



GOVERNMENT OF ORISSA

APPROPRIATION  
ACCOUNTS  
1966-67









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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1966-67 presents the accounts of sums expended in the year ended 31st March, 1967 compared with the sums specified in the schedules appended to the Appropriation Act, passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.



## SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department				
Voted ..	72,12,500	64,02,012	8,10,488	..
Charged ..	7,66,300	7,78,200	..	11,900
2—Jails				
Voted ..	58,61,800	57,71,559	90,241	..
3—Police				
Voted ..	5,92,16,900	5,69,16,768	23,00,132	..
4—Expenditure relating to the Planning and Co-ordination Department				
Voted ..	3,55,88,000	3,48,59,952	7,28,048	..
5—Community Development Projects, etc.				
Voted ..	7,21,65,400	7,28,40,880	..	6,75,480
6—Expenditure relating to the Political and Services Department				
Voted ..	51,47,500	43,70,571	7,76,929	..
Charged ..	1,93,900	1,76,639	17,261	..
7—Cultural Affairs				
Voted ..	15,16,400	9,94,500	5,21,900	..
8—Stamps				
Voted ..	4,68,000	4,83,760	..	15,760
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted ..	1,41,25,400	1,36,86,751	4,38,649	..
Charged ..	5,48,900	5,45,225	3,675	..

Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
10—Pensions				
Voted ..	69,53,300	69,75,414	..	22,114
<i>Charged</i> ..	<i>37,400</i>	<i>12,698</i>	<i>24,702</i>	..
11—Expenditure relating to the Education Department				
Voted ..	13,30,35,900	12,13,80,111	1,16,55,789	..
12—Taxation				
Voted ..	50,61,600	49,71,523	90,077	..
13—Land Revenue				
Voted ..	4,42,29,200	3,82,99,081	59,30,119	..
14—Excise				
Voted ..	30,54,500	31,16,875	..	62,375
15—Registration				
Voted ..	10,97,800	10,79,489	18,311	..
16—District administration and other expenditure relating to the Revenue Department				
Voted ..	7,97,74,700	7,48,88,176	48,86,524	..
<i>Charged</i> ..	<i>1,23,15,700</i>	<i>1,23,15,700</i>	.. ..	..
17—Expenditure relating to the Industries Department				
Voted ..	2,52,08,500	1,91,06,560	61,01,940	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	43,29,500	43,19,952	9,548	..



## Summary

Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
19— Stationery and Printing and other expenditure relating to the Commerce Department				
Voted ..	1,00,56,600	96,80,717	3,75,883	..
20— Labour, Emigration and Employment Organisation				
Voted ..	38,96,300	29,02,925	9,93,375	..
21— Tribal and Rural Welfare Department				
Voted ...	3,24,88,300	2,68,38,738	56,49,562	..
Charged ...	3,200	..	3,200	..
22— Medical and other expenditure relating to the Health Department				
Voted ..	3,36,55,800	3,20,30,303	16,25,497	..
23— Public Health				
Voted ..	2,81,52,900	2,38,42,721	43,10,179	..
24— Irrigation				
Voted ..	12,40,51,900	11,32,47,200	1,08,04,700	..
Charged ..	5,000	..	5,000	..
25— Public Works				
Voted ...	19,41,82,000	18,90,12,812	51,69,188	..
Charged ...	3,12,000	2,90,430	21,570	..
26— State Legislature				
Voted ..	12,40,200	11,95,591	44,609	..
Charged ..	35,000	29,902	5,098	..
27— Public Works, Common establishment and other expenditure relating to the Works Department.				
Voted ...	1,49,19,600	1,53,90,217	..	4,70,617

Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
28—Electricity Schemes				
Voted ..	2,68,99,800	1,76,97,481	92,02,319	..
29—Taxes on Vehicles				
Voted ..	9,77,800	9,41,625	36,175	..
30— Transport Schemes				
Voted ..	2,20,37,900	2,05,28,830	15,09,070	..
31— Forest				
Voted ..	2,42,99,500	2,05,89,354	37,10,146	..
Charged ..	5,000	1,419	3,581	..
32— Fisheries				
Voted ..	98,77,300	54,91,553	43,85,747	..
33— Co-operation a n d Marketing				
Voted ..	1,06,80,000	92,03,932	14,76,068	..
34— Contribution to Local Bodies.				
Voted ..	1,39,57,800	1,07,99,826	31,57,974	..
35— Animal Husbandry				
Voted ..	2,19,09,100	1,67,34,943	51,74,157	..
Charged ..	100	99	1	..
36— Public Relations				
Voted ..	41,37,400	31,66,037	9,71,363	..
37— Agriculture				
Voted ..	6,96,65,200	4,03,49,528	2,93,15,672	..
Charged ..	2,05,500	2,00,000	5,500	..
38— Supply Department				
Voted ..	51,21,600	48,88,349	2,33,251	..
39— Ports				
Voted ..	3,89,200	3,39,165	50,035	..
Interest on Debt and other obligations				
Charged ..	15,27,77,700	14,83,50,602	44,27,098	..
Appropriation for reduction or avoidance of Debt				
Charged ..	5,50,58,400	5,49,75,438	82,962	..



Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ Appropriated	More than granted/ Appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
40—Community Development Projects.				
Voted ..	..	1,92,338	..	1,92,338
41—Loans to Local funds, Government Servants, etc.				
Voted ..	15,75,10,900	13,24,97,674	2,50,13,226	..
41—A—Appropriation to the Contingency Fund				
Voted ..	11,00,00,000	11,00,00,000	..	..
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department				
Voted ..	51,00,000	40,90,906	10,09,094	..
43—Irrigation and Electricity Schemes				
Voted ..	25,64,60,700	26,83,95,714	..	1,19,35,014
44—Agricultural Improvement and Research				
Voted ..	2,82,05,800	2,00,49,985	81,55,815	..
45—Government Trading Scheme				
Voted ..	19,37,70,100	22,71,79,784	..	3,34,09,684
Charged ..	39,000	38,980	20	..
46—Road and Water Transport Schemes				
Voted ..	42,00,000	31,27,270	10,72,730	..
47—Capital expenditure relating to Public Health and Health (L.S.G.) Department				
Voted ..	65,00,000	53,66,186	11,33,814	..
Charged ..	41,100	41,100	..	..
48—Capital Outlay on Industrial development				
Voted ..	3,07,11,500	2,99,09,971	8,01,529	..
Charged ..	3,66,200	3,66,200	..	..
49—Hirakud Dam Project				
Voted ..	33,00,000	4,30,796	28,69,204	..

## Summary

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Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50—Capital Outlay on Ports				
Voted ..	2,53,00,000	1,42,66,490	1,10,33,510	..
51—Capital expenditure relating to Labour Department				
Voted ..	5,00,000	2,35,545	2,64,455	..
52—Capital expenditure relating to Education Department				
Voted ..	..	9,26,365	..	9,26,365
53—Capital expenditure relating to Home Department				
Voted ..	2,00,000	1,45,651	54,349	..
54—Capital Outlay on Forests				
Voted ..	3,81,89,700	2,98,92,808	82,96,892	..
55—Share capital contribution to Co-operative Organisations				
Voted ..	85,24,800	61,55,050	23,69,750	..
57—Capital expenditure relating to Animal Husbandry Department				
Voted ..	8,400	1,43,075	..	1,34,675
Charged ..	400	..	400	..
58—Capital expenditure relating to the Grama Panchayat Department				
Voted ..	1,00,000	33,000	67,000	..
59—Capital expenditure relating to Health Department				
Voted ..	..	4,02,605	..	4,02,605



## Summary

Number and name of grant or appropriation	Grant or Appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
60—Capital Outlay on Public Works				
Voted ..	8,26,57,100	7,55,05,047	71,52,053	..
Charged ..	6,20,500	5,54,969	65,531	..
<i>Floating Debt (Repayment)</i>				
Charged ..	12,47,00,000	8,47,00,000	4,00,00,000	..
<i>Loans from the Central Government (Repayment)</i>				
Charged ..	16,17,11,200	16,76,24,471	..	59,13,271
<i>Other Loans (Repayment)</i>				
Charged ..	32,13,700	28,52,138	3,61,562	..
Total				
{ Voted ..	210,78,82,100	196,42,82,041	19,18,47,086	4,82,47,027
{ Charged ..	51,29,56,200	47,38,54,210	4,50,27,161	59,25,171
Grand Total ..	262,08,38,300	243,81,36,251	23,68,74,247	5,41,72,198

The excesses over the voted grants which occurred under the following grants require regularisation :—

- 5— Community Development Projects, etc;
- 8— Stamps ;
- 10— Pensions ;
- 14— Excise ;
- 27— Public Works, Common establishment and other expenditure relating to the Works Department ;
- 40— Community Development Projects ;
- 43— Irrigation and Electricity Schemes ;
- 45— Government Trading Scheme ;
- 52— Capital expenditure relating to Education department ;
- 57— Capital expenditure relating to Animal Husbandry Department ; and
- 59— Capital expenditure relating to Health Department.

Expenditure was incurred under Grant Nos. 40, 52 and 59 mentioned above without any budget provision; the three grants were shown in the schedule of estimated expenditure in the Budget Estimate, 1966-67 but no provision was made.

The excesses over the Charged Appropriations under "1— Elections and Other expenditure relating to the Home Department" and "Loans from the Central Government (Repayment)" also require regularisation.

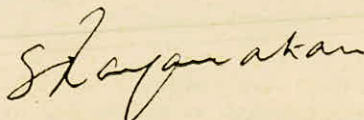
As the grants and appropriations are for gross amounts required for expenditure, the expenditure shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1966-67 and that shown in the Finance Accounts for that year is indicated below:—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	196,42,82,041	47,38,54,210
<i>Deduct</i> —Total of Recoveries ..	66,29,31,778	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	130,13,50,263	47,38,54,210

The details of recoveries referred to above are given in the Appendix at page 133.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936 as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1968.



(S. RANGANATHAN)

Comptroller and Auditor General of India

NEW DELHI,  
The



**Grant No. 1—Elections and other expenditure relating to the Home Department**

(MAJOR HEADS: 18—PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES; 21—ADMINISTRATION OF JUSTICE; 26—MISCELLANEOUS DEPARTMENTS; 67—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS; 71—MISCELLANEOUS AND 78-A—EXPENDITURE CONNECTED WITH NATIONAL EMERGENCY).

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
<i>Voted—</i>				
Original	..	72,12,400	64,02,012	—8,10,488
Supplementary		100		
Amount surrendered during the year (March, 1967)				6,98,600
<i>Charged—</i>				
Original	..	7,23,600	7,78,200	+11,900
Supplementary	..	42,700		
Amount surrendered during the year				nil

*Notes and Comments—*

(i) The expenditure in the charged appropriation exceeded the budget provision by Rs. 11,900 which requires to be regularised.

(ii) In the voted grant the provision remained unutilised to a substantial extent under the following group-heads:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(1) A—Other Election Charges—			
O.	..	36·11	29·81
R.	..	—6·30	
			29·91
			+0·10

The net saving of Rs. 6·20 lakhs (17 per cent) in the provision was explained as mainly due to non-payment of compensation and hire charges for requisitioned vehicles used for election duty, telephone charges, etc. (Rs. 5·06 lakhs), non-preferment of travelling allowance claims by the polling personnel within the financial year (Rs. 1·18 lakhs).

(2) N.2—Civil Defence—			
District Organisation—			
O.	..	4·36	0·75
R.	..	—3·61	
			0·62
			—0·13

The total saving of Rs. 3·74 lakhs constituted 86 per cent of the provision and was explained as mainly due to non-finalisation of the details of the scheme sponsored by the Government of India (Rs. 2·97 lakhs) and less number of volunteers for training courses (Rs. 0·66 lakh).

A saving of Rs. 1·68 lakhs (34 per cent) in the provision occurred under this group-head during 1965-66 also.

**Grant No. 2—Jails (All Voted)**

(MAJOR HEADS: 22—JAILS AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 58,61,800	58,61,800	57,71,559	—90,241
Supplementary .. .. }			
Amount surrendered during the year (March, 1967)			63,500

**Grant No. 3—Police (All Voted)**

(MAJOR HEAD: 23—POLICE)

Original .. 5,92,16,800	5,92,16,900	5,69,16,768	—23,00,132
Supplementary .. 100			
Amount surrendered during the year (March, 1967)			12,07,800

*Notes and Comments—*

(i) In the following group-heads, the provision remained unutilised to a substantial extent:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B.2(1)—Orissa Police Workshop—			
O. .. 8.31	5.83	5.41	—0.42
R. .. —2.48			

The total saving of Rs. 2.90 lakhs which formed 35 per cent in the provision was explained as mainly due to sanction of less staff than anticipated and vacancies for want of suitable personnel (Rs. 1.41 lakhs) and economy in expenditure on contingencies (Rs. 1.10 lakhs).

## (2) B.2(3)—Hirakud Security Force—

O. .. 3.57	2.35	0.99	—1.36
R. .. —1.22			

The total saving of Rs. 2.58 lakhs formed 72 per cent of the provision. A saving of Rs. 1.22 lakhs was explained as due to closing down of wireless transmission stations with effect from 1st November, 1966 for want of trained operators. The reasons for the balance saving of Rs. 1.36 lakhs have not been intimated by the controlling officer.



Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) D. I—Village Police—Police Force—			
O. .. 30.00	6.92	4.93	—1.99
R. .. —23.08			

Of the total saving of Rs. 25.07 lakhs which formed 84 per cent of the provision, a saving of Rs. 23.08 lakhs was explained as due to late receipt of Government sanction for entertainment of Gram Rakhis.

The reasons for the balance saving of Rs. 1.99 lakhs have not been intimated by the Controlling Officer.

A saving of Rs. 13.75 lakhs was reappropriated to other group-heads to meet additional expenditure thereunder.

(4) E.1—Special Police—Military Police—			
O. .. 1,58.52	1,42.53	1,42.43	—0.10
R. .. —15.99			

The total saving of Rs. 16.09 lakhs was attributed mainly to keeping in abeyance a large number of posts sanctioned in connection with the reorganisation of the Orissa Military Police Battalion (Rs. 8.56 lakhs), vacancies due to non-availability of personnel (Rs. 2.08 lakhs), non-receipt of Government sanction for deputation of Orissa Military Police Personnel to Bihar and West Bengal and for payment of cost of Bihar Military Police Personnel obtained on deputation from Government of Bihar and less expenditure on Ration money and P. O. L. (Rs. 15.70 lakhs) partly offset by additional expenditure under allowances due to revision of the rates of dearness allowance (Rs. 9.89 lakhs).

A saving of Rs. 13.24 lakhs was reappropriated to other group-heads to meet the additional expenditure thereunder.

A saving of Rs. 4.52 lakhs and Rs. 20.03 lakhs occurred during 1964-65 and 1965-66 also.

(ii) In the following group-head, the department anticipated additional expenditure for expansion of police force and for revision of dearness allowance of police personnel and augmented the provision by reappropriation of Rs. 31.78 lakhs largely on 31st March, 1967. The expenditure, however, fell short of the total grant by Rs. 5.52 lakhs. The reappropriation of funds made as late as on 31st March, 1967, proved largely excessive. The reasons for the saving of Rs. 5.52 lakhs have not been intimated by the controlling officer.

B.1—District Executive Force— District Police—			
O. .. 3,24.60	3,56.38	3,50.86	—5.52
S. .. *			
R. .. 31.78			

\*Represents token supplementary grant of Rs. 100.



**Grant No. 4—Expenditure relating to the Planning and Co-ordination  
Department (All Voted).**

(MAJOR HEADS: 19—GENERAL ADMINISTRATION;  
39—MISCELLANEOUS AND SOCIAL AND DEVELOPMENTAL  
ORGANISATIONS AND 71—MISCELLANEOUS)

	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original .. 2,66,67,800	3,55,88,000	3,48,59,952	— 7,28,048
Supplementary .. 89,20,200			
Amount surrendered during the year (March, 1967)			17,46,300

*Notes and Comments—*

(i) In the Group-heads indicated below, the provision remained entirely unutilised—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		

(1) E.1—Statistics—  
Headquarters Establishment—  
(Plan-State Sector)

O. .. 2.31	}	..	..	..
R. .. -2.31				

The entire provision remained unutilised and was surrendered on 31st March, 1967 due to non-implementation of the scheme as a measure of economy.

(2) F.1—Statistics—Primary Reporting Agency for collection of Agricultural Statistics—  
(Plan-Central Sector)

O. .. 10.00	}	..	..	..
R. .. -10.00				

This is a case of double provision of funds. In January, 1966 Government decided to meet the expenditure on the activities of the Agency from Grant No. 13 and necessary provision accordingly was made under that grant. Provision for this purpose was made under this group-head also and remained entirely unutilised. This is indicative of defective budgeting.

(ii) *Suspense Account*—The expenditure under the grant includes an amount of Rs. 2,57.51 lakhs relating to purchase of stores for the Rural Engineering Organisation booked under the group-head "B—Suspense". The transactions are similar in nature to those under Public Works which have been described in note (ix) below grant No. 24.

A summary of the transactions in the Suspense Account during the year 1966-67 is given below—

Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
2,88,276	2,57,50,601	3,09,43,768	— 49,04,891

Certificate of acceptance of the closing balance is awaited from the controlling officer.

**(Grant No. 5—Community Development Projects, etc. (All Voted))**

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 32—RURAL DEVELOPMENT; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 6,92,51,000	7,21,65,400	7,28,40,880	+6,75,480
Supplementary .. 29,14,400			
Amount surrendered during the year (March, 1967)			9,97,800

*Notes and Comments—*

(i) The expenditure in the grant exceeded the budget provision by Rs. 6,75,480 which requires to be regularised.

(ii) (a) The supplementary grant of Rs. 29.14 lakhs, of which a sum of Rs. 7.34 lakhs was obtained in March, 1967 covered only 81 per cent of the excess expenditure over the original grant.

(b) While the supplementary grant proved insufficient the Department surrendered an amount of Rs. 9.98 lakhs on 31st March, 1967 as surplus to requirements.

(iii) The excess in the grant was the net result of excesses under a number of group-heads partly offset by saving under others. Group-heads in which the variations were substantial are indicated in notes (iv) and (v) below.

(iv) In the following group-heads, the expenditure exceeded the provision which remained uncovered. The reasons for the excess and the circumstances in which the additional requirements could not be anticipated and funds provided for have not been intimated by the Controlling Officer (except in respect of serial Nos. 1 to 3).

Group-heads	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Recurring Expenditure on Personnel retained in N. E. S. Pattern—			
(1) I.1— Establishment charges—			
O. .. 92.25	89.98	1,03.48	+13.50
R. .. -2.27			
The reduction of provision was attributed to curtailment of expenditure under "Grants-in-aid (non-recurring)" as a measure of economy (Rs. 1.02 lakhs) and non-sanction of plans and estimates for repairs and electrification of block buildings due to delay in formulation of proposals at the Samiti level (Rs. 1.25 lakhs).			
(2) I.2 (1)— Post Stage II Blocks— Establishment charges—			
O. .. 17.16	17.16	23.50	+6.34
(3) I.3— Add— amount transferred from A— CDP— II Block Headquarters— Stage I Blocks— Establishment charges—			
O. .. 19.58	19.58	24.64	+5.06
The final excesses under group-heads "I.1" "I.2(1)" and "I.3" were explained as mainly due to continuance of certain posts which were anticipated to be discontinued at the budget stage and revision of rates of dearness allowance.			
<i>Plan—State Sector—</i>			
K—Block Headquarters—			
(4) K.1(1)—Stage I Blocks— Establishment charges—			
O. .. 82.21	82.21	93.25	+11.04
An excess of Rs.21.86 lakhs occurred under this group-head during 1965-66 also.			
N—Health and Rural Sanitation—			
(5) N.1—Stage I Blocks—			
O. .. 6.59	6.59	8.70	+2.11
(6) N.2—Stage II Blocks—			
O. .. 2.50	2.50	10.06	+7.56
P—Social Education—			
(7) P.1—Stage I Blocks—			
O. .. 5.35	5.35	7.77	+2.42
(8) P.2—Stage II Blocks—			
O. .. 4.90	4.90	6.71	+1.81



Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Q—Communication—			
(9) Q.1—Stage I Blocks—			
O. .. 4.00	4.00	21.44	+17.44
(10) Q.2—Stage II Blocks—			
O. .. 1.00	1.00	20.78	+19.78
<i>Plan—Central Sector—</i>			
(11) U.4—Multipurpose Projects— Communication—			
O. .. 20.11	20.11	25.04	+4.93
(12) In the following group-heads an expenditure of Rs. 10.81 lakhs was incurred without any budget provision. The circumstances in which the expenditure could not be foreseen and covered by provision of funds have not been intimated.			
(1) C.12—Grants-in-aid, Contributions, etc.—Grants to Zilla Parishads for Panchayat Bhavan ..			
		1.70	+1.70
<i>Plan—State Sector—</i>			
K—Block Headquarters—			
(2) K.1(4)—Stage I Blocks—Transport ..			
		2.09	+2.09
(3) K.1(5)—Stage I Blocks— Grants-in-aid (N.R.) ..			
		1.10	+1.10
(4) K.2(2)—Stage II Blocks—Transport. ..			
		3.06	+3.06
(5) O.2—Education—Stage II Blocks ..			
		2.86	+2.86
(v) Saving occurred mainly under the following group-heads—			
(1) B.4—Direction and Organisation— Reorganisation of Grama Panchayats—			
O. .. 15.00	0.12	..	—0.12
R. .. —14.88			

The entire provision remained unutilised; the non-utilisation was explained as due to delay in finalising the cadre of Grama Panchayat Secretaries consequent on postponement of elections to Grama Panchayats.

A saving of Rs. 14.88 lakhs was reappropriated to other group-heads to meet the additional requirements thereunder.

The entire provision of Rs. 22.23 lakhs made during each of the years 1964-65 and 1965-66 also remained unutilised for the same reason.

(2) In the group-heads indicated below, a saving of Rs. 4.19 lakhs was explained as due to delay in formation of new Grama Panchayats.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(a) C.2—Grants-in-aid, Contributions, etc.—Grants to Panchayat Samitis for payment to sanitation staff maintained by Grama Panchayats—			
O. .. 11.00 } ..	8.57	8.55	—0.02
R. .. —2.43 }			

The saving of Rs. 3.25 lakhs (30 per cent) and Rs. 2.52 lakhs (23 per cent) also occurred under this group-head during 1964-65 and 1965-66 respectively.

(b) G—Grants-in-aid, Contributions, etc. (Plan—State Sector)—

O. .. 1.75 } ..	..	0.01	+0.01
R. .. —1.75 }			

(3) C.4—Grants-in-aid, contributions, etc.—Grants to Panchayats for maintenance of Panchayat Roads

O. .. 13.00 } ..	12.04	10.09	—1.95
R. .. —0.96 }			

Of the total saving of Rs. 2.91 lakhs (22 per cent), a saving of Rs. 0.96 lakh was explained as due to non-purchase of road roller as a measure of economy. The reasons for the balance saving of Rs. 1.95 lakhs have not been intimated by the controlling officer.

(4) C.7—Grants-in-aid, Contributions, etc.—Grants to Panchayat Samitis—

O. .. 10.50	10.50	7.59	—2.91
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The saving was attributed to expenditure on travelling allowance claims<sup>s</sup> by some of the Chairmen of Panchayat Samitis and non-official members being less than anticipated, resulting in lesser payment of grants-in-aid.

Savings of Rs. 2.08 lakhs (25 per cent) and Rs. 4.50 lakhs (44 per cent) also occurred under this group-head during 1964-65 and 1965-66 respectively.

Group head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(5) Y.1—Famine Relief—Gratuitous Relief—Relief on natural calamities—Concessional supply of food—					
S.	..	21·80	19·51	17·75	—1·76
R.	..	—2·29			

The total saving of Rs. 4·05 lakhs (19 per cent. of the supplementary provision) was explained as due to non-selection of site and non-finalisation of plans and estimates for storage godowns (Rs. 2·30 lakhs) and curtailment of expenditure due to economy (Rs. 1·75 lakhs).

(6) Under the group-heads indicated below provision to the extent of Rs. 71·51 lakhs remained unutilised; the reasons for non-utilisation and why the saving could not be anticipated and surrendered have not been intimated.

(a) C.11—Grants-in-aid, contributions, etc.—Grants to Panchayats for purchase of paddy—					
S.	..	4·82	4·82	..	—4·82 (100 per cent)

Supplementary provision was obtained on 26th March, 1967 for payment to Supply Department towards cost of Costyati paddy supplied to grama panchayats during 1955-56 and 1956-57. The payment was, however, not made; the reasons for the non-payment have not been intimated by the controlling officer.

*Plan—State Sector—*

**L—Animal Husbandary and Agricultural Extension—**

(b) L.1—Stage I Blocks—

O.	..	31·50	31·50	15·89	—15·61 (50 per cent)
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(c) L.2—Stage II Blocks—

O.	..	24·23	24·23	15·57	—8·66 (36 per cent)
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Group-head	Total Grant	Actual Expenditure	Saving— (Percentage of saving to provision)
( In lakhs of rupees )			
M—Irrigation—			
(d) M.1— Stage I Blocks—			
O. .. 40.55	40.55	11.55	— 29.00 (72 per cent)
(e) M 2— Stage II Blocks—			
O. .. 14.64	14.64	10.34	— 4.30 (29 per cent)
Plan—Central Sector—			
(f) U.1(1)—Multipurpose Projects—Block Head- quarters— Establishment charges—			
O. .. 25.09	25.09	15.97	— 9.12 (36 per cent)

**Grant No. 6—Expenditure relating to the Political and Services  
Department**

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 50—PUBLIC  
WORKS AND 71—MISCELLANEOUS)

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 47,47,500	51,47,500	43,70,571	—7,76,929
Supplementary.. 4,00,000			
Amount surrendered during the year (November, 1966 : Rs. 52,500 and March, 1967 : Rs. 6,71,000).			7,23,500
Charged—			
Original .. 1,93,900	1,93,900	1,76,639	—17,261
Supplementary ..			
Amount surrendered during the year (March, 1967)			8,700

*Notes and Comments—*

(i) The department incurred an expenditure of Rs. 4.00 lakhs on donations to (1) the Prime Minister's Drought Relief Fund (Rs. 2.00 lakhs), (2) Lal Bahadur Sastri's National Memorial Trust (1.00 lakh) and (3) Pandit Jawaharlal Nehru's Memorial Fund (Rs. 1.00 lakh). The expenditure was initially incurred from the Contingency Fund during December, 1966 and March, 1967 and was regularised by supplementary grants in March, 1967, (Rs. 4.00 lakhs).

(ii) The saving in the grant mainly occurred under the following group-head—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		

*District Administration—*

C.4—Other Establishments—  
Special Land Acquisition  
Establishment, Rourkela—

O.	..	7.50	}	0.51	0.49	—0.02
R.	..	—6.99				

The total saving of Rs. 7.01 lakhs which formed 93 per cent in the provision was explained as mainly due to non-payment of compensations owing to non-finalisation of land acquisition proceedings and non-drawal of compensation for land acquired by some parties.

Substantial savings of Rs. 4.20 lakhs (63 per cent of the provision) and Rs. 6.88 lakhs (88 per cent of the provision) occurred during 1964-65 and 1965-66 also due to non-acquisition of land for some projects.

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**Grant No. 7—Cultural Affairs (All Voted)**

(MAJOR HEADS: 27—SCIENTIFIC DEPARTMENTS ;  
28—EDUCATION AND 71—MISCELLANEOUS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	13,64,300	9,94,500	—5,21,900
Supplementary	1,52,100		
Amount surrendered during the year (31st March, 1967) ..			5,07,500

*Notes and Comments—*

In the following group-head, the provision remained unutilised to a substantial extent :—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—Miscellaneous— (Plan—State Sector)			
O. ..	3.99	2.35	2.28
S. ..	0.27		
R. ..	-1.91		
			-0.07

Expenditure on grants to Cultural Associations, etc., is accounted for under this group-head.

Provision to the extent of Rs. 1.98 lakhs (46 per cent) remained unutilised and was explained as mainly due to non-payment of grants for physical education and sports, Government of India having not agreed to release their share of expenditure (Rs. 1.31 lakhs); non sanction of grants to some institutions owing to delay in receiving applications and accounts (Rs. 0.29 lakh) and deferring payment of some grants due to economy measures (Rs. 0.28 lakh).

A saving of Rs. 1.21 lakhs (25 per cent) occurred under this group-head during 1965-66 also.

**Grant No. 8—Stamps (All Voted)**  
(MAJOR HEAD : 14—STAMPS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	3,99,200	4,83,760	+15,760
Supplementary	68,800		
Amount surrendered during the year			nil

*Notes and Comments—*

(i) The expenditure in the grant exceeded the provision by Rs. 15,760 which requires to be regularised.

(ii) The excess under this grant occurred consecutively for the eighth year in succession. The position in the preceding three years is indicated below :—

Year	Provision	Amount of excess
	Rs.	Rs.
1963-64 ..	3,20,800	11,745
1964-65 ..	3,62,300	71,779
1965-66 ..	4,39,200	1,49,119



**Grant No. 9—Ministers, Civil Secretariat and other expenditure  
relating to the Finance Department**

(MAJOR HEADS 19—GENERAL ADMINISTRATION ; 26—MISCELLANEOUS DEPARTMENTS AND 71—MISCELLANEOUS)

		Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original	.. 1,33,04,200	} 1,41,25,400	1,36,86,751	—4,38,649
Supplementary	8,21,200			
Amount surrendered during the year (31 st March, 1967) ..				96,900
<i>Charged—</i>				
Original	.. 4,78,900	} 5,48,900	5,45,225	—3,675
Supplementary	70,000			
Amount surrendered during the year				.. nil

*Notes and Comments—*

Against the final saving of Rs. 4.39 lakhs in the voted grant, saving to the extent of Rs. 0.97 lakh only was surrendered and that too on 31st March, 1967.

**Grant No. 10—Pensions**

( MAJOR HEADS : 65—PENSIONS AND OTHER RETIREMENT  
BENEFITS ; 66—TERRITORIAL AND POLITICAL  
PENSIONS ; 72—COMMUIATION OF PENSIONS  
AND 120—PAYMENTS OF COMMUTED  
VALUE OF PENSIONS )

<i>Voted—</i>				
Original	.. 68,09,100	} 69,53,300	69,75,414	+22,114
Supplementary	1,44,200			
Amount surrendered during the year				nil
<i>Charged—</i>				
Original	.. 37,400	} 37,400	12,698	— 24,702
Supplementary	..			
Amount surrendered during the year				nil

*Notes and Comments—*

The expenditure in the voted grant exceeded the budget provision by Rs. 22,114 which requires to be regularised. The excess was stated to be mainly due to finalisation of more pension cases towards the close of the financial year.

**Grant No. 11— Expenditure relating to the Education Department  
(All Voted)**

(MAJOR HEADS : 26— MISCELLANEOUS DEPARTMENTS; 28— EDUCATION; 64— FAMINE RELIEF; 68— STATIONERY AND PRINTING; 71— MISCELLANEOUS AND 76— OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 11,52,39,300	} 13,30,35,900	12,13,80,111	- 1,16,55,789
Supplementary 1,77,96,600			
Amount surrendered during the year (March, 1967) ..			19,80,800

*Notes and Comments—*

(i) Against the final saving of Rs. 1,16.56 lakhs, saving to the extent of Rs. 19.81 lakhs only was surrendered and that too on 22nd and 31st March, 1967.

(ii) In the following group-heads, supplementary grant of Rs. 26.70 lakhs was obtained in October, 1966 to provide relief in drought affected areas by meeting the full deficit in the management of aided High Schools and M. E. Schools (Rs. 12 lakhs), free distribution of Nationalised Text books to the children of Primary School teachers (Rs. 4.50 lakhs) and remission of college fees in the aided colleges and tuition fees in all Government and non-Government Secondary Schools (Rs. 10.20 lakhs). An amount of Rs. 18.20 lakhs out of the supplementary grant remained unutilised and was explained as mainly due to provision made on an *ad hoc* basis becoming excessive (Rs. 16.20 lakhs) and late receipt of Government sanction (Rs. 1.50 lakhs).

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) 00—Famine Relief—Gratuitous Relief (Non-Plan)—			
S. .. 12.00	} 6.13	6.00	- 0.13
R. .. 5.87			
(2) PP—Famine Relief—Miscellaneous—			
S. .. 14.70	} 4.16	2.50	- 1.66
R. .. 10.54			

(iii) In the group-heads indicated below, the provision remained unutilised to a substantial extent—

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of ruppes)					
(1) B—Grants to Universities—					
O.	..	13·80	11·77	10·56	—1·21
R.	..	—2·03			
The total saving of Rs. 3·24 lakhs in the provision was explained as mainly due to non-payment of recurring grant to Utkal University owing to transfer of Burla Engineering college and two evening colleges at Berhampur and Sambalpur to the control of Government.					
(2) C—Government Arts Colleges—					
O.	..	74·32	71·06	67·31	—3·75
S.	..	*			
R.	..	—3·26			
(3) F—Government Secondary Schools—					
O.	..	1,17·49	1,12·09	1,10·79	—1·30
R.	..	—5·40			
The total saving of Rs. 13·71 lakhs under group-heads 'C' and 'F' was explained as mainly due to non/late appointment of teachers owing to non-availability of suitable candidates (Rs. 9·46 lakhs), and non-drawal of leave salary and incremental pay of some staff (Rs. 0·84 lakh), non-receipt of Government sanction for purchase of equipments and furniture (Rs. 2·30 lakhs) and curtailment of expenditure as an economy measure (Rs. 0·44 lakh).					
(4) G—Direct Grants to Non-Government Secondary Schools—					
O.	..	1,50·77	1,83·19	1,70·10	—13·09
S.	..	32·42			
(5) M—Direct Grants to non-Government Special Schools—					
O.	..	6·11	6·91	4·39	—2·52
S.	..	0·80			

The total saving of Rs. 15·61 lakhs under group-heads 'G' and 'M' was explained as mainly due to non-sanction or late sanction of grants to various institutions by Government (Rs. 15·04 lakhs) and less entitlement of grant by one institution (Rs. 0·57 lakh).

\*Represents token Supplementary grant of Rs. 100.



Group head	Total grant	Actual expenditure	Excess + saving—
	(In lakhs of rupees)		
(6) P—Scholarships—			
O. .. 33·68 }	32·67	25·49	—7·18
R. .. —1·01 }			

The total saving of Rs. 8·19 lakhs in the original provision (24 per cent) was explained as mainly due to non-eligibility of students for award of proficiency scholarship in Mathematics consequent on fall in their standard of performance in Mathematics and restriction of income limit (Rs. 3·28 lakhs), non-award of State Junior and Senior College Scholarships (Rs. 1·42 lakhs), non-drawal of some scholarship bills (Rs. 1·31 lakhs) non-sanction of some maintenance scholarships/stipends for boys and girls (Rs. 1·76 lakhs) and award of Government of India Scholarship to some of the recipients (Rs. 0·94 lakh).

(7) Q. 5—Miscellaneous—  
National Cadet Corps—

O. .. 37·97 }	33·92	24·58	—9·34
R. .. —4·05 }			

The total saving of Rs. 13·39 lakhs (35 per cent of the Original provision) was attributed mainly to non-holding of N. C. C. camps and less number of cadets attending parades (Rs. 11·67 lakhs), late joining and non-joining of selected candidates (Rs. 1·30 lakhs) and non-drawal of rank pay of officers attending training camps and refreshers course and increment/leave salary of some officers (Rs. 0·42 lakh).

Large savings ranging from 27 to 44 per cent (Rs. 3·44 lakhs to Rs. 5·83 lakhs) occurred under this group-head during 1963-64 to 1965-66 also due to non-holding of N. C. C. camps.

(8) Q. 16—Miscellaneous—  
Organisation of condensed  
course training for primary  
school teachers—

O. .. 5·70 }	3·72	2·73	—0·99
R. .. —1·98 }			

The total saving of Rs. 2·97 lakhs in the Original provision (52 per cent) was explained as mainly due to non-opening of 18 condensed course training centres owing to less number of trainees and late admissions.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Plan—State Sector—</i>			
(9) W.1—Secondary—Government Secondary Schools for boys—			
O. .. 5.69	3.87	2.22	—1.65
R. .. —1.82			
The total saving of Rs. 3.47 lakhs (61 per cent) in the original provision was mainly attributed to late appointment of teachers for want of suitable candidates (Rs. 1.97 lakhs), non-purchase of equipment and furniture for want of sanction (Rs. 0.85 lakh) and less requirement under contingencies and grants-in-aid (Rs. 0.65 lakh).			
(10) In the following group-heads, funds to the extent of Rs. 18.84 lakhs <sup>s</sup> remained unutilised against the total provision of Rs. 29.51 lakhs. The non-utilisation of provision was mainly attributed to reduction of plan expenditure under "General Education" as a measure of economy (Rs. 10.00 lakhs), late appointment of teachers and some candidates not joining posts (Rs. 5.42 lakhs) and non-payment of non-recurring grants to some Zilla Parishads owing to non-receipt of utilisation certificates for the previous grants (Rs. 3.42 lakhs).			
(a) Z—Direct grants to Non-Government Primary Schools—			
O. .. 3.38	0.98	0.50	—0.48
R. .. —2.40			
(b) AA—Grants to Local Bodies for primary Education—			
O. .. 26.13	20.81	10.17	—10.64
S. .. *			
R. .. —5.32			
Savings of Rs. 14.00 lakhs (13 per cent) and Rs. 12.79 lakhs (12 per cent) occurred under this group-head during 1964-65 and 1965-66 also.			
(11) GG—Works—			
O. .. 3.13	3.24	0.95	—2.29
R. .. 0.11			
The net saving of Rs. 2.18 lakhs (69 per cent) in the original provision was mainly attributed to non-receipt of Government sanction for construction of buildings for 25 Government M. E. Schools.			
(12) MM—Miscellaneous— (Plan—Central Sector)—			
O. .. 2.60	5.95	3.76	—2.19
S. .. 4.91			
R. .. —1.56			

\* Represents token supplementary grant of Rs. 100



The total saving of Rs. 3.75 lakhs (50 per cent) in the total provision was mainly attributed to non-appointment of certain staff for want of suitable candidates (Rs. 0.43 lakh), post-budget decision to meet the expenditure on establishment of State Institute for improvement of elementary education in the non-plan side (Rs. 1.74 lakhs) and non-requirement of funds for purchase of scientific equipments (Rs. 2.00 lakhs) partly offset by excesses under certain heads.

(iv) In the group-heads indicated below, the additional funds obtained by reappropriation in March, 1967 for meeting additional requirements proved excessive/unnecessary in view of the eventual savings:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) L—Government Special Schools—			
O. .. 41.29	47.39	44.33	—3.06
R. .. 6.10			

The additional provision of Rs. 6.10 lakhs was made by reappropriation on 31st March, 1967 to meet the additional requirement arising out of the revision in the rate of stipends. A sum of Rs. 3.06 lakhs, however, remained unutilised mainly due to less number of trainees as well as late admission in some Training Schools (Rs. 1.73 lakhs) and non-drawal/late drawal of pay, leave salary and increment of some teachers (Rs. 1.33 lakhs).

(2) U—Grants to non-Government Arts Colleges—(Plan-State Sector)—

O. .. 2.99	5.65	3.79	—1.86
R. .. 2.66			

The provision was augmented by Rs. 2.66 lakhs by reappropriation on 31st March, 1967 for payment of non-recurring grants to non-Government colleges for construction of buildings. Saving of Rs. 1.86 lakhs was, however, attributed to non-sanction of grant by Government (Rs. 1.56 lakhs) and non-payment of grants to some colleges owing to non-submission of utilisation certificates in respect of grants paid during previous years (Rs. 0.30 lakh).

(3) X. 1—Direct grants to non-Government Secondary Schools—Indian Secondary Schools—(Plan-State Sector)—

O. .. 21.84	27.36	23.60	—3.76
S. .. *			
R. .. 5.52			

The final saving of Rs. 3.76 lakhs was explained as due to non/late sanction of recurring grants to non-Government institutions (Rs. 2.50 lakhs) and non-eligibility of building grants to some aided schools owing to non-possession of sites (Rs. 1.26 lakhs).

\* Represents token supplementary grant of Rs. 200.



(v) A total sum of Rs. 76.66 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
28— Education (Non-Plan)— Secondary— F— Government Secondary Schools	5.40	28— Education (Non-Plan)— Primary— K— Grants to Local bodies for Primary Education	7.38
<i>Plan-State Sector</i> — AA— Grants to Local Bodies for Primary Education	5.32	<i>Special</i> — L— Government Special Schools	6.10
Other group-heads	8.28	<i>Plan—State Sector</i> — X— 1-Direct Grants to non-Government Secondary Schools— Indian Secondary Schools	5.52
Total ..	19.00	Total ..	19.00

(vi) *Orissa Loan Stipend Fund*—The expenditure in the grant includes an amount of Rs. 14.98 lakhs transferred to this Fund. The Fund is meant for giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is credited with Government contributions, private donations and recoveries from stipendiaries and debited with advances granted to the stipendiaries. The balance at the credit of the Fund as at the 31st March, 1967 was Rs. 11.11 lakhs.

An account of the transactions of the Fund is given in Statement No.16 of the Finance Accounts, 1966-67.

#### Grant No. 12—Taxation (All Voted)

(MAJOR HEADS: 4—TAXES ON INCOME OTHER THAN CORPORATION TAX; 12—SALES TAX; 13—OTHER TAXES AND DUTIES AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original .. 48,49,000	50,61,600	49,71,523	—90,077
Supplementary.. 2,12,600			
Amount surrendered during the year			nil

## Grant No. 13—Land Revenue (All Voted)

(MAJOR HEADS: 9—LAND REVENUE AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs	Rs.	Rs.
Original .. 4,42,29,000	4,42,29,200	3,82,99,081	—59,30,119
Supplementary .. 200			
Amount surrendered during the year (November, 1966: Rs. 3,11,000 and March, 1967: Rs. 39,79,600)			42,90,600

## Notes and Comments—

(i) The saving in the grant amounted to Rs. 59.30 lakhs; of this, an amount of Rs. 42.91 lakhs only was surrendered largely on 31st March, 1967.

(ii) In the following group-heads, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
------------	-------------	--------------------	-----------------

( In lakhs of rupees )

## (1) B.2—Management of Government Estates—Outlay on improvements—

O. .. 7.00	3.62	3.45	—0.17
R. .. —3.38			

The total saving of Rs. 3.55 lakhs in the original provision (51 per cent) was explained as mainly due to delay in receipt of Government sanction for construction of revenue buildings.

## (2) C.2—Survey settlement and Record operations—Record of Rights and settlement operations—

O. .. 1,59.70	1,47.06	1,35.30	—11.76
R. .. —12.64			

The total saving of Rs. 24.40 lakhs in the original provision was explained as mainly due to (i) non-appointment of staff during the year (Rs. 2.52 lakhs) and (ii) strike by job contract employees and non-sanction of expenditure on contingencies. (Rs. 24.89 lakhs).

The saving was partly offset by additional requirements under (i) pay of officers owing to appointment of more officers to cope up with the increase in work (Rs. 1.64 lakhs) and (ii) allowances owing to revision of rates of dearness allowances (Rs. 1.37 lakhs).

A saving of Rs. 12.86 lakhs occurred under this group-head during 1965-66 also.







**Grant No. 14—Excise (All Voted)**

(MAJOR HEADS: 10—STATE EXCISE DUTIES AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 29,64,500	30,54,500	31,16,875	+62,375
Supplementary 90,000			

Amount surrendered during the year nil*Notes and Comments—*

The expenditure in the grant exceeded the provision by Rs. 62,375 which requires to be regularised.

The excess occurred under the group-heads (i) "B—District Executive Establishment" (Rs. 0.20 lakh) mainly due to payment of arrears of pay relating to the previous year without any provision of funds and (ii) "C—Cost of opium supplied to the State Excise Department" (Rs. 0.42 lakh) due to increase in rate of opium and receipt of more quantity than anticipated.

**Grant No. 15—Registration (All voted)**

( MAJOR HEAD: 15—REGISTRATION FEES )

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 10,69,000	10,97,800	10,79,489	—18,311
Supplementary 28,800			

Amount surrendered during the year (March, 1967) 9,300

**Grant No. 16-District Administration and other expenditure  
relating to the Revenue Department**

( MAJOR HEADS: 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS DEPARTMENTS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS ).

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 3,81,26,900	} 7,97,74,700	7,48,88,176	—48,86,524
Supplementary 4,16,47,800			
Amount surrendered during the year (March, 1967)			44,02,500
<i>Charged—</i>			
Original .. 1,23,00,000	} 1,23,15,700	1,23,15,700	..
Supplementary 15,700			
Amount surrendered during the year	..		nil

*Notes and Comments—*

(i) The charged appropriation of Rs. 1,23·16 lakhs includes an amount of Rs. 1,23·00 lakhs for transfer to the Orissa Famine Relief Fund. According to the provisions of the Orissa Famine Relief Regulation, 1937 as amended by the Orissa Famine Relief Fund (Amendment) Act, 1958, an amount of Rs. 50·00 lakhs should be placed to the credit of the Fund every year by charge on the Consolidated Fund of the State. The amount for transfer to the Fund was increased to Rs. 1,23·00 lakhs in 1966-67 on the recommendations of the Fourth Finance Commission. Necessary amendments to the Orissa Famine Relief Fund Act has also been passed and was assented to by the Governor on 5th April, 1967.

(ii) The saving in the grant occurred mainly in the provision made for famine relief works *vide* note (iii) below.

(iii) In the group-heads indicated below the provision remained unutilised wholly or to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) K. 1—Irrigation Works— Maintenance and Repairs— Maintenance—			
O. .. 20.00	14.48	14.66	+0.18
R. .. —5.52			

The net saving of Rs. 5.34 lakhs (27 per cent) in the original provision was explained mainly as due to less requirement of funds (Rs. 2.59 lakhs) and observance of economy in expenditure (Rs. 2.91 lakhs). The reasons for the less requirement have not been intimated.

The saving was reappropriated to other group-heads to meet additional expenditure thereunder.

(2) In the group-heads indicated below, provision to the extent of Rs. 34.35 lakhs remained unutilised; the non-utilisation was explained as due to making *ad hoc* lump provision to render relief to the people affected by drought and flood during the year 1966, the amount ultimately needed having resulted in a lower figure.

(a) N—Famine Relief— Salaries and Establishment—			
O. .. 5.49	28.98	28.55	—0.43
S. .. 26.98			
R. .. —3.49			
(b) P.1—Famine Relief— Gratuitous Relief— Gratuitous Relief—			
O. .. 21.00	..	..	..
R. .. —21.00			

The entire provision was reappropriated to group-head "P.3 (1) Gratuitous Relief—Relief on natural calamities—Concessional supply of food" due to post budget decision of Government to provide relief to the persons in the drought-affected areas by providing food at concessional rates. Funds to the extent of Rs. 25.62 lakhs were, however, surrendered from that group-head on 31st March, 1967 vide item (c) below.

(c) P.3(1)—Famine Relief— Relief on Natural Calamities— Concessional supply of food—			
O. .. 25.00	1,15.38	1,13.16	—2.22
S. .. 95.00			
R. .. —4.62			

The reduction of provision by Rs. 4.62 lakhs was the net result of the augmentation of funds by reappropriation by Rs. 21.00 lakhs in April, 1966 from group-head 'P.1' above to meet expenditure on distribution of food-stuffs in the drought-affected areas and surrender of provision amounting to Rs. 25.62 lakhs (On 31st March, 1967).



Group-head			Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
(d) P.3(2)—Famine Relief—Relief on Natural Calamities—Provision for transportation of goods on Relief Works—					
O.	..	5.50	5.55	5.67	+0.12
S.	..	2.76			
R.	..	-2.71			

(iv) *Orissa Famine Relief Fund*—The expenditure under the charged appropriation includes Rs. 1,23.00 lakhs transferred to this Fund.

The Fund was constituted under the Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief Fund (Amendment) Act, 1958. An amount of Rs. 50 lakhs was being transferred to the Fund each year from the revenues up to the year 1965-66. The Orissa Famine Relief Fund (Amendment) Act, 1967 which was assented to by the Governor on 5th April, 1967 envisages transfer of an amount of Rs. 1,23.00 lakhs each year to the Fund (please also see note (i) under this grant). The amount can be expended only upon (i) the relief of famine and of distress caused by serious drought, flood and other serious natural calamities in Orissa and (ii) the construction or repairs of embankments after serious flood, when the balance in the Fund exceeds Rs. 100 lakhs, the excess may be utilised in the execution of protective irrigation works and other works required for prevention of famine, for other capital expenditure subject to certain restrictions laid down in the Act, grant of loans to cultivators, commutation of pensions, grant of loans to institutions, undertakings to advance loans for building fire-proof houses in villages.

The following expenditure was initially accounted for during 1966-67 against provision made in the grants indicated against each:—

Grant No.	Amount of Expenditure Rs.
16—District Administration ..	1,11,35,600
24—Irrigation ..	6,99,642
Total ..	1,18,35,242

The amount of Rs. 1,18,35,242 was finally debited to the account of the Fund in the accounts for 1966-67. The balance at the credit of the Fund as on 31st March, 1967 was Rs. 417.

In addition an amount of Rs. 5 lakhs was transferred to Deposit head "Advances from Famine Relief Fund for financing the State Loan account from the Fund".

An account of the transactions in the Fund is given in Statement No. 16 of the Finance Accounts, 1966-67.

**Grant No. 17—Expenditure relating to the Industries  
Department (All Voted)**

(MAJOR HEADS 25—SUPPLIES AND DISPOSALS; 27—SCIENTIFIC DEPARTMENTS; 28—EDUCATION; 35—INDUSTRIES AND 71—MISCELLANEOUS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,38,76,700	2,52,08,500	1,91,06,560	— 61,01,940
Supplementary 13,31,800			
Amount surrendered during the year (March, 1967)			49,17,530

*Notes and Comments—*

(i) The saving of Rs. 61.02 lakhs in the grant formed 24 per cent of the total provision; out of the saving of Rs. 61.02 lakhs, a sum of Rs. 49.17 lakhs was surrendered but only between 21st and 31st March, 1967.

The savings in the voted grant in the preceding six years ranged from Rs. 42.29 lakhs to 1,08.36 lakhs (20 per cent to 54 per cent).

(ii) Out of the total saving of Rs. 61.02 lakhs, a saving of Rs. 45.91 lakhs was accounted for by non-utilisation of provision made for "Plan" schemes.

(iii) In the following group-heads, the provision was augmented by supplementary grant in March, 1967 to purchase the assets of a Government company in liquidation at auction. In view of the saving of Rs. 2.27 lakhs, the supplementary grant proved largely excessive and could have been substantially reduced.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of Rupees)		
K.I— Industries— Direct i o n (Non-Plan)			
O. .. 29.93	30.50	29.98	— 0.52
S. .. 2.32			
R. .. — 1.75			

The total saving of Rs. 2.27 lakhs was explained as mainly due to non-sanction of new posts by Government and vacancies in some posts for want of suitable personnel (Rs. 3.45 lakhs) partly offset by additional requirements under contingencies and allowances.

(iv) In the group-heads indicated below, provision remained unutilised wholly or to a substantial extent.

(1) D—Mines Department—  
(Plan-State Sector)

O. .. 15.08	6.47	6.52	+ 0.05
R. .. — 8.61			



The net saving of Rs. 8.56 lakhs was explained as mainly due to (i) non-payment of cost of work connected with the construction of a dam for supply of drinking water executed by the Orissa Mining Corporation owing to non-receipt of details and progress of work from the Corporation (Rs. 7.00 lakhs) and (ii) diversion from this group-head to find funds for implementation of priority schemes (Rs. 1.00 lakh).

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of Rupees)					
(2) G—Grants-in-aid, contributions, etc.					
O.	..	15.75	9.21	9.21	..
R.	..	—6.54			

The reduction of provision by Rs. 6.54 lakhs (42 per cent) was the net result of a saving of Rs. 7.54 lakhs under "Grants to technical Institutions" and an excess of Rs. 1.00 lakh under "Grants to Burla Engineering College". The saving was explained as due to less amount of grant given to Rourkela Engineering College owing to smaller recurring and developmental expenditure, while the excess was explained as due to paying grant to Sambalpur University for meeting their immediate requirement of funds.

Technical Education—

(3) H— Technical Institutions— (Plan-State Sector)					
O.	..	39.41	22.85	14.38	—8.47
R.	..	—16.56			

Of the total saving of Rs. 25.03 lakhs (64 per cent) in the original provision, a saving of Rs. 16.56 lakhs was explained as mainly due to late implementation of the schemes (Rs. 7.25 lakhs) less requirement under contingencies (Rs. 2.66 lakhs), vacancies in various posts (Rs. 1.66 lakhs), curtailment of expenditure as a measure of economy (Rs. 3.92 lakhs) and less payment of stipends owing to less number of students joining training institutions (Rs. 0.38 lakh). The reasons for the balance saving of Rs. 8.47 lakhs have not been intimated by the controlling officer.

A saving of Rs. 4.13 lakhs occurred under this group-head during 1965-66 also.

(4) J— Works—  
(Plan-State Sector)

O.	..	2.91	..	..	..
R.	..	—2.91			

The entire provision remained unutilised and was surrendered on 22nd March, 1967 due to non-execution of the construction work of the Hostel Building under the scheme "National Apprenticeship training" for want of approval of the Government of India.



Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(5) K.2— Industries— Industrial Development (Non-Plan)—					
O.	..	11·91	15·86	15·48	—0·38
S.	..	5·50			
R.	..	—1·55			

The total saving of Rs. 1·93 lakhs was explained as mainly due to (i) non-transfer of Community Project centres from Community Development Department and closing of some centres as they were not running profitably (Rs. 0·62 lakh), (ii) less expenditure on maintenance of buildings in industrial estates (Rs. 0·59 lakh), (iii) curtailment of expenditure due to economy measure (Rs. 0·41 lakh) and (iv) post-budget decision to close the common-service centres (Rs. 0·21 lakh).

(6) M—Grant-in-aid, contributions, etc.—(non-plan)—

O.	..	11·17	11·23	11·23	..
S.	..	2·00			
R.	..	—1·94			

The reasons for non-utilisation of Rs. 1·94 lakhs in the total provision have not been intimated by the controlling officer.

(7) T—Development of Handloom Industry—(Plan-State Sector)—

O.	..	8·14	6·33	6·07	—0·26
R.	..	—1·81			

The total saving of Rs. 2·07 lakhs (25 per cent) in the original provision was explained as mainly due to vacancies in some posts for want of suitable personnel (Rs. 1·21 lakhs) and non-sanction of subsidy to Central Co-operative Banks for want of Government of India approval (Rs. 0·35 lakh).

A saving of Rs. 2·60 lakhs (29 per cent) in the provision occurred during 1965-66 also.

(8) In the following group-heads, provision was made for providing machinery and equipment and working capital, buildings, etc., for the Industrial units. Government subsequently decided to provide for these under Capital and Loan heads and obtained supplementary grants under Grant Nos. 41 and 48. This accounted for the saving of Rs. 7.11 lakhs (77 per cent) in the total provision.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a) U. 1—Industries—Pilot Project for Intensive Development of Rural Industries.—			
(Plan—Central Sector)			
O.           ..           6.45	2.07	2.04	—0.03
R.           ..           —4.38			

Saving of Rs. 13.58 lakhs (55 per cent) in the provision and Rs. 3.74 lakhs (43 per cent) in the provision also occurred during the two preceding years, 1964-65 and 1965-66 respectively.

(b) V—Works—

(Plan—Central Sector)

O.           ..           2.70	}	..	..
R.           ..           —2.70			

(✓) *Subsidy paid by Government*—The expenditure <sup>shown</sup> under this grant includes an amount of Rs. 26.17 lakhs paid by Government as subsidy to different organisations during the year 1966-67 as indicated below:—

Purpose for which subsidy was paid	Amount
(In lakhs of rupees)	
(1) Rebate allowed to consumers for handloom cloth	7.36
(2) Other miscellaneous purposes (Such as reimbursement of expenditure incurred by Co-operative institutions for implementation of Industrial Schemes).	16.19
(3) Grants to the Board of Scientific and Industrial Research.	0.26
(4) Contribution to the special Reserve Fund of the Orissa State Financial Corporation and subvention to the Orissa State Financial Corporation for meeting the minimum dividend guaranteed by the Government.	2.36

**Grant No. 18—Civil and Sessions Courts and other expenditure  
relating to the Law Department  
(All Voted)**

(MAJOR HEADS: 21—ADMINISTRATION OF JUSTICE;  
26—MISCELLANEOUS DEPARTMENTS AND  
71—MISCELLANEOUS)

		Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original	.. 39,84,600	43,29,500	43,19,952	—9,548
Supplementary	3,44,900			
Amount surrendered during the year				nil

*Notes and Comments—*

(i) The grant includes a sum of Rs. 2·14 lakhs provided for administration of Orissa Hindu Religious Endowment Act, 1951. According to the accounting procedure, the entire expenditure on the administration of the Act is initially met from the provision made under this grant and is subsequently reimbursed from the "Orissa Hindu Religious Endowment Administration Fund". During the year 1966-67 an expenditure of Rs. 2.19 lakhs was incurred; no amount was reimbursed from the Fund.

**Grant No. 19—Stationery and printing and other expenditure  
relating to the Commerce Department  
(All Voted)**

(MAJOR HEADS: 28—EDUCATION; 68—STATIONERY AND  
PRINTING AND 71—MISCELLANEOUS)

Original	.. 87,53,600	1,00,56,600	96,80,717	—3,75,883
Supplementary	13,03,000			
Amount surrendered during the year (March, 1967)				10,000

*Notes and Comments—*

An instance of saving is given below:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Printing—Government Presses— (Plan—State Sector)			
O. .. 5·00	10·00	6·31	—3·69
S. .. 5·00			

The saving formed 37 per cent of the total provision; the reasons for the saving have not been intimated by the controlling officer.



**Grant No. 20—Labour, Emigration and Employment Organisation  
(All Voted)**

(MAJOR HEADS: 29—MEDICAL; 38—LABOUR AND  
EMPLOYMENT AND 39—MISCELLANEOUS  
SOCIAL AND DEVELOPMENTAL  
ORGANISATIONS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 38,96,300	38,96,300	29,02,925	—9,93,375
Supplementary ..			
Amount surrendered during the year (March, 1967)			9,45,900

*Notes and Comments—*

The saving in the grant occurred mainly under the group-heads detailed below:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B—Employees State Insurance Scheme— (Plan—State Sector)			
O. .. 7.20	1.25	1.33	+0.08
R. .. —5.95			

The net saving of Rs. 5.87 lakhs in the original provision which formed 82 per cent of the provision was explained as mainly due to non-opening of new E. S. I. Dispensaries owing to non-availability of rented accommodation in industrial centres, dearth of paramedical personnel and non-sanction of staff and contingent expenditure due to economy measure.

Savings of Rs. 1.27 lakhs (29 per cent) and Rs. 2.02 lakhs (58 per cent) occurred during 1965-66 and 1964-65 also.

(2) G—Labour (Plan—State Sector)—

O. .. 2.03	0.25	0.25	..
R. .. —1.78			

This group-head records expenditure relating to labour schemes.

The saving of Rs. 1.78 lakhs which constituted 88 per cent of the original provision was explained as mainly due to sanction of less staff and contingent expenditure (Rs. 0.25 lakh), dropping of two schemes and late/non-sanction of two schemes (Rs. 1.37 lakhs).

**Grant No. 21—Tribal and Rural Welfare Department**  
(MAJOR HEAD: 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATION)

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 3,23,04,300	} 3,24,88,300	2,68,38,738	—56,49,562
Supplementary 1,84,000			
Amount surrendered during the year (September, 1966: Rs. 13,96,000 and March, 1967: Rs. 27,57,900).	..	..	41,53,900
<b>Charged—</b>			
Original .. ..	} 3,200	..	—3,200
Supplementary 3,200			
Amount surrendered during the year			nil

**Notes and Comments—**

(i) The total saving of Rs. 56.50 lakhs in the voted grant formed 17 per cent in the total provision. Out of the saving, an amount of Rs. 41.54 lakhs was surrendered of which nearly two-thirds was surrendered as late as 29th and 31st March, 1967.

(ii) The saving in the grant was accounted for mainly under the following group-heads—

(1) In the following group-heads, provision to the extent of Rs. 26.82 lakhs remained unutilised and was explained as mainly due to (i) curtailment of expenditure as an economy measure (Rs. 7.38 lakhs); (ii) Post-budget reduction of plan expenditure (Rs. 11.45 lakhs); (iii) late/non-entertainment of some staff (Rs. 2.19 lakhs); (iv) post-budget decision not to open sevashrams (Rs. 2.91 lakhs) and (v) depletion in the strength of students in tribal schools (Rs. 2.43 lakhs).

Group-head	Total Grant	Actual Expenditure	Excess + Saving —	Total/Net saving (percentage of saving to provision)
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(In lakhs of rupees)

**Scheduled Tribes—****(a) A.6—Public Health—**

O.	10.73	} 7.61	6.40	—1.21	4.33 (40)
R.	—3.12				

Reasons for a saving of Rs. 3.41 lakhs have not been intimated by the Controlling Officer.

Savings of Rs. 2.30 lakhs (27 per cent) and Rs. 2.82 lakhs (30 per cent) occurred under this group-head during 1964-65 and 1965-66 also.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—	Total/Net saving (percentage of saving to provision)
(In lakhs of rupees)						
<i>Scheduled Tribes—</i>						
<i>(Plan-State Sector)</i>						
<i>(b) B.3—Educational Improvements—</i>						
O.	..	33.67	30.06	28.48	—1.58	5.19 (15)
R.	..	—3.61				
<i>(c) B.5—Public Health—</i>						
O.	..	7.00	4.49	4.37	—0.12	2.63 (38)
R.	..	—2.51				
<i>(d) B.7—Other Welfare Schemes—</i>						
O.	..	20.50	9.21	8.16	—1.05	12.34 (60)
R.	..	—11.29				

A saving of Rs. 9.32 lakhs (48 per cent of the provision) occurred under this group-head during 1965-66 also.

*Scheduled Tribes—*

*(Plan-Central Sector)*

*(e) C.1—Educational Improvements—*

O.	..	5.68	3.98	3.57	—0.41	2.33 (40)
S.	..	0.22				
R.	..	—1.92				

Group-head			Total Grant	Actual Expenditure	Excess + saving —
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(In lakhs of rupees)

*(2) A.7—Scheduled Tribes—  
Industries—*

O.	..	5.05	3.57	2.72	—0.85
R.	..	—1.48			

Of the total saving of Rs. 2.33 lakhs which formed 46 per cent of the original provision, a saving of Rs. 1.48 lakhs was attributed to less number of trainees admitted to the training institutes and economy measures. The reasons for the balance saving of Rs. 0.85 lakh have not been intimated by the controlling officer.



Group-head	Total Grant	Actual Expenditure	Excess+ saving—
(In lakhs of rupees)			
(3) A.10—Scheduled Tribes—			
Other Welfare Schemes—			
O.           ..           32·18 } R.           ..           —10·45 }	21·73	19·73	—2·00

39 per cent of the provision (Rs. 12·45 lakhs) remained unutilised. The non-utilisation was explained as mainly due to—

- (a) Post budget reduction of non-plan expenditure (Rs. 2·26 lakhs);
- (b) curtailment of expenditure as a measure of economy (Rs. 2·35 lakhs);
- (c) less release of land by Dandakaranya Authority (Rs. 6·18 lakhs); under the Scheme "Settlement of Adibasis in Dandakaranya";
- (d) transfer of some poultry units to Agriculture Community Development Department (Rs. 0·61 lakh); and
- (e) vacancies in certain posts (Rs. 0·81 lakh).

Savings ranging from 23 to 50 per cent (Rs. 8·27 lakhs to 19·47) lakhs in the provision occurred during the last three preceding years also.

The cost of rehabilitation of tribals in the lands reclaimed by the Dandakaranya Development Authority initially met out of the Consolidated Fund of the State is reimbursed by that Authority. An amount of Rs. 42·50 lakhs is recoverable from the Dandakaranya Development Authority for settling 1,836 families during the years 1960-61 to 1965-66. An amount of Rs. 5·54 lakhs only has so far been recovered during the years 1960-61 and 1961-62. Government have not so far (December, 1967) settled the claim with the Dandakaranya Development Authority for getting reimbursement of Rs. 36·96 lakhs relating to the years 1962-63 to 1966-67. Information regarding the total expenditure incurred by State Government and the total area of land reclaimed by Dandakaranya Development Authority and utilised by the State Government during 1966-67 is awaited from Government.

(4) C.2— Scheduled Tribes—			
Other Welfare Schemes—			
(Plan-Central Sector)—			
O.           ..           19·80 } R.           ..           — 6·68 }	13·12	12·00	— 1·12

The total saving of Rs. 7·80 lakhs formed 39 per cent of the original provision. The saving occurred mainly under the provision made for payment of subsidy to forest co-operatives due to non-eligibility of the institutions (Rs. 5·13 lakhs) and Lanjia-Saura Pilot Project due to non-approval of the Scheme by the Government of India (entire provision of Rs. 3·60 lakhs).

A saving of Rs. 19·88 lakhs (66 per cent) in the provision occurred under this group-head during 1965-66 also.

(iii) *Subsidies paid by Government*—The expenditure under the grant includes an amount of Rs. 0·87 lakh paid as subsidy to Tribal Co-operative Societies.

**Grant No. 22-Medical and other expenditure relating to the Health Department (All Voted)**

(MAJOR HEADS : 29- MEDICAL AND 71-MISCELLANEOUS)

		Total Grant	Actual Expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Original ..	3,30,13,100	3,36,55,800	3,20,30,303	- 16,25,497
Supplementary	6,42,700			
Amount surrendered during the year (March, 1967)				4,91,000

*Notes and Comments—*

(i) Out of the total saving of Rs. 16.26 lakhs, an amount of Rs. 4.91 lakhs only was surrendered and that too on 31st March, 1967.

(ii) In the following group-heads, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving -
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(In lakhs of rupees)

**B-Hospitals and Dispensaries—**

(1) B.1(1)— Muffasal Hospitals and Dispensaries— Establishment.

O.	..	98.01	} 89.80	87.52	- 2.28
R.	..	- 8.21			

Out of total saving of Rs. 10.49 lakhs in the provision, a saving of Rs. 8.21 lakhs was explained as mainly due to vacancies in the posts of Medical Personnel (Rs. 5.09 lakhs) and reduction in contingent expenditure to find funds for meeting the additional expenditure under allowances and stipends (Rs. 6.21 lakhs) partly offset by more expenditure under allowances (Rs. 2.90 lakhs).

A saving of Rs. 7.40 lakhs was reappropriated to other group-heads to meet the additional expenditure thereunder.

(2) B.1 (2)— Muffasal Hospitals and Dispensaries— Suspense— Debit—

O.	..	2.00	} ..	..	..
R.	..	- 2.00			

The entire provision remained unutilised due to post-budget decision of Government not to implement the scheme for purchase and supply costly medicines to public [*vide note (iv) below*].

Savings ranging from 76 to 100 per cent of the provision occurred in the preceding 5 years also.



(iii) In the following group-heads, additional provision made in March, 1967 by reappropriation proved largely excessive in view of the eventual savings; the reasons for the final savings have not been intimated by the Controlling officer.

Group Head			Total Grant	Actual Expenditure	Excess+ Savings—
(In lakhs of rupees)					
(1) B.6— Health Centres in permanent Blocks—					
O.	..	55·66	58·38	55·89	— 2·49
R.	..	2·72			
(2) D.1— Medical Colleges and Schools— Medical Colleges—					
O.	..	86·33	91·40	88·18	— 3·22
R.	..	5·07			

(iv) *Suspense Account*— Government introduced a scheme during the year 1960-61 for purchase of costly and life saving drugs to be stored at hospitals and dispensaries in the State and sold to public on cash payment. The transactions of the scheme are booked under the head "Suspense". During the year 1966-67 no expenditure was booked under this head in the grant. The debits in the suspense account below represent the value of the purchases made and credits represent the value of drugs sold.

A summary of the transactions of suspense account for the year 1966-67 with the opening and closing balances is given below:—

Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
6,70,625	..	391	6,70,234

Certificate of acceptance of the balances has not been received from the controlling officer.



## Grant No. 23—Public Health (All Voted)

(MAJOR HEADS: 30—PUBLIC HEALTH; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 64—FAMINE RELIEF)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,64,78,600	2,81,52,900	2,38,42,721	-43,10,179
Supplementary.. 16,74,300			
Amount surrendered during the year (March, 1967)			35,03,400

*Notes and Comments—*

(i) The saving of Rs. 43·10 lakhs, in the grant comprised of a total saving of Rs. 58·66 lakhs under 10 group-heads and excesses amounting to Rs. 15·56 lakhs under 7 group-heads.

Out of the gross saving of Rs. 58·66 lakhs a saving of Rs. 49·93 lakhs occurred in the provision made for plan schemes.

(ii) In the group-heads indicated below, the provision remained unutilised to a substantial extent.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	( In lakhs of Rupees )		
(1) A—Public Health Establishment—			
O. .. 31·87	29·09	29·33	+0·24
R. .. -2·78			
(2) C—Expenses in connection with epidemic diseases—			
O. .. 11·59	10·52	7·92	-2·60
R. .. -1·07			

Of the total saving of Rs. 6·21 lakhs under group-heads 'A' and 'C' saving of Rs. 3·85 lakhs was explained as mainly due to vacancies in the posts of medical personnel (Rs. 2·77 lakhs) and non-sanction of two schemes by Government (Rs. 1·08 lakhs). The reasons for the balance saving have not been intimated by the controlling officer.

A saving of Rs. 2·92 lakhs (28 per cent) occurred under group-head 'C' during 1965-66 also.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
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( In lakhs of Rupees )

(3) H.2—Family P l a n n i n g  
Centres—  
(Plan-State Sector)

O.	..	1,20.97	} 81.46	72.47	—8.99
R.	..	—39.51			

The total saving of Rs. 48.50 lakhs formed 40 per cent in the provision.

A saving of Rs. 39.41 lakhs was explained as mainly due to late implementation of the scheme and vacancies in the posts of Medical personnel. The reasons for the balance saving of Rs. 9.09 lakhs have not been intimated by the controlling officer.

Savings of Rs. 74.97 lakhs (77 per cent) and Rs. 51.80 lakhs (50 per cent) occurred under this group-head during 1964-65 and 1965-66 also.

(iii) In the group-head indicated below, the department anticipated additional expenditure and provided additional funds to the extent of Rs. 11.08 lakhs by reappropriation in March, 1967. The expenditure, however, exceeded the total grant by Rs. 2.22 lakhs and the excess remained uncovered. The reappropriation of funds made as late as in March, 1967, proved inadequate. The reasons for the final excess have not been intimated by the controlling officer.

I.1—National Malaria Eradication  
Programme—( Plan-S t a t e  
Sector )—

O.	..	72.00	} 83.08	85.30	+2.22
R.	..	11.08			

(iv) The expenditure in the grant includes an amount of Rs. 3.86 lakhs paid by Government as grants to local bodies and other institutions for public health purposes.

## Grant No. 24—Irrigation

(MAJOR HEADS: 31—AGRICULTURE; 42—MULTIPURPOSE RIVER SCHEMES; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) AND 48—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS).

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	12,13,50,800	12,40,51,900	11,32,47,200
Supplementary ..	27,01,100		
			—1,08,04,700
Amount surrendered during the year (March, 1967)			42,06,900
<b>Charged—</b>			
Original ..	5,000	5,000	..
Supplementary ..	..		
			—5,000
Amount surrendered during the year ( March, 1967 )			5,000

**Notes and Comments—**

(i) An amount of Rs. 42·07 lakhs only out of the total saving of Rs. 1,08·05 lakhs was surrendered and that too in March, 1967.

(ii) Supplementary grant amounting to Rs. 27·01 lakhs was obtained in October, 1966 (Rs. 13·19 lakhs) and in March, 1967 (Rs. 13·82 lakhs). The expenditure, however, did not come up even to the original provision; the supplementary grant obtained in March, 1967 could have been reduced to token amounts, wherever necessary.

(iii) The saving was mainly accounted for under the following group-heads:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
( In lakhs of Rupees )			
(1) A—Miscellaneous—Lift Irrigation Scheme—			
O. ..	24·07	21·98	21·91
S. ..	0·39		
R. ..	—2·48		
			—0·07

The total saving of Rs. 2·55 lakhs in the provision was explained as due to late/non-appointment of staff.



Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of Rupees)			
(2) Hirakud Dam Project—Stage I Dam and Appurtenant Works— C—Maintenance and repairs—			
O. .. 25·50	19·24	19·50	+0·26
R. .. —6·26			

The net saving of Rs. 6·00 lakhs (24 per cent) in the provision was explained as due to not taking up maintenance and repair works due to turbines lying idle for some time due to low water level (Rs. 3·71 l. khs) and curtailment of expenditure as an economy measure (Rs. 2·55 lakhs).

(3) F—Suspense—Gross Debit—			
O. .. 16·00	6·55	6·59	+0·04
R. .. —9·45			

The net saving of Rs. 9·41 lakhs (59 per cent) in the provision was explained as mainly due to non-availability of spares and non-receipt of certain debits.

*Hydro-electric Installations—*

(4) Q.1—Maintenance and repairs—Maintenance—			
O. .. 12·00	7·31	7·01	—0·30
R. .. —4·69			

The total saving of Rs. 4·99 lakhs (42 per cent) in the provision was attributed mainly to non-receipt of debits (Rs. 3·25 lakhs) and curtailment of expenditure as a measure of economy (Rs. 1·44 lakhs).

*Add Pro rata shares—*

(5) R—Establishment—			
O. .. 4·56	2·19	2·09	—0·10
R. .. —2·37			

54 per cent (Rs. 2·47 lakhs) of the provision remained unutilised and was explained as due to less works outlay.

(6) T—Suspense—Gross Debit—			
O. .. 8·50	6·17	5·33	—0·84
R. .. —2·33			

Non-utilisation of 37 per cent (Rs. 3·17 lakhs) of the provision was attributed to non-availability of spares and non-receipt of debits.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Hirakud Dam Project—Stage II</i>			
<i>Hirakud Subsidiary power-house Project, Chiplima—</i>			
(7) X— Suspense—Gross Debit—			
O. .. 6.00	6.00	1.06	- 4.94

82 per cent (Rs. 4.94 lakhs) of the provision remained unutilised; the reasons therefor have not been intimated by the controlling officer.

A saving of Rs. 4.25 lakhs (47 per cent) in the provision remained unutilised during 1965-66 also.

*Interest—*

(8) Z—Hirakud Dam Project— Stage I—			
O. .. 3,01.61	3,05.64	2,60.23	—45.41
R. .. 4.03			

The department anticipated adjustment of more interest charges consequent on more provision on works outlay and augmented the provision by reappropriation of Rs. 4.03 lakhs on 31st March, 1967. The expenditure, however, fell far below the original provision. The reappropriation proved unnecessary. The reasons for the final saving of Rs. 45.41 lakhs have not been intimated by the controlling officer.

(9) AA—Hirakud Dam Project— Stage II—			
O. .. 63.87	57.02	53.99	—3.03
R. .. - 6.85			

A saving of Rs. 10.21 lakhs (16 per cent) in the provision occurred under this group-head during 1965-66 also.

(10) BB—Balimela Dam Project—			
O. .. 95.37	86.61	84.98	- 1.63
R. .. - 8.76			

The reduction in the provision under the group-heads "AA" and "BB" was explained as due to less works outlay. The reasons for the final saving have not been intimated by the controlling officer.

*Embankments—*

(11) HHH—Tools and Plant—			
O. .. 20.50	18.07	16.94	- 1.13
R. .. - 2.43			

Out of the total saving of Rs. 3.56 lakhs (17 per cent) in the provision, a saving of Rs. 2.43 lakhs was explained as due to less requirement of tools and plant by the divisions. The reasons for the balance saving of Rs. 1.13 lakhs have not been intimated by the controlling officer.

Savings of Rs. 2.82 lakhs (15 per cent) and Rs. 6.61 lakhs (32 per cent) in the provision occurred under this group-head during 1964-65 and 1965-66 also.



Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(12) III—Suspense—Gross Debit—			
O. .. 1,28·00	1,22·07	1,22·99	+0·92
R. .. —5·93			

(In lakhs of rupees)

The reduction in the provision by Rs. 5·93 lakhs was attributed to curtailment of expenditure on stores as an economy measure.

(iv) In the following group-head, the expenditure exceeded the provision. The reasons for the excess and why it could not be anticipated and provided for have not been intimated by the Controlling officer.

*Embankment—*

FFF. 1—Maintenance and Repairs—

O. .. 19·48	19·48	21·61	+2·13
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(v) *Pro rata* Distribution of establishment and tools and plant charges of Irrigation Branch of the Public Works Department for the year 1966-67—The gross expenditure on account of the establishment and tools and plant charges of the Irrigation Wing relating to the Sections, Subdivisions, Divisions, Circles and the Office of the Chief Engineer (Irrigation) are initially accounted for under "Demand No. 24—Major Head 44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—B—Navigation, Embankment and Drainage Works—Establishment and Tools and Plant". From this, recoveries for work done on behalf of other Governments and Departments and private bodies at the rate of 11 per cent for establishment and 4 per cent for tools and plant charges are deducted. Further, an amount equivalent to 5 per cent of Establishment charges of the Investigation Divisions under "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)" and an amount equivalent to 5 per cent of Establishment Charges of Investigation Subdivisions under "42—Multipurpose River Schemes" are transferred to "44—Irrigation, etc.-A(2)—Miscellaneous Expenditure, etc." and "42—Multipurpose River schemes" respectively. The net establishment and tools and plant charges thus arrived at are distributed at the end of the year among the Major heads "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)" "44—Irrigation, Navigation, etc." "98—Capital Outlay, etc." "99—Capital Outlay etc., (Commercial)", and "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)" in proportion to works expenditure under each of the Major heads.

The following table shows the *pro rata* distribution of common establishment and tools and plant charges among several Irrigation Major heads for the year 1966-67—

	43— Irrigation, Navi- gation, etc.	44— Irrigation, Navi- gation, etc.	98— Capital Outlay, etc.	99— Capital Outlay, etc.	100— Capital Outlay, etc.	Total
	(Amount in lakhs of rupees)					
Establishment charges	2·19	2·00	0·04	47·69	2·97	54·89
Tools and Plant	0·67	0·62	0·01	14·68	0·91	16·89



(vi) The percentage of establishment charges to works outlay in respect of Irrigation Branch for the three years ending with the year 1966-67 are compared below:—

Class of work	Year	Works outlay	Establishment charges	percentage
(In lakhs of rupees)				
Irrigation works excluding works in charge of Civil Officers and Investigation expenditure under Development Schemes. }	1964-65	7,89.67	44.84	5.95
	1965-66	8,96.57	51.67	5.76
	1966-67	8,56.88	54.89	6.41

(vii) *Pro rata Distribution of Establishment and Tools and Plant Charges of Hirakud Dam Project for the year 1966-67*—The *pro rata* distribution of Establishment and Tools and Plant Charges of Hirakud Dam Project was introduced with effect from the accounts for the year 1962-63. The gross expenditure on account of establishment and Tools and Plant charges of Hirakud Dam Project is initially accounted for under “Demand No. 24—Major head, 42—Multipurpose River Schemes—A—Working Expenses—Hirakud Dam Project—Stage I—Dam and Appurtenant Works, etc.” and the same is distributed in proportion to the works outlay recorded under different units of Stages I and II of Hirakud Dam Project under the Major Head “42—Multipurpose River Schemes” and “98—Capital Outlay on Multipurpose River Schemes” at the end of the year. The following table shows the *pro rata* distribution for the year 1966-67 of the establishment and tools and plant charges under the different units of Stages I and II of Hirakud Dam Project.

Name of the Project and head of account to which <i>pro rata</i> charges were allocated		Establishment charges	Tools and Plant charges
(In lakhs of rupees)			
(a) 42—Multipurpose River Schemes—			
(1) Hirakud Dam Project—Stage I—			
(i) Dam and Appurtenant Works	..	5.88	1.40
(ii) Main Canals, Branches and distributaries		4.45	1.06
(iii) Hydro-electric Installations	..	2.10	0.50
(2) Hirakud Dam Project—Stage II	..	2.44	0.58
(b) 98—Capital Outlay, etc.—			
(1) Hirakud Dam Project—Stage I—			
(i) Dam and Appurtenant Works	..	1.84	0.44
(ii) Main Canals, Branches and distributaries		0.70	0.16
(2) Hirakud Dam Project—Stage II	..	2.40	0.57
Total	..	19.81	4.71

(viii) The percentage of establishment charges to works outlay in case of Hirakud Dam Project for the three years ending with the 1966-67 are compared below:—

Year	Works outlay	Establishment charges	Percentage
	(In lakhs of rupees)		
1964-65	64.33	18.97	29.49
1965-66	77.18	19.97	25.87
1966-67	66.26	19.81	29.90

The percentage of establishment charges of Hirakud Dam Project is high as compared with percentage of establishment charges in other wings of State Public Works Department, viz., Roads and Buildings Wing (5.03 per cent), Irrigation Wing (6.41 per cent).

(ix) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes an amount of Rs. 1,44.06 lakhs under "Suspense".

The minor head "Suspense" is not a final head of account. It is meant to accommodate certain interim transactions in respect of which further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for; such transactions embrace both debits and credits. The demand for grants excludes the credits (Gross) and is for the Gross debits.

During the year under report the operations under this minor head occurred under four of the five prescribed sub-heads, viz., (a) purchases, (b) stock, (c) Miscellaneous public works Advances and (d) Workshop suspense. The main transactions under each of the four sub-heads mentioned above are explained below:—

(a) *Purchases*—When materials are received from a supplier, another Division or Department for specific work or stock, the value of the materials is credited to "Purchases" so that "per contra", the cost may be included at once in the account for the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases" thus shows a credit (negative) balance representing the value of stores received but not paid for.

(b) *Stock*—This head is debited with the value of materials received for stock purpose. 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 Public Works Advances*—The debits represent (1) the value of the stores sold on credit (2) the expenditure incurred on deposit works in excess of deposits received (3) the loss of cash or stores and (4) the sum recoverable from Government servants, etc. The debit balance under the head represents recoverable amount.

(d) *Workshop Suspense*—The charges in respect of jobs executed or other operations in the Public Works Department Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in items (a) (1) and (4) and (b) below.



A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for the year 1966-67 is given below:—

Suspense heads	Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
(In lakhs of rupees)				
<i>(a) 42—Multipurpose River Schemes—Working expenses—Hirakud—</i>				
<i>(1) Dam and Appurtenant Works—</i>				
Purchases	.. —35·54	4·46	4·34	—35·42
Stock	.. 4·61	1·15	3·89	1·87
Miscellaneous Public Works Advances	39·67	0·99	0·06	40·60
Workshop suspense	.. —0·11	..	..	—0·11
Total	.. 8·63	6·60	8·29	6·94
<i>(2) Main Canals, Branches and Distributaries—</i>				
Purchases	.. —5·76	2·36	1·21	—4·61
Stock	.. 2·14	1·50	2·00	1·64
Miscellaneous Public Works Advances	1·23	0·18	0·21	1·20
Total	.. —2·39	4·04	3·42	—1·77
<i>(3) Hydro—electric Installations—</i>				
Purchases	.. —2·81	2·90	2·94	—2·85
Stock	.. 7·75	1·21	0·02	8·94
Miscellaneous Public Works Advances	1·21	1·22	1·30	1·13
Total	.. 6·15	5·33	4·26	7·22



Suspense heads	Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
( In lakhs of rupees )				
<b>(4) Hirakud Stage II— Subsidiary Power House, Chiplima—</b>				
Purchases ..	—1·67	0·59	0·72	—1·80
Stock ..	1·43	0·40	0·56	1·27
Miscellaneous Public Works Advances	0·01	0·07	0·07	0·01
Workshop suspense	0·01	..	..	0·01
Total ..	—0·22	1·06	1·35	—0·51
<b>(b) 43—Irrigation, Navigation, Embankment and Drainage Works—(Commercial)—</b>				
Workshop suspense	2·74	4·04	4·02	2·76
Total ..	2·74	4·04	4·02	2·76
<b>(c) 44—Irrigation, Navigation, Embankment and Drainage Works (Non- Commercial)—</b>				
Purchases ..	—24·20	30·98	31·47	—24·69
Stock ..	36·22	62·70	59·95	38·97
Miscellaneous Public Works Advances	2·02	29·31	25·83	5·50
Total ..	14·04	1,22·99	1,17·25	19·78

(x) *Depreciation Reserve fund—Electricity—Hydro Electric Schemes—Hirakud Dam Project*—The expenditure in the grant includes an amount of Rs. 11·29 lakhs relating to Stage I and Rs. 7·37 lakhs relating to Stage II of the Project transferred to this Fund.

The Fund is created by contribution from the revenue of the scheme to provide reserves sufficient to meet the cost of renewal and replacement of wasting assets.

The balances at the end of the year 1966-67 at the credit of the Depreciation Reserve Fund of Stage I and Stage II of the Project were Rs. 2,18·64 lakhs and Rs. 42·02 lakhs respectively.

An account of the transactions of the Fund for the year is given in Statement No. 16 of the Finance Accounts, 1966-67.

## Grant No. 25—Public Works

MAJOR HEADS: 30—PUBLIC HEALTH; 50—PUBLIC WORKS;  
52—CAPITAL OUTLAY ON PUBLIC WORKS AND  
64—FAMINE RELIEF)

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
<b>Voted—</b>			
Original .. 15,76,12,700	19,41,82,000	18,90,12,812	—51,69,188
Supplementary .. 3,65,69,300			
Amount surrendered during the year (February, 1967: Rs. 78,400 and March, 1967: Rs. 1,12,55,300).			1,13,33,700
<b>Charged—</b>			
Original .. 3,12,000	3,12,000	2,90,430	—21,570
Supplementary ..			
Amount surrendered during the year (March, 1967)			19,000

**Notes and Comments—**

(i) The saving in the voted section amounted to Rs. 51.69 lakhs. Against this, the department surrendered an amount of Rs. 1,13.34 lakhs mostly between 23rd March and 31st March, 1967. This was, however, in excess of the amount eventually available for surrender by Rs. 61.65 lakhs.

(ii) The department anticipated additional expenditure in the voted grant and obtained a supplementary grant in March, 1967 (Rs. 2,97.03 lakhs) but surrendered in the same month an amount of Rs. 1,13.34 lakhs as surplus to requirements.

(iii) In the group-heads indicated below, the additional provision obtained by supplementary demand in October, 1966 and March, 1967 for meeting additional requirements proved excessive/unnecessary in view of the eventual savings. The reasons for the final savings have not been communicated by the controlling officers.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(1) 0.1—Communication—State Roads of Economic and inter- State importance—(Plan— Central Sector).			
O. .. 2.00	10.00	..	—10.00
S. .. 8.00			

Supplementary provision of Rs. 8 lakhs was obtained as late as on 26th March, 1967 for establishing through communication with the neighbouring States.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(2) R—Famine Relief—Relief Works— Test Relief—			
O. .. 56·00 } R. .. —3·30 }	52·70	49·99	—2·71

The reduction of provision by Rs. 3·30 lakhs was explained as due to the fact that the work, "Junction of M. D. R. 36 to Harişankar 9 miles" for which provision was made for relief work did not belong to Public Works Department.

(iv) The saving was sizable in the group-heads indicated below:—

*Non-plan*

(1) D.1 (1)—Buildings —Public Works—Land Revenue—

O. .. 2·32 } S. .. 9·70 } R. .. —7·48 }	4·54	4·54	..
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The saving of Rs. 7·48 lakhs (62 per cent) in the total provision was explained as mainly due to non-receipt of administrative approval for the work "construction of stores and workshop and staff quarters for the Settlement Office, Cuttack (entire supplementary grant of Rs. 5·50 lakhs), and completion of two works with less amounts (Rs. 1·93 lakhs).

(2) D.1 (15)(2)—Buildings—Public Works—Aero-Engine Factory—

O. .. 6·31 } R. .. —2·04 }	4·27	4·26	—0·01
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Provision to the extent of Rs. 2·05 lakhs (32 per cent) remained unutilised. The reasons for non-utilisation have not been intimated by the controlling officer.

(3) G.1 (1) (1) —Repairs—Buildings—Public Works—

O. .. 2,93·16 } R. .. —90·30 }	2,02·86	2,01·14	—1·72
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The total saving of Rs. 92·02 lakhs in the original provision (31 per cent) was explained as due to post-budget decision to reduce the expenditure on repair works to find funds (i) for completion of some bridge works, the expenditure on which is booked under group-head "E.1 (3) (1)" (Rs. 86·64 lakhs) and (ii) for meeting additional expenditure on dearness allowance (Rs. 3·66 lakhs).

A saving of Rs. 57·00 lakhs (19 per cent) occurred under this group-head during 1965-66 also.



Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Development Schemes—State Sector—</i>			
(4) L.1 (2)—Buildings—P u b l i c Works—Education—			
O. .. 13·11 } 8·20		7·43	—0·77
S. .. 0·51 }			
R. .. —5·42 }			

The total saving of Rs. 6.19 lakhs (45 per cent of the provision) was explained as mainly due to dropping of the work "Additional buildings for Elementary Training Schools for increase in the intake capacity" (Rs. 4.50 lakhs) and late receipt or non-receipt of administrative approval for some works (Rs. 1.28 lakhs).

Savings of Rs. 3.62 lakhs (23 per cent) and Rs. 3.89 lakhs (36 per cent) in the provision occurred under this group-head during 1964-65 and 1965-66 also.

(5) L.1 (3)—Buildings—P u b l i c Works—Medical—			
O. .. 64·98 } 53·94		53·97	+0·03
S. .. *			
R. .. —11·04 }			

The net saving of Rs. 11.01 lakhs (17 per cent) in the total provision was explained as mainly due to non-receipt of administrative approval in respect of 4 works (Rs. 9.90 lakhs) and post-budget decision to accommodate the expenditure on construction of certain works under Demand No. 60 for getting Central assistance (Rs. 1.03 lakhs) and for providing funds for construction of Revenue Divisional Commissioner/ Rural Engineering Organisation buildings (Rs. 1.99 lakhs) partly offset by excess under certain works due to better progress.

Savings of Rs. 2.56 lakhs and Rs. 3.85 lakhs occurred under this group head during 1964-65 and 1965-66 also.

(6) L.1 (5)—Buildings—P u b l i c Works—Industries—			
O. .. 40·46 } 24·31		23·22	—1·09
R. .. —16·15 }			

Of the total saving of Rs. 17.24 lakhs in the original provision (43 per cent), a saving of Rs. 16.15 lakhs was explained as mainly due to (i) non-receipt of administrative approval for 9 works (Rs. 9.55 lakhs), (ii) non-availability of sites for 4 works (Rs. 2.81 lakhs), (iii) want of details in respect of certain works and late/non-selection of contractors for 2 works (Rs. 1.08 lakhs) and (iv) non-finalisation of land acquisition cases (Rs. 1.24 lakhs). The reasons for the final saving of Rs. 1.09 lakhs have not been communicated by the controlling officer.

Savings ranging between Rs. 2.11 lakhs and Rs. 12.82 lakhs occurred under this group-head during 1963-64 to 1965-66 also.

\* Represents token supplementary grant of Rs. 100.

Group-Head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(7) L.1 (6)—Buildings—Public Works—Animal Husbandry—			
O. .. 33.48 } S. .. * } R. .. —10.01 }	23.47	17.22	—6.25

Out of the total saving of Rs. 16.26 lakhs (49 per cent), a saving of Rs. 10.01 lakhs was mainly attributed to non/late receipt of administrative approval in respect of 15 works (Rs. 6.90 lakhs), dropping of one work (Rs. 1.13 lakhs), completion of work with less amount (Rs. 1.09 lakhs) and post-budget decision to accommodate certain works under Grant No. 60 (Rs. 1.50 lakhs) partly offset by excesses under certain works. The reasons for the final saving of Rs. 6.25 lakhs have not been communicated by the controlling officer.

A saving of Rs. 2.27 lakhs occurred under this group-head during 1965-66 also.

(8) L.1 (7)—Buildings—Public Works—Public Health—			
O. .. 3.14 } R. .. —3.14 }	..	..	..

The entire provision remained unutilised; the non-utilisation was explained as due to non-receipt of administrative approval for the work "Construction of quarters for staff of District Family Planning Bureau".

(9) L.1 (8) Buildings—Public Works—Miscellaneous Departments—			
O. .. 7.00 } R. .. —5.43 }	1.57	1.67	+0.10

The net saving of Rs. 5.33 lakhs formed 76 per cent of the original provision. The saving was explained as mainly due to non-acquisition of land at Rambha for development of tourist traffic (Rs. 3.43 lakhs) and non-receipt of administrative approval for ~~the work~~ "Construction of rest house at Lalitgiri (Rs. 2.00 lakhs)".

Savings of Rs. 1.36 lakhs (22 per cent) and Rs. 2.36 lakhs (34 per cent) occurred under this group-head during 1964-65 and 1965-66 also.

\*Represents token supplementary grant of Rs. 100.



Group-head	Total Grant	Actual Expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(10) L.2 (3)—Buildings—Electrical— Medical—				
O. .. 10.47	4.87	3.33		—1.54
R. .. —5.60				

68 per cent of the provision remained unutilised. A saving of Rs. 5.60 lakhs was explained as due to buildings of Berhampur Medical College having not been ready for electric installation; the reasons for the balance saving of Rs. 1.54 lakhs have not been intimated by the controlling officer.

(11) L.2 (7)—Buildings—Electrical—Industries—				
O. .. 4.29	3.17	2.14		—1.03
R. .. —1.12				

Of the total saving of Rs. 2.15 lakhs (50 per cent), a saving of Rs. 1.12 lakhs was explained as due to buildings having not been ready for electric installation. The reasons for the balance saving of Rs. 1.03 lakhs have not been intimated.

(v) In the group-head indicated below, the expenditure exceeded the provision and the excess remained uncovered. The department could have covered by timely provision of funds by reappropriation from the savings under group-heads mentioned in notes (iii) and (iv) above. The reasons for the excess have not been intimated by the controlling officer.

C—Public Health Department— Suspense—Gross Debit—				
O. .. 90.00	1,50.00	2,12.30		+62.30
S. .. 60.00				

(vi) In the following group-head, the withdrawal of funds by surrender on 31st March, 1967 proved excessive in view of the eventual excess.

J.1—Suspense—Public Works— Department—Debits—				
O. .. 7,00.00	8,58.70	8,89.35		+30.65
S. .. 2,00.00				
R. .. —41.30				

A provision of Rs. 41.30 lakhs was surrendered on the last date of the financial year due to non-execution of National Highway works as anticipated. The expenditure, however, exceeded the reduced provision by Rs. 30.65 lakhs; the reasons for the excess have not been intimated by the controlling officer. In view of the excess, the reduction of provision proved excessive.

(vii) The expenditure under the grant includes an amount of Rs. 12,63.06 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and the accounting procedure followed in respect of these transactions have been explained in note (ix) below Grant No. 24—Irrigation.



(a) A summary of transactions accounted for under each unit of suspense (Major head—"50—Public Works") together with the opening and closing balances for the year 1966-67 is given below—

Suspense heads	Opening balance on 1st April, 1966	Debits during 1966-67	Credits during 1966-67	Closing balance on 31st March, 1967
(In lakhs of Rupees)				
<i>Purchases—</i>				
Public Works Department—	— 5,99·81	3,76·68	3,39·69	— 5,62·82
Irrigation ..	— 27·32	..	..	— 27·32
Electricity ..	— 13·53	26·82	18·86	— 5·57
<i>Stock—</i>				
Public Works Department	1,15·91	5,78·11	5,49·94	1,44·08
Irrigation ..	6·93	..	..	6·93
Electricity ..	16·99	17·70	18·29	16·40
<i>Miscellaneous</i>				
<i>Public Works Advances—</i>				
Public Works Department—	2,27·94	51·31	81·05	1,98·20
Irrigation ..	5·31	..	..	5·31
Electricity ..	0·47	0·14	0·52	0·09
<i>Total—</i>				
Public Works Department—	— 2,55·96	10,06·10	9,70·68	— 2,20·54
Irrigation ..	— 15·08	..	..	— 15·08
Electricity ..	3·93	44·66	37·67	10·92
Grand Total ..	— 2,67·11	10,50·76	10,08·35	— 2,24·70

(b) A summary of the transactions accounted for under "Suspense" (Major head—"30—Public Health") together with the opening and closing balances for 1966-67 is given below:—

Public Health ..	2,18·53	2,12·30	2,00·11	2,30·72
------------------	---------	---------	---------	---------

(viii) *Subventions from Central Road Fund*— The additional revenue realised from the increase in the excise and import duties on motor spirit is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to States for expenditure on schemes of road development approved by the Central Government; the amount received as subvention is credited as grants received from the Central Government and an equivalent amount is transferred to a deposit account (subventions from Central Road Fund) by debit to "50—Public Works—Transfer of grants for road development" under this Grant.

The actual expenditure on the schemes approved by the Central Government is also initially booked under this Grant and subsequently transferred to the deposit account "Subventions from Central Road Fund". Subvention of Rs. 8.00 lakhs was received during 1966-67; an expenditure of Rs. Rs. 7.98 lakhs was incurred during the year.

The balance at the credit of the Fund as on 31st March, 1967 was Rs. 19.61 lakhs; an account of the Fund for 1966-67 is given in Statement No. 16 of the Finance Accounts, 1966-67.

## Grant No. 26—State Legislature

(MAJOR HEAD: 18— PARLIAMENT, STATE/UNION  
TERRITORY LEGISLATURES)

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<b>Voted—</b>					
Original	..	12,40,200	} 12,40,200	11,95,591	- 44,609
Supplementary	..				
Amount surrendered during the year (March, 1967)			..		41,800
<b>Charged—</b>					
Original	..	35,000	} 35,000	29,902	- 5,098
Supplementary	..				
Amount surrendered during the year (March, 1967)			..		4,900

Grant No. 27—Public Works, Common Establishment and other  
expenditure relating to the Works Department  
(All Voted)

(MAJOR HEAD: 50— PUBLIC WORKS)

Original	..	1,47,19,600	} 1,49,19,600	1,53,90,217	+ 4,70,617
Supplementary		2,00,000			
Amount surrendered during the year			..		Nil

*Notes and Comments—*

(i) The expenditure in the grant exceeded the provision by Rs. 4,70,617 which requires to be regularised.

(ii) Excesses occurred mainly under the following group-heads:—

Group-head	Total Grant	Actual Expenditure	Excess+
(In lakhs of rupees)			
<i>Roads and Buildings—</i>			
(1) A.3— Executive—			
O.	..	34.95	} 37.04
R.		2.09	
			38.12
			+ 1.08

The expenditure under the group-head exceeded the provision by Rs. 3.17 lakhs. Excess to the extent of Rs. 2.09 lakhs was stated to be due to creation of four new divisions and was covered by reappropriation from savings under other group-heads. The reasons for the final excess of Rs. 1.08 lakhs have not been received from the controlling officer.



Group-head	Total Grant	Actual Expenditure	Excess+
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(In lakhs of rupees)

*National Highways financed from loan from International Development Association—*

(2) D.3—Establishment—Executive—

O.	..	4.70	} 5.58	7.44	+1.86
R.	..	0.88			

The expenditure under the group-head exceeded the provision by Rs. 2.74 lakhs (58 per cent); of this excess to the extent of Rs. 0.88 lakh was explained as due to enhancement of the rates of dearness allowance from the 1st January, 1967 and was covered by reappropriation from savings under other group-heads. The reasons for the final excess of Rs. 1.86 lakhs have not been received from the controlling officer.

(iii) In the following group-head, the department anticipated a saving of Rs. 2.95 lakhs and reappropriated the amount mainly to group-head "A.3—Executive" to meet the cost of newly created divisions. The saving, however, did not materialise.

*Roads and Buildings—*

B—Tools and Plant—

O.	..	34.70	} 31.75	33.76	+2.01
R.	..	-2.95			

The reasons for the final excess (Rs. 2.01 lakhs) have not been received from the controlling officer.

(iv) The gross expenditure on account of establishment and tools and plant charges of the Roads and Buildings wing is initially accounted for under Grant No. 27—Major head—"50—Public Works". From this, recoveries for works done on behalf of other Governments and Departments and private bodies at the rate of 11 per cent for Establishment and 4 per cent for Tools and Plant charges are deducted. The balance is distributed at the end of the year between the Major Heads "50—Public Works" and "103—Capital Outlay, etc." in proportion to the works expenditure under each of the Major heads.

The following table shows the *pro rata* distribution of establishment and tools and plant charges between the two Major heads for the year 1966-67.

	50—Public Works	103—Capital outlay	Total
(In lakhs of rupees)			
Establishment Charges— Voted ..	23.06	31.55	54.61
Tools and Plant charges— Voted ..	12.63	17.28	29.91



(v) The percentages of Establishment charges to works outlay in case of Civil Works excluding expenditure on special offices for three years ending with 1966-67 are compared below:—

Year	Works Outlay	Establishment Charges (In lakhs of rupees)	Percentage
1964-65	.. 12,57.43	37.78	3.00
1965-66	.. 11,25.20	52.82	4.69
1966-67	.. 10,86.14	54.61	5.03

#### Grant No. 28—Electricity Schemes (All Voted)

(MAJOR HEADS: 13—OTHER TAXES AND DUTIES  
AND 45—ELECTRICITY SCHEMES)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,68,99,800	2,68,99,800	1,76,97,481	—92,02,319
Supplementary .. }			
Amount surrendered during the year .. (December, 1966: Rs. 90,60,400 and March, 1967: Rs. 5,600)	..	..	90,66,000

#### Notes and Comments—

The saving of Rs. 92. 02 lakhs in the grant formed 34 per cent of the provision and occurred mainly under the group-head "G—Thermo-Electric Schemes—Talcher Thermal Scheme—Working Expenses", where the entire provision (Rs. 95.10 lakhs) remained unutilised and was explained as due to—

- (i) seizure of some equipment by Pakistan during the hostilities in 1965;
- (ii) delay in completion of Boilers, Power piping system and coal conveyor system by the contractors;
- (iii) non-completion of water treatment plant mainly due to delay in release of foreign exchange and establishing letter of credit for the imported components; and
- (iv) general delay in getting release of foreign exchange and opening letters of credit in respect of imported machinery handled by the Director-General of Supplies and Disposals.

## Grant No. 29—Taxes on Vehicles (All Voted)

(MAJOR HEADS: 11—TAXES ON VEHICLES AND  
71—MISCELLANEOUS)

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	9,57,300	9,77,800	9,41,625	—36,175
Supplementary	20,500			
Amount surrendered during the year (March, 1967) ..				14,300

## Grant No. 30

## Grant No. 30—Transport Schemes (All Voted)

(MAJOR HEADS: 19—GENERAL ADMINISTRATION;  
57—ROAD AND WATER TRANSPORT SCHEMES  
AND 71—MISCELLANEOUS)

Original ..	2,06,90,700	2,20,37,900	2,05,28,830	—15,09,070
Supplementary	13,47,200			
Amount surrendered during the year (November, 1966: Rs. 36,000 and March, 1967: Rs. 12,44,400).				12,80,400

## Notes and Comments—

(i) The department anticipated additional expenditure and obtained a supplementary grant of Rs. 13·47 lakhs on 26th March, 1967 mainly to meet the increased rates of dearness allowance and increase in consumption of diesel oil, lubricant by the State Transport buses. Expenditure did not, however, come up even to the Original provision.

(ii) The saving in the grant occurred mainly under the following group-head:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
------------	----------------	-----------------------	--------------------

(In lakhs of rupees)

## D.2—Operation—

## Depreciation Reserve Fund—

O. ..	51·90	38·95	38·63	—0·32
R. ..	—12·95			

The total saving of Rs. 13·27 lakhs (26 per cent) in the original provision was explained mainly as due to non-receipt of vehicles (Rs. 2·00 lakhs) and replacement of only 24 number of vehicles against the original proposal to replace 45 vehicles (Rs. 10·95 lakhs).



(iii) Depreciation and other Reserve Funds of Government Commercial Undertakings— State Transport Service—

(a) Depreciation Reserve Fund

(b) Accident Reserve Fund

(c) Amenities Reserve Fund

The expenditure in the Grant includes Rs. 24.72 lakhs transferred to and Rs. 16.73 lakhs met from these three Reserve Funds.

These funds created out of the revenues of the State Transport Service are intended to provide for reserves sufficient (1) to meet, as required, the cost of renewals and replacements, (2) to cover third party risks arising on account of accident, fire or other calamities consequent upon or incidental to the operation of passenger buses and (3) to provide for amenities to the public and the employees of the State Transport Service and to give incentives to the staff for increasing the efficiency of the State Transport Service.

The expenditure is in the first instance booked under "Grant No. 30—Transport Schemes" and subsequently transferred before close of the accounts of the year to the accounts of the Funds. The expenditure incurred and the balances at the credit of the Funds at the end of 1966-67 are shown below.

	Amount transferred to the Fund out of revenues	Amount of expenditure met from the Fund	Balance at the credit of the Fund as on 31st March, 1967
	(In lakhs of rupees)		
(a) Depreciation Reserve Fund	23.95	14.68	36.30
(b) Accident Reserve Fund	0.08	0.09	1.92
(c) Amenities Reserve Fund	0.69	1.96	6.23

An account of the transactions of the Funds is given in Statement No. 16 of the Finance Accounts, 1966-67.

#### Grant No. 31—Forest

(MAJOR HEADS: 64—FAMINE RELIEF; 70—FOREST AND 71—MISCELLANEOUS)

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 2,38,69,500	} 2,42,99,500	} 2,05,89,354	} —37,10,146
Supplementary .. 4,30,000			
Amount surrendered during the year (December, 1966: Rs. 66,000 and March, 1967: Rs. 31,44,400)			32,10,400
Charged—			
Original .. 5,000	} 5,000	} 1,419	} —3,581
Supplementary .. ..			
Amount surrendered during the year (March, 1967)			3,000



*Notes and Comments—*

The saving in the grant was mainly accounted for under the following group-heads in the plan sector :—

(1) In the group-heads detailed below an amount of Rs. 8.24 lakhs (42 per cent) in the total provision remained unutilised; the non-utilisation was explained as mainly due to curtailment of expenditure as an economy measure.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—	Saving in previous year
	(In lakhs of rupees)			
(a) G.6—Conservancy and Works—Development of minor forest product (Plan—State Sector)—				
O. .. 4.41	1.82	1.20	—0.62	..
R. .. —2.59				
(b) I.1—Conservancy and Works—Sowing and Planting (Plan—Central Sector)				
O. .. 15.40	10.44	10.37	—0.07	1965-66 2.51
R. .. —4.96				
(2) I.3—Conservancy and Works—Afforestation of soil conservation in catchment areas of Hirakud and Machkund—(Plan—Central Sector)—				
O. .. 26.51	9.97	9.38	—0.59	..
R. .. —16.54				

A total amount of Rs. 17.13 lakhs (65 per cent) in the original provision remained unutilised; the non-utilisation was explained as due to non-finalisation of the area of operation of the afforestation of soil conservation between Agriculture and Forest Departments and the area taken up by the Forest Department during the year having been covered by the Agriculture Department.

**Grant No. 32—Fisheries (All Voted)**  
(MAJOR HEAD: 31—AGRICULTURE)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 98,77,300	98,77,300	54,91,553	—43,85,747
Supplementary .. ..			
Amount surrendered during the year (November, 1966: Rs. 65,000 and March, 1967: Rs. 47,08,400)			47,73,400

## Notes and Comments—

(i) The saving of Rs. 43.86 lakhs formed 44 per cent of the original provision.

(ii) In the group-heads indicated below, the provision remained unutilised wholly or to a substantial extent:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Plan—State Sector—Fisheries—			
(1) B.3—Training in Fisheries—			

O.	..	6.39	} 2.38	2.35	-0.03
R.	..	-4.01			

The total saving of Rs. 4.04 lakhs (63 per cent) in the provision was stated to be mainly due to (i) not deputing candidates for training on account of non-receipt of Government sanction in time (Rs. 1.68 lakhs), (ii) restriction of Government sanction for expenditure on contingencies and works due to economy (Rs. 1.21 lakhs) and (iii) non-availability of site for certain works (Rs. 1.00 lakh).

A saving of Rs. 1.65 lakhs (61 per cent) occurred under this group-head during 1965-66 also.

(2) B.4—Scheme for intensive production of Marine Fish—

O.	..	28.90	} 17.73	20.97	+3.24
R.	..	-11.17			

The net saving of Rs. 7.93 lakhs formed 27 per cent of the original provision. The reduction of Rs. 11.17 lakhs in the provision was attributed to curtailment of expenditure as an economy measure (Rs. 8.57 lakhs) and less expenditure on certain works owing to delay in taking up the works (Rs. 1.94 lakhs). The final excess was explained as due to erroneous surrender of funds on the basis of surrender statement submitted by one of the drawing and disbursing officers.

(3) B.5—Intensive Pisciculture in irrigation reservoir—

O.	..	7.00	} 0.62	1.31	+0.69
R.	..	-6.38			

The net saving of Rs. 5.69 lakhs which formed 81 per cent of the budget provision was explained as due to not incurring expenditure on contingencies and works owing to economy measures.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
------------	-------------	--------------------	-----------------

(In lakhs of rupees)

## Plan—Central Sector

## (4) C.1—Fisheries—Fishing in Harbour development in Minor Ports and landing and berthing facilities—

O.	..	15.00	}	..	..	..
R.	..	—15.00				

The entire provision remained unutilised and was surrendered on 31st March, 1967 due to non-finalisation of plan and estimates of the scheme by the Government of India.

## (5) C.2—Applied nutrition programme—

O.	..	4.01	}	..	0.02	+0.02
R.	..	—4.01				

The entire provision was surrendered on 31st March, 1967 due to post-budget decision of Government to transfer the scheme to the State Sector, where a provision of Rs. 0.02 lakh was made against which no expenditure was incurred. The specific reasons for the saving have not been intimated by the controlling officer.

## Grant No. 33—Co-operation and Marketing (All Voted)

(MAJOR HEADS: 31—AGRICULTURE AND 34—CO-OPERATION)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,05 78,300	1,06,80,000	92,03,932	— 14,76,068
Supplementary .. 1,01,700			
Amount surrendered during the year (March, 1967)			13,00,500



*Notes and Comments—*

(i) The saving in the grant was accounted for mainly under 'Plan' Schemes in the following group-heads.

(1) In the following group-heads, the total saving of Rs. 5.42 lakhs was explained as mainly due to reduction in plan expenditure (Rs. 2.82 lakhs) and non-sanction of some posts by Government (Rs. 2.57 lakhs).

Group-head	Total Grant	Actual Expenditure	Saving—	Total saving (percentage of saving to provision)
(In lakhs of rupees)				
<i>(a) B—Scheme for improvement of Agricultural Marketing in India—(Plan—State Sector)</i>				
O. .. 4.24	1.12	1.09	—0.03	3.15 (74)
R. .. —3.12				
<i>(b) H—Superintendence—(Plan—State Sector)</i>				
O. .. 4.55	2.28	2.28	..	2.27 (50)
R. .. —2.27				

(2) In the group-heads detailed below, out of the total provision of Rs. 15.76 lakhs, made under grants-in-aid, a provision of Rs. 10.40 lakhs (two-third) remained unutilised. Non-utilisation of the provision to the extent of Rs. 6.50 lakhs was explained as mainly due to (i) non-payment of subsidy for staff to Central Co-operative Banks and Orissa Provincial Land Mortgage Bank as the schemes were not approved by Government (Rs. 3.58 lakhs), (ii) less subsidy granted to Co-operative institutions during the year (Rs. 1.21 lakhs) and non-payment of subsidy due to non-organisation of societies or less eligibility of societies (Rs. 1.71 lakhs). The reasons for a saving of Rs. 3.90 lakhs under group-heads "I.9" (Rs. 3.01 lakhs) and "M" (Rs. 0.90 lakh) have not been intimated by controlling officer.

I—Grants-in-aid  
(Plan—State Sector)

(a) I.6—Co-operative Farming Societies—

O. .. 1.76	0.39	0.17	—0.22	1.59 (90)
R. .. —1.37				

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving—	Total saving— (percentage of saving to provision)	
(b) I.9—Central Co-operative Banks—Subsidy for staff—					
O. ..	5.72	0.33	0.31	—0.02	
R. ..	—5.39				5.41 (95)
(c) M—Grants-in-aid (Plan—Central Sector)—					
O. ..	7.71	5.78	4.88	—0.90	
S. ..	0.57				3.40
R. ..	—2.50				(41)

Saving of Rs. 8.36 lakhs (62 per cent of the provision) occurred under this group-head during 1965-66 also.

(ii) *State Agricultural Credit Relief and Guarantee Fund*—The expenditure in the grant includes an amount of Rs. 4.00 lakhs transferred to the fund during 1966-67. The Fund has been constituted for the purpose of writing off of irrecoverable arrears due to co-operative credit institutions, where such debt threatens the stability of the co-operative structure and where such arrears arise due to natural calamities and payments in fulfilment of the State Government's guarantee in respect of accommodation provided by the Reserve Bank of India to State and Central Co-operative Banks for agriculture purposes. The Fund is credited by (i) contributions from the Consolidated Fund of the State against the provision made in the grant (Grant No. 33), (ii) Grants from the Central Government and (iii) receipts from the other sources

The expenditure from the Fund is routed through this grant and initially accounted for under "34—Co-operation" and then transferred to the Fund before close of the accounts for the year. During the year 1966-67 no expenditure was incurred out of the Fund. The balance at the credit of the Fund on 31st March, 1967 was Rs. 9.72 lakhs.

An account of the transactions of the Fund for the year is given in statement No. 16 of the Finance Accounts 1966-67.

(iii) *Expenditure met from the grants received from National Co-operative Development Corporation*—The grants received from the Corporation for different schemes for co-operative development in the State are credited to the head "Deposit account of grants from National Co-operative Development Corporation". During the year, grant amounting to Rs. 18.49 lakhs was received from the Corporation.

The actual expenditure on the schemes is recorded initially against provision made under this grant (Grant No. 33) and before the close of the accounts of the year, an amount equivalent to the share of the expenditure to be met from the grants is transferred to the deposit head.



The expenditure in the grant includes an amount of Rs. 6.58 lakhs which was met from the deposit account of different schemes during the year 1966-67. The balance at the credit of the deposit account as at the 31st March, 1967 was Rs. 11.90 lakhs.

An account of the transactions of the deposit account during the year 1966-67 is given in statement No. 16 of the Finance Accounts for the year 1966-67.

(iv) *Subsidy paid by Government*—The expenditure shown under the grant includes an amount of Rs. 29.22 lakhs paid by Government as grants/subsidy to different organisations during the year 1966-67 as indicated below.

Purpose for which subsidy was paid	Amount (in lakhs of rupees)
(1) Subsidy allowed to co-operative institutions to meet pay, etc., of staff.	1.38
(2) Grants/Subsidy paid to Co-operative institutions for Miscellaneous purposes (Such as for co-operative propaganda, reorganisation and revitalisation of small sized Co-operative Societies, for Organisation of consumers stores and to meet part of running expenses of State Co-operative Union and other Co-operative Banks/Institutions).	27.84

#### Grant No. 34—Contribution to Local Bodies (All Voted)

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 21—ADMINISTRATION OF JUSTICE; 30—PUBLIC HEALTH; 50—PUBLIC WORKS; 64—FAMINE RELIEF; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
Original .. 1,12,56,500	} 1,39,57,800	1,07,99,826	—31,57,974
Supplementary .. 27,01,300			
Amount surrendered during the year (November, 1966: Rs. 2,00,000 and March, 1967 : Rs. 28,73,200).			30,73,200

#### *Notes and Comments—*

(i) The department anticipated additional expenditure in the grant and obtained a supplementary provision of Rs. 27.01 lakhs on 25th October, 1967 (Rs. 22.01 lakhs) and on 26th March, 1967 (Rs. 5.00 lakhs). The expenditure did not, however, come up to the Original provision. The supplementary grant obtained in March, 1967 could have been restricted to token amounts, where necessary.

(ii) The saving of Rs. 31.58 lakhs formed 23 per cent of the total provision. Savings of Rs. 1,75.91 lakhs (65 per cent) and Rs. 76.50 lakhs (49 per cent) occurred under this grant during 1965-66 and 1964-65 also.



(iii) The saving in the grant was accounted for mainly under the following group-heads:—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(1) E.3—Grants for Public Health Purposes—Piped Water Supply (Plan—State Sector)—			
O. .. 15·00	11·00	13·28	+2·28
R. .. —4·00			

Provision to the extent of Rs. 4·00 lakhs was reappropriated to group-head "F.2" on 8th February, 1967 to provide funds for completion of four water supply works taken up during 1965-66. The entire amount of Rs. 4·00 lakhs provided under group-head "F.2", however, remained unutilised; the reasons for this have not been intimated by the controlling officer. The reduction of provision proved excessive in view of the final excess. The reasons for the final excess have not been intimated by the controlling officer.

(2) F.1—Grants for Public Health Purposes—Preparation of Master Plan for Town Planning (Plan—Central Sector)—			
O. .. 11·08	3·17	3·39	+0·22
S. .. *			
R. .. —7·91			

The net saving of Rs. 7·69 lakhs (69 per cent) was attributed to less expenditure due to non-receipt of Central assistance for the Scheme.

(3) K.1—Expenditure on displaced persons—Relief—(Non-Plan)—			
O. .. 18·09	10·08	9·84	—0·24
R. .. —8·01			

The total saving of Rs. 8.25 lakhs (46 per cent) was explained as mainly due to non-arrival of new migrants (Rs. 3.35 lakhs), less requirement of funds under various schemes (Rs. 4.40 lakhs) and transfer of displaced persons to permanent camps (Rs. 0.25 lakh).

Savings of Rs. 40.55 lakhs (68 per cent) and Rs. 9.40 lakhs (42 per cent) occurred under this group-head during 1964-65 and 1965-66 *also*.

\* Represents token supplementary grant of Rs. 100.

Group-head			Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )					
(4) L.1—Grants-in-aid, Contributions, etc.,—Grants to Municipalities and Notified Area Councils—(Non-Plan)					
O.	..	15.00	6.23	6.23	..
R.	..	—8.77			

The total saving of Rs. 8.77 lakhs formed 58 per cent of the provision; the saving was explained as mainly due to post-budget decision to record expenditure on "Dhobijora Nalha" under "Grant No. 47" where a supplementary grant was obtained during October, 1966 (Rs. 2.00 lakhs) and curtailment of expenditure as a measure of economy (Rs. 6.77 lakhs).

(5) M.1—Grants-in-aid, Contributions, etc., Grants to Municipalities and Notified area Councils for Municipal Development Works (Plan—State Sector)—

O.	..	2.00	..	..	..
R.	..	—2.00			

The entire provision remained unutilised and was surrendered on 31st March, 1967 due to non-payment of grants as an economy measure.

A saving of Rs. 1.54 lakhs (77 per cent) occurred under this group-head during 1965-66 also.

(6) N.1—Expenditure on displaced persons—Resettlement Schemes—(Plan—Central Sector)—

O.	..	5.00	2.01	1.95	—0.06
R.	..	—2.99			

The total saving of Rs. 3.05 lakhs which constituted 61 per cent of the Original provision was explained as due to non-receipt of sanctions from the Government of India for some training schemes (Rs. 2.22 lakhs) and non-arrival of new migrants (Rs. 0.77 lakh).

Almost the entire provision of Rs. 1,66.90 lakhs made under this group-head during 1965-66 also remained unutilised.

## Grant No. 35—Animal Husbandry

(MAJOR HEADS: 33—ANIMAL HUSBANDRY AND 71—MISCELLANEOUS)

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted—				
Original ..	2,19,09,000	} 2,19,09,100	1,67,34,943	—51,74,157
Supplementary..	100			
Amount surrendered during the year (March, 1967)				44,98,100
Charged—				
Original ..	..	} 100	99	—1
Supplementary	100			
Amount surrendered during the year				nil

## Notes and Comments—

(i) The saving of Rs. 51.74 lakhs in the voted grant formed 24 per cent of the total provision. A major portion of the saving (Rs. 44.98 lakhs or 87 per cent of the total saving) was surrendered only on 31st March, 1967.

A saving of Rs. 34.87 lakhs (17 per cent) in the provision occurred under this grant during 1965-66 also.

(ii) In the group-heads indicated below, the provision remained unutilised wholly or to a substantial extent.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
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( In lakhs of rupees )

## Breeding operations—

## (1) F.5—Poultry Breeding Farm—

O. ..	23.75	} 9.26	9.19	—0.07
R. ..	—14.49			

The total saving of Rs. 14.56 lakhs (61 per cent) in the original provision was explained as mainly due to non-finalisation of procedure for payment of the cost of "Milo" obtained under the World Food Programme.



(2) In the following group-heads, provision to the extent of Rs. 8.37 lakhs (41 per cent of the provision) made under "Grants-in-aid, contributions, etc.", remained unutilised. The non-utilisation was explained as due to non-sanction of grants by Government, the reasons therefor have not been intimated by the controlling officer.

<i>Group-head</i>		Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)		
(a) G—Grants-in-aid, Contributions, etc.—	Contri-			
O. ..	14.18	10.47	10.47	..
R. ..	—3.71			
(b) N—Grants-in-aid, Contributions, etc. (Plan—State Sector)—	Contribu-			
O. ..	5.95	1.29	1.29	..
R. ..	—4.66			

(3) In the following group-heads, provision to the extent of Rs. 11.38 lakhs remained unutilised. The non-utilisation of an amount of Rs. 7.80 lakhs was explained as mainly due to (i) curtailment of expenditure due to economy (Rs. 4.68 lakhs), (ii) late implementation of the scheme, "Intensive cattle development", (Rs. 1.42 lakhs), (iii) late opening of dispensaries and vacancies in some posts for want of suitable candidates (Rs. 1.70 lakhs); the reasons for the balance saving of Rs. 3.58 lakhs under group-heads "L" (Rs. 1.57 lakhs) and under "M.5" (Rs. 2.01 lakhs) are awaited.

Group-head		Total Grant	Actual Expenditure	Saving—	Total/Net saving (Percentage of saving to provision)
		(In lakhs of rupees)			
(a) L—Hospitals and Dispensaries—(Plan—State Sector)—					
O. ..	10.42	9.00	7.43	—1.57	2.99 (29)
R. ..	—1.42				
(b) M.5—Milk Union (Plan—State Sector)—					
O. ..	13.49	11.48	11.48	..	2.01 (15)
R. ..	—2.01				
(c) M.16—Scheme for Egg and Poultry production—cum-marketing centres—					
O. ..	4.03	1.79	1.77	—0.02	2.26 (56)
R. ..	—2.24				

Group-head	Total Grant	Actual Expenditure	Saving—	Total/Net Saving (Percentage of saving to provision)
( In lakhs of rupees )				
<i>(d)</i> M. 20—Intensive Cattle Development—				
O. .. 12.72	8.63	8.60	-0.03	4.12 (32)
R. .. -4.09				

(4) The entire provision made under the following group-heads, remained unutilised and was explained as mainly due to non-sanction/non-implementation of the scheme during the year. The reasons for the non-sanction, etc., have not been intimated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			

## Breeding operation—

*(a)* M. 22 - Collection and Marketing of Milk— (Plan— State Sector)—

O. .. 1.51	..	..	..
R. .. -1.51			

*(b)* M. 24—Establishment of Mixed Farm (Plan— State Sector).

O. .. 2.65	..	..	..
R. .. -2.65			

*(5)* M. 25—Rural Dairy Extension—

O. .. 3.58	3.17	..	-3.17
R. .. -0.41			

The entire provision (Rs. 3.58 lakhs) remained unutilised. The reduction of Rs. 0.41 lakh was attributed to late implementation of the scheme; the reasons for the balance saving of Rs. 3.17 lakhs have not been intimated by the controlling officer.

			Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )					
(6) O—Miscellaneous— (Plan—State Sector)—					
O.	..	4.86	2.36	2.12	—0.24
R.	..	—2.50			

The total saving of Rs. 2.74 lakhs (56 per cent) in the provision was explained as mainly due to non-availability of foreign exchange for purchase of freeze drying machines.

(iii) In the following group-head, the provision was reduced by Rs. 1.22 lakhs by surrender of funds on 31st March, 1967 anticipating reduced expenditure as an economy measure. The expenditure, however, exceeded the total grant; the excess expenditure remained uncovered. In view of the excess expenditure surrender of funds proved unjustified. The reasons for the final excess have not been intimated.

M—Breeding operation—

M. 12—Rural Dairy Extension  
of Rourkela (Plan—State  
Sector).

O.	..	1.93	0.71	2.85	+2.14
R.	..	—1.22			

Grant No. 36—Public Relations ( All Voted )

(MAJOR HEADS: 19—GENERAL ADMINISTRATION AND  
71—MISCELLANEOUS)

			Total Grant	Actual Expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Original	..	40,63,000	41,37,400	31,66,037	—9,71,363
Supplementary		74,400			
Amount surrendered during the year (31st March, 1967)					11,68,400



## Notes and Comments—

(i) Savings in the grant occurred mainly under the group-head indicated below :—

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
B—Civil Secretariat—(Plan—State Sector)—					
O.	..	16.43	4.97	5.82	+0.85
R.	..	—11.46			

The expenditure connected with Public Relations and Publicity Schemes are accounted under this group-head.

The net saving of Rs. 10.61 lakhs in the original provision (65 per cent) was explained as mainly due to non-purchase of listening sets owing to late decision of Government (Rs. 4.76 lakhs), non-entertainment of staff and curtailment of contingent expenditure as a measure of economy (Rs. 3.35 lakhs), non-receipt of assistance from the Government of India for opening of two information centres at Rourkela and Cuttack (Rs. 1.50 lakhs) and non-sanction/non-implementation of certain schemes as a measure of economy (Rs. 1.00 lakh).

A saving of Rs. 4.10 lakhs (25 per cent of the provision) occurred under this group-head during 1965-66 also.

(ii) *Suspense Account of spare Radio parts*—Under the Community Listening Scheme, radio sets were distributed to community centres. To prevent the sets from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued as and when required by villagers on cash payment. The expenditure shown under the grant includes an amount of Rs. 1.20 lakhs under the head 'Suspense' on account of purchase of these spare parts during 1966-67. The debits in the suspense account represent value of purchases made by Government and the credits represent the value of spare parts sold to villagers.

A summary of the transactions together with the opening and closing balances for the year 1966-67 is given below :—

Opening balance on 1st April, 1966	Debits during 1966-67	Credits during 1966-67	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
94,581	1,20,354	77,599	1,37,336

The closing balance represents the value of spare parts held in stock by the Director of Public Relations.

## Grant No. 37—Agriculture

(MAJOR HEADS : 31—AGRICULTURE AND 64—FAMINE RELIEF)

Voted—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.		Rs.	Rs.
Original .. 6,61,31,500	}	6,96,65,200	4,03,49,528	-2,93,15,672
Supplementary 35,33,700				
Amount surrendered during the year (October, 1966: Rs. 5,18,000; December, 1966: Rs. 43,000 and March, 1967: Rs. 2,10,00,600)			..	2,15,61,600
<i>Charged—</i>				
Original .. 2,00,000	}	2,05,500	2,00,000	-5,500
Supplementary 5,500				
Amount surrendered during the year			..	nil

*Notes and Comments :—*

(i) The saving of Rs. 2,93.16 lakhs in the voted grant formed 42 per cent of the total provision. An amount of Rs. 2,15.62 lakhs (74 per cent) of the saving was surrendered of which a large portion (Rs. 2,10.01 lakhs or 97 per cent) was surrendered only between 28th and 31st March, 1967.

The savings in the preceding 3 years ranged between 20 and 32 per cent (Rs. 80.08 lakhs and Rs. 1,43.73 lakhs).

(ii) (a) The analysis of the saving in the voted grant between "Plan" and "Non-Plan" is indicated below—

	Provision	Actual Expenditure	Saving	Amount Surrendered
(In lakhs of rupees)				
Plan ..	4,00.79	1,81.24	2,19.55	1,58.71
Non-Plan ..	2,95.86	2,22.25	73.61	56.91

(b) The saving occurred mainly in the provision made for—

	Non-Plan	Plan	Total
(In lakhs of rupees)			
(1) Subordinate and expert staff	21.38	50.16	71.54
(2) Experimental farms ..	14.39	13.40	27.79
(3) Agricultural demonstration and propaganda including Public exhibitions and fairs	3.47	30.24	33.71
(4) Agricultural experiments and research	4.13	29.10	33.23
(5) Agricultural education ..	1.27	..	1.27
(6) Miscellaneous ..	19.16	89.13	1,08.29
(7) Grants-in-aid ..	8.31	6.85	15.16
Total ..	72.11	2,18.88	2,90.99

Major cases of savings have been explained in note (iii) below —



(iii) Saving in the grant was accounted for mainly under the group-heads detailed below—

(A) In the following group-heads, out of the total provision of Rs. 5,28.61 lakhs, provision to the extent of Rs. 2,52.06 lakhs (48 per cent) remained unutilised. A saving of Rs. 2,05.19 lakhs which was largely surrendered was stated to be mainly due to—

- (a) Post-budget reduced sanction and curtailment of expenditure (Rs. 95.18 lakhs) due to economy;
- (b) late or non-appointment of staff (Rs. 30.16 lakhs);
- (c) less requirement of funds under contingencies (Rs. 16.95 lakhs);
- (d) non or late sanction of certain schemes and late implementation of some schemes (Rs. 44.08 lakhs); and
- (e) less demand by cultivators under demonstration of varieties of seeds and subsidy (Rs. 12.44 lakhs).

The reasons for the final saving of Rs. 46.87 lakhs have not been communicated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—	Saving during the previous year(s)
	(In lakhs of rupees)			
Non-Plan—				
(1) C—Subordinate and expert staff—				
O. .. 73.02	55.16	51.63	—3.53	1963-64 : 7.79
S. .. *				1964-65 : 5.04
R. .. —17.86				1965-66 : 3.04
(2) D—Experimental Farms—				
O. .. 46.90	33.09	32.51	—0.58	1963-64 : 2.12
R. .. —13.81				1964-65 : 3.67
				1965-66 : 2.70
(3) E—Agricultural Demonstration and propaganda including Public exhibitions and fairs—				
Voted—				
O. .. 11.44	9.10	7.97	—1.13	
R. .. —2.34				
(4) F—Agricultural experiments and research—				
O. .. 16.27	12.58	12.14	—0.44	
R. .. —3.69				

\* Represents token supplementary grant of Rs. 100.



Group-head	Total Grant	Actual Expenditure	Excess+ Saving—	Saving during the previous year (s)
( In lakhs of rupees )				
(5) H—Miscellaneous—				
O. .. 71·30	60·44	52·14	—8·30	1965-66 : 1·42
R. .. —10·86				
(6) L—Subordinate and expert staff—				
O. .. 61·34	26·23	17·72	—8·51	1965-66 : 10·21
S. .. *				
R. .. —35·11				
(7) M—Experimental Farms—				
Voted—				
O. .. 22·50	9·34	9·10	—0·24	1965-66 : 11·62
R. .. —13·16				
N—Agricultural Demonstration and Propaganda including Public exhibitions and fairs—				
(8) N.4—Plant Protection Scheme—				
O. .. 18·86	18·17	14·28	—3·89	1965-66 : 2·17
R. .. —0·69				
(9) N. 5—Crop Competition Scheme—				
O. .. 1·98	0·26	0·16	—0·10	
R. .. —1·72				
(10) N.6—Multiplication and distribution of oil seeds—				
O. .. 6·50	3·40	3·38	—0·02	1965-66 : 1·87
R. .. —3·10				
(11) N.10—Demonstration of special varieties of paddy and wheat seeds in irrigated areas—				
O. .. 11·00	9·82	9·03	—0·79	
R. .. —1·18				

\* Represents token supplementary Grant of Rs. 100.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—	Saving during the previous year (s)
(In lakhs of rupees)				
(12) N.11—Subsidy for distribution of seeds—				
O. .. 18.00	6.74	5.79	-0.95	
R. .. -11.26				
(13) N.12—Free demonstration of fertiliser's in cultivators' fields—				
O. .. 3.73	1.71	1.30	-0.41	
R. .. -2.02				
(14) O—Agricultural experiments and Research—				
O. .. 34.85	10.85	8.04	-2.81	1963-64 : 4.74
R. .. -24.00				1964-65 : 2.88
				1965-66 : 5.68
(15) Q. 1—Miscellaneous—Watershed management units—				
O. .. 4.28	3.07	1.32	-1.75	
R. .. -1.21				
(16) Q.3—Intensive Rice Cultivation Scheme—				
O. .. 32.39	18.05	18.62	+0.57	1965-66 : 2.49
R. .. -14.34				
(17) Q. 14—Intensive Agricultural District Programme—				
O. .. 13.18	10.01	7.65	-2.36	1964-65 : 11.58
R. .. -3.17				1965-66 : 7.70
(18) Q. 18—Land Reclamation and Hiring of Tractors—				
O. .. 7.56	4.72	2.89	-1.83	1965-66 : 3.68
R. .. -2.84				

Group-head	Total Grant	Actual Expenditure	Excess+ saving—	Saving during the previous year(s)
(In lakhs of rupees)				
(19) Q. 19—Schemes for compost and manure—				
O. .. 10·89	0·57	0·10	—0·47	
R. .. —10·32				
<i>Plan—Central Sector—</i>				
(20) S.—Subordinate and expert staff—				
O. .. 6·81	0·67	0·40	—0·27	1965-66 : 16·34
R. .. —6·14				
(21) T—Agricultural experiments and Research—				
O. .. 2·72	0·61	0·43	—0·18	1965-66 : 17·51
R. .. —2·11				
(22) U—Miscellaneous—				
O. .. 52·97	28·83	19·95	—8·88	1965-66 : 10·13
R. .. —24·14				
<p>(B) Out of the total provision of Rs. 38·55 lakhs provided under grants-in-aid in the group-heads indicated below, a provision of Rs. 15·16 lakhs (39 per cent) remained unutilised; the non-utilisation was explained as mainly due to non-sanction of fresh grants to University of Agricultural Technology owing to adjustment of huge unspent balance of grants made during the preceding years (Rs. 6·57 lakhs) and late receipt of details from the University and less grants made due to economy (Rs. 7·63 lakhs).</p>				
(a) I—Grants-in-aid, contributions, etc., (Non-Plan)—				
O. .. 25·38	18·78	17·07	—1·71	1964-65 : 2·89
R. .. —6·60				1965-66 : 4·30
(b) R—Grants-in-aid, Contributions, etc., (Plan—State Sector)—				
O. .. 13·17	5·54	6·32	+0·78	1965-66 : 7·39
R. .. —7·63				



(C) In the group-heads mentioned below, the entire provision amounting to Rs. 29·16 lakhs remained unutilised due to non-sanction of the schemes or late appointment of staff. The reasons for the non-sanction and basis of the budget provision have not been communicated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Exces+ Saving—
(In lakhs of rupees)			
Q—Miscellaneous (Plan—State Sector)—			
(1) Q.2—Establishment of Training cum-zonal service stations—			
O. .. 3·16 } R. .. —3·16 }	..	..	..
(2) Q.22—Resettlement of Landless labourers—			
O. .. 14·00 } R. .. —14·00 }	..	..	..
(3) Q.28—Ayacut Development—			
O. .. 12·00 } R. .. —12·00 }	..	..	..
(iv) In the following group-head, funds provided by reappropriation proved excessive—			
Q.30—High yielding varieties Programme—			
O. .. .. } S. .. * } R. .. 31·33 }	31·33	9·96	—21·37

The scheme "High yielding varieties Programme" is a new service. The Department anticipated an expenditure of Rs. 53·30 lakhs and obtained a token supplementary grant in October, 1966 for implementation of the scheme during the financial year. A sum of Rs. 50·77 lakhs was provided by reappropriation on 27th January, 1967 but an amount of Rs. 19·44 lakhs was surrendered on 31st March, 1967, mainly due to curtailment of expenditure as an economy measure. The expenditure, however, fell short of the reduced provision by Rs. 21·37 lakhs; the reasons for the saving have not been intimated by the controlling officer.

\* Represents a token supplementary grant of Rs. 100.

(v) A total sum of Rs. 75·69 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where provision was increased by reappropriation	Amount of <sup>addition</sup> <del>reduction</del> by reappropriation (Rs. lakhs)
<i>Plan—State Sector—</i>		<i>Plan—State Sector—</i>	
L—Subordinate and expert staff.	13·66	Q.30—High yielding varieties programme.	50·77
M—Experimental Farms	9·50	Q.31—Purchase and supply of power tillers	15·30
O—Agricultural experiments and research	5·19	..	..
Q.3—Intensive Rice cultivation Scheme	7·56	..	..
Q.22—Resettlement of Landless labourers	9·76	..	..
Q.28—Ayacut Development	12·00		
Other group-heads ..	8·40		
Total ..	66·07	Total ..	66·07

(vi) The expenditure in the grant includes an amount of Rs. 23·39 lakhs paid as grant to the Orissa University of Agriculture Technology and other institutions for development of agriculture.

(vii) The expenditure in the grant also includes an expenditure of Rs. 1·72 lakhs on various agricultural schemes sponsored by the Indian Council of Agricultural Research of which an amount of Rs. 0·90 lakh is reimbursable from the Council towards their share. During the year no grant was received and consequently no expenditure was reimbursed. The expenditure incurred by Government up to 1966-67 which is reimbursable amounted to Rs.7·90 lakhs.

#### Grant No. 38 Supply Department (All voted)

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 31—AGRICULTURE AND 71—MISCELLANEOUS)

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 47,62,600	51,21,600	48,88,349	—2,33,251
Supplementary .. 3,59,000			
Amount surrendered during the year (March, 1967)			2,61,200



*Notes and Comments:—*

The saving in the grant occurred mainly under the following group-head:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Development Schemes—</i>			
<i>Central Sector—</i>			
<b>D—Scheme for improvement of Agricultural Marketing in India—</b>			
O. ..	5.97		
R. ..	—2.88		
	3.09	3.00	—0.09

The total saving of Rs. 2.97 lakhs which constituted 50 per cent of the original provision was attributed to delay in finalisation of the re-organisation of the scheme.

**Grant No. 39—Ports (All Voted)**

(MAJOR HEAD: 53—PORTS AND PILOTAGE)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	2,16,700		
Supplementary ..	1,72,500		
	3,89,200	3,39,165	—50,035
Amount surrendered during the year			nil

**Appropriation—Interest on Debt and other Obligations (All charged)**

(MAJOR HEAD: 16—INTEREST ON DEBT AND OTHER OBLIGATIONS)

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	14,18,08,600		
Supplementary ..	1,09,69,100		
	15,27,77,700	14,83,50,602	—44,27,098
Amount surrendered during the year (March, 1967)			2,92,800

*Notes and Comments:—*

(i) The department anticipated additional expenditure in the Appropriation and obtained supplementary appropriation in October, 1966 (Rs. 2.34 lakhs) and March, 1967 (Rs. 1.07.35 lakhs). The expenditure, however, fell short of the total appropriation by Rs. 44.27 lakhs. The supplementary appropriation obtained in March, 1967 could have been substantially reduced.

(ii) More than 90 per cent of the saving under the appropriation remained unsurrendered at the end of the year.



(iii) In the following group-heads, a total amount of Rs. 38.58 lakhs in the original provision made for payment of interest/discount on open market loans remained unutilised; the reasons for the non-utilisation of funds have not been intimated by the controlling officer.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A. 1—Interest on permanent loans—Interest on 4 per cent Orissa Government Loan, 1969—			
O.                     17.63	17.63	13.74	—3.89
(2) A. 2—Interest on 4 per cent Orissa Government Loan, 1968—			
O.                     12.38	12.38	10.19	—2.19
(3) A. 4—Interest on 4 per cent Orissa Government Loan, 1971—			
O.                     15.30	15.30	12.70	—2.60
(4) A. 5—Interest on 4½ per cent Orissa Government Loan, 1972—			
O.                     25.06	25.06	22.02	—3.04
(5) A. 6—Interest on 4½ per cent Orissa Government Loan, 1974—			
O.                     34.60	34.60	28.53	—6.07
(6) A. 7—Interest on 4¾ per cent Orissa Government Loan, 1976—			
O.                     41.73	41.73	36.34	—5.39
(7) A. 8—Interest on 5½ per cent Orissa Government Loan, 1977—			
O.                     45.95	45.95	38.90	—7.05
(8) B. 1—Discount on Loans—5½ per cent Orissa Government Loan, 1977—			
O.                     8.35	8.35	..	—8.35

(iv) In the following Group-heads, a total saving of Rs. 8.30 lakhs in the original provision was explained as mainly due to less requirement. The saving was reappropriated to other group-heads to meet the additional requirements thereunder.

(1) C. 2—Interest on other Floating Loans—Interest on cash credit from State Bank of India—			
O.                     14.00	}     10.50	}     10.48	}     —0.02
R.                     —3.50			



## Grant No. 40—Community Development Projects—(All Voted)

(MAJOR HEAD: 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. } Supplementary .. }	..	1,92,338	+1,92,338
Amount surrendered during the year			nil

## Notes and Comments—

(i) An expenditure of Rs. 1,92,338 was incurred under the grant without any budget provision; the excess requires to be regularised.

The excess in the grant occurred consecutively for the 5th year in succession as indicated below:

Year	Total grant (In lakhs of rupees)	Excess
1962-63 ..	0.07	2.80
1963-64 ..	1.05	2.05
1964-65 ..	0.01	0.74
1965-66 ..	0.01	0.56
1966-67 ..	..	1.92

(ii) The expenditure was incurred mainly under the following group-heads:—

Group-head	Actual Expenditure	Excess+
	(In lakhs of rupees)	
A—Community Development Projects—		
(1) A.1—Advances for Central Stores in Community Development Projects—	0.75	+0.75
(2) A.2—Central Stores—Suspense—Debit ..	1.16	+1.16

The former head records withdrawal from treasury for crediting to suspense (Personal Deposits) credits while the latter records expenditure connected with the central stores (*vide* note (iii) below).

No provision was made under these group-heads during 1966-67 as orders had been issued as early as August, 1961 to close down the Personal Ledger Accounts and to refund the advance sanctioned at the time of opening the accounts. Budget provision is required to be made for accommodating the debits on account of withdrawal of amount for refunding the advance. No provision was also made for this purpose in the two preceding years.



The department have explained that two Block Development Officers drew Rs. 0.75 lakh during November and December, 1966 under group-head 'A.1' and six Block Development Officers drew Rs. 1.16 lakhs during February and March, 1967 under group-head 'A.2' in order to square up their Accounts to close down the P. L. Accounts in their name in the treasury. The Department further stated that "No provision could be made as it was not known when the defaulting Block Development Officers would close down their Personal Ledger Accounts".

(iii) *Central Stores—Suspense*—The expenditure under the grant includes an amount of Rs. 1,15,895 under the head "Suspense". The transactions on purchase and utilisation of stores required for various purposes in the Blocks are to be accounted for under the Personal Ledger Accounts. The debits represent withdrawals from the treasury for meeting stores transactions and the credits represent the recoupments made on transfer of cost of stores to the accounts of the works concerned.

Though orders were issued as early as in August, 1961 to close down the Personal Ledger Accounts, still some Block Development Officers have not squared up and closed the Accounts.

A summary of the transactions in the Personal Ledger Accounts in the names of various Block Development Officers for Central Stores suspense (Community Development Projects) for the year 1966-67 is given below:—

Opening balance on 1st April, 1966	Credits during the year	Debits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
21,39,372	2,02,855	1,15,895	22,26,332

Certificates of acceptance of the balances are awaited.

**Grant No. 41—Loans to Local Funds, Government Servants, etc.  
( All Voted )**

**(MAJOR HEAD: Q—LOANS AND ADVANCES BY THE STATE/  
UNION TERRITORY GOVERNMENTS)**

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 7,49,28,700 }	15,75,10,900	13,24,97,674	—2,50,13,226
Supplementary .. 8,25,82,200 }			
Amount surrendered during the year (March, 1967)			1,76,71,100

*Notes and Comments—*

(i) The department anticipated additional expenditure in the grant and obtained supplementary grant of Rs. 8,25.82 lakhs on 25th October, 1966 (Rs. 5,69.52 lakhs) and 26th March, 1966 (Rs. 2,56.30 lakhs). A large part of the supplementary grant obtained on 26th March, 1967 remained unutilised which could have been reduced to token amounts, where necessary.

(ii) Out of the saving of Rs. 2,50·13 lakhs (16 per cent) in the total provision, an amount of Rs. 1,76·71 lakhs only was surrendered as excess of requirements in the last part of March, 1967.

Savings ranging from 16 to 50 per cent (Rs. 65·79 lakhs to Rs. 4,11·01 lakhs) of the provision occurred under the grant in the preceding six years also.

(iii) The analysis of the total saving between "Plan" and "Non-Plan" is as indicated below—

	Provision	Actual Expenditure	Saving
(In lakhs of rupees)			
Plan ..	8,85·93	7,50·34	1,35·59
Non-Plan ..	6,89·18	5,74·64	1,14·54
Total ..	15,75·11	13,24·98	2,50·13

(iv) The following table gives an analysis of the variations between the provision and expenditure by category of loans—

	Provision	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(i) Loans to Municipalities—			
Non-Plan ..	0·50	0·25	—0·25
Plan ..	11·75	11·73	—0·02
(ii) Loans to District and Other Local Fund Committees—			
Plan ..	3·00	2·50	—0·50
(iii) Loans to Panchayats—			
Non-Plan ..	1·00	..	—1·00
Plan ..	8·00	4·88	—3·12
(iv) Loans and Advances under Community Development Programme—			
Plan ..	12·00	4·81	—7·19
(v) Advances to displaced persons—			
Non-plan ..	1·50	11·07	+9·57
Plan ..	76·50	..	—76·50
(vi) Advances to Cultivators—			
Non-Plan ..	5,16·00	4,86·81	—29·19
Plan ..	62·62	28·96	—33·66
(vii) Loans under State Aid to Industries Act—			
Plan ..	2·50	2·43	—0·07

		Provision	Actual Expenditure	Excess Saving	+ —
(In lakhs of rupees)					
(viii) Miscellaneous loans and Advances—					
(a) Loans to Orissa State Electricity Board—					
Plan	..	3,19·00	3,19·00	..	
(b) Loans to Orissa Mining Corporation—					
Plan	..	1,15·50	1,15·50	..	
(c) Loans to Orissa State Commercial Transport Corporation—					
Plan	..	1,35·00	1,49·00	+14·00	
(d) Loans to Industrial Development Corporation—					
Plan	..	43·00	43·00	..	
(e) Loans to Orissa Small Industries Corporation—					
Plan	..	10·00	10·00	..	
(f) Loans to Co-operative Institutions—					
Non-plan	..	1,25·00	26·25	—98·75	
Plan	..	40·74	27·30	—13·44	
(g) Loans under various Housing Schemes—					
Non-plan	..	15·00	14·83	—0·17	
Plan	..	15·22	9·76	—5·46	
(h) Other Miscellaneous Loans and Advances—					
Non-Plan	..	4·18	0·48	—3·70	
Plan	..	31·10	21·47	—9·63	
Total (viii)—Miscellaneous Loans and Advances—					
Non-Plan	..	1,44·18	41·56	—1,02·62	
Plan	..	7,09·56	6,95·03	—14·53	
(ix) Loans to Government servants—					
Non-Plan	..	26·00	34·95	+8·95	
Total—Non-Plan	..	6,89·18	5,74·64	—1,14·54	
Plan	..	8,85·93	7,50·34	—1,35·59	
Grand Total	..	15,75·11	13,24·98	—2,50·13	



(v) Some of the major cases involving substantial savings are discussed below:

(1) In the following group-heads, a total saving of Rs. 29·20 lakhs was explained as mainly due to post-budget decision of Government taken during July, 1966 to stop grant of loans in drought affected areas. In view of the final saving the supplementary provision was excessive.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
D—Advances to Cultivators— (Non-Plan)			
(a) D.1—Advances under the Land Improvement Act—			
O. ..	7·00	14·47	15·25
S. ..	10·00		
R. ..	—2·53		
(b) D.2—Advances under the Agriculturists Loans Acts—			
O. ..	33·00	4,74·68	4,71·55
S. ..	4,66·00		
R. ..	—24·32		
(2) E—Miscellaneous Loans and Advances (Non-Plan)—			
O. ..	1,43·67	1,11·21	41·56
S. ..	0·50		
R. ..	—32·96		

The total saving of Rs. 1,02·61 lakhs (71 per cent of the provision) was explained as mainly due to less requirement of loan by Orissa State Co-operative Marketing Society for distribution of superphosphates (Rs. 1,00·00 lakhs).

A saving of Rs. 32·96 lakhs was reappropriated to other group-heads.

A saving of Rs. 3,66·02 lakhs (61 per cent) in the provision occurred under this group-head during 1965-66 also.

*Development Schemes—  
State Sector—*

(3) L.1—Loans to Panchayats— Loans to Grama Panchayats—			
O. ..	8·00	5·84	4·88
R. ..	—2·16		
—0·96			

Provision to the extent of Rs. 3·12 lakhs (39 per cent) remained unutilised. The reduction of the provision was explained as due to less grant of loans as a measure of economy. The reasons for the final saving of Rs. 0·96 lakh have not been intimated by the controlling officer.

A saving of Rs. 4·64 lakhs (38 per cent) in the provision occurred under this group-head during 1965-66 also.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) M.1—Loans and advances under Community Development Programme—Stage I Blocks—			
O .. 5.20	2.88	1.89	—0.99
R. .. —2.32			

The saving of Rs. 2.32 lakhs was attributed to revision of programme and non-receipt of proposals from the private parties. The reasons for the final saving have not been intimated by the controlling officer.

A saving of Rs. 4.10 lakhs (39 per cent) occurred under this group-head during 1965-66 also.

(5) N—Advances to Cultivators—

O. .. 62.62	29.08	28.96	—0.12
R. .. —33.54			

54 per cent of original provision (Rs. 33.66 lakhs) remained unutilised; the non-utilisation was explained as mainly due to (i) less grant of loans under the scheme for vegetable and potato seed production owing to reduction in the area under potato cultivation (Rs. 14.37 lakhs), (ii) non-sanction of the scheme "Loans to Cultivators for intensive production of groundnuts" (entire provision of Rs. 11.63 lakhs) and (iii) non-requirement of funds under "loans for construction of open wells for irrigation purposes (Rs. 5.94 lakhs).

A saving of Rs. 3.63 lakhs (15 per cent) occurred under this group-head during 1965-66 also.

(6) Q.1—Loans and advances under Community Development Programme—Loans under Pilot Project for Works Programme for utilisation of Rural Man power—

O. .. 5.00	4.41	1.06	—3.35
R. .. —0.59			

79 per cent of the provision (Rs. 3.94 lakhs) remained unutilised. The reasons for saving of Rs. 3.35 lakhs have not been intimated by the controlling officer. The balance saving of Rs. 0.59 lakh was attributed to delay in sanction of loans after observing all formalities.



Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>Development Schemes—</i>			
<i>Central Sector—</i>			
(7) R.—Loans and Advances to Displaced Persons—			
O.           ..           76·50	}	..	..
S.           ..           ..           *			
R.           ..           —76·50			

The entire provision made under this group-head remained unutilised; the non-utilisation was explained as due to non-receipt of the approval of the Government of India to the Training Scheme.

The entire provision of (Rs. 1,55·10 lakhs) made under this group-head during 1965-66 remained unutilised due to late receipt of sanction from the Government of India.

(8) S—Miscellaneous Loans and advances—

O.           ..           20·02	}	38·26	36·37	—1·89
S.           ..           21·82				
R.           ..           —3·58				

The reduction of the provision by Rs. 3·58 lakhs was explained as due to non-receipt of central assistance for "National loan scholarships scheme". The reasons for the final saving of Rs. 1·89 lakhs have not been intimated by the controlling officer.

(vi) A total sum of Rs. 27·54 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
E—Miscellaneous Loans and Advances (Non-Plan)	9·58	C—Loans and Advances to Displaced persons (Non-Plan)	11·28
R—Loans and Advances to Displaced persons (Plan—Central Sector)	11·28	G—Advances for purchase of Motor conveyance (Non-Plan)	5·45
		Other group-heads	4·13
Total ..	20·86	Total ..	20·86

\*Represents taken supplementary grant of Rs. 100.



**Grant No. 41-A—Appropriation to the Contingency  
—Fund (All Voted)**

(MAJOR HEAD: 125—APPROPRIATION TO THE CONTINGENCY  
FUND)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. .. }	11,00,00,000	11,00,00,000	..
Supplementary.. 11,00,00,000 }			
Amount surrendered during the year			nil

*Notes and Comments—*

The expenditure under this grant represents the amount transferred from the Consolidated Fund of the State to augment the corpus of the Contingency Fund. The details are as follows:—

The corpus of the Orissa Contingency Fund (established under the Orissa Contingency Fund Act, 1950 as amended from time to time) at the commencement of the year 1966-67 was Rs. 2 crores. This was considered insufficient to meet the emergent demands caused by drought and flood and an Ordinance was issued on the 3rd May, 1966 under Article 213 of the Constitution raising the corpus of the Fund to Rs. 9 crores; a sum of Rs. 7 crores was transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer was obtained through the Supplementary Demand presented in October, 1966.

Advances amounting to Rs. 7.92 crores were sanctioned between May and October, 1966 and were reimbursed to the Fund after making necessary provision in the Supplementary Demand presented in October, 1966. The Ordinance was laid on the Table of the Legislature on reassembly of the Session on the 5th October, 1966 but was not replaced by an Act of the Legislature; it therefore ceased to be operative on the expiry of six weeks and the corpus of the Contingency Fund consequently stood reduced to Rs. 2 crores. The amount of Rs. 7 crores was retransferred from the Contingency Fund to the Consolidated Fund.

On 28th February, 1967 another Ordinance was promulgated which repealed the Orissa Contingency Fund Act, 1950 and established a Contingency Fund for the State of Orissa from that date consisting of Rs. 6 crores transferred from the Consolidated Fund of the State. In the Supplementary Demands presented to the Legislature in March, 1967, Government explained that the corpus of the Fund (Rs. 2 crores) was insufficient to meet the emergent demands for payment of loan assistance to the Orissa State Commercial Transport Corporation, Orissa Mining Corporation and Industrial Development Corporation for which central assistance had been sanctioned. Government, therefore, obtained an amount of Rs. 4 crores through the Supplementary Demand to augment the corpus of the Fund.

Advances totalling Rs. 2.39 crores were sanctioned between 28th February and 31st March, 1967 which were reimbursed through the Supplementary Demand presented in March, 1967.

**Grant No. 42—Compensation for abolition of Zamindari System and other expenditure relating to the Revenue Department (All Voted)**

(MAJOR HEADS: 92—PAYMENT OF COMPENSATION TO LAND HOLDERS, ETC., ON THE ABOLITION OF THE ZAMINDARI SYSTEM AND 109—CAPITAL OUTLAY ON OTHER WORKS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 51,00,000	} 51,00,000	40,90,906	—10,09,094
Supplementary .. ..			
Amount surrendered during the year (March, 1967)			11,01,100

*Notes and Comments—*

(i) The saving of Rs. 10.09 lakhs in the grant formed 20 per cent of the original provision.

The saving was accounted for mainly under the following group-head.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—Payment of compensation to Land Holders, etc., on the Abolition of Zamindari System—Compensation—			
O. .. 50.00	} 39.50	39.83	+0.33
R. .. —10.50			

The saving (Rs. 10.17 lakhs) was explained as mainly due to non-finalisation of the compensation cases due to non-receipt of requisite detailed reports from concerned officers.

A saving of Rs. 11.99 lakhs (22 per cent) in the provision occurred in this group-head during 1965-66 also.

(ii) *Personal Ledger Accounts*—The transactions relating to purchase and utilisation of stores required for development works executed by the District Collectors are accounted for under this Personal Ledger Account. The debits represent withdrawal from the treasury for meeting transactions and the credits represent the recoupments made on transfer of cost of stores to the accounts of the works concerned. During the year 1966-67, there was no expenditure under "Suspense (Personal Deposits)" as it was decided to close down the Personal Ledger Account. But there was a credit of Rs. 6,518 representing the recoveries affected by 3 Collectors.

A summary of the transactions in Personal Ledger Accounts in the name of the District Collectors in connection with central stores (Development Works) for the year 1966-67 is given below:—

Opening balance as on 1st April, 1966	Credits during the year	Debits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
—1,80,546	6,518	..	—1,74,028

Certificates of acceptance of balances are awaited from the controlling officers.



## Grant No. 43—Irrigation and Electricity Schemes (All Voted)

(MAJOR HEADS: 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH; 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES; 99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) AND 101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES).

	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original .. 21,77,58,600	25,64,60,700	26,83,95,714	+1,19,35,014
Supplementary 3,87,02,100			
Amount surrendered during the year (March, 1967) ..			68,73,000

*Notes and Comments—*

(i) This grant accommodates expenditure on the capital outlay on works relating to Tube-well Irrigation, Lift Irrigation, Hirakud Stage-I and Stage II, Delta Irrigation and Balimela Schemes, Major and Medium Irrigation Projects, Flood Control Works and Talcher Thermal Scheme.

(ii) The expenditure in the grant exceeded the total provision by Rs. 1,19,35,014 which requires to be regularised.

(iii) The department anticipated additional requirements and obtained supplementary grants on 25th October, 1966 (Rs. 35.50 lakhs) and 26th March, 1967 (Rs. 3,51.52 lakhs). The expenditure, however, exceeded the original plus supplementary provision by Rs. 1,19.35 lakhs. While the supplementary grant obtained proved insufficient, an amount of Rs. 68.73 lakhs was surrendered on 30th and 31st March, 1967 as surplus to requirements.

(iv) The excess of Rs. 1,19.35 lakhs in the grant was the net result of variations between the provision and the expenditure in respect of the schemes indicated below:—

	Provision	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Tube-well Irrigation (Plan) ..	10.50	4.77	—5.73
Lift Irrigation (Plan) ..	1,15.00	79.76	—35.24
Balimela Dam Project (Plan) ..	5,16.05	4,50.74	—65.31
Hirakud Stage I and Stage II (Plan)	88.17	81.60	—6.57
Major Irrigation Schemes (Plan) ..	10,40.84	10,40.48	—0.36
Medium Irrigation—Projects (Plan)	1,40.59	1,51.61	+11.02
Irrigation Works (Non-Plan) ..	7.23	6.56	—0.67
Flood Control Schemes (Plan) ..	53.33	46.57	—6.76
Talcher Thermal Scheme (Plan) ..	5,92.90	8,21.87	+2,28.97
Total ..	25,64.61	26,83.96	+1,19.35



(v) (A) Major cases of excesses in individual group-heads are dealt with below. The reasons for the excesses have not been intimated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess+
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(In lakhs of rupees)

*Talcher Thermal Scheme—*

(1) BBB—Works—

O.	..	3,31.29	} 3,44.69	4,54.54	+1,09.85
R.	..	13.40			

The expenditure exceeded the original provision by Rs. 1,23.25 lakhs; excess to the extent of Rs. 13.40 lakhs was covered by reappropriation of funds from other group-heads. The additional provision by reappropriation made on 28th March, 1967 for adjustment of anticipated debits during the course of year and better progress of work proved inadequate in view of the large excess.

(2) EEE—Suspense—Gross Debit—

O.	..	2,28.00	2,28.00	3,48.29	+1,20.29
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*Hirakud—Stage II—*

(3) HH. Suspense—Gross Debit—

O.	..	10.25	} 22.28	30.23	+7.95
R.	..	12.03			

The expenditure exceeded the original grant by Rs. 19.98 lakhs (1.95 per cent); excess to the extent of Rs. 12.03 lakhs was covered by reappropriation of funds from other group-heads for adjustment of certain debits which were not anticipated at the budget stage.

(4) LL, 3—Anandapur Barrage Project—Suspense—Gross Debit—	..	3.44	+3.44
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(B) The excesses were partly counterbalanced by savings under other group-heads; the important cases of savings are mentioned in note (vi).

(vi) In the group-heads indicated below, the provision of funds remained unutilised to a substantial extent.

The reasons for the final savings have not been communicated by the controlling officers.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A.1—Tube-Well Irrigation— Works—			
O. .. 10.00 } S. .. 0.50 } R. .. —5.06 }	5.44	4.77	—0.67

Out of the total saving of Rs. 5.73 lakhs (54 per cent) in the original provision, a saving of Rs. 5.06 lakhs was mainly attributed to postponement of the scheme as a measure of economy.

(2) B.1—Lift Irrigation—Works—

O. .. 60.00 } S. .. 55.00 } R. .. —28.93 }	86.07	79.76	—6.31
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Of the total saving of Rs. 35.24 lakhs (31 per cent) in the total provision, a saving of Rs. 28.93 lakhs was explained as due to postponement of the scheme as a measure of economy.

*Balimela Dam (Joint) Project—  
Dam and Appurtenant Works—*

(3) D—Establishment—

O. .. 21.20 } R. .. —4.72 }	16.48	15.15	—1.33
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Out of the total saving of Rs. 6.05 lakhs in the original provision (29 per cent), a saving of Rs. 4.72 lakhs was explained as mainly due to vacancies for want of suitable candidates.

(4) E—Tools and Plant—

O. .. 7.50 } R. .. —5.45 }	2.05	0.81	—1.24
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Of the total saving of Rs. 6.69 lakhs in the original provision (89 per cent), a saving of Rs. 5.45 lakhs was explained as mainly due to debiting the cost of special tools and plant direct to work (Rs. 3.55 lakhs) and non-purchase of certain materials as a measure of economy (Rs. 1.90 lakhs).

A saving of Rs. 7.77 lakhs (78 per cent) occurred under this group-head during 1965-66 also due to economy measure.

(5) F—Suspense—Gross Debit—

O. .. 1,20.69 } R. .. —30.00 }	90.69	96.93	+6.24
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The net saving of Rs. 23.76 lakhs (20 per cent) was the result of a saving of Rs. 30 lakhs due to non-receipt of materials from abroad as anticipated and an excess of Rs. 6.24 lakhs; the reasons for the final excess have not been intimated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
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(In lakhs of rupees)

*Balimela Power Scheme—*

## (6) K—Establishment—

O.	..	11.26	} 8.52	6.93	—1.59
R.	..	—2.74			

Out of the total saving of Rs. 4.33 lakhs in the original provision (38 per cent), a saving of Rs. 2.74 lakhs was mainly attributed to vacancies in certain posts owing to non-availability of suitable candidates (Rs. 0.95 lakh), non-sanction of compensatory allowances by Government (Rs. 1.04 lakhs) and deputation of less number of engineers abroad for training (Rs. 0.68 lakh).

## (7) L—Tools and Plant—

O.	..	6.00	} 1.34	0.52	—0.82
R.	..	—4.66			

The total saving of Rs. 5.48 lakhs formed 91 per cent of the provision. The reduction of provision to the extent of Rs. 4.66 lakhs by reappropriation in March, 1967 was explained as due to less requirement of tools and plant.

A saving of Rs. 8.88 lakhs (89 per cent) occurred under this group-head during 1965-66 also.

## (8) M—Suspense—Gross Debit—

O.	..	66.00	} 55.70	49.00	—6.70
S.	..	2.50			
R.	..	—12.80			

Out of the total saving of Rs. 19.50 lakhs in the total provision (28 per cent), a saving of Rs. 12.80 lakhs was mainly attributed to non-receipt of machinery from abroad and debits for certain other items.

*Hirakud Dam Project—Stage I—*

## Dam and Appurtenant works—

## (9) R—Works—

O.	..	9.94	} 5.26	3.67	—1.59
R.	..	—4.68			

The total saving of Rs. 6.27 lakhs formed 63 per cent of the original provision. Saving to the extent of Rs. 4.68 lakhs was withdrawn by reappropriation on 29th March, 1967 due to slow progress of work owing to difficulties in land acquisition.



Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
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(In lakhs of rupees)

## (10) U—Suspense—Gross Debit—

O.	..	35.98	} 25.94	24.60	-1.34
R.	..	-10.04			

Out of the total saving of Rs. 11.38 lakhs in the original provision (32 per cent), an amount of Rs. 10.04 lakhs was withdrawn by reappropriation on 29th March, 1967 due to non-receipt of spares as anticipated.

## Main canals, Branches and Distributaries—

## (11) X—Works—

O.	..	4.60	} 3.03	2.24	-0.79
S.	..	*			
R.	..	-1.57			

Out of the total saving of Rs. 2.36 lakhs (51 per cent), a saving of Rs. 1.57 lakhs was attributed to slow progress of works owing to difficulties in land acquisition.

*Hirakud Dam Project—Stage II*  
*Hirakud Subsidiary Power House*  
*Project, Chiplima—*

## (12) FF—Works—

O.	..	18.71	} 16.22	7.91	-8.31
R.	..	-2.49			

Out of the total saving of Rs. 10.80 lakhs (58 per cent) in the provision, an amount of Rs. 2.49 lakhs was reappropriated to other group-heads on 29th March, 1967 due to curtailment of expenditure and adjustment of additional debits through suspense heads.

Substantial savings of 81 per cent and 85 per cent (Rs. 52.26 lakhs and Rs. 26.32 lakhs) occurred under this group-head during 1964-65 and 1965-66 also.

## Major Irrigation Schemes—

(13) KK. 5 (2)—Delta Irrigation  
 Scheme—Add—Pro rata Shares—  
 Tools and Plant—

O.	..	10.15	} 10.92	7.40	-3.52
S.	..	0.77			

\*Represents token supplementary grant of Rs. 100.

Group-head			Total Grant	Actual Expenditure	Excess+ Savings—
(In lakhs of rupees)					
(14) MM. 4 (2)—Salandi Irrigation Project— <i>Add—Pro rata</i> Shares— Tools and Plant—					
O.	..	3·63	6·85	4·50	—2·35
S.	..	3·22			
(15) TT. 1—S a l k i Irrigation Project—Works—					
O.	..	15·50	13·10	13·07	—0·03
R.	..	—2·40			
Total saving was explained as mainly due to curtailment of expenditure as a measure of economy.					
<i>Flood Control Schemes —</i>					
(16) YY—Works—					
O.	..	45·65	45·00	40·36	—4·64
S.	..	*			
R.	..	—0·65			
The reduction of provision by Rs. 0·65 lakh was attributed to curtailment of expenditure as a measure of economy.					
<i>Talcher Thermal Scheme —</i>					
(17) DDD —Tools and Plant—					
O.	..	18·00	4·15	3·82	—0·33
R.	..	—13·85			
The total saving of Rs. 14·18 lakhs (79 per cent) in the provision was explained as due to less purchase of new tools and plant and less expenditure on maintenance of vehicles.					
(vii) In the group-head indicated below, the additional funds obtained by reappropriation during March, 1967 proved unnecessary in view of the eventual saving.					
The reasons for the saving have not been communicated by the controlling officer.					
KK. 5(3)—Delta Irrigation Scheme— <i>Add—Pro rata</i> Shares— Pensionary charges—					
O.	..	1·08	3·64	1·11	—2·53
S.	..	0·37			
R.	..	2·19			

\*Represents token supplementary grant of Rs 300.

(viii) A total sum of Rs. 6,82.93 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below :—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
Balimela Dam (Joint) Project— <i>Dam and Appurtenant Works—</i>		Balimela Dam (Joint) Project— <i>Dam and Appurtenant Works—</i>	
F—Suspense—Gross Debit	30.00	C—Works ..	7.75
Balimela Power Scheme— <i>Generation—</i>		Balimela Power Scheme— <i>Generation—</i>	
M—Suspense—Gross Debit	5.97	J.1—Works ..	13.03
Hirakud Dam Project Stage—I <i>Dam and Appurtenant Works—</i>		Hirakud Dam Project Stage—I <i>Hydro-electric Installations—</i>	
U—Suspense—Gross Debit	10.04	DD—Suspense—Gross Debit	6.27
<i>Major Irrigation Schemes—</i>		Hirakud Dam Project Stage II— <i>Hirakud Subsidiary Power House Project, Chiplima—</i>	
KK. 1—Delta Irrigation Scheme—Works	24.78	HH—Suspense—Gross Debit	12.03
<i>Talcher Thermal Scheme—</i>		<i>Major Irrigation Schemes—</i>	
DDD—Tools and Plant	13.40	MM. 1—Salandi Irrigation Project—Works	40.40
Other group-heads ..	19.13	<i>Medium Irrigation Project—</i>	
		QQ. 1—Goda hada Irrigation Project	10.44
		<i>Talcher Thermal Scheme—</i>	
		BBB—Works ..	13.40
• Total ..	1,03.32	Total ..	1,03.32



(ix) *Pro-rata distribution of Establishment charges of Balimela Dam Project for the year 1966-67.* The Gross expenditure on account of establishment charges in respect of Chief Construction Engineer of Balimela Dam Project is initially accounted for under Demand No. 43—Major Head 98—Capital Outlay on Multipurpose River Schemes—Balimela (Joint) Project—I—Dam and Appurtenant works and the same is distributed in proportion to works outlay recorded under different units of Balimela Dam Project. The following table shows the *pro-rata* distribution of Establishment Charges under different units of Balimela Dam Project for the year 1966-67.

Establishment charges	I—Dam and Appurtenant Works (Joint) Scheme	II—Balimela Power Scheme (Orissa)	Total
	(In lakhs of rupees)		
Gross expenditure ..	2.48	..	2.48
<i>Pro-rata</i> distribution to units noted in column 3	-0.78	0.78	..
Total—Establishment charges ..	1.70	0.78	2.48

The percentage of establishment charges to works outlay for the last three years are compared below :—

Year	Works outlay	Establishment charges	Percentage
(In lakhs of rupees)			
1964-65 ..	1,93.88	1.61	0.83
1965-66 ..	1,99.72	2.67	1.34
1966-67 ..	2,79.87	2.48	0.89

(x) *Suspense*—The nature of transactions recorded under the head “Suspense” has been explained in item (ix) of notes below grant No. 24—Irrigation.

A summary of the transactions accounted for under the head “Suspense” together with the opening and closing balances for the year 1966-67 is given below :—

Suspense heads	Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
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(In lakhs of rupees)

**95—CAPITAL OUTLAY ON  
SCHEMES OF AGRICUL-  
TURAL IMPROVEMENT  
AND RESEARCH—**

Purchases .. ..	..	..	1.56	-1.56
Stock .. ..	..	6.69	1.11	5.58
Miscellaneous Public works Advances. .. ..	..	0.88	..	0.88
Total .. ..	..	7.57	2.67	4.90

Suspense heads	Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
( In lakhs of rupees )				
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—				
Development Schemes—State Sector—				
(a) <i>Hirakud Dam Project— Stage—I.</i>				
Purchases ..	—1,37·84	6·67	4·42	—1,35·59
Stock ..	1,80·61	17·04	7·90	1,89·75
Miscellaneous Public Works Advances	50·28	2·96	0·72	52·52
Workshop Suspense ..	29·22	4·20	1·20	32·22
Total ..	1,22·27	30·87	14·24	1,38·90
(b) <i>Hirakud Dam Project— Stage II—</i>				
Purchases ..	— 44·92	20·34	14·46	— 39·04
Stock ..	— 6·25	1·81	0·11	— 4·55
Miscellaneous Public Works Advances	8·69	8·09	1·27	15·51
Total ..	— 42·48	30·24	15·84	— 28·08
(c) <i>Balimela Dam Project— Dam and Appurtenant Works—</i>				
Purchases ..	—2,84·20	..	..	— 2,84·20
Stock ..	63·63	22·54	4·77	81·40
Miscellaneous Public Works Advances.	2,85·62	72·59	83·61	2,74·60
Workshop suspense ..	2·43	1·80	..	4·23
Total ..	67·48	96·93	88·38	76·03
(d) <i>Balimela Power Scheme—</i>				
Purchases ..	— 14·95	5·34	0·35	— 9·96
Stock ..	15·10	27·40	30·26	12·24
Miscellaneous Public Works Advances	23·50	15·71	15·35	23·86
Workshop suspense ..	..	0·55	0·35	0·20
Total ..	23·65	49·00	46·31	26·34

Suspense	heads	Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
( In lakhs of rupees )					
<b>99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ((COMMERCIAL)—</b>					
Development Schemes—State Sector—Irrigation Works—					
<i>(a) Irrigation Projects—</i>					
Purchases	..	—1,38·10	1,10·10	1,05·02	—1,33·02
Stock	..	39·13	88·83	86·89	41·07
Miscellaneous Public Works	..	19·63	25·97	18·35	27·25
Advances	..				
Total	..	—79·34	2,24·90	2,10·26	—64·70
<i>(b) Delta Irrigation Scheme—</i>					
Purchases	..	—2,40·06	22·52	81·60	—2,99·14
Stock	..	7·24	1,11·92	1,21·24	—2·08
Miscellaneous Public Works	..	45·96	12·97	18·92	40·01
Advances	..				
Total	..	—1,86·86	1,47·41	2,21·76	—2,61·21
<b>100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—</b>					
Development Schemes—State Sector—					
<i>Navigation, Embankment and Drainage Works—</i>					
Unproductive Works—					
Flood Control Schemes—					
Purchases	..	—0·84	0·55	0·29	—0·58
Stock	..	2·38	1·53	1·81	2·10
Miscellaneous Public Works	..	0·31	0·59	0·30	0·60
Advances	..				
Total	..	1·85	2·67	2·40	2·12
<b>101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—</b>					
<i>Talcher Thermal Scheme—</i>					
Purchases	..	—2,58·90	1,71·48	1,18·23	—2,05·65
Stock	..	27·67	80·55	63·83	44·39
Miscellaneous Public Works	..	2,46·27	96·26	1,91·15	1,51·38
Advances	..				
Total	..	15·04	3,48·29	3,73·21	—9·88



**Grant No. 44—Agricultural Improvement and Research  
(All Voted)**

(MAJOR HEADS : 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH; 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	2,35,05,700	2,82,05,800	2,00,49,985	—81,55,815
Supplementary ..	47,00,100			
Amount surrendered during the year (March, 1967)				79,74,400

*Notes and Comments—*

(i) The saving of Rs. 81.56 lakhs (29 per cent) in the provision occurred mainly in the provision made for (i) Irrigation works (Plan) (Rs. 67.12 lakhs); (ii) construction of roads and buildings (Plan) (Rs. 12.59 lakhs); and purchase of shares in State Seed Development Corporation of Orissa (Rs. 1.00 lakh).

(ii) In the group-head indicated below, the provision remained unutilised to a substantial extent —

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B—Irrigation Works in charge of Chief Engineer, Rural Engineering Organisation— (Plan—State Sector)			
O. ..	1,83.53	1,69.83	—3.78
S. ..	47.00		
R. ..	—60.70		

The supplementary grant of Rs. 47.00 lakhs was obtained by the department on 25th October, 1966 for execution of more Medium Irrigation Works to provide relief to the drought-stricken people of 6 districts. The expenditure did not even come up to the original provision.

The total saving of Rs. 64.48 lakhs formed 28 per cent of the total provision and was attributed mainly to less receipt of Central assistance for executing Medium Irrigation Works (Rs. 20.00 lakhs) and non-according of administrative approval for works by Government, delay in land acquisition and poor performance of works entrusted to the unions (Rs. 40.70 lakhs). The saving of Rs. 60.70 lakhs was surrendered on 29th and 31st March, 1967.

Group-head			Total Grant	Actual Expenditure	Excess Saving	+ —
(In lakhs of rupees)						
(2) A—Irrigation Works in charge of Chief Engineer, Irrigation—(Plan—State Sector)—						
O.	..	6.47	3.88	3.83	—0.05	
R.	..	—2.59				

The total saving of Rs. 2.64 lakhs which formed 41 per cent of the provision was explained as due to non-finalisation of land acquisition cases.

(3) C.1—Agricultural Improvement and Research—Construction of Roads and Buildings (Plan—State Sector)—						
O.	..	19.47	8.61	6.87	—1.74	
R.	..	—10.86				

The total saving of Rs. 12.60 lakhs (65 per cent) in the original provision was explained as mainly due to non-sanction of works by Government as a measure of economy.

A saving of Rs. 3.96 lakhs (33 per cent) in the provision occurred under this group-head during 1965-66 also.

Capital Outlay on Departmental Commercial Undertakings—

(4) E.1 (3) (1)—Capital cost of the Scheme—Sambalpur Plant (Plan—State Sector)—						
O.	..	10.32	5.72	..	—5.72	
R.	..	—4.60				

The entire provision remained unutilised and was surrendered on 31st March, 1967. The reduction of provision was explained as due to post-budget reduction of plan expenditure. The reasons for the final saving of Rs. 5.72 lakhs have not been intimated by the controlling officer.

(iii) In the following group-heads, expenditure was incurred in excess of the provision or without budget provision. The department could have covered the excess by reappropriation from the group-heads mentioned in note (ii) if the savings had been located in time. The reasons for the excess and the circumstances in which the excesses could not be anticipated and covered by timely provision of funds have not been intimated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
Capital Outlay on Departmental Commercial Undertakings— Cold Storage Plant—			
(1) E.1 (2)—Suspense (Personal Deposit) Debits (Plan— State Sector)—			
O.            ..            10·00 } R.            ..            —5·00 }	5·00	13·46	+8·46

The reduction of provision by Rs. 5 lakhs was attributed to non-requirement of funds. The reappropriation proved unjustified.

(2) E.1 (3) (2)—Capital cost of the Scheme—Bhubaneswar Plant (Plan—State Sector)—	..	1·16	+1·16
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(iv) The expenditure in the grant includes an amount of Rs. 18·35 lakhs under the head "Suspense (Personal Deposits)". A summary of the transactions in Personal Ledger Accounts for 1966-67 in the name of the Director of Agriculture and Food Production, Orissa for transactions of cold storage plants at (a) Cuttack, (b) Bhubaneswar, (c) Semiliguda is given below:—

	Opening balance on 1st April, 1966	Credits during the year	Debits during the year	Closing balance on 31st March, 1967
	Rs.	Rs.	Rs.	Rs.
(a)	5,95,275	7,48,957	4,32,900	9,11,332
(b)	6,00,000	12,03,841	11,20,152	6,83,689
(c)	4,00,000	4,10,489	2,26,000	5,84,489

Certificates of acceptance of balances are awaited from the controlling officers.



## Grant No. 45—Government Trading Scheme

(MAJOR HEAD: 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total Grant or Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 19,37,70,000	} 19,37,70,100	22,71,79,784	+3,34,09,684
Supplementary 100			
Amount surrendered during the year			nil
<b>Charged—</b>			
Original .. .. .	} 39,000	38,980	—20
Supplementary 39,000			
Amount surrendered during the year			nil

*Notes and Comments—*

(i) The expenditure in the voted section exceeded the total provision by Rs. 3,34,09,684 which requires to be regularised.

(ii) The excess of Rs. 3,34.10 lakhs over the provision formed 17 per cent of the total provision.

An excess of Rs. 3,54.92 lakhs (28 per cent) over the budget provision occurred during 1965-66 also.

(iii) The excess occurred mainly under the following group-head:—

Group-head	Total Grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>A.1—Grain Purchase Scheme—</b>			
<b>Suspense (Personal Deposits)</b>			
O. .. 19,36.90	} 19,31.90	22,66.33	+3,34.43
R. .. —5.00			

This group-head accommodates expenditure on Government Trading in food grains; the nature of transactions in the suspense account has been explained in note (iv) below.

The excess of Rs. 3,34.43 lakhs over the provision was explained as mainly due to (i) procurement of more paddy/rice made available in different districts towards end of March, 1967 than anticipated (Rs. 1,34.36 lakhs), (ii) adjustment of cost of wheat, etc. received from Government of India during 1966-67 (Rs. 1,95.62 lakhs) and (iii) adjustment of cost of rice imported from Andhra Pradesh during 1962-63 (Rs. 4.13 lakhs). The circumstances in which the debits from Government of India and Andhra Pradesh could not be anticipated and covered by timely provision of funds have not been intimated by the controlling officer.

An excess of Rs. 4,02.91 lakhs over the provision (40 per cent) occurred under this group-head during 1965-66 also due to procurement of more rice/paddy than anticipated.

(iv) *Personal Ledger Accounts*:—The expenditure under the grant includes an amount of Rs. 22,71.72 lakhs under the head "Suspense—Personal Deposits". Personal Ledger Accounts exist in the name of the District officers and Secretary, Supply Department in connection with the purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1966-67 are summarised below:—

Opening balance on 1st April, 1966	Credits during the year	Debits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
(a) Personal Ledger Accounts for purchase of rice and paddy under Grain Supply Scheme:—			
2,48,14,712	..	..	2,48,14,712
(b) Personal Ledger Accounts for trading in scrap iron and other materials.			
19,64,718	65,748	..	20,30,466
(c) Personal Ledger Accounts for trading in Mustard Oil—			
12,20,045	2,44,797	5,00,000	9,64,842
(d) Personal Ledger Accounts for purchase of paddy and rice under Grain Purchase Scheme—			
3,10,24,891	20,28,90,810	22,66,72,087	72,43,614
(e) Personal Ledger Accounts for purchase of cloth—			
45,648	..	..	45,648

Certificates of acceptance of balances are awaited from the controlling officers.



**Grant No. 46—Road and Water Transport Schemes – (All Voted)**

(MAJOR HEAD: 114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES)

		Total Grant	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	.. 42,00,000	42,00,000	31,27,270	—10,72,730
Supplementary	.. ..			
Amount surrendered during the year (March, 1967)				10,23,500

*Notes and Comments—*

Provision of Rs. 42·00 lakhs (Rs. 2 lakhs under non-Plan and Rs. 40·00 lakhs under Plan) was made under this grant for expenditure on Bus Station, etc., in the State transport unit.

An expenditure of Rs. 31·27 lakhs was incurred on construction of bus stations, dormitories, etc., under 'non-Plan' against the provision of Rs. 2 lakhs leaving the entire provision of Rs. 40·00 lakhs under 'Plan' unutilised. Out of the unutilised provision under 'Plan', an amount of Rs. 10·24 lakhs was surrendered on 23rd March, 1967 due to (i) execution of some works by the Public Works Department, the expenditure on which was booked under Grant No. 60—Capital Outlay on Public Works and for which a supplementary grant was obtained during October, 1966 (Rs. 3·50 lakhs) and (ii) non-finalisation of land acquisition proposals (Rs. 6·74 lakhs).

The reasons for excess expenditure under 'non-Plan' (Rs. 29·27 lakhs) and non-utilisation of balance of provision (Rs. 29·76 lakhs) under 'Plan' have not been intimated by the controlling officer.

**Grant No. 47—Capital Expenditure relating to Public Health and Health (L. S. G.) Department**

(MAJOR HEADS: 94—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH AND 103—CAPITAL OUTLAY ON PUBLIC WORKS)

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original	.. 60,00,000	65,00,000	53,66,186	—11,33,814
Supplementary	.. 5,00,000			
Amount surrendered during the year (January, 1967: Rs. 10,00,000 and March, 1967: Rs. 49,300)				10,49,300
<i>Charged—</i>				
Original	.. ..	41,100	41,100	..
Supplementary	41,100			
Amount surrendered during the year				nil



## Notes and Comments—

The saving in the Voted Grant occurred under the following group-heads—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			

## Development Schemes—State Sector—

## B—Grants-in-aid for Urban Water Supply and Drainage Scheme—

O. ..	55·00	} 44·51	43·66	—0·85
R. ..	—10·49			

This group-head records expenditure on payment of grants-in-aid to the Municipalities for their water supply and drainage schemes.

The total saving of Rs. 11·34 lakhs in the original provision (21 per cent) was explained as due to less payment of grants for execution of 5 works by the Municipalities to find funds for diversion to other incomplete and priority works (Rs. 19·31 lakhs) and curtailment of plan ceiling (Rs. 10·49 lakhs) partly offset by more payment of grants in respect of 19 other works for completion of incomplete and priority works (Rs. 18·46 lakhs).

## Grant No. 48—Capital Outlay on Industrial Development

## (MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND 109—CAPITAL OUTLAY ON OTHER WORKS)

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —	
	Rs.	Rs.	Rs.	
Voted—				
Original ..	3,01,27,400	} 3,07,11,500	2,99,09,971	—8,01,529
Supplementary	5,84,100			
Amount surrendered during the year (March, 1967)			6,62,700	
Charged—				
Original ..	..	} 3,66,200	3,66,200	..
Supplementary	3,66,200			
Amount surrendered during the year			nil	

*Notes and Comments—*

(i) In the following group-heads, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1)B—Investment in Government Commercial and Industrial undertakings—			
B.4—Purchase of shares in Industrial Development Corporation— (Plan—State Sector)			
O.       ..       1,95.00	}     1,90.00	1,90.00	..
R.       ..       —5.00			

The reduction of provision was stated to be due to less purchase of shares in the Industrial Development Corporation of Orissa, Ltd., as a measure of economy.

The saving of Rs. 5.00 lakhs was reappropriated to group-head "B.2" for purchasing shares in the Pilot Project Companies, where, however, an amount of Rs.2.00 lakhs was surrendered on 31st March, 1967 due to less investment owing to economy measure.

(2) Original Works—E—Industries Department—  
    E.1—Setting up of Rural Industrial Estate for accommodation of Panchayat Samiti Industries—(Plan—State Sector).

O.       ..       12.06	}     4.91	5.05	+0.14
R.       ..       —7.15			

Provision was made under this group-head for constructing buildings for Rural Industrial Estate.

An amount of Rs. 7.01 lakhs (58 per cent) in the original provision remained unutilised and was explained as mainly due to (i) curtailment of expenditure as a measure of economy (Rs. 3.75 lakhs) and (ii) post-budget decision to accommodate a part of the expenditure under Grant No. 60 (Rs. 3.39 lakhs).

A saving of Rs. 3.75 lakhs was reappropriated to other group-heads to meet the additional requirements thereunder.

A saving of Rs. 7.10 lakhs (28 per cent) in the provision occurred under this group-head during 1965-66 also.

(ii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 6.67 lakhs shown under the head "Suspense (Personal Deposits)"



A summary of Personal Ledger Accounts for the year 1966-67 in the name of the Director of Industries, Orissa for the transactions of certain commercial undertakings is given below:—

Schemes	Opening balance on 1st April, 1966	Credits during the year	Debits during the year	Closing balance on 31st March, 1967
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery ..	1,09,141	5,34,821	4,00,000	2,43,962
(2) Boudh Tannery ..	39,405	2,81,700	2,67,000	54,105
(3) Raniganj Tiles ..	94,838	7,081	115	1,01,804

Certificates of acceptance of the balances have not been received from the controlling officers.

#### Grant No. 49—Hirakud Dam Project — (All Voted)

##### (MAJOR HEAD: 98—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES)

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 33,00,000	33,00,000	4,30,796	—28,69,204
Supplementary ..			
Amount surrendered during the year (October, 1966: Rs. 21,87,300 and March, 1967: Rs. 5,68,100)			27,55,400

##### Notes and Comments—

The saving of Rs. 28.69 lakhs in the grant formed 87 per cent of the provision and occurred mainly under the following group-head. There were savings of 88 per cent and 90 per cent of the total provision in the grant during 1964-65 and 1965-66 also.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		

##### Hirakud Dam Project—Stage I

##### A—Dam and Appurtenant Works—

O. .. 31.90	5.15	4.02	—1.13
R. .. —26.75			

The total saving of Rs. 27.88 lakhs (87 per cent of the provision) was explained as due to non-payment of land compensation pending disposal of appeals filed in the Supreme and High Courts and non-appearance of some parties.

Savings under this group-head were 95 per cent and 93 per cent of the provision during 1964-65 and 1965-66 for similar reasons.



**Grant No. 50—Capital outlay on Ports (All Voted)**

(MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT; 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 110—CAPITAL OUTLAY ON PORTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 96,50,000	} 2,53,00,000	1,42,66,490	—1,10,33,510
Supplementary 1,56,50,000			
Amount surrendered during the year (March, 1967)			1,05,78,000

*Notes and Comments—*

(i) The saving of Rs. 1,10.34 lakhs formed 44 per cent of the total provision. Out of this, an amount of Rs. 1,05.78 lakhs was surrendered only between 21st and 28th March, 1967.

Appreciable saving of Rs. 5,35.23 lakhs (69 per cent of the provision) occurred in the grant during 1965-66 also.

(ii) In the group-head indicated below, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		

Development of Chandbali Port—

(1) E.1—Survey, Dredging and Miscellaneous—Survey—

O. .. 2.00	} 1.48	0.05	—1.43
R. .. —0.52			

The reasons for the final saving of Rs. 1.43 lakhs have not been intimated by the controlling officer. The balance saving of Rs. 0.52 lakh was explained as due to delay in survey work by the Government of India.

Savings to the extent of 83 per cent (Rs. 1.77 lakhs) and 93 per cent (Rs. 1.93 lakhs) also occurred in the provision made under this group-head in 1964-65 and 1965-66 respectively.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Other Miscellaneous Schemes—			
(2) J.2—Trading in Iron Ore—			
Suspense—			
S.        ..        1,41.50	37.37	35.40	—1.97
R.        ..        —1,04.13			

On getting intimation from the Minerals and Metals Trading Corporation for delivery of 3 lakhs tons of iron ore for export through Paradeep Port in respect of a contract concluded by them in April, 1966, the department made provision in October, 1966 by supplementary grant to meet the cost of the iron ore, transport and other incidental charges. Provision to the extent of Rs. 1,06.10 lakhs (75 per cent), however, remained unutilised and was explained as mainly due to non-availability of ships at Paradeep for the export of iron ore.

(iii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 35.40 lakhs shown under the head "Suspense" (Personal Deposits).

A summary of Personal Ledger Account for 1966-67 in the name of Joint Secretary to the Government of Orissa, Commerce (Ports) Department for transactions in connection with trading in iron ore is given below:—

Opening balance on 1st April, 1966	Credits during the year	Debits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
4,49,667	22,59,533	35,39,898	—8,30,698

The certificate of acceptance of the balances is awaited from the controlling officer.

(iv) *Suspense Accounts*—The expenditure in the grant includes an amount of Rs. 1,323 under the head 'Suspense' relating to stores transactions of the Gopalpur Port.

The transactions in the Suspense Account are similar in nature to those under the Public Works which have been described in note (ix) of the explanatory notes below Grant No. 24.

The analysis of the transactions together with the opening and closing balances for the year 1966-67 is given below:—

Opening balance on 1st April, 1966	Debits during the year	Credits during the year	Closing balance on 31st March, 1967
Rs.	Rs.	Rs.	Rs.
65,101	1,323	66,456	—32

The certificate of acceptance of balances is awaited from the controlling officer.



**Grant No. 51—Capital expenditure relating to Labour  
Department (All Voted)**

(MAJOR HEAD: 109—CAPITAL OUTLAY ON OTHER WORKS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 5,00,000	5,00,000	2,35,545	—2,64,455
Supplementary .. .. }			
Amount surrendered during the year (31st March, 1967)			2,64,400

*Notes and Comments—*

Provision was made under this grant for expenditure on land acquisition and development scheme in respect of buildings for housing schemes; the scheme is executed by the Labour, Employment and Housing Department with the loan assistance from the Life Insurance Corporation of India.

Rs. 2.64 lakhs (53 per cent) of the provision remained unutilised and was surrendered on 31st March, 1967 as loans were not received in full from the Corporation.

The entire provision (Rs. 5.00 lakhs) made during 1965-66 also remained unutilised for the same reason.

**Grant No. 52—Capital expenditure relating to  
Education Department (All Voted)**

(MAJOR HEAD: 124—CAPITAL OUTLAY ON SCHEMES OF GOVERN-  
MENT TRADING)

Original .. .. }	..	9,26,365	+9,26,365
Supplementary .. .. }			
Amount surrendered during the year			nil

*Notes and Comments—*

An expenditure of Rs. 9,26,365 was incurred under the grant without any budget provision; this excess requires to be regularised.

The expenditure of Rs. 9.26 lakhs represents the cost of paper for printing of text books received under Colombo Plan in June, 1966. Provision was not made to accommodate the expenditure even by supplementary grant; the reasons thereof have not been intimated by the Department.



**Grant No. 53—Capital Expenditure relating to  
Home Department (All Voted)**

(MAJOR HEAD: 109—CAPITAL OUTLAY ON OTHER WORKS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,00,000	2,00,000	1,45,651	—54,349
Supplementary .. .. }			
Amount surrendered during the year (March, 1967)			38,900

**Grant No. 54—Capital Outlay on Forests (All Voted)**

(MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND  
ECONOMIC DEVELOPMENT; 119—CAPITAL OUTLAY ON  
FORESTS AND 124—CAPITAL OUTLAY ON  
SCHEMES OF GOVERNMENT TRADING)

Original .. 3,81,89,700	3,81,89,700	2,98,92,808	—82,96,892
Supplementary .. .. }			
Amount surrendered during the year (December, 1966: Rs. 1,01,300 and March, 1967: Rs. 7,600).			1,08,900

*Notes and Comments—*

(i) The saving of Rs. 82.97 lakhs formed 22 per cent of the provision; of this a saving of Rs. 1.09 lakhs only was surrendered.

Savings in the preceding three years were as indicated below:

Year	Total Provision	Saving	Percentage of saving
(In lakhs of rupees)			
1963-64 ..	4,26.59	4,01.07	94
1964-65 ..	3,73.97	3,43.02	92
1965-66 ..	4,17.65	81.47	19

(ii) The saving in the grant occurred mainly in the following group-head:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
D.2—Trading in Kendu leaves— Suspense (Personal Deposits) Debit—			
O. .. 3,40.00	3,39.98	2,59.02	— 80.96
R. .. —0.02			

A personal Ledger Account to record the transactions of the scheme of Government Trading in Kendu Leaves has been opened from December, 1965. 24 per cent of the provision remained unutilised; the reasons for the saving and why the saving could not be anticipated and surrendered in time have not been intimated by the controlling officer.

The entire provision made during 1963-64 (Rs. 3.50 lakhs) and 1964-65 (Rs. 3.40 lakhs) and 22 per cent (Rs. 80.25 lakhs) of the provision made during 1965-66 remained unutilised under this group-head.

*Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 2,59.02 lakhs under the head "Suspense (Personal Deposits)". A summary of the Personal Ledger Account in the name of the Divisional Forest Officers in connection with the Trading in Kendu Leaves for the year 1966-67 is given below:—

Opening balance on the 1st April, 1966	Credits during the year	Debits during the year	Closing balance on the 31st March, 1967
Rs.	Rs.	Rs.	Rs.
10,86,734	3,17,09,209	2,59,01,793	68,94,150

Certificate of acceptance of the balances is awaited from the controlling officer.

### Grant No. 55—Share Capital Contribution to Co-operative Organisations (All Voted)

(MAJOR HEAD: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 84,23,200	85,24,800	61,55,050	—23,69,750
Supplementary .. 1,01,600			
Amount surrendered during the year (23rd March, 1967)			3,27,000

*Notes and Comments—*

(i) The saving of Rs. 23.70 lakhs formed 28 per cent of the total provision and occurred mainly in the provision made for share capital contribution to (1) Agricultural Credit Co-operative Societies (Rs. 5.12 lakhs), (2) Co-operative Institutions (Rs. 15.00 lakhs) and (3) Marketing Societies (Rs. 4.75 lakhs).

Substantial savings of Rs. 1,31.54 lakhs (69 per cent of the provision) and Rs. 97.37 lakhs (58 per cent of the provision) occurred during 1965-66 and 1964-65 also.

(ii) Out of the total saving of Rs. 23.70 lakhs, saving to the extent of Rs. 3.27 lakhs only was surrendered and that too on 23rd March, 1967.

(iii) Provision remained unutilised to a substantial extent in the group-heads indicated below:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.1—Share Capital Contribution to Agricultural Credit Co-operative Societies—			
O. .. 10.00..	10.00	4.88	—5.12

The reasons for the saving which formed 51 per cent in the provision have not been intimated by the controlling officer.

(2) A.2—Share Capital Contribution to Co-operative Institutions—			
O. .. 20.00..	20.00	5.00	—15.00

The saving of Rs. 15.00 lakhs formed 75 per cent in the provision; the reasons for the saving have not been intimated.

A saving of Rs. 26.50 lakhs (76 per cent) in the provision occurred during 1965-66 also.

(3) B.8—Share Capital Contribution to Marketing Societies— (Plan—State Sector)			
O. .. 9.00 } R. .. —4.75 }	4.25	4.25	..

The saving of Rs. 4.75 lakhs in the provision (53 per cent) was explained as due to Marketing Societies having not raised the matching share of investment (25 per cent of the total share capital) to become eligible for Government investment.



**Grant No. 57—Capital expenditure relating to Animal Husbandry Department**

(MAJOR HEAD: 109—CAPITAL OUTLAY ON OTHER WORKS)

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<i>Voted—</i>					
Original	..	8,400	} 8,400	1,43,075	+1,34,675
Supplementary	..				
Amount surrendered during the year (March, 1967)					400
<i>Charged—</i>					
Original	..	..	} 400	..	—400
Supplementary	..	400			
Amount surrendered during the year					<i>nil</i>

*Notes and Comments—*

The expenditure in the voted section exceeded the grant by Rs. 1,34,675 which requires to be regularised.

The excess in the grant occurred under the group head "B—Animal Husbandry Department—Buildings—(Plan—State Sector) where an expenditure of Rs. 1,35,552 was incurred on Veterinary Buildings without any budget provision. The circumstances in which the expenditure could not be anticipated and funds provided in time have not been intimated by the controlling officer.

**Grant No. 58—Capital Expenditure relating to the Grama Panchayat Department (All Voted)**

(MAJOR HEAD: 109—CAPITAL OUTLAY ON OTHER WORKS)

			Total Grant	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Original	..	1,00,000	} 1,00,000	33,000	—67,000
Supplementary	..	..			
Amount surrendered during the year (March, 1967)					61,300

**Grant No. 59—Capital expenditure relating to Health  
Department (All Voted)**

(MAJOR HEAD: 124—CAPITAL OUTLAY ON SCHEMES OF  
GOVERNMENT TRADING)

	Total Grant	Actual Expenditure	Excess+ Saving—
Original .. .. }	..	4,02,605	+4,02,605
Supplementary			
Amount surrendered during the year			nil

*Notes and Comments—*

(i) An expenditure of Rs. 4,02,605 was incurred without any budget provision which requires to be regularised.

(ii) The expenditure in the grant represents the cost of material and equipment received under T. C. A. Programme supplied by the Government of India to the State Government during 1966-67 under the following schemes:—

Scheme	Expenditure Rs.
(1) A—National Malaria Control ..	1,19,995
(2) B—Filaria Control ..	1,67,627
(3) C—T. B. Control ..	1,14,983

The department did not make any provision to accommodate the cost of materials received during 1966-67. The circumstances in which the expenditure could not be anticipated and funds provided for in time have not been intimated by the controlling officer.

**Grant No. 60—Capital Outlay on Public Works**

(MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL  
AND ECONOMIC DEVELOPMENT AND 103—CAPITAL  
OUTLAY ON PUBLIC WORKS)

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original .. 6,85,52,600 } Supplementary .. 1,41,04,500 }	8,26,57,100	7,55,05,047	—71,52,053
Amount surrendered during the year (March, 1967)			74,89,400
Charged			
Original .. 50,000 } Supplementary 5,70,500 }	6,20,500	5,54,969	—65,531
Amount Surrendered during the year (March, 1967)			66,100

## Notes and Comments—

(i) The department anticipated additional expenditure in the voted grant and augmented the provision by supplementary grants amounting to Rs. 1,41.04 lakhs obtained in October, 1966 (Rs. 46.04 lakhs and March, 1967 (Rs. 95.00 lakhs). In view of the final saving of Rs. 71.52 lakhs under the grant, the supplementary grants obtained in March, 1967 proved largely excessive.

(ii) In the group-heads indicated below the provision of funds remained unutilised to a substantial extent:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			

(1) B.1(4)—Buildings—P u b l i c Works—Administration of Justice—

O.	..	6.46	} 4.96	4.61	- 0.35
R.	..	-1.50			

The total saving of Rs. 1.85 lakhs (29 per cent) in the provision was explained as mainly due to non-receipt of administrative approval and non-availability of sites for construction of quarters for the High Court staff.

A saving of Rs. 8.55 lakhs (68 per cent) in the provision occurred under this group-head during 1965-66 also.

(2) B.1(7)—Buildings—P u b l i c Works—Education—

O.	..	9.43	} 5.22	4.61	-0.61
R.	..	-4.21			

The total saving of Rs. 4.82 lakhs (51 per cent) in the original provision was explained as mainly due to non-receipt of administrative approval from Government in respect of four works.

A saving of Rs. 1.88 lakhs (73 per cent) in the provision occurred under this group-head during 1965-66 also.

(3) B.1(15)—Buildings—P u b l i c Works—Miscellaneous Departments—

O.	..	16.08	} 10.58	10.24	-0.34
R.	..	-5.50			

The total saving of Rs. 5.84 lakhs (36 per cent) in the original provision was explained as due to post-budget decision of Government to drop the scheme "Development of land under the land acquisition and development scheme".

A saving of Rs. 13.46 lakhs (58 per cent) in the provision occurred under this group head during 1965-66 also.



Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) C—Add Pro rata shares—			
(a) C.1(1)—Establishment charges			
Buildings—			
O. .. 8.18	8.18	5.36	—2.82
(b) C. 2 (1)—Tools and Plant—			
Buildings—			
O. .. 5.48	5.48	2.94	—2.54

Reasons for the savings which formed 34 per cent and 46 per cent of the original provision under group-heads "C.1(1)" and "C.2(1)" respectively have not been intimated by the controlling officer.

(5) E.1(1)—Works—Public Works Department—Rental Housing Scheme financed out of the Life Insurance Corporation Loan—			
O. .. 80.00	42.60	39.84	—2.76
R. .. —37.40			

The total saving of Rs. 40.16 lakhs formed 50 per cent of the provision; the reasons for non-utilisation have not been intimated by the controlling officer.

(6) F.1(1)—Buildings—P u b l i c Works Department—E d u c a t i o n (Plan-State Sector)—			
O. .. 16.00	22.94	19.93	—3.01
S. .. 7.44			
R. .. —0.50			

Out of the total saving of Rs. 3.51 lakhs in the total provision, a saving of Rs. 0.50 lakh was explained as due to non-finalisation of the design of one work; the reasons for the balance saving of Rs. 3.01 lakhs have not been intimated by the controlling officer.

(7) G.1—Communication—R o a d Development Programme (Plan—State Sector)—			
O. .. 95.33	89.59	87.78	—1.81
R. .. —5.74			

Out of the total saving of Rs. 7.55 lakhs in the provision, a saving of Rs. 5.74 lakhs was explained as due to (i) finding funds to meet the decretal amounts for which a provision was made in first supplementary estimates (Rs. 3.42 lakhs) and (ii) limitation of expenditure by Planning and Co-ordination Department (Rs. 2.32 lakhs). The reasons for the balance saving of Rs. 1.81 lakhs have not been intimated by the controlling officer.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(8) K·2—New Capital Project— Works—Electrical—(Plan-S t a t e Sector)—					
O.	..	3·69	3·55	2·20	—1·35
S.	..	0·33			
R.	..	—0·47			

The total saving of Rs. 1·82 lakhs formed 45 per cent of the original plus supplementary provision. A saving of Rs. 0·47 lakh was explained as due to non-payment of service connection bills in respect of some buildings; the reasons for the balance saving have not been intimated by the controlling officer.

(9) K·3—New Capital Project— Works—Public Health—					
O.	..	12·93	13·86	13·58	—0·28
S.	..	12·95			
R.	..	—12·02			

The total saving of Rs. 12·30 lakhs (48 per cent) in the original plus supplementary provision was explained as due to economy measure.

(iii) In the following group-heads, expenditure exceeded the provision which remained uncovered. The department could have covered the excesses had they anticipated the savings under other group-heads in time *vide* note (ii) above.

(1) B·1 (6) (1)—Buildings—P u b l i c Works Department—P o l i c e Housing Scheme—					
O.	..	12·02	10·87	22·59	+11·72
R.	..	—1·15			

The reasons for the excess of Rs. 11·72 lakhs have not been intimated by the controlling officer.

(2) H·1 (2) (2)—Add—Pro rata shares— Establishment—Communication— Expressway—					
O.	..	12·53	12·53	17·45	+4·92

The excess of Rs. 4·92 lakhs (39 per cent) over the provision was attributed to higher rate of *pro rata* charges adopted during the year and more works outlay.

(iv) *Suspense*—The expenditure under the grant includes an amount of Rs. 31·18 lakhs accounted for under the head “Suspense”. The nature and scope of transactions recorded under the head “Suspense” has been described in item (ix) of the notes below “Grant No. 24—Irrigation”.

A summary of the transactions accounted for under this head together with the opening and closing balances for the year 1966-67 is given below:—

Suspense head	Opening balance on 1st April, 1966	Debits during 1966-67	Credits during 1966-67	Closing balance on 31st March, 1967
(In lakhs of rupees)				
103—Capital Outlay on Public Works—				
(a) Expressway Project—				
Purchases ..	—62·56	19·06	23·30	—66·80
Stock ..	2·04	0·99	1·05	1·98
Miscellaneous Public Works Advances	49·52	11·13	12·07	48·58
Total ..	—11·00	31·18	36·42	—16·24

**Appropriation—Floating Debt (Repayment)—(All Charged)**

(MAJOR HEAD: O—PUBLIC DEBT—DEBT RAISED IN INDIA—FLOATING DEBT REPAYMENT)

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 3,50,00,000	} 12,47,00,000	8,47,00,000	—4,00,00,000
Supplementary 8,97,00,000			
Amount surrendered during the year (March, 1967)		..	3,00,00,000

*Notes and Comments—*

The saving of Rs. 4,00'00 lakhs in the Appropriation is accounted for under the following group-heads—

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
O—Public Debt—Debt raised in India—Floating Debt—			
Other Floating loans—			
(1) A.1—Ways and Means Advances—			
O. .. 50·00	} 9,47·00	8,47·00	—1,00·00
S. .. 8,97 00			

This group-head records the expenditure on repayment of Ways and Means Advances obtained from the Reserve Bank of India.



Supplementary appropriations amounting to Rs. 3,00·00 lakhs and Rs. 5,97·00 lakhs were made in October, 1966 and March, 1967 augmenting the provision to Rs. 9,47·00 lakhs anticipating that repayments of advances to that extent (including Rs. 1,60·00 lakhs outstanding from the previous year) would be made during 1966-67. Ways and Means Advances to the extent of Rs. 9,07·00 lakhs were obtained during 1966-67 and with the balance from the previous year, the amount due for repayment during the year amounted to Rs. 10,67·00 lakhs. The department, however, repaid only Rs. 8,47·00 lakhs which resulted in a saving of Rs. 1,00·00 lakhs. The reasons for which the saving was not surrendered have not been intimated by the controlling officer.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) A.2—Cash Credit Advance from the State Bank of India—			
O.           ..       3,00·00	}	..	..
R.           ..       —3,00·00			

Provision was made under this group-head for repayment of cash credit advances amounting to Rs. 2,00·00 lakhs obtained from the State Bank of India during 1964-65 and 1965-66 for financing the monopoly grain procurement scheme and Rs. 1,00·00 lakhs proposed to be obtained during 1966-67 which did not materialise. The entire provision of Rs. 3,00·00 lakhs remained unutilised due to non-repayment of the advance. This was explained as due to increased requirement of funds for purchase of foodgrains under the scheme. The saving was surrendered only on 28th March, 1967.

**Appropriation—Loans from the Central Government (Repayment)  
(All Charged)**

(MAJOR HEAD: O—PUBLIC DEBT—DEBT RAISED IN INDIA—  
LOANS FROM THE CENTRAL GOVERNMENT (REPAYMENT))

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original       ..       10,71,73,100	} 16,17,11,200	16,76,24,471	+59,13,271
Supplementary       5,45,38,100			
Amount surrendered during the year (March, 1967)		..	40,800

**Notes and Comments—**

(i) The expenditure exceeded the appropriation by Rs. 59,13,271 which requires to be regularised.

(ii) In view of the excess of Rs. 59·13 lakhs over the appropriation, the supplementary provision of Rs. 5,45·38 lakhs obtained on 26th March, 1967 proved inadequate.

(iii) The excess over the appropriation can be traced mainly to omission to provide funds by Supplementary Appropriation to cover the additional expenditure, under the group-heads indicated below; the excess was explained as due to provision having been made on *ad hoc* basis in the original budget and readjustment of actual requirement on calculation at the end of the year.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—	Excess compared with original and supplementary provision
(In lakhs of rupees)				
(1) A.2—Loans for Grow More Food Schemes—				
O. .. 1,39·60	1,46·58	1,46·48	—0·10	6·88
R. .. 6·98				
(2) A.10—Loans for Small Scale and Cottage Industries.—				
O. .. 18·93	19·91	20·11	+0·20	1·18
R. .. 0·98				
(3) A.14—Loans for Subsidised Industrial Housing Scheme—				
O. .. 0·92	2·81	2·81	..	1·89
R. .. 1·89				
(4) A.15—Loans for Minor Irrigation Works—				
O. .. 2·56	14·41	14·41	..	11·85
R. .. 11·85				
(5) A.20—Loans for Rehabilitation of Goldsmiths—				
O. .. ..	2·50	2·50	..	2·50
R. .. 2·50				
(6) A.27—Loans for Interest charges on Hirakud Loans—Stage II—				
O. .. 5·89	5·89	23·02	+17·13	17·13
(7) A.31—Loans for construction of storage godown in extensive Agricultural areas.	..	1·19	+1·19	1·19
(8) B—Other Ways and Means Advances—				
O. .. ..	5,65·00	5,65·00	..	19·62
S. .. 5,45·38				
R. .. 19·62				

(iv) To meet the additional expenditure under some of the group-heads mentioned in note (iii) above, funds were withdrawn from the following group-heads by reappropriation on the 20th March, 1967. The reappropriations were not justified by the savings available for the purpose.

Government stated that the provision had been made on *ad hoc* basis in the original budget and readjustment by reappropriation had to be made on actual calculation at the end of the year. The final excesses in the group-heads indicate that the calculations were on the wrong side.



132      **Loans from the Central Government—concl'd. and Other Loans**

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.6—Loans for Flood and Drought Relief—			
O.           ..      81·72	72·06	77·76	+5·70
R.           ..      —9·66			
(2) A.8—Loans for Development Schemes—			
O.           ..      5,87·03	5,60·03	5,87·03	+27·00
R.           ..      —27·00			
(3) A.12—Loans for other Miscellaneous Schemes—			
O.           ..      20·00	17·02	24·24	+7·22
R.           ..      —2·98			
(4) A.30—Loans from Small Savings collections—			
O.           ..      37·39	35·39	37·39	+2·00
R.           ..      —2·00			

**Appropriation—Other Loans (Repayment) (All Charged)**

(MAJOR HEAD: O—PUBLIC DEBT—DEBT RAISED  
IN INDIA—OTHER LOANS)

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original           ..      32,13,700	32,13,700	28,52,138	—3,61,562
Supplementary   ..      ..			
<i>Amount surrendered during the year (March, 1967)</i>			3,61,500
<i>Notes and Comments—</i>			

The expenditure on repayment of instalments of loans obtained from the National Agricultural (Long Term operation) Fund of the Reserve Bank of India, Life Insurance Corporation of India and the National Co-operative Development Corporation is recorded under this Appropriation. The amount is charged on the revenue account vide note (i) (2) under "Appropriation for Reduction or Avoidance of Debt" at page. 89.

An amount of Rs. 3·62 lakhs remained unutilised mainly in the provision made for repayment of loans to the National Co-operative Development Corporation. The saving was explained as due to incorrect assessment of the requirement of funds at the budget stage.



APPENDIX

133

Statement showing the estimated and actual recoveries by grants which have been adjusted in the accounts in reduction of expenditure

(Referred to in the Summary of Appropriation Accounts at page 9)

Number and name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—
1	2	3	4
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department	20,88,200	16,73,000	—4,15,200
2—Jails ..	2,50,000	2,42,020	—7,980
3— Police ..	94,14,200	5,36,834	— 88,77,366
4— Expenditure relating to the Planning and Co-ordination Department	2,10,00,000	3,60,94,475	+1,50,94,475
6—Expenditure relating to the Political and Services Department	10,34,600	2,29,613	—8,04,987
10—Pensions ..	7,44,700	8,09,776	+65,076
11—Expenditure relating to the Education Department	2,000	..	—2,000
16—District Administration and other expenditure relating to the Revenue Department	1,09,50,000	1,11,35,600	+1,85,600
18—Civil and Sessions Courts and Other Expenditure relating to the Law Department	2,05,100	..	—2,05,100
19—Stationery and Printing and Other Expenditure relating to the Commerce Department	40,000	1,95,295	+1,55,295
21—Tribal and Rural Welfare Department	14,00,000	..	—14,00,000
22—Medical and Other Expenditure relating to the Health Department	2,00,100	1,823	—1,98,277
24—Irrigation ..	2,59,77,900	2,18,12,936	—41,64,964
25—Public Works ..	9,87,16,400	12,36,05,123	+2,48,88,723
27—Public Works, Common Establishment and Other Expenditure relating to the Works Department	1,02,75,700	88,57,320	—14,18,380
28—Electricity Schemes ..	2,00,000	..	—2,00,000
30—Transport Schemes ..	31,46,500	18,43,683	—13,02,817
33—Co-operation and Marketing	16,71,600	6,58,480	—10,13,120

Number and name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More+ Less-
	Rs.	Rs.	Rs.
34- Contribution to Local bodies	..	10,79,103	+10,79,103
35- Animal Husbandry ..	1,48,400	..	- 1,48,400
36- Public Relations ..	50,000	77,599	+27,599
37- Agriculture ..	9,27,100	..	- 9,27,100
40- Community Development Projects.	..	2,02,855	+2,02,855
41- A- Appropriation to the Contingency Fund	..	7,00,00,000	+7,00,00,000
42- Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	50,05,000	40,84,825	- 9,20,175
43- Irrigation and Electricity Schemes	7,99,80,000	12,89,58,091	+4,89,78,091
44- Agricultural Improvement and Research	16,88,000	23,63,287	+6,75,287
45- Government Trading Scheme	19,51,39,000	20,53,31,440	+1,01,92,440
46- Road and Water Transport Schemes	2,000	..	- 2,000
47- Capital expenditure relating to Public Health and Health (L.S.G.) Department	16,45,400	13,36,000	- 3,09,400
48- Capital outlay on Industrial Development	7,40,000	8,51,527	+1,11,527
50- Capital outlay on Ports ..	50,000	33,17,357	+32,67,357
51- Capital expenditure relating to Labour Department	15,000	26,696	+11,696
53- Capital expenditure relating to Home Department	7,000	26,103	+19,103
54- Capital outlay on forests ..	3,40,00,000	3,17,09,209	-22,90,791
55- Share Capital contribution to Co-operative Organisations	..	3,06,062	+3,06,062
57- Capital expenditure relating to Animal Husbandry Department	..	6,396	+6,396
58- Capital expenditure relating to the Grama Panchayat Department	5,00,000	5,08,230	+8,230
59- Capital expenditure relating to Health Department	..	2,87,622	+2,87,622
60- Capital outlay on Public Works	32,00,000	47,63,398	+15,63,398
Grand Total ..	51,04,13,900	66,29,31,778	+15,25,17,878





