



GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS

1973-74



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1973-74 presents the accounts of sums expended in the year ended the 31st March 1974 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

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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.
1—Elections and other expenditure relating to the Home Department—				
Voted ..	2,26,84,000	2,03,44,241	—23,39,759	
Charged ..	15,93,000	15,60,467	—32,533	..
2—Jails—				
Voted	1,17,42,000	1,16,40,495	—1,01,505	..
3—Police—				
Voted ..	10,33,92,000	10,20,76,186	—13,15,814	..
4—Expenditure relating to the Planning and Co-ordination Department—				
Voted ..	51,49,000	40,56,010	—10,92,990	..
4-A—Expenditure relating to Rural Development Department—				
Voted ..	9,70,68,000	10,48,65,373	..	+77,97,373
5—Community Development Projects, etc.—				
Voted ..	14,32,28,000	11,87,89,878	—2,44,38,122	..
Charged ..	1,000	..	—1,000	..
6—Expenditure relating to the Political and Services Department—				
Voted ..	55,76,000	55,14,666	—61,334	..
Charged ..	3,60,000	3,02,061	—57,939	..
6-A—Expenditure relating to the Political and Services (R. V. D.) Department—				
Voted ..	1,92,000	1,19,909	—72,091	..
7—Cultural Affairs—				
Voted ..	27,61,000	26,71,164	—89,836	..
8—Stamps—				
Voted ..	9,82,000	9,61,747	—20,253	..
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department—				
Voted ..	3,16,88,000	2,96,97,633	—19,90,367	..
Charged ..	8,01,000	7,13,299	—87,701	..

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 ..	2,12,10,000	2,04,96,943	—7,13,057	..
Charged ..	57,000	26,187	—30,813	..
11—Expenditure relating to the Education Department—				
Voted ..	36,35,77,000	33,78,48,763	—2,57,28,237	..
Charged ..	20,000	4,000	—16,000	..
11-A—Text Book Press—				
Voted ..	45,35,000	43,13,172	—2,21,828	..
12—Taxation—				
Voted ..	1,20,12,000	1,11,56,796	—8,55,204	..
Charged ..	35,000	..	—35,000	..
13—Land Revenue—				
Voted ..	7,55,34,000	6,29,67,637	—1,25,66,363	..
Charged ..	2,90,000	1,777	—2,88,223	..
14—Excise—				
Voted ..	57,07,000	52,23,016	—4,83,984	..
Charged ..	2,13,000	2,13,000	..	..
15—Registration—				
Voted ..	28,95,000	23,60,741	—5,34,259	..
16—District Administration and other expenditure relating to the Revenue Department—				
Voted ..	6,93,33,000	6,54,63,807	—38,69,193	..
Charged ..	1,25,13,000	1,25,11,640	—1,360	..
17—Expenditure relating to the Industries Department—				
Voted ..	3,88,48,000	3,40,77,023	—47,70,977	..
Charged ..	13,000	11,116	—1,884	..
17-A—Mines—				
Voted ..	51,46,000	48,95,800	—2,50,200	..

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.
18—Civil and Sessions Courts and other expenditure relating to the Law Department—				
Voted ..	81,19,000	79,06,235	—2,12,765	..
19—Government Press and other expenditure relating to the Commerce Department—				
Voted ..	1,50,16,000	1,57,48,321	..	+7,32,321
20—Labour, Employment and Housing—				
Voted ..	93,66,000	63,12,853	—30,53,147	..
21—Tribal and Rural Welfare—				
Voted ..	5,81,44,000	4,81,14,235	—1,00,29,765	..
Charged ..	12,000	..	—12,000	..
22—Medical and other expenditure relating to the Health and Family Planning Department—				
Voted ..	8,69,03,000	8,24,96,078	—44,06,922	..
23—Public Health—				
Voted ..	8,20,11,000	5,26,76,425	—2,93,34,575	..
Charged ..	7,000	6,505	—495	..
24—Irrigation—				
Voted ..	21,74,20,000	21,22,07,371	—52,12,629	..
Charged ..	54,000	56,041	..	+2,041
24-A—Lift Irrigation—				
Voted ..	1,50,75,000	1,38,02,012	—12,72,988	..
25—Public Works—				
Voted ..	17,44,86,000	25,23,49,413	..	+7,78,63,413
Charged ..	4,84,000	2,64,140	—2,19,860	..
26—State Legislature—				
Voted ..	21,60,000	8,45,604	—13,14,396	..
Charged ..	72,000	44,463	—27,537	..
27—Public Works, Common Establishment—				
Voted ..	3,58,87,000	3,18,95,404	—39,91,596	..

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 ..	2,52,92,000	2,46,11,621	—6,80,379	..
29—Taxes on Vehicles—				
Voted ..	29,27,000	26,79,158	—2,47,842	..
30—Transport Schemes—				
Voted ..	4,32,30,000	4,26,50,508	—5,79,492	..
<i>Charged</i> ..	20,000	24,290	..	+4,290
31—Forest—				
Voted ..	6,40,67,000	4,75,42,517	—1,65,24,483	..
<i>Charged</i> ..	..	13,128	..	+13,128
32—Fisheries—				
Voted ..	1,31,70,000	96,35,548	—35,34,452	..
33—Co-operation and Marketing—				
Voted ..	2,02,49,000	1,91,85,899	—10,63,101	..
<i>Charged</i> ..	7,000	6,992	—8	..
34—Expenditure relating to the Urban Development Department—				
Voted ..	7,46,44,000	6,99,93,411	—46,50,589	..
<i>Charged</i> ..	16,000	77,674	..	+61,674
35—Animal Husbandry—				
Voted ..	3,74,51,000	3,08,45,824	—66,05,176	..
36—Public Relations and Tourism—				
Voted ..	54,38,000	57,62,332	..	+3,24,332
37—Agriculture—				
Voted ..	9,47,14,000	7,46,63,976	—2,00,50,024	..
<i>Charged</i> ..	1,000	100	—900	..
38—Supply Department—				
Voted ..	88,62,000	85,22,580	—3,39,420	..

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.
39—Ports—				
Voted ..	4,00,000	2,89,481	—1,10,519	..
Charged ..	5,67,000	5,67,000	..	..
<i>Interest on Debt and other Obligations—</i>				
Charged ..	28,97,80,000	28,89,71,343	—8,08,657	..
<i>Appropriation for Reduction or Avoidance of Debt—</i>				
Charged ..	7,13,89,000	7,13,89,219	..	+219
41—Loans to Local Funds, Government Servants, etc.—				
Voted ..	1,23,00,000	1,05,70,351	—17,29,649	..
42—Compensation for abolition of Zamindari System and other Expenditure relating to the Revenue Department—				
Voted ..	1,64,23,000	99,71,551	—64,51,449	..
43—Multipurpose River, Irrigation and Electricity Schemes—				
Voted ..	34,33,21,000	24,29,75,499	—10,03,45,501	..
Charged ..	11,33,000	10,31,883	—1,01,117	..
43-A—Capital Expenditure relating to Lift Irrigation—				
Voted ..	74,01,000	72,89,827	—1,11,173	..
44—Agricultural Improvement and Research—				
Voted ..	5,22,18,000	4,04,29,091	—1,17,88,909	..
45—Government Trading Schemes—				
Voted ..	20,00,76,000	17,82,93,764	—2,17,82,236	..
Charged ..	99,000	60,476	—38,524	..
46—Road and Water Transport Schemes—				
Voted ..	37,88,000	33,97,498	—3,90,502	..
47—Capital Expenditure relating to Public Health and Urban Development Department—				
Voted ..	2,45,86,000	2,04,00,863	—41,85,137	..

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.
48—Capital Outlay on Industrial Development—				
Voted ..	2,82,41,000	2,75,09,367	—7,31,633	..
49—Hirakud Dam Project—				
Voted ..	6,00,000	5,94,867	—5,133	..
50—Capital Outlay on Ports—				
Voted ..	32,00,000	5,35,361	—26,64,639	..
51—Capital Expenditure relating to Labour, Employment and Housing Department—				
Voted ..	81,00,000	59,48,860	—21,51,140	..
Charged ..	1,000	887	—113	..
52—Capital Expenditure relating to the Education Department—				
Voted ..	49,82,000	32,17,890	—17,64,110	..
53—Capital Expenditure relating to Home Department—				
Voted ..	5,00,000	5,00,100	..	+100
54—Capital Outlay on Forests—				
Voted ..	9,94,89,000	8,74,62,922	—1,20,26,078	..
55—Share Capital Contribution and Loans to Co-operative Organisations—				
Voted ..	3,37,18,000	2,24,86,312	—1,12,31,688	..
56—Capital Expenditure relating to Rural Development Department—				
Voted ..	6,17,40,000	6,17,51,187	..	+11,187
Charged ..	10,000	..	—10,000	..
57—Capital Expenditure relating to the Animal Husbandry Department—				
Voted ..	7,60,000	6,77,724	—82,276	..

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.
58—Capital Expenditure relating to the Grama Panchayat Department—				
Voted ..	1,62,000	1,47,382	—14,618	..
59—Capital Expenditure relating to the Health Department—				
Voted ..	25,98,000	71,87,498	..	+45,89,498
60—Capital Outlay on Public Works—				
Voted ..	7,88,98,000	6,90,98,953	—97,99,047	..
Charged ..	5,18,000	3,27,602	—1,90,398	..
61—Capital Expenditure relating to the Mining and Geology Department—				
Voted ..	55,00,000	48,28,000	6,72,000	..
62—Capital Expenditure relating to the Tribal and Rural Welfare Department				
Voted ..	4,56,000	14,13,702	..	+9,57,702
Permanent Debt (Repayment)—				
Charged ..	26,00,000	18,98,200	—7,01,800	..
Floating Debt (Repayment)—				
Charged ..	13,29,00,000	14,42,00,000	..	+1,13,00,000
Loans from the Central Government (Repayment)—				
Charged ..	39,88,10,000	38,54,74,823	—1,33,35,177	..
Other Loans (Repayment)—				
Charged ..	1,06,56,000	1,06,93,719	..	+37,719
Total—Voted ..	310,73,47,000	281,69,66,375	—38,26,56,551	+9,22,75,926
Charged ..	92,50,32,000	92,04,52,032	—1,59,99,039	+1,14,19,071
Grand Total ..	403,23,79,000	373,74,18,407	—39,86,55,590	+10,36,94,997

The excesses over the grants in the following cases require regularisation :—

- 4-A—Expenditure relating to the Rural Development Department ;
 19—Government Press and other expenditure relating to the Commerce Department ;
 25—Public Works ;
 36—Public Relations and Tourism ;
 53—Capital Expenditure relating to Home Department ;
 56—Capital Expenditure relating to Rural Development Department ;
 59—Capital Expenditure relating to the Health Department ; and
 62—Capital Expenditure relating to Tribal & Rural Welfare Department.

The excesses over seven charged appropriations viz., “24—Irrigation”, “30—Transport Schemes”, “31—Forest”, “34—Expenditure relating to the Urban Development Department”, “Appropriation for Reduction or Avoidance of Debt”, “Floating Debt (Repayment)” and “Other Loans (Repayment)” also require regularisation.

The expenditure shown in column 3 of the above summary does not include Rs. 39,49,769 met out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year by taking a vote of the Legislature. The details of this expenditure are as follows :—

Major head (grant number and name)	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e. 1974-75)
	Rs.		
19—General Administration (grant no. 9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department)	100	12th March 1974	December 1974
34—Co-operation (grant no. 33—Co-operation and Marketing).	21,000	30th March 1974	Ditto
37—Community Development Projects, National Extension Service and Local Development Works (grant no. 5—Community Development Projects, etc.)	800	25th February 1974	Ditto
64—Famine Relief (grant no. 16—District Administration and other expenditure relating to the Revenue Department).	1,62,869	3rd May 1973 (Rs. 3,100) 13th July 1973 (Rs. 1,60,000)	Ditto
96—Capital Outlay on Industrial and Economic Development (grant no. 43-A—Capital expenditure relating to Lift Irrigation).	30,00,000	26th March 1974 (Rs. 15,00,000) and 29th March 1974 (Rs. 15,00,000)	Ditto
96—Capital Outlay on Industrial and Economic Development (grant no. 55—Share Capital Contribution and Loans to Co-operative Organisations).	7,65,000	29th March 1974 (Rs. 7,00,000) and 30th March 1974 (Rs. 65,000)	Ditto
Total ..	39,49,769		

Dm 10
276

23/298

18/314

3/289

20/506

23/498

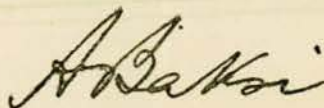
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1973-74 and that shown in the Finance Accounts for the year is given below :—

	Voted	<i>Charged</i>
	Rs.	Rs.
Total expenditure according to Appropriation Accounts.	281,69,66,375	92,04,52,032
<i>Deduct</i> —Total recoveries as shown in Appendix ..	60,52,01,358	2,94,913
Net total expenditure as shown in statement no. 10 of the Finance Accounts.	221,17,65,017	92,01,57,119

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties Powers and Conditions of Service) Act 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of Orissa for the year 1973-74.

NEW DELHI



(A. BAKSI)

Comptroller and Auditor General of India

The

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

(MAJOR HEADS : 18—PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE ;
19—GENERAL ADMINISTRATION; 21—ADMINISTRATION OF JUSTICE ;
26—MISCELLANEOUS DEPARTMENTS ; 67—PRIVY PURSES AND
ALLOWANCES OF INDIAN RULERS AND 71 MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 1,29,41,000	} 2,26,84,000	2,03,44,241	—23,39,759
Supplementary 97,43,000			
Amount surrendered during the year (March 1974)			8,68,000
<i>Charged—</i>			
Original .. 15,93,000	} 15,93,000	15,60,467	—32,533
Supplementary ..			
Amount surrendered during the year (March 1974)			10,000

Notes and Comments—

(i) The saving in the grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Other election charges—			
O. 11.95	} 1,03.77	94.38	—9.39
S. 91.12			
R. 0.70			

The final saving of Rs. 9.39 lakhs was due to non-payment of travelling allowance claims of polling personnel and hire charges of the vehicles engaged during 5th General Election.

(2) I—Miscellaneous Departments—
Fire Service—

O. 53.85	} 55.22	52.82	—2.40
S. 2.65			
R. —1.28			

Out of the total saving of Rs. 3.68 lakhs, the anticipated saving of Rs. 1.28 lakhs was due to late receipt of the Government orders creating new posts and curtailment of contingent expenditure as an economy measure.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) O—Miscellaneous—Grants-in-aid, contributions, etc.—			
O. 5.36	2.27	2.21	—0.06
R. —3.09			

The saving was mainly due to non-sanction (Rs. 2.89 lakhs), want of particulars from the grantees (Rs. 0.10 lakh) and less requirement (Rs. 0.10 lakh). The reasons for less requirement have not been intimated.

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 .. 1,01,95,000	1,17,42,000	1,16,40,495	—1,01,505
Supplementary 15,47,000			
Amount surrendered during the year (March 1974)			27,800

Grant No. 3—Police (All Voted)

(MAJOR HEADS : 23—POLICE AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 9,77,39,000	10,33,92,000	10,20,76,186	—13,15,814
Supplementary 56,53,000			
Amount surrendered during the year (March 1974)			4,71,300

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

(MAJOR HEADS : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL
ORGANISATIONS AND 71—MISCELLANEOUS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	50,30,000	51,49,000	40,56,010	—10,92,990
Supplementary	1,19,000			
Amount surrendered during the year (March 1974)				10,20,000

Notes and comments—

(i) The supplementary grant of Rs. 1.19 lakhs was obtained and Rs. 10.20 lakhs were surrendered both in March 1974. The expenditure did not come up even to the original provision.

(ii) The entire provision remained unutilised mainly under the following group-heads due to non-implementation of certain schemes :—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(1) F. 5—Miscellaneous and unforeseen charges—State Planning Machinery—				
O.	7.50	—	..	—
R.	—7.50			
(2) I—Miscellaneous and unforeseen Charges—(Plan—State Sector)—				
O.	3.50	3.50	..	—3.50

Grant No. 4-A—Expenditure relating to the Rural Development Department (All Voted)

(MAJOR HEADS : 31—AGRICULTURE ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) ; 50—PUBLIC WORKS AND 64—FAMINE RELIEF)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	6,51,90,000	9,70,68,000	10,48,65,373	+77,97,373
Supplementary	3,18,78,000			
Amount surrendered during the year (March 1974)				10,81,400

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 77,97,373 ; the excess requires regularisation.

(ii) While the supplementary provision proved inadequate, Rs. 10.81 lakhs were surrendered as surplus to requirements on the 30th March 1974.

(iii) The excess occurred mainly under the following group-heads ; the reasons for the excesses have not been intimated :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) K—Public Works—Suspense— Gross Debit—			
O.	2,70.00	3,70.00	4,71.31
S.	90.33		
R.	9.67		
(2) N—Famine Relief—Miscellaneous—			
S.	1,99.74	1,99.74	2,03.43
			+3.69

(iv) *Suspense Account*—The expenditure under the grant includes Rs. 4,71.31 lakhs relating to purchase of stores, etc. for the Rural Engineering Organisation booked under the group-head “K—Suspense” under “50—Public Works”. The nature and scope of the transactions under the head “Suspense” and the accounting procedure followed for those transactions have been explained in note (vii) below grant no. “24—Irrigation”.

A summary of the transactions in the suspense account during 1973-74 is given below—

Opening balance on the 1st April 1973	Debits during the year	Credits during the year	Closing balance on the 31st March 1974
(In lakhs of rupees)			
37.66	4,71.31	4,64.19	44.78

Grant—No. 5 Community Development Projects, etc.

(MAJOR HEADS : 32—RURAL DEVELOPMENT ; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 13,58,29,000	14,32,28,000	11,87,89,878	—2,44,38,122
Supplementary 73,99,000			
Amount surrendered during the year (March 1974)			2,43,91,900
Charged—			
Original	1,000	..	—1,000
Supplementary 1,000			
Amount surrendered during the year			nil

Notes and comments—

(i) In the voted section supplementary grants of Rs. 73.99 lakhs (December 1973 Rs. 65.92 lakhs and March 1974 Rs. 8.07 lakhs) were obtained and Rs. 2,43.92 lakhs were surrendered in March 1974 as surplus to requirements. The expenditure did not come up even to the original provision. In view of the saving of Rs. 2,44.38 lakhs, the supplementary grant could have been restricted to token grants.

(ii) The entire provision remained un-utilised or large saving occurred under :—

In the following, the anticipated saving of Rs. 1,97.33 lakhs was due to less receipt of Central assistance :—

Group-head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
(1) Community Development Projects—(Plan—Central Sector)			
(a) O.2—Multipurpose Projects—Economic Development—			
O. 62.69	52.57	52.57	..
R. -10.12			
(b) O.3—Social services—			
O. 8.68	5.98	5.98	..
R. -2.69			
(c) O. 4—Communication—			
O. 14.25	9.46	9.46	..
R. -4.79			
Local Development Works— Other Miscellaneous Schemes(Plan—Central Sector)—			
(d) P. 3—Drought Prone area Programme—			
O. 1,29.37	67.03	71.25	+4.22
S. 0.01			
R. -62.35			
(e) P. 4—Crash Scheme for rural employment—			
O. 1,83.00	1,49.52	1,49.42	-0.10
R. -33.48			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(f) P. 5—Rural Employment Project—			
O. 15.79	10.01	8.90	—1.11
R. —5.78			
(g) AA—Miscellaneous—Grants-in-aid, contributions, etc.			
O. 11.35	7.75	7.67	—0.08
R. —3.60			
(h) BB. 2—Miscellaneous—Miscellaneous and unforeseen charges—Special Nutrition Programme—			
O. 2,11.70	1,37.18	1,37.15	—0.03
R. —74.52			
(2) Local Development works—Other Miscellaneous Schemes—(Plan—Central Sector)—			
P. 6—Accelerated rural water supply programme—			
O. 33.00	..	..	..
R. —33.00			

The provision was made under this group-head for execution of the accelerated rural water supply programme as part of community development scheme by the Community Development and Panchayati Raj Department which is administering this grant. The provision was also made (Rs. 1.20.83 lakhs) under grant no. "34—Major head—39—Group-head 0.1—Special Welfare Schemes—Accelerated rural water supply scheme" administered by the Urban Development Department. The provision of Rs 33.00 lakhs under this group-head was surrendered in March 1974 as the Urban Development Department are executing the scheme. This is a case of double provision of funds.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of Rupees)			
(3) R—Miscellaneous Social and Developmental Organisations—Special Welfare Schemes—			
O. 10.00	10.00	7.53	—2.47
The reasons for the saving have not been intimated (March 1975).			
(4) U—Famine Relief—Miscellaneous—			
O. 70.00	58.00	54.92	—3.08
R. —12.00			
The reasons for the saving of Rs. 15.08 lakhs have not been intimated (March 1975).			

—————

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 .. 52,46,000	55,76,000	55,14,666	—61,334
Supplementary 3,30,000			
Amount surrendered during the year (March 1974)			24,400
Charged—			
Original .. 3,60,000	3,60,000	3,02,061	—57,939
Supplementary ..			
Amount surrendered during the year (March 1974)			53,900

—————

**Grant No. 6-A—Expenditure relating to Political and Services (R. V. D.)
Department (All Voted)**

(MAJOR HEAD : 19—GENERAL ADMINISTRATION)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,92,000	1,92,000	1,19,909	—72,091
Supplementary .. }			
Amount surrendered during the year (March 1974)			22,900

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 .. 27,60,000	27,61,000	26,71,164	—89,836
Supplementary 1,000 }			
Amount surrendered during the year (March 1974)			84,300

Grant No. 8—Stamps (All Voted)

(MAJOR HEAD : 14—STAMPS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 9,82,000	9,82,000	9,61,747	—20,253
Supplementary .. }			
Amount surrendered during the year (March 1974)			73,300

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

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 3,15,64,000	3,16,88,000	2,96,97,633	—19,90,367
Supplementary 1,24,000			
Amount surrendered during the year (March 1974)			22,29,100
Charged—			
Original .. 8,00,000	8,01,000	7,13,299	—87,701
Supplementary 1,000			
Amount surrendered during the year (March 1974)			76,800

The expenditure in the grant does not include Rs. 100 spent from out of advances from the Contingency Fund sanctioned in March 1974 but not recouped to the fund till the close of the year.

Notes and comments—

(i) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ saving—
	(In lakhs of rupees)		
(1) 1—Ministers—			
O. 21.68	6.82	6.86	+0.04
R. —14.86			

The saving was mainly due to non-formation of the Ministry for which the provision was made.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) P—Secretariat and attached offices— <i>Add</i> —Lump provision for Additional Dearness Allowance—			
O. 14.00
R. —14.00			

Rupees 3.99 lakhs of the lump provision were utilised and re-appropriated and Rs. 10.01 lakhs were surrendered due to non-requirement of the funds.

(ii) *Guarantee Reserve Fund*—The expenditure under the voted grant includes Rs. 10.00 lakhs transferred to this fund. The fund was constituted by the Government during 1969-70 to enable it to discharge the liabilities arising out of giving guarantees.

Rupees 3.19 lakhs were spent in discharging guarantee liabilities during 1973-74. The expenditure was initially accounted for against provision made in grant no. "17—Expenditure relating to the Industries Department" and transferred to the fund during 1973-74.

The balance at the credit of the fund as on the 31st March 1974 was Rs. 7.75 lakhs. An account of the transactions of the fund is given in the statement no. 16 of the Finance Accounts 1973-74.

Grant No. 10—Pensions

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 2,12,10,000	2,12,10,000	2,04,96,943	—7,13,057
Supplementary ..			
Amount surrendered during the year (March 1974)			12,95,600
Charged—			
Original .. 57,000	57,000	26,187	—30,813
Supplementary ..			
Amount surrendered during the year (March 1974)			7,000

Grant No. 11—Expenditure relating to Education Department

(MAJOR HEADS :— 28—EDUCATION ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original ..	33,66,92,000	36,35,77,000	33,78,48,763
Supplementary	2,68,85,000		
Amount surrendered during the year (March 1974)			91,06,500
Charged—			
Original ..	..	20,000	4,000
Supplementary	20,000		
Amount surrendered during the year			nil

Notes and comments —

(i) An analysis of the provision, the expenditure and the amount surrendered in the grant between "Plan" and "Non-Plan" is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan (Voted)	5,48.70	4,58.99	89.71	50.79
Non-Plan (Voted)	30,87.07	29,19.50	1,67.57	40.28

(ii) The savings in the grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of Rupees)		

(1) K— Special — Government
Special Schools—

O.	56.25	53.88	43.40
S.	0.02		
R.	-2.39		

The anticipated saving was due to late admission of the trainees (Rs. 2.00 lakhs) and late appointment of staff (Rs. 0.39 lakh). The reasons for the final saving (Rs. 10.48 lakhs) have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(2) O—General— Scholarships—			
O. 32.47	31.61	27.92	-3.69
R. -0.86			

The anticipated saving mainly was due to (i) non-availability of the scholars and late admission of the scholars (Rs. 0.23 lakh) and (ii) less requirement of maintenance stipends for payment to the students of Sanskrit institutions (Rs. 0.47 lakh). The reasons for the final saving has not been intimated (March 1975).

(3) V— University — Government Professional Colleges— (Plan-State Sector)—			
O. 4.29	2.47	2.06	-0.41
R. -1.82			

The reasons for the saving have not been intimated (March 1975).

(4) W— Secondary— Government Secondary Schools— (Plan-State Sector)—			
O. 36.80	28.65	19.20	-9.45
R. -8.15			

Out of the anticipated saving of Rs. 8.15 lakhs, the saving of Rs. 2.01 lakhs was due to late appointment of staff. The reasons for the remaining saving of Rs. 15.59 lakhs have not been intimated (March 1975).

(5) BB— Special— Government Special Schools— (Plan-State Sector)—			
O. 11.23	8.16	6.20	-1.96
R. -3.07			

The reasons for the saving have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(6) CC—Special — Direct grants to Non-Government Special Schools—(Plan—State Sector)—			
O. 4.11	0.60	...	—0.60
R. —3.51			
The saving was mainly due to non-sanction of the scheme "Introduction of new syllabus in Sanskrit Tols".			
(7) In the following cases, reasons for the saving have not been intimated (March 1975).			
(a) FF— General— Miscellaneous— (Plan—State Sector)—			
O. 8.06	6.32	4.71	—1.61
S. 1.85			
R. —3.59			
(b) II— Secondary— Direct grants to Non-Government Secondary Schools—(Plan—Central Sector)—			
O. 39.08	23.50	22.45	—1.05
R. —15.58			
(c) KK— General — Miscellaneous— (Plan—Central Sector)—			
O. 27.06	27.10	6.70	—20.40
S. 2.43			
R. —2.39			
(d) MM— Miscellaneous Social and Developmental Organisations— Special Welfare Schemes—			
O. 82.47	1,93.39	1,41.63	—51.76
S. 1,30.48			
R. —19.56			
(e) NN— Famine Relief— Miscellaneous—			
S. 50.00	50.00	32.54	—17.46

(iii) Orissa Loan Stipend Fund :—

The expenditure in the grant includes Rs. 7.00 lakhs transferred to this fund as Government contribution. The fund was established by the Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India. It is created with the Government contribution, the private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to "Q—Loans and Advances by the State Government etc.," and are transferred to the fund during the year by minus debit to "Q—Loans etc.". The total loans advanced to the stipendiaries from the fund were Rs. 32.18 lakhs. The balance at the credit of the fund on the 31st March, 1974 was Rs. 1.52 lakhs. An account of transactions of the fund is given in the statement no. 16 of the Finance Accounts, 1973-74.

Grant No. 11-A—Text Book Press (All Voted)

(MAJOR HEAD : 68—STATIONERY AND PRINTING)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 39,35,000	45,35,000	43,13,172	—2,21,828
Supplementary 6,00,000			
Amount surrendered during the year			nil

Grant No. 12—Taxation

(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 or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original ... 1,17,65,000	1,20,12,000	1,11,56,796	—8,55,204
Supplementary 2,47,000			
Amount surrendered during the year (March 1974)			68,200
Charged—			
Original .. 35,000	35,000	...	—35,000
Supplementary ..			
Amount surrendered during the year (March 1974)			6,400

Notes and comments —

In the grant against the available savings Rs. of 8.55 lakhs, only Rs. 0.68 lakh was surrendered as surplus to requirements.

Grant No. 13—Land Revenue

(MAJOR HEADS : 9—LAND REVENUE ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted—				
Original ..	7,48,26,000	} 7,55,34,000	6,29,67,637	—1,25,66,363
Supplementary	7,08,000			
Amount surrendered during the year (March 1974)				45,66,800
Charged—				
Original ..	..	} 2,90,000	1,777	—2,88,223
Supplementary	2,90,000			
Amount surrendered during the year (March 1974)				2,87,000

Notes and comments—

(i) Out of the saving of Rs. 1,25.66 lakhs in the grant, Rs. 45.67 lakhs were surrendered and that too in March 1974.

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

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) A. 2—Charges of Administration—Consolidation of Holdings—			

O.	50.00	} 45.75	25.13	—20.62
R.	—4.25			

The anticipated saving (Rs. 4.25 lakhs) was due to non-appointment of officers and strike of field staff. The reasons for the final saving have not been intimated (March, 1975).

(2) C. 2— Survey, Settlement and Record operations—Records of right and settlement operations —

O.	1,48.58	} 1,33.60	1,33.68	+0.08
R.	—14.98			

The saving was due to strike of Job contract officers and non-appointment of officers.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) D—Transfer to the Zamin-dary Abolition Fund—			
O. 75.00	59.06	25.00	—34.06
R. —15.94			

Out of the total saving of Rs. 50.00 lakhs, Rs. 2.90 lakhs were divetred for payment of decretal dues. The reasons for the remaining saving of Rs. 47.10 lakhs have not been intimated (March 1975).

(4) F. 1—Charges of Administration—Land Reforms —(Plan—State Sector)—			
O. 42.00	32.99	20.99	—12.00
R. —9.01			

The saving of Rs. 9.01 lakhs was due to late starting of consolidation operation and strike. The reasons for the final saving of Rs. 12.00 lakhs have not been intimated (March, 1975).

(5) F. 2—Charges of Administration—Compensation for ceiling surplus land under L. R. Act (Plan—State Sector)—			
O. 12.00	7.92	7.94	+0.02
R. —4.08			

The anticipated saving of Rs. 4.08 lakhs was due to non-sanction of posts of gazetted officers and vacancies in the posts of Tahasildars.

(6) G. 1—Survey Settlement and Record Operations—Survey and Settlement Operations under L. R. Act.—(Plan—State Sector)—			
O. 13.00	9.93	9.93	..
R. —3.07			

The saving was mainly due to discontinuance of Khasada Khatian camps.

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

(7) I—Crash Programme for Educated Unemployed—			
O. 5.50	2.31	1.78	- 0.53
R. -3.19			

The saving of Rs. 3.19 lakhs was due to non-implementation of certain schemes for want of matriculate amins (Rs. 2.54 lakhs) and strike of job contract officers (Rs. 0.65 lakh). The reasons for the final saving have not been intimated (March 1975).

(8) K. 2—Land Revenue—Payment of Cess to Panchayats and Zila Parishads on account of rates and cess on land —			
O. 55.90	49.77	45.84	-3.93
R. - 6.13			

Out of the total saving of Rs. 10.06 lakhs, the saving of Rs. 3.60 lakhs was due to reduced sanction by the Government. The reasons for the remaining saving of Rs. 6.46 lakhs have not been intimated (March 1975).

(9) K. 3—Land Revenue—Payment of Solatium to village officers—			
O. 3.00	0.32	0.24	-0.08
R. -2.68			

The reasons for the saving have not been intimated (March 1975).

(iii) In the charged section, the saving mainly occurred under "B. 1 Tahasil Establishment" (Provision : 2.87 lakhs, expenditure : nil) due to non-payment of decretal dues as the case was still subjudice.

(iv) *Zamindari Abolition Fund* :— The expenditure in the grant includes Rs. 25.00 lakhs transferred to this fund. The fund was created in 1952-53. The payment of compensation and the interest charges arising therefrom are initially accounted for against provision in the grant No. "42" and "Appropriation—Interest on Debt and other obligations" respectively; these are finally debited to the fund by reduction of expenditure under the grant No. "42" and the head "16—Interest on Debt and other Obligations". The balance at the credit of the fund on the 31st March 1974 was Rs. 61.89 lakhs.

An account of the transactions in the fund during 1973-74 is given in the statement no. 16 of the Finance Accounts 1973-74.

Grant No. 14—Excise

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

			Total grant or appropriation	Actual expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
Voted —					
Original	..	56,06,000	57,07,000	52,23,016	-4,83,984
Supplementary		1,01,000			
Amount surrendered during the year (March 1974)					3,79,800
Charged —					
Original	..	..	2,13,000	2,13,000	..
Supplementary		2,13,000			
Amount surrendered during the year					nil

Grant No. 15—Registration (All Voted)

(MAJOR HEAD : 15—REGISTRATION)

			Total grant	Actual expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
Original	..	28,95,000	28,95,000	23,60,741	-5,34,259
Supplementary		..			
Amount surrendered during the year (March 1974)					4,85,700

Notes and comments —

The saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
B. District Charges —			
O.	26.93	23.38	-0.44
R.	-3.55		

The total saving of Rs. 3.99 lakhs was due to posts kept vacant.

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 ; 50—PUBLIC WORKS ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted—				
Original ..	4,02,85,000	6,93,33,000	6,54,63,807	—38,69,193
Supplementary	2,90,48,000			
Amount surrendered during the year (March 1974)				26,92,700

Charged—

Original ..	1,25,00,000	1,25,13,000	1,25,11,640	—1,360
Supplementary	13,000			
Amount surrendered during the year				nil

The expenditure in the grant does not include Rs. 1,62,869 spent out of advances from the Contingency Fund sanctioned in March 1974 but not recouped to the Fund till the close of the year.

Notes and comments—

(i) The entire provision remained unutilised in the following ; reasons have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
N. 6—Transport cost of Relief Articles—			
S. 35.00	35.00	..	—35.00
N. 7—Repairs to Power Boat—			
R. 2.00	2.00	..	—2.00

(ii) In the following group-head, the withdrawal of provision by surrender /reappropriation to other group-heads in March 1974 proved excessive in view of the final excess ; the reasons for the excess have not been intimated (March 1975).

(1) M—Gratuitous Relief—

O.	25.00	58.20	83.32	+25.12
S.	70.00			
R.	—36.80			

Orissa Famine Relief Fund—The expenditure under the charged appropriation includes Rs. 1,25·00 lakhs transferred to the fund.

The fund was constituted under Orissa Famine Relief Fund Regulation 1937 as amended by Orissa Famine Relief (Amendment) Act 1967. Rupees 1,25·00 lakhs were transferred to the Fund from revenue this year. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious draught, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repairs of embankments after serious floods. When the balance in the fund exceeds: Rs. 1·00 lakh, the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for prevention of famine in the State, (ii) other capital expenditure subject to certain restrictions laid down in the Act, (iii) grant of loans to cultivators, (iv) Commutation of pensions and (v) grant of loans to institutions undertaking to advance loans for building fire-proof houses in villages which are often affected by fire.

Rupees 1,25·00 lakhs were debited to the fund in 1973-74. This expenditure was initially accounted for against provision made in the grant.

The balance at the credit of the fund as on the 31st March, 1974 was Rs. 0·91 lakh. An account of the transactions of the fund is given in the statement no. 16 of the Finance Accounts 1973-74.

Grant No. 17—Expenditure relating to Industries Department

(MAJOR HEADS :25—SUPPLIES AND DISPOSALS ; 26—MISCELLANEOUS DEPARTMENTS ; 27—SCIENTIFIC DEPARTMENTS ; 28—EDUCATION ; 35—INDUSTRIES ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 71—MISCELLANEOUS)

	Total grant or appro- priation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	3,62,61,000	3,88,48,000	3,40,77,023
Supplementary	25,87,000		
Amount surrendered during the year (March 1974)			43,11,900
Charged—			
Original ..	..	13,000	11,116
Supplementary	13,000		
Amount surrendered during the year			nil

Notes and comments—

(i) The saving of Rs. 47.71 lakhs in the grant was 12 per cent of the total provision. Saving of Rs. 1,63.45 lakhs and Rs. 1,91.23 lakhs occurred during 1971-72 and 1972-73 also.

(ii) In the following group-heads, the entire provision remained unutilised due to non-receipt of allocation from the Government of India :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) P—Technical Education— Technical Institutions— (Plan-Central Sector)—			
O.	3.22	..	..
R.	—3.22		
(2) Q—Technical Education— Grants-in-aid, Contributions, etc.—(Plan-Central Sector)—			
O.	7.67	..	..
R.	—7.67		

The entire provision of Rs. 1,11.90 lakhs and Rs. 1,46.49 lakhs also remained unutilised under this group-head during 1971-72 and 1972-73 respectively.

(iii) Other important savings occurred under:—

(1) N—Technical Education— Technical Institutions— (Plan-State Sector)—			
O.	22.96	19.69	18.70
R.	—3.27			—0.99

The total saving of Rs. 4.26 lakhs was mainly attributed to late/non implementation of certain schemes due to revision of Plan outlay, less number of students in technical institutions and non-sanction of posts.

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(2) CC—Development of Handloom Industries—				
O.	10.51	4.78	4.56	-0.22
R.	-5.73			

The total saving of Rs. 5.95 lakhs was mainly due to the curtailment of expenditure under the primary units and some posts kept vacant as an economy measure.

(3) DD—Industries—Industrial Development—(Plan-Central Sector)—

O.	10.12	5.04	5.00	-0.04
R.	-5.08			

The total saving of Rs. 5.12 lakhs was due to less receipt of Central Assistance.

(4) II—Miscellaneous and Unforeseen charges—

O.	10.96	3.19	3.19	..
R.	-7.77			

The anticipated saving of Rs. 7.77 lakhs was due to less requirement (reasons not intimated) and some posts kept vacant.

Grant No. 17-A-Mines (All Voted)

(MAJOR HEADS : 27—SCIENTIFIC DEPARTMENTS AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original ..	48,85,000	51,46,000	48,95,800	-2,50,200
Supplementary	2,61,000			
Amount surrendered during the year (March 1974)				16,500

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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	77,58,000	81,19,000	79,06,235	—2,12,765
Supplementary	3,61,000			
Amount surrendered during the year (March 1974)				54,000

Notes and Comments—

The expenditure in the grant includes Rs. 4.56 lakhs for administration of Orissa Hindu Religious Endowment Act 1951. The expenditure on administration of the Act is initially met from the provision under this grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1973-74 Rs. 4.56 lakhs were spent but no amount was reimbursed from the Fund ; the reasons have not been intimated (March 1975).

Grant No. 19—Government Press and other expenditure relating to the Commerce Department (All Voted)

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	1,43,25,000	1,50,16,000	1,57,48,321	+7,32,321
Supplementary	6,91,000			
Amount surrendered during the year (March 1974)				61,300

Notes and Comments—

(i) The expenditure exceeded the grant by Rs. 7,32,321 ; the excess requires regularisation.

(ii) The excess occurred mainly under the following group-heads. The excess was partly counter balanced by savings under other group-heads. The excess was due to adjustment of debits of past years which could not be anticipated and provided for.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) G. 1—Government Press— Orissa Secretariat Press—			
O. 64.56	73.50	80.06	+6.56
S. 3.80			
R. 5.14			
(2) G. 3—Government Press— Forms Department—			
O. 36.51	39.81	41.98	+2.17
S. 0.81			
R. 2.49			

Grant No. 20—Labour, Employment and Housing (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 .. 93,65,000	93,66,000	63,12,853	—30,53,147
Supplementary 1,000			
Amount surrendered during the year (March 1974)			27,69,700

Notes and Comments—

Under the following group-heads, the total saving of Rs. 24.47 lakhs was mainly due to revision of Plan outlay and some posts kept vacant.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) G—Employee's State Insurance Scheme—(Plan-State Sector)—			
O. 24.21	5.91	5.83	—0.08
S. 0.01			
R. —18.31			
(2) N. 1—Scheme to provide House sites to Landless workers.			
O ₁ 2.10	1.03	0.07	—0.96
R. —1.07			
(3) O—Miscellaneous			
O ₁ 6.50	2.55	2.45	—0.10
R. —3.95			

Grant No. 21—Tribal and Rural Welfare

(MAJOR HEAD: 39— MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	5,75,33,000	5,81,44,000	4,81,14,235
Supplementary	6,11,000		
			—1,00,29,765
Amount surrendered during the year (March 1974)			82,12,300
Charged—			
Original ..	..	12,000	..
Supplementary	12,000		
			—12,000
Amount surrendered during the year			nil

Notes and comments —

(i) The Department anticipated additional expenditure in the grant and obtained supplementary grant of Rs. 6.11 lakhs (December 1973 : Rs. 3.11 lakhs and March 1974 : Rs. 3.00 lakhs) and surrendered Rs. 82.12 lakhs in March 1974 as surplus to requirements. The expenditure, however, did not come up even to the original provision.

(ii) In the following group-heads, out of the total provision of Rs. 1,40.46 lakhs, Rs. 39.45 lakhs remained unutilised:—

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

(1) B. 6—Scheduled Tribes—

Public Health—

O.	14.35	11.45	9.88
R.	—2.90		
			—1.57

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) E. 3—Scheduled Tribes— Educational Improvements— (Plan—State Sector)—			
O. 75.49	65.99	61.98	-4.01
R. -9.50			
(3) E. 7—Scheduled Tribes— Other Welfare Schemes— (Plan—State Sector)—			
O. 14.23	6.66	6.62	-0.04
S. 0.01			
R. -7.58			
(4) G. 1—Scheduled Tribes— Educational Improvement— (Plan—Central Sector)—			
O. 27.37	19.00	17.25	-1.75
S. 0.01			
R. -8.38			
(5) G. 2—Scheduled Tribes— Other Welfare Schemes— (Plan—Central Sector)—			
O. 9.00	5.50	5.28	-0.22
R. -3.50			

The saving of Rs. 5.76 lakhs occurred under this group-head during 1972-73 also.

Out of the total saving of Rs. 39.45 lakhs in the above heads Rs. 23.46 lakhs were due to reduction of plan ceiling; Rs. 1.03 lakhs due to non-sanction of works and contingencies; Rs. 1.40 lakhs due to diversion of funds [for giving loans to the Tribal Development Co-operative Society (Rs. 1.00 lakh) and for giving grants to colleges and training schools managed by D. A. V. Trust (Rs. 0.40 lakh)] and Rs. 2.73 lakhs due to less requirement (reasons not stated). No reason has been intimated (March 1975) for the remaining saving of Rs. 10.83 lakhs.

(iii) A substantial saving occurred in the following group-head :—

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

B. 4—Scheduled Tribes—

Educational Improvement—

(Non-plan)—

O.	2,16.58	}	2,17.24	2,08.55	— 8.69
S.	3.00				
R.	— 2.34				

The supplementary grant of Rs. 3.00 lakhs was obtained in March 1974 for meeting additional requirements of additional dearness allowance. In view of the saving, the supplementary provision was not needed. The reasons for the saving have not been intimated (March 1975).

(iv) In the following group-head, the withdrawal of provision by surrender/re-appropriation to other group-heads in March 1974 proved excessive in view of the final excess [the reasons for the excess have not been intimated (March 1975)] :—

E. 9—Scheduled Castes—

Educational Improvement—

(Plan—State Sector)—

O.	21.91	}	18.04	21.34	+ 3.30
R.	— 3.87				

The anticipated saving of Rs. 3.87 lakhs was due to reduction in Plan-ceiling.

(v) The cost of rehabilitation of tribals on lands reclaimed by Dandakaranya Development Authority, initially met out of the Consolidated Fund, is reimbursed by the Authority. Out of Rs. 40.11 lakhs recoverable from the Authority for settling 1,836 families between 1960-61 and 1967-68, Rs. 36.01 lakhs were recovered during February 1964 and March 1968. The balance remains to be recovered. The information about expenditure incurred and the area of land reclaimed by the Dandakaranya Development Authority and utilised between 1968-69 and 1973-74 is awaited from the Department. According to the provision made in the Budget estimates, Rs. 14.00 lakhs each for the year 1968-69 and 1969-70, Rs. 8.62 lakhs for 1970-71, Rs. 4.76 lakhs for 1971-72, Rs. 1.89 lakhs for 1972-73 and Rs. 0.24 lakh for 1973-74 were estimated as recoverable from the Dandakaranya Development Authority; Rs. 10.63 lakhs were recovered relating to the years 1968-69 to 1971-72 and no claim was made by the Department relating to the year 1972-73 pending information about area reclaimed, etc. The reasons for not effecting recovery relating to the year 1973-74 have not been intimated (March 1975).

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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	8,32,99,000	8,69,03,000	8,24,96,078	—44,06,922
Supplementary	36,04,000			
Amount surrendered during the year (March 1974)				72,03,500

Notes and comments—

(i) Rupees 72.04 lakhs were surrendered as surplus to requirement whereas the available saving was Rs. 44.07 lakhs.

(ii) The saving of Rs. 44.07 lakhs was the net result of savings under some group-heads partly set off by excesses under some other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees ^{rupees})	

(1) H.—Hospitals and Dispensaries—

(Plan-State Sector)—

O.	97.14	} 57.24	46.06	—11.18
R.	—39.90			

Out of the total saving of Rs. 51.08 lakhs, the saving of Rs. 39.90 lakhs was mainly due to revision of Plan ceiling and the diversion of funds for building projects (Rs. 21.61 lakhs), non-sanction of new schemes (Rs. 14.45 lakhs), late opening of medical aid centres (Rs. 2.88 lakhs), want of qualified hands in sub-divisional hospitals (Rs. 0.50 lakh), non-issue of expenditure sanction (Rs. 0.32 lakh) and posts of lecturers and professors in Gopabandhu Ayurvedic Mahavidyalaya, Puri kept vacant (Rs. 0.14 lakh). The reasons for the final saving of Rs. 11.18 lakhs have not been intimated (March 1975).

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

(2) J—Medical colleges and schools—

(Plan-State Sector) —

O.	76.89	}	71.49	70.61	- 0.88
S.	0.01				
R.	-5.41				

The anticipated saving of Rs. 5.41 lakhs was due to non-sanction of certain schemes (Rs. 2.55 lakhs), non-sanction of additional posts in Shriram Chandra Bhanja Medical College and Hospital, Cuttack (Rs. 2.50 lakhs) and non-sanction of part time teaching allowance to gazetted officers (Rs. 0.36 lakh). The reasons for the final saving of Rs. 0.88 lakh have not been intimated (March 1975).

(iv) In the following group-heads, the expenditure exceeded the total provision and the final excess remained uncovered [the reasons for the excess have not been intimated (March 1975)] :—

(1) B.—Hospitals and Dispensaries—

(Non-Plan)—

O.	3,87.26	}	4,10.80	4,32.74	+ 21.94
S.	22.77				
R.	0.77				

(2) D—Medical Colleges and Schools —

(Non-Plan)—

O.	2,06.17	}	2,12.93	2,21.70	+ 8.77
S.	7.70				
R.	-0.94				

(v) In the following group-head, the inadequate provision made was surrendered in March 1974 on the grounds of non-finalisation of accounts relating to 1972-73 by Ranchi Mansik Arogyasala although the expenditure had been incurred and the liability had accrued.

E—Mental Hospital—

(Non-Plan)—

O.	1.41	}	..	4.56	+ 4.56
R.	-1.41				

Grant No. 23—Public Health

(MAJOR HEADS : 30—PUBLIC HEALTH; 30—A—FAMILY PLANNING;
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISA-
TIONS AND 64—FAMINE RELIEF)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted—				
Original ..	7,47,88,000	8,20,11,000	5,26,76,425	—2,93,34,575
Supplementary	72,23,000			
Amount surrendered during the year (March 1974)				46,40,200
Charged—				
Original ..	..	7,000	6,505	—495
Supplementary	7,000			
Amount surrendered during the year				nil

Notes and comments—

(i) In the grant the Department obtained the supplementary grant of Rs. 72.23 lakhs (September 1973 : Rs. 34.93 lakhs; December 1973 : Rs. 11.00 lakhs and March 1974 : Rs. 26.30 lakhs) and surrendered Rs. 46.40 lakhs in March 1974 as surplus to requirements. The expenditure, however, did not come up even to the original provision. In view of the saving of Rs. 2,93.35 lakhs, the supplementary grant could have been restricted to a token grant only.

(ii) The saving occurred mainly under :—

(a) In the following, out of the total provision of Rs. 3,96.64 lakhs, Rs. 2,12.07 lakhs remained unutilised; the reasons for the saving have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) 0.2—Technical Advice and Supervision—District Family Planning Bureau— (Plan-Central Sector)—			
O.	29.71	19.88	—9.83

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) P. 1—Rural Family Welfare Planning Centre—			
O.	2,05.14	2,05.14	1,05.83
			—99.31
(3) Q. 1—Urban Family Welfare Planning Centre—			
O.	10.32	10.32	6.82
			—3.50
(4) U. 1—Compensation—			
Compensation for Sterilisation Operation—			
O.	94.50	94.50	20.73
			—73.77
(5) U. 2—Compensation—			
Compensation for I. U. C.D.—			
O.	15.00	15.00	4.21
			—10.79
(6) V—Mass Education—			
O.	7.00	7.00	2.73
			—4.27
(7) W. 1—Other Services—			
Other Services and Supplies—			
O.	24.67	24.67	18.66
			—6.01
(8) X. 2—Training and Research—			
Training of Auxiliary Nurses—			
O.	10.30	10.30	5.71
			—4.59

(ii) (b) In the following, the provision was reduced by Rs. 42.93 lakhs by re-appropriation / surrender in March 1974 mainly due to (i) non-sanction of certain schemes and additional staff (Rs. 4.82 lakhs), less receipt of Central assistance (Rs. 10.50 lakhs) and less financial assistance for self-employment of unemployed medical graduates (Rs. 27.61 lakhs) :—

(1) D—Bacteriological Laboratories—				
O.	13.38	} 8.56	7.58	—0.98
R.	—4.82			
(2) M. 1—Leprosy—				
Leprosy Control Scheme—Pilot Project—				
(Plan—Central sector)—				
O.	22.57	} 12.07	11.97	—0.10
R.	—10.50			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) Z. 1—Special Welfare Schemes— Financial assistance for self employment of unemployed Medical Graduates—			
S. 29.15	1.54	1.91	+0.37
R. -27.61			

(iii) The entire provision remained unutilised in the following :—

(1) T—Purchase of Vehicles— (Plan—Central sector)—			
O. 57.00	57.00	...	-57.00

The reasons for the saving have not been intimated (March 1975).

(2) Z. 3—Special Welfare Schemes—
Establishment of Co-operative dispensaries in the State—

S. 4.68
R. -4.68			

The saving was due to non-opening of co-operative dispensaries in the State.

(iv) In the following, the expenditure exceeded the total provision and the final excess remained uncovered; the reasons for the excess have not been intimated (March 1975) :—

L. 1—Expenses in connection with epidemic diseases—

National Malaria Eradication Programme—

(Plan-Central Sector)—

O. 94.34	1,14.97	1,44.02	+29.05
S. 20.39			
R. 0.24			

Grant No. 24—Irrigation

(MAJOR HEADS : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 42—MULTIPURPOSE RIVER SCHEMES; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) AND 64—FAMINE RELIEF)

	Total grant or appropriation	Actual expenditure	Excess+ Saving---
	Rs.	Rs.	Rs.
Voted—			
Original ...	15,04,95,000	21,74,20,000	21,22,07,371
Supplementary	6,69,25,000			—52,12,629
Amount surrendered during the year (March 1974)			28,71,000
Charged—			
Original ...	5,000	54,000	56,041
Supplementary	49,000			+2,041
Amount surrendered during the year (March 1974)			5,000

Notes and comments—

(i) The expenditure exceeded the charged appropriation by Rs. 2,041; the excess requires regularisation.

(ii) Out of the total saving of Rs. 52.13 lakhs in the grant, Rs. 28.71 lakhs were surrendered as surplus to requirements but only on the 30th March 1974.

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

(a) Under the following, out of the total provision of Rs. 6,41.90 lakhs, Rs. 1,14.60 lakhs remained unutilised; the reasons for the saving have not been intimated (March 1975) :—

Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 2(2)—Special Welfare Schemes—Investigation of Irrigation and Flood Control Scheme—(In charge of Chief Engineer, Irrigation)—Establishment—			
O.	6.42	7.51	2.71
R.	1.09			—4.80

The saving of Rs. 4.54 lakhs occurred under this group-head during 1972-73 also.

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(2) X—Interest—Hirakud Dam Project—Stages I and II—				
O.	1,22.92	3,30.90	2,82.05	—48.85
S.	2,07.98			
(3) MMM—Miscellaneous—				
O.	..	3,03.49	2,42.54	—60.95
S.	3,03.49			
 (b) Under the following group-heads, the anticipated saving of Rs. 24.92 lakhs either surrendered or re-appropriated to other group-heads in March 1974 was due to non-sanction of estimates of certain works; the reasons for the final saving of Rs. 15.54 lakhs have not been intimated (March 1975).				
(1) FF—Irrigation Works—				
Working Expenses—				
Extensions and Improvements—				
O.	24.28	17.99	6.54	—11.45
R.	—6.29			
(2) VV—Embankments—				
Extensions and Improvements—				
Voted—				
O.	19.25	8.10	5.47	—2.63
R.	—11.15			
(3) JJJ—Irrigation Works—				
Miscellaneous—				
(Plan-State-Sector)—				
O.	15.68	22.70	21.24	—1.46
S.	14.50			
R.	—7.48			

(c) Under the following group-heads, the anticipated saving of Rs. 14.19 lakhs was due to less requirement and revision of plan outlay; the reasons for the final saving of Rs. 3.91 lakhs have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) Z—Interest—Rengali Irrigation Project—			
S. 17.96	14.77	10.86	—3.91
R. —3.19			
(2) NN—2—Interest—Delta Irrigation Scheme—			
O. 2,41.55	2,30.54	2,30.54	..
R. —11.01			

(iv) The savings were partly off set by excesses under the following :—

(a) Under the following group-heads the expenditure exceeded the total provision and the final excess remained uncovered ; the reasons for the excess have not been intimated(March 1975) :—

(1) A. 2 (1)—Special Welfare Schemes—Investigation of Irrigation and Flood Control Scheme (Incharge of Chief Engineer, Irrigation)—Works—			
O. 8.98	7.89	13.10	+5.21
R. —1.09			
(2) A. 3 (3)—Special Welfare Schemes—Investigation of Drainage Schemes (Incharge of Chief Engineer, Irrigation)—Tools and Plant—			
O. 2.00	1.00	4.33	+3.33
R. —1.00			
(3) DD—Delta Irrigation Scheme—Working Expenses—Maintenance and Repairs—			
O. 20.79	24.29	27.47	+3.18
S. 0.01			
R. 3.49			

An excess of Rs. 9.20 lakhs occurred under this group-head during 1972-73 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) GG—Irrigation Works—Unproductive Works—Working Expenses—Maintenance and Repairs—			
O. 53.45	55.32	62.57	+7.25
S. 0.01			
R. 1.86			

(b) Under the following group-heads, the expenditure was incurred without the budget provision ; the reasons for these have not been intimated (March 1975).

(1) CC—3 (2)—Preliminary Expenses—(Incharge of Additional Chief Engineer, Bali-mela) Establishment—(Plan-State Sector)—			
O. ...	...	2.96	+2.96
S. ...			
(2) NNN—Relief Works—			
O. ...	...	88.79	+ 88.79
S. ...			

(v) The percentage of establishment and tools and plant charges to works outlay in respect of (1) Multipurpose River Schemes and (2) Irrigation Works for the three years ending with 1973-74 are compared below :—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage		
				Establishment charges to works outlay	Tools and plant charge to works outlay	
(In lakhs of rupees)						
(1) Multipurpose River Schemes—						
(a) Hirakud Dam Project—						
1971-72	...	59.21	29.69	4.73	50.14	7.99
1972-73	...	47.74	22.75	5.26	47.65	11.02
1973-74	...	72.51	25.40	6.22	35.03	8.58

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to works outlay	Tools and plant charges to works outlay
(In lakhs of rupees)					
<i>(b) Balimela Dam Project—</i>					
1971-72	.. 11,41.67	57.85	9.27	5.07	0.81
1972-73	.. 10,23.02	64.53	6.73	6.31	0.66
1973-74	.. 7,22.25	71.85	6.61	9.95	0.92
<i>(2) Irrigation works (excluding works incharge of Civil Officers and investigation expenditure).</i>					
1971-72	... 5,11.43	1,18.86	20.75	23.24	4.06
1972-73	.. 6,64.80	1,27.98	14.09	19.25	2.12
1973-74	... 8,44.10	1,71.16	25.00	20.28	2.96

(vi) *Pro rata distribution of establishment and tools and plant charges of irrigation branch of Public Works Department and Hirakud Dam Project for 1973-74* :—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the previous practice of *pro rata* distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for major irrigation projects is directly charged to projects. For medium irrigation projects, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly account by debit to the heads concerned and credit to grant no. "24-44—Irrigation etc."

For Hirakud Dam Project establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly account by debiting "98-Capital Outlay, etc.—Hirakud Dam Project—Stages I and II" and credit to grant No. "24-42—Multipurpose River Schemes, etc."

(vii) *Suspense Transactions of the Public Works Department* :—The expenditure under the grant includes Rs. 1,57.87 lakhs booked under the minor head "Suspense".

The minor head "Suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for ; such transactions embrace both debits and credits. The demand for grants excludes the credits 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 these four sub-heads are explained below :—

(a) *Purchases*—When materials are received from a supplier, another division or department for specific works or stock, the value of materials is credited to “Purchases” and the cost debited to work or stock as the case may be. 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 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 stores sold on credit, (2) the expenditure incurred on deposit works in excess of deposits received, (3) the loss of the cash or stores and (4) sums recoverable from Government servants, etc. The debit balance under the head thus represents recoverable amounts.

(d) *Workshop Suspense*—The charges for jobs executed or other operations in the Public Works Department Workshop are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in items (a) (1), (a) (2), (a) (4) and (b) below :—

Suspense Transactions of Public Works Department—A summary of the transactions accounted for under the minor head “Suspense” together with the opening and closing balances for 1973-74 is given below :—

Suspense head	Opening balance on 1st April 1973	Debits during the year	Credits during the year	Closing balance on 31st March 1974
(In lakhs of rupees)				
(a) 42—MULTIPURPOSE RIVER SCHEMES—				
<i>Working expenses—Hirakud Dam Project—Stage-I—</i>				
(1) <i>Dam and Appurtenant Works—</i>				
Purchases	— 31·31	1·23	2·01	— 32·09
Stock ..	0·60	1·14	0·66	1·08
Miscellaneous Public Works Advances.	39·61	0·68	0·28	40·01
Work shop Suspense	— 0·11(a)	..	..	— 0·11(a)
Total ..	8·79	3·05	2·95	8·89

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

Suspense head	Opening balance on 1st April 1973	Debits during the year	Credits during the year	Closing balance on 31st March 1974
(In lakhs of rupees)				
(2) Main Canals, Branches and distributaries—				
Purchases ..	—4.42	0.93	0.53	—4.02
Stock ..	2.07	1.10	1.41	1.76
Miscellaneous Public Works Advances.	1.48	0.40	0.44	1.44
Workshop Suspense	—0.07(a)	..	..	—0.07(a)
Total ..	—0.94	2.43	2.38	—0.89
(3) Hydro-electric installations—				
Purchases	—3.02	..	..	—3.02
Stock ..	12.24	..	..	12.24
Miscellaneous Public Works Advances.	1.36	..	..	1.36
Total ...	10.58	..	..	10.58
(4) Hirakud Dam Project Stage-II-subsidiary Power House Project, Chiplima—				
Purchases ..	—3.39	..	..	—3.39
Stock ..	3.86	..	..	3.86
Miscellaneous Public Works Advances.	1.73	..	..	1.73
Workshop Suspense ..	0.01	..	..	0.01
Total ..	2.21	..	..	2.21
(b) 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Workshop Suspense	10.74	6.12	0.29	16.57
(c) 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Purchases	—18.30	21.06	44.44	—41.68
Stock ..	26.77	79.39	81.57	24.59
Miscellaneous Public Works Advances	23.88	45.82	25.02	44.68
Total	32.35	1,46.27	1,51.03	27.59

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

Grant No. 24-A—Lift Irrigation (All Voted)

(MAJOR HEADS : 31—AGRICULTURE ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 64—FAMINE RELIEF)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	1,08,79,000	1,50,75,000	1,38,02,012	—12,72,988
Supplementary	41,96,000			
Amount surrendered during the year (March 1974)				9,83,000

Notes and comments—

(i) Rupees 9.83 lakhs were surrendered in March 1974 as surplus to requirements whereas the available savings were Rs. 12.73 lakhs.

(ii) The saving occurred mainly under :—

(a) In the following, the entire provision remained unutilised ; the reasons for the saving have not been intimated (March 1975) :—

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

C. 3—Agriculture—Miscellaneous—Grants-in-aid to Orissa Lift Irrigation Corporation (Plan—Central Sector)—

O.	..	10.36	..	—10.36
S.	5.75			
R.	4.61			

(b) In the following group-heads, out of the total provision of Rs. 90.88 lakhs, Rs. 34.29 lakhs remained unutilised. The anticipated savings of Rs. 37.98 lakhs which were either surrendered or re-appropriated to other group-heads in March 1974 was due to :—

(1) the post-budget decision to give subsidy to the newly formed Orissa Lift Irrigation Corporation (Rs. 35.89 lakhs) and

(2) the reduction of Central allocation for the scheme, the collection of hydrological data for intensive development of surface and the ground water resources (Rs. 2.09 lakhs).

(1) A. 1—Agriculture—Miscellaneous—Lift Irrigation Schemes—

O.	52.15	31.32	31.45	+0.13
R.	—20.83			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) A. 2—Agriculture—Miscellaneous—Hiring of pumps—			
O. 15.44	10.61	14.23	+3.62
R. —4.83			
(3) C. 1—Agriculture—Miscellaneous—Schemes for ground water survey and investigation (Plan—State Sector)—			
O. 10.00	6.28	6.28	..
R. —3.72			
(4) D. 1—Special Welfare Schemes—Special employment programme—			
O. 8.68	3.45	3.44	—0.01
R. —5.23			
(5) D. 3—Special Welfare Schemes—Collection of hydrological data for intensive development of surface and ground water resources—			
O. 4.61	1.24	1.19	—0.05
R. —3.37			
The reasons for the final excess (Rs. 3.75 lakhs) under (1) and (2) have not been intimated (March 1975).			
(c) In the following, the augmentation of provision by reappropriation proved excessive in view of the final saving of Rs. 28.10 lakhs ; the reasons have not been intimated (March 1975).			
A. 4—Agriculture—Miscellaneous—Subsidy to Orissa Lift Irrigation Corporation—			
S. 0.01	30.67	2.57	—28.10
R. 30.66			

(d) In the following group-head, the entire supplementary provision remained unutilised :—

Group-head	Total grant	Actual expenditure	Excess+
			(In lakhs of rupees)
D. 5—Special Welfare Schemes— Scheme for intensification of ground water survey and investigation—			
S. 14·58
R. —14·58			

The saving was due to the reduction in central allocation (Rs. 6·58 lakhs) and the transfer of the scheme to Orissa Lift Irrigation Corporation (Rs. 8·00 lakhs).

(iii) In the following, the expenditure exceeded the provision and the excess remained uncovered, the reasons for the excess have not been intimated (March 1975) :—

(1) A. 3—Agriculture—Miscellaneous—Operation and maintenance of Lift Irrigation Projects—				
O. 11·91	11·91	38·70	+26·79	
(2) C. 2—Agriculture—Miscellaneous—Subsidy for Private tube-wells—(Plan-State Sector)—				
O. 1·00	0·11	11·15	+11·04	
R. —0·89				

Grant No. 25—Public Works

(MAJOR HEADS : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 50—PUBLIC WORKS ; 52—CAPITAL OUTLAY ON PUBLIC WORKS AND 64—FAMINE RELIEF)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 15,23,77,000	17,44,86,000	25,23,49,413	+7,78,63,413
Supplementary 2,21,09,000			
Amount surrendered during the year (March 1974)			1,12,10,800
Charged—			
Original .. 3,61,000	4,84,000	2,64,140	—2,19,860
Supplementary 1,23,000			
Amount surrendered during the year (March 1974)			9,300

Notes and Comments—

(i) The expenditure exceeded the grant by Rs. 7,78,63,413 ; the excess requires regularisation.

The excess of Rs. 15,02,427, Rs. 1,95,26,095 and Rs. 6,06,41,378 occurred under this grant during 1970-71, 1971-72 and 1972-73 also.

(ii) While the supplementary provision in the grant proved inadequate, the Department surrendered Rs. 1,12.11 lakhs as surplus to requirements on 30th March 1974.

(iii) (a) The Excess occurred mainly under the following group-heads ; the reasons for the excesses have not been intimated (March 1975) :—

Group-head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
(1) E. 2—Repairs—Electrical— Voted—			
O. 22.75	22.75	26.13	+3.38
The excess of Rs. 5.14 lakhs and Rs. 3.99 lakhs occurred under this group-head during 1971-72 and 1972-73 also.			
(2) H. 1—Suspense—Public Works—Debits—Voted—			
O. 5,25.00	5,50.00	14,62.43	+9,12.43
R. 25.00			
The excess of Rs. 6.61 lakhs, Rs. 3,32.33 lakhs and Rs. 5,96.01 lakhs occurred under this group-head during 1970-71, 1971-72 and 1972-73 also.			
(3) J. 1 (6)—Buildings—Public Works—Miscellaneous Department— (Plan—State Sector)—			
O. 9.90	8.56	18.00	+9.44
R. -1.34			
(4) O. 1 (1)—Miscellaneous— Repairs—Communication—			
S. 1,67.00	1,67.00	1,76.70	+9.70

(b) In the following group-heads, the expenditure was incurred without the budget provision ; the reasons have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
(1) C. 1 (3)—Communicat i o n— Transfer of grants for Road Development to the Deposit head “Subvention from Central Road Fund”—			
O. .. }	..	22.20	+22.20
S. .. }			
(2) J. 1 (11)—Buildings—Pub l i c Works— Public Health—(Plan— State Sector)—			
O. .. }	..	2.32	+2.32
S. ... }			
(3) L. 1 (6)— Buildings— Pu b l i c Works— Public Health—(Plan— Central Sector)—			
O. .. }	..	2.99	+2.99
S. .. }			

(c) The excesses referred to in notes (a) and (b) were partly counter balanced by savings under other group-heads ; important cases of savings are mentioned in note (iv) below :—

(iv) (a) Out of the total provision of Rs. 1,58.59 lakhs, Rs. 55.59 lakhs remained unutilised under the following group-heads ; the reasons for the saving have not been intimated (March 1975).

(1) H. 2— Suspense— Electri c a l Debit—				
O. 65.00	65.00	36.50	—28.50	
(2) H. 3— Suspense— Pub l i c Health Debit—				
O. 60.00	60.00	40.02	—19.98	
(3) J. 1 (2) — Buildings — Public Works—Med i c a l— Voted—(Plan—State Sector)—				
O. 9.44 }	33.59	26.48	—7.11	
S. 24.15 }				

A saving of Rs. 10.59 lakhs occurred under this group-head during 1972-73 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(8) L. 3 (2)—Buildings—Public Health—Family Planning—(Plan Central Sector)—			
O. 6.47	1.21	0.04	-1.17
R. -5.26			

A saving of Rs. 2.88 lakhs occurred under this group-head during 1972-73 also.

(c) The provision was augmented by a supplementary grant in March 1974 to meet the anticipated additional requirement under :—

B. 1 (15)—Buildings—Public Works—Civil Works—Voted—				
O. 24.93	30.73	22.78	-7.95	
S. 6.80				
R. -1.00				

The expenditure did not come upto the original provision ; the reasons for the saving have not been intimated (March 1975).

(v) The expenditure under the grant includes Rs. 15,62.85 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and accounting procedure followed for these transactions have been explained in note (vii) below grant No. "24—
Irrigation & power work." (x) 20

A summary of the transactions accounted for under each unit of suspense (Major head "50—Public Works") together with the opening and the closing balances for 1973-74 is given below :—

Suspense head	Opening balance on the 1st April 1973 (+debit) (-credit)	Debits during the year	Credits during the year	Closing balance on the 31st March 1974 (+debit) (-credit)
---------------	--	------------------------	-------------------------	---

(In lakhs of rupees)

Purchases—

Public Works Department	-8,02.07	3,45.04	4,46.30	-9,03.33
Irrigation	-27.32	..	..	-27.32
Electricity	-11.85	12.19	15.92	-15.58

Suspense head	Opening balance on the 1st April 1973 (+ debit) (—credit)	Debits during the year	Credits during the year	Closing balance on the 31st March 1974 (+debit) (—credit)
(In lakhs of rupees)				
<i>Stock —</i>				
Public Works Department.	1,30.71	9,44.21	7,64.05	3,10.87
Irrigation	6.93	..	..	6.93
Electricity	18.57	22.42	28.96	12.03
<i>Miscellaneous Public Works Advances—</i>				
Public Works Department	3,91.28	2,32.27	1,87.51	4,36.04
Irrigation	5.31	..	..	5.31
Electricity	0.45	1.89	0.54	1.80
<i>Workshop Suspense—</i>				
Public Works Department	27.06	4.83	4.45	27.44
Total—				
Public Works Department	—2,53.02	15,26.35	14,02.31	—1,28.98
Irrigation	—15.08	..	..	—15.08
Electricity	7.17	36.50	45.42	—1.75
Grand Total	—2,60.93	15,62.85	14,47.73	—1,45.81

(vi) *Subventions from the 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 Government of India. From this fund subventions are made to the State for expenditure on schemes of road development approved by the Government of India; the amount received as subvention is credited as grant received from the Government of India 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 Government of India is also initially booked under this grant and subsequently transferred to the deposit account month by month. Subvention of Rs. 22.20 lakhs was received during 1973-74 and expenditure of Rs. 23.20 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March 1974 was Rs. 18.93 lakhs. An account of the fund for 1973-74 is given in the statement no. 16 of the Finance Accounts 1973-74.

Grant No. 26—State Legislature

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted—				
Original ...	21,60,000	21,60,000	8,45,604	-13,14,396
Supplementary ..	..		
Amount surrendered during the year (March 1974)				13,13,400
Charged—				
Original ..	72,000	72,000	44,463	-27,537
Supplementary ..	..		
Amount surrendered during the year (March 1974)				27,100

Notes and comments—

The saving in the grant was mainly due to dissolution of the Assembly (Rs. 12.50 lakhs).

Grant No. 27—Public Works, Common Establishment

(MAJOR HEADS : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 50—PUBLIC WORKS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	3,58,54,000	3,58,87,000	3,18,95,404	-39,91,596
Supplementary	33,000			
Amount surrendered during the year (March 1974)				31,66,000

Notes and comments—

(i) The saving mainly occurred under:—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(1) A—Special Welfare Schemes—				
O.	15.00	6.97	6.99	+0.02
R.	-8.03			

The net saving of Rs. 8.01 lakhs (53 per cent of the provision) was mainly due to posts kept vacant as a measure of economy.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) Roads and Buildings			
B—3—Establishment—			
Executive—			
O. 88.57	93.00	80.59	—12.41
S. 0.20			
R. 4.23			

The reasons for the saving have not been intimated (March 1975).

(3) In the following, the anticipated saving of Rs. 16.85 lakhs was mainly due to less purchase of tools and plant consequent on the post budget decision of the Government to effect economy in expenditure. The reasons for the final excess of Rs. 7.11 lakhs have not been intimated (March 1975).

(a) Roads and Buildings—

C—Tools and Plant—

O. 50.00	44.15	48.46	+4.31
R. —5.85			

(b) National Highways—

E—Tools and Plant—

O. 67.50	56.50	59.30	+2.80
R. —11.00			

(ii) The percentage of establishment charges to works outlay in case of civil works (Roads and Buildings) for the three years ending with 1973-74 are compared below :—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to work outlay	Tools and plant charges to work outlay
(In lakhs of rupees)					
1971-72	12,69.27	1,86.28	1,25.42	14.68	9.88
1972-73	15,06.28	1,87.35	1,64.15	12.44	10.90
1973-74	15,85.35	2,31.32	1,66.85	14.59	10.52

(iii) *Prorata distribution of establishment and tools and plant charges—Roads and Buildings*—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant charges was introduced. The establishment charges at 10.44 per cent and tools and plant charges at 4.33 per cent of works expenditure are adjusted monthly by the Divisions by debit to "103—Capital outlay, etc." Per contra credit to demand "No. 27—50—Public Works—Common Establishment and Tools and Plant, etc.".

Grant No. 28—Electricity Schemes (All Voted)

(MAJOR HEADS : 13—OTHER TAXES AND DUTIES; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 45—ELECTRICITY SCHEMES)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original ..	2,04,92,000	2,52,92,000	2,46,11,621	— 6,80,379
Supplementary	48,00,000			
Amount surrendered during the year (March 1974)				75,600

Notes and comments—

(i) Rupees 0.76 lakh were surrendered as surplus to requirements where as the available savings were Rs. 6.80 lakhs.

(ii) *Suspense*—The expenditure under the grant includes Rs. 8.75 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in note (vii) below grant No. "24—Irrigation". A summary of transactions accounted for under the head "Suspense" together with the opening and the closing balances for 1973-74 is given below :—

	Opening balance on the 1st April 1973	Debits during the year	Credits during the year	Closing balance on the 31st March 1974
(In lakhs of rupees)				

45—Electricity Schemes—Thermal Electric Schemes—Talcher Thermal Scheme—

Purchases	—9.39	8.75	...	—0.64
Stock ..	0.61	...	...	0.61
Miscellaneous Public Works Advances.	0.01	..	..	0.01
Total	—8.77	8.75	..	—0.02

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

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original ..	28,70,000	29,27,000	26,79,158	—2,47,842
Supplementary	57,000			
Amount surrendered during the year (March, 1974)				98,700

Grant No. 30—Transport Schemes

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 57—ROAD AND WATER TRANSPORT SCHEMES AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	4,26,57,000	4,32,30,000	4,26,50,508
Supplementary	5,73,000		
Amount surrendered during the year (March 1974)			6,44,700
Charged—			
Original ..	20,000	20,000	24,290
Supplemenatary	...		
Amount surrendered during the year			nil

Notes and comments—

(i) The expenditure exceeded the charged appropriation by Rs. 4,290; the excess requires regularisation.

(ii) The Department obtained a supplementary grant of Rs. 5.73 lakhs (December 1973 Rs. 0.80 lakh and March 1974; Rs. 4.93 lakhs) and surrendered Rs. 6.45 lakhs. The expenditure, however, did not come up even to the original provision.

Depreciation and other reserve funds of the 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. 42.30 lakhs transferred to and Rs. 43.42 lakhs met from the three reserve funds.

These funds created out of the revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements, (b) to cover third party risks arising out of accident, fire or other calamities consequent upon or incidental to the operation of passenger buses and (c) to provide 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 to these funds before close of the accounts of the year. The expenditure incurred and the balance at the credit of the funds at the end of 1973-74 are shown below :—

	Amount transferred to the fund out of revenue	Expenditure met from the fund	Balance at the credit of the fund on the 31st March 1974
(In lakhs of rupees)			
(a) Depreciation reserve fund.	40.00	40.00	2.64
(b) Accident reserve fund . .	0.30	0.34	1.50
(c) Amenities reserve fund	2.00	3.08	5.19

An account of the transactions of the funds is given in the statement No. 16 of the Finance Accounts 1973-74.

Grant No. 31—Forest

(MAJOR HEADS : 70—FOREST AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 6,36,57,000	} 6,40,67,000	4,75,42,517	—1,65,24,483
Supplementary 4,10,000			
Amount surrendered during the year (March 1974)			61,07,600
Charged—			
Original	} ..	13,128	+13,128
Supplementary			
Amount surrendered during the year			nil

Notes and comments—

(i) The charged expenditure of Rs. 13,128 without budget provision requires regularisation.

(ii) The saving of Rs. 1,65.24 lakhs was 26 per cent of the total provision. 37 per cent of the saving was surrendered but only in March 1974.

(iii) The provision remained unutilised to a substantial extent in the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
------------	-------------	--------------------	------------------

(In lakhs of rupees)

(1) K. 1—Other Miscellaneous
Compensations and Assignments—
Grants from the proceeds of
Kendu leaves—

O.	1,41·00	1,40·98	41·07	—99·91
R.	—0·02			

Fifty per cent of the profit from kendu leaves trade is paid as grants to local bodies for development works; this expenditure is recorded under this head. The reasons for the saving of Rs. 99·91 lakhs have not been intimated.

(2) B. 5—Conservancy and Works—
Kendu leaves—

O.	1,61·21	1,25·22	1,18·81	—6·41
R.	—35·99			

The reasons for the total saving of Rs. 42·40 lakhs have not been intimated (March 1975).

(iv) In the following, out of the total provision of Rs. 89·85 lakhs, Rs. 16·95 lakhs remained unutilised mainly due to reduction in Plan ceiling, non-receipt of sanction from the Government of India and less requirement; the reasons for less requirement have not been intimated (March 1975).

(1) G—Conservancy and Works—
(Plan-State Sector)—

O.	45·02	37·97	37·58	—0·39
R.	—7·05			

(2) H—Establishment—
(Plan-State Sector)—

O.	31·20	27·00	26·28	—0·72
R.	—4·20			

(3) I—Conservancy and Works—
(Plan-Central Sector)—

O.	13·23	9·84	9·04	—0·80
S.	0·40			
R.	—3·79			

(v) In the following, the expenditure exceeded the total provision and the final excess remained uncovered; the reasons have not been intimated (March 1975):—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B.1—Conservancy and Works— Timber and other produce— Removed from the forests by Government Agency— (Non-plan)—			
O.	6.70	11.30	13.92
S.	3.38		
R.	1.22		
			+2.62

Grant No. 32—Fisheries(All voted)

(MAJOR HEADS: 31—AGRICULTURE AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 1,31,29,000	1,31,70,000	96,35,548	—35,34,452
Supplementary 41,000			
Amount surrendered during the year (March 1974)			36,01,700

Notes and comments—

(i) The department obtained a supplementary grant of Rs. 0.41 lakh (March 1974) to meet the additional requirements. The expenditure, however, did not come up even to the original provision.

(ii) The saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) C. 6—Fisheries—Schemes for Intensive Promotion and Marketing of Marine fish— (Plan-State Sector)—			
O.	28.06	9.20	11.13
R.	—18.86		
			+1.93
The anticipated saving of Rs. 18.86 lakhs was due to reduced sanction. The excess was explained as due to encashment of certain bills by some drawing and disbursing officers.			
(2) C. 7—Fisheries—Intensive Pisciculture in Irrigation Reservoir—			
O.	4.76	2.62	2.61
R.	—2.14		
			—0.01

The total saving of Rs. 2.15 lakhs was due to less requirements.

Group-head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(3) E. 1—Fisheries—F i s h i n g Harbour Development in Minor Ports and Landing and Berthing facilities— (Plan—Central sector)—			
O. 10'00	1'35	1'35	..
R. —8'65			

The saving was due to non-sanction of the scheme by the Government of India.

(iii) The entire provision remained unutilised under:—

C.13—Fisheries—Improve m e n t of Kausalaya G a n g a (Plan—State sector)—			
O. 4'78	..	..	..
R. —4'78			

The saving was due to non-sanction of the scheme. A saving of Rs. 5'00 lakhs occurred under this group-head during 1972-73 also.

Grant No. 33—Co-operation and Marketing

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

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted —			
Original .. 1,96,25,000	2,02,49,000	1,91,85,899	-10,63,101
Supplementary 6,24,000			
Amount surrendered during the year (March 1974)			9,36,100
Charged —			
Original	7,000	6,992	-8
Supplementary 7,000			
Amount surrendered during the year			nil

The expenditure in the grant does not include Rs. 21,000 spent from out of advances from the Contingency Fund sanctioned in March 1974 but not recouped to the Fund till the close of the year.

Notes and comments—

(i) In the voted section the Department obtained supplementary grant of Rs. 6.24 lakhs (March 1974) and surrendered Rs. 9.36 lakhs as surplus to requirements. The expenditure, however, did not come up even to the original provision.

(ii) The saving in the grant mainly occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) H—Grants-in-aid, Contributions, etc.— (Plan—State sector)—			
O.	41.43	43.65	43.58
S.	5.94		
R.	-3.72		
			-0.07

The saving was mainly due to reduction in Plan ceiling.

(2) I—Grants-in-aid, Contributions, etc.—
(Plan—Central sector)

O.	6.60	0.83	0.83
S.	0.30		
R.	-6.07		
			..

The saving was due to non-sanction/less sanction of the funds by the Government of India and the National Co-operative Development Corporation.

(iii) Expenditure met from grants received from National Co-operative Development Corporation:—

The expenditure in the grant includes Rs. 45.21 lakhs on subsidies given to various co-operative institutions; of this, Rs. 0.30 lakh was reimbursed by the National Co-operative Development Corporation as *ad hoc* grant. The grant received was credited to the head "Deposit Account of grants from National Co-operative Development Corporation" and before the close of the accounts of the year, an equivalent amount to be set off against the grant was transferred to the deposit head.

The balance at the credit of the deposit account on the 31st March 1974 was Rs. 10.04 lakhs. An account of the transactions of the deposit account during the year is given in the statement no. 16 of the Finance Accounts 1973-74.

Grant No. 34—Expenditure relating to the Urban Development Department.

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 21—ADMINISTRATION OF JUSTICE; 26—MISCELLANEOUS DEPARTMENTS; 30—PUBLIC HEALTH; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 50—PUBLIC WORKS; 64—FAMINE RELIEF; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted—				
Original ..	6,64,69,000	} 7,46,44,000	6,99,93,411	—46,50,589
Supplementary	81,75,000			
Amount surrendered during the year (March 1974)				85,88,000
Charged—				
Original ..	..	} 16,000	77,674	+61,674
Supplementary	16,000			
Amount surrendered during the year				nil

Notes and comments—

(i) The expenditure exceeded the charged appropriation by Rs. 61,674; excess requires regularisation. The excess was under "Public Works—Repairs and maintenance of external water supply and sanitary installations"; the reasons for the excess have not been intimated (March 1975).

(ii) Rupees 85.88 lakhs were surrendered in the grant as surplus to requirement whereas the available savings were Rs. 46.51 lakhs.

(iii) The saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) F. 1(3)—Works-Repairs and maintenance of tube wells—			
O. 10.00	10.00	6.32	—3.68
The reason for the saving has not been intimated (March 1975).			
(2) O.1—Special Welfare Schemes— Accelerated Rural Water- supply Programme—			
O. 1,20.83	} 73.30	81.47	+8.17
R. —47.53			

The reduction of provision was due to less receipt of allocation from the Government of India; the reasons for the final excess of Rs. 8.17 lakhs have not been intimated (March 1975).

(b) Savings are sizable under the following group-heads; the reasons for the savings have not been intimated (March 1975):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) O. 9—Breeding operations— Rural dairy extension at Rourkela—			
O. 2.99	0.78	0.78	..
R. -2.21			
(2) 0.19—Breeding operations— Establishment of milk supply scheme—			
O. 3.84	1.50	1.22	-0.28
R. -2.34			
(3) 0.21—Breeding operations— Extension of District Live Stock Breeding Farm—			
O. 3.51	0.71	0.68	-0.03
R. -2.80			
(4) S.1—Hospitals and Dispensaries— Establishment of Check-posts and Immune Zones—			
O. 4.41	1.63	1.49	-0.14
R. -2.78			
(5) F.5—Breeding operations— Poultry Breeding Farm—			
O. 27.70	26.39	22.97	-3.42
R. -1.31			

Grant No. 36—Public Relations and Tourism (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 51,70,000	54,38,000	57,62,332	+3,24,332
Supplementary 2,68,000			
Amount surrendered during the year (March 1974)			13,900

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 3,24,332; the excess requires regularisation.

(ii) The excess occurred mainly under the following:—

Group-head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(1) A.2(1) —Provincial Organisation.			
O.	20.87	22.50	24.58
S.	0.88		
R.	0.75		
(2) A.3 —District Organisation.			
O.	19.69	20.53	21.93
S.	0.02		
R.	0.82		

The reasons for the excesses have not been intimated (March 1975).

Suspense Account of spare radio parts:—Under the Community Listening Scheme, the radio sets were distributed to community centres. To prevent sets from remaining unused for want of spare parts, the Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment, as and when required.

The expenditure shown under the grant includes Rs. 0.40 lakh under the head "Suspense" towards purchase of these spare parts during 1973-74. The debits in the suspense account represent value of purchases made by Government and credits represent the value of spare parts sold to villagers.

A summary of the transactions together with the opening and closing balances in 1973-74 is given below:—

Opening balance on the 1st April 1973	Debits during the year	Credits during the year	Closing balance on the 31st March 1974
Rs.	Rs.	Rs.	Rs.
35,232	40,316	55,763	19,785

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 : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 64—FAMINE RELIEF)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 9,18,05,000	9,47,14,000	7,46,63,976	-2,00,50,024
Supplementary 29,09,000			
Amount surrendered during the year (March 1974)			1,87,81,100
Charged—			
Original	1,000	100	-900
Supplementary 1,000			
Amount surrendered during the year			nil

Notes and comments :—

(i) Ninety four per cent of the saving of Rs. 2,00.50 lakhs was surrendered only in March 1974. The savings of Rs. 1,50.13 lakhs, Rs. 1,09.03 lakhs, Rs. 74.36 lakhs and Rs. 1,42.80 lakhs occurred during 1969-70, 1970-71, 1971-72 and 1972-73 also.

(ii) An analysis of the provision, the expenditure, the saving and the amount surrendered in the grant between Plan and Non-Plan is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan	5,44.68	3,62.45	1,82.23	1,74.39
Non-Plan	4,02.46	3,84.19	18.27	13.42

(iii) Under the following group-heads, out of the total provision of Rs. 6,66.91 lakhs Rs. 2,08.14 lakhs remained unutilised.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) E—Agricultural Demonstration and propaganda including Public exhibitions and fairs—(Non-Plan)—			
O. 24.03	22.30	21.57	-0.73
R. -1.73			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) H—Miscellaneous—(Non-Plan)—			
O. 98·90	94·65	92·63	—2·02
R. —4·25			
(3) M—Subordinate and Expert Staff—			
(Plan—State Sector)—			
O. 44·65	29·86	29·10	—0·76
S. 0·01			
R. —14·80			
(4) N—Experimental Farm—			
(Plan—State Sector)—			
O. 9·60	3·87	3·85	—0·02
R. —5·73			
(5) O—Agricultural Demonstration and propaganda including public exhibition and fairs—			
(Plan—State Sector)—			
O. 50·00	40·26	38·85	—1·41
S. 0·01			
R. —9·75			
(6) P—Agricultural experiments and research—			
(Plan—State Sector)—			
O. 23·22	20·83	19·59	—1·24
R. —2·39			
(7) Q—Miscellaneous—(Plan—State Sector)—			
O. 2,22·30	1,68·31	1,64·60	—3·71
R. —53·99			
(8) T—Agricultural demonstration and propaganda including public exhibition and fairs—(Plan—Central Sector)—			
O. 40·46	23·00	20·31	—2·69
R. —17·46			
(9) U—Agricultural experiments and research—(Plan—Central Sector)—			
O. 50·75	17·02	14·31	—2·71
R. —33·73			

Group-head	Total grant	Actual expenditure	Excess+ Saving -
(In lakhs of rupees)			
(10) W—Miscellaneous— (Plan— Central Sector)—			
O. 73·98 } R. -38·19 }	35·79	42·41	+6·62
(11) Z. 1—Miscellaneous— Relief Work— (Non-Plan)—			
O. 29·00 } R. -17·45 }	11·55	11·55	..
Out of the total saving of Rs. 2,08·14 lakhs, anticipated saving of Rs. 1,99·47 lakhs was mainly due to :-			
(a) non-sanction of certain schemes and late or non-appointment of officers and staff (Rs. 18·60 lakhs) ;			
(b) reduced sanction and less requirements (Rs. 67·49 lakhs), the reasons have not been intimated (March 1975) ;			
(c) reduction in Plan ceiling (Rs. 54·81 lakhs);			
(d) less allocation and non-allocation by the Government of India (Rs. 13·57 lakhs); and			
(e) non-availability of seeds (Rs. 0.56 lakh). The reasons for the remaining saving of Rs. 53·09 lakhs (anticipated saving : Rs. 44·44 lakhs; final saving : Rs. 8·65 lakhs) have not been intimated (March 1975).			
(iv) The entire provision remained unutilised under: -			
S—Subordinate and Expert Staff — (Plan—Central Sector)—			
O. 2·00 } R. -2·00 }	..	..	..
The saving was due to non-sanction of scheme 'Pilot Horticultural Project in Hilly Areas' by the Government (March 1975).			
(v) In the following group-head the expenditure exceeded the total provision and the final excess remained uncovered, the reasons for the excess have not been intimated (March 1975): -			
I—Grants-in-aid contributions, etc. — (Non-Plan)—			
O. 28·25 } S. 0·01 } R. 3·07 }	31·33	42·71	+11·38

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 .. 85,61,000	88,62,000	85,22,580	—3,39,420
Supplementary 3,01,000			
Amount surrendered during the year (March 1974)			1,73,300

Grant No. 39—Ports

(MAJOR HEADS: 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 53—PORTS AND PILOTAGE)

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original .. 3,00,000	4,00,000	2,89,481	—1,10,519
Supplementary 1,00,000			
Amount surrendered during the year (March 1974)			93,200

Charged—

Original	5,67,000	5,67,000	..
Supplementary 5,67,000			
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 ..	28,97,80,000	} 28,97,80,000	28,89,71,343	-8,08,657
Supplementary ..				
Amount surrendered during the year (March 1974)				44,62,100

Notes and comments -

(i) Against the available saving of Rs. 8'08 lakhs the Department surrendered Rs. 44'62 lakhs in March 1974.

(ii) The saving occurred mainly under: -

Group-head	Total appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(1) A.17 —Interest on 5½% Orissa Government Loan 1985			
R.	19'12	19'12	9'95 -9'17

The reappropriation was excessive which resulted in the saving.

(2) L —Interest paid to the Central Government -			
O.	22,15'33	} 21,67'24	21,67'24 ..
R.	-48'09		

The saving of Rs. 48'09 lakhs was mainly due to Government's decision to hold up payment of interest on Loans for Paradip Port.

(iii) The saving was counterbalanced by the excesses mainly under; the reasons for excess have not been intimated (March 1975).—

(1) A.8 —Interest on 5½% Orissa Government Loan 1977—			
O.	46'05	46'05	48'45 +2'40
(2) A.9 —Interest on 5½% Orissa Government Loan 1978—			
O.	34'20	34'20	41'18 +6'98

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**Appropriation—Interest on Debt etc.—concl'd. and
Appropriation—Appropriation for reduction or Avoidance of Debt.**

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(3) A.10—Interest on 5½% Orissa Government Loan 1979.—			
O.	25.28	25.28	31.21 +5.93
(4) A.11—Interest on 5½% Orissa Government Loan 1980.—			
O.	28.72	28.72	36.31 +7.59
(5) A.12—Interest on 5½% Orissa Government Loan 1981.—			
O.	41.23	41.23	52.52 +11.29
(6) A.13—Interest on 5½% Orissa Government Loan 1982.—			
O.	38.38	38.38	44.48 +6.10
(7) A.16—Interest on 5½% Orissa Government Loan 1984.—			
O.	56.00	56.00	64.41 +8.41

Appropriation—Appropriation for Reduction or Avoidance of Debt (All charged)

(MAJOR HEAD : 17—APPROPRIATION FOR REDUCTION OR AVOIDANCE
OF DEBT)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 7,06,71,000	7,13,89,000	7,13,89,219	+219
Supplementary 7,18,000			
Amount surrendered during the year			nil

Notes and comments—

(i) The expenditure exceeded the charged appropriation by Rs. 219; the excess requires regularisation.

(ii) The expenditure under the appropriation represents annual contribution to the sinking funds and depreciation funds for market loans raised by Government as also repayment of certain loans taken from the National Co-operative Development Corporation, the Reserve Bank of India and the Life Insurance Corporation of India.

(iii) Other appropriations—During 1973-74, Rs. 1,06.94 lakhs were repaid towards loans taken from autonomous bodies such as the Reserve Bank of India, the Life Insurance Corporation of India and the National Co-operative Development Corporation, but only Rs. 1,06.56 lakhs were charged to the revenue account.

**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	.. 1,23,00,000	1,23,00,000	1,05,70,351	-17,29,649
Supplementary	.. }			
Amount surrendered during the year (March 1974)				17,42,400

Notes and comments —

(i) Under the following group-heads, the total saving of Rs. 19.52 lakhs was mainly due to imposition of ban on the payment of loans as an economy measure.

Group-head		Total grant	Actual expenditure	Excess+ Saving -
(In lakhs of rupees)				
(1) A—House Building Advance—				
O.	80.00	76.49	75.44	-1.05
R.	-3.51			
(2) B—Advances for purchase of motor conveyances—				
O.	33.00	23.70	24.02	+0.32
R.	-9.30			
(3) C—Advances for purchase of other conveyances—				
O.	10.00	5.38	4.02	-1.36
R.	-4.62			

(ii) The saving was partly counterbalanced by excess under the following; the reasons for the excess have not been intimated (March 1975): —

D—Other advances—

O.	.. }	0.01	2.23	+2.22
S.	.. }			
R.	0.01 }			

Grant No.—42— Compensation for abolition of Zamindary 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 ZAMINDARY SYSTEM AND Q—LOANS AND ADVANCES BY THE STATE / UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 84,23,000	1,64,23,000	99,71,551	—64,51,449
Supplementary 80,00,000			
Amount surrendered during the year (March 1974)			64,73,000

Notes and comments—

(i) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A—Payment of Compensation to landholders, etc., on abolition of Zamindary Syatem—Compensations—			
O. 79.23	14.50	14.57	+0.07
R. —64.73			

The net saving of Rs. 64.66 lakhs was mainly due to some legal and technical handicaps, engagement of officers and staff in election duty, and non-receipt of information from the Endowment Commissioner in deity cases.

(2) B. 1 (2)—Advances to Cultivators—Loans in connection with flood—

S. 60.00	36.40	34.22	—2.18
R. —23.60			

The total saving of Rs. 25.78 lakhs was mainly due to less expenditure the reasons for the saving have not been intimated (March 1975).

(ii) In the following group-head, the expenditure was incurred without budget provision; the reasons for the excess have not been intimated (March 1975) :—

B. 2(3)—Advances to Cultivators—Loans to people of flood and cyclone affected areas for house building purposes—	..	2.40	+2.40
--	----	------	-------

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

A summary of the personal ledger account of the District Collectors for 1973-74 is given below :—

Opening balance on the 1st April 1973 Rs.	Credits during the year Rs.	Debits during the year Rs.	Closing balance on the 31st March 1974 Rs.
—2,96,771	—	—	—2,96,771

The certificate of acceptance of balance is awaited from the controlling officer.

Grant No. 43—Multipurpose River, Irrigation and Electricity Schemes

[MAJOR HEADS : 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); 101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS]

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—			
Original ... 31,01,13,000	} 34,33,21,000	24,29,75,499	—10,03,45,501
Supplementary 3,32,08,000			
Amount surrendered during the year (March 1974)			7,97,27,100
Charged—			
Original	} 11,33,000	10,31,883	—1,01,117
Supplementary 11,33,000			
Amount surrendered during the year			nil

Note and comments—

(i) This grant accommodates expenditure on capital outlay on Bhimkund and Rengali Irrigation Projects, Hirakud Stage I and Stage II, Delta Irrigation and Balimela Schemes, major and medium irrigation projects, Flood control works and Talcher Thermal Scheme.

(ii) In the voted section, the Department obtained a supplementary grant of Rs. 3,32.08 lakhs (December 1973 : Rs. 3,32.02 lakhs and March 1974 : Rs. 0.06 lakh) and surrendered Rs. 7,97.27 lakhs in March 1974 as surplus to requirements. The expenditure, however, did not come up even to the original provision. In view of the saving of Rs. 10,03.46 lakhs, the supplementary grant could have been restricted to token grant only.

(iii) The saving in the grant occurred mainly under:—

(a) Under the following group-heads, out of the total provision of Rs. 6,94.83 lakhs, the anticipated saving of Rs. 5,14.24 lakhs were either surrendered or reappropriated to other group-heads due to less / non-receipt of central allocation; the reasons for the final saving of Rs. 48.20 lakhs have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Bhimkund Irrigation Project—</i>			
<i>Flood Control Scheme—</i>			
(1) A—Works—			
O.	1,31.37	2.94	2.95
R.	—1,28.43		
			+0.01
A saving of Rs. 88.06 lakhs occurred under this group-head during 1972-73 also.			
(2) B—Establishment—			
O.	12.35	6.15	6.11
R.	—6.20		
			—0.04
A saving of Rs. 7.35 lakhs occurred under this group-head during 1972-73 also.			
(3) C—Tools and Plant—			
O.	3.00	0.04	0.04
R.	—2.96		
			...
(4) D—Suspense—Gross Debit—			
O.	60.00	0.23	0.23
R.	—59.77		
			..

A saving of Rs. 18.91 lakhs occurred under this group-head during 1972-73 also.

Group-head		Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
<i>Rengali Irrigation Project —</i>				
Flood Control Scheme—				
(5) G—Works—				
O.	4,28·22	1,62·34	1,14·45	—47·89
S.	0·01			
R.	—2,65·89			
A saving of Rs. 79·00 lakhs occurred under this group-head during 1972-73 also.				
(6) H—Establishment —				
O.	11·56	8·14	8·06	—0·08
R.	—3·42			
A saving of Rs. 6·55 lakhs occurred under this group-head during 1972-73 also.				
(7) WWW—Embankment —				
Works —				
O.	43·51	0·64	0·50	—0·14
R.	—42·87			
A saving of Rs. 43·47 lakhs occurred under this group-head during 1972-73 also.				
(8) XXX —I —Embankment —				
Add —Percentage Charges —				
Establishment —				
O.	4·81	0·11	0·05	—0·06
R.	—4·70			
A saving of Rs. 4·83 lakhs occurred under this group-head during 1972-73 also.				

(b) In the following, the anticipated saving of Rs. 41.28 lakhs was due to less transactions [the reasons have not been intimated (March 1975)] under "Suspense"; reasons for the final saving of Rs. 28.76 lakhs have not been intimated (March, 1975) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) X—Balimela Dam (Joint) Project—Dam and Appurtenant Works—Suspense—Gross Debit— (Plan—State Sector)—			
O. 1,41.07	1,25.47	99.13	—26.34
R. —15.60			

A saving of Rs. 72.07 lakhs and Rs. 86.34 lakhs occurred under this group-head during 1971-72 and 1972-73 also.

(2) ZZ—4—Salandi Irrigation Project—Suspense—Gross Debit— (Plan—State Sector)—			
O. 30.00	21.77	19.35	—2.42
R. —8.23			

A saving of Rs. 6.15 lakhs occurred under this group-head during 1972-73 also.

(3) GGGG—Thermo- Electric Schemes—Talcher Thermal Scheme— Suspense—Gross Debit— (Plan—State Sector)—			
O. 21.53	4.08	4.08	..
R. —17.45			

(c) In the following group-heads, out of the total provision of Rs. 13,18.01 lakhs under "works", Rs. 5,14.55 lakhs remained unutilised. The anticipated saving of Rs. 2,90.51 lakhs which was either surrendered or reappropriated to other group-heads in March 1974 was mainly due to :—

- (i) less requirement [reasons not intimated (March 1975)],
- (ii) slow progress of certain works,
- (iii) revision of plan outlay,

- (iv) non-sanction of estimates of certain works,
 (v) non-availability of building materials and
 (vi) non-adjustment of Advice of Transfer Debit and non-finalisation of final bills. The reasons for the remaining saving of Rs. 2,24'04 lakhs have not been intimated (March 1975).

Group-head		Total grant	Actual expenditure	Excess+ Saving -
(In lakhs of rupees)				
(1) U—Balimela Dam (Joint) Project—Dam and Appurtenant Works—Works—(Plan—State Sector)—				
Voted—				
O.	5,51'12	4,72'04	3,62'40	-1,09'64
R.	-79'08			
A saving of Rs. 78'30 lakhs occurred under this group-head during 1972-73 also.				
(2) XX—Medium Irrigation Schemes—				
S.	3,32'01	2,87'01	2,04'93	-82'08
R.	-45'00			
(3) YY-1—Delta Irrigation Scheme— Works— (Plan—State Sector)—				
O.	3,18'47	1,93'01	1,74'89	-18'12
R.	-1,25'46			
A saving of Rs. 45'80 lakhs and Rs. 94'42 lakhs occurred under this group-head during 1971-72 and 1972-73 also.				
(4) ZZ-1—Salandi Irrigation Project—Works— (Plan—State Sector)—				
O.	16'56	7'53	3'53	-4'00
R.	-9'03			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(5) AAA -1 —Anandapur Barrage Project —Works — (Plan —State Sector) —			
O. 13·64	1·37	1·28	—0·09
R. —12·27			
(6) YYY —Flood Control Scheme — Works —(Plan —State Sector) —			
O. 86·21	66·54	56·43	—10·11
R. —19·67			
A saving of Rs. 5·39 lakhs occurred under this group-head during 1972-73 also.			
(d) In the following group-heads, the reduction of provision of Rs. 1,35·07 lakhs by reappropriation / surrender during March 1974 was due to post-budget decision to book the expenditure on the execution of certain medium irrigation projects under "Non-Plan" :—			
(1) CCC-1 —Salia Irrigation Project —Works — (Plan —State Sector) —			
O. 19·09	4·54	4·54	..
R. —14·55			
(2) DDD-1 —Dahuka Irrigation Project —Works — (Plan —State Sector) —			
O. 10·91	0·91	0·84	—0·07
R. —10·00			
(3) EEE-1 —Bahuda Irrigation Project —Works — (Plan —State Sector) —			
O. 27·27	1·82	5·66	+3·84
R. —25·45			
(4) FFF-1 —Godahada Irrigation Project —Works — (Plan —State Sector) —			
O. 27·27	9·09	9·16	+0·07
R. —18·18			

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(5) III-1—Baghua Irrigation Project—Works— (Plan—State Sector)—				
O.	14·55	3·64	6·34	+2·70
R.	-10·91			
(6) JJJ-1—Uttei Irrigation Project—Works— (Plan—State Sector)—				
O.	18·18	4·54	4·58	+0·04
R.	-13·64			
(7) MMM-1—S a l k i Irrigation Project— Works (P l a n— State Sector)—				
O	5·45	2·27	2·29	+0·02
R.	- 3·18			
(8) NNN-1— Pitamahal Irrigation Project— Works (P l a n— State Sector)—				
O.	22·16	8·37	10·29	+1·92
R.	-13·79			
(9) QQQ-1—R a m i a l a Irrigation Project— Works (Plan— State Sector)—				
O.	4·55	0·91	0·69	-0·22
R.	- 3·64			
(10) RRR- 1— Darj a n g Irrigation Project— W o r k s (P l a n— State Sector)				
O.	27·27	5·54	4·77	-0·77
R.	- 21·73			

(e) In the following, out of the total provision of Rs. 61·31 lakhs, Rs. 24·89 lakhs remained unutilised; the reasons for the saving have not been intimated (March 1975):—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(1) CC-Balimela Power Scheme—Generation—Establishment (Plan—State Sector)—				
O.	25·47	25·14	19·26	—5·88
S.	0·01			
R.	—0·34			
(2) LL-Hirakud Dam Stage I—Dam and Appurtenant Works—Suspense—Gross Debit (Plan—State Sector)—				
O.	20·00	19·54	13·75	—5·79
R.	—0·46			
(3) PPP—1—Dadaraghati Irrigation Project—Works (Plan—State Sector)—				
O.	4·55	4·55	2·13	—2·42
S.	...			
(4) TTT—1—Khadakei Irrigation Project—Works (Plan—State Sector)—				
O.	7·27	30·00	24·01	—5·99
R.	22·73			
(5) ZZZ Add Percentage Charges debitable to 99—Capital outlay, etc. Delta Projects for Flood Control Works executed by Delta Division (Plan—State Sector)—				
O.	4·01	3·18	—	—3·18
R.	—0·83			

(f) In the following group-heads, the provision made by reappropriation proved excessive/unnecessary in view of eventual savings; the reasons for the saving have not been intimated (March 1975):—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(1) S—Potteru Irrigation Project—Suspense Gross Debit—				
R.	10.70	10.70	5.85	—4.85
(2) BB—Balimela Power Scheme—Generation Works (Plan—State Sector)—				
O.	3,16.14	3,31.88	3,12.64	—19.24
R.	15.74			
(3) AAA-6—Anandapur Barrage Project—Add—Supervision Charges—(Plan—State Sector)—				
R.	4.88	4.88	..	—4.88

(iv) In the following group-heads, the expenditure exceeded the provision (augmented in certain cases by reappropriation of funds) and the final excess remained uncovered [(the reasons for the excess have not been intimated (March 1975)] :—

(1) J—Rengali Irrigation Project—Flood Control Scheme—Suspense Gross Debit—				
O.	60.00	1,00.00	1,63.49	+63.49
R.	40.00			
(2) EE—Balimela Power Scheme—Generation Suspense Gross Debit—(Plan—State Sector)—				
O.	1,48.26	2,09.84	2,25.63	+15.79
R.	61.58			

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(3) YY-4—Delta Irrigation Scheme—Suspense Gross Debit—(Plan—State Sector)—				
O.	64.00	64.00	75.45	+11.45
(4) HHH-1—D h a n e i Irrigation Project—Works—(Plan—State Sector)—				
Voted—				
O.	1.82	0.92	5.07	+4.15
R.	-0.90			
(5) UUU—Irrigation Works—Unproductive—Works—				
O.	0.26	0.42	5.20	+4.78
R.	0.16			

(v) *Prorata distribution of establishment and tools and plant charges of Balimela Dam Project*—Upto the end of 1966-67 the gross expenditure on establishment charges of the Chief Construction Engineer of Balimela Dam Project was initially accounted for under Demand No. "43—Major Head 98—Capital Outlay on Multipurpose River Schemes—Balimela Dam (Joint) Project—Dam and Appurtenant Works" and distributed at the end of the year to "Balimela (Joint) Project" and "Balimela Power Scheme" in proportion to works expenditure. Since *pro rata* distribution caused difficulties in passing on the proportionate debits to the Government of Andhra Pradesh, it was decided by the Government in 1966-67 to adjust the establishment charges on a fixed percentage basis from 1967-68. Accordingly 20 per cent of the establishment charges of the Additional Chief Engineer, Balimela and his personal staff are adjusted by debit to "Balimela Power Scheme" per contra credit to "Balimela Dam (Joint) Project".

(vi) *Suspense*—The expenditure in the grant includes Rs. 6,09.57 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in item (vii) of note below grant no. "24—Irrigation".

A summary of the transactions accounted for under the head "Suspense" together with the opening and the closing balances for 1973-74 is given below :—

Suspense head	Balance on the 1st April 1973	Debits during the year	Credits during the year	Balance on the 31st March 1974
(In lakhs of rupees)				
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—				
(a) <i>Bhimkund Irrigation Project—</i>				
Purchases	..	..	..	..
Stock	0·26	0·23	0·09	0·40
Miscellaneous Public Works Advances.	0·51	..	..	0·51
Total	0·77	0·23	0·09	0·91
(b) <i>Rengali Irrigation Project—</i>				
Purchases	—2·52	15·74	37·54	—24·32
Stock	10·25	57·49	29·74	38·00
Miscellaneous Public Works Advances	30·89	90·26	16·25	1,04·90
Total	38·62	1,63·49	83·53	1,18·58
(c) <i>Potteru Irrigation Project—</i>				
Purchases	—0·31	0·01	0·74	—1·04
Stock	4·37	3·50	2·60	5·27
Miscellaneous Public Works Advances.	2·06	2·34	0·52	3·88
Total	6·12(A)	5·85	3·86	8·11
Development Schemes—				
State Sector—				
(d) <i>Hirakud Dam Project—</i>				
<i>Stage— I</i>				
Purchases	— 70·14	..	..	— 70·14
Stock	1,92·96	6·79	3·24	1,96·51
Miscellaneous Public Works Advances.	36·60	0·80	0·47	36·93
Workshop Suspense	56·09	6·32	3·13	59·28
Total	2,15·51	13·91	6·84	2,22·58

(A) The opening balance included under Balimela Power Scheme during 1972-73 has been transferred *proforma*.

Suspense head	Balance on the 1st April 1973	Debits during the year	Credits during the year	Balance on the 31st March 1974
(In lakhs of rupees)				
<i>(e) Hirakud Dam Project—</i>				
<i>Stage II.</i>				
Purchases ..	—28·83	..	..	—28·83
Stock ..	—3·67(a)	0·25	..	—3·42
Miscellaneous Public Works Advances.	33·65	..	..	33·65
Total ..	1·15	0·25	..	1·40
<i>(f) Balimela Dam Project—</i>				
<i>Dam and Appurtenant Works—</i>				
Purchases ..	—3,19·07	..	..	—3,19·07
Stock ..	1,35·35	40·73	12·46	1,63·62
Miscellaneous Public Works Advances.	2,89·13	53·90	7·73	3,35·30
Workshop Suspense ..	12·15	4·50	5·39	11·26
Total ..	1,17·56	99·13	25·58	1,91·11
<i>(g) Balimela Power Scheme—</i>				
Purchases ..	—89·62	54·16	19·74	—55·20
Stock ..	19·99	1,14·88	99·09	35·78
Miscellaneous Public Works Advances.	99·53	51·69	96·61	54·61
Workshop Suspense ..	4·10	4·90	3·70	5·30
Total ..	34·00(b)	2,25·63	2,19·14	40·49
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Development Schemes				
<i>State Sector—</i>				
<i>(a) Irrigation Works—</i>				
Purchases ..	—26·84	1·01	—26·36(c)	0·53(c)
Stock ..	0·67	4·25	3·50	1·42

(a) Minus balance was due to excess adjustment in stock issue of defunct Chiplima division during 1963-64.

(b) The balances relating to Potteru Irrigation Project included under Balimela Power Project in 1972-73 has been transferred *proforma*.

(c) Reasons for *contra* balances are under examination.

Suspense head	Balance on the 1st April 1973	Debits during the year	Credits during the year	Balance on the 31st March 1974
	(In lakhs of rupees)			
Miscellaneous Public Works Advances.	26.93	16.29	3.35	39.87
Workshop Suspense ..	2.73	..	..	2.73
Total ..	3.49	21.55	—19.51	44.55
<i>(b) Delta Irrigation Scheme—</i>				
Purchases ..	—2,97.47	10.24	14.11	—3,01.34
Stock ..	—4.21	32.51	30.69	—2.39(a)
Miscellaneous Public Works Advances.	55.46	32.70	3.71	84.45
Total ..	—2,46.22	75.45	48.51	—2,19.28
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(NON-COMMERCIAL)—				
Development Schemes				
<i>State Sector—</i>				
<i>Navigation, Embankment and Drainage Works—</i>				
<i>Unproductive Works—</i>				
Flood Control Schemes—				
Purchases ..	—2.17	..	..	—2.17
Stock ..	1.99	..	..	1.99
Miscellaneous Public Works Advances.	0.79	..	..	0.79
Total ..	0.61	..	..	0.61

(a) *Minus* balance was due to excess adjustment in stock issues without corresponding stock receipts.

Suspense head	Balance on the 1st April 1973	Debits during the year	Credits during the year	Balance on the 31st March 1974
(In lakhs of rupees)				
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
<i>(a) Talcher Thermal Scheme—</i>				
Purchases ..	—3·82	3·82	..	..
Stock ..	0·41	..	..	0·41
Miscellaneous Public Works Advances.	17·03	0·26	3·30	13·99
Total ..	13·62	4·08	3·30	14·40
<i>(b) Duduma Transmission Schemes—</i>				
Purchases ..	—7·37	..	..	—7·37
Stock ..	14·98	..	..	14·98
Miscellaneous Public Works Advances.	2·81	..	..	2·81
Total ..	10·42	..	..	10·42
<i>(c) Hirakud Power Utilisation Scheme—</i>				
Purchases ..	—38·06	..	..	—38·06
Stock ..	45·79	..	..	45·79
Miscellaneous Public Works Advances.	6·48	..	..	6·48
Total ..	14·21	..	..	14·21
<i>(d) Small towns and Rural Electrification Schemes—</i>				
Purchases ..	—26·23	..	..	—26·23
Stock ..	26·49	..	..	26·49
Miscellaneous Public Works Advances.	2·28	..	..	2·28
Total ..	2·54	..	..	2·54

Grant No. 43-A—Capital Expenditure relating to Lift Irrigation

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	49,00,000	74,01,000	72,89,827	—1,11,173
Supplementary	25,01,000			
Amount surrendered during the year (March 1974)				3,08,000

The expenditure does not include Rs. 30.00 lakhs spent from out of an advance from the Contingency Fund but not recouped to the Fund till the close of the year.

Notes and comments:—

(i) This grant accommodates mainly expenditure on capital outlay on the lift irrigation and the tube well irrigation.

(ii) In the following group-heads, out of the total provision of Rs. 45.00 lakhs, Rs. 23.52 lakhs were re-appropriated to group-head "D.1" for purchase of shares in the Lift Irrigation Corporation and the balance of Rs. 2.32 lakhs surrendered on the 30th March 1974 owing to the formation of the Lift Irrigation Corporation with effect from the 1st October 1973.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) B. 1 (1)—Lift Irrigation Works—Works—(Plan— State Sector)—			
O. 25.00	6.24	6.05	—0.19
R. —18.76			
(2) B. 1 (3)—Lift Irrigation Works—Suspense—Gross Debit—(Plan—State Sector)—			
O. 15.00	10.88	11.56	+0.68
R. —4.12			
(3) C. 1 (1)—Tube well Irrigation—Works— (Plan—State Sector)—			
O. 5.00	2.04	2.04	..
R. —2.96			

(iii) *Suspense*:—The expenditure under the grant includes Rs. 11.56 lakhs accounted for under the head "Suspense". The nature of the transactions accounted for under the head "Suspense" has been explained in item (vii) of notes below Grant no. "24—Irrigation".

A summary of the transactions accounted for under the head "Suspense" together with the opening and the closing balances for 1973-74 is given below:—

Suspense head	Balance on the 1st April 1973	Debits during the year	Credits during the year	Balance on the 31st March 1974
(In lakhs of rupees)				
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—				
Purchases	—11.95	1.84	1.90	—12.01
Stock	67.81	5.79	9.35	64.25
Miscellaneous Public Works Advances	75.74	3.22	6.41	72.55
Workshop Suspense	0.80	0.71	0.02	1.49
Total	1,32.40	11.56	17.68	1,26.28

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 ; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 4,76,84,000	5,22,18,000	4,04,29,091	—1,17,88,909
Supplementary 45,34,000			
Amount surrendered during the year (March 1974)			1,18,54,500

Notes and comments—

(i) Substantial savings in the grant occurred mainly under the following group-heads. Out of the total provision of Rs. 3,34.79 lakhs, the anticipated saving of Rs. 1,95.60 lakhs was due to reduced plan ceiling (Rs. 57.61 lakhs), non-sanction/reduced sanction of certain schemes (Rs. 38.00 lakhs) and non-sanction of short-term loan by the Government of India (Rs. 99.99 lakhs). The reasons for the final saving of Rs. 1.98 lakhs have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 1—Agricultural Improvement and Research—Construction of roads and buildings—(Plan—State Sector)—			
O. 35.58	12.02	10.70	—1.32
S. 0.01			
R. —23.57			
(2) D. 1—Investment in Co-operative Societies—Purchase of debentures floated by the State Co-operative Land Development Bank—(Plan—State Sector)—			
O. 55.00	39.85	39.85	..
R. —15.15			
(3) F. 1 (1)—Other Miscellaneous Schemes—Marketing of Fish and Bye-products—Advance—(Plan—State Sector)—			
O. 5.00	..	..	..
R. —5.00			
(4) H. 1—Loans to Co-operative Institutions and Banks—Loans to Orissa State Co-operative Banks and Land Development Bank—(Non-Plan)—			
O. 1,00.00	0.01	..	—0.01
R. —99.99			

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(5) H. 2—Loans to Co-operative Institutions and Banks—Loans to Orissa State Co-operative Marketing Society for distribution of fertilisers—(Non-Plan)—				
O.	1,00.00	75.00	75.00	..
R.	—25.00			
(6) K. 1—Advances to cultivators—Loans to cultivators under the schemes for vegetables and potato seed production—(Plan-State Sector)—				
O.	31.20	12.31	11.66	—0.65
R.	—18.89			

A saving of Rs. 4.92 lakhs occurred under this group-head during 1972-73 also.

(7) N. 1—Advances to cultivators—Loans to cultivators for dry land farming—(Plan—Central Sector)—				
O.	8.00	..	..	..
R.	—8.00			

(iii) In the following, the expenditure was incurred without budget provision reasons have not been intimated (March 1975).

B. 2—Capital Outlay on Departmental Commercial Undertakings—Repayment of advance—				
O.	—	..	4.93	+4.93
S.	—			

(iv) *Personal Ledger Account*—(a)—The expenditure in the grant includes Rs. 167.70 lakhs under the head “Suspense (Personal Deposits)”. A summary of transaction in the personal ledger account for 1973-74 for (i) transactions

of Cold Storage Plant at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi and Bolangir, (ii) Purchase and distribution of quality seeds to cultivators and (iii) Marketing of fish and bye-products is given below :—

Suspense-head	Balance on the 1st April 1973	Credits during the year	Debits during the year	Balance on the 31st March 1974
	Rs.	Rs.	Rs.	Rs.
(i) Cold Storage Plant—				
(a) Cuttack ..	2,18,160	16,46,282	9,86,631	8,77,811
(b) Bhubaneswar	19,83,142	9,15,469	13,10,992	15,87,619
(c) Semiliguda ...	9,59,702	1,63,635	2,30,987	8,92,350
(d) Par lakhemundi	1,57,637	98,916	1,45,516	1,11,037
(e) Bolangir ...	8,36,341	1,60,270	5,05,370	4,91,241
(f) Kuarmunda ...	—	2,35,977	1,91,695	44,282
Total ...	41,54,982	32,20,549	33,71,191	40,04,340
(ii) Purchase and dis- tribution of quality seeds to cultivators.	1,71,05,658	1,45,43,258	1,33,98,717	1,82,50,199
(iii) Marketing of Fish and bye-products—	3,95,344	..	..	3,95,344

Grant No 45—Government Trading Schemes

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	7,00,00,000	17,82,93,764	—2,17,82,236
Supplementary	13,00,76,000		
Amount surrendered during the year (March 1974)			2,30,73,800
Charged—			
Original ..	..	99,000	—38,524
Supplementary	99,000		
Amount surrendered during the year			nil

Notes and comments—

(i) In the grant, Rs. 2,30.74 lakhs were surrendered in March 1974 as surplus to requirements whereas the available savings were Rs. 2,17.82 lakhs. The saving was mainly due to less procurement of paddy and rice by the departmental agencies.

(ii) *Personal Leger Accounts*—The expenditure under the grant includes Rs. 17,86.10 lakhs under the head "Suspense (Personal Deposits)". The personal ledger accounts exist in the name of the District Officers and Secretary, Supply Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1973-74 are summarised as below :—

Scheme	Balance on the 1st April 1973	Credits during the year	Debits during the year	Balance on the 31st March 1974
	Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice under Grain Supply Scheme.	2,48,14,712	..	..	2,48,14,712
The scheme is not in operation since 1959 ; the personal ledger accounts have not so far been closed.				
(b) Trading in scrap iron and other materials.	19,41,050	1,300	..	19,42,350
(c) Trading in Mustard oil.	9,81,270	..	..	9,81,270

The scheme is inoperative from 1971-72.

(d) Purchase of rice and paddy under grain purchase scheme.	7,64,77,607	16,09,12,654	17,86,10,434	5,87,79,827
(e) Purchase of cloth	45,648	..	..	45,648

The scheme is inoperative from 1954-55 ; the personal ledger account has not been closed.

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

(MAJOR HEADS : 96— CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT ; 114— CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES AND Q—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	30,69,000	37,88,000	33,97,498	- 3,90,502
Supplementary	7,19,000			
Amount surrendered during the year (March 1974)				3,90,000

Notes and comments—

(i) The saving occurred mainly under :-

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Motor Transport Service—			
O.	30.69	25.69	..
R.	- 5.00		

The provision was reduced due to post-budget decision to meet other capital expenditure.

Grant No. 47 —Capital Expenditure relating to Public Health and Urban Development Department (All Voted)

(MAJOR HEADS : 94— CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH ; 103— CAPITAL OUTLAY ON PUBLIC WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	2,42,77,000	2,45,86,000	2,04,00,863	-41,85,137
Supplementary	3,09,000			
Amount surrendered during the year (March 1974)				43,68,600

Notes and comments :—

(i) The department obtained a supplementary grant of Rs. 3.09 lakhs in March 1974 and surrendered Rs. 43.69 lakhs in the same month as surplus to requirements. The expenditure, however, did not come up even to the original provision.

(ii) The savings in the grant occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving+
(1) A—Municipal water supply and Drainage schemes—			
O. 6.41	4.21	4.21	..
R. -2.20			

The anticipated saving of Rs. 2.20 lakhs was due to non-sanction of the revised estimate for "Cuttack storm water drainage scheme".

A saving of Rs. 35.00 lakhs (entire provision) occurred under this group-head during 1972-73 also.

(2) B—Municipal water supply and Drainage schemes—(Plan—State Sector)—			
O. 1,51.00	1,18.51	1,18.46	-0.05
S. 0.01			
R. -32.50			

The total saving of Rs. 32.55 lakhs was mainly due to revision of the Plan ceiling and non-finalisation of "Choudwar water supply scheme"

A saving of Rs. 38.43 lakhs occurred under this group-head during 1972-73 also.

(3) C—1 (4) (1)—Buildings—Police Housing scheme—			
O. 7.68	3.78	3.83	+0.05
R. -3.90			

The net saving of Rs. 3.85 lakhs was due to non-selection of the site, and non-completion of the buildings work.

(4) I—Loans and Advances to Displaced persons—			
O. 14.15	10.89	10.91	+0.02
R. -3.26			

The net saving of Rs. 3.24 lakhs was mainly due to less number of parties having availed of the loans (Rs. 1.46 lakhs) and late sanction of funds (Rs 1.78 lakhs).

A saving of Rs. 5.32 lakhs occurred under this group-head during 1972-73 also.

(5) J—Loans to municipal Corporations and municipalities—(Plan—State Sector)—			
O. 22.60	22.40	19.89	-2.51
R. -0.20			

The reasons for the saving have not been intimated (March 1975).

Grant No. 48—Capital Outlay on Industrial Development (All Voted)

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT ; 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original ..	1,33,55,000	2,82,41,000	2,75,09,367	-7,31,633
Supplementary	1,48,86,000			
Amount surrendered during the year (March 1974)				6,35,400

Notes and comments —

(i) The provision was made in the following group-head for investment in the Industrial Development Corporation of Orissa but Rs. 21.00 lakhs were subsequently withdrawn for investment in a new company "Orissa Tyres Ltd." (Group-head B. 7)

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

B. 2—Investment in Government Commercial and Industrial Undertakings—Purchase of Shares in the Orissa Industrial Development Corporation—

O.	45.00	24.00	24.00	..
R.	-21.00			

(ii) The saving also occurred under : —

G. 1—Investment in other Commercial and Industrial Undertakings—Share Capital investment in large and Medium Scale Industries (Plan—State Sector)—

O.	15.00	18.50	18.50	..
S.	9.85			
R.	-6.35			

A supplementary grant of Rs. 6.35 lakhs was obtained in March 1974 for investment in the Orissa Cotton Mills. The Government subsequently decided to advance loan to the company (group-head M .2) instead of purchasing shares of the company.

(iii) The entire provision remained unutilised in the following group-head due to non-receipt of the funds from the Government of India :—

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

H. 1—Original works—Industries
Department—Buildings—Pilot
Project for intensive develop-
ment of rural industries —

O.	4.00	}
R.	—4.00			

(iv) The expenditure in the grant includes Rs. 9.72 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account 1973-74 in the name of Director of Industries, Orissa for the transactions of certain commercial undertakings is given below :—

Scheme	Balance as on the 1st April 1973	Credits during the year	Debits during the year	Balance on the 31st March 1974
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	2,20,431	5,69,703	7,45,296	44,838
(2) Boudh Tannery	—16,505	1,01,000	2,26,849	—1,42,354(a)
(3) Raniganj tiles ..	1,27,246	..	..	1,27,246

Grant No. 49—Hirakud Dam Project (All Voted)

(MAJOR HEAD : 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	6,00,000	6,00,000	5,94,867
Supplementary ..	..	
Amount surrendered during the year			nil

(a) Minus balance is due to misclassification by Treasury Officer, Phulbani and is under reconciliation.

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 ..	32,00,000	} 32,00,000	5,35,361	-26,64,639
Supplementary ..	..		
Amount surrendered during the year (March 1974)				25,68,000

Notes and comments —

(i) The saving of Rs. 26.65 lakhs was 83 per cent of the budget provision. A saving of Rs. 47.59 lakhs (65 per cent of the budget provision) occurred under this grant in 1972-73 also.

(ii) The entire provision remained unutilised in the following group-head :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B. 1—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works—(Non-commercial)—Works—Major works —(Plan-Central Sector) —			
O.	20.00	} 1.00	..
R.	-19.00		
			-1.00

The saving was due to non-receipt of the Central assistance.

(iii) *Personal Ledger Account*—There was no transaction in the personal ledger account (in connection with the trading in iron-ore) during 1971-72, 1972-73 and 1973-74. The balance on the 31st March 1974 in the personal ledger account is Rs. 55,48,350.

**Grant No. 51—Capital expenditure relating to Labour, Employment
and Housing Department**

(MAJOR HEADS: 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS
AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ saving— Rs.
<i>Voted—</i>				
Original ..	81,00,000	} 81,00,000	59,48,860	-21,51,140
Supplementary ..				
Amount surrendered during the year (March 1974)				20,25,200
<i>Charged—</i>				
Original ..	..	} 1,000	887	-113
Supplementary	1,000			
Amount surrendered during the year				nil

Notes and comments—

Saving of Rs. 20.25 lakhs in the grant was due to the decision to reduce loans from the Life Insurance Corporation for housing schemes (Rs. 3.00 lakhs) reduction in Plan ceiling (Rs. 7.00 lakhs) non-utilisation of the provision by executing agencies under Low-income Group housing scheme (Rs. 4.13 lakhs), Middle income group housing scheme (Rs. 2.85 lakhs) and Village housing project scheme (Rs. 2.58 lakhs) and non-completion of requisite formalities by the private employees under Subsidised industrial housing scheme (Rs. 0.69 lakh).

**Grant No. 52—Capital expenditure relating to the Education Department
(All Voted)**

(MAJOR HEAD: Q—LOANS AND ADVANCES BY THE STATE/UNION TERRI-
TORY GOVERNMENTS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ...	49,82,000	} 49,82,000	32,17,890	-17,64,110
Supplementary ..				
Amount surrendered during the year				nil

Notes and comments—

Savings occurred under the following group-heads ; the reasons for the saving have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 1—Miscellaneous Loans and Advances—Loans under National Loan Scholarship Scheme—			
O.	24·82	24·82	11·06 —13·76
(2) A. 2—Miscellaneous Loans and Advances—Advances to loan stipendiaries from Orissa Loan Stipend Fund—			
O.	25·00	25·00	21·12 — 3·88

**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 .. 5,00,000	} 5,00,000	5,00,100	+100
Supplementary ...			
Amount surrendered during the year			nil

Notes and comments—

The expenditure exceeded the grant by Rs. 100 ; the excess requires regularisation.

Grant No. 54—Capital Outlay on Forests (All Voted)

(MAJOR HEADS : 119—CAPITAL OUTLAY ON FORESTS; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 9,94,89,000	9,94,89,000	8,74,62,922	—1,20,26,078
Supplementary ..			
Amount surrendered during the year (March 1974)			9,18,100

Notes and comments—

(i) The saving in the grant occurred under the following group-heads. The anticipated saving of Rs. 8.83 lakhs was due to curtailment of the plan ceiling. The reasons for the remaining saving of Rs. 9,57.91 lakhs have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C. 1 (1)—Trading in Kendu Leaves—Suspense (Personal Deposits)—Debits—			
O. 9,60.00	9,60.00	2.52	— 9,57.48

This group-head accommodates transactions on trading in Kendu leaves under Government Trading Scheme prior to nationalisation of the trade.

(2) B—Capital Outlay on Forests—Communication and Buildings—(Plan—State Sector)—			
O. 15.21	6.38	5.95	—0.43
R. —8.83			

(ii) In the following, the expenditure which mainly offset the saving mentioned in note (i) above was incurred without budget provision; the reasons have not been intimated (March 1975) :-

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(1) C. (2) (1)—Nationalisation of Kendu Leaves (Personal Deposits)—Debit			(In lakhs of rupees)	
O.	8,45.97	+8,45.97
S.	..			

This group-head accommodates transactions on Kendu leaves trade under Government Trading Scheme after nationalisation of the trade.

(iii) *Personal Ledger Accounts*—

The expenditure in the grant includes Rs. 8,48.60 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger accounts of (i) Trading in Kendu leaves and (ii) Nationalisation of Kendu leaves trade for 1973-74 is given below :—

Scheme	Balance on the 1st April 1973	Credits during the year	Debits during the year	Balance on the 31st March 1974
	Rs.	Rs.	Rs.	Rs.
(i) Trading in Kendu leaves	21,11,254	40,72,247	2,52,464	59,31,037
(ii) Nationalisation of Kendu leaves	39,05,404	8,73,52,676	8,45,97,241	66,60,839

Grant No. 55—Share Capital Contribution and Loans to Co-operative Organisations (All Voted)

(MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,67,40,000	3,37,18,000	2,24,86,312	- 1,12,31,688
Supplementary 69,78,000			
Amount surrendered during the year (March 1974)			1,11,91,700

The expenditure in the grant does not include Rs. 7,65,000 spent from out of an advance from the Contingency Fund sanctioned in March 1974 but not recouped to the fund till the close of the year.

Notes and comments —

(i) The department obtained a supplementary grant of Rs. 69.78 lakhs (September 1973: Rs. 26.70 lakhs and March 1974: Rs. 43.08 lakhs) and surrendered Rs. 1,11.92 lakhs in March 1974 as surplus to requirements. The expenditure, however, did not come up even to the original provision. In view of the saving of Rs. 1,12.32 lakhs, the supplementary grant could have been restricted to token grant only.

(ii) (a) The saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees.)			
(1) C.6—Investment in Co-operative Societies—Share capital contribution to Co-operative Institutions—(Plan—State Sector)—			
O. 1,20'00	39'38	39'38	..
R. —80'62			
The anticipated saving of Rs. 80'62 lakhs was due to non-release of funds by the Reserve Bank of India.			
(b) In the following, the anticipated saving of Rs. 25'44 lakhs was due to non-sanction of the schemes:—			
(1) D.2—Investment in Co-operative Societies—Share Capital Contribution to Apex Marketing Societies—(Plan — Central Sector)—			
O. 30'00	15'00	15'00	..
R. —15'00			
(2) H.2—Loans to Co-operative Institutions and Banks—Loans to Regional Marketing Co-operative Societies for construction of Godowns—(Plan—Central Sector)—			
O. 28'12	24'68	24'68	..
R. —3'44			
(3) E.1—Loans to Co-operative Institutions and Banks—Loans to State Co-operative Housing Corporation—			
O. 5'00	..	..	..
R. —5'00			
(4) H.1—Loans to Co-operative Institutions and Banks—Loans to State Co-operative Banks for strengthening Agriculture Credit (Stabilisation) Fund—(Plan—Central Sector)—			
O. 2.00	..	..	..
R. —2.00			

Grant No. 56—Capital expenditure relating to Rural Development Department

(MAJOR HEAD: 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original ..	2,99,40,000	6,17,40,000	6,17,51,187	+11,187
Supplementary	3,18,00,000			
Amount surrendered during the year				nil
<i>Charged—</i>				
Original ..	10,000	10,000	..	-10,000
Supplementary	..			
Amount surrendered during the year (March 1974)				10,000

Notes and comments—

The expenditure exceeded the grant by Rs. 11,187; the excess requires regularisation.

Grant No. 57—Capital expenditure relating to Animal Husbandry Department (All Voted)

(MAJOR HEADS: 109—CAPITAL OUTLAY ON OTHER WORKS; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	7,60,000	7,60,000	6,77,724	-82,276
Supplementary	..			
Amount surrendered during the year				nil

Notes and comments—

*Personal Ledger Account:—*A personal ledger account for the transactions relating to receipts and payments on account of sale and purchase of milk, etc., has been opened in the name of the Manager, Milk Union Scheme, Phulnakhara, for the Milk Scheme during 1971-72. A summary of the personal ledger account is given below:—

Balance on the 1st April 1973	Credits during the year	Debits during the year	Balance on the 31st March 1974
(In lakhs of rupees)			
1.50	6.54	0.50	7.54

Grant No. 58—Capital expenditure relating to the Grama Panchayat Department (All Voted)

(MAJOR HEADS: 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	1,62,000	1,62,000	1,47,382	—14,618
Supplementary ..	..		
Amount surrendered during the year				nil

Grant No. 59—Capital expenditure relating to the Health Department (All Voted)

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	..	25,98,000	71,87,498	+45,89,498
Supplementary	25,98,000			
Amount surrendered during the year				nil

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 45,89,498; the excess requires regularisation.

(ii) The materials and equipments received under the Technical Co-operation Assistance Programme relating to the Health Department are taken credit under "LVI—Grants-in-aid from Central Government" and corresponding debits are accommodated under this grant. The Department provided funds by supplementary grant in March 1974 to the extent it had information about receipt of the materials and equipment during 1973-74. The provision could not be made by the Department for the equipment received during 1972-73 adjustment of which was made in the accounts after March 1973.

(iii) The excess was under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Materials and Equipments received under Technical Co-operation Assistance Programme—			
(1) A—National Malaria Eradication Programme—			
S.	20'38	20'38	52'18 +31'80
(2) D—T.B. Control—			
S.	2'50	2'50	5'58 +3'08
(3) E—Family Planning—			
S.	..	..	14'01 +14'01

(iv) The entire provision made under the following, remained unutilised; the reasons are not intimated (March 1975):—

Materials and Equipments received under Technical Co-operation Assistance Programme—

C—Small-Pox Eradication Programme—

S.	3'00	3'00	..	—3'00
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Grant No. 60—Capital outlay on Public Works

(MAJOR HEAD : 103—CAPITAL OUTLAY ON PUBLIC WORKS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 7,26,14,000	7,88,98,000	6,90,98,953	—97,99,047
Supplementary 62,84,000			
Amount surrendered during the year (March 1974)			1,19,53,700
Charged—			
Original .. 1,30,000	5,18,000	3,27,602	—1,90,398
Supplementary 3,88,000			
Amount surrendered during the year (March 1974)			38,700

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) A-3 (5) —Buildings —P u b l i c Health —Education —			

O.	9'00	1'21	0'77	—0'44
R.	—7'79			

(c) The savings were sizable under the following:—

(1) C—Add-Prorata shares—

O.	17'10	15'63	4'55	—11'08
R.	—1'47			

The reduction of provision by Rs. 1'47 lakhs was due to economy measure. The reasons for the final saving of Rs. 11'08 lakhs have not been intimated (March 1975).

(2) G.1 (7) —Buildings —P u b l i c
W o r k s —Miscellaneous Depart-
ments —(Plan—State Sector) —

O.	18'84	19'56	18'24	—1'32
S.	3'90			
R.	—3'18			

The total saving of Rs. 4'50 lakhs was mainly due to less requirement. The supplementary grant of Rs. 3'90 lakhs obtained in March 1974 for construction of bus stand buildings at Link road, Cuttack, proved unnecessary in view of the total saving.

(3) I-2—Communication —Expressway—
Voted —

O.	17'19	7'46	—7'99	—15'45
R.	—9'73			

The anticipated saving of Rs. 9.73 lakhs was due to diversion of fund for certain other important works. Minus expenditure of Rs 7'99 lakhs was due to credit of the sale proceeds of stock and Tools and Plant to the work to which the original cost was debited.

(iv) The Department augmented the provision by a supplementary grant in March 1974 to meet anticipated additional requirement under :—

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

New Capital Project —

N—Add—Prorata shares (Plan —
State Sector) —

O.	5.00	8.64	4.92	-3.72
S.	3.64			

The expenditure did not come up even to the original provision ; the reasons for the saving of Rs. 3.72 lakhs have not been intimated.

(v) In the following group-heads, the expenditure exceeded the provision and the final excess remained uncovered. The reasons for the excess have not been intimated.

(1) K-1—Add—prorata shares—
Buildings—

O.	7.58	7.62	47.61	+39.99
S.	0.04			

(2) K-2—Add— Prorata shares —
Communication —

Voted —

O.	21.75	21.75	30.94	+9.19
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(3) L—Add—Pensionary Charges —

O.	3.76	3.73	7.35	+3.62
R.	-0.03			

(vi) In the following, the expenditure was incurred without budget provision ; the reasons for which have not been intimated (March 1975).

J—Suspense Gross Debit—
(Expressway) —

O.	7.15	+7.15
R.	..			

(vii) The expenditure in the grant includes Rs. 7.15 lakhs accounted for under the head "Suspense". The nature and scope of the transactions recorded under the head "Suspense" has been explained in note (vii) below grant no. "24—Irrigation".

An analysis of "Suspense" transactions in the grant during 1973-74 (together with the opening and the closing balances) is given below :—

Suspense head	Opening balance on the 1st April 1973	Debits during the year	Credits during the year	Closing balance on the 31st March 1974
(In lakhs of rupees)				
103—CAPITAL OUTLAY ON PUBLIC WORKS—				
<i>(a) Expressway Project—</i>				
Purchases ..	—52.77	..	0.02	—52.79
Stock ..	21.69	4.31	4.90	21.10
Miscellaneous Public Works Advances.	49.57	2.84	5.80	46.61
Total ..	18.49	7.15	10.72	14.92
<i>(b) New Capital Project—</i>				
Purchases ..	—17.00	..	..	—17.00
Stock ..	—19.33	..	..	—19.33(a)
Miscellaneous Public Works Advances.	16.38	..	..	16.38
Total ..	—19.95	..	..	—19.95

Grant No. 61—Capital expenditure relating to the Mining and Geology Department (All Voted)

(MAJOR HEAD : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 55,00,000	55,00,000	48,28,000	—6,72,000
Supplementary ..			
Amount surrendered during the year			nil

(a) *Minus* balance was due to accounting stock issues without corresponding stock receipts.

**Grant No. 62—Capital expenditure relating to Tribal and Rural Welfare
Department (All Voted)**

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE / UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs	Rs.	Rs.
Original ..	2,00,000	4,56,000	14,13,702	+9,57,702
Supplementary	2,56,000			
Amount surrendered during the year (March 1974)				1,35,000

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 9,57,702 ; the excess requires regularisation.

(ii) The excess occurred mainly under the following group-head which was partly offset by petty savings under other group-heads; the reasons for incurring expenditure without budget provision have not been intimated (March 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C.1 (1)—Other Miscellaneous Schemes—Suspense (Personal Deposit)—Debit—(Plan—State Sector)—	..	10.93	+10.93

(iii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 10.93 lakhs under "Suspense (Personal Deposits)". A summary of the personal ledger account opened for the purchase, sale and fair price shop scheme, and the sale centres under Tribal and Rural Welfare Department for 1973-74 is given below :—

Opening balance on the 1st April 1973	Credits during the year	Debits during the year	Closing balance on the 31st March 1974
Rs.	Rs.	Rs.	Rs.
5,73,477	55,960	10,93,202	—4,63,765

Appropriation —Permanent Debt and Floating Debt

Appropriation—Permanent Debt (Repayment)(All Charged)

[MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—PERMANENT DEBT (REPAYMENT)]

		Total appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Original</i> ..	20,00,000	} 26,00,000	18,98,200	—7,01,800
<i>Supplementary</i>	6,00,000			
<i>Amount surrendered during the year</i>				<i>nil</i>

Notes and comments—

The provision was made under this appropriation for repayment of market loans which expired during the period 1968—72 and which remained unclaimed during earlier years. No market loan was due for repayment during 1973-74. The saving of Rs. 7.02 lakhs was due to non-preferment of claims by some subscribers for repayment

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.
<i>Original</i> ..	5,40,00,000	} 13,29,00,000	14,42,00,000	+1,13,00,000
<i>Supplementary</i>	7,89,00,000			
<i>Amount surrendered during the year</i>				<i>nil</i>

Notes and comments—

(i) The expenditure exceeded the appropriation by Rs. 1,13,00,000; excess requires regularisation.

The ways and means advances of Rs. 14,42.00 lakhs were obtained from the Reserve Bank of India and repaid during March 1974. The supplementary appropriation of Rs. 7,89.00 lakhs included advance of Rs. 0.91 lakh anticipated to be obtained and repaid during March 1974. The provision was thus not made for the balance of Rs. 1,13.00 lakhs obtained and repaid during March 1974; the reasons have not been intimated (March 1975).

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 — 39,88,10,000	39,88,10,000	38,54,74,823	—1,33 35,177
Supplementary —			
Amount surrendered during the year (March 1974)			1,37,98,000

Notes and comments—

(i) The expenditure represents repayments of instalments of loans to the Government of India.

(ii) The saving of Rs. 1,33.35 lakhs comprises savings under some group-heads partly offset by excesses under certain other group-heads.

(iii) Substantial saving occurred mainly under the following; reasons have not been intimated (March 1975):—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
Loans from the Central Government (Repayment)—			
(1) A. 4—Loans for Grow More Food Schemes—			
O.	2,75.51	2,75.51	1,73.75 —1,01.76
(2) A. 30—Short-term loans for Agricultural purposes—			
O	3,00.00	3,00.00	2,50.00 —50.00
(iv) The excess occurred mainly under:—			
A.32—Loans for other Miscellaneous schemes—			
O.	62.03	62.03	2,27.35 +1,65.32

The expenditure under the group-head includes instalments of Rs. 1,64.00 lakhs repaid during July to December 1973 on account of *ad hoc* non-Plan loan of Rs. 4,92.00 lakhs obtained during March 1973 to meet shortfall of resources. The repayment was sanctioned by the Government. Yet no provision was made even by supplementary appropriation to cover the expenditure.

122 Appropriation—Loans from the Central Government—concl'd. and
Appropriation—Other Loans

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
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(In lakhs of rupees)

A.5—Loans for Emer-
gency Agricultural
Production
Programme—

O.	38.17	38.17	44.60	+6.43
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The reasons for the excess have not been intimated (March 1975)

A.6—Loans for Reha-
bilitation of
Displaced
persons from
erstwhile East
Pakistan—

O.	2.34	2.34	4.63	+2.29
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The Government agreed in June 1964 to bear losses on loans granted to the displaced persons from the *erstwhile* East Pakistan prior to the 31st March 1964 (other than those granted to displaced persons migrated to India after the 31st December 1963). The expenditure under this group-head represents loss on a portion of the loan remitted during 1973-74 which is treated as repayment of the loan obtained from the Government of India. The remissions were sanctioned during June 1973 and July 1973, yet no provision was made to cover the excess even by supplementary appropriation.

Appropriation—Other Loans (Repayment) (All charged)

[MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—OTHER LOANS
(REPAYMENT)]

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	89,76,000	1,06,93,719	+37,719
Supplementary	16,80,000		
Amount surrendered during the year			nil

Notes and comments—

(i) The expenditure exceeded the appropriation by Rs. 37,719; the excess requires regularisation.

(ii) The expenditure on repayment of instalments of loans obtained from the National Agricultural Credit (Long-term operation) Fund of the Reserve Bank of India, the Life Insurance Corporation of India and the National Co-operative Development Corporation is recorded under this appropriation. Out of the total expenditure of Rs. 1,06.94 lakhs only Rs. 1,06.56 lakhs were charged to revenue account vide note (ii) under "Appropriation for Reducton or Avoidance of Debt". The balance of Rs. 0.38 lakh was not charged to revenue for want of sanction from the Government.

*Estimated and actual recoveries by grants which have been adjusted
in accounts in reduction of expenditure*

(Referred to in the Summary of Appropriation Accounts at page 11)

Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates More + / Less -
1	2	3	4
	Rs.	Rs.	Rs.
1—Election and other expenditure relating to the Home Department.	13,27,200	46,029	-12,81,171
2—Jails ..	3,30,000	4,67,854	+1,37,854
3—Police ..	10,00,000	3,19,154	-6,80,846
4—Expenditure relating to the Planning Co-ordination Department.	53,000	..	-53,000
4-A—Expenditure relating to the Rural Development Department.	3,35,00,000	5,40,09,434	+2,05,09,434
More recoveries were mainly under "Public Works—Suspense—Gross Credit" (recoveries Rs. 4,64.19 lakhs, estimates : Rs. 2,70.00 lakhs); the reasons have not been intimated (March 1975).			
5—Community Development Projects, etc. ..	1,50,000	..	-1,50,000
6-A—Expenditure relating to the Political and Services (R.V.D.) Department.	1,72,000	32,258	-1,39,742
10—Pensions ..	7,57,600	8,82,516	+1,24,916
11—Expenditure relating to Education Department.	17,27,000	..	-17,27,000
16—District Administration and other expenditure relating to the Revenue Department.	1,25,00,000	1,25,00,000	..
17—Expenditure relating to the Industries Department.	10,96,000	3,19,050	-7,76,950
19—Government Press and other expenditure relating to the Commerce Department (All voted).	..	2,22,900	+2,22,900
21—Tribal and Rural Welfare Department ..	23,500	..	-23,500
24—Irrigation ..	1,83,70,000	2,04,65,829	+20,95,829
24-A—Lift Irrigation ..	2,00,000	..	-2,00,000
25—Public Works ..	7,00,00,000	14,70,92,685	+7,70,92,685
More recoveries were mainly under "Public Works—Suspense—Gross Credit" (recoveries: Rs. 13,37.16 lakhs, estimates : Rs. 5,55.00 lakhs); the reasons have not been intimated (March 1975).			
27—Public Works, Common Establishment ..	1,13,00,000	75,49,272	-37,50,728
28—Electricity Schemes ..	1,36,700	1,00,024	-36,676
30—Transport Schemes ..	45,83,800	44,30,905	-1,52,895
31—Forest ..	1,58,95,000	..	-1,58,95,000
33—Co-operation and Marketing ..	..	30,000	+30,000

Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates More+ /Less—
1	2	3	4
	Rs.	Rs.	Rs.
34—Expenditure relating to the Urban Development Department.	1,00,00,000	1,35,89,696	+35,89,696
36—Public Relations and Tourism ..	40,000	55,763	+15,763
37—Agriculture ..	15,000	..	-15,000
<i>Interest on Debt and other Obligations</i> ..	..	2,94,913	+2,94,913
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department.	79,23,000	14,57,022	-64,65,978
43—Multipurpose River, Irrigation and Electricity Schemes.	5,72,82,800	4,30,72,413	-1,42,10,387
43-A—Capital Expenditure relating to Lift Irrigation.	15,00,000	17,68,104	+2,68,104
44—Agricultural Improvement and Research	1,66,56,000	2,48,86,553	+82,30,553
45—Government Trading Schemes ..	7,00,00,000	16,11,60,467	+9,11,60,467
More recoveries were mainly under :—			
“Capital Outlay on schemes of Government Trading—Grain Purchase Scheme—Suspense (Personal Deposits)—Credit” (recoveries : Rs. 16,09.13 lakhs, estimate : Rs. 6,99.24 lakhs) being mainly sale proceeds of foodgrains.			
46—Road and Water Transport Schemes ..	..	6,071	+6,071
47—Capital expenditure relating to the Public Health and Urban Development Department.	40,62,000	39,52,000	-1,10,000
48—Capital Outlay on Industrial Development	10,80,000	7,44,805	-3,35,195
50—Capital Outlay on Ports ..	2,00,000	..	-2,00,000
51—Capital expenditure relating to Labour, Employment and Housing Department.	..	292	+292
52—Capital expenditure relating to the Education Department.	25,00,000	21,11,890	-3,88,110
53—Capital expenditure relating to Home Department.	..	23,000	+23,000
54—Capital Outlay on Forests ..	9,60,00,000	9,14,24,923	-45,75,077
57—Capital expenditure relating to the Animal Husbandry Department.	1,50,000	58,765	-91,235
58—Capital expenditure relating to Grama Panchayat Department.	5,00,000	5,17,056	+17,056
59—Capital expenditure relating to the Health Department.	..	71,87,498	+71,87,498
60—Capital Outlay on Public Works ..	79,89,100	46,61,170	-33,27,930
62—Capital expenditure relating to Tribal and Rural Welfare Department.	..	55,960	+55,960
Total .. Voted—	44,90,19,700	60,52,01,358	+15,61,81,658
Charged ..	..	2,94,913	+2,94,913
Grand Total ..	44,90,19,700	60,54,96,271	+15,64,76,571

