



APPROPRIATION ACCOUNTS

1978-79

GOVERNMENT OF ORISSA



TABLE OF CONTENTS

	PAGE
Introductory	1
Summary of Appropriation Accounts	2—15
Appropriation Accounts—	
1—Expenditure relating to the Home Department	16—18
2—Expenditure relating to the Political and Services Department	18—19
3—Expenditure relating to the Revenue Department	19—24
3—A—Expenditure relating to the Excise Department	24—25
4—Expenditure relating to the Law Department	25—26
5—Expenditure relating to the Finance Department	26—29
6—Expenditure relating to the Commerce Department	30—32
7—Expenditure relating to the Works Department	33—44
8—Expenditure relating to the Orissa Legislative Assembly	45
9—Expenditure relating to the Food and Civil Supplies Department	46—48
10—Expenditure relating to the Education and Youth Services Department	48—52
11—Expenditure relating to the Tribal and Rural Welfare Department	52—54
12—Expenditure relating to the Health and Family Welfare Department	55—58
13—Expenditure relating to the Urban Development Department	58—63
14—Expenditure relating to the Labour, Employment and Housing Department	64—65
15—Expenditure relating to the Department of Tourism and Cultural Affairs	66
16—Expenditure relating to the Planning and Co-ordination Department	67
17—Expenditure relating to the Rural Development Department	68—71
18—Expenditure relating to the Community Development and Social Welfare Department	72—75

TABLE OF CONTENTS—concl'd.

	PAGE
18—A—Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department.	76
19—Expenditure relating to the Industries Department	77—80
20—Expenditure relating to the Irrigation and Power Department	81—95
21—Expenditure relating to the Transport Department	96—97
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	97—101
23—Expenditure relating to the Agriculture and Co-operation Department	102—113
24—Expenditure relating to the Mining and Geology Department	113
<i>Appropriation for reduction or avoidance of debt</i>	114
<i>Interest Payments</i>	114—115
<i>Internal Debt of the State Government</i>	115—116
<i>Loans and Advances from the Central Government</i>	116
<i>Appendix—I—Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure .</i>	118—121
<i>Appendix—II—Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department)</i>	122—127

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1978-79 presents the accounts of sums expended in the year ended the 31st March 1979 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue 2 Rs.	Capital 3 Rs.
1—Expenditure relating to the Home Department—		
Voted	25,27,92,000	23,00,000
Charged	29,91,000	..
2—Expenditure relating to the Political and Services Department—		
Voted	1,69,87,000	1,70,000
Charged	18,36,000	..
3—Expenditure relating to the Revenue Department—		
Voted	25,83,78,000	36,00,000
Charged	3,58,00,000	..
3-A—Expenditure relating to the Excise Department—		
Voted	99,78,000	1,00,000
Charged	99,000	..
4—Expenditure relating to the Law Department—		
Voted	1,69,63,000	1,50,000
5—Expenditure relating to the Finance Department—		
Voted	11,95,48,000	8,51,01,000
Charged	55,000	..
6—Expenditure relating to the Commerce Department—		
Voted	3,46,94,000	2,95,29,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,44,08,472	19,02,564	83,83,528	3,97,436	..	..
29,38,471	..	52,529	..	..	..
1,65,14,578	1,63,430	4,72,422	6,570	..	..
16,77,937	..	1,58,063	..	..	..
22,32,81,999	29,46,010	3,50,96,001	6,53,990	..	..
3,58,00,000	..	..	..	..	..
95,32,270	27,200	4,45,730	72,800	..	..
84,000	..	15,000	..	..	..
1,64,57,273	1,37,975	5,05,727	12,025	..	..
8,86,59,637	7,04,67,633	3,08,88,363	1,46,33,367	..	..
1,86,172	..	..	..	1,31,172	..
3,47,25,827	29,57,185	..	2,65,71,815	31,827	..

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
7—Expenditure relating to the Works Department—		
Voted	31,40,95,000	20,03,42,000
<i>Charged</i>	11,03,000	1,23,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	42,92,000	10,000
<i>Charged</i>	1,15,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	1,73,93,000	52,01,25,000
<i>Charged</i>	2,000	..
10—Expenditure relating to the Education and Youth Services Department—		
Voted	82,18,89,000	84,13,000
<i>Charged</i>	3,81,000	..
11—Expenditure relating to the Tribal and Rural Welfare Department—		
Voted	13,48,46,000	1,44,62,000
12—Expenditure relating to the Health and Family Welfare Department—		
Voted	38,38,30,000	3,75,000
13—Expenditure relating to the Urban Development Department—		
Voted	13,44,27,000	2,99,25,000
<i>Charged</i>	1,000	62,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,79,48,069	16,79,49,923	..	3,23,92,077	38,53,069	..
10,15,772	1,07,435	87,228	15,565	..	..
39,99,942	8,900	2,92,058	1,100	..	..
63,914	..	51,086	..	..	..
1,49,36,147	13,54,27,423	24,56,853	38,46,97,577	..	..
242	..	1,758	..	..	..
79,50,21,851	39,23,225	2,68,67,149	44,89,775	..	..
3,78,633	..	2,367	..	..	..
10,80,07,214	93,30,450	2,68,38,786	51,31,550	..	..
28,11,01,562	3,56,449	10,27,28,438	18,551	..	..
18,85,33,796	3,07,33,267	..	..	5,41,06,796	8,08,267
..	62,754	1,000	..	..	754

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
14—Expenditure relating to the Labour, Employment and Housing Department—		
Voted	1,86,57,000	1,82,87,000
15—Expenditure relating to the Department of Tourism and Cultural Affairs—		
Voted	1,07,06,000	57,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	1,69,16,000	19,18,000
17—Expenditure relating to the Rural Development Department—		
Voted	12,29,85,000	12,42,70,000
Charged	1,46,000	5,94,000
18—Expenditure relating to the Community Development and Social Welfare Department		
Voted	28,95,62,000	5,83,000
Charged	98,000	..
18—A—Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department—		
Voted	1,70,17,000	3,18,000
Charged	1,000	..
19—Expenditure relating to the Industries Department—		
Voted	8,21,28,000	4,94,81,000
Charged	1,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,75,88,872	1,82,88,565	10,68,128	..	..	1,565
99,55,173	51,500	7,50,827	5,500	..	..
1,34,72,513	19,04,470	34,43,487	13,530	..	..
14,35,48,033	11,71,31,286	..	71,38,714	2,05,63,033	..
1,45,032	6,03,359	968	..	..	9,359
24,53,21,091	4,97,845	4,42,40,909	85,155	..	..
92,881	..	5,119	..	..	..
1,53,03,335	2,37,950	17,13,665	80,050	..	.
132	..	868	..	..	.
7,51,07,135	4,31,87,369	70,20,865	62,93,631	..	..
..	..	1,000	..	..	..

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
20—Expenditure relating to the Irrigation and Power Department—		
Voted	56,50,26,000	99,42,02,000
Charged	1,000	46,93,000
21—Expenditure relating to the Transport Department—		
Voted	77,38,000	50,000
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—		
Voted	21,88,75,000	20,19,81,000
Charged	3,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	41,52,09,000	16,09,51,000
Charged	43,000	..
24—Expenditure relating to the Mining and Geology Department—		
Voted	1,41,85,000	67,000
<i>Appropriation for reduction or avoidance of debt—</i>		
Charged	42,35,000	..
<i>Interest Payments—</i>		
Charged	46,39,50,000	..
<i>Internal Debt of the State Government—</i>		
Charged	..	1,37,85,19,000
<i>Loans and Advances from the Central Government—</i>		
Charged	..	27,91,22,000
Total—		
Voted	4,29,91,16,000	2,44,67,67,000
Charged	51,08,61,000	1,66,31,13,000
Grand Total	4,80,99,77,000	4,10,98,80,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56,05,22,649	93,93,17,473	45,03,351	5,48,84,527	..	..
..	48,52,243	1,000	..	..	1,59,243
69,65,899	44,625	7,72,101	5,375	..	..
19,64,19,922	20,18,37,988	2,24,55,078	1,43,012	..	..
..	..	3,000	..	..	..
32,58,64,747	13,26,63,823	8,93,44,253	2,82,87,177	..	..
41,237	..	1,763	..	..	..
1,39,74,356	62,775	2,10,644	4,225	..	..
42,35,000	..	..	..	..	..
45,51,40,485	..	88,09,515	..	..	..
..	77,44,83,294	..	60,40,35,706	..	..
..	25,82,39,274	..	2,08,82,726	..	..
3,96,71,72,362	1,88,15,57,303	41,04,98,363	56,60,19,529	7,85,54,725	8,09,832
50,17,99,908	1,03,83,48,359	91,92,264	62,49,33,997	1,31,172	1,69,356
4,46,89,72,270	2,91,99,05,662	41,96,90,627	1,19,09,53,526	7,86,85,897	9,79,188

The excess over the following six grants and four charged appropriations requires regularisation:—

Revenue Section:—

Voted—

- 6—Expenditure relating to the Commerce Department;
- 7—Expenditure relating to the Works Department;
- 13—Expenditure relating to the Urban Development Department, and
- 17—Expenditure relating to the Rural Development Department.

Charged—

- 5—Expenditure relating to the Finance Department.

Capital Section:—

Voted—

- 13—Expenditure relating to the Urban Development Department, and
- 14—Expenditure relating to the Labour, Employment and Housing Department.

Charged—

- 13—Expenditure relating to the Urban Development Department;
- 17—Expenditure relating to the Rural Development Department, and
- 20—Expenditure relating to the Irrigation and Power Department.

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 3,72,65,759 met out of advances from the Contingency Fund which was not recouped to the fund till the close of the year.

SUMMARY

11

The details of this expenditure are as follows:—

Sl. no.	Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year (i. e. 1979-80)
		Rs.		
1.	259—Public Works (Grant No. 7— Expenditure relating to the Works Department).	13,838	18th July 1978	
		14,662	25th December 1978	
2.	288—Social Security and Welfare (Grant No. 11— Expenditure relating to the Tribal and Rural Welfare Department).	25,90,000	2nd March 1979	September 1979
3.	288—Social Security and welfare (Grant No. 18—Expenditure relating to the Community Development and Social Welfare Department),	16,97,439	2nd March 1979	} September 1979
		7,71,980	26th March 1979	
4.	298—Co-operation (Grant No. 19— Expenditure relating to the Industries Department).	42,30,686	30th March 1979	September 1979

Sl. no.	Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year (i. e. 1979-80)
		Rs.		
5.	298—Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	80,000	28th March 1979	} September 1979
		2,750	31st March 1979	
6.	305—Agriculture (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	1,72,000	31st January 1979	} September 1979
		18,71,000	24th March 1979	
		4,15,000	28th March 1979	
		11,00,000	30th March 1979	
7.	308—Area Development—(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	13,80,000	24th March 1979	} September 1979
		4,21,000	29th March 1979	
8.	310—Animal Husbandry (Grant No. 7—Expenditure relating to the Works Department).	1,17,417	28th March 1979	
9.	498—Capital Outlay on Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	4,83,000	26th March 1979	} September 1979
		22,00,000	28th March 1979	
		11,75,000	31st March 1979	

SUMMARY

13

Sl. no.	Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year (i.e., 1979-80)
		Rs.		
10.	505—Capital Outlay on Agriculture (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	30,56,849	28th March 1979	September 1979
11.	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development (Grant No. 16—Expenditure relating to the Planning and Co-ordination Department).	60,00,000	30th March 1979	September 1979
12.	506—Capital Outlay on Minor irrigation, Soil Conservation and Area Development (Grant No. 17—Expenditure relating to the Rural Development Department),	35,88,888	12th March 1979	September 1979
13.	698—Loans for Co-operation (Grant No. 19—Expenditure relating to the Industries Department).	40,00,000	15th March 1979	September 1979

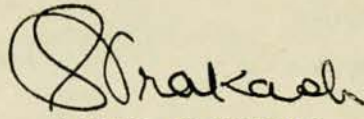
Sl. no.	Major head	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i.e., 1979-80)
		Rs.		
14. 698	Loans for Co-operation—(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	1,85,000	28th March 1979	} September 1979
		2,250	31st March 1979	
15. 734	Loans for Power Projects—(Grant No. 20—Expenditure relating to the Irrigation and Power Department).	16,97,000	27th March 1979	September 1979
	Total	3,72,65,759		

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 Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1978-79 and that shown in Finance Accounts for the year is given below:—

	Charged			Voted		
	Revenue	Capital	Total	Revenue	Capital	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	50,17,99,908	1,03,83,48,359	1,54,01,48,267	3,96,71,72,362	1,88,15,57,303	5,84,87,29,665
Deduct—Total of recoveries shown in Appendix—1	..	..	..	44,55,65,331	47,18,64,321	91,74,29,652
Net total expenditure shown in Statement No. 10 of the Finance Accounts	50,17,99,908	1,03,83,48,359	1,54,01,48,267	3,52,16,07,031	1,40,96,92,982	4,93,13,00,013

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 1978-79.



(GIAN PRAKASH)

NEW DELHI

The

Comptroller and Auditor General of India

Grant No. 1—Expenditure relating to the Home Department

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	24,03,86,000	25,27,92,000	24,44,08,472	—83,83,528
Supplementary	1,24,06,000			
Amount surrendered during the year				45,83,000
(November 1978 : Rs. 1,00,000,				
January 1979 : Rs. 50,000 and				
March 1979 : Rs. 44,33,000)				
<i>Charged—</i>				
Original	27,92,000	29,91,000	29,38,471	—52,529
Supplementary	1,99,000			
Amount surrendered during the year (March 1979)				1,14,000
Capital:				
Voted—				
Original	23,00,000	23,00,000	19,02,564	—3,97,436
Amount surrendered during the year (March 1979)				2,73,000

Notes and Comments—

Revenue:

Voted—

(i) Against the available saving of Rs. 83.84 lakhs the department surrendered only Rs. 45.83 lakhs.

(ii) Saving in the provision occurred mainly under:—

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

255—Police—

(1) P—Modernisation of Police Force—

S.	22.00	22.00	18.33	—3.67
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Reasons for the saving have not been intimated (February 1980).

256—Jails—

(2) R—Jails—

O.	2,02.46	} 1,56.68	1,53.92	—2.76
R.	—45.78			

Anticipated saving was stated to be mainly due to (i) less number of prisoners (Rs. 20.87 lakhs), (ii) non-creation/non-filling up of posts (Rs. 11.22 lakhs), (iii) economy measures (Rs. 6.61 lakhs) and (iv) less requirement (Rs. 6.64 lakhs). Reasons for the less requirement as well as for the final saving of Rs. 2.76 lakhs have not been intimated (February 1980).

**265—O t h e r A d m i n i -
s t r a t i v e s e r v i c e s —**

(3) Z—Other expenditure—

O.	28.37	} 28.15	5.56	—22.59
R.	—0.22			

Reasons for the final saving have not been intimated (February 1980).

(ii) Significant excess occurred under:—

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
255—Police—				
(1) K—Special police—				
O.	3,78·60	4,15·46	4,14·85	—0·61
S.	17·86			
R.	19·00			

Excess was mainly due to payment of arrear travelling claims and other allowances at increased rate.

265—Other Administrative Services—

(2) AA—Home guards—

O.	23·38	24·42	44·06	+19·64
S.	0·53			
R.	0·51			

Anticipated excess was due to enhancement of dearness allowance. Reasons for the final excess have not been intimated (February 1980).

Grant No. 2—Expenditure relating to the Political and Services Department

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	1,69,27,000	1,69,87,000	1,65,14,578	—4,72,422
Supplementary	60,000			
Amount surrendered during the year (March 1979)				4,17,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	17,56,000	18,36,000	16,77,937	—1,58,063
<i>Supplementary</i>	80,000			
<i>Amount surrendered during the year (March 1979)</i>				1,32,000
Capital:				
<i>Voted—</i>				
<i>Original</i>	1,70,000	1,70,000	1,63,430	—6,570
<i>Amount surrendered during the year (March 1979)</i>				1,000

Grant No. 3—Expenditure relating to the Revenue Department

Revenue:				
<i>Voted—</i>				
<i>Original</i>	24,74,49,000	25,83,78,000	22,32,81,999	—3,50,96,001
<i>Supplementary</i>	1,09,29,000			
<i>Amount surrendered during the year (March 1979)</i>				3,41,63,000
<i>Charged—</i>				
<i>Original</i>	3,58,00,000	3,58,00,000	3,58,00,000	..
<i>Amount surrendered during the year (March 1979)</i>				<i>nil</i>
Capital:				
<i>Voted—</i>				
<i>Original</i>	31,00,000	36,00,000	29,46,010	—6,53,990
<i>Supplementary</i>	5,00,000			
<i>Amount surrendered during the year (March 1979)</i>				8,11,009

Notes and comments:—**Revenue:****Voted—**

(i) In view of the saving of Rs.3,50.96 lakhs in the revenue section of the grant (voted), the supplementary grant of Rs. 1,09.29 lakhs obtained mainly in February 1979 (Rs. 1,07.06 lakhs) proved unnecessary. The expenditure did not come up even to the original provision and the supplementary grant could have been restricted to a token provision for new services/schemes, if any.

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

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

229—Land Revenue—**(1) A—Survey and settlement operations—**

O.	2,69.91	} 2,42.76	2,22.78	—19.98
S.	0.01			
R.	—27.16			

Anticipated saving was stated to be due to less requirement. Reasons for less requirement and for the final saving of Rs. 19.98 lakhs have not been intimated (February 1980).

(2) C—Other expenditure—

O.	57.50	} 26.70	26.71	+0.01
R.	—30.80			

Rupees 30.80 lakhs were surrendered reportedly due to decision in the High Level Plan Review meeting. Complete reasons for the saving have not been intimated (February 1980).

*State Plan***(3) E—Other Expenditure—**

O.	1,18.23	} 83.16	83.16	..
S.	0.01			
R.	—35.08			

Anticipated saving was reported to be due mainly to non-availability of trained personnel.

(4) F—Tribal Areas Sub-Plan

Reasons for the saving have not been intimated (February 1980).

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

(In lakhs of rupees)

230—Stamps and Registration—

(5) G—Direction and Administration—

O.	66.77	54.85	54.31	—0.54
S.	0.01			
R.	—11.93			

Anticipated saving was due mainly to vacancies (Rs. 11.37 lakhs) and reassessment of requirements (Rs. 0.56 lakh). Reasons for the final saving of Rs. 0.54 lakh have not been intimated (February 1980).

288 —Social Security and Welfare—*State Plan*

(6) Q—Other Programme—

O.	27.00	63.62	69.61	+5.99
S.	54.62			
R.	—18.00			

Rupees 18 lakhs were surrendered due to the decision at the High Level Plan Review meeting. Reasons for the anticipated saving and the final excess have not been intimated (February 1980).

(7) R—Tribal Areas Sub-Plan—

O.	18.00	6.00	..	—6.00
R.	—12.00			

Rupees 12 lakhs were surrendered due to the decision at the High Level Plan Review meeting. Reasons for non-utilisation of the entire provision have not been intimated (February 1980).

289—Relief on Account of Natural Calamities—

(8) T—Food and clothing—

O.	65.00	52.17	50.79	—1.38
R.	—12.83			

Reasons for the total saving of Rs. 14.21 lakhs have not been intimated (February 1980).

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

(In lakhs of rupees)

(9) V—Roads—

O.	2,36.50	1,00.31	1,08.81	+8.50
R.	-1,36.19			

Reasons for the anticipated saving of Rs. 1,36.19 lakhs in the original provision and the final excess of Rs. 8.50 lakhs have not been intimated (February 1980).

305—Agriculture—

Central Plan

(10) CC—Agricultural Economics and Statistics—

O.	14.90	8.68	6.09	-2.59
R.	-6.22			

Anticipated saving was attributed to non-receipt of approval from Government of India for the scheme "Collection of agricultural statistics". Reasons for final saving have not been intimated (February 1980).

(11) DD—Other expenditure—

S.	20.00
R.	-20.00			

Saving of the entire provision was stated to be due to non-release of funds by Government of India during 1978-79 on account of non-submission of utilisation certificates for the assistance of Rs. 47.67 lakhs released upto 1977-78.

308—Area Development—

Central Plan

(12) FF—Ayacut Development	40.00	2.36	-37.64
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Reasons for saving have not been intimated (February 1980).

(iii) The savings mentioned in note (ii) above were partly counterbalanced by excess mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
<i>Other Social Security and Welfare Programmes—</i>			
S—Other Programmes—			
S.	2.55	7.67	+5.12

Reasons for the excess have not been intimated (February 1980).

(iv) *Zamindari Abolition Fund*—The fund was created in 1952-53. The payment of compensation and the interest charges are initially accounted for against provision in the capital section of the grant. No contribution from revenue was made during the year. The balance at the credit of the fund on the 31st March 1979 was Rs. 59.19 lakhs.

An account of transactions relating to the fund during 1978-79 is given in statement no. 16 of the Finance Accounts 1978-79.

(v) *Orissa Famine Relief Fund*—The expenditure in the grant under the charged appropriation includes Rs. 3.58 lakhs transferred to the fund.

The fund was constituted under Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious droughts, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repair of embankments after serious floods. When the balance in the fund exceeds Rs. 1 lakh, the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for the prevention of famine in the State, (ii) other capital expenditure subject to certain restrictions laid down in the Act, (iii) grant of loans to cultivators, (iv) commutation of pensions and (v) grant of loans to institutions/undertakings to advance loans for building fire-proof houses in villages which are often affected by fire.

Rupees 2,16.95 lakhs were debited to the fund in 1978-79. The balance at the credit of the fund on the 31st March 1979 was Rs. 5,22.41 lakhs. An account of the transactions connected with the fund is given in statement no. 16 of the Finance Accounts 1978-79.

Capital:

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

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

705—Loans for Agriculture—

Central Plan

JJ—Other Agriculture Loans—

S.	5.00	}
R.	—5.00			

Saving of the entire provision was stated to be due to non-release of funds during 1978-79 by Government of India on account of non-submission of utilisation certificates for the assistance of Rs. 47.67 lakhs released upto 1977-78.

(ii) *Personal Ledger Account*—The transactions relating to purchase and the utilisation of stores for development works executed by District Collectors are accounted for under the personal ledger account.

There were no transactions during 1978-79 and the balance on 31st March 1979 remained at Rs.—2,96,771 (a). Certificate of acceptance of balance is awaited from the the controlling officer (Secretary, Board of Revenue, Orissa).

Grant No. 3-A—Expenditure relating to the Excise Department

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Voted—			
Original	98,70,000	99,78,000	95,32,270
Supplementary	1,08,000		
Amount surrendered during the year (March 1979)			4,88,000

(a) *Minus* balance is under examination.

Head		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Supplementary</i>	99,000	99,000	84,000	—15,000
<i>Amount surrendered during the year (March 1979)</i>				15,000
Capital:				
<i>Voted—</i>				
Original	1,00,000	1,00,000	27,200	—72,800
<i>Amount surrendered during the year (March 1979)</i>				27,000

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
<i>Voted—</i>				
Original	1,60,97,000	1,69,63,000	1,64,57,273	—5,05,727
Supplementary	8,66,000			
<i>Amount surrendered during the year (March 1979)</i>				2,18,000
Capital:				
<i>Voted—</i>				
Original	1,50,000	1,50,000	1,37,975	—12,025
<i>Amount surrendered during the year</i>				nil

Notes and comments:—

Revenue :

(i) The department surrendered Rs. 2.18 lakhs only against the available saving of Rs.5.06 lakhs.

(ii) The expenditure in the grant includes Rs. 9.57 lakhs for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on administration of the Act is initially met from the provision under the grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During the year 1978-79, Rs. 9.57 lakhs were spent but Rs. 15.52 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 79.30 lakhs being the expenditure on this account for the period from 1956-57 to 1978-79, an amount of Rs. 47.78 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1978-79. Reasons for non-reimbursement of Rs. 31.52 lakhs from the fund have not been intimated (February 1980).

Grant No. 5—Expenditure relating to the Finance Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	11,92,35,000	8,86,59,637	—3,08,88,363
Supplementary	3,13,000		
Amount surrendered during the year (March 1979)			
Charged—			
Original	55,000	1,86,172	+1,31,172
Amount surrendered during the year			
nil			
Capital:			
Voted—			
Original	4,41,00,000	7,04,67,633	—1,46,33,367
Supplementary	4,10,01,000		
Amount surrendered during the year (March 1979)			
1,62,59,000			

Notes and comments:—

Revenue:

Charged—

(i) The expenditure exceeded the charged appropriation by Rs. 1,31,172; the excess requires regularisation.

(ii) Excess occurred under the head "266—Pension and other Retirement Benefits—Pensionary charges in respect of High Court Judges," reasons for which have not been intimated (February 1980).

Voted—

(i) Against the available saving of Rs. 3,08·88 lakhs the department surrendered only Rs. 2,03·64 lakhs in March 1979.

(ii) Substantial saving in the provision occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
266—Pension and other Retirement Benefits.—			
(1) Q—Superannuation and Retirement Allowances.—			
O.	3,86·30	2,50·71	2,60·76
R.	—1,35·59		
			+10·05

Net saving of Rs. 1,25·54 lakhs in the original provision was stated to be due to non-drawal of pensions by certain pensioners in time.

(2) U—Gratuities—

O.	1,08·16	91·81	95·99
R.	—16·35		
			+4·18

(3) V—Family Pensions—

O.	79·60	64·66	65·84
R.	—14·94		
			+1·18

Saving in the original provision under serial nos. (2) and (3) above was stated to be due to less requirement. Reasons for less requirement have not been intimated (February 1980).

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

(4) BB—Entertainment Tax—

O.	90·00	67·45	67·45
R.	—22·55		
			..

Saving of Rs. 22·55 lakhs in the original provision was due to payment of less amount of share to local bodies on account of less collection of entertainment tax.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) CC—Other Miscellaneous Compensations and Assignments.—	1,10.00	..	—1,10.00

Reasons for non-utilisation of the entire provision have not been intimated (February 1980).

(iii) *Guarantee Reserve Fund*—The expenditure in the grant includes Rs. 10 lakhs transferred to the Guarantee Reserve Fund. The fund was constituted by Government during 1969-70 to enable it to discharge the liabilities arising out of guarantees given by them.

Rupees 0.70 lakh were spent in discharging guarantee liabilities during 1978-79. The expenditure was initially accounted for against provision made in Grant No. "19—Expenditure relating to the Industries Department" and transferred to the Loan head during 1978-79.

The balance at the credit of the Fund as on 31st March 1979 was Rs. 47.64 lakhs vide statement no. 16 of Finance Accounts 1978-79.

Capital:

(i) Against the available saving of Rs. 1,46.33 lakhs, the department surrendered Rs. 1,62.59 lakhs in March 1979.

(ii) Saving in the provision occurred mainly under:—

767—Miscellaneous Loans—

II—Miscellaneous Loans—

II. 1—Ways and Means advances to State undertakings, etc.—

O.	3,00.00	}	1,29.00	1,19.00	—10.00
R.	—1,71.00				

Saving was stated to be due to payment of less ways and means advances than anticipated.

(iii) The above saving was partly counterbalanced by excess under:—

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

766—Loans to Government Servants, etc.—

(1) GG—Other advances—

O.	10·50	} 10·39	27·61	+17·22
R.	—0·11			

Reasons for the excess have not been intimated (February 1980).

(2) HH—House Building Advances—

O.	70·00	} 80·00	91·10	+11·10
S.	10·00			

Reasons for the excess have not been intimated (February 1980).

(iv) The expenditure under this grant includes Rs. 4,00 lakhs transferred from the Consolidated Fund of the State to augment the *corpus* of the Contingency Fund.

The corpus of the Orissa Contingency Fund (established under the Orissa Contingency Fund Act, 1967) of Rs. 6,00 lakhs was found insufficient to meet the need for drought relief and other unforeseen and emergent expenditure. It was, therefore, decided to raise the corpus of the Fund to Rs. 10,00 lakhs by promulgation of the Orissa Contingency Fund (Amendment) Ordinance, 1978 on 5th July 1978. Rupees 4,00 lakhs were accordingly transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer were obtained through the supplementary demand in September 1978. The ordinance was not replaced by an Act of the Legislature; it, therefore, ceased to be operative on the expiry of six weeks from the date (28th August 1978) of reassembly of Legislature. Thereafter the *corpus* of the Contingency Fund stood reduced to Rs. 6,00 lakhs. Rupees 4,00 lakhs were accordingly transferred from the Contingency Fund to the Consolidated Fund in March 1979.

Grant No. 6—Expenditure relating to the Commerce Department (All voted)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	3,45,33,000	3,46,94,000	3,47,25,827	+31,827
Supplementary	1,61,000			
Amount surrendered during the year				4,50,000

(February 1979: Rs. 1,06,000 and
March 1979: Rs. 3,44,000)

Capital:

Voted—				
Original	2,93,63,000	2,95,29,000	29,57,185	—2,65,71,815
Supplementary	1,66,000			
Amount surrendered during the year				2,68,90,000

(January 1979: Rs. 10,00,000 and
March 1979: Rs. 2,58,90,000)

Notes and comments—

Revenue:

(i) In the revenue section the expenditure exceeded the grant by Rs. 31,827; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 4.50 lakhs was injudicious.

(iii) The excess (partly off set by saving under other heads) occurred mainly under the following head:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
258—Stationery and Printing—			
D—Government Presses—			
O.	1,29.04	1,30.13	+5.43
S.	0.02		
R.	1.07		

The anticipated excess was due to payment of additional dearness allowance to the staff from 1st April 1978. Final excess was due to receipt of (i) paper from the mills and (ii) debit towards cost of paper from the Pay and Accounts Officer which was not anticipated during the year.

Capital :

(i) In view of final saving of Rs. 2,65.72 lakhs, the supplementary grant of Rs. 1.66 lakhs obtained in February 1979 proved unnecessary and it could have been restricted to a token provision, where necessary. The expenditure was far below the original provision.

(ii) Saving in the provision occurred mainly under:—

535—Capital Outlay on Ports, Light houses and Shipping—

Ports—

S—Development of Minor ports—

O.	2,25.95	3.54	3.52	—0.02
R.	—2,22.41			

Saving was stated to be due to (i) non-approval of the scheme "Gopalpur Port" by Government of India (Rs. 1,71.41 lakhs), (ii) non-sanction of the project "Nuagarh Fishing Harbour" by Government of India (Rs. 46 lakhs) and (iii) non-release of grant for "Fishing Harbour at Dhamra" for which provision was made for procurement of navigational aids (Rs. 5 lakhs) by the Government of India.

(iii) The entire provision remained unutilised under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			

*Navigation Projects—
(Non-commercial)*

(1) Q—Navigation in Mahanadi—

O.	34.38	}
R.	—34.38				

Saving was stated to be due to non-finalisation of the contract and other formalities preliminary to the execution of the project.

535—Capital Outlay on Ports, Lighthouses and Shipping—

Ports—

(2) R—Development of Minor Ports—

R. 3—Nuagarh Fishing Harbour—

O.	10.00	}
R.	—10.00				

Saving was stated to be due to non-sanction of the project by the Government of India.

(iv) *Personal Ledger Account* —A summary of the personal ledger account (in connection with trading in iron-ore) during 1978-79 is given below :—

Balance on 1st April 1978	Credits during the year	Debits during the year	Balance on 31st March 1979
Rs.	Rs.	Rs.	Rs.
55,13,130	..	30,000	54,83,130

Grant No. 7—Expenditure relating to the Works Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs	Rs.	Rs.
Revenue :				
Voted—				
Original	28,20,21,000	} 31,40,95,000	31,79,48,069	+38,53,069
Supplementary	3,20,74,000			
Amount surrendered during the year (March 1979)				2,11,62,000
Charged—				
Original	4,78,000	} 11,03,000	10,15,772	—87,228
Supplementary	6,25,000			
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	14,72,52,000	} 20,03,42,000	16,79,49,923	—3,23,92,077
Supplementary	5,30,90,000			
Amount surrendered during the year (March 1979)				3,15,01,000
Charged—				
Original	1,00,000	} 1,23,000	1,07,435	—15,565
Supplementary	23,000			
Amount surrendered during the year (March 1979)				14,000

The expenditure in the revenue section of the grant does not include Rs. 1,45,917 spent from out of advances from Contingency Fund sanctioned in July 1978 (Rs. 13,838), December 1978 (Rs. 14,662) and March 1979 (Rs. 1,17,417) 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. 38,53,069 ; the excess requires regularisation.

(ii) While the supplementary grant of Rs. 3,20.74 lakhs obtained in September 1978 (Rs. 2,54.54 lakhs) and February 1979 (Rs. 66.20 lakhs) proved inadequate in view of the excess, the department surrendered Rs. 2,11.62 lakhs as surplus to requirement in March 1979.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
259—Public Works—			
(1) G—Suspense—			
G. 1—Roads and Buildings (Voted)	10,65.00	13,22.39	+2,57.39
(2) G. 2—Electrical (Voted)	65.00	97.89	+32.89
(3) G. 3—Public Health (Voted)	50.00	81.07	+31.07
283—Housing—			
<i>Government Residential Buildings—</i>			
(4) V—Construction (Voted)—			
O.	2.32	14.28	16.01
S.	2.41		
R.	9.55			+1.73
337—Roads and Bridges—			
(5) 00—District and other roads (Voted)—			
O.	4,53.66	6,31.49	6,63.51
S.	1,93.49		
R.	-15.66			+ 32.02

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) QQ—Suspense—			
QQ. 1—National Highways (Voted)—			
O.	1,80·00	1,79·67	2,51·56
R.	—0·33		
			+71·89

Additional funds in case of serial no. (4) above were provided by re-appropriation in March 1979 for completion of incomplete works. Final excess in case of serial no. (6) above was due to purchase of more materials for which provision could not be made. Reasons for the final excess in the remaining cases have not been intimated (February 1980).

(iv) The excess mentioned in note (iii) was partly offset by saving in the provision under the following heads :—

259—Public Works—

(1) B—Direction and Administration—

B. 3—Executive Engineers— (Roads and Buildings)

O.	2,23·55	1,93·59	1,92·76
R.	—29·96		
			—0·83

Anticipated saving was stated to be due to vacant posts and economy measures (Rs. 28·96 lakhs) and less requirement (Rs. 1 lakh). Reasons for less requirement and final saving have not been intimated (February 1980).

(2) B.6—Deduct—Percentage charges of establishment transferred	—1,75·79	—2,49·72	—73·93
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Reasons for the saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) D—Maintenance and Repairs—			
D. 1—Buildings (Voted)—			
O.	1,30·00	1,26·71	1,22·71
S.	16·71		
R.	—20·00			—4·00

Anticipated saving was stated to be due to economy measures. Reasons for the final saving have not been intimated (February 1980).

(4) F—Machinery and Equipment—

F.—5— <i>Deduct</i> —Percentage charges of Tools and Plant transferred	—85·35	—1,29·89	—44·54
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Reasons for the saving have not been intimated (February 1980).

283—Housing—

(5) W—Maintenance (Voted)—

O.	1,98·12	1,58·54	1,69·79
S.	1·91		
R.	—41·49			+11·25

Anticipated saving was attributed to economy measures (Rs. 37·11 lakhs) and reassessment of requirements (Rs. 4·38 lakhs). Withdrawal of provision proved to be excessive in view of the final excess. Excess was mainly due to adjustment of more proportionate charges than anticipated.

337—Roads and Bridges—

(6) MM—Direction and Administration—

O.	1,39·89	90·57	79·71
R.	—49·32			—10·86

Anticipated saving was stated to be mainly due to reassessment of requirements (Rs. 48·30 lakhs) and posts kept vacant (Rs. 0·80 lakh). Reasons for the final saving have not been intimated (February 1980).

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(7) SS—Other expenditure—				
O.	43·90	44·43	18·88	—25·55
S.	0·53			

Reasons for the saving have not been intimated (February 1980).

(v) Entire provision remained unutilised under the following heads :—

259—Public works—

(1) D—Maintenance and Repairs—

D. 4—Municipal Tax—

O.	33·80
R.	—33·80			

Saving was stated to be due to economy measures (Rs.23·32 lakhs), non-payment of municipal tax (Rs.5·49 lakhs) and re-assessment of requirements (Rs. 4·99 lakhs).

337—Roads and Bridges—

(2) PP—Machinery and Equipment—

PP. 1—National Highways—

O.	35·00
R.	—35·00			

Saving was attributed to economy measures.

(3) TT—Railway Safety Works—

S.	20·00	20·00	..	—20·00
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Reasons for the saving have not been intimated (February 1980).

(vi) The expenditure in the grant includes Rs. 17,73·75 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and

the accounting procedure followed for these transactions have been explained in note (vii) under Grant No. 20—Expenditure relating to Irrigation and Power Department (Revenue Section).

A summary of the transactions accounted for under each unit of suspense together with the opening and closing balances for 1978-79 is given below :—

Major heads and Sub-heads of suspense	Opening balance on 1st April 1978 (Debit +) (Credit—)	Debits	Credits	Closing balance on 31st March 1979 (Debit +) (Credit—)
(In lakhs of rupees)				
259—Public Works —				
Purchases	—6,80·28	2,02·64	3,55·49	—8,33·13
Stock	2,47·55 (a)	11,38·49	11,80·76	2,05·28
Miscellaneous Works Advances	5,16·67	1,80·67	1,34·41	5,62·93
Workshop Suspense	40·38 (a)	..	..	40·38
Total	1,24·32 (a)	15,21·80	16,70·66	—24·54
337—Roads and Bridges—				
Purchases	—45·23	68·70	1,00·91	—77·44
Stock	9·86	1,59·51	1,58·24	11·13
Miscellaneous Works Advances	24·20	23·74	24·96	22·98
Total	—11·17	2,51·95	2,84·11	—43·33
Grand Total	1,13·15	17,73·75	19,54·77	—67·87

(a) Corrected *proforma* due to rounding.

(vii) *Subventions from Central Road Fund*—The additional revenue realised from the excise and import duties on motor spirit is credited to the Central Road Fund constituted by the Government of India. From this Fund, subventions are made to the States for expenditure on 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 a deposit account "Subvention from Central Road Fund" by debit to this grant under "337—Roads and Bridges".

The actual expenditure on the schemes approved by the Government of India is also initially booked in the revenue section of this grant and subsequently transferred to the deposit account. Subvention of Rs. 18.88 lakhs was credited during 1978-79 and expenditure of Rs. 16.28 lakhs was incurred during the year.

The balance at the credit of the fund on 31st March 1979 was Rs. 21.07 lakhs. An account of the fund for 1978-79 is given in statement no. 16 of the Finance Accounts 1978-79.

(viii) The percentages of establishment and tools and plant charges to works outlay in case of Public Works (Roads and Buildings) for the three years ending 1978-79 are compared below :—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to works outlay	Tools and plant charges to works outlay
(In lakhs of rupees)					
1976-77	14,30.20	3,06.75	1,34.16	21.45	9.38
1977-78	17,15.70	3,55.43	1,33.45	20.72	7.78
1978-79	22,97.35	3,74.88	1,24.84	16.32	5.43

(ix) *Pro rata distribution of establishment and tools and plant charges*—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant charges 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 "459—Capital Outlay on Public Works", "483—Capital Outlay on Housing" and "537—Capital Outlay on Roads and Bridges" and per contra credit to "259—Public Works" (Minor Heads-

Direction and Administration and 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, net charges on establishment of Public Works are calculated by deducting notionally 11 (eleven) per cent for establishment and 4 per cent for tools and plant for works done for other Governments and local bodies, etc. This net amount is distributed *pro rata* among "259—Public Works", "283—Housing" and "337—Roads and Bridges" in proportion to works expenditure recorded under these major heads.

Capital :

Voted—

(i) Saving in the provision occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical—			
<i>Allopathy—</i>			
(1) DDD—Tribal Areas Sub-Plan—			
O.	41.47	9.06	—26.48
R.	—5.93		
Total			
	35.54		

Reasons for the saving have not been intimated (February 1980).

483—Capital Outlay on Housing—

(2) LLL—Construction—

LLL.1—Major works—

O.	1,68.99	1,21.57	1,25.10	+3.53
S.	21.05			
R.	—68.47			
Total				

Anticipated saving was stated to be due to non-procurement of stock material.

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(3) LLL.3—New Capital Project—				

O.	1,10·00	90·52	90·82	+0·30
S.	0·01			
R.	—19·49			

Anticipated saving was attributed to reassessment of requirements.

(4) OOO—Tribal Areas Sub-Plan—

O.	1,16·75	68·22	67·04	—1·18
R.	—48·53			

Saving was stated to be mainly due to (late possession of site) non-preparation of estimate/non-receipt of revised administrative approval and non-procurement of stock materials for improvement and special repairs to staff quarters (Rs. 46·40 lakhs) and reduction in plan allocation (Rs. 2·06 lakhs).

537—Capital Outlay on Roads and Bridges—

(5) WWW—State highways—
(Special Non-Plan)

O.	43·90	18·89	2·89	—16·00
S.	0·54			
R.	—25·55			

Saving was stated to be due to non-receipt of Central assistance.

(6) ZZZ—State highways—
(State Plan)

O.	38·21	38·22	24·34	—13·88
S.	0·01			

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(7) AAAA—District and other roads—				
AAAA.1—Minimum needs programme—				
O.	1,13·10	1,70·55	1,60·75	—9·80
S.	73·06			
R.	—15·61			

(8) CCCC—Tribal Areas Sub-Plan—

CCCC.2—District and other roads—

O.	2,53·13	4,93·80	3,13·61	—1,80·19
S.	2,76·40			
R.	—35·73			

Reasons for saving at serial (6) to (8) above have not been intimated (February 1980).

(9) DDDD—Roads of Inter-State importance—

DDDD. 1—Major works—

O.	38·00	12·94	12·93	—0·01
S.	0·01			
R.	—25·07			

Saving was stated to be due to non-receipt of Central assistance.

(ii) Entire provision remained unutilised under:—

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

537—Capital Outlay on Roads and Bridges—

YYY—District and other roads—

O.	15·00	}
R.	—15·00			

Saving was stated to be due to non-receipt of Central assistance.

(iii) Savings referred to in notes (i) and (ii) above were partly counterbalanced by excesses under:—

480—Capital Outlay on Medical—*Aollpathy—*(1) CCC—Other expenditure—
(Voted)

O.	73·44	}	67·94	95·24	—27·30
S.	1·43				
R.	—6·93				

537—Capital Outlay on Roads and Bridges—

(2) AAAA—District and other roads—

AAAA.2—Road Development Programme (Voted)—

O.	1,25·33	}	1,35·35	3,09·91	+1,74·56
S.	10·02				

Reasons for the excess in the above cases have not been intimated (February 1980).

(iv) The expenditure in this section of the grant includes Rs. 5.77 lakhs accounted for under the head "Suspense". A summary of the transactions accounted for under each unit of suspense together with the opening and closing balances for 1978-79 is given below:—

Major heads and Sub-heads of suspense	Opening balance on 1st April 1978 (Debit+) (Credit—)	Debits	Credits	Closing balance on 31st March 1979 (Debit+) (Credit—)
(In lakhs of rupees)				
459—Capital Outlay on Public Works—				
Purchases	—17.00	..	..	—17.00
Stock	—19.33	..	..	—19.33 (a)
Miscellaneous Works Advances	16.38	..	..	16.38
Total	—19.95	..	..	—19.95 (b)
537—Capital Outlay on Roads and Bridges—				
Purchases	—44.96	0.43	0.42	—44.95
Stock	22.60	4.24	5.03	21.81
Miscellaneous Works Advances	51.41	1.10	2.53	49.98
Total	29.05	5.77	7.98	26.84

(a) *Minus* balance is under reconciliation.

(b) Reasons for non-clearance of the balance are awaited from the Chief Engineer, Roads and Buildings (February 1980).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
<i>Voted—</i>			
Original	42,91,000	39,99,942	—2,92,058
Supplementary	1,000		
Amount surrendered during the year (March 1979)			2,86,000
<i>Charged—</i>			
Original	1,15,000	63,914	—51,086
Amount surrendered during the year (March 1979)			50,000
Capital:			
<i>Voted—</i>			
Original	10,000	8,900	—1,100
Amount surrendered during the year (March 1979)			1,000

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	1,73,93,000	1,73,93,000	1,49,36,147 —24,56,853
Amount surrendered during the year (March 1979)			18,30,000
Charged—			
Supplementary	2,000	2,000	242 —1,758
Amount surrendered during the year			nil
Capital :			
Voted—			
Original	52,01,25,000	52,01,25,000	13,54,27,423 —38,46,97,577
Amount surrendered during the year (March 1979)			38,48,09,000

Notes and comments:—

Revenue:

Voted—

(i) Against the available saving of Rs. 24.57 lakhs the department surrendered only Rs. 18.30 lakhs.

(ii) Saving occurred mainly under:—

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

309—Food—

H—Procurement and Supply (Voted)—

O.	1,22.39	1,02.38	99.04	—3.34
R.	—20.01			

Anticipated saving was due to reversion of the enforcement staff to the Home department. Reasons for the final saving have not been intimated (February 1980).

Capital :

(i) This section of the grant accommodates expenditure on food grains under Government Trading Scheme.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
509—Capital Outlay on Food—			
I—Procurement and Supply—			
I.1—Grain purchase scheme—			
I.1 (1)—Suspense (personal Deposits) Debit—			
O.	51,98·90	13,51·53	13,52·68
R.	—38,47·37		
			+1·15

Anticipated saving was stated to be due to less purchase/procurement of food grains. Saving of Rs.6,04·57 lakhs, Rs.5,72·58 lakhs and Rs.13,34·83 lakhs had also occurred under this head during 1975-76, 1976-77 and 1977-78 respectively.

(iii) *Personal Ledger Account*—The expenditure under the grant includes Rs.13,52,68,288 under the head “Suspense (Personal Deposits) Debit”. The personal ledger accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1978-79 are summarised below:—

Scheme	Balance on 1st April 1978	Credits during the year	Debits during 1979	Balance on 31st March 1979
	Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice under Grain Supply Scheme	2,48,14,712	..	..	2,48,14,712

The scheme is not in operation since 1959. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for its closure are awaited (February 1980).

Scheme	Balance on 1st April 1978	Credits during the year	Debits during the year	Balance on 31st March 1979
	Rs.	Rs.	Rs.	Rs.
(b) Trading in scrap iron and other materials	19,42,350	..	..	19,42,350

There were no transactions from 1974-75. Government decided (August 1979) to close the inoperative personal ledger account. Final orders of Government for its closure are awaited (February 1980).

(c) Trading in mustard oil	9,81,270	9,81,270
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The scheme is inoperative from 1971-72. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for its closure are awaited (February 1980).

(d) Purchase of rice under Grain Purchase Scheme	12,74,87,730	8,27,24,028	13,52,68,288	7,49,43,470
(e) Purchase of cloth	45,648	..	..	45,648

The scheme is inoperative from 1954-55. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for its closure are awaited (February 1980).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	80,98,11,000	79,50,21,851	—2,68,67,149
Supplementary	1,20,78,000		
Amount surrendered during the year (March 1979)			2,42,53,000

Head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i>	3,81,000	3,78,633	—2,367
<i>Supplementary</i> 3,81,000			
<i>Amount surrendered during the year</i>			<i>nil</i>
Capital:			
<i>Voted—</i>			
<i>Original</i>	84,13,000	84,13,000	39,23,225
<i>Amount surrendered during the year (March 1979)</i>			—44,89,775
			15,88,000

Notes and comments:—**Revenue:—****Voted—**

(i) Against the available saving of Rs.2,68.67 lakhs, the department surrendered only Rs. 2,42.53 lakhs on 31st March 1979.

Supplementary grant of Rs.1,20.78 lakhs obtained in September 1978 (Rs.52.88 lakhs) and February 1979 (Rs.67.90 lakhs) proved unnecessary as the expenditure did not come up even to the original provision.

(ii) Saving in the provision occurred mainly under:—

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

277—Education—*Secondary Education—***(1) L—Text Books—**

O.	95.45	87.34	85.67	—1.67
S.	0.01			
R.	—8.12			

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(2) GG—Assistance to non-Government Secondary Schools—				
O.	2,65·97	2,38·34	2,38·00	—0·34
R.	—27·63			
(3) LL—Tribal Areas Sub Plan—				
O.	1,16·60	1,09·88	1,09·58	—0·30
S.	15·38			
R.	—22·10			
<i>Special Education—</i>				
(4) MM—Adult Education—				
O.	13·24	6·61	6·58	—0·03
R.	—6·63			
<i>General—</i>				
(5) WW—Direction and Administration—				
O.	38·12	31·56	31·39	—0·17
R.	—6·56			
<i>Secondary Education—</i>				
(6) GGG—Assistance to non-Government Secondary Schools—				
O.	74·06	63·80	61·85	—1·95
R.	—10·26			
<i>General—</i>				
(7) MMM—Direction and Administration—				
O.	7·54	1·47	1·81	+0·34
S.	0·01			
R.	—6·08			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
289—Relief on Account of Natural Calamities—			
<i>Relief Works—</i>			
(8) PPP—Other Works—			
S.	10.20	1.36	..
R.	—8.84		

Out of the total saving of Rs. 1,00.67 lakhs in these cases anticipated saving to the extent of Rs. 96.22 lakhs was attributed to—

- (a) post-budget decision to execute certain building works of educational institutions by Works and Rural Development Departments (Rs. 30.65 lakhs),
- (b) admissible grants to non-Government educational institutions being found less than the estimated amount (Rs. 22.41 lakhs),
- (c) late implementation and non-sanction of certain schemes under adult education and youth welfare (Rs. 9.94 lakhs),
- (d) reassessment of requirements (Rs. 6.55 lakhs),
- (e) non-payment of arrears of block grant to Utkal University (Rs. 4.10 lakhs) and
- (f) less release of funds by Tribal and Rural Welfare Department (Rs. 2.23 lakhs).

Reasons for the remaining saving have not been intimated (February 1980).

Capital :

(i) Rupees 15.88 lakhs only were surrendered on 31st March 1979 against the available saving Rs. 44.90 lakhs.

(ii) Saving in the provision occurred mainly under:—

677—Loans for Education, Art and Culture—

(1) RRR—Other educational Loans	47.00	18.45	—28.55
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Reasons for the saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) SSS—Other educational Loans—			
SSS.1—National Loan scholarships—			
O.	30·88	15·00	15·00
R.	—15·88		

Saving was stated to be due to receipt of less assistance from Government of India.

(iii) *Orissa Loan Stipend Fund*—The expenditure in the grant includes Rs. 7 lakhs transferred to this fund as Government contribution. The fund was established by the Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government contribution, private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to “677—Loans for Education, Art and Culture” and are transferred to the fund during the year by *minus* debit to “677—Loans for Education, Art and Culture. The total loan advanced to the stipendiaries from the fund during the year was Rs. 18·45 lakhs. The balance at the credit of the fund on 31st March 1979 was Rs. 76·64 lakhs. An account of the transactions of the fund is given in the statement no. 16 of the Finance Accounts 1978-79.

**Grant No. 11—Expenditure relating to the Tribal and Rural Welfare Department
(All Voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	13,32,48,000	10,80,07,214	—2,68,38,786
Supplementary	15,98,000		
Amount surrendered during the year (March 1979)			2,62,19,000

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital:				
Voted—				
Original	54,50,000	1,44,62,000	93,30,450	—51,31,550
Supplementary	90,12,000			
Amount surrendered during the year (March 1979)				42,000

The expenditure in the revenue section of the grant does not include Rs. 25,90,000 spent from out of advance from Contingency Fund sanctioned in March 1979 but not recouped to the Fund till the close of the year.

Notes and comments:—

Revenue:

(i) Saving in the original provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhsof rupees)		
288—Social Security and Welfare—			
<i>Welfare of Scheduled Tribes—</i>			
(1) D. 2—Ashram Schools—			
O.	60.36	46.61	46.84
S.	0.01		
R.	—13.76			+0.23

Net saving of Rs. 13.53 lakhs was mainly due to reduction in the strength of boarders/non-appointment of staff (Rs. 10.41 lakhs) and economy measures (Rs. 3.12 lakhs).

State Plan

(2) G—Welfare of Scheduled Castes—

O.	16.50	11.50	11.45	—0.05
R.	—5.00			

Saving was due to non-implementation of Crafts and Cottage Industry and self employment scheme for upgradation of technology.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) I. 12—Integrated Tribal Development Projects met from Special Central Plan Assistance—			
O.	6,13.05		
S.	5.02		
R.	—2,46.14	3,71.93	3,76.17
			+4.24

Saving in the provision was attributed to reduced Central assistance.

Capital :

(i) Against the available saving of Rs. 51.32 lakhs the department surrendered only Rs. 0.42 lakh.

(ii) Supplementary grant of Rs. 40.12 lakhs obtained in February 1979 proved unnecessary in view of the ultimate saving of Rs. 51.32 lakhs in the grant.

(iii) Saving occurred mainly under :—

688—Loans for Social Security and Welfare—

N—Other Social Security and Welfare
Programme—

S.	50.00	50.00	..	—50.00
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Saving was attributed to post-budget decision of Government not to give loans on account of expiry of the procurement season.

(iv) *Personal Ledger Account*—The transactions relating to the personal ledger account opened for the purchase, Sale and Fair Price shop scheme and sale centres under Tribal and Rural Welfare Department are accounted for under this grant.

There were no transactions in the personal ledger account after 1973-74 and the balance on 31st March 1979 remained at Rs. —4,63,765 (a).

The scheme was transferred to the control of Orissa State Tribal Development Co-operative Society (since renamed as The Tribal Development Co-operative Corporation of Orissa Ltd., Bhubaneswar) during 1972-73.

(a) *Minus* balance is under investigation.

**Grant No. 12—Expenditure relating to the Health and Family Welfare Department
(All Voted)**

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	32,16,95,000	} 38,38,30,000	28,11,01,562	—10,27,28,438
Supplementary	6,21,35,000			
Amount surrendered during the year (March 1979)				6,03,92,000
Capital :				
Voted—				
Original	3,75,000	3,75,000	3,56,449	—18,551
Amount surrendered during the year				nil

Notes and Comments :—

Revenue :

(i) The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health and Family Welfare Department are taken credit under the major head “160—Grants-in-aid from Central Government” and corresponding debits are accommodated in the revenue Section of this grant.

(ii) The department surrendered Rs. 6,03.92 lakhs on 31st March 1979 whereas the available saving was Rs. 10,27.28 lakhs.

(iii) In view of the saving of Rs. 10,27.28 lakhs, supplementary grants of Rs. 16.83 lakhs and Rs. 6,04.52 lakhs obtained in September 1978 and February 1979 respectively proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come up even to the original provision.

(iv) Substantial saving in the provision occurred under :—

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
267—Aid Materials and Equipments—				
(1) A—National Malaria Eradication Programme—				
S.	2,63.05	2,63.05	—1,27.65 (a)	—3,90.70
(2) B—National Filaria Control Programme—				
S.	6.55	6.55	—1.81 (a)	—8.36
(3) E—National T. B. Control Programme—				
S.	6.70	6.70	0.38	—6.32
(4) F—Leprosy Control Programme—				
S.	4.20	4.20	—1.41 (a)	—5.61
(5) I—Trachoma and Blindness Control Programme—				
S.	5.60	5.60	—1.15 (a)	—6.75
280—Medical—				
(6) Z—Medical Relief—				
O.	3,96.05	70.38	70.38	..
S.	6.85			
R.	—3,32.52			
281—Family Welfare—				
(7) JJ—Compensation—				
O.	3,21.21	1,39.00	1,32.00	—7.00
R.	—1,82.21			

(a) Minus expenditure is due to adjustment of debits relating to previous years.

Out of the total saving of Rs. 9,39.47 lakhs, anticipated saving of Rs. 5,14.73 lakhs was attributed to less allocation from Government of India (Rs. 4,90.15 lakhs) and less number of compensation cases (Rs. 24.58 lakhs) than anticipated. Reasons for the final saving of Rs. 4,24.74 lakhs have not been intimated (February 1980).

(v) Some other significant savings in the provision occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
281—Family Welfare—			
(1) KK—Other Services and Supplies—			
O. 22.08	24.32	16.78	—7.54
S. 0.02			
R. 2.22			
(2) NN—Tribal Areas Sub-Plan —			
O. 1,16.07	1,02.39	99.52	—2.87
S. 0.01			
R. —13.69			
282—Public Health, Sanitation and Water-Supply —			
(3) ZZ—Tribal Areas Sub-Plan —			
O. 66.73	57.60	53.06	—4.54
R. —9.13			

Out of the total saving of Rs. 37.77 lakhs anticipated saving of Rs. 22.82 lakhs was mainly attributed to less receipt of allocation from Government of India (Rs. 19.10 lakhs) and late implementation of schemes (Rs. 3.72 lakhs). Reasons for the final saving of Rs. 14.95 lakhs have not been intimated (February 1980).

(vi) Entire provision remained unutilised under :—

280—Medical —

BB—Tribal Areas Sub-Plan —

O. 37.10
R. —37.10			

Saving was stated to be due to non-receipt of Central allocation.

(vii) *Suspense Account*—Government introduced a scheme during 1960-61 for purchase of costly and life saving drugs to be stored at hospitals and dispensaries and sold to public on cash payment. The transactions were booked under "Suspense".

The opening and closing balances are given below :—

Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
Rs.	Rs.	Rs.	Rs.
6,70,304	6,70,304

There have been no transactions in the account after 1967-68. Orders of Government to close the inoperative suspense account are awaited (February 1980).

Grant No. 13— Expenditure relating to the Urban Development Department

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted —				
Original	12,24,96,000	13,44,27,000	18,85,33,796	+5,41,06,796
Supplementary	1,19,31,000			
Amount surrendered during the year (March 1979)				18,10,000
Charged—				
Original	..	1,000	..	—1,000
Supplementary	1,000			
Amount surrendered during the year				nil
Capital :				
Voted —				
Original	1,90,42,000	2,99,25,000	3,07,33,267	+8,08,267
Supplementary	1,08,83,000			
Amount surrendered during the year (March 1979)				5,60,000

	Total Grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i> ..	62,000	62,754	+754
<i>Supplementary</i> 62,000 }			
<i>Amount surrendered during the year</i>			<i>nil</i>

Notes and comments :—

Revenue :

Voted—

(i) Expenditure exceeded the voted grant by Rs. 5,41,06,796 ; the excess requires regularisation. Excess also occurred in the revenue section of the grant in the preceding year.

(ii) While the supplementary grant of Rs. 1,19.31 lakhs obtained in September 1978 (Rs. 55.49 lakhs) and February 1979 (Rs. 63.82 lakhs) proved inadequate in view of the final excess, the department surrendered Rs. 18.10 lakhs as surplus to requirement in March 1979.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply—			
<i>Public Health and Sanitation—</i>			
(1) J—Sanitation Services—			
O. 67.99 }	63.81	81.54	+17.73
R. —4.18 }			

Surrender of provision of Rs. 4.18 lakhs in March 1979 was not justified. Final excess was due to absorption of work charged staff in the regular establishment for which provision was not made.

Sewerage and Water Supply—

(2) L—Machinery and Equipment—

O. 13.26 }	17.93	21.63	+3.70
S. 4.67 }			

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(3) M—Suspense	2,00.00	7,14.31	+5,14.31
(4) N—Urban Water Supply Schemes	1,13.40	1,70.74	+57.34
(5) O—Other Rural Water Supply Schemes—			
O.	19.91	32.21	+12.29
S.	0.01		
(6) S—Tribal Areas Sub-Plan	34.80	66.20	+31.40

Funds were augmented at serial no. (2) above by means of supplementary provision in February 1979 for meeting anticipated additional expenditure for maintenance of tubewells under the 3 tier system introduced in the State. Reasons for the final excess (Rs. 6,19.04 lakhs) in the above cases have not been intimated (February 1980).

(iv) The excess mentioned in note (iii) above was partly offset by saving in the provision mainly under the following heads :—

282—Public Health, Sanitation and Water Supply—

Sewerage and Water Supply—

(1) R—Other Rural Water Supply Schemes—

O.	1,69.40	2,23.09	1,51.38	— 71.71
S.	53.70			
R.	—0.01			

Saving was stated to be due to re-assessment of requirement.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
288—Social Security and Welfare —			
<i>Relief and Rehabilitation of Displaced Persons—</i>			
(2) EE—Irrecoverable loans written-off—			
O.	8.25	1.90	1.90
R.	—6.35		

Anticipated saving was stated to be due to non-finalisation of proposals for remission of loans paid to the displaced persons and Burma repatriates by the Revenue Department. Reasons for the final saving have not been intimated (February 1980).

(v) *Suspense Account*—The expenditure under the grant includes Rs. 7,14.31 lakhs accounted for under the head “Suspense”. The nature and scope of transactions under the head “Suspense” and the accounting procedure followed for these transactions have been explained in note (vii) below “Grant No. 20—Expenditure relating to the Irrigation and Power Department.

A summary of the transactions accounted for under ‘Suspense’ together with the opening and closing balances for 1978-79 is given below :—

Head	Balance on the 1st April 1978	Debits during the year	Credits during the year	Balance on the 31st March 1979
(In lakhs of rupees)				
282—Public Health, Sanitation and Water Supply	8.22	7,14.31	7,94.49	—71.96 (a)

(a) *Minus* balance is mainly due to more credit under the sub-head “Purchases”. Sub-head wise breakup of the balance is awaited from the Chief Engineer (February 1980).

Capital:

Charged—

The expenditure exceeded the charged appropriation by Rs. 754; the excess requires regularisation. Excess occurred under the head "482—Capital Outlay on Public Health, Sanitation and Water Supply—WW—Sewerage Schemes" reasons for which have not been intimated (February 1980).

Voted—

(i) In the capital section the expenditure exceeded the voted grant by Rs 8,08,267; the excess requires regularisation.

(ii) While the supplementary provision of Rs. 1,08.83 lakhs obtained in September 1978 (Rs. 8.77 lakhs) and February 1979 (Rs 1,00.06 lakhs) proved inadequate in view of the final excess, the department surrendered Rs 5.60 lakhs as surplus to requirement on 31st March 1979.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical—			
<i>Allopathy—</i>			
(1) SS—Medical education	0.29	9.58	+9.29
482—Capital Outlay on Public Health, Sanitation and Water Supply—			
(2) WW—Sewerage Schemes—			
O. 30.85	26.46	35.03	+8.57
R. —4.39			
(3) XX—Urban Water Supply Schemes—			
O. 74.46	89.40	88.14	—1.26
S. 0.05			
R. 14.89			
483—Capital Outlay on Housing—			
(4) DDD—Construction—			
O. 7.71	8.57	13.83	+5.26
S. 0.86			
484—Capital Outlay on Urban Development—			
(5) HHH—Other expenditure—			
O. 10.00	15.00	20.30	+5.30
S. 5.00			

Additional funds were provided by means of supplementary provision and by re-appropriation in March 1979 in the cases at serial nos. (3) to (5) for (i) clearance of liabilities incurred on some works of external water supply (Rs. 14.89 lakhs), (ii) repair and restoration work of municipal roads damaged during the flood of 1978 (Rs. 5 lakhs) and (iii) meeting anticipated additional expenditure consequent on post-budget decision to complete the external water supply to the staff quarters (Rs. 0.86 lakh). Reasons for the final excess in the cases at serial nos. (1) to (5) above have not been intimated (February 1980).

(iv) The excess mentioned in note (iii) above was partly off set by saving in the provision under the following :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
482—Capital Outlay on Public Health, Sanitation and Water Supply—			
(1) ZZ—Tribal Areas Sub-Plan—			
O. 17.69 } R. -9.68 }	8.01	9.38	+1.37

Anticipated saving was attributed to reassessment of requirements.

688—Loans for Social Security and Welfare—

(2) OOO—Rahabilitation Schemes—			
O. 9.20 } S. 0.12 } R. -5.10 }	4.22	4.22	..

Saving was stated to be due to arrival of less number of repatriates from Burma than anticipated.

(v) Entire provision remained unutilised under the following heads:—

480—Capital Outlay on Medical—

(1) RR—Medical Relief—			
O. 2.43 } S. 5.26 }	7.69	..	-7.69

484—Capital Outlay on Urban Development—

(2) III—Tribal Areas Sub-Plan	5.00	..	-5.00
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Reasons for non-utilisation of the provision in these cases have not been intimated (February 1980).

Grant No. 14—Expenditure relating to the Labour, Employment and Housing Department (All voted)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	1,84,99,000	1,86,57,000	1,75,88,872	—10,68,128
Supplementary	1,58,000			
Amount surrendered during the year (March 1979)				10,29,000
Capital:				
Voted—				
Original	82,10,000	1,82,87,000	1,82,88,565	+1,565
Supplementary	1,00,77,000			
Amount surrendered during the year				nil

Notes and comments:—**Revenue:**

Saving in the provision mainly occurred under the following head:—

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

280—Medical—**B—Employees State Insurance Scheme—**

O.	64·98	52·67	52·67	..
R.	—12·31			

Saving was stated to be mainly due to re-assessment of requirements (Rs. 3·53 lakhs), non-opening of hospitals and dispensaries (Rs. 2·99 lakhs), non-opening of a 16 bedded T. B. ward at Rajgangpur (Rs. 2·27 lakhs), non-upgradation of dispensaries at Jharsuguda and Barbil (Rs. 1·89 lakhs) and non-purchase of ambulance vans (Rs. 0·94 lakh).

Capital :

(i) In the capital section, the expenditure exceeded the grant by Rs. 1,565 ; the excess requires regularisation.

(ii) Excess mainly occurred in the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
683—Loans for Housing—			
(1) DD—Village Housing Scheme —			
O.	21.05	24.75	29.62
R.	3.70		
			+4.87
(2) FF—Low Income Group Housing Scheme—			
O.	9.45	11.73	13.75
R.	2.28		
			+2.02

Additional funds were provided to meet the requirement of housing loan in certain districts. Reasons for the final excess of Rs. 6.89 lakhs have not been intimated (February 1980).

(iii) Excess detailed in note (ii) above was partly offset by saving mainly in the following head :—

683—Loans for Housing —

II—Tribal Areas Sub-Plan—

O.	24.05	18.07	11.15
R.	—5.98		
			—6.92

Anticipated saving was due to non-availing of loan by some people of tribal areas. Reasons for the final saving have not been intimated (February 1980).

**Grant No. 15— Expenditure relating to the Department of Tourism
and Cultural Affairs (All Voted)**

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted —				
Original	1,04,34,000	1,07,06,000	99,55,173	—7,50,827
Supplementary	2,72,000			
Amount surrendered during the year (March 1979)				7,26,000
Capital :				
Voted —				
Original	57,000	57,000	51,500	—5,500
Amount surrendered during the year (March 1979)				3,000

Notes and Comments —

Revenue :

(i) In view of the final saving of Rs. 7.51 lakhs, the supplementary provision of Rs. 2.72 lakhs obtained in September 1978 (Rs. 1.65 lakhs) and February 1979 (Rs. 1.07 lakhs) proved unnecessary and could have been restricted to a token provision, where required.

(ii) Saving occurred mainly under :—

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

339—Tourism—

EE—Tourist Information and Publicity—

O.	6.26	2.75	2.98	+0.23
R.	—3.51			

Anticipated saving was due to less expenditure on schemes for promotion of tourism than anticipated.

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	1,65,27,000	1,69,16,000	1,34,72,513	—34,43,487
Supplementary	3,89,000			
Amount surrendered during the year (March 1979)				36,79,000
Capital :				
Voted—				
Original	1,37,000	19,18,000	19,04,470	—13,530
Supplementary	17,81,000			
Amount surrendered during the year (March 1979)				3,000

The expenditure in the capital section of the grant does not include Rs. 60,00,000 spent from out of advance from the Contingency Fund sanctioned in March 1979 but not recouped to the Fund till the close of the year.

Notes and comments —

Saving in the provision occurred mainly under the following heads :—

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

296—Secretariat—Economic Services—*State Plan*

(1) E—Other Offices—

O.	7.50	6.98	3.00	—3.98
S.	2.25			
R.	—2.77			

Anticipated saving was partly due to conversion of Maritime Area Development Organisation into a Corporation (Rs. 0.84 lakh) and reassessment of requirements (Rs. 0.72 lakh). Reasons for the remaining anticipated saving of Rs. 1.21 lakhs and the final saving of Rs. 3.98 lakhs have not been intimated (February 1980).

305—Agriculture—*Centrally Sponsored*

(2) Q—Agricultural Economics and Statistics—

O.	55.00	44.65	44.63	—0.02
R.	—10.35			

Saving was mainly due to posts kept vacant.

Grant No. 17—Expenditure relating to the Rural Development Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	8,21,40,000	12,29,85,000	14,35,48,033	+2,05,63,033
Supplementary	4,08,45,000			
Amount surrendered during the year				49,84,000
(November 1978 : Rs. 4,50,000 and March 1979 : Rs 45,34,000)				
<i>Charged—</i>				
Supplementary	1,46,000	1,46,000	1,45,032	—968
Amount surrendered during the year				<i>nil</i>
Capital :				
Voted—				
Original	9,49,79,000	12,42,70,000	11,71,31,286	—71,38,714
Supplementary	2,92,91,000			
Amount surrendered during the year (March 1979)				78,88,000
<i>Charged—</i>				
Original	5,00,000	5,94,000	6,03,359	+9,359
Supplementary	94,000			
Amount surrendered during the year				<i>nil</i>

The expenditure in the capital section of the grant does not include Rs. 35,88,888 spent from out of advance from the Contingency Fund sanctioned in March 1979 but not recouped to the fund till the close of the year.

Notes and comments :

Revenue :

Voted—

(i) Expenditure exceeded the grant by Rs. 2,05,63,033 ; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 49·84 lakhs in November 1978 (Rs. 4·50 lakhs) and March 1979 (Rs. 45·34 lakhs) was injudicious.

(iii) Excess occurred in the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
306—Minor Irrigation—			
(1) R—Other Minor Irrigation Works—			
O.	64·74	1,12·52	+33·56
S.	14·22		
	78·96		

Excess was due to more expenditure on maintenance of minor irrigation projects.

Centrally Sponsored Plan

(2) U—Other Minor Irrigation Works—

U.2—Deduct—Amount charged to State Plan	—10·24	..	+10·24
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Reasons for the excess have not been intimated (February 1980).

314—Community Development—

Rural Works Programme—

(3) Z—Suspense	4,50·00	7,74·54	+3,24·54
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Excess was due to purchase of more stock materials.

(iv) The excess was partly offset by saving in the provision mainly under the following heads :—

306—Minor Irrigation—

(1) T—Tribal Areas Sub-Plan—

O.	11·71	4·95	4·99	+0·04
R.	—6·76			

Anticipated saving was mainly due to non-entertainment of staff.

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

(2) U—Other Minor Irrigation Works—

U. 1.—Hydrological and Geophysical Investigation—

O.	20.48	4.82	2.41	—2.41
R.	—15.66			

Saving was due to creation of less number of Hydrological Investigation Divisions.

314—Community Development—*Rural Works Programme—*(3) X—Direction and Administration—
(Voted)

O.	49.50	44.58	—19.67	—64.25
S.	0.01			
R.	—4.93			

Anticipated saving was reported to be due to economy measures. Final saving was due to transfer of proportionate charges to other heads of account.

(4) Y—Machinery and Equipment—

O.	—3.77	—2.94	—26.14	—23.20
S.	0.01			
R.	0.82			

Saving was due to transfer of proportionate charges to other heads of account.

337—Roads and Bridges—

(5) AA—District and other Roads—

O.	1,19.82	2,23.53	1,99.17	—24.36
S.	1,03.71			

Saving was mainly due to non-release of food grains under 'Food for Work Programme' by the Food Corporation of India during the year.

(v) *Suspense Account*.—The expenditure under the grant includes Rs.7,74.53 lakhs relating to purchase of stores etc. for the Rural Engineering Organisation booked under "Suspense" under "314—Community Development". The nature and scope of the transactions under the head "Suspense" and the accounting procedure followed for these transactions have been explained in note (vii) below Grant No.20—Expenditure relating to the Irrigation and Power Department.

A summary of the transactions in the suspense account during 1978-79 is given below—

Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)			
1,85.20	7,74.53	8,34.49	1,25.24

Capital :

Voted—

(i) Against the available saving of Rs.71.39 lakhs, the department surrendered Rs.78.88 lakhs on 31st March 1979.

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

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

537—Capital Outlay on Roads and Bridges—

KK—District and other Roads (Voted)—

O.	91.45	90.12	94.59	+4.47
S.	19.74			
R.	—21.07			

Anticipated saving was due to less utilisation of grains under 'Food for Work Programme'.

Charged—

(i) The expenditure exceeded the charged appropriation by Rs.9,359; the excess requires regularisation.

(ii) The excess occurred under the head "506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—II—Minor Irrigation.". Excess was due to payment of decretal dues sanctioned by the Government at the fag end of the year.

Grant No. 18—Expenditure relating to the Community Development and Social Welfare Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	14,38,94,000	} 28,95,62,000	24,53,21,091	—4,42,40,909
Supplementary	14,56,68,000			
Amount surrendered during the year (March 1979)				45,71,000
<i>Charged—</i>				
<i>Original</i>	<i>7,000</i>	} 98,000	92,881	—5,119
<i>Supplementary</i>	<i>91,000</i>			
<i>Amount surrendered during the year</i>				<i>nil</i>
Capital :				
Voted—				
Original	5,33,000	} 5,83,000	4,97,845	—85,155
Supplementary	50,000			
Amount surrendered during the year (March 1979)				46,000

The expenditure does not include Rs.24,69,419 in the revenue section met out of advances from the Contingency Fund but not recouped to the Fund till the close of the Year.

Notes and comments :—

Revenue :

Voted—

(i) Against the available saving of Rs.4,42.41 lakhs the department surrendered only Rs.45.71 lakhs in March 1979. The supplementary grant of Rs.7,53.31 lakhs obtained in February 1979 proved excessive, in view of the saving.

(ii) Saving in the provision occurred mainly under:—

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

314—Community Development—

Rural Works Programme—

(1) Y—Roads—

O.	1,57.18	42.18	46.05	+3.87
S.	4,66.90			
R.	—5,81.90			

Funds were provided under this head to accommodate expenditure under “Food for Work Programme”. Saving was due to post-budget decision to transfer the provision to the head “Other expenditure”.

Special Non-Plan

Community Development Programme—

(2) AA—Nutrition—

O.	17.37	4.61	3.96	—0.65
R.	—12.76			

Saving was due to non-finalisation of requisite formalities in connection with the scheme for intensive applied nutrition programme in Nimapara block.

General—

(3) CC—Tribal Areas Sub-plan—

O.	19.38	15.79	10.03	—5.76
R.	—3.59			

Anticipated saving was stated to be due to the vacancies in the cadre of Upper Division Clerk and Sub-Assistant Engineer. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving -	
	(In lakhs of rupees)			
<i>Rural Works Programme—</i>				
(4) DD—Water Supply and Sanitation—				
O.	1,10·00	70·94	72·86	+1·92
S.	22·23			
R.	-61·29			
Anticipated saving was due to decision to construct less number of wells in some districts.				
(5) EE—Minor Irrigation—				
O.	35·00	41·23	41·19	-0·04
S.	1,18·66			
R.	-1,12·43			
(6) GG—Tribal Areas Sub-Plan—				
O.	91·67	1,39·90	1,39·91	+0·01
S.	71·86			
R.	-23·63			

Savings in heads at serial nos. (5) and (6) above were due to post-budget decision to transfer the provision relating to transactions under "Food for work programme" to the head "Other expenditure".

(iii) The savings in note (ii) were partly counterbalanced by excess mainly under :—

314—Community Development—

Rural works Programme—

Z—Other expenditure—

Z.1—Cost of free gift of wheat under grain for work programme—

S.	0·01	3,70·22	3,70·22	••
R.	3,70·21			

Funds were provided by reappropriation (after token supplementary grant) to account for the cost of food grains received as assistance under the Food for Work Programme.

(iv) Augmentation of funds by reappropriation proved largely excessive in view of the final saving under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
314—Community Development—			
<i>Rural Works Programme—</i>			
HH—Other expenditure—			
S.	7,16·11 }	11,15·74	—3,93·00
R.	3,99·63 }		

Provision was augmented by means of reappropriation to account for the cost of food grains under the Food for Work Programme. The final saving was attributed to non-release of food grains under "Food for Work Programme" by the Food Corporation of India.

Capital:

(a) *Personal Ledger Accounts of Store Suspense*—A summary of the personal ledger accounts of Block Development Officers for 1978-79 is given below :—

Opening balance on 1st April 1978	Credits during the year	Debits during the year	Closing balance on 31st March 1979
Rs.	Rs.	Rs.	Rs.
18,09,569	18,09,569

Government issued orders in August 1961 to close the personal ledger accounts and to refund the advances sanctioned at the time of opening of these accounts.

(b) *Suspense account of stores purchased for National Extension Service Works*—The stores required for National Extension Service Works purchased upto 1958-59 are kept at Block Headquarters. The stores as and when required for works are issued from the Central stores.

The transactions pertaining to the stores are recorded under the head "Suspense".

There have been no transactions after 1965-66. The value of stores in stock at the end of the Year 1965-66 was Rs. 4·77 lakhs. Orders of Government to close the inoperative suspense account are awaited (February 1980).

Grant No. 18-A-- Expenditure relating to the Community Development and Social Welfare (Gram Panchayat) Department

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	1,67,35,000	1,70,17,000	1,53,03,335	—17,13,665
Supplementary	2,82,000			
Amount surrendered during the year (March 1979)				14,75,000
Charged—				
Supplementary	1,000	1,000	132	—868
Amount surrendered during the year				nil
Capital:				
Voted—				
Original	3,18,000	3,18,000	2,37,950	—80,050
Amount surrendered during the year (March 1979)				35,000

Notes and comments :—

Revenue :

Voted—

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
314—Community Development—			
B—Direction and Administration—			
O.	1,04.75	92.53	90.48
S.	2.11		
R.	—14.33		
			—2.05

Savings was mainly due to postponement of gram panchayat elections (Rs. 15.98 lakhs).

(ii) *Suspense account of spare parts of irrigation pumps and bone digesters*—Government have supplied irrigation pumps and bone digesters etc. to different Gram Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts, a scheme was formulated during 1959-60 for stocking these at district headquarters for sale to Gram Panchayats. The transactions pertaining to the purchase and sale of the parts are accounted for under the head 'Suspense'. There have been no transactions under the head 'Suspense' after 1965-66. The balance of Rs. 10,342 (Debit) as at the end of 31st March 1966 remained unleared as on 31st March 1979. It represents the value of stores remaining unsold with the department.

Grant No. 19—Expenditure relating to the Industries Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	6,69,60,000	8,21,28,000	7,51,07,135	—70,20 865
Supplementary	1,51,68,000			
Amount surrendered during the year (March 1979)				45,63,000
<i>Charged—</i>				
Supplementary	1,000	1,000	..	—1,000
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	4,15,43,000	4,94,81,000	4,31,87,369	—62,93,631
Supplementary	79,38,000			
Amount surrendered during the year (March 1979)				59,56,000

The expenditure does not include Rs. 82,30,686 (Revenue : Rs. 42,30,686 and Capital : Rs. 40,00,000) spent from out of advances from the Contingency Fund sanctioned in March 1979 but not recouped to the Fund till the close of the year.

Notes and comments—**Revenue :****Voted—**

(i) Against the available saving of Rs. 70.21 lakhs the department surrendered only Rs. 45.63 lakhs in March 1979.

In view of the saving of Rs. 70.21 lakhs, the supplementary grant of Rs. 65.19 lakhs obtained in February 1979 proved unnecessary and could have been restricted to token amount, where necessary.

(ii) Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
297—Foreign Trade and Export Promotion—			
<i>State Plan</i>			
(1) X—Administration of Export Promotion Schemes—			
O.	12.27	4.02	—6.08
R.	—2.17		
	10.10		

Anticipated saving was due to non-implementation/late implementation of some export promotion schemes. Reasons for the final saving have not been intimated (February 1980).

321—Village and Small Industries—

(2) JJ—Direction and Administration—

O.	66.35	55.45	54.37	—1.08
R.	—10.90			

Anticipated saving was due to transfer of the District Industries Offices to the Orissa Small Industries Corporation (Rs.8.34 lakhs) and observance of economy (Rs.1.56 lakhs). Reasons for final saving (Rs.1.08 lakhs) have not been intimated (February 1980).

State Plan

(3) VV—Direction and Administration—

O.	28.64	29.04	26.20	—2.84
S.	8.38			
R.	—7.98			

Saving was mainly due to late implementation of certain schemes ; such as Entrepreneurial Development Programme (Rs.2.17 lakhs), Re-organisation of Textile Directorate (Rs. 2 lakhs) and Marketing Survey (Rs. 1.52 lakhs).

Centrally Sponsored Plan

(4) CCC—Direction and Administration—

O.	41.09	93.18	84.64	—8.54
S.	77.17			
R.	—25.08			

Anticipated saving was due to transfer of Rural Industries Projects and District Industries Offices to the Orissa Small Industries Corporation (Rs. .20.09 lakhs) and non-implementation of "Rural Industries Project" (Rs. 4.99 lakhs). Reasons for the final saving of Rs.8.54 lakhs have not been intimated (February 1980).

Capital :

(i) Against the available saving of Rs.63.80 lakhs the department surrendered Rs.59.56 lakhs on 31st March 1979. In view of the saving of Rs.63.80 lakhs, the supplementary provision of Rs.50.92 lakhs obtained in February 1979, proved unnecessary and could have been restricted to a token amount, where required.

(ii) Significant saving in the provision occurred under:—

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

498—Capital Outlay on Co-operation—

State Plan

(1) KKK—Tribal Areas Sub-Plan—

O.	6.50	5.71	1.50	-4.21
S.	4.21			
R.	-5.00			

Anticipated saving was due to less investment in the Panchayat Samiti Industrial Units. Reasons for the final saving have not been intimated (February 1980).

Central Plan

(2) LLL—Other co-operatives—

O.	69.93	59.43	59.43	..
S.	0.01			
R.	-10.51			

Anticipated Saving was reported to be due to reduction in the project cost of the Kalinga Weavers' Co-operative Spinning Mills, Dhenkanal.

520—Capital Outlay on Industrial Research and Development—

State Plan

(3) 000—Tribal Areas Sub-Plan—

O.	24.50	19.00	19.00	..
R.	-5.50			

Reasons for the saving have not been intimated (February 1980).

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

521—Capital Outlay on Village and Small Industries—

Centrally sponsored Plan

(4) SSS—Handloom Industries—

O.	51.28	} 32.85	32.85	..
S.	0.01			
R.	—18.44			

Saving was due to non-requirement of funds by the corporations as per pattern of assistance prescribed by the Government of India.

721—Loans for Village and Small Industries—

(5) CCCC—Small Scale Industries—

O.	40.00	} 28.00	27.90	—0.10
S.	12.01			
R.	—24.01			

Saving was attributed to less allocation of funds by Government of India.

(iii) A summary of the personal ledger account for 1978-79 held in the name of the Director of Industries, Orissa, Cuttack for recording the transactions of certain commercial undertakings is given below :—

Scheme	Balance on 1st April 1978	Credits during the year	Debits during the year	Balance on 31st March 1979
	Rs.	Rs.	Rs.	Rs.
1) Titilagarh Tannery	15,407	..	..	15,407
(2) Boudh Tannery	—83,611	..	..	—83,611
(3) Raniganja Tiles	1,27,246	..	61,860	65,386
				(a)
				(b)

(a) The *minus* balance is due to misclassification by Treasury and is under reconciliation.

(b) Inoperative from 1969-70.

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

Grant No. 20—Expenditure relating to the Irrigation and Power Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	48,01,69,000	56,50,26,000	56,05,22,649	—45,03,351
Supplementary	8,48,57,000			
Amount surrendered during the year (March 1979)				47,97,000
Charged—				
Original	..	1,000	..	—1,000
Supplementary	1,000			
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	90,19,35,000	99,42,02,000	93,93,17,473	—5,48,84,527
Supplementary	9,22,67,000			
Amount surrendered during the year (March 1979)				2,16,74,000
Charged—				
Original	..	46,93,000	48,52,243	+1,59,243
Supplementary	46,93,000			
Amount surrendered during the year				nil

The expenditure in the capital section does not include Rs. 16,97,000 spent from out of advance from the Contingency Fund sanctioned in March 1979 but not recouped to the Fund till the close of the year.

Notes and comments—**Revenue :****Voted—**

(i) The department surrendered Rs. 47.97 lakhs on 31st March 1979 while the saving available was only Rs. 45.03 lakhs.

(ii) Significant saving occurred under:—

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

332—Multipurpose River Projects—

Hirakud Stage-I

(I) T—Irrigation Scheme—

T.4— <i>Deduct</i> —amount transferred	—61.33	—93.59	—32.26
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Reasons for the saving have not been intimated (February 1980).

(2) U—Other expenditure—

U. 1—Interest (Hirakud Stage I and II)—

O.	4,82.25	} 4,81.83	3,02.65	—1,79.18
R.	—0.42			

Reasons for the final saving have not been intimated (February 1980).

Balimela Dam Project—

(3) X—Irrigation Scheme—

X.2 Maintenance—

O.	25.71	} 18.63	3.63	15.00
S.	0.01			
R.	—7.09			

Anticipated saving was due to certain posts remaining vacant and execution of the work in the capital account. Reasons for the final saving have not been intimated (February 1980).

Upper Kolab Project—

(4) AA—Other expenditure—

AA. 1—Interest—

O.	91.03	} 1,20.16	96.02	—24.14
S.	29.13			

Reasons for the saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects—</i> (Commercial)			
(5) II—Mahanadi Birupa Barrage Project—			
O.	11·90	1·26	0·44
R.	—10·64		
			—0·82

Anticipated saving was due to late sanction of the project (Rs. 6.91 lakhs) and reduction of Plan allocation for the project (Rs. 3.73 lakhs). Reasons for the final saving have not been intimated (February 1980).

(iii) Entire provision remained unutilised under the following heads—

334—Power Projects—

Hydro-Electric Schemes—

(1) GGGG—Other expenditure	5,00·00	..	—5,00·00
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Saving was due to the provision having been made erroneously instead of under serial no. 6 below note (iv) where an excess of corresponding amount occurred.

Transmission and Distribution Schemes—

(2) IIII—Tribal Areas Sub-Plan	10·00	..	—10·00
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Reasons for the saving have not been intimated (February 1980).

(iv) The saving detailed in notes (ii) and (iii) above was partly counterbalanced by excess mainly under :—

332—Multipurpose River Projects—

Hirakud Stage—I

(1) T—Irrigation Scheme—			
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T.3—Canals, Branches and Distributaries—

O.	36·71	53·91	79·23	+25·32
S.	15·64			
R.	1·56			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Balimela Dam Project—</i>			
(2) V—Power Scheme—			
V.1 —Maintenance—			
O.	40.92	2,32.62	2,71.27
S.	1,91.70		
			+38.65
<i>Rengali Multipurpose Project—</i>			
(3) Y—Other expenditure—			
Y.1—Interest—			
O.	1,42.00	1,77.76	2,24.49
S.	35.76		
			+46.73
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial)—</i>			
(4) XXX—Other expenditure—			
O.	57.23	57.25	87.67
R.	0.02		
			+30.42
<i>Flood Control and Anti-sea Erosion Projects—</i>			
(5) BBBB—Suspense—			
O.	2,70.00	3,69.51	4,18.30
S.	99.51		
			+48.79

Reasons for the excess under serial nos. 1 to 5 above have not been intimated (February 1980).

334—Power Projects—

General—

(6) JJJJ—Assistance to Electricity Boards	..	5,00.00	+5,00.00
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Excess was due to the provision having been made under another head vide serial no. (1) of note (iii) above.

(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 the three years ending 1978-79 are compared below :—

Head	Year	Works outlay	Establishment charges	Tools and plant charges	Percentage		
					Establishment charges to works outlay	Tools and plant charges to works outlay	
1	2	3	4	5	6	7	
(i) Multipurpose River Schemes—		(In lakhs of rupees)					
(a) Hirakud Dam Project	1976-77	92.43	33.48	7.20	36.22	7.79	
	1977-78	70.41	34.34	4.90	48.78	6.95	
	1978-79	1,02.01	45.46	5.51	44.57	5.40	
(b) Balimela Dam Project	1976-77	3,81.09	82.50	—1,23.71	21.65	—32.46	
	1977-78	3,28.60	73.55	15.51	22.38	4.72	
	1978-79	3,92.96	57.20	1,81.25	14.56	46.12	
(c) Rengali Multipurpose Project	1976-77	2,97.70	65.38	61.04	21.96	20.50	
	1977-78	9,64.77	73.80	96.78	7.65	10.03	
	1978-79	8,35.12	96.03	1,79.23	11.50	21.46	
(d) Bhimkund Irrigation Project	1976-77	0.44	0.01	..	1.46	..	
	1977-78	..	0.04	..	..	..
	1978-79	..	..	..	..	..
(e) Potteru Irrigation Project	1976-77	1,39.65	10.67	22.54	7.64	16.14	
	1977-78	1,19.14	17.15	1,68.49	14.40	1,41.43	
	1978-79	2,62.84	33.47	1,37.92	12.73	52.47	
(f) Upper kolab Dam Project	1977-78	3,23.44	20.02	67.06	6.19	20.73	
	1978-79	4,65.72	47.23	67.53	10.14	14.50	
(g) Upper Indravati Project	1978-79	16.40	6.00	55.76	36.60	3,39.93	
(ii) Irrigation works (excluding works in charges of Civil Offices and investigation expenditure)	1976-77	17,57.11	1,96.17	66.90	11.16	3.81	
	1977-78	22,22.66	2,27.97	1,18.32	10.26	5.32	
	1978-79	29,22.67	2,81.13	1,31.00	9.62	4.49	

(vi) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project for 1978-79*:—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the 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, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly accounts by debit to the heads concerned and credit to "Grant No. 20—against 333—Irrigation, Navigation, Drainage and Flood Control Projects".

For Hirakud Dam Project, establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting to "Grant No. 20—532—Capital Outlay on Multipurpose River Projects—Hirakud Dam Project—Stage I and II" and credit to "Grant No. 20—332—Multipurpose River Projects".

(vii) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes Rs. 4,82.99 lakhs booked under the minor head "Suspense".

The minor head "Suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for; such transactions embrace both debits and credits. The Demands for Grants exclude the 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 a supplier, another division or department for specific works or stock without being paid for or adjusted during the month, their value is credited to "Purchases" by *per contra* debit to "Work" or "Stock" as the case may be. When payment is made or the 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.

(b) *Stock*—This is debited with the value of materials received for stock purposes. It is credited 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 debits represent (1) the value of stores sold on credit, (2) expenditure incurred on deposit works in excess of deposits received,

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Potteru Irrigation Project —</i>			
(10) YYYYY—Tribal Areas Sub-Plan —			
YYYY. 1—Irrigation Scheme —			
O.	7,51·20	5,90·32	5,58·60
S.	0·02		
R.	—1,60·90			—31·72
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects —			
<i>Irrigation Projects (Commercial) —</i>			
(11) BBBBB—Anandapur Barrage —			
O.	1,73·03	2,08·50	1,86·93
S.	37·50		
R.	—2·03			—21·57
(12) DDDDD—Dahuka Irrigation Project —			
O.	30·47	23·54	12·30
R.	—6·93			—11·24
(13) MMMMM—Dadarghati Irrigation Project —			
O.	95·26	47·75	57·03
R.	—47·51			+9·28
(14) PPPPP—Dumerbahal Irrigation Project —			
O.	81·23	79·48	50·47
R.	—1·75			—29·01
(15) QQQQQ—Aunli Irrigation Project —			
O.	35·53	35·72	23·57
R.	0·19			—12·15

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(16) XXXXX—Mahanadi Birupa Irrigation Project—			
O. 83·22	38·00	12·62	—25·38
R. —45·22			
(17) YYYYY—Rushikulya System —			
O. 30·47	30·72	19·84	—10·88
S. 0·01			
R. 0·24			
(18) AAAAAA—Tribal Areas Sub-Plan —			
AAAAAA. 3—Remal Irrigation Project—			
O. 1,01·54	51·51	50·90	—0·61
R. —50·03			
(19) AAAAAA. 7—Pillasalki Irrigation Project—			
O. 81·24	63·44	63·66	+0·22
S. 0·01			
R. —17·81			
<i>Flood Control and Anti-sea Irrigation Projects—</i>			
(20) KKKKKK—River Embankment—			
(Voted)—			
O. 2,90·37	5,95·39	4,26·01	—1,69·38
S. 3,10·64			
R. —5·62			
537—Capital Outlay on Roads and Bridges —			
(21) LLLLLL—District and other roads —			
O. 40·00	89·59	60·20	—29·39
S. 49·59			

Part of the savings in the above heads was attributed to

- (a) reassessment of requirements (Rs.3,52.24 lakhs),
- (b) slow progress of work (Rs.2,12.03 lakhs),
- (c) less receipt of grants-in-aid from the Government of India (Rs.1,60.90 lakhs),
- (d) revision of plan allocation for Minor Irrigation Projects (Rs. 1,18.29 lakhs),
- (e) stoppage of work by the workers of Orissa Construction Corporation Ltd. (Rs. 1,06.12 lakhs),
- (f) requirement of charged provision for Delta Irrigation Scheme (Rs.44 lakhs),
- (g) non-filling of posts (Rs. 10.15 lakhs),
- (h) meet enhanced plan ceiling of survey and investigation of certain flood control projects (Rs. 5.62 lakhs) under revenue section of the grant,
- (i) meeting the requirement for investigation of power projects from Water and Power Development head (Rs. 3.50 lakhs),
- (j) less purchase of tools and plant /machinery and equipment (Rs. 1.83 lakhs) and
- (k) observance of economy (Rs. 1.25 lakhs).

Reasons for the remaining net saving of Rs. 4,66.86 lakhs have not been intimated (February 1980).

(iii) Augmentation of original provision by supplementary provision/re-appropriation in the following heads proved unnecessary in view of ultimate saving. The expenditure did not come up even to the original provision.

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

**532—Capital Outlay on Multipurpose River
Projects—**

Balimela Dam Project—

(1) UUUU—Tribal Areas Sub-Plan—

UUUU. 5—Power Scheme—

O.	49.52	}	1,62.78	22.57	—1,40.21
S.	1,13.26				

Head		Total grant	Actual expenditure	Excess Saving —
(In lakhs of rupees)				
<i>Upper Kolab Dam Project—</i>				
(2) VVVV—Tribal Areas Sub-plan—				
VVVV. 2—Machinery and Equipment—				
O.	62·35	85·35	28·13	—57·22
S.	0·01			
R.	22·99			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—				
<i>Irrigation Projects (Commercial)—</i>				
(3) HHHHH—Sundar Irrigation Project—				
O.	45·69	49·05	26·72	—22·33
R.	3·36			
Reasons for the final saving at serial nos. (1) to (3) above have not been intimated (February 1980).				
(iv) Entire provision remained unutilised under :—				
<i>Navigation Projects (Non-Commercial)—</i>				
AAAAAA. —Tribal Areas Sub-Plan—				
AAAAAA. 6—Badanalla Irrigation Project—				
O.	40·62	2·88	..	—2·88
R.	—37·74			
Saving was due to non-sanction of the estimate and non-execution of the project.				
(v) The savings detailed in notes (ii) to (iv) above were partly counterbalanced by excess over the provision mainly under :—				
532—Capital Outlay on Multipurpose River Projects—				
<i>Rengali Multipurpose Project—</i>				
(1) RRRR—Irrigation Scheme—				
RRRR. 1—Weir—				
O.	31·00	1,64·30	2,22·34	+58·04
S.	85·88			
R.	47·42			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) RRRR. 9—Machinery and Equipment—			
O. 46.43 } R. 23.57 }	70.00	91.65	+21.56
(3) RRRR. 10—Suspense—			
O. 3,10.00 } S. 0.01 } R. 99.99 }	4,10.00	5,14.36	+1,04.36
(4) RRRR.14— <i>Deduct</i> —amount transferred to Flood Control and Drainage Schemes under Central Plan (30 percent of Dam expenditure)	—3,53.00	—2,79.46	+73.54
(5) RRRR. 15— <i>Deduct</i> —amount transferred to Power Scheme	—5.40.00	—4,28.50	+1,11.50
<i>Balimela Dam Project—</i>			
(6) UUUU—Tribal Areas Sub-Plan—			
UUUU. 2—Machinery and Equipment—			
O. 10.00 } S. 0.01 } R. 1,19.20 }	1,29.21	1,71.16	+41.95
(7) UUUU. 4—Irrigation Scheme—			
O. 98.60 } S. 0.01 } R. 86.42 }	1,85.03	1,41.20	—43.83
<i>Upper Kolab Dam Project—</i>			
(8) VVVV—Tribal Areas Sub-Plan—			
VVVV. 3—Suspense—			
O. 50.40 } S. 0.01 } R. 1,14.28 }	1,64.69	2,77.33	+1,12.64
<i>Upper Indravati Project—</i>			
(9) WWWW—Tribal Areas Sub-Plan—			
WWWW. 1—Irrigation Scheme—			
O. 1,40.53 } S. 0.01 } R. —0.53 }	1,40.01	1,53.76	+13.75

Head		Total grant	Actual expenditure	Excess + Saving —	
		(In lakhs of rupees)			
533—Capital Outlay on irrigation, Navigation, Drainage and Flood Control Projects—					
<i>Irrigation Projects (Commercial)—</i>					
(10) ZZZZ—Delta Irrigation Scheme—					
ZZZZ. 2—Delta Irrigation Project—					
Stage—II (Voted)—					
	O.	3,59·17	3,79·43	4,10·72	+31·29
	S.	19·10			
	R.	1·16			
(11) IIII—Saipal Irrigation Project—					
	O.	3·04	13·45	23·31	+9·86
	R.	10·41			
(12) TTTTT—Baghua Irrigation Project— (Stage—II)—					
	R.	5·00	5·00	13·48	+8·48
(13) VVVV—Upper Suktel Irrigation Project—					
	R.	10·00	10·00	10·00	..

Part of the excess was attributed to

- (a) Clearance of liabilities of certain works of Balimela Dam Project (Rs.2,05·60 lakhs),
- (b) Procurement of stock materials (Rs. 2,18·64 lakhs),
- (c) less transfer of proportionate expenditure at serial (4) and (5) consequent on less expenditure under Irrigation Scheme of Rengali Multipurpose Project on account of stoppage of work by the workers of Orissa Construction Corporation Ltd. (Rs. 1,85·04 lakhs),
- (d) Purchase of machinery for Rengali Multipurpose Project works (Rs.1,45·21 lakhs),
- (e) better progress of work as per construction programme (Rs.47·42 lakhs),
- (f) reassessment of requirements (Rs. 15·02 lakhs),

(g) revision of Plan allocation (Rs.10.41 lakhs) and

(h) re-allocation of grains for work (Rs.1.16 lakhs).

Reasons for the remaining excess of Rs. 2,31.65 lakhs have not been intimated (February 1980).

(vi) In the following heads funds were withdrawn from the works outlay by re-appropriation reportedly to meet the requirement towards establishment under the revised programme of work. The expenditure, however, exceeded the provision. Reasons for the final excess have not been intimated (February 1980.)

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

533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—

Irrigation Projects (Commercial) —

(1) JJJJ—Daha Irrigation Project—

O.	1,11.71	} 1,08.12	} 1,40.94	} +32.82
S.	0.01			
R.	—3.60			

(2) OOOOO—Ramiala Irrigation Project (Voted)

O.	1,73.39	} 2,68.54	} 2,86.69	} +18.15
S.	99.00			
R.	—3.85			

(vii) The expenditure in the capital section of the grant includes Rs. 21,97.18 lakhs booked under the head "Suspense". A summary of the transactions under each unit of the head "suspense" is given in Appendix—II.

**Grant No. 21—Expenditure relating to the Transport Department
(All Voted)**

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	68,08,000	} 77,38,000	69,65,899	—7,72,101
Supplementary	9,30,000			
Amount surrendered during the year (March 1979)				3,55,000
Capital :				
Voted—				
Original	50,000	50,000	44,625	—5,375
Amount surrendered during the year (March 1979)				3,000

Notes and comments :—

Revenue :

(i) In view of the saving of Rs. 7.72 lakhs, the supplementary grant of Rs. 4.18 lakhs obtained in February 1979 proved unnecessary and could have been restricted to a token provision for new items or services, if any.

(ii) The Department surrendered Rs. 3.55 lakhs only in March 1979 whereas the available saving was Rs. 7.72 lakhs.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
241—Taxes on Vehicles —			
E—Other expenditure—			
S.	4.00	4.00	.. —4.00

Reasons for the saving have not been intimated (February 1980).

(iv) *Depreciation and other reserve funds of the Government Commercial Undertakings—State Transport Service—*

(a) Depreciation Reserve Fund

(b) Amenities Reserve Fund

The funds created out of the revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements and (b) to provide amenities to the public and to the employees of the State Transport Service and to give incentives to the staff for increasing the efficiency of the State Transport Service.

Rupees 2,63,636 and Rs. 11,643 have accumulated under the Depreciation Reserve Fund and Amenities Reserve Fund respectively. Though the Orissa State Road Transport Corporation to take over State Transport Service was formed with effect from the 1st May 1974, Government have not taken decision on the disposal of the balances under the respective reserve funds (February 1980).

**Grant No. 22—Expenditure relating to the Forest, Fisheries and
Animal Husbandry Department**

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	19,76,98,000	} 21,88,75,000	19,64,19,922 —2,24,55,078
Supplementary	2,11,77,000		
Amount surrendered during the year			2,15,81,000
	(January 1979 : Rs. 20,000 and March 1979 : Rs. 2,15,61,000)		
Charged—			
Supplementary	3,000	3,000 ..	—3,000
Amount surrendered during the year			<i>nil</i>
Capital :			
Voted—			
Original	20,16,85,000	} 20,19,81,000	20,18,37,988 —1,43,012
Supplementary	2,96,000		
Amount surrendered during the year (March 1979)			14,83,000

Notes and comments—

Revenue :

Voted—

(i) In view of the saving the supplementary grant of Rs. 2,11.77 lakhs obtained in September 1978 (Rs. 63.61 lakhs) and February 1979 (Rs. 1,48.16 lakhs) proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision, where required.

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

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

310—Animal Husbandry—

(1) T—Cattle development—

O.	37.99	34.13	31.26	—2.87
S.	0.01			
R.	—3.87			

Anticipated saving was attributed to reassessment of requirements. Reasons for the final saving have not been intimated (February 1980).

(2) Y—Other expenditure—

O.	17.48	14.73	14.73	..
S.	2.75			
R.	—5.50			

Saving was stated to be due to reassessment of requirements.

(3) Z—Tribal Areas Sub-Plan—

O.	43.95	32.97	32.13	—0.84
R.	—10.98			

Anticipated saving was stated to be mainly due to reassessment of requirements (Rs. 7.20 lakhs) and non-entertainment/late appointment of staff (Rs. 3.55 lakhs). Reasons for the final saving have not been intimated (February 1980).

(4) YY—Mechanisation and improvement of fishing crafts—

O.	34.59	25.74	25.67	—0.07
S.	0.01			
R.	—8.86			

Saving was attributed to less requirement (Rs. 7.10 lakhs) and less payment of subsidy for purchase of boats (Rs. 1.76 lakhs).

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(5) BBB—Inland Fisheries—				
O.	33.49	16.70	14.23	—2.47
R.	—16.79			

Anticipated saving was stated to be due to non-receipt of sanction from the Government of India for payment of grants-in-aid for establishment of pilot project for intensive development of inland pisciculture under Fish Farmers Development Agency. Reasons for the final saving have not been intimated (February 1980).

(6) CCC—Other expenditure—

S.	20.13	17.63	14.33	—3.30
R.	—2.50			

Anticipated saving was stated to be due to less expenditure. Reasons for less expenditure as well as for the final saving have not been intimated (February 1980).

(7) DDD—Off-shore Fisheries—

O.	41.46	5.34	5.00	—0.34
R.	—36.12			

Saving was stated to be due to non-receipt of sanction for the scheme "Development of infra-structure in coastal fishing villages" from the Government of India.

313—Forest—

(8) HHH—Forest produce—

O.	49.52	49.76	48.78	—0.98
S.	10.85			
R.	—10.61			

Out of the total saving of Rs. 11.59 lakhs, anticipated saving to the extent of Rs. 5.21 lakhs was stated to be due to re-assessment of requirements. Reasons for the remaining saving (Rs. 6.38 lakhs) have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(9) OOO—Plantation Schemes— (State Plan)			
O.	29.85	35.11	32.48
S.	19.01		
R.	—13.75		
			—2.63

Provision of funds for the scheme "Afforestation in Coastal Belt" was initially included under this head. Funds were withdrawn consequent on post-budget decision to merge the scheme with Coastal Shelter Belt Plantation Scheme (a Centrally Sponsored Plan Scheme).

(10) QQQ—Tribal Areas Sub-Plan—

O.	52.68	30.86	26.27
R.	—21.82		
			—4.59

Part of the anticipated saving was stated to be due to non-receipt of assistance from the Government of India under Intensive Tribal Development Programme (Rs. 13 lakhs) and less requirement under grain for work programme (Rs. 1.74 lakhs). Reasons for the remaining anticipated saving (Rs. 7.08 lakhs) and the final saving (Rs. 4.59 lakhs) have not been intimated (February 1980).

(11) RRR—Forest Conservation and
Development—

O.	44.00	3.52	1.29
R.	—40.48		
			—2.23

Anticipated saving was attributed to non-receipt of assistance from the Government of India. Reasons for the final saving have not been intimated (February 1980).

(12) WWW—Plantation Schemes—
(Centrally Sponsored)

O.	1,28.76	2,16.27	2,13.39
S.	1,15.48		
R.	—27.97		
			—2.88

Anticipated saving was attributed to non-receipt of Central assistance from the Government of India (Rs. 18.86 lakhs) and non-entertainment of staff (Rs. 9.11 lakhs). Reasons for the final saving have not been intimated (February 1980).

Capital :

(i) Against the available saving of Rs. 1.43 lakhs, the department surrendered Rs. 14.83 lakhs.

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 14,06.37 lakhs under the head "Suspense (Personal Deposits) Debit" relating to trading schemes, viz. "Exploitation and Marketing of fish" and "Trading in Kendu Leaves".

The transactions in these accounts are summarised below :

Scheme	Head under which accounted for	Balance on 1st April 1978	Credits during the year	Debits during the year	Balance on 31st March 1979
		Rs.	Rs.	Rs.	Rs.
(a) Poultry Development	510—Capital Outlay on Animal Husbandry	1,53,000	..	2,501	1,50,499
(b) Exploitation and Marketing of Fish	512—Capital Outlay on Fisheries	—1,43,468	1,19,620	..	—23,848 (a)
(c) Marketing of Fish and bye-products		3,95,344	..	..	3,95,344
(d) Trading in Kendu Leaves	513—Capital Outlay on Forests	75,37,269	..	..	75,37,269
(e) Government Trading in Kendu Leaves		61,52,744	18,16,62,985	14,06,34,828	4,71,80,901

Government decided (August 1979) to close the inoperative personal ledger accounts at (c) and (d) above. Final orders for their closure are awaited (February 1980).

(a) *Minus* balance is due to credits on account of sale proceeds being more than the debits.

Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	35,51,84,000	41,52,09,000	32,58,64,747	—8,93,44,253
Supplementary	6,00,25,000			
Amount surrendered during the year				6,58,92,000
(November 1978 : Rs. 21,00,000				
January 1979 : Rs. 82,000				
and				
March 1979 : Rs. 6,37,10,000)				
Charged—				
Supplementary	43,000	43,000	41,237	—1,763
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	10,15,46,000	16,09,51,000	13,26,63,823	—2,82,87,177
Supplementary	5,94,05,000			
Amount surrendered during the year (March 1979)				2,74,80,000

The expenditure does not include Rs. 1,25,43,849 (Revenue : Rs. 54,41,750 and Capital : Rs. 71,02,099) spent from out of advances from the Contingency Fund sanctioned in January 1979 (Rs. 1,72,000) and March 1979 (Rs. 1,23,71,849) but not recouped to the Fund till the close of the year.

Notes and comments:—

Revenue :

Voted—

(i) In view of the ultimate saving of Rs. 8,93.44 lakhs the supplementary grant of Rs. 3,28.91 lakhs and Rs. 2,71.34 lakhs obtained in September 1978 and February 1979 respectively proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come up even to the original provision.

(ii) Against the available saving of Rs. 8,93.44 lakhs, the department surrendered Rs. 6,58.92 lakhs only.

(iii) Large savings in the revenue section occurred also in the preceding ten years.

(iv) Substantial saving in the original and supplementary provision occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
298—Co-operation—			
(1) O—Tribal Areas Sub-Plan—			
O.	79.89	60.39	60.40
R.	—19.50		
			+0.01

Anticipated saving was stated to be mainly due to reduction by Tribal and Rural Welfare Department of subsidy to large sized multipurpose societies and Farmers Service Co-operative Societies (Rs. 15.90 lakhs) and subsidy for construction of rural godowns (Rs. 3.40 lakhs).

(2) R—Credit co-operatives—

O.	45.00	3.00	3.00
R.	—42.00		
			..

Saving was stated to be due to non-release of funds by the Reserve Bank of India for contribution to Agricultural Credit Stabilisation Fund of Apex Co-operative Banks.

305—Agriculture—

(3) X—High Yielding Varieties programme—

O.	1,81.74	15.46	15.76
R.	—1,66.28		
			+0.30

(4) Y—Plant protection—

O.	11.18	0.96	0.94
R.	—10.22		
			—0.02

(5) Z—Commercial crops—

O.	44.08	13.94	13.03
R.	—30.14		
			—0.91

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(6) FF—Storage and warehousing—			
O.	42·12	35·49	22·89
R.	—6·63		
(7) GG—Horticulture—			
O.	42·64	30·07	29·88
R.	—12·57		

The anticipated saving of Rs. 2,25·84 lakhs at serial nos. (3) to (7) above was stated to be due to deployment of staff from these heads to range administration and district establishment expenditure on which was accounted for under the head "Direction and Administration" (Rs. 1,68·51 lakhs), economy cut (Rs. 35·52 lakhs), reorganisation of agricultural set-up by pooling of staff (Rs. 10·35 lakhs), less procurement of potato seeds (Rs. 6·73 lakhs) and late/non-appointment of staff (Rs. 1·87 lakhs). Reasons for the final saving (Rs. 13·72 lakhs) have not been intimated (February 1980).

(8) JJ—Direction and Administration—

O.	1,05·51	86·44	57·11	—29·33
S.	0·61			
R.	—19·68			

Anticipated saving was stated to be due to reassessment of requirements (Rs. 15·59 lakhs), non-entertainment of staff (Rs. 2·10 lakhs), and non-sanction of new section (Rs. 1·99 lakhs). Reasons for the final saving have not been intimated (February 1980).

(9) OO—Commercial crops—

O.	1,59·01	25·12	23·38	—1·74
S.	0·01			
R.	—1,33·90			

Saving was stated to be mainly due to reassessment of requirements (Rs. 1,30·61 lakhs) and payment of less amount of subsidy (Rs. 2·39 lakhs).

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(10) PP—Drought Prone Areas programme—				
O.	34.83	76.00	3.50	—72.50
S.	0.03			
R.	41.14			

Additional funds were provided by re-appropriation in March 1979 for intensive and integrated rural development programme. The expenditure, however, was far below the provision. Reasons for the final saving have not been intimated (February 1980).

(11) QQ— Extension and farmers' training—				
O.	37.90	30.52	25.39	—5.13
S.	0.54			
R.	—7.92			

Anticipated saving was mainly due to posts kept vacant (Rs. 3.81 lakhs), reduced sanction for office expenses and purchase of vehicles (Rs. 2.84 lakhs) and non-commencement of training (Rs. 1.20 lakhs). Reasons for the final saving have not been intimated (February 1980).

(12) VV—Horticulture—				
O.	57.00	52.00	46.46	—5.54
S.	1.01			
R.	—6.01			

Anticipated saving was stated to be due mainly to less requirement (Rs. 5.81 lakhs). Reasons for less requirement as well as reasons for the final saving have not been intimated (February 1980).

(13) WW—Tribal Areas Sub-Plan—				
O.	2,82.67	2,59.70	1,76.06	—83.64
S.	0.06			
R.	—23.03			

Anticipated saving was due to receipt of less allocation from the Government of India. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
307—Soil and Water Conservation—			
(14) YYY—Tribal Areas Sub-Plan—			
O.	75·68	66·66	65·41
S.	0·02		
R.	—9·04		
			—1·25

Anticipated saving was stated to be due to less release of funds by the Government of India. Reasons for final saving have not been intimated (February 1980).

308—Area Development—

(15) HHHH—Ayacut Development—

(Central Plan)

O.	41·75	1,22·01	1,12·66
S.	1,50·01		
R.	—69·75		
			—9·35

Saving was stated to be due to non-release of assistance by the Government of India.

(16) IIII—Ayacut Development—

(Centrally Sponsored)

O.	72·18	64·42	35·34
R.	—7·76		
			—29·08

Reasons for the saving have not been intimated (February 1980).

(v) Supplementary provision in the following heads proved unnecessary in view of saving. The expenditure did not come up even to the original provision.

298—Co-operation—

(1) D—Direction and Administration—
(Voted)

O.	1,83·57	1,77·98	1,66·38
S.	6·05		
R.	—11·64		
			—11·60

Anticipated saving was due to transfer of some staff/posts to Audit establishment (Rs. 8·09 lakhs) and drawal of subsistence allowance against pay for some staff placed on suspension (Rs. 3·55 lakhs). Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
305—Agriculture—			
(2) HH—Other expenditure—			
O.	35.35	25.79	17.77
S.	15.38		
R.	—24.94		
			—8.02

Anticipated saving was stated to be mainly due to deployment of staff to range administration and district establishment expenditure on which was accounted for under the head "Direction and Administration" (Rs. 18.55 lakhs) and re-organisation of agricultural set-up by pooling of staff (Rs. 6.37 lakhs). Reasons for the final saving have not been intimated (February 1980).

(3) AAA—Drought Prone Areas Programme—

O.	2,54.47	1,14.71	1,57.42	+42.71
S.	14.00			
R.	—1,53.76			

Anticipated saving was due to post-budget decision to transfer the scheme of distribution of surplus land to new assignees from the administrative control of the Agriculture department to the Revenue department. In view of the final excess, withdrawal of funds proved excessive.

(4) GGG—Commercial crops—

O.	41.84	41.57	38.97	—2.60
S.	11.64			
R.	—11.91			

Anticipated saving was stated to be due to less allocation from the Government of India under the scheme (Rs. 10.67 lakhs) and less requirement (Rs. 1.24 lakhs). Reasons for less requirement as well as for the final saving have not been intimated (February 1980).

(5) MMM—Other expenditure—

O.	30.00	4.98	5.55	+0.57
S.	1.50			
R.	—26.52			

Saving was stated to be due to non-receipt of sanction from the Government of India for payment of grant-in-aid under the scheme "Whole Village Development Agency".

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
307—Soil and Water Conservation—			
(6) CCCC—Soil Conservation Scheme—			
O.	76·84	67·80	67·60
S.	8·65		
R.	—17·69		
			—0·20

Saving was attributed to less allocation from the Government of India.

308—Area Development—

(7) FFFF—Ayacut Development—

O.	1,30·55	1,10·61	77·20	—33·41
S.	2·21			
R.	—22·15			

Anticipated saving was stated to be mainly due to post-budget decision to execute scheme of development of roads in "Salandi Command Area" by the Rural Development Department (Rs. 16·82 lakhs), less requirement (Rs. 3·69 lakhs). Reasons for less requirement as well as reasons for the final saving have not been intimated (February 1980).

(vi) The saving in notes (iv) and (v) above were partly counterbalanced by excess over the provision mainly under :—

305—Agriculture—

(1) T—Direction and Administration—

O.	2,84·15	4,52·47	4,53·15	+0·68
S.	0·04			
R.	1,68·28			

Additional funds were provided by reappropriation in March 1979 due to re-organisation of agricultural extension set-up by pooling of staff.

(2) BBB—Tribal Areas Sub-Plan—

O.	1,38·59	1,68·29	2,07·10	+38·81
S.	26·00			
R.	3·70			

Additional funds were provided by reappropriation in March 1979 for payment of grant-in-aid in Minor Irrigation sector under Drought Prone Areas Programme.

(vii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 1,64.09 lakhs under the head “Suspense (Personal Deposits)- Debit”. A summary of the transactions in the personal ledger account for 1978-79 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi, Bolangir and Kuarmunda, Cuttack-II and (ii) Purchase and distribution of seeds, fertilisers, etc., is given below :—

Personal ledger account for—	Balance on 1st April 1978	Credits during the year	Debits during the year	Balance on 31st March 1979
	Rs.	Rs.	Rs.	Rs.
<i>(i) Cold Storage Plant—</i>				
(a) Cuttack	—10,35,872	17,34,074	4,61,776	2,36,426
(b) Bhubaneswar	6,40,311	13,67,479	2,01,334	18,06,456
(c) Semiliguda	54,340	3,43,195	2,72,032	1,25,503
(d) Parlakhemundi	—1,29,443	1,756	98,719	—2,26,406 (a)
(e) Bolangir	9,180	4,41,575	3,80,459	70,296
(f) Kuarmunda	76,821	3,02,801	5,50,780	—1,71,158 (a)
(g) Cuttack-II	..	4,15,366	1,76,166	2,39,200
Total	—3,84,663	46,06,246	21,41,266	20,80,317
<i>(ii) Purchase and distribution of quality seeds to cultivators</i>	—94,19,987	1,43,25,606	1,42,67,784	—93,62,165 (a)

(a) *Minus* balance is under reconciliation.

Capital :

(i) The department surrendered Rs. 2,74.80 lakhs in March 1979 whereas the available saving was Rs. 2,82.87 lakhs.

(ii) In view of saving of Rs. 2,82.87 lakhs, the supplementary provision of Rs. 1,64.98 lakhs obtained in February 1979 proved unnecessary and could have been restricted to a token grant, where required.

(iii) Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
498—Capital Outlay on Co-operation—			
(1) KKKK—Warehousing and marketing co-operatives—			
O.	25.00	4.52	4.53
R.	—20.58		
			+0.01

Anticipated saving was attributed to non-receipt of funds from National Co-operative Development Corporation towards share capital contribution for construction/repair and rehabilitation of godowns (Rs. 17.73 lakhs) and non-sanction of funds under the scheme for construction of godowns (Rs. 2.75 lakhs).

(2) QQQQ—Tribal Areas Sub-Plan—

O.	1,59.20	82.99	82.99	..
R.	—76.21			

Saving was stated to be due to less release of funds by the Reserve Bank of India.

(3) DDDDD—Consumer co-operatives—

S.	31.29	9.82	12.02	+2.20
R.	—21.47			

Anticipated saving was stated to be due to non-receipt of funds from the National Co-operative Development Corporation for payment of loan to consumer co-operative societies. Reasons for the final excess have not been intimated (February 1980).

(4) GGGGG—Tribal Areas Sub-Plan—

O.	50.75	23.65	23.65	..
S.	10.90			
R.	—38.00			

Saving was stated to be due to reduction of funds by the Tribal and Rural Welfare Department for payment of share capital contribution to Large Sized Agricultural Multipurpose Co-operative Societies for enrollment of members.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(5) JJJJ—Credit co-operatives— (Centrally Sponsored)			
O. 15·00 }	1·00	1·00	..
R. —14·00 }			

Saving was stated to be due to non-release of funds by the Reserve Bank of India for payment of loan to State Co-operative Banks for raising the Agricultural Credit Stabilisation Fund under the scheme.

(iv) Entire provision remained unutilised under—

498—Capital Outlay on Co-operation—

(1) SSSS—Credit co-operatives—	10·00	..	—10·00
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Reasons for the saving have not been intimated (February 1980).

506—Capital Outlay on Minor Irrigation—

(2) ZZZZ—Area Development Programme—

S. 20·00 }
R. —20·00 }			

Saving was stated to be due to non-release of assistance by the Government of India for construction of field channels and field drains.

705—Loans for Agriculture—

(3) NNNNN—Other Agricultural Loans—

(Central Plan)

O. 50·00 }
R. —50·00 }			

Saving was due to post-budget decision to transfer the scheme of distribution of surplus land to new assignees from the administrative control of the Agriculture Department to the Revenue department.

706—Loans for Minor Irrigation—

(4) PPPP—Area Development Programme—

(Centrally Sponsored Plan)

O. 20·00 }
R. —20·00 }			

Reasons for the saving have not been intimated (February 1980).

(v) *Personal Ledger Account*—A summary of the transactions in the personal ledger account as at the end of 1978-79 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi, Bolangir and Kuarmunda and (ii) purchase and distribution of quality seeds to cultivators is given below :—

Personal ledger account for—	Balance on 1st April 1978	Credits during the year	Debits during the year	Balance on 31st March 1979
	Rs.	Rs.	Rs.	Rs.
<i>(i) Cold Storage Plant—</i>				
(a) Cuttack	10,52,413	..	..	10,52,413
(b) Bhubaneswar	15,10,006	..	..	15,10,006
(c) Semiliguda	4,62,144	..	..	4,62,144
(d) Parlakhemundi	1,71,189	..	..	1,71,189
(e) Bolangir	3,76,523	..	..	3,76,523
(f) Kuarmunda	—42,332	..	..	—42,332 (a)
Total	35,29,943	..	..	35,29,943
<i>(ii) Purchase and distribution of quality seeds to cultivators</i>	56,94,612	..	..	56,94,612

There were no transactions in the above accounts following the decision of Government to operate these accounts in the revenue section of the grant. Government orders about the balances lying in the capital section of the accounts are still awaited (February 1980).

(vi) The transactions relating to the fertilisers obtained from the Central Pool of the Government of India, Ministry of Agriculture are being accounted for in the capital section of this grant from 1975-76. Prior to 1975-76 these were accounted for in the deposit section of the accounts. The balance lying therein was brought to Government account during 1976-77.

(a) *Minus* balance is under examination.

The fertilisers were distributed to the cultivators through the Orissa State Co-operative Marketing Society (since renamed as Orissa State Co-operative Marketing Federation).

An account of the transactions that have been brought over to Government account from 1975-76 is given below :—

Year of account	Debits Rs.	Credits Rs.
1975-76	3,33,94,823	..
1976-77	8,18,86,533	6,90,19,856
1977-78	..	1,37,91,253
1978-79	9,48,326	65,32,404

Information regarding the value of the fertilisers obtained, cost realised and the balance together with the steps taken for its realisation is awaited (February 1980).

Grant No. 24—Expenditure relating to the Mining and Geology Department
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Voted—			
Original	1,41,85,000	1,39,74,356	—2,10,644
Supplementary			
Amount surrendered during the year (March 1979)			66,000
Capital :			
Voted—			
Original	67,000	62,775	—4,225
Amount surrendered during the year			nil

Appropriation—Appropriation for reduction or avoidance of debt (All Charged)				
		Total appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Original	42,35,000	42,35,000	42,35,000	..
Amount surrendered during the year				nil

Note:—

The expenditure under this appropriation represents annual contribution to the sinking funds and depreciation funds for market loans and other loans raised by the Government and loans obtained from the Life Insurance Corporation of India.

Appropriation—Interest Payments (All Charged)				
		Total appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Original	46,39,50,000	46,39,50,000	45,51,40,485	—88,09,515
Amount surrendered during the year (March 1979)				1,01,46,000

Notes and comments :—

(i) The department surrendered Rs. 1,01.46 lakhs on 31st March 1979 whereas the available saving in the appropriation was only Rs. 88.10 lakhs.

(ii) The saving of Rs. 88.10 lakhs was the net result of saving under some heads partly counterbalanced by excess under other heads.

(iii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
249—Interest Payments—			
<i>Interest on Internal Debt—</i>			
(1) B—Discount on loans—			
O.	12.87	0.02	0.01
R.	—12.85		
			—0.01
Saving was due to offer of loans at par.			
(2) C—Interest on Other Internal debts—			
O.	2,84.16	2,11.03	2,10.81
R.	—73.13		
			—0.22

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(3) J—Interest on loans for Centrally Sponsored Plan Schemes—			
O. 26·31 } R. —1·80 }	24·51	21·25	—3·26
(4) K—Miscellaneous			
O. 10·10 } R. —4·09 }	6·01	4·30	—1·71

Savings at serial nos. 2, 3 and 4 were stated to be due to less payment of interest.

Appropriation—Internal Debt of the State Government (All Charged)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Original	1,37,85,19,000	1,37,85,19,000	77,44,83,294
Amount surrendered during the year (March 1979)			—60,40,35,706
			60,20,12,000

Notes and comments :—

(i) Saving in the provision occurred mainly under :—

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

603—Internal Debt of the State Government—

(1) A—Market Loans bearing Interest—

O. 6,22·00 } R. —40·65 }	5,81·35	5,59·67	—21·68
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Saving was due to preferment of claims by less number of bond holders than anticipated

(2) C—Ways and Means advances from the Reserve Bank of India—

C. 1—Ways and Means Advances—

O. 1,10,00·00 } R. —48,64·00 }	61,36·00	61,36·00	..
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Saving was due to less ways and means advances obtained from the Reserve Bank of India than anticipated.

116 Appropriations—Internal Debt of the State Government—concl'd. and Loans and Advances from the Central Government

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(3) F—Loans from State Bank of India—			
O. 20,00·00 }	1,99·48	2,00·23	+0·75
R. —18,00·52 }			

Anticipated saving was due to less repayment of loans than anticipated.

(iii) The above saving was partly counterbalanced by excess under :—

603—Internal Debt of the State Government—

C—Ways and Means advances from the Reserve Bank of India—

C. 2—Overdrafts and shortfalls—

R.	6,46·52	6,46·52	6,46·52	..
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Funds were provided by reappropriation for repayment of overdraft obtained from the Reserve Bank of India, not anticipated at the Budget stage.

Appropriation—Loans and Advances from the Central Government (All Charged)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital :			
Original	27,91,22,000	25,82,39,274	—2,08,82,726
Amount surrendered during the year (March 1979)			2,08,84,000

Notes and comments :—

Saving occurred mainly under :—

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

604—Loans and Advances from the Central Government—

Non-Plan Loans—

(1) A—Agriculture—

O.	4,00·00 }	2,00·00	2,00·00	..
R.	—2,00·00 }			

Saving was mainly due to less repayment of loans.

Loans for Central Plan Schemes—

(2) H—Social Security and Welfare—

O.	8·46 }	2·12	0·22	—1·90
R.	—6·34 }			

Anticipated saving was due to less repayment of loan. Reasons for the final saving have not been intimated (February 1980).

APPENDICES

(Referred to

The following table shows by grants and appropriations, the actual

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
1. Expenditure relating to the Home Department	9,78,000	..
Less recovery was due to non-materialisation of recoveries anticipated		
3. Expenditure relating to the Revenue Department	3,58,00,000	..
Shortfall in recovery was due to less transfer of the expenditure, met initially from		
5. Expenditure relating to the Finance Department	64,03,000	..
Less recovery in the revenue section was due to non-materialisation of certain adjustments to non-provision for the transfer from "Contingency Fund" on		
6. Expenditure relating to the Commerce Department	..	2,00,000
7. Expenditure relating to the Works Department	13,80,00,000	46,90,000
More recoveries under revenue section were mainly under "Suspense—Gross Credit recoveries have not been intimated		
9. Expenditure relating to the Food and Civil Supplies Department	..	42,00,00,000
Reasons for the shortfall in recovery have not been intimated (February 1980).		
10. Expenditure relating to the Education Department	..	47,00,000
Shortfall in recovery was due to adjustment of less transfer of expenditure to		

at Page 14)

recoveries adjusted in the accounts as reduction of expenditure:—

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less — Revenue	More + Less — Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
21,898	..	—9,56,102	..
for Jail manufactures.			
2,16,95,321	..	—1,41,04,679	..
the grant to “Reserve Fund—Orissa Famine Relief Fund”.			
13,17,132	4,00,00,000	—50,85,868	+4,00,00,000
ments of pensionary charges. The excess recovery under capital section was due reduction of the <i>corpus</i> of the “Contingency Fund”.			
..	3,10,749	..	+1,10,749
19,54,77,770	23,94,526	+5,74,77,770	—22,95,474
(recoveries: Rs. 19,54.78 lakhs, estimates: Rs. 13,80.00 lakhs). Reasons for the excess (February 1980).			
..	10,27,50,975	..	—31,72,49,025
..	18,45,070	..	—28,54,930

the Reserve Fund “Orissa Loan Stipend Fund”.

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
13. Expenditure relating to the Urban Development Department	2,00,00,000	..
More recoveries were mainly under "Public Health, Sanitation and Water Supply—		
17. Expenditure relating to the Rural Development Department	4,50,00,000	..
More recoveries were mainly under "Communnity Development—Suspense—and were due to issue		
19. Expenditure relating to the Industries Department	3,54,000	..
20. Expenditure relating to the Irrigation and Power Department	3,99,05,000	9,06,72,000
More recoveries in the capital section were mainly under "Public Works— estimates: Rs. 9'06'72 lakhs). Reasons have		
22. Expenditure relating to the Forest and Animal Husbandry Department	..	19,46,04,000
Recoveries were mainly under "Government Trading in Kendu Leaves— have not been intimated		
23. Expenditure relating to the Agriculture and Co-operation Department	1,87,56,000	10,00,000
Recoveries were mainly under "Manueres and Fertilisers"(recoveries:Rs. 65'32 lakhs;		
Total	30,51,96,000	71,58,66,000

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More+ Less— Revenue	More+ Less— Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
7,94,49,074	..	+5,94,49,074	..

Suspense—Gross Credit; reasons for the excess have not been intimated (February 1980).

8,34,48,911	..	+3,84,48,911	..
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Gross Credit" (recoveries: Rs. 8,34.49 lakhs, Estimates : 4,50.80 lakhs more materials to works.

70,000	3,48,900	—2,84,000	+3,48,900
4,21,53,373	13,23,29,329	+22,48,373	+4,16,57,329

Suspense-Gross Credit (recoveries : Rs. 13,23.29 lakhs), not been intimated (February 1980).

..	18,17,82,605	..	—1,28,21,395
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Suspense (Personal Deposit) Credit"; reasons for less recovery (February 1980).

2,19,31,852	1,01,02,167	+31,75,852	+91,02,167
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estimates: nil). Reasons have not been intimated (February 1980).

44,55,65,331	47,18,64,321	+14,03,69,331	—24,40,01,679
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(Reference : Note (vii) at Pages 87 and 95)

Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department)

Suspense head	Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)				
Revenue :				
“259”—Public Works —				
Purchases	—27.32	..	..	—27.32
Stock	6.93	..	..	6.93
Miscellaneous Works Advances —	5.31	..	..	5.31
Total	—15.08	..	..	—15.08 (a)
“331”—				
Water and Power Development Services—				
Purchases	*	..	..	*
Stock	0.04	0.86	0.09	0.81
Miscellaneous Works Advances	0.05	1.21	0.81	0.45
Total	0.09	2.07	0.90	1.26
“332”—				
Hirakud Dam Project—				
Purchases	—43.35	9.41	12.52	—46.46
Stock	18.77	9.03	5.08	22.72
Miscellaneous Works Advances	47.71	3.69	4.64	46.76
Workshop Suspense	—0.18	..	..	—0.18 (b)
Total	22.95	22.13	22.24	22.84

* Rs. 372 only.

(a) Reasons for non-clearance of the balances are awaited from the Chief Engineer (February 1980).

(b) Credit balance is due to recoveries being more than charges for jobs undertaken in Central Workshop, Hirakud.

Suspense head	Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)				
Balimela Dam Project—				
Purchases	—0·05	0·05	0·80	—0·80
Stock	—3·61	20·05	12·25	4·19
Miscellaneous Works Advances	1·46	11·26	4·66	8·06
Total	—2·20	31·36	17·71	11·45
“333”—				
A—Irrigation Projects (Commercial)—				
Stock	—7·27	7·60	7·98	—7·65 (a)
Workshop Suspense	24·94	1·52	0·02	26·44
Total	17·67	9·12	8·00	18·79
G—Flood Control and Anti-sea Erosion Projects—				
Purchases	—1,16·15	74·61	76·83	—1,18·37
Stock	69·34	2,09·70	2,18·17	60·87
Miscellaneous Works Advances	84·56	1,34·00	77·68	1,40·88
Total	37·75	4,18·31	3,72·68	83·38
“334”—				
A—Hydro-Electric Schemes—				
Purchases	—11·02	..	..	—11·02
Stock	17·22	..	..	17·22
Miscellaneous Works Advances	0·01	..	..	0·01
Total	6·21	..	..	6·21 (b)

(a) *Minus* balance is under investigation.

(b) Represents balances of old Electrical Divisions transferred to Orissa State Electricity Board, assets and liabilities of which have not been settled (February 1980) by the Board for transferring the book balance.

Suspense head	Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)				
Capital:				
“505”—				
Lift Irrigation—				
Purchases	—12·02	..	..	—12·02
Stock	64·26	..	..	64·26
Miscellaneous W o r k s Advances	72·56	..	..	72·56
Workshop Suspense	1·49	..	..	1·49
Total	126·29	..	..	126·29 (a)
“531”—				
Water Development—				
Purchases	—0·50	0·64	0·21	—0·07
Stock	—0·05	0·18	0·02	0·11
Miscellaneous W o r k s Advances	—0·12	0·40	..	0·28
Total	—0·67	1·22	0·23	0·32
“532”—				
1. Hirakud Dam Project—				
Purchases	—84·93	..	..	—84·93
Stock	1,99·00	4·66	1·15	2,02·51
Miscellaneous Works Advances	67·37	0·01	..	67·38
Workshop Suspense	88·84	4·84	0·07	93·61
Total	2,70·28	9·51	1·22	2,78·57

(a) Represents balances of Lift Irrigation Divisions transferred to Orissa Lift Irrigation Corporation Limited assets and liabilities of which have not been settled (February 1980) by the Government for transferring the book balance.

Suspense head	Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)				
2. Rengali Multipurpose Project—				
Purchases	—1.07.91 (a)	1,69.44	1,70.07	—1,08.54
Stock	2,90.37	3,34.88	2,40.49	3,84.76
Miscellaneous Works Advances	1,16.56 (a)	1,40.81	37.78	2,19.59
Total	2,99.02	6,45.13	4,48.34	4,95.81
3. Balimela Dam Project—				
Purchases	—3,59.99 (a)	11.04	2.70	—3,51.65
Stock	1,99.22 (a)	1,02.15	1,22.88	1,78.49
Miscellaneous Works Advances	3,59.98 (a)	25.40	1,17.68	2,67.70
Workshop Suspense	44.80 (a)	5.32	0.67	49.45
Total	2,44.01	1,43.91	2,43.93	1,43.99
4. Potteru Irrigation Project—				
Purchases	—3.39	3.91	92.73	—92.21
Stock	1,69.07	1,22.46	6.55	2,84.98
Miscellaneous Works Advances	52.70	—1.99	0.88	50.63
Total	2,18.38	1,24.38	99.36	2,43.40

(a) Corrected *Pro forma* due to rounding.

Suspense head	Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)				
5. Bhimkund Project—				
Purchases	—0·32	..	..	—0·32
Stock	0·40	..	..	0·40
Miscellaneous Works Advances	0·11	..	..	0·11
Total	0·19	..	..	0·19
6. Upper Kolab Project—				
Purchases	—1·86	7·51	28·51	—22·86
Stock	83·68	1,89·40	31·69	2,41·39
Miscellaneous Works Advances	1,53·26	4,22·05	66·74	5,08·57
Workshop Suspense	2·12	2·73	0·01	4·84
Total	2,37·20	6,21·69	1,26·95	7,31·94
7. Upper Indravati Project—				
Purchases	..	..	0·08	—0·08
Stock	..	34·95	3·37	31·58
Miscellaneous Works Advances	..	83·14	24·17	58·97
Total	..	1,18·09	27·62	90·47

Suspense head	Opening balance on 1st April 1978	Debits during the year	Credits during the year	Closing balance on 31st March 1979
(In lakhs of rupees)				
"533"—				
Irrigation Projects—				
(Commercial)				
Purchases	—3,50·22	46·23	54·43	—3,58·42
Stock	86·51	2,59·27	1,96·31	1,49·47
Miscellaneous Works	3,10·39	2,22·55	93·42	4,39·52
Advances				
Workshop Suspense	2·80	5·20	..	8·00
Total	49·48	5,33·25	3,44·16	2,38·57
Flood Control and anti-sea erosion Projects—				
Purchases	—2·16 (a)	..	..	—2·16
Stock	1·99	..	..	1·99
Miscellaneous Works	0·79	..	..	0·79
Advances				
Total	0·62	..	..	0·62
"534"—				
A—Hydro-Electric Schemes—				
Purchases	—71·65 (a)	..	..	—71·65
Stock	1,05·97 (a)	..	..	1,05·97
Miscellaneous Works	87·04	..	..	87·04
Advances				
Workshop Suspense	0·45	..	..	0·45
Total	1,21·81	..	..	1,21·81
B—Thermo-Electric Schemes—				
Stock	0·41	..	..	0·41
Miscellaneous Works	13·99	..	..	13·99
Advances				
Total	14·40	..	..	14·40

(a) Corrected *Pro forma* due to rounding.

