(38) LLLL—107—Loans to Credit Co-operatives**

O.	20'00
R.	-20'00			

Entire provision was surrendered attributing to non-release of Government of India share.

6705—Loans for Command Area**Development.***State Plan**State Sector***(39) NNNN—001—Area Development**

O.	37'50	37'50	..	-37'50
----	-------	-------	----	--------

*Centrally Sponsored Plan**State Sector***(40) OOOO—001—Area Development**

O.	37'50	37'50	..	-37'50
----	-------	-------	----	--------

Entire provision in respect of Sl. Nos. (39) and (40) above remained unutilised and unexplained (October 1994).

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

Year	Provision (Original+ Supplementary)	Savings	Percentage of Saving
(In lakhs of rupees)			
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
1992-93	16,85.79	5,36.33	31.81

Personal Ledger Account:—

A summary of the transactions in the Personal Ledger Account at the end of 1993-94 is given below:—

Personal Ledger Account for	Balance on 1st April 1993	Credit during the year	Debit during the year	Balance on 31st March 1994
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Simlliguda	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	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	9,57,53,000	9,61,77,000	8,41,50,470	—1,20,26,530
Supplementary	4,24,000			
Amount surrendered during the year (March 1994)				51,01,000
Capital :				
Voted—				
Original	1,00,10,000	1,00,11,000	12,81,396	—87,29,604
Supplementary	1,000			
Amount surrendered during the year (March 1994)				87,30,000

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 1,20.27 lakhs in the grant, a sum of Rs. 51.01 lakhs only was surrendered during March 1994.

(ii) In view of the saving of Rs. 1,20.27 lakhs, supplementary provision of Rs. 4.24 lakhs obtained in December 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) 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.	94.20	88.33	78.72	—9.61
R.	—5.87			

Reduction in original provision by Rs. 5.87 lakhs attributed mainly to non-filling up of vacant posts and discontinuance of Leave Travel Concession.

Reasons for final saving of Rs. 9.61 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>State Plan</i>			
<i>State Sector</i>			
<i>02—Regulation and Development of Mines</i>			
<i>(2) D—001—Direction and Administration</i>			
O.	41·63	32·42	22·18
R.	—9·21		
Reduction in provision by Rs. 9·21 lakhs through surrender was stated to be due to non-receipt of Government sanction, non-creation of posts, non-receipt of bills from the suppliers in time and withdrawal of Leave Travel Concession facility by Government.			
Reasons for final savings of Rs. 10·24 lakhs have not been furnished (October 1994).			
<i>(3) F—102—Mineral Exploration</i>			
O.	2,64·16	2,43·87	2,18·65
R.	—20·29		
<i>(4) G—796—Tribal Area Sub-plan</i>			
O.	1,72·74	1,62·60	1,53·82
R.	—10·14		

Anticipated saving of Rs. 20·29 lakhs and Rs. 10·14 lakhs in respect of Sl. Nos. (3) and (4) respectively were surrendered attributing to (i) non-receipt of Government sanction (ii) non-receipt of bills in time (iii) non-creation of posts (iv) non-filling up of vacant posts and (v) withdrawal of Leave Travel Concession facility.

In the above two cases, reasons for final saving of Rs. 25·22 lakhs and Rs. 8·78 lakhs respectively have not been intimated (October 1994).

Capital :

Voted—

- (i) Ultimate saving of Rs. 87·30 lakhs were surrendered during March 1994.
 (ii) Saving occurred mainly under the following head:—

4852—Capital Outlay on Iron and Steel Industries,

State Plan

State Sector

(5) J—800—Other Expenditure

O.	1,00·00	12·71	12·81	+0·10
S.	0·01			
R.	—87·30			

Anticipated saving of Rs. 87·30 lakhs was attributed mainly to plan cut.

Major Heads—

2220—Information and Publicity

2250—Other Social Services

2251—Secretariat-Social Services

7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue:				
Voted—				
Original	6,91,93,000	7,01,00,000	5,95,83,080	—1,05,16,920
Supplementary	9,07,000			
Amount surrendered during the year (March 1994)				1,05,23,000
Capital:				
Voted—				
Original	3,000	3,000	..	—3,000
Amount surrendered during the year (March 1994)				3,000

Notes and Comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 1,05.23 lakhs during March 1994; ultimately the saving worked out to Rs. 1,05.17 lakhs.

(ii) In view of the saving of Rs. 1,05.17 lakhs, supplementary provision of Rs. 9.07 lakhs obtained in November 1993 (Rs. 9.03 lakhs) and December 1993 (Rs. 0.04 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)			

2220—Information and Publicity

60—Others

(1) A—001—Direction and Administration

O.	1,40.55	1,20.96	1,20.96	..
S.	1.98			
R.	—21.57			

Anticipated saving was stated to be due to (i) non-filling up of posts (ii) non-sanction of wages (iii) non-receipt of bills from the concerned authorities and (iv) non-performance of tours.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(2) C—106—Field Publicity			
O. 2,03.32	1,71.03	1,71.58	+0.55
S. 5.48			
R. —37.77			

Anticipated saving was stated to be due to (i) non filling up of posts (ii) non acceptance of bills in the treasury and (iii) on actual requirement.

Specific reasons for less requirement compared to the budget provision and reasons for final excess of Rs. 0.55 lakh have not been intimated (October 1994).

State Plan

State Sector

60—Others

(3) E—001—Direction and Administration

O. 44.44	18.77	18.77	..
R. —25.67			

Anticipated saving was stated to be due to (i) non-creation of proposed posts, (ii) reduction in plan ceiling, (iii) non-functioning of Divisional Offices, (iv) non-finalisation of Training programme and (v) non-implementation of press Academy.

(4) H—102—Information Centres

O. 37.80	22.42	22.42	..
R. —15.38			

Anticipated saving was stated to be due to (i) non-creation of proposed posts, (ii) non-filling up of posts and (iii) reduction in plan ceiling.

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

2220—Information and Publicity

State Plan

State Sector

60—Others

(5) G—101—Advertising and Visual Publicity

O. 40.00	50.60	50.60	..
R. 10.60			

Additional fund was stated to have been provided for clearance of arrear claims of different news papers during 1993-94.

Major Heads—

2039—State Excise

2070—Other Administrative services

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	4,80,10,000	5,19,72,000	4,78,29,298	—41,42,702
Supplementary	39,62,000			
Amount surrendered during the year (March 1994)				39,82,000

Capital :

Voted—

Original	5,000	5,000	..	—5,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 39.82 lakhs during March 1994; ultimately the saving worked out to Rs. 41.43 lakhs.

(ii) In view of the saving of Rs. 41.43 lakhs, supplementary provision of Rs. 39.62 lakhs obtained in November 1993 (Rs. 20.03 lakhs) and December 1993 (Rs. 19.59 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.

132 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

3425—Other Scientific Research

4859—Capital Outlay on Telecommunication and Electronic Industries

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	11,60,47,000	12,00,47,000	7,77,83,973	—4,22,63,027
Supplementary	40,00,000			
	Amount surrendered during the year (March 1994)			4,23,02,000
Capital :				
Voted—				
Original	1,80,00,000	1,80,00,000	1,50,00,000	—30,00,000
	Amount surrendered during the year (March 1994)			30,00,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 4,23.02 lakhs during March 1994; ultimately the saving worked out to Rs. 4,22.63 lakhs.

(ii) In view of the saving of Rs. 4,22.63 lakhs, supplementary provision of Rs. 40.00 lakhs obtained in November 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 mainly under the following heads :—

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

2810—Non-Conventional Sources of

Energy

Central Plan

District Sector

01—Bio-Energy

(1) N—101—National Programme for
Bio-gas Development.

O.	5,49.00	2,89.89	2,89.89	..
R.	—2,59.11			

Anticipated saving of Rs. 2,59.11 lakhs was attributed to inadequate Central Assistance during 1993-94.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
60—Others			
(2) O—101—Choolah			
O. 99'00 }
R. —99'00 }			

Entire provision was surrendered attributing to non-receipt of Central Assistance.

2852—Industries

State Plan

State Sector

07—Telecommunication and Electronic Industries.

(3) Q—202—Electronics			
O. 40'00 }	20'00	20'00	..
R. —20'00 }			

Anticipated saving of Rs. 20'00 lakhs was attributed to "Plan cut".

Capital:

Voted—

(i) The expenditure did not come up to the level of original provision.

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

4859—Capital Outlay on Telecommunication and Electronic Industries.

State Plan

State Sector

02—Electronics

(4) U—190—Investments in Public Sector and Other Undertakings.			
O. 1,80'00 }	1,50'00	1,50'00	..
R. —30'00 }			

Anticipated saving was stated to be due to "Plan cut".

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
 3452—Tourism
 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
 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	1,75,52,20,000	2,40,87,26,230	+56,12,44,230
Supplementary	9,22,62,000		
Amount surrendered during the year (March 1994)			6,45,99,000
Capital :			
Voted—			
Original	83,20,13,000	84,83,10,904	—9,24,13,096
Supplementary	10,87,11,000		
Amount surrendered during the year (March 1994)			6,74,95,000
Charged—			
Original	25,00,000	18,58,220	—6,41,780
Amount surrendered during the year (March 1994)			2,49,000

Notes and Comments :—

Revenue :

Voted—

(i) The expenditure exceeded the provision by Rs. 56,12,44,230. The excess requires regularisation.

(ii) In view of the excess expenditure of Rs. 56,12.44 lakhs, Supplementary provision of Rs. 9,22.62 lakhs obtained in November 1993 (Rs. 8,90.75 lakhs) and December 1993 (Rs. 31.87 lakhs) proved quite inadequate and surrender of Rs. 6,45.99 lakhs was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2059—Public Works			
80—General			
(1) E—799—Suspense			
O.	12,00.00	12,00.00	+24,27.83
State Plan			
State Sector			
80—General			
(2) G—052—Machinery and Equipment			
O.	31.50	31.50	+13.50

Reasons for final excess of Rs. 24,27.83 lakhs and Rs. 13.50 lakhs in respect of Sl. Nos. (1) and (2) above have not been intimated (October 1994).

2215—Water Supply and Sanitation

01—Water Supply

(3) T—001—Direction and Administration

O.	—1,23.83	—1,29.01	—78.64	+50.37
S.	1.93			
R.	—7.11			

Surrender of Rs. 7.11 lakhs was stated to be based on actual requirement.

Specific reasons for less requirement as compared to the budget provision and reasons for final excess of Rs. 50.37 lakhs have not been communicated (October 1994).

(4) U—052—Machinery and Equipment

O.	—28.07	—26.35	8.96	+35.31
S.	1.92			
R.	—0.20			

Surrender of Rs. 0.20 lakh was stated to be due to non-operation of Leave Travel Concession facility.

Reasons for final excess of Rs. 35.31 lakhs have not been intimated (October 1994).

(5) V—102—Rural Water Supply Programmes

O.	7,73.74	7,73.05	8,82.60	+1,09.55
S.	0.01			
R.	—0.70			

Reduction in original provision by Rs. 0.70 lakh through reappropriation was stated to be due to non-requirement of full amount for electricity dues.

Reasons for final excess of Rs. 1,09.55 lakhs have not been intimated (October 1994).

(6) W—799—Suspense

O.	10,00.00	10,00.00	46,82.54	+36,82.54
----	----------	----------	----------	-----------

Reasons for final excess of Rs. 36,82.54 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Water Supply</i>			
(7) DD—796—Tribal Area Sub-plan			
O. 3,71.45	3.14.52	4,71.43	+1,56.91
R. —56.93			
Surrender of Rs. 56.93 lakhs was attributed to plan cut (Rs. 35.25 lakhs), actual requirement (Rs. 21.43 lakhs) and non-operation of Leave Travel Concession facility (Rs. 0.25 lakh).			
Specific reasons for the less requirement as compared to the Budget Provision and reasons for final excess of Rs. 1,56.91 lakhs have not been communicated (October 1994).			
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
<i>01—Water Supply</i>			
(8) NN—796—Tribal Area Sub-plan			
O. 3,36.33	5,20.11	3,70.84	—1,49.27
S. 0.01			
R. 1,83.77			
Specific reasons for augmentation of provision by Rs. 1,83.77 lakhs and reasons for final saving of Rs. 1,49.27 lakhs have not been intimated (October 1994).			
<i>2702—Minor Irrigation</i>			
<i>80—General</i>			
(9) AAA—052—Machinery and Equipment			
O. 44.76	52.19	65.96	+13.77
S. 3.43			
R. 4.00			
Additional fund to the tune of Rs. 4.00 lakhs was stated to have been provided for payment of back wages of N. M. Rs., staff of Stores and Mechanical Division, Bhubaneswar.			
Reasons for final excess of Rs. 13.77 lakhs have not been communicated (October 1994).			
(10) BBB—799—Suspense			
O. 2,75.00	2,75.00	10,04.30	+7,29.30
<i>State Plan</i>			
<i>State Sector</i>			
<i>80—General</i>			
(11) HHH—796—Tribal Area Sub-plan			
O. 10.56	12.19	42.67	+30.48
S. 1.63			
Reasons for final excess of Rs. 7.59.78 lakhs in respect of Sl. Nos. (10) and (11) above have not been communicated (October 1994).			

(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)			
2059—Public Works			
<i>01—Office Buildings</i>			
(12) B—053—Maintenance and Repairs			
O. 6,24.00	5,56.76	5,55.94	—0.82
S. 0.02			
R. —67.26			

Anticipated saving was stated to have been surrendered due to non-posting of requisite nos. of staff in different posts.

80—General

(13) C—001—Direction and Administration

O. —1,72.30	—1,92.64	—2,76.99	—84.35
S. 19.37			
R. —39.71			

Anticipated saving was surrendered attributing to (i) vacancy of posts, (ii) non-sanction of medical advance, (iii) late submission of T. A. bills, (iv) abolition of Leave Travel Concession facility and (v) non-sanction of House Rent Allowance.

Reasons for final saving of Rs. 84.35 lakhs have not been intimated (October 1994).

(14) D—052—Machinery and Equipment

O. —2,38.58	—2,93.61	—3,21.21	—27.60
S. 0.02			
R. —55.05			

Surrender of fund to the tune of Rs. 55.05 lakhs was stated to be due to non-posting of requisite nos. of staff.

Reasons for final saving of Rs. 27.60 lakhs have not been communicated (October 1994).

State Plan

State Sector

80—General

(15) F—001—Direction and Administration

O. 2,35.00	2,00.15	1,95.07	—5.08
R. —34.85			

Surrender of provision was attributed mainly to (i) vacancy of posts (Rs. 33.37 lakhs), discontinuance of Leave Travel Concession facility (Rs. 0.83 lakh), non-receipt of bills in time (Rs. 0.14 lakh) and non-communication of sanctions for payment (Rs. 0.51 lakh).

Reasons for final saving of Rs. 5.08 lakhs have not been intimated (October 1994).

(16) H—796—Tribal Area Sub-plan

O. 13.50	13.50	..	—13.50
----------	-------	----	--------

Entire provision remained unutilised and unexplained (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
2210—Medical and Public Health			
<i>State Plan</i>			
<i>District Sector</i>			
03—Rural Health Services—Allopathy			
(17) M—796—Tribal Area Sub-plan			
O.	42.56	42.56	11.37 —31.19
<i>Centrally Sponsored Plan</i>			
<i>District Sector</i>			
03—Rural Health Services—Allopathy			
(18) P—101—Health Sub-Centres			
O.	95.00	95.00	55.74 —39.26
Reasons for final saving of Rs. 70.45 lakhs in respect of Sl. Nos. (17) and (18) above have not been communicated (October 1994).			
(19) R—104—Community Health Centres.			
O.	12.50	12.50	.. —12.50
Entire provision remained unutilised and unexplained (October 1994).			
2215—Water-Supply and Sanitation			
<i>State Plan</i>			
<i>State Sector</i>			
01—Water Supply			
(20) Y—001—Direction and Administration			
O.	2,48.72	2,47.38	1,30.61 —1,16.77
R.	—1.34		
Anticipated saving was surrendered attributing to non-operation of Leave Travel Concession facility by Government.			
Reasons for final saving of Rs. 1,16.77 lakhs have not been communicated (October 1994).			
(21) AA—005—Survey and Investigation			
O.	35.00	11.00	11.00 ..
R.	—24.00		
(22) BB—052—Machinery and Equipment			
O.	1,60.00	60.00	60.70 +0.70
R.	—1,00.00		
Reduction in original provision by Rs. 24.00 lakhs and Rs. 1,00.00 lakhs in respect of Sl. Nos. (21) and (22) above were stated to be due to Plan Cut.			
Reasons for final excess of Rs. 0.70 lakh have not been intimated (October 1994).			
(23) EE—799—Suspense			
O.	2,00.00	2,00.00	1,64.73 —35.27
Reasons for final saving of Rs. 35.27 lakhs have not been intimated (October 1994).			

Head		Total grant	Actual expenditure	Excess + Saving—
<i>02—Sewerage and Sanitation</i>				
<i>(24) GG—105—Sanitation Services</i>				
O.	1,93'80	66'30	..	—66'30
R.	—1,27'50			

Withdrawal of provision by Rs. 1,27'50 lakhs through reappropriation was stated to be due to less allocation of fund by Government of India.

Reasons for keeping the rest of the amount of Rs. 66'30 lakhs unutilised have not been intimated (October 1994).

(25) HH—796—Tribal Area Sub-plan

O.	97'87	16'90	..	—16'90
R.	—80'97			

Withdrawal of provision through surrender (Rs. 58'47 lakhs) and reappropriation (Rs. 22'50 lakhs) was stated to be mainly due to non-sanction of fund by Government and less allocation of fund by Government of India.

Reasons for keeping the rest of the amount of Rs. 16'90 lakhs unutilised have not been communicated (October 1994).

District Sector

02—Sewerage and Sanitation

(26) II—105—Sanitation Services

S.	0'01	1,19'00	..	—1,19'00
R.	1,18'99			

(27) JJ—796—Tribal Area Sub-plan

S.	0'01	31'02	..	—31'02
R.	31'01			

Reasons for keeping the entire provision of Rs. 1,50'02 lakhs unutilised in respect of Sl. Nos. (26) and (27) above stated to have been provided for new schemes introduced by Government of India under Sanitary Services have not been communicated (October 1994).

Centrally Sponsored Plan

District Sector

01—Water Supply

(28) LL—005—Survey and Investigation

O.	30'00	30'00	9'33	—20'67
----	-------	-------	------	--------

Reasons for final saving of Rs. 20'67 lakhs have not been intimated (October 1994).

(29) MM—102—Rural Water Supply Programmes.

O.	17,12'67	15,28'90	15,01'29	—27'61
R.	—1,83'77			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>02—Sewerage and Sanitation</i>			
<i>(30) OO—102—Accelerated Rural Water-Supply Programmes.</i>			
O.	2,89·00	1,20·24	.. —1,20·24
R.	—1,68·76		

Withdrawal of provision through reappropriation in respect of Sl. Nos. (29) and (30) above were stated to be due to less allocation of funds by Government of India.

Reasons for final saving of Rs. 1,47·85 lakhs have not been communicated (October 1994).

<i>(31) PP—105—Sanitation Services</i>			
S.	0·01	1,58·47	.. —1,58·47
R.	1,58·46		

Reasons for keeping the entire provision of Rs. 1,58·47 lakhs unutilised stated to have been provided for new schemes introduced by Government of India under Sanitation Services have not been communicated (October 1994).

<i>(32) QQ—796—Tribal Area Sub-plan</i>			
O.	51·00	59·01	.. —59·01
S.	0·02		
R.	7·99		

Additional provision was stated to have been provided for digging of Sanitary wells.

Reasons for keeping the entire provision of Rs. 59·01 lakhs unutilised have not been intimated (October 1994).

2216—Housing

01—Government Residential Buildings

<i>(33) RR—106—General Pool Accommodation</i>			
O.	3,26·53	3,01·49	2,90·94 —10·55
S.	0·02		
R.	—25·06		

Withdrawal of provision by surrender (Rs. 19·20 lakhs) and reappropriation (Rs. 5·86 lakhs) was stated to be due to non-posting of requisite number of staff and non-payment of Municipal Taxes.

Reasons for final saving of Rs. 10·55 lakhs have not been intimated (October 1994).

State Plan

District Sector

01—Government Residential Buildings

<i>(34) UU—796—Tribal Area Sub-plan</i>			
O.	20·16	20·16	.. —20·16

Entire provision remained unutilised and unexplained (October 1994).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs rupees)			
2702—Minor Irrigation			
<i>State Plan</i>			
<i>State Sector</i>			
80—General			
(35) FFF—001—Direction and Administration			
O.	1,02.10		
R.	—15.38		
	86.72	82.90	—3.82

Anticipated saving of Rs. 15.38 lakhs was surrendered attributing mainly to non-drawal of surrender leave salary by staff and based on actual requirement.

Specific reasons for less requirement as compared to the budget provision and reasons for final saving of Rs. 3.82 lakhs have not been intimated (October 1994).

(36) GGG—052—Machinery and Equipment

O.	6.00	6.00	—23.77	—29.77
----	------	------	--------	--------

Reasons for final saving of Rs. 29.77 lakhs have not been intimated (October 1994).

(v) Expenditure in the Revenue Section (Voted) includes Rs. 94,79.40 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 1993-94 is given below :—

Major Heads of Suspense	Opening balance on 1st April 1993 (Debit+ Credit—)	Debit	Credit	Closing balance on 31st March 1994 (Debit+ Credit—)
(In lakhs of rupees)				
2059—Public Works				
Stock	—22,67.08	32,38.92	44,89.67	—35,17.83
Miscellaneous Works Advances	1,02.84	3,88.91	2,28.40	2,63.35
Total	—21,64.24	36,27.83	47,18.07	32,54.48
2215—Water Supply and Sanitation.				
Stock	30.35	38,67.92	46,32.15	—7,33.88
Miscellaneous Works Advances	6,13.36	9,79.35	3,61.49	12,31.22
Total	6,43.71	48,47.27	49,93.64	4,97.34
2702—Minor Irrigation				
Stock	—2,79.16	7,67.68	6,14.27	—1,25.75
Miscellaneous Works Advances	13.69	2,36.62	1,57.88	92.43
Total	—2,65.47	10,04.30	7,72.15	—33.32

Capital :

Voted—

(i) Against the available saving of Rs. 9,24.13 lakhs, the department surrendered only Rs. 6,74.95 lakhs during March 1994.

(ii) In view of the saving of Rs. 9,24.13 lakhs, supplementary provision of Rs. 10,87.11 lakhs obtained in November 1993 (Rs. 9,90.60 lakhs) and December 1993 (Rs. 96.51 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
4059—Capital Outlay on Public Works			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Office Buildings</i>			
(37) MMM—051—Construction			
O.	1,67.45	1,24.46	1,33.46
S.	0.01		
R.	—43.00			+9.00
(38) NNN—796—Tribal Area Sub-plan			
O.	35.91	8.91	3.82
R.	—27.00			—5.09

Reduction in provision by way of surrender (Rs. 70.00 lakhs) in respect of Sl. Nos. (37) and (38) above was stated to be due to plan cut.

Reasons for final excess of Rs. 9.00 lakhs in respect of Sl. No. (37) and final saving of Rs. 5.09 lakhs in respect of Sl. No. (38) have not been communicated (October 1994).

4215—Capital Outlay on Water Supply and Sanitation.

Centrally Sponsored Plan

District Sector

01—Water Supply

(39) YYY—796—Tribal Area Sub-plan

O.	1,45.00	2,74.00	63.00
S.	45.00		
R.	84.00			—2,11.00

Additional funds was stated to have been provided through reappropriation due to approval of Government of India for piped water supply scheme under Tribal Area Sub-plan.

Reasons for final saving of Rs. 2,11.00 lakhs have not been communicated (October 1994).

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>			
<i>01—Welfare of Scheduled Castes</i>			
(40) BBBB—277—Education			
O.	69.07	69.07	2.50
			—66.57
<i>02—Welfare of Scheduled Tribes</i>			
(41) CCCC—277—Education			
O.	44.59	44.59	26.61
			—17.98

Reasons for final saving of Rs. 84.55 lakhs in respect of Sl. Nos. (40) and (41) above have not been intimated (October 1994).

4702—Capital Outlay on Minor Irrigation

State Plan

District Sector

(42) HHHH—800—Other Expenditure

O.	17,45.48	11,65.67	11,65.68	+0.01
S.	0.06			
R.	—5,79.87			

Of the anticipated saving of Rs. 5,79.87 lakhs, Rs. 4,51.07 lakhs was surrendered attributing to plan cut and Rs. 1,28.80 lakhs reappropriated due to non-finalisation of Site Plan and non-requirement.

Specific reasons for less requirement have not been intimated (October 1994).

5452—Capital Outlay on Tourism

Central Plan

State Sector

01—Tourist Infrastructure

(43) OOOO—102—Tourist Accommodation

O.	39.00	39.00	9.50	—29.50
----	-------	-------	------	--------

Reasons for final saving of Rs. 29.50 lakhs have not been communicated (October 1994).

(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)				
4215—Capital Outlay on Water Supply and Sanitation				
<i>State Plan</i>				
<i>District Sector</i>				
<i>01—Water Supply</i>				
(44) WWW—796—Tribal Area Sub-plan				
O.	1,74.87	1,74.87	1,98.60	+23.73

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

Centrally Sponsored Plan

District Sector

01—Welfare of Scheduled Castes

45) DDDD—277—Education

O.	66.57	66.33	1,33.32	+66.99
R.	—0.24			

Reasons for final excess of Rs. 90.72 lakhs in respect of Sl. Nos. (44) and (45) above have not been communicated (October 1994).

02—Welfare of Scheduled Tribes

(46) EEEE—277—Education

O.	17.98	16.78	33.55	+16.77
R.	—1.20			

Anticipated saving of Rs. 1.20 lakhs was surrendered attributing to non-receipt of work programme from Harijan and Tribal Welfare Department.

Reasons for final excess of Rs. 16.77 lakhs have not been intimated (October 1994).

(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 1993 (Debit + Credit —)	Debit	Credit	Closing balance on 31st March 1994 (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) Against the available saving of Rs. 6.42 lakhs, the department surrendered only Rs. 2.49 lakhs during March 1994.

(ii) Saving occurred under the following head:—

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

4702—Capital Outlay on Minor Irrigation

State Plan

District Sector

(47) HHHH—800—Other Expenditure

O.	15.00	} 12.51	8.58	—3.93
R.	—2.49			

Anticipated saving was surrendered attributing to plan cut.

Reasons for final saving of Rs. 3.93 lakhs have not been intimated (October 1994).

Major Heads :—

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

2013—Council of Ministers

2052—Secretariat-General Services

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,40,58,000	1,47,58,000	1,43,65,651	—3,92,349
Supplementary	7,00,000			
Amount surrendered during the year (March 1994)				5,73,000
Charged—				
Original	79,36,000	86,84,000	82,66,516	—4,17,484
Supplementary	7,48,000			
Amount surrendered during the year (March 1994)				4,11,000
Capital :				
Voted—				
Original	2,000	2,000	..	—2,000
Amount surrendered during the year				Nil

The expenditure in the grant does not include Rs. 21,09,864 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 1st February 1994, but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

- (i) The department surrendered Rs. 5.73 lakhs during March 1994; ultimately the savings worked out to Rs. 3.92 lakhs.
- (ii) In view of the savings of Rs. 3.92 lakhs, supplementary provision of Rs. 7.00 lakhs obtained in November 1993 (Rs. 3.36 lakhs) and December 1993 (Rs. 3.64 lakhs) proved excessive.

Charged—

- (i) Against the available saving of Rs. 4.17 lakhs, the department surrendered Rs. 4.11 lakhs during March 1994.
- (ii) In view of the saving of Rs. 4.17 lakhs, supplementary provision of Rs. 7.48 lakhs obtained in November 1993 (Rs. 7.03 lakhs) and December 1993 (Rs. 0.45 lakh) proved excessive.
- (iii) Substantial saving occurred under the following heads :—

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

(In lakhs of rupees)

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

03—Governor

(1) A—090—Secretariat

O.	38.38	37.77	38.49	+0.72
S.	1.57			
R.	—2.18			

Specific reasons for the anticipated saving of Rs. 2.18 lakhs as well as reasons for the final excess of Rs. 0.72 lakh have not been intimated (October 1994).

(2) I—108—Tour Expenses

O.	3.41	2.45	2.61	+0.16
S.	0.34			
R.	—1.30			

Anticipated saving of Rs. 1.30 lakhs was stated to be due to observance of economy.

Reasons for final excess of Rs. 0.16 lakh have not been communicated (October 1994).

Major Heads—

2045—Other Taxes and Duties on
Commodities and Services

2230—Labour and Employment

2801—Power

3451—Secretariat-Economic Services

4801—Capital Outlay on Power Projects

6801—Loans for Power Projects

7610—Loans to Government Servants, etc.

		Total grant or Appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	28,60,89,000	76,98,91,000	76,36,75,425	—62,15,575
Supplementary	48,38,02,000			
Amount surrendered during the year (March 1994)				74,19,000
Capital :				
Voted—				
Original	2,11,43,40,000	2,14,73,88,000	1,76,49,38,306	—38,24,49,694
Supplementary	3,30,48,000			
Amount surrendered during the year (March 1994)				7,30,39,000
Charged—				
Supplementary	1,09,47,000	1,09,47,000	..	—1,09,47,000
Amount surrendered during the year				<i>Nil</i>

The expenditure in the grant does not include Rs. 2,09,79,000 in Capital Section (Voted) met out of advance from the Contingency Fund sanctioned on 5th February 1994 but not recouped to the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 74.19 lakhs during March 1994; ultimately the saving worked out to Rs. 62.16 lakhs.

(ii) In view of the saving of Rs. 62.16 lakhs, supplementary provision of Rs. 48,38.02 lakhs obtained in November 1993 (Rs. 12,23.01 lakhs) and December 1993 (Rs. 36,15.01 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
2801—Power			
<i>01—Hydel Generation</i>			
(1) C—001—Direction and Administration			
O. 42.32	24.57	19.62	—4.95
R. —17.75			

Anticipated saving of Rs. 17.75 lakhs was surrendered attributing mainly to non-implementation of transfer of two establishments from plan Sector to Non-plan Sector.

Reasons for final saving of Rs. 4.95 lakhs have not been communicated (October 1994).

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

(2) E—800—Other Expenditure

O. 2,50.00	1,38.01	1,59.66	+21.65
R. —1,11.99			

Reduction in provision through surrender and reappropriation was stated to be due to revised work programme and as per actual requirement.

Specific reasons for less requirement as compared to the budget provision and reasons for final excess of Rs. 21.65 lakhs have not been intimated (October 1994).

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

2801—Power*State Plan**State Sector**80—General*

(3) F—800—Other Expenditure

S. 0.01	57.00	57.00	..
R. 56.99			

Augmentation of fund was stated to have been made for survey and investigation of Talcher Thermal Power Station and preparation of D. P. R. by O. S. E. B.

(v) 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 1993-94 is given below:—

Major Head of Suspense	Opening balance on 1st April 1993 (Debit+ Credit—)	Debits during the year	Credits during the year	Closing balance on 31st March 1994 (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	19·09	..	..	19·09

Capital :

Voted—

(i) Against the available saving of Rs. 38,24·50 lakhs, the department surrendered only Rs. 7,30·39 lakhs during March 1994.

(ii) In view of the saving of Rs. 38,24·50 lakhs, supplementary provision of Rs. 3,30·48 lakhs obtained in November 1993 (Rs. 3,30·45 lakhs) and December 1993 (Rs. 0·03 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 savings occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4801—Capital Outlay on Power Projects			
State Plan			
State Sector			
01—Hydel Generation			
(4) I—202—Rengali Power Project			
O. 3,33·00	1,80·01	2,65·71	+85·70
S. 0·01			
R. —1,53·00			
(5) J—796—Tribal Area Sub-plan			
O. 79,08·10	76,57·68	44,79·97	—31,77·71
S. 0·01			
R. —2,50·43			
(6) K—800—Other Expenditure			
O. 2,52·00	2·00	..	—2·00
R. —2,50·00			

Anticipated saving of Rs. 6,53·43 lakhs at Sl Nos. (4) to (6) above were surrendered attributing mainly to (i) non-posting of staff, (ii) plan cut and (iii) revised work programme.

Reasons for final excess of Rs. 85·70 lakhs at Sl No. (4) as well as reasons for final saving of Rs. 31,79·71 lakhs at Sl. Nos. (5) and (6) have remained unexplained (October 1994).

(iv) The expenditure in the Capital Section (voted) includes Rs. 4,90.35 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 1993 (Debit+ Credit—)	Debits during the year	Credits during the year	Closing balance on 31st March 1994 (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	7,61.68	3,40.99	3,29.91	7,72.76
Miscellaneous Works Advances.	6,74.08	1,46.86	1,72.04	6,48.90
Workshop Suspense	28.06	2.50	4.71	25.85
Total	12,71.85	4,90.35	5,06.66	12,55.54

Charged—

(i) The entire supplementary provision of Rs. 1,09.47 lakhs remained unutilised and unsurrendered without assigning any reason.

(ii) The provision was under the following head:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4801—Capital outlay on Power Projects			
<i>State Plan</i>			
<i>State Sector</i>			
<i>01—Hydel Generation</i>			
(7) I—202—Rengali Power Project			
S.	92.00	92.00	..
(8) J—796—Tribal Area Sub-plan			
S.	17.47	17.47	..

152 Grant No. 31—Expenditure relating to the Textile and Handloom Department
(All Voted)

Major Heads—

2851—Village and Small Industries

3451—Secretariat-Economic Services

4851—Capital Outlay on Village and Small Industries

4860—Capital Outlay on Consumer Industries

6851—Loans for Village and Small Industries

6860—Loans for Consumer Industries

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	38,71,02,000	40,51,79,000	21,83,02,664	—18,68,76,336
Supplementary	1,80,77,000			
Amount surrendered during the year (March 1954)				18,48,69,000
Capital :				
Voted—				
Original	2,40,93,000	7,39,87,000	5,05,87,250	—1,83,09,750
Supplementary	55,24,000			
Amount surrendered during the year (March 1954)				1,29,07,000

The expenditure in the year does not include Rs. 2,07,25,250 in the Revenue Section (voted) and Rs. 1,29,07,000 in the Capital Section (voted) which were not approved from the Contingency Fund surrendered in February and March 1954 but not disposed of the fund till the close of the year.

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 18,68.76 lakhs, the department surrendered only Rs. 18,48.69 lakhs.

(ii) In view of the saving of Rs. 18,68.76 lakhs, supplementary provision of Rs. 1,80.77 lakhs obtained in November 1993 (Rs. 1,80.15 lakhs) and December 1993 (Rs. 0.62 lakh) proved unnecessary. The expenditure did not come up to the level of original provision. Supplementary provision could have been restricted to token grants wherever necessary.

(iii) 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.	21,53.60	5,63.47	5,14.75
S.	2.47		
R.	—15,92.60			—48.72

Anticipated savings of Rs. 15,92.60 lakhs were surrendered attributing mainly to (i) less claim by the Orissa State Handloom Development Corporation on account of less production, (ii) non-release of funds by State Government, (iii) non-availability of trainees due to low rate of stipend and (iv) withdrawal of Leave Travel Concession facility.

Reasons for final saving of Rs. 48.72 lakhs have not been intimated (October 1994).

(2) C—107—Sericulture Industries

O.	94.42	81.85	84.52
S.	3.84		
R.	—16.41			+2.67

Anticipated saving of Rs. 16.41 lakhs were surrendered attributing to non-filling up of vacant posts and discontinuance of Leave Travel Concession facility.

Reasons for final excess of Rs. 2.67 lakhs have not been intimated (October 1994).

*State Plan**District Sector***(3) H—103—Handloom Industries**

O.	32.80	21.11	17.64
S.	0.01		
R.	—11.70			—3.47

Reduction in provision was stated to have been made due to less availability of trainees on account of low rate of stipend (Rs. 2.60 lakhs) and less requirement (Rs. 9.08 lakhs).

Specific reasons for less requirement as compared with the budget provision and reasons for final saving of Rs. 3.47 lakhs have not been furnished (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Central Plan</i>			
<i>State Sector</i>			
(4) K—103—Handloom Industries			
O.	1,59·00	1,72·30	..
S.	1,06·90		
R.	—93·60		
<i>District Sector</i>			
(5) L—103—Handloom Industries			
O.	1,50·00	60·00	..
R.	—90·00		

Anticipated saving in respect of Sl. Nos. (4) and (5) above was attributed mainly to less sanction by Government of India as per project report.

(iv) The above savings were partly counter-balanced by excess under the following heads; :—
2851—Village and Small Industries

State Plan

State Sector

(6) G—796—Tribal Area Sub-plan			
O.	1,28·82	1,23·72	1,47·72
S.	0·02		
R.	—5·12		

Specific reasons for anticipated saving of Rs. 5·12 lakhs as well as reasons for final excess of Rs. 24·00 lakhs have not been intimated (October 1994).

Capital :

Voted—

(i) Against the available saving of Rs. 1,53·10 lakhs, the department surrendered only Rs. 1,29·07 lakhs.

(ii) In view of the saving of Rs. 1,53·10 lakhs, supplementary provision of Rs. 5,18·74 lakhs obtained in November 1993 (Rs. 80·51 lakhs) and December 1993 (Rs. 4,38·23 lakhs) proved excessive.

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

4851—Capital Outlay on Village and Small Industries.

Central Plan

State Sector

(7) S—195—Share Capital Investment in Co-operatives.			
S.	54·00	..	..
R.	— 54·00		

Reasons for withdrawal of the entire supplementary provision were attributed mainly to direct release of funds by Government of India to concerned organisations.

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

4860—Capital Outlay on Consumer Industries*State Plan**State Sector**01—Textiles*

(8) V—191—Investment in Co-operatives

O.	1,15.00	89.08	65.08	—24.00
R.	—25.92			

Original provision was reduced by Rs. 25.92 lakhs attributing to Government's decision not to invest funds in Shri Gopinath Weavers Spinning Mills Ltd., Baliapal, Balasore.

Reasons for final saving of Rs. 24.00 lakhs have not been intimated (October 1994).

6860—Loans for Consumer Industries*State Plan**State Sector**01—Textiles*

(9) BB—190—Loans to Public Sector and other Undertakings.

O.	60.00
R.	—60.00			

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

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

4860—Capital Outlay on Consumer Industries.*State Plan**State Sector**01—Textiles*

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

O.	18.00	42.92	42.92	..
R.	24.92			

Additional fund of Rs. 24.92 lakhs was stated to have been provided to meet the outstanding dues of wages, salary and bonus of the employees of Bhaskar Textile Mills.

Major Heads—

3451—Secretariat-Economic Services

3452—Tourism

5452—Capital Outlay on Tourism

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,30,12,000	2,40,03,000	2,30,46,650	—9,56,350
Supplementary	9,91,000			
Amount surrendered during the year (March 1994)				9,16,000
Capital :				
Voted—				
Original	2,66,78,000	2,66,78,000	1,65,06,288	—1,01,71,712
Amount surrendered during the year (March 1994)				1,01,71,000

Notes and Comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 9.56 lakhs, the department surrendered Rs. 9.16 lakhs during March 1994.

(ii) In view of the saving of Rs. 9.56 lakhs, supplementary provision of Rs. 9.91 lakhs obtained in December 1993 proved excessive.

Capital:

Voted—

(i) The department surrendered Rs. 1,01.71 lakhs during March 1994 ; ultimately the saving worked out to Rs. 1,01.72 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

80—General

(1) M—190—Investments in Public Sector and other Undertakings.

O.	94.00	} 50.00	50.00	..
R.	—44.00			

Reasons for anticipated savings of Rs. 44.00 lakhs have not been intimated (October 1994).

Central Plan

State Sector

01—Tourist Infrastructure

(2) O—102—Tourist Accommodation

O.	86.00	} 45.39	45.39	..
R.	—40.61			

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

158 Grant No. 33—Expenditure relating to the Fisheries and Animal Resources Development Department. (All Voted)

Major Heads—

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	61,22,03,000	64,06,86,000	55,87,17,486
Supplementary	2,84,83,000		
Amount surrendered during the year (March 1994)			6,92,86,000
Capital :			
Voted—			
Original	7,55,95,000	7,77,95,000	5,96,47,496
Supplementary	22,00,000		
Amount surrendered during the year (March 1994)			2,24,18,000

The expenditure in the grant does not include Rs. 10,00,000 in Revenue Section (Voted) and Rs. 30,00,000 in the Capital Section (Voted) spent out of advance from the Contingency Fund sanctioned on 16th March 1994 and 25th March 1994 respectively but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 8,19.69 lakhs, the department surrendered only Rs. 6,92.86 lakhs during March 1994.

(ii) In view of the saving of Rs. 8,19.69 lakhs, supplementary provision of Rs. 2,84.83 lakhs obtained in November 1993 (Rs. 2,72.62 lakhs) and December 1993 (Rs. 12.21 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.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2403—Animal Husbandry			
<i>State Plan</i>			
<i>District Sector</i>			
(1) V—101—Veterinary Services and Animal Health			
O.	92.09	80.35	80.35
S.	0.01		
R.	—11.75		

Reduction in provision by Rs. 11.75 lakhs through surrender and reappropriation was stated to be mainly due to (i) withdrawal of Surrender Leave Salary facility, (ii) non-purchase of vehicle, (iii) withdrawal of Leave Travel Concession facility, (iv) non-creation of posts and (v) late opening of Livestock Aid Centres.

(2) W—102—Cattle and Buffalo Development

O.	86.98	71.95	71.95	..
R.	—15.03			

Anticipated saving of Rs. 15.03 lakhs was stated to be due to (i) non-purchase of vehicle, (ii) non-release of matching central share and (iii) withdrawal of Leave Travel Concession facility.

(3) CC—796—Tribal Area Sub-plan

O.	1,44.01	1,67.72	1,64.98	—2.74
S.	85.53			
R.	—61.82			

Reduction in provision was stated to be due to (i) non-implementation of the scheme, (ii) non-creation of posts and (iii) withdrawal of Leave Travel Concession facility.

Reasons for final saving of Rs. 2.74 lakhs have not been intimated (October 1994).

Central Plan

State Sector

(4) DD—101—Veterinary Services and Animal Health.

O.	1,10.00	52.12	52.12	..
S.	16.00			
R.	—73.88			

Anticipated saving of Rs. 73.83 lakhs was surrendered attributing to non-sanction and reduction of provision for non-materialisation of sanction by Government for purchase of vehicles.

(5) FF—103—Poultry Development

O.	10.00
R.	—10.00			

Entire provision was surrendered attributing to non-sanction and non-creation of the Marketing Cell and non-release of grants by Government of India.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
<i>State Sector</i>			
(6) KK—103—Poultry Development			
O.	10.00	..	..
R.	—10.00	..	..
Entire provision was surrendered attributing to non-sanction of the scheme by Government.			
2405—Fisheries			
(7) XX—101—Inland Fisheries			
O.	3,17.29		
S.	13.35	2,94.10	2,91.79
R.	—36.54		—2.31
Reduction in provision by Rs. 36.54 lakhs was stated to be due to (i) non-drawal of Surrender Leave Salary, (ii) non-settlement of arrear claim of staff, (iii) restriction on treasury bill and (iv) non-drawal of Leave Travel Concession.			
Reasons for final saving of Rs. 2.31 lakhs have not been intimated (October 1994).			
(8) YY—103—Marine Fisheries			
O.	66.22		
S.	2.98	55.29	55.17
R.	—13.91		—0.12
Anticipated saving was stated to be due to (i) non-drawal of Surrender Leave Salary, (ii) non-settlement of arrear claim of staff, (iii) non-drawal of Leave Travel Concession and (iv) restriction on treasury bill.			
<i>State Plan</i>			
<i>State Sector</i>			
(9) CCC—001—Direction and Administration			
O.	1,32.24		
R.	—10.03	1,22.21	1,17.81
Anticipated saving was stated to be due to non-sanction of Surrender Leave Salary and arrear claim of staff and less requirement.			
Specific reasons for less requirement as compared to the budget provision and reasons for final saving of Rs. 4.40 lakhs have not been intimated (October 1994).			
(10) EEE—102—Estuarine/Brakish Water Fisheries.			
O.	17.51		
R.	—9.75	7.76	7.47
Reduction in provision through surrender was attributed to (i) plan cut, (ii) non-drawal of surrender leave salary and (iii) less requirement.			
Specific reasons for less requirement as compared to the budget provision have not been intimated (October 1994).			

Head	Total grant	Actual expenditure	Excess + Saving—
(11) FFF—103—Marine Fisheries			(In lakhs of rupees)
O. 1,83.33	1,61.14	1,40.65	—20.49
S. 0.01			
R. —22.20			

Surrender of the anticipated saving was stated to be due to non-requirement and plan cut.

Specific reasons for less requirement as compared to the budget provision and reasons for final saving of Rs. 20.49 lakhs have not been intimated (October 1994).

District Sector

(12) LLL—101—Inland Fisheries			
O. 70.00	70.00	..	—70.00

Entire provision remained unutilised and unexplained (October 1994).

(13) MMM—102—Estuarine/Brakish Water Fisheries.

O. 50.00	18.00	18.00	..
R. —32.00			

Out of the anticipated saving of Rs. 32.00 lakhs, Rs. 10.00 lakhs was surrendered attributing to non-finalisation of the grant and Rs. 22.00 lakhs surrendered without assigning any specific reasons.

Central Plan

State Sector

(14) PPP—103—Marine Fisheries			
O. 15.80	..	..	..
R. —15.80			

Entire provision was surrendered attributing to non-availability of viable societies for utilisation of funds.

Centrally Sponsored Plan

State Sector

(15) RRR—101—Inland Fisheries			
O. 21.20	..	..	..
R. —21.20			

Entire provision was surrendered without assigning any specific reason (October 1994).

(16) SSS—103—Marine Fisheries

O. 1,60.58	92.08	92.08	..
R. —68.50			

Out of the anticipated saving of Rs. 68.50 lakhs, Rs. 48.50 lakhs was surrendered attributing to non-receipt of sanction from Government of India and Rs. 20.00 lakhs was surrendered without assigning any specific reason.

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

(In lakhs of rupees)

District Sector

(17) UUU—102—Estuarine/Brakish Water Fisheries.

O.	40.00	18.00	18.00	..
R.	-22.00			

Surrender of the anticipated savings was stated to be due to actual requirement.

Specific reasons for less requirement as compared to the budget provision have not been intimated (October 1994).

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

2403—Animal Husbandry

*State Plan**State Sector*

(18) O—102—Cattle and Buffalo Development

O.	37.13	55.49	55.47	-0.02
S.	0.01			
R.	18.35			

Additional funds of Rs. 18.35 was stated to have been provided for production of high pedigree bulls, calves and adoption of Embryo transfer for production of genetically superior animals.

(19) U—800—Other Expenditure

O.	9.25	19.25	19.25	..
R.	10.00			

Augmentation of provision was stated to be mainly due to payment of grants to Utkal Gomangal Samiti for supply of Indigenous bulls for natural services.

2405—Fisheries

*State Plan**State Sector*

(20) DDD—101—Inland Fisheries

O.	97.89	90.51	1,60.49	+69.98
R.	-7.38			

Anticipated saving of Rs. 7.38 lakhs was stated to be due to (i) non-drawal of Surrender Leave Salary, (ii) non-submission of bills, (iii) non-sanction of revised rate of stipend and (iv) less requirement.

Reasons for final excess of Rs. 69.98 lakhs have not been intimated (October 1994).

Capital :

Voted—

(i) The department surrendered Rs. 2,24.18 lakhs during March 1994 ; ultimately the saving worked out to Rs. 1,81.48 lakhs.

(ii) In view of the saving of Rs. 1,81.48 lakhs, supplementary provision of Rs. 22.00 lakhs obtained during November 1993 (Rs. 2.00 lakhs) and December 1993 (Rs. 20.00 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)			

4405—Capital Outlay on Fisheries

State Plan

State Sector

(21) BBBB—102—Estuarine/ Brakish Water Fisheries.

O.	57.38	39.20	25.81	—13.39
S.	20.00			
R.	—38.18			

Anticipated saving of Rs. 38.18 lakhs was stated to be mainly due to plan cut

Reasons for final saving of Rs. 13.39 lakhs have not been intimated (October 1994).

(22) CCCC—103—Marine Fisheries

O.	1,53.96	1,53.96	..	—1,53.96
----	---------	---------	----	----------

Entire provision remained unutilised and unexplained (October 1994)

Central Plan

State Sector

(23) GGGG—101—Inland Fisheries

O.	44.50	25.00	25.00	..
R.	—19.50			

Reduction in Original provision by Rs. 19.50 lakhs was stated to be mainly due to non-finalisation of the scheme under State Fishermen Co-operative Federation.

Centrally Sponsored Plan

State Sector

(24) IIII—191—Investment in Co-operatives

O.	26.50
R.	—26.50			

Entire provision was surrendered attributing to non-receipt of funds from N. C. D. C.

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

6405—Loans for Fisheries*State Plan**State Sector*

(25) JJJJ—191—Loans to Co-operatives.

O.	97.85	35.85	35.85	..
R.	-62.00			

Anticipated saving of Rs. 62.00 lakhs was stated to be mainly due to non-finalisation of the schemes and plan cut.

*Centrally Sponsored Plan**State Sector*

(26) LLLL—191—Loans to Co-operatives

O.	58.30
R.	-58.30			

Entire provision was surrendered attributing mainly to non-finalisation of schemes under State Fishermen Co-operative Federation.

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

4405—Capital Outlay on Fisheries*State Plan**State Sector*

(27) FFFF—796—Tribal Area Sub-plan

O.	10.00	9.60	25.00	+15.40
R.	-0.40			

*Centrally Sponsored Plan**State Sector*

(28) HHHH—103—Marine Fisheries

O.	1,53.96	1,53.96	3,50.72	+1,96.76
----	---------	---------	---------	----------

Reasons for final excess of Rs. 15.40 lakhs and Rs. 1,96.76 lakhs in respect of SI, Nos. (27) and (28) above have not been communicated (October 1994).

Major Heads—

- 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.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	29,97,91,000	31,79,05,000	24,73,85,836	—7,05,19,164
Supplementary	1,81,14,000			
Amount surrendered during the year (March 1994)				4,95,05,000
Charged—				
Supplementary	28,000	28,000	..	—28,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	17,13,62,000	18,20,37,000	9,85,77,460	—8,34,59,540
Supplementary	1,06,75,000			
Amount surrendered during the year (March 1994)				8,20,37,000

The expenditure in the grant does not include Rs. 3,00,00,000 in the Capital Section (Voted) spent out of advance from the Contingency Fund sanctioned on 2nd February 1994 but not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 7,05.19 lakhs, the department surrendered only Rs. 4,95.05 lakhs during March 1994.

(ii) In view of the saving of Rs. 7,05.19 lakhs, supplementary provision of Rs. 1,81.14 lakhs obtained in November 1993 (Rs. 44.65 lakhs) and December 1993 (Rs. 1,36.49 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)			

2401—Crop Husbandry

State Plan

State Sector

(1) A—110—Crop Insurance

O.	50.00	} 25.00	25.00	..
R.	—25.00			

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

2425—Co-operation

(2) H—001—Direction and Administration

O.	10,47.60	} 10,83.73	9,65.68	—1,18.05
S.	50.86			
R.	—14.73			

Anticipated saving of Rs. 14.73 lakhs was surrendered attributing to (i) non-filling up of posts and (ii) non-utilisation of funds.

Specific reasons for non-utilisation and reasons for final saving of Rs. 1,18.05 lakhs have not been communicated (October 1994).

(3) I—101—Audit of Co-operatives.

O.	4,53.97	} 4,41.08	3,63.54	—77.54
S.	11.10			
R.	—23.99			

Reduction in provision by Rs. 23.99 lakhs was stated to be due to vacancy of posts of I. G. S. in Audit establishment and Inspector of Co-operative Societies.

Reasons for final saving of Rs. 77.54 lakhs have not been communicated (October 1994).

Head

Total
grantActual
expenditureExcess +
Saving —

(In lakhs of rupees)

*State Plan**State Sector*

(4) K—001—Direction and Administration

O.	91.14	75.56	70.44	—5.12
R.	—15.58			

Anticipated saving of Rs. 15.58 lakhs was surrendered attributing to non-creation of additional posts and plan cut.

Reasons for final saving of Rs. 5.12 lakhs have not been intimated (October 1994).

(5) M—101—Audit of Co-operatives

O.	42.04
R.	—42.04			

Entire provision was surrendered attributing to non-creation of audit organisation and plan cut.

(6) Q—796—Tribal Area Sub-plan

O.	1,01.45	78.96	72.88	—6.08
R.	—22.49			

Anticipated saving was surrendered attributing to (i) non-creation of new branches, (ii) non-creation of new audit circles and (iii) non-utilisation of funds.

Specific reasons for non-utilisation and reasons for final saving of Rs. 6.08 lakhs have not been intimated (October 1994).

*Centrally Sponsored Plan**State Sector*(7) V—109—Agriculture Credit
Stabilisation Fund.

O.	75.00
R.	—75.00			

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

2435—Other Agricultural Programmes*Central Plan**State Sector*

01—Marketing and Quality Control

(8) Y—101—Marketing Facilities

O.	2,50.00	20.00	20.00	..
R.	—2,30.00			

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

Capital :

Voted—

(i) Against the available saving of Rs. 8,34.60 lakhs, the department surrendered only Rs. 8,20.37 lakhs during March 1994.

(ii) In view of the saving of Rs. 8,34.60 lakhs, Supplementary provision of Rs. 1,06.75 lakhs obtained in November 1993 (Rs. 39.28 lakhs) and December 1993 (Rs. 67.47 lakhs) proved unnecessary.

The expenditure came only up to the level of 57.5 percent of the 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)

4408—Capital Outlay on Food, Storage and Warehousing.

State Plan

State Sector

02—Storage and Warehousing

(9) DD—101—Rural Godown Programmes

O.	50.00	25.42	12.77	—12.65
S.	0.02			
R.	—24.60			

Anticipated saving was surrendered attributing to plan cut.

Reasons for final saving of Rs. 12.65 lakhs have not been intimated (October 1994).

(10) FF—796—Tribal Area Sub-plan

O.	50.00
R.	—50.00			

Central Plan

State Sector

02—Storage and Warehousing

(11) GG—101—Rural Godown Programmes

O.	1,25.00	34.17	28.53	—5.64
S.	0.01			
R.	—90.84			

Anticipated saving of Rs. 1,40.84 lakhs in respect of Sl. Nos. (10) and (11) above was surrendered attributing to non-sanction of funds by Government.

Reasons for final saving of Rs. 5.64 lakhs have not been intimated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4425—Capital Outlay on Co-operation			
<i>State Plan</i>			
<i>State Sector</i>			
(12) II—107—Investments in Credit Co-operatives.			
O. 3,75.19	1,22.69	1,22.69	..
R. —2,52.50			
(13) KK—796—Tribal Area Sub-plan			
O. 2,48.97	18.79	18.79	..
R. —2,30.18			

4860—Capital Outlay on Consumer Industries.*State Plan**State Sector*

04—Sugar

(14) PP—190—Investments in Public Sector and other Undertakings.

O. 1,00.00	59.48	59.48	..
R. —40.52			

Reduction in original provision by Rs. 5,23.20 lakhs in respect of Sl. Nos. (12), (13) and (14) above was stated to be due to plan cut.

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

(15) UU—107—Loans to Credit Co-operatives

O. 40.00	25.00	25.00	..
S. 31.60			
R. —46.60			

Withdrawal of provision by Rs. 46.60 lakhs was stated to be based on actual requirement and non-release of funds by Government of India.

Specific reasons for less requirement as compared to the budget provision have not been intimated (October 1994).

*Centrally Sponsored Plan**State Sector*

(16) WW—107—Loans to Credit Co-operatives.

O. 75.00
R. —75.00			

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

170 Grant No. 35—Expenditure relating to the Public Enterprises Department
(All Voted)

Major Head—

3451—Secretariat-Economic Services

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	29,26,000	30,26,000	23,81,765	—6,44,235
Supplementary	1,00,000			
Amount surrendered during the year (March 1994)				6,44,000

Notes and Comments:—

Revenue :

Voted—

(i) The ultimate saving of Rs. 6.44 lakhs was surrendered during March 1994.

(ii) In view of the saving of Rs. 6.44 lakhs, supplementary provision of Rs. 1.00 lakh obtained in November 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.

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.

7610—Loans to Government Servants, etc.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	31,05,54,000	28,46,29,818	— 5,12,66,182
Supplementary	2,53,42,000		
Amount surrendered during the year (March 1994)			5,08,03,000
Capital :			
Voted—			
Original	39,27,000	32,12,000	— 7,15,000
Amount surrendered during the year (March 1994)			3,98,000

The expenditure in the grant does not include Rs. 4,28,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 15th March, 1994 but not recouped to the fund till the close of the year.

Notes and Comments :

Revenue :
Voted—

(i) Against the available saving of Rs. 5,12.66 lakhs, the department surrendered Rs. 5,08.03 lakhs during March 1994.

(ii) In view of the saving of Rs. 5,12.66 lakhs, supplementary provision of Rs. 2,53.42 lakhs obtained in November 1993 (Rs. 10.11 lakhs) and December 1993 (Rs. 2,43.31 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)

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

Central Plan
State Sector

01—Welfare of Scheduled Castes

(1) L—800—Other Expenditure

O. 3,52.87

R. —3,52.87

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

Capital :
Voted—

(i) Against the available saving of Rs. 7.15 lakhs, the department surrendered only Rs. 3.98 lakhs during March 1994.

Major Heads—

- 2235—Social Security and Welfare
- 2851—Village and Small Industries
- 2852—Industries
- 3451—Secretariat-Economic Services
- 4851—Capital Outlay on Village and Small Industries
- 4860—Capital Outlay on Consumer Industries
- 5453—Capital Outlay on Foreign Trade and Export Promotion
- 6851—Loans for Village and Small Industries

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original	5,82,62,000	5,07,14,797	—75,47,203
Supplementary			
Amount surrendered during the year (March 1994)			46,99,000
Capital :			
Voted—			
Original	83,73,000	67,72,875	—16,00,125
Supplementary			
Amount surrendered during the year (March 1994)			15,99,000

The expenditure in the grant does not include Rs. 6,00,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 19th November 1993, but not recouped to the fund till the close of the year.

Notes and Comments—

Revenue :

Voted—

(i) Against the available saving of Rs. 75.47 lakhs, the department surrendered only Rs. 46.99 lakhs.

(ii) In view of the saving of Rs. 75.47 lakhs, supplementary provision of Rs. 1,23.17 lakhs obtained in November 1993 (Rs. 1,20.45 lakhs) and December 1993 (Rs. 2.72 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2851—Village and Small Industries			
(1) F—200—Other Village Industries			
S.	81.26	81.26	—17.08
Reasons for final saving of Rs. 17.08 lakhs have not been intimated (October 1994).			

Major Heads —

2202—General Education

2204—Sports and Youth Services

2251—Secretariat-Social Services

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	94,76,17,000	1,05,99,08,000	98,28,01,184	-7,71,06,816
Supplementary	11,22,91,000			
Amount surrendered during the year (March 1994)				4,95,05,000
Charged—				
Supplementary	1,04,000	1,04,000	..	-1,04,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	80,18,000	80,18,000	70,00,199	-10,17,801
Amount surrendered during the year (March 1994)				10,03,000

Notes and Comments:—

Revenue :

Voted—

(i) Against the available saving of Rs. 7,71.07 lakhs, the department surrendered only Rs. 4,95.05 lakhs during March 1994.

(ii) In view of the saving of Rs. 7,71.07 lakhs, supplementary provision of Rs. 11,22.91 lakhs obtained in November 1993 (Rs. 7,16.02 lakhs) and December 1993 (Rs. 4,06.89 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2202—General Education			
<i>State Plan</i>			
<i>State Sector</i>			
03—University and Higher Education			
(1) J—103—Government Colleges and Institutes.			
O.	1,28.08	1,14.83	64.74
R.	—13.25		
Reduction in original provision through surrender was attributed to non-sanction of funds by Government.			
Reasons for final saving of Rs. 50.09 lakhs have not been communicated (October 1994).			
(2) N—796—Tribal Area Sub-plan			
O.	1,69.92	2,86.75	2,24.34
S.	1,07.37		
R.	9.46		
Additional fund was provided under the unit "Assistance to non-Government Colleges and Institutes—Grants" for payment of arrear salary to the staff of non-Government Colleges.			
Reasons for final saving of Rs. 62.41 lakhs have not been intimated (October 1994).			
<i>District Sector</i>			
03—University and Higher Education			
(3) Q—101—Inspection			
O.	22.94	22.54	..
R.	—0.40		
(4) R—109—Government Higher Secondary Schools.			
O.	12.18	11.33	..
R.	—0.85		
Out of the original provision at Sl. Nos. (3) and (4) above, Rs. 1.25 lakhs was anticipated and surrendered attributing to non-sanction of funds by Government. The rest of the amount of Rs. 33.87 lakhs remained unutilised and unexplained (October 1994).			
(5) S—796—Tribal Area Sub-plan			
O.	21.78	11.36	..
R.	—10.42		
Out of the anticipated saving of Rs. 10.42 lakhs, Rs. 9.62 lakhs was reappropriated without assigning any specific reason. Rest of the amount of Rs. 0.80 lakh was surrendered attributing to non-sanction of funds by Government.			
Reasons for final saving of Rs. 11.36 lakhs have not been communicated (October 1994).			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>Central Plan</i>				
<i>State Sector</i>				
03—University and Higher Education				
(6) V—106—Text Books Development				
O.	15.75	..	..	..
R.	—15.75			
Entire provision was surrendered attributing to non-sanction of funds by Government.				
(7) W—107—Scholarships				
O.	49.85	10.48	..	—10.48
R.	—39.37			
Original provision was reduced by Rs. 39.37 lakhs through surrender attributing to non-sanction of funds by Government. The rest of the amount of Rs. 10.48 lakhs remained unutilised and unexplained (October 1994).				
<i>Centrally Sponsored Plan</i>				
<i>State Sector</i>				
80—General				
(8) Z—001—Direction and Administration				
O.	13.88	3.39	..	—3.39
R.	—10.49			
Reasons for surrender of Rs. 10.49 lakhs and final saving of Rs. 3.39 lakhs have not been intimated (October 1994).				
<i>District Sector</i>				
03—University and Higher Education				
(9) BB—109—Government Higher Secondary Schools				
O.	1,32.54	1,44.72	1,71.63	+26.91
S.	1,20.00			
R.	—1,07.82			
(10) CC—796—Tribal Area Sub-plan				
O.	70.95	47.34	61.67	+14.33
S.	30.00			
R.	—53.61			
2204—Sports and Youth Services				
(11) DD—102—Youth Welfare Programme for Students				
O.	2,39.72	2,28.71	2,08.23	—20.48
S.	17.52			
R.	—28.53			
Anticipated saving of Rs. 1,89.96 lakhs in respect of Sl. Nos. (9) to (11) above was surrendered without assigning any reason.				
Reasons for final excess of Rs. 41.24 lakhs at Sl. Nos. (9) and (10) and final saving of Rs. 20.48 lakhs at Sl. No. (11) have not been communicated (October 1994).				

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

(In lakhs of rupees)

2251—Secretariat-Social Services**(12) GG—090—Secretariat**

O.	1,83.50	1,02.09	94.99	—7.10
S.	5.30			
R.	—86.71			

Anticipated saving was surrendered attributing mainly to less No. of employees availing festival advance.

Reasons for final saving of Rs. 7.10 lakhs have not been intimated (October 1994).

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

2202—General Education*Centrally Sponsored Plan**District Sector***03—University and Higher Education****(13) AA—101—Inspection**

O.	22.94	18.40	37.15	+18.75
R.	—4.54			

Reasons for anticipated saving of Rs. 4.54 lakhs and final excess of Rs. 18.75 lakhs have not been communicated (October 1994).

Charged—

(i) The only supplementary provision of Rs. 1.04 lakhs taken during November 1993 remained unspent and unexplained.

(ii) Saving occurred under the following head—

2202—General Education**80—General****(14) G—800—Other Expenditure**

S.	1.04	1.04	..	—1.04
----	------	------	----	-------

Entire provision of Rs. 1.04 lakhs remained unutilised and unexplained (October 1994).

(v) Orissa Loan Stipend Fund :—

The expenditure in the grant includes Rs 70.01 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 Governments 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. 70.00 lakhs. The balance at the credit of the fund on the 31st March 1994 was Rs. 48.62 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1993-94.

Major Head—

2048—Appropriation for reduction or avoidance of debt

Total appropriation	Actual expenditure	Excess + Saving —
Rs.	Rs.	Rs.

Revenue :

Charged—

<i>Original</i>	<i>7,24,000</i>	<i>7,24,000</i>	<i>7,24,000</i>	—
-----------------	-----------------	-----------------	-----------------	---

<i>Amount surrendered during the year</i>				<i>Nil</i>
---	--	--	--	------------

Notes and Comments :—

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

Major Head—

2049—Interest Payments

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Charged—			
Original	6,80,00,00,000	6,82,75,51,710	+ 2,75,51,710
Amount surrendered during the year			Nil

Notes and Comments :—

(i) The expenditure exceeded the budget provision by Rs. 2,75,51,710. The excess requires regularisation.

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

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
2049—Interest Payments			
<i>01—Interest on Internal Debt</i>			
(1) A—101—Interest on Market loans			
O.	1,82,85.93	1,84,75.26	1,87,50.78
R.	1,89.33		
(2) C—305—Management of Debt			
O.	60.00	70.81	70.81
R.	10.81		
<i>04—Interest on loans and advances from Central Government.</i>			
(3) C—103—Interest on loans for Centrally Sponsored Plan Schemes.			
O.	7,64.85	8,42.03	8,42.03
R.	77.18		
(4) H—104—Interest on loans for Non-Plan Schemes.			
O.	1,04,39.96	1,07,67.62	1,07,67.62
R.	3,27.68		

Augmentation of funds in respect of Sl. Nos. (1) to (4) above were stated to be due to payment of interest for the respective purposes.

Reasons for final excess of Rs. 2,75.52 lakhs as at Sl. No. (1) have not been communicated (October 1994).

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

Head		Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
2049—Interest Payments				
<i>01—Interest on Internal Debt</i>				
(5) B—200—Interest on Other Internal Debts.				
O.	17,79.03	16,18.10	16,18.11	+0.01
R.	—1,60.93			
<i>03—Interest on Small Savings, Provident Funds, etc.</i>				
(6) D—104—Interest on State Provident Funds				
O.	1,76,15.60	1,75,33.28	1,75,33.28	..
R.	—82.32			
<i>04—Interest on Loans and Advances from Central Government.</i>				
(7) E—101—Interest on loans for State/Union Territory Plan Schemes.				
O.	1,00,23.62	98,77.87	98,77.87	..
R.	—1,45.75			
(8) F—102—Interest on loans for Central Plan Schemes				
O.	1,04.05	97.89	97.89	..
R.	—6.16			
(9) I—107—Interest on Pre-1984-85 Loans.				
O.	89,20.96	87,12.04	87,12.04	..
R.	—2,08.92			

Reasons for anticipated savings in respect of items (5) to (9) above have not been intimated (October 1994).

Major Head—

6003—Internal Debt of the State Government

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital:			
Charged			
Original	7,85,83,29,000	9,89,48,18,213	+2,03,64,89,213
Amount surrendered during the year			Nil

Notes and Comments: —

(i) The expenditure exceeded the grant by Rs. 2,03,64,89,213. The excess requires regularisation.

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

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

6003—Internal Debt of the State Government

(1) C—104—Loans from General Insurance Corporation of India.

O.	1,08.14	1,20.80	1,20.80	..
R.	12.66			

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

O.	3,40.11	4,03.19	4,03.19	..
R.	63.08			

Additional funds in respect of Sl. Nos. 1 and 2 above were stated to have been provided to settle up the loans of N.C.D.C. and G. I. C. for repayment of their loans.

(3) F—109—Loans from other Institutions

O.	8.09	8.09	7,64.92	+7,56.83
----	------	------	---------	----------

(4) G—110—Ways and Means Advances from the Reserve Bank of India.

O.	7,50,00.00	7,50,00.00	9,46,07.11	+1,96,07.11
----	------------	------------	------------	-------------

Reasons for final excess of Rs. 7,56.83 lakhs and Rs. 1,96,07.11 lakhs in respect of Sl. Nos. (3) and (4) above have not been explained (October 1994).

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

(5) A—101—Market loans

O.	26,59.29	26,24.74	26,25.54	+0.80
R.	—34.55			

(6) B—103—Loans from Life Insurance Corporation of India.

O.	3,06.95	2,65.76	2,65.76	..
R.	—41.19			

Reasons for anticipated savings of Rs. 34.55 lakhs and Rs. 41.19 lakhs at Sl. Nos. 5 and 6 above were stated to be due to less requirement of loans. Specific reasons for less requirement as compared to the budget provision have not been intimated (October 1994).

Appropriation—Loans and Advances from the Central Government (All charged) 181

Major Head—

6004—Loans and Advances from the Central Government.

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Capital :			
Charged—			
Original	1,76,02,00,000	2,78,02,00,000	2,54,74,07,809
Supplementary	1,00,00,00,000		
Amount surrendered during the year (March 1994)			3,51,23,000

Notes and Comments :—

(i) Against the available saving of Rs. 21,27.92 lakhs, the department surrendered only Rs. 3,51.23 lakhs during March 1994.

(ii) In view of the saving of Rs. 21,27.92 lakhs, supplementary provision of Rs. 1,00,00.00 lakhs obtained during December 1993 proved excessive.

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

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

6004—Loans and Advances from the Central Government.

01—Non-Plan Loans

(1) D—800—Other Loans

O.	15,08.45	11,40.38	11,39.94	—0.44
R.	—3,68.07			

Reduction in provision was stated to be due to receipt of less amount of loans from Government of India.

Reasons for final saving of Rs. 0.44 lakh have not been intimated (October 1994).

03—Loans for Central Plan Schemes

(2) F—800—Other Loans

O.	1,23.41	1,23.61	1,00.61	—23.00
R.	0.20			

Reasons for final saving of Rs. 23.00 lakhs have not been intimated (October 1994).

06—Ways and Means Advances

(3) H—800—Other Ways and Means Advances

S.	1,00,00.00	1,00,00.00	80,00.00	—20,00.00
----	------------	------------	----------	-----------

Reasons for final saving of Rs. 20,00.00 lakhs have not been intimated (October 1994).

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

04—Loans for Centrally Sponsored Plan Schemes

(4) G—800—Other Loans

O.	5,04.34	5,39.29	5,62.15	+22.86
R.	34.95			

Augmentation of provision was stated to be due to release of more loans from Government of India.

Reasons for final excess of Rs. 22.86 lakhs have not been intimated (October 1994).

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	44,89,59,000	..
4. Expenditure relating to the Law Department	8,00,000	..
5. Expenditure relating to the Finance Department	3,42,03,000	..
6. Expenditure relating to the Commerce Department	9,34,000	1,00,00,000
7. Expenditure relating to the Works Department	26,15,00,000	86,96,000
8. Expenditure relating to the Orissa Legislative Assembly	60,000	..
9. Expenditure relating to the Food and Civil Supplies Department.	5,00,000	3,06,000
10. Expenditure relating to the School and Mass Education Department.	2,50,00,000	..
11. Expenditure relating to the Tribal Welfare Department	18,50,000	..
12. Expenditure relating to the Health and Family Welfare Department.	7,48,26,000	..
13. Expenditure relating to the Housing and Urban Development Department.	14,00,000	..
14. Expenditure relating to the Labour and Employment Department.	7,00,000	..
15. Expenditure relating to the Sports, Culture and Youth Services Department.	2,40,000	..
16. Expenditure relating to the Planning and Co-ordination Department.	10,00,000	..
17. Expenditure relating to the Panchayati Raj Department	28,00,000	..

which have been adjusted in the accounts in reduction of expenditure
to Page 16)

actual recoveries adjusted in the accounts as reduction of expenditure

Actuals		Actuals compared with Budget Estimate	
Revenue	Capital	More + Less — Revenue	More + Less — Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
92,37,262	..	-9,62,738	..
3,65,188	..	-3,34,812	..
64,32,657	..	-44,25,26,343	..
6,72,579	..	-1,27,421	..
13,76,372	..	-3,28,26,628	..
7,61,881	73,91,855	-1,72,119	-26,08,145
53,98,23,160	840	+27,83,23,160	-86,95,160
50,240	..	-9,760	..
2,66,121	9,95,572	-2,33,879	+6,89,572
1,50,07,144	..	-99,92,856	..
13,51,918	..	-4,98,082	..
5,70,10,978	..	-1,78,15,022	..
21,51,61,601	..	+21,37,61,601	..
4,68,694	..	-2,31,306	..
1,39,804	..	-1,00,196	..
3,50,170	..	-6,49,830	..
21,12,927	..	-6,87,073	..

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2 Rs.	3 Rs.
18. Expenditure relating to the Public Grievances and Pension Administration Department.	10,000	..
19. Expenditure relating to the Industries Department	8,00,000	..
20. Expenditure relating to the Irrigation Department	4,10,04,000	19,67,70,000 92,00,000
21. Expenditure relating to the Transport Department	2,50,000	..
22. Expenditure relating to the Forest and Environment Department.	25,00,000	97,36,88,000
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.	3,15,000	..
27. Expenditure relating to the Science and Technology Department.	20,000	..
28. Expenditure relating to the Rural Development Department.	26,84,00,000	..
29. Expenditure relating to the Parliamentary Affairs Department.	40,000	..
30. Expenditure relating to the Energy Department	5,00,000	21,43,10,000
31. Expenditure relating to the Textile and Handloom Department.	3,00,000	..
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	..
36. Expenditure relating to the Harijan Welfare Department	1,50,000	..
37. Expenditure relating to the Handicrafts and Cottage Industries Department.	2,00,000	..
38. Expenditure relating to the Higher Education Department	1,00,00,000	70,00,000
Total	1,23,98,44,000	1,41,07,70,000 92,00,000

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less— Revenue	More + Less— Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,880	..	-5,120	..
6,85,435	..	-1,14,565	..
6,00,14,218	32,30,18,837	+1,90,10,218	+12,62,48,837 -92,00,000
1,28,920	..	-1,21,080	..
15,55,994	1,02,58,58,405	-9,44,006	+5,21,70,405
9,37,95,286	..	+4,83,95,286	..
3,02,760	..	-1,22,240	..
2,38,558	..	-76,442	..
21,348	..	+1,348	..
1,04,88,00,829	..	+78,04,00,829	..
36,360	..	-3,640	..
1,40,100	5,24,94,604	-3,59,900	-16,18,15,396
1,25,944	..	-1,74,056	..
1,02,100	..	-27,900	..
20,81,970	..	-3,18,030	..
7,34,942	..	-5,83,058	..
11,360	..	+1,360	..
86,864	..	-63,136	..
66,599	..	-1,33,401	..
96,000	70,00,199	-99,04,000	+199
2,05,96,19,163	1,41,67,60,312	+81,97,75,163	+59,90,312 -92,00,000

Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation Department)

Reference—Note (v) at page-100 and Note (v) at page-105

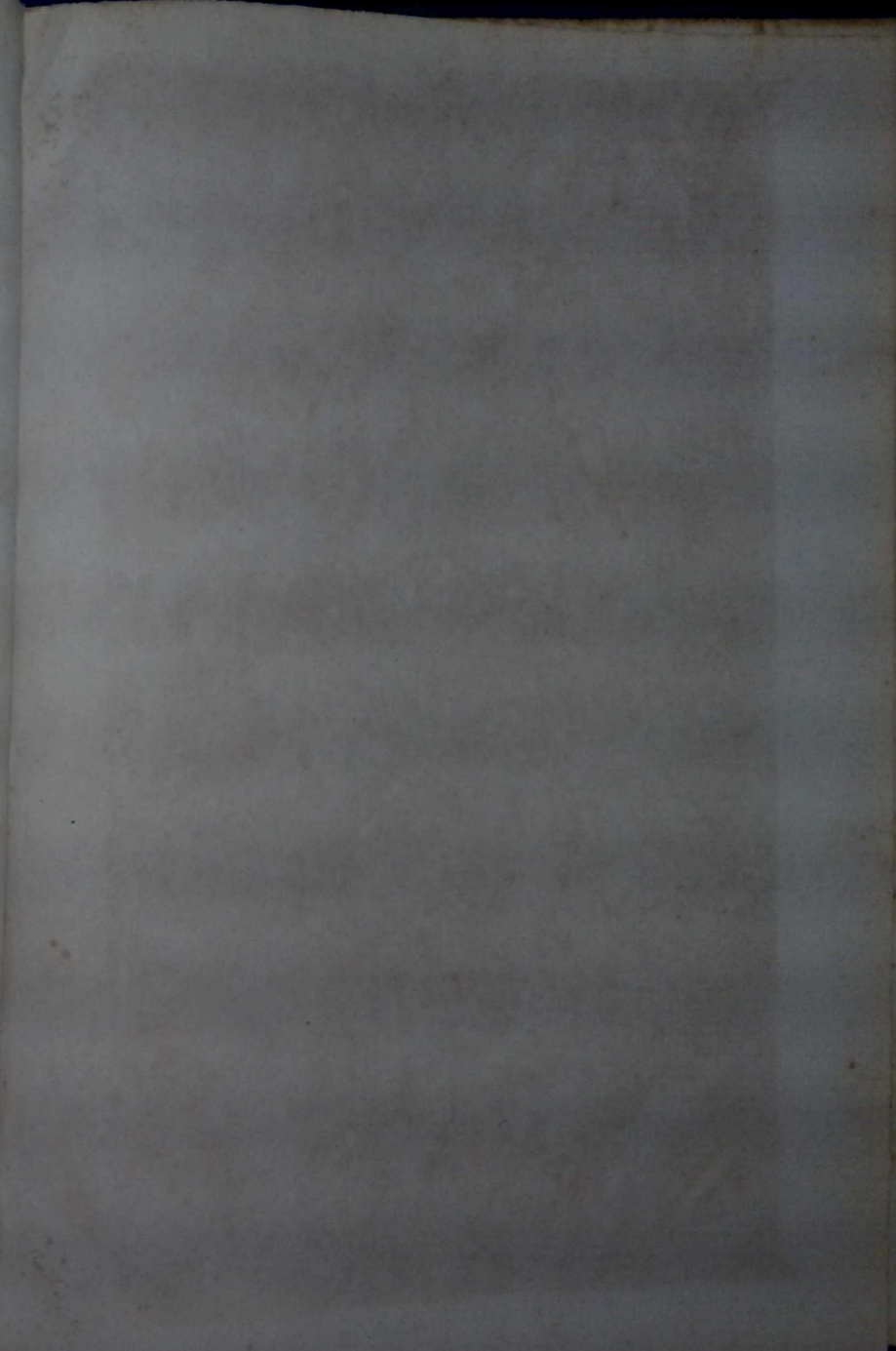
Suspense Head	Opening balance on 1st April 1993	Debits during the year	Credits during the year	Closing balance on 31st March 1994
1	2	3	4	5
(In lakhs of rupees)				
Revenue :				
2059—Public Works				
Purchases	—27·32	(a)	(a)	—27·32
Stock	6·93	(a)	(a)	6·93
Miscellaneous Works Advances	5·31	(a)	(a)	5·31
	—15·08	..	..	—15·08
Total	—15·08	..	..	—15·08
2701—Major and Medium Irrigation				
Purchases	—25·09	..	..	—25·09
Stock	4,73·26	39·25	3,09·85	2,02·66
Miscellaneous Works Advances	3,07·48	28·37	1,39·18	1,96·67
Workshop Suspense	34·23	..	..	34·23
	7,89·88	67·62	4,49·03	4,08·47
Total	7,89·88	67·62	4,49·03	4,08·47

(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.

189

Suspense Head	Opening balance on 1st April 1993	Debits during the year	Credits during the year	Closing balance on 31st March 1994
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	13.96	19.83	22.15	11.64
Miscellaneous Works Advances	—0.01	..	..	—0.01
Total	13.95	19.83	22.15	11.63
Capital :				
4701—Capital Outlay on Major and Medium Irrigation.				
Purchases	—20,46.10	..	..	—20,46.10
Stock	45,37.04	23,35.00	19,37.68	49,34.36
Miscellaneous Works Advances	51,34.43	7,66.58	11,56.72	47,44.29
Workshop Suspense	3,62.59	6.27	3.64	3,65.22
Total	79,87.96	31,07.85	30,98.04	79,97.77
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





COMPTROLLER AND AUDITOR GENERAL OF INDIA
1995