







GOVERNMENT OF ORISSA

**APPROPRIATION
ACCOUNTS**

1964-65

1870

W. C. C. C. C. C.

W. C. C. C. C.

W. C. C. C. C.

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1964-65 presents the accounts of sums expended in the year ended 31st March, 1965 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 reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department				
Voted ..	45,90,100	44,66,875	1,23,225	..
Charged ..	6,73,400	6,67,791	5,609	..
2—Jails				
Voted ..	50,32,700	49,51,806	80,894	..
Charged ..	1,000	..	1,000	..
3—Police				
Voted ..	4,46,41,500	4,42,57,601	3,83,899	..
4—Expenditure relating to the Planning and Co-ordination Department				
Voted ..	2,85,80,800	1,38,65,882	1,47,14,918	..
5—Community Development Projects, etc.				
Voted ..	8,07,96,600	7,11,54,656	96,41,944	..
6—Expenditure relating to the Political and Services Department				
Voted ..	65,51,400	61,40,676	4,10,724	..
Charged ..	1,94,200	1,70,116	24,084	..
7—Cultural Affairs				
Voted ..	11,44,000	11,30,364	13,636	..
8—Stamps				
Voted ..	3,62,300	4,34,079	..	71,779
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted ..	1,00,52,000	1,00,87,750	..	35,750
Charged ..	4,87,300	4,80,507	6,793	..
10—Pensions				
Voted ..	50,76,600	54,23,071	..	3,46,471
Charged ..	31,500	40,560	..	9,060

SUMMARY OF APPROPRIATION ACCOUNTS—*contd.*

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.
11—Expenditure relating to the Education De- partment				
Voted ..	9,60,24,700	9,18,38,231	41,86,469	..
12—Taxation				
Voted ..	38,85,200	34,99,180	3,86,020	..
<i>Charged</i> ..	200	..	200	..
13—Land Revenue				
Voted ..	3,04,49,200	3,00,18,586	4,30,614	..
14—Excise				
Voted ..	29,85,000	29,70,896	14,104	..
15—Registration				
Voted ..	8,86,300	8,73,958		..
16—District Administration and other expenditure relating to the Revenue Department				
Voted ..	2,48,19,600	2,43,76,298	4,43,302	..
<i>Charged</i> ..	50,00,000	50,00,000	..	..
17—Expenditure relating to the Industries Depart- ment				
Voted ..	2,88,54,100	1,90,90,265	97,63,835	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	34,64,300	34,08,718	55,582	..
19—Stationery and Printing and other expenditure relating to the Com- merce Department				
Voted ..	86,42,000	86,45,704	..	3,704

SUMMARY OF APPROPRIATION ACCOUNTS—*contd.*

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.
20—Labour and Emigration and Employment Organisation				
Voted ..	26,12,700	22,81,166	3,31,534	..
Charged ..	100	..	100	..
21—Tribal and Rural Welfare Department				
Voted ..	2,84,58,200	2,52,48,299	32,09,901	..
Charged ..	300	..	300	..
22—Medical and other expenditure relating to the Health Department				
Voted ..	2,74,76,000	2,59,43,646	15,32,354	..
23—Public Health				
Voted ..	2,42,11,700	2,07,08,369	35,03,331	..
24—Irrigation				
Voted ..	8,62,59,300	8,38,16,387	24,42,913	..
Charged ..	5,000	..	5,000	..
25—Public Works				
Voted ..	18,42,94,500	21,35,83,514	..	2,92,89,014
Charged ..	3,36,400	3,13,328	23,072	..
26—State Legislature				
Voted ..	12,23,700	12,22,006	1,694	..
Charged ..	35,900	35,836	64	..
27—Public Works, Common Establishment and other expenditure relating to the Works Department				
Voted ..	1,58,02,700	1,49,74,764	8,27,936	..
Charged ..	2,800	2,800	..	..

SUMMARY OF APPROPRIATION ACCOUNTS—*contd.*

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 ..	75,63,800	50,07,209	25,56,591	..
29—Taxes on vehicles				
Voted ..	5,76,600	5,61,352	15,248	..
30—Transport Schemes				
Voted ..	1,87,22,500	1,85,59,808	1,62,692	..
Charged ..	2,000	1,908	92	..
31—Forest				
Voted ..	1,79,24,600	1,73,56,865	5,67,735	..
Charged ..	8,100	6,564	1,536	..
32—Fisheries				
Voted ..	53,51,500	51,51,855	1,99,645	..
Charged ..	1,900	..	1,900	..
33—Co-operation and Marketing				
Voted ..	1,02,49,600	87,50,073	14,99,527	..
34—Contribution to Local Bodies				
Voted ..	1,57,16,500	80,66,228	76,50,272	..
35—Animal Husbandry				
Voted ..	1,46,10,800	1,30,26,206	15,84,594	..
36—Public Relations				
Voted ..	33,36,300	32,44,854	91,446	..
37—Agriculture				
Voted ..	4,01,89,200	3,21,81,653	80,07,547	..
Charged ..	2,00,000	2,00,000	..	..
38—Supply Department				
Voted ..	27,90,900	27,28,873	62,027	..
39—Ports				
Voted ..	3,61,200	3,72,285	..	11,085
Interest on Debt and other Obligations				
Charged ..	9,65,98,300	9,55,73,047	10,25,253	..

SUMMARY OF APPROPRIATION ACCOUNTS—*contd.*

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.
Appropriation for Reduction or Avoidance of Debt				
<i>Charged</i> ..	3,80,83,400	3,80,40,374	43,026	..
40—Community Development Projects				
Voted ..	500	75,250	..	74,750
41—Loans to Local Funds, Government Servants, etc.				
Voted ..	4,35,49,300	3,66,44,968	69,04,332	..
42—Compensation for abolition of zamindari system and other expenditure relating to the Revenue Department.				
Voted ..	51,00,000	48,37,360	2,62,640	..
43—Irrigation and Electricity Schemes				
Voted ..	38,88,22,100	37,10,75,440	1,77,46,660	—
<i>Charged</i> ..	14,000	24,071	—	10,071
44—Agricultural Improvement and Research				
Voted ..	2,07,94,800	1,91,74,309	16,20,491	..
45—Government Trading Scheme				
Voted ..	11,80,14,000	8,17,68,417	3,62,45,583	..
<i>Charged</i> ..	21,200	—	21,200	—
46—Road and Water Transport Schemes				
Voted ..	15,00,000	10,24,940	4,75,060	..
47—Capital expenditure relating to Public Health (L. S. G.) Department				
Voted ..	65,65,100	62,02,114	3,62,986	—

SUMMARY OF APPROPRIATION ACCOUNTS—*contd.*

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 ..	2,91,69,100	2,90,48,697	1,20,403	..
49—Hirakud Dam Project				
Voted ..	43,66,400	5,25,164	38,41,236	..
50—Capital Outlay on Ports				
Voted ..	10,35,48,600	10,19,62,882	15,85,718	..
51—Capital Expenditure relating to Labour Department				
Voted ..	3,00,000	3,00,000	..	..
53—Capital Account of other works relating to Home Department				
Voted ..	13,25,000	13,29,716	..	4,716
54—Capital Outlay on Forest				
Voted ..	3,73,97,200	30,95,256	3,43,01,944	..
55—Share Capital Contribution to Co-operative Organisations				
Voted ..	1,68,50,100	71,13,000	97,37,100	..
56—Capital Expenditure relating to Planning and Co-ordination Department				
Voted ..	39,09,000	36,01,709	3,07,291	..
57—Capital Expenditure relating to Animal Husbandry Department				
Voted ..	6,21,500	5,45,619	75,881	..
58—Capital Expenditure relating to the Grama Panchayat Department				
Voted ..	9,97,600	8,84,803	1,12,797	..

SUMMARY OF APPROPRIATION ACCOUNTS—*concl'd.*

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.
59—Capital Expenditure relating to Health Department				
Voted ..	46,67,000	44,22,157	2,44,843	..
60—Capital Outlay on Public Works				
Voted ..	13,34,50,100	12,50,61,648	83,88,452	..
Charged ..	83,300	42,152	41,148	..
Floating Debt (Repayment)				
Charged ..	5,45,00,000	4,98,00,000	47,00,000	..
Loans from the Central Government (Repayment)				
Charged ..	14,62,64,000	14,66,32,212	..	3,68,212
Other Loans (Repayment)				
Charged ..	19,38,600	19,38,574	26	..
Totals {				
Voted ..	181,55,18,100	164,81,13,457	19,72,41,912	2,98,37,269
Charged ..	34,44,82,900	33,89,69,840	59,00,403	3,87,343
Grand Total ..	216,00,01,000	198,70,83,297	20,31,42,315	3,02,24,612

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

- 8—Stamps,
- 9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department,
- 10—Pensions,
- 19—Stationery and Printing and other expenditure relating to the Commerce Department,
- 25—Public Works,
- 39—Ports,
- 40—Community Development Projects, and
- 53—Capital Account of other works relating to Home Department

The excesses over the Charged Appropriations under “ 10—Pensions ”, “ 43—Irrigation and Electricity Schemes ” and “ Loans from the Central Government (Repayment) ” also require regularisation.

The expenditure shown in the summary of Appropriation Accounts does not include an amount of Rs. 3,904 met out of an advance from the Contingency Fund which was not reimbursed to the Fund during the year by taking a vote of the Legislature. The details of this expenditure are as follows :—

Major head	Amount Rs.	Date of sanction of advance	Date of sanction of recoupment to Fund during 1965-66
39—Miscellaneous Social and Developmental Organisations			
(Grant No. 21—Tribal and Rural Welfare Department)	3,904	13th January, 1965	25th December, 1965

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are 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, 1964-65 and that shown in the Finance Accounts for that year is indicated below :—

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts.	164,81,13,457	33,89,69,840
Deduct—Total of recoveries	54,28,11,964	..
Net total expenditure as shown in statement No. 10 of the Finance Accounts.	110,53,01,493	33,89,69,840

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1966.

NEW DELHI,

A. K. ROY

The

Comptroller and Auditor General of India

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads—			
18—PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES			
19—GENERAL ADMINISTRATION			
21—ADMINISTRATION OF JUSTICE			
26—MISCELLANEOUS DEPART- MENTS			
67—PRIVY PURSES AND ALLOW- ANCES OF INDIAN RULERS			
71—MISCELLANEOUS			
Voted—			
Original 30,87,100 } Supplementary 15,03,000 }	45,90,100	44,66,875	—1,23,225
Amount surrendered during the year (March, 1965)			85,900
Charged—			
Original 6,69,700 } Supplementary 3,700 }	6,73,400	6,67,791	—5,609
Amount surrendered during the year			<i>nil</i>

Notes and Comments—

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

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

E—Fire Service—

O. 10.01 } R. —1.22 }	8.79	8.62	—0.17
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The total saving of Rs.1.39 lakhs in the original provision was explained as mainly due to non-establishment of 2 fire stations for want of Government sanction.

Grant No. 2—Jails

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Major Heads—			
22—JAILS			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISA- TIONS			
Voted—			
Original 43,13,700	50,32,700	49,51,806	—80,894
Supplementary 7,19,000			
Amount surrendered during the year (March, 1965)			41,600
Charged—			
Original 1,000	1,000	-	—1,000
Supplementary ..			
Amount surrendered during the year (March, 1965)			1,000

Grant No. 3—Police (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Major Head—				
23—POLICE				
Original	3,38,53,700	4,46,41,500	4,42,57,601	—3,83,899
Supplementary	1,07,87,800			
Amount surrendered during the year (March, 1965)				6,17,100

Notes and Comments—

- (i) In the group-heads indicated below, provision to the extent of Rs. 11.26 lakhs remained unutilised. The saving was explained as mainly due to non-entertainment of staff (Rs. 9.07 lakhs) and less requirement under 'contingencies' as a result thereof. The savings under these group-heads were partly utilised to meet the additional expenditure under other group-heads, mainly the group-head mentioned in note (iii) at page 13.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) B. 3. (2)—Police Wireless Scheme—			
O.	8.05	9.84	9.84
S.	2.87		
R.	—1.08		
(2) E—Special Police—			
O.	70.09	98.65	98.62
S.	33.15		
R.	—4.59		
(3) F—Home Guards—			
O.	2.44	0.28	0.28
R.	—2.16		
(4) G—Railway Police—			
South—Eastern Railway Police—			
O.	4.93	4.30	4.30
S.	1.14		
R.	—1.77		

Grant No. 3—Police—concl'd.

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

(5) ~~H~~ Criminal Investigation Department—

O.	13.35	} 14.29	} 14.26	} —0.03
S.	2.54			
R.	—1.60			

(ii) Funds to the extent of Rs. 4.16 lakhs out of the lump provision of Rs. 12 lakhs made for revision of pay of the establishment of Police Department remained unutilised ; this was explained as due to non-drawal of pay in the proposed revised scales.

(iii) In the following group-head, the additional funds provided for meeting excess expenditure proved inadequate. The excess was explained as due to adjustment of arrear Bus warrants which was not properly assessed by the District Officers.

B. 1. District Executive Force—District Police—

O.	2,10.81	} 2,89.68	} 2,92.14	} +2.46
S.	66.68			
R.	12.19			

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
30—PUBLIC HEALTH			
31—AGRICULTURE			
37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
71—MISCELLANEOUS			
Original 1,74,14,100	2,85,80,800	1,38,65,882	—1,47,14,918
Supplementary 1,11,66,700			
Amount surrendered during the year (March, 1965).			33,46,900

Notes and Comments—

- (i) The saving of Rs. 1,47.15 lakhs formed 51 per cent of the provision. Supplementary provision obtained in November, 1964 (Rs. 16.80 lakhs) and March, 1965 (Rs. 94.87 lakhs) proved unnecessary and could have been reduced to token grants where necessary. The savings in the preceding four years were also appreciable, as indicated below :—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61	7.59	24
1961-62	8.96	18
1962-63	28.73	48
1963-64	46.17	24

- (ii) A saving of Rs. 1.01 crores occurred under the group-head 'B. 1—Suspense', indicated below :—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
Suspense—Gross Debit—			
O. 40.00	1,27.00	25.98	—1,01.02
S. 86.37			
R. 0.63			

This group-head records expenditure relating to purchase of stores for the Rural Engineering Organisation. The original provision of Rs. 40 lakhs under this group-head was augmented by supplementary grant of Rs. 86.37 lakhs in November, 1964. In the supplementary estimates presented to Legislature in September, 1964, it was stated that the original provision of Rs. 40 lakhs was inadequate due to "high rate of progress and taking up so many additional works of various departments". The expenditure incurred did not come up even to the original provision.

The reasons for the saving have not been intimated by the Controlling Officer.

Grant No. 4—Expenditure relating to the Planning and Co-ordination Department—contd.

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

(ii) In the following group-heads also the provision was not utilised to a substantial extent—

- (1) A. 1—Establishment in connection with Development works executed by Planning and Co-ordination Department—

O.	29.80	}	35.87	27.78	—8.09
S.	6.50				
R.	—0.43				

The total saving of Rs.8.52 lakhs formed 23 per cent of the provision. The reasons for the saving have not been intimated by the Controlling Officer.

- (2) C. 1—Original Works—

S.	4.00	}	3.80	0.64	—3.16
R.	—0.20				

The provision under this group-head was made by supplementary grant in November, 1964 for the construction of the buildings for the staff of Rural Engineering Organisation. 84 per cent of the provision remained unutilised; the reasons for non-utilisation have not been intimated by the Controlling Officer.

- (3) C. 2—Tools and Plant—

S.	14.00	14.00	0.15	—13.85
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Almost the entire provision remained unutilised.

The provision was made by supplementary grant in November, 1964 (Rs. 5.50 lakhs) and March, 1965 (Rs. 8.50 lakhs) for purchase and repairs of tools and plant, such as road rollers, etc., for the Rural Engineering Organisation. Reasons for the saving have not been intimated by the Controlling Officer.

- (4) E. 1—Water-supply and Sanitation Programme—Piped water-supply—

O.	13.00	13.00	9.70	—3.30
R.	*			

Reasons for the saving of Rs.3.30 lakhs which constituted 25 per cent of the provision have not been intimated by the Controlling Officer.

**Grant No. 4—Expenditure relating to the Planning and Co-ordination
Department—concl'd.**

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(5) F. 1.—Lift Irrigation Scheme (Non-Plan)—			
O. 13·41 } R. —1·07 }	12·34	11·93	—0·41
H. 1.—Lift Irrigation Scheme (Plan)—			
O. 5·00 } R. —4·20 }	0·80	0·80	..

The total saving of Rs.5·68 lakhs in the provision (31 per cent) was explained as mainly due to late appointment or non-appointment of staff.

(6) I. 1.—Water-supply—

O. 50·00 } R. —27·19 }	22·81	39·55	+ 16·74
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Provision to the extent of Rs. 27·19 lakhs was mainly surrendered on 30th March, 1965 due to less requirement owing to receipt of reduced Central assistance. The expenditure under the group-head, however, exceeded the reduced provision by Rs. 16·74 lakhs; the reasons for the excess have not been intimated by the Controlling Officer.

(7) K. 4 (2)—District Establishment—

O. 5·85 } R. —2·50 }	3·35	3·34	—0·01
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The total saving of Rs.2·51 lakhs which constituted 43 per cent of the provision was attributed to late appointment or non-appointment of staff.

(iv) *Suspense Account*—The expenditure under the grant includes an amount of Rs. 25·98 lakhs under the group-head 'B-Suspense'. The transactions are similar in nature to those under Public Works which have been described in note (ix) of the explanatory notes below Grant No.24.

A summary of the transactions in the Suspense Account during the year 1964-65 is given below :—

Opening balance as on 1st April, 1964	Debits during the year	Credits during the year	Closing balance as on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
—1,64,957	25,98,355	2,04,123	22,29,275

Certificate of acceptance of the closing balance is awaited from the Controlling Officer.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads—			
19—GENERAL ADMINISTRATION			
32—RURAL DEVELOPMENT			
37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
71—MISCELLANEOUS			
Original	7,92,78,400	8,07,96,600	7,11,54,656
Supplementary	15,18,200		
Amount surrendered during the year (March, 1965)			96,79,100

Notes and Comments—

(i) The supplementary grant totalling Rs. 15.18 lakhs obtained in November, 1964 (Rs. 12.48 lakhs) and March, 1965 (Rs. 2.70 lakhs) could have been reduced to token votes in view of the saving; the saving in the grant amounted to Rs. 96.42 lakhs.

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

- (1) Establishment and reorganisation of Grama Panchayats, Zilla Parishads and Panchayat Samitjs (Rs. 28 lakhs);
- (2) Grants-in-aid to Panchayat Samitjs under Rural Development Programme for maintenance of roads, etc. (Rs. 10 lakhs);
- (3) Programme for utilisation of Rural Man Power under Pilot Project for works (Rs. 47 lakhs); and
- (4) Community Development Programme (Rs. 15 lakhs).

Part of the savings was utilised to meet additional expenditure on other items.

(iii) In the following cases, the provision remained unutilised wholly or to a substantial extent.

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

(1) B. 1—Direction and Organisation—
Panchayat Office Establishment—

O.	16.45	13.74	14.12	+0.38
R.	—2.71			

The net saving of Rs. 2.33 lakhs in the original provision was explained as mainly due to non-appointment of staff consequent upon the decision to form a combined field organisation for Grama Panchayat and Tribal Welfare; the Organisation was not fully formed.

(2) B. 4—Establishment of Panchayat Samitjs—

O.	2.00	0.61	0.61
R.	—1.39		

The expenditure relating to pre-extension blocks is recorded under this group-head.

The saving of Rs. 1.39 lakhs in the original provision was explained as mainly due to conversion of pre-extension blocks into Stage I Blocks, with effect from the 1st October, 1964.

Grant No. 5—Community Development Projects, etc.—contd.

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

(3) B. 6—Reorganisation of Grama Panchayats—

O.	22.23		
R.	—22.23		

The entire provision of Rs. 22.23 lakhs remained unutilised; this was explained as due to non-formation of the cadre of Grama Panchayat Secretaries owing to delay in framing rules in respect thereof.

(4) C. 2—Grants-in-aid Contributions, etc.—Grants to Panchayat Samitis for repairs of Grain gola—

O.	1.00		
R.	—1.00		

Government decided to channelise all grants-in-aid for repair of grain golas through the Co-operation and Forestry Department. Accordingly, a supplementary grant was obtained in November, 1964 under "Grant No. 33—Co-operation". The provision under this group-head was, however, surrendered only on 30th March, 1965.

(5) C. 3—Grants to Panchayat Samitis for payment to the sanitation staff maintained by Grama Panchayats—

O.	11.00	7.79	7.75	—0.04
R.	—3.21			

The total saving of Rs. 3.25 lakhs in the original provision was explained as mainly due to restrictions imposed by Government on Grama Panchayats on entertainment of sanitation staff.

(6) C. 7.—Grants to Panchayat Samitis for maintenance of roads—

O.	82.00	66.85	66.87	+0.02
R.	—15.15			

The net saving of Rs. 15.13 lakhs in the original provision was explained as due to provision relating to group-head "C. 6—Grants to Grama Panchayats for maintenance of Panchayat Road" having been made wrongly under this group-head (Rs. 8.65 lakhs) and decision to meet the tools and plant charges from Grant No. 4 under which a Supplementary grant was obtained during March, 1965 (Rs. 6.50 lakhs).

(7) C. 10—Grants to Panchayat Samitis—

O.	8.46	7.32	6.38	—0.94
R.	—1.14			

The total saving of Rs. 2.08 lakhs was explained as due to non-materialisation of the proposal for granting honorarium at higher rate to Chairmen of Panchayat Samitis (Rs. 1.14 lakhs) and non-drawal of honorarium and travelling allowance by some chairmen and non-officials of Panchayat Samitis (Rs. 0.94 lakh).

Grant No. 5—Community Development Projects, etc.—contd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(8) H—General—Training Scheme— (Non-plan)—			
O. .. 1.10 }	0.04		—0.04
R. .. —1.06 }			

The entire provision remained unutilised. It was stated that the provision for training schemes which was a 'Plan' expenditure and should have been made under group-head 'U. 1 (8)' was erroneously made under this group-head.

No expenditure was, however, incurred even under the group-head 'U. 1 (8)' referred to above. The reasons therefor are awaited.

(9) R. 2—Multipurpose Projects— Animal Husbandry and Agricultural Extension—			
O. .. 21.17 }	33.74	12.28	—21.46
R. .. 12.57 }			

In view of the saving of Rs. 21.46 lakhs, the augmentation of funds to the extent of Rs. 12.57 lakhs on 31st March, 1965 proved unnecessary. Reasons for the saving of Rs. 21.46 lakhs have not been intimated by the Controlling Officer.

(10) R. 6—Multipurpose Projects— Communication—			
O. .. 14.16 }	9.60	9.55	—0.05
R. .. —4.56 }			

The total saving of Rs. 4.61 lakhs in the original provision (32 per cent) was explained as mainly due to less requirement on account of non-finalisation of the detailed schemes (Rs. 3.25 lakhs) and revision of Community Development Programme (Rs. 1.31 lakhs).

(11) T—Local Development Works— Other miscellaneous schemes— Pilot Project for works—Programme for utilisation of Rural man-power—			
O. .. 67.00 }	21.72	19.84	—1.88
R. .. —45.28 }			

The total saving of Rs. 47.16 lakhs in the original provision (68 per cent) was explained as mainly due to withdrawal of ten pilot projects and less availability of Central assistance.

(12) U. 1. (2)—Training Scheme— Home Economics Centre—			
O. .. 5.86 }	5.57	2.65	—2.92
R. .. —0.29 }			

The reasons for the saving have not been intimated by the Controlling Officer.

(13) In the following group-heads, provision to the extent of Rs. 22.51 lakhs remained unutilised; the non-utilisation was explained as mainly due to revision of Community Development Programme by Panchayat Samitis—

(a) G. 2—Recurring expenditure on personnel retained on N. E. S. Pattern—Post Stage II-Blocks—			
O. .. 30.89 }	22.87	22.37	—0.50
R. .. —8.02 }			

Grant No. 5—Community Development Projects, etc.—contd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(b) G. 3—Add—Amount transferred from A.—C. D. P. II Block Headquarters—Stage I Blocks Establishment Charges—			
O. .. 25.00	16.28	16.97	+0.69
R. .. —8.72			
(c) K.2—Animal Husbandry and Agricultural Extension—Stage II Blocks—Establishment charges—			
O. .. 9.58	6.75	6.67	—0.08
R. .. —2.83			
(d) R. 7—Multipurpose Projects—Rural Crafts and Industries—			
O. .. 2.87	1.84	1.81	—0.03
R. .. —1.03			
(e) R. 8.—Housing—			
O. .. 8.44	6.45	6.45	..
R. .. —1.99			
(14) In the following group-heads, out of a total provision of Rs. 82.70 lakhs, provision to the extent of Rs. 29.63 lakhs was surrendered/reappropriated to other group-heads during March, 1965 due to non-requirement which was explained as due to revision of works Programme—			
(a) L. 1.—Irrigation—Stage I Blocks—			
O. .. 58.62	37.06	41.72	+4.66
R. .. —21.56			
The eventual excess of Rs. 4.66 lakhs was explained as due to pressing need to incur expenditure in anticipation of Government sanction.			
(b) R. 1.—Multipurpose Projects—Block Headquarters—			
O. .. 16.18	10.59	7.66	—2.93
R. .. —5.59			
Reasons for the final saving of Rs. 2.93 lakhs have not been intimated by the Controlling Officer.			
(c) R. 3—Health and Rural Sanitation—			
O. .. 4.17	2.83	2.78	—0.05
R. .. —1.34			
(d) R. 4—Education—			
O. .. 3.73	2.59	2.57	—0.02
R. .. —1.14			

Grant No. 5—Community Development Projects, etc.—contd.

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

(iv) In the following cases, additional funds for meeting excess expenditure were not provided. The reasons for the excesses and the circumstances under which additional funds could not be provided have not been intimated by the Controlling Officer.

(1) J. I. (1)—C. D. Project—Block Headquarters—Stage I Block—Establishment Charges—			
O. ... 93.44	89.95	1,03.43	+13.48
R. ... -3.49			
(2) J. I. (3)—Equipment and Furniture—			
O. ... 2.39	2.86	6.27	+3.41
R. ... 0.47			
(3) J. 3.—Pre-extension works—			
O. ... 0.78	1.12	4.14	+3.02
R. ... 0.34			
(4) U. I. (1)—Training Scheme—Agricultural Extension Training—Integrated training institution—			
O. ... 11.25	11.12	13.54	+2.42
R. ... -0.13			

(v) In the following group-head, the expenditure of Rs. 21.63 lakhs was incurred without any provision of funds; the reasons for the excess have not been intimated by the Controlling Officer.

R. 9—Irrigation—	21.63	+21.63
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(vi) In the following group-head, the provision of funds made by reappropriation on 31st March, 1955 did not prove justified as the entire provision remained unutilised; the reasons for the non-utilisation have not been intimated by the Controlling Officer.

J. 2. (2)—Transport—			
R. ... 1.38	1.38	-1.38	

(vii) In the following cases, the additional provision of funds made by reappropriation proved excessive in view of the final saving; the reasons for the final saving have not been intimated by the Controlling Officers.

G. 1.—Recurring expenditure on personnel retained in N. E. S. Pattern—Establishment charges—			
O. ... 48.81	78.58	67.13	-11.45
S. ... 12.48			
R. ... 17.29			
J. 1. (4)—C. D. Project—Block Headquarters—Stage I Blocks—Transport—			
O. ... 3.40	4.78	2.68	-2.10
R. ... 1.38			
M. 1.—Health and Rural Sanitation—Stage I Blocks—			
O. ... 16.10	17.43	15.69	-1.74
R. ... 1.33			

Grant No. 5—Community Development Projects, etc.—contd.

(viii) In the following cases, provision was withdrawn by reappropriation from group-heads mentioned in column 1 to the extent indicated for expenditure under group-heads indicated in column 3. Some of these cases, in which the provision remained substantially unutilised or the additional funds provided by reappropriation proved inadequate or excessive are mentioned in notes (iii) to (vi) ante.

Group-heads from which funds were withdrawn by reappropriation	Amount (in lakhs of rupees)	Group-heads to which funds were transferred by reappropriation	Amount (in lakhs of rupees)
(1)	(2)	(3)	(4)
32—Rural Development—		32—Rural Development—	
B. 6—Reorganisation of Grama Panchayats	7.34	C. 13—Grants to Grama Panchayat Samitis for pay of Grama Panchayat Secretaries.	7.34
C. 7—Grants to Panchayat Samitis for maintenance of Roads	8.65	37—Community Development Projects, etc.—	
37—Community Development Projects, etc.—		G. 1—Recurring expenditure on personnel retained in N. E. S. Pattern—Establishment charges	17.29
G. 2—National Extension Service—Post Stage II Blocks	8.02		
G. 3.—Add—Amount transferred from A.—C. D. P. II Blocks Headquarters—Stage I Blocks—Establishment charges	8.72	J. 1. (4)—Transport	1.38
J. 1. (1)—C. D. Project—Block Headquarters—Establishment charges	3.49	J. 1. (5)—Grants-in-aid (Non-Recurring.)	3.88
K. 2.—Stage II Blocks	2.83	R. 2.—Animal Husbandry and Agricultural Extension	12.57
L. 1.—Irrigation—Stage I Blocks	11.57	S. 1.—Housing—Stage I Blocks	7.55
R. 1.—Multipurpose Projects—Block Headquarters	5.59	Other group-heads	6.20
Total	56.21	Total	56.21

(ix) *Suspense Account of spare parts of Irrigation pumps and Bone digesters*—Government has supplied irrigation pumps and bone digesters, etc. to different Grama Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts, a scheme was formulated during 1959-60 for stocking these at District Headquarters for sale to Grama Panchayats. The transactions pertaining to the purchase and sale of the parts are accounted for under the head 'Suspense'. The debits in the "Suspense" account represent the value of spare parts purchased and the credits represent the payments made by the Grama Panchayats.

Grant No. 5—Community Development Projects, etc.—concl'd.

There was no transaction under the head 'Suspense' during 1964-65. The balance of Rs 10,342 (Dr), as at the end of 31st March, 1964 remained unleared as on 31st March, 1965; it represents the value of stores remaining unsold with the Department.

Certificate of acceptance of the balance is awaited from the Controlling Officer.

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

The transactions pertaining to the stores are recorded under the head 'Suspense'. The debits in the 'Suspense' account represent the value of stores purchased and the credits represent value of stores transferred to the accounts of the works.

There was no transaction during the year. The value of stores in stock at the end of the year 1964-65 was Rs. 4.77 lakhs.

Certificate of acceptance of the balance is awaited from the Controlling Officer.

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

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
50—PUBLIC WORKS			
71—MISCELLANEOUS			
Voted—			
Original ..	39,45,400	65,51,400	61,40,676
Supplementary ..	26,06,000		
Amount surrendered during the year (March, 1965)			4,77,900
Charged—			
Original ..	1,94,200	1,94,200	1,70,116
Supplementary ..			
Amount surrendered during the year (March, 1965)			23,400

Notes and Comments—

(i) In the following cases, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) C. 1—Vigilance Establishment—			
O. ..	22.10	20.78	20.81
R. ..	—1.32		
The net saving of Rs. 1.29 lakhs was explained as mainly due to non-entertainment of staff.			
(2) C. 3—Reclamation of land and resettlement of displaced persons—			
O. ..	2.36	1.32	1.31
R. ..	—1.04		
The total saving of Rs. 1.05 lakhs in the original provision (44 per cent) was explained as mainly due to slow progress and postponement of development works.			
(3) C. 4—Special Land Acquisition Establishment, Rourkella—			
O. ..	6.66	2.55	2.46
R. ..	—4.11		

The total saving of Rs. 4.20 lakhs which formed 63 per cent of the provision has been stated to be due to non-acquisition of land for some of the projects during the year.

Grant No. 7—Cultural Affairs (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
27—SCIENTIFIC DEPARTMENTS			
28—EDUCATION			
71—MISCELLANEOUS			
Original ..	9,32,300	11,44,000	11,30,364
Supplementary ..	2,11,700		
			—13,636
Amount surrendered during the year			nil

Grant No. 8—Stamps (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
14—STAMPS			
Original ..	3,22,300	3,62,300	4,34,079
Supplementary ..	40,000		
			+ 71,779
Amount surrendered during the year (March, 1965)			30,000

Notes and Comments—

The excess of Rs. 71,779 in the grant requires to be regularised ; it occurred under the group-heads 'B' and 'C' relating to the charges for the sale of non-Judicial stamps and cost of stamps supplied from Central Stamp Stores. The reasons for the excess have not been received from the Controlling Officer. The excess under this grant occurred consecutively for the sixth year in succession. The position in the past five years is indicated below :—

Year	Provision	Amount of Excess
	Rs.	Rs.
1959-60 ..	1,92,978	12,205
1960-61 ..	1,95,372	11,480
1961-62 ..	2,21,256	13,281
1962-63 ..	2,72,900	8,390
1963-64 ..	3,20,800	11,745

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

		Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads—				
19—GENERAL ADMINISTRATION				
26—MISCELLANEOUS DEPARTMENTS				
71—MISCELLANEOUS				
Voted—				
Original	91,98,400	1,00,52,000	1,00,87,750	+35,750
Supplementary	8,53,600			
Amount surrendered during the year (March, 1965)				18,400
Charged—				
Original	4,42,300	4,87,300	4,80,507	-6,793
Supplementary	45,000			
Amount surrendered during the year				nil

Notes and Comments—

(i) The expenditure in the voted grant exceeded the provision by Rs. 35,750 which requires regularisation.

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

Group-head	Total Grant	Amount of Excess
(In lakhs of rupees)		
(1) H. 2—Civil Secretariat—Planning and Co-ordination and Community Development and Panchayati Raj Department	8.66	0.57
(2) H. 16—Civil Secretariat—Allowances	9.87	0.24
(3) H. 17—Civil Secretariat—Contingencies	6.60	0.57

The above excesses were partly counterbalanced by savings under other group-heads.

Grant No. 10—Pensions

Major Heads	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
65—PENSIONS AND OTHER RETIREMENT BENEFITS			
66—TERRITORIAL AND POLITICAL PENSIONS			
72—COMMUTATION OF PENSIONS			
120—PAYMENTS OF COMMUTED VALUE OF PENSIONS			
Voted—			
Original .. 50,76,600	50,76,600	54,23,071	+3,46,471
Supplementary			
Amount surrendered during the year			nil
Charged—			
Original .. 31,500	31,500	40,560	+9,060
Supplementary			
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure in the voted grant exceeded the budget provision by Rs. 3,46,471 which requires to be regularised. The excess was mainly accounted for under the group-head indicated below:—

Group-head	Total Grant	Actual Expenditure	Excess +
(In lakhs of rupees)			
A. 6—Superannuation and Retired Allowances—Pensions granted under Section I of the Liberalised Pension Rules—			
O. .. 22.00	22.98	28.54	+5.56
R. .. 0.98			

The excess was stated to be due to finalisation of more pension cases towards the close of the year.

The excess was partly counterbalanced by savings under other group-heads.

(ii) The expenditure in the charged appropriation also exceeded the budget provision by Rs. 9,060, which requires to be regularised. The excess occurred under the group-head A.3—Superannuation and Retired Allowances—Contributions payable under Article 290 of the Constitution, e.g. pensions of High Court Judges (wholly and finally debitable to Orissa) (Rs. 0.16 lakh); this was stated to be due to payment of arrears of pension and Death-cum-Retirement Gratuity of a retired High Court Judge.

The excess was partly counterbalanced by savings under other group-heads.

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
26—MISCELLANEOUS DEPARTMENTS			
28—EDUCATION			
71—MISCELLANEOUS			
76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS			
Original ..	9,42,13,500	9,60,24,700	9,18,38,231
Supplementary ..	18,11,200		
			—41,86,469
Amount surrendered during the year (March, 1965)			8,33,200

Notes and Comments—

(i) In view of the final saving of Rs. 41.86 lakhs, the supplementary grants totalling Rs. 18.11 lakhs obtained in November, 1964 (17.85 lakhs) and March, 1965 (Rs. 0.26 lakh) proved excessive.

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) K. 1 (1)—Grants to local bodies for Primary Education— Zilla Parishads, Municipalities and Notified Area Councils— Recurring—			
O.	2,85.00	2,72.84	2,73.25
R.	—12.16		
			+0.41

The net saving of Rs. 11.75 lakhs in the original provision was stated to be mainly due to adjustment of grants paid in excess during the previous years by short payment of grants for the current year.

Grant No. 11—Expenditure relating to the Education Department—*contd.*

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) Q. 5—Miscellaneous — National Cadet Corps—			
O. .. 13·11	8·13	7·28	—0·85
R. .. —4·98			

The total saving of Rs. 5·83 lakhs in the original provision (44 per cent) was mainly attributed to non-holding of N. C. C. camps due to students agitation. The saving occurred consecutively for the third year in succession mainly due to non-holding of N. C. C. camps, as indicated below :—

	Saving	Percentage to the provision	
	(In lakhs of rupees)		
1962-63	4·28	37	
1963-64	3·44	27	
(3) C. C. 1—Government Special schools—Training of School Masters (Plan—State Sector)—			
O. .. 15·31	10·22	9·71	—0·51
R. .. —5·09			

The total saving of Rs. 5·60 lakhs in the provision (37 per cent) was explained as mainly due to late admission and poor attendance of trainees, some trainees not joining the courses (Rs. 3·97 lakhs) and less amount sanctioned by Government towards non-recurring contingencies of schools (Rs. 1·09 lakhs).

(4) E. E. 1 (3) Scholarships—Indian Education—Award of scholarships in colleges and staff (Plan—State Sector).—			
O. .. 5·08	3·78	3·72	—0·06
R. .. —1·30			

The total saving of Rs. 1·36 lakhs in the provision (27 per cent) was explained as mainly due to less requirement "for want of required number of awardees."

(5) E. E. 1 (9) Scholarships—Indian Education—Proficiency scholarships in Mathematics in Secondary Schools (Plan—State Sector).—			
O. .. 12·96	11·58	7·40	— 4·18
R. .. —1·38			

The total saving of Rs. 5·56 lakhs in the provision (43 per cent) was explained as due to non-availability "of required number of awardees."

Grant No. 11—Expenditure relating to the Education Department—contd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(6) FF. 4—Miscellaneous— Expansion of N. C. C. in the State— (Plan—State Sector)—			
O. .. 23.38	18.31	7.64	—10.67
R. .. —5.07			

The total saving of Rs. 15.74 lakhs in the provision (67 per cent) was explained as mainly due to N. C. C. camps having not been held due to students' agitation.

(7) FF. 5—Miscellaneous—Miscellaneous (Plan—State Sector)—			
O .. 17.17	13.17	12.11	—1.06
S .. *			
R .. —4.00			

The total saving of Rs. 5.06 lakhs in the provision (29 per cent) was explained as mainly due to less payment of grants to Deaf and Dumb school, Blind school and Sainik school (Rs. 2.94 lakhs), late appointment of staff/school mothers and late sanction of remuneration by Government (Rs. 1.43 lakhs)

(8) HH.—Government Special Schools— (Plan—Central Sector)—			
O .. 0.20	4.15	3.97	—0.18
S .. 4.91			
R .. —0.96			

The total saving of Rs. 1.14 lakhs in the provision (22 per cent) was explained as mainly due to curtailment of expenditure on account of reduced Central assistance.

(iii) In the following group-heads, provision totalling Rs. ^{24.12}~~26.58~~ lakhs remained unutilised; of this, a saving of Rs. 16.26 lakhs was surrendered/ reappropriated to other group-heads during March, 1965 and was explained as mainly due to late appointment or non-appointment of staff/teachers/school mothers.

(1) J. 2 (1)—Direct grants to non-Government Primary Schools—Indian Primary Schools—Recurring—School or Teaching grants—			
O .. 17.94	15.27	15.23	—0.04
R .. —2.67			

* Represents taken Supplementary grant of Rs. 100

Grant No. 11—Expenditure relating to the Education Department—*contd.*

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(2) W. 1—Government Secondary Schools for boys—(Plan—State Sector)—					
O	..	10.16	9.21	8.98	—0.23
S	..	*			
R	..	—0.95			
(3) W.2—Government Secondary Schools for girls—(Plan—State Sector)—					
O	..	8.62	9.31	7.97	—1.34
S	..	0.92			
R	..	—0.23			
The final saving of Rs. 1.34 lakhs was explained as mainly due to non-raising of debit by Transport Department for adjustment of bus charges.					
(4) AA.1(2)—Direct grants to non-Government Primary Schools—Appointment and Training of School Mothers—(Plan—State Sector).—					
O	..	7.75	6.15	5.94	—0.21
R	..	—1.60			
(5) BB.1—Grants to Local Bodies for Primary Education—Local Bodies, Zilla Parishads, Municipalities and Notified Area Councils (Plan—State Sector)—					
O	..	1,03.71	96.11	90.71	—5.40
S	..	1.00			
R	..	—8.60			
The final saving of Rs. 5.40 lakhs was explained as mainly due to non-receipt of requirements from Panchayat Samitjs and adjustments of excess grants paid in previous years (Rs. 2.40 lakhs) and less sanction of grants by Government in respect of distribution of mid-day meals for Primary School children (Rs. 2 lakhs).					
(6) D D.1—Inspection—Indian Education (Plan—State Sector)—					
O	..	8.22	6.01	5.37	—0.64
R	..	—2.21			

* Represents token supplementary grant of Rs. 100

Grant No. 11—Expenditure relating to the Education Department —concl'd.

(iv) In the following cases, provision was withdrawn by re-appropriation from group-heads mentioned in column 1 to the extent indicated for expenditure under group-heads indicated in column 3. Some of these cases, in which the provision remained substantially unutilised are mentioned in note (ii) and (iii) ante :—

Group-heads from which funds were withdrawn by reappropriation	Amount (In lakhs of rupees)	Group-heads to which funds were transferred by reappropriation	Amount (In lakhs of rupees)
J. 2(1)—Direct grants to Non-Government Primary Schools—Indian Primary Schools—Recurring—School or teaching grants ..	2.67	B. 1.—Grants to Universities—Recurring ..	5.00
		B. 2.—Grants to Universities—Non-recurring ..	3.98
K. 1(1)—Grants to Local Bodies for Primary education—Zilla Parishads, Municipalities and Notified Area Councils—Recurring ..	12.16	D.—Grants to Non-Government Arts Colleges ..	2.61
Q. 5—Miscellaneous—National Cadet Corps ..	4.98	F. 1—Government Secondary Schools for boys ..	3.42
BB. 1—Grants to Local Bodies for Primary education—Local Bodies, Zilla Parishads, Municipalities and Notified Area Councils (Plan—State Sector) ..	7.81	S.—Grants to Universities (Plan—State Sector) ..	1.35
		U.—Grants to Non-Government Arts Colleges (Plan—State Sector) ..	6.05
EE. 1(2)—Scholarships—Indian Education—Maintenance stipends and scholarships in M. E. schools (Plan—State Sector) ..	3.40	X. 1—Direct grants to Non-government Secondary Schools—Indian Secondary Schools (Plan—State Sector) ..	13.22
EE. 1(3)—Scholarships—Indian Education—Award of scholarships in colleges and staff ..	1.30	EE. 1(7)—Scholarships—Indian Education—Increase in number and value of scholarships in primary schools ..	1.85
EE. 1(9)—Scholarships—Indian Education—Proficiency scholarships in Mathematics in secondary schools ..	1.38	EE. 1(8)—Scholarships—Indian Education—Increase in number and value of scholarships in secondary schools (Plan—State Sector) ..	1.46
FF. 4—Miscellaneous—Expansion of N. C. C. in the State (Plan—State Sector) ..	4.88	GG. Works (Plan—State Sector) ..	1.02
Other group-heads ..	1.38	Total ..	39.96
Total ..	39.96		

(v) *Orissa Loan Stipend Fund*—The expenditure in the grant includes an amount of Rs. 24.02 lakhs transferred to this Fund. The Fund is meant for giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is credited with Government contributions, private donations and recoveries from stipendiaries and debited with advances granted to the stipendiaries. The balance at the credit of the Fund as at the 31st March, 1965 was Rs. 14.87 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1964-65.

Grant No. 12—Taxation

Major Heads—	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
4—TAXES ON INCOME OTHER THAN CORPORATION TAX			
12—SALES TAX			
13—OTHER TAXES AND DUTIES			
76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS			
Voted—			
Original .. 38,30,200	38,85,200	34,99,180	—3,86,020
Supplementary .. 55,000			
Amount surrendered during the year (March, 1965)		..	1,85,200
Charged—			
Original .. 200	200	..	200
Supplementary			
Amount surrendered during the year		..	nil

Notes and Comments—

The saving of Rs. 3.86 lakhs in the grant occurred mainly under the following group-head—

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

D.1. (1)—Entertainment Tax—
Compensation—

O. .. 11.50	9.98	7.79	—2.19
R. —1.52			

Out of the total saving of Rs. 3.71 lakhs in the original provision (32 per cent), a saving of Rs. 1.52 lakhs was explained as due to less payment of compensation to Municipalities and Notified Area Councils consequent on shortfall in the anticipated receipts. The reasons for the balance saving of Rs. 2.19 lakhs have not been intimated by the Controlling Officer.

Grant No. 13—Land Revenue (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
9—LAND REVENUE			
76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS			
Original .. 2,77,25,800	3,04,49,200	3,00,18,586	—4,30,614
Supplementary .. 27,23,400			
Amount surrendered during the year (March, 1965)			1,88,000

Notes and Comments—

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

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

(1) A.6—Compensation Establishment—

O.	4.23	2.84	2.85	+0.01
R.	—1.39			

The net saving of Rs. 1.38 lakhs which constituted 30 per cent of the provision was explained as mainly due to appointment of staff according to revised yard-stick.

(2) C.3—Survey, Settlement and Record operations—Survey Office and Traverse Establishment—

O.	6.69	7.26	5.41	—1.85
S.	1.00			
R.	—0.43			

The total saving of Rs. 2.28 lakhs (30 per cent of the total provision) was explained as mainly due to non-supply of survey maps by Bihar Government.

(3) F.1—Charges of Administration—Land Reforms (Plan—State Sector)—

O.	10.53	8.65	8.58	—0.07
R.	—1.88			

The total saving of Rs. 1.95 lakhs which formed 19 per cent of the provision was explained as mainly due to non-implementation of the Land Reforms Act.

Grant No. 13—Land Revenue—concl'd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) G. 1—Other Miscellaneous Assignments, Compensations etc.—Land Revenue—			
O. .. 36.26	29.79	30.31	+0.52
S. .. 1.33			
R. .. —7.80			

The net saving of Rs. 7.28 lakhs which formed 19 per cent of the total provision was explained as mainly due to less payment consequent on shortfall in collection of cess in 1963-64 (Rs. 2.80 lakhs) and non-implementation of the scheme of payment of solatium to Village Officers (Rs. 5 lakhs).

(ii) An amount of Rs. 9.99 lakhs out of the unutilised amounts under the group-heads at (1) and (4) of note (i) above and other sundry heads was utilised by reappropriation for meeting additional establishment expenditure under group-head "B.1—Management of Government Estate—Collection of revenue".

(iii) *Zamindari Abolition Fund*—The expenditure in the grant includes an amount of Rs. 35 lakhs transferred to this Fund. The Fund was created during 1952-53 with the object of watching the financial effect of acquisition of Zamindari estates under the Orissa Estates Abolition Act, 1951.

An annual contribution of Rs. 35 lakhs is made to the Fund from the State Revenues. The expenses connected with the payment of compensation and interest charges arising therefrom are initially accounted for against the provision in "Grant No. 42" and "Appropriation—Interest on Debt and other obligations" respectively; these are finally debited to the Fund by reduction of expenditure under "Grant No. 42" and credited to the head "Interest on Debt and other obligation" respectively. The balance at the credit of the Fund as at the 31st March, 1965 was Rs. 26.48 lakhs.

An account of the transactions in respect of the Fund during 1964-65 has been given in Statement No. 16 of the Finance Accounts, 1964-65.

Grant No. 14—Excise (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
10—STATE EXCISE DUTIES			
76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS			
Original ..	28,08,900	29,70,896	—14,104
Supplementary ..	1,76,100		
Amount surrendered during the year			nil

Grant No. 15—Registration (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
15—REGISTRATION FEES			
Original ..	8,45,000	8,73,958	—12,342
Supplementary ..	41,300		
Amount surrendered during the year (March, 1965)			1,700

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

		Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads—				
19—GENERAL ADMINISTRATION				
26—MISCELLANEOUS DEPARTMENTS				
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
44—IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
50—PUBLIC WORKS				
64—FAMINE RELIEF				
71—MISCELLANEOUS				
Voted—				
Original ..	1,59,11,100	} 2,48,19,600	2,43,76,298	—4,43,302
Supplementary ..	89,08,500			
Amount surrendered during the year (March, 1965)				3,72,800
Charged—				
Original ..	50,00,000	} 50,00,000	50,00,000	..
Supplementary ..	..		
Amount surrendered during the year				nil

Notes and Comments—

- (i) In the following group-heads, provision to the extent of Rs. 6.37 lakhs remained unutilised; the non-utilisation was stated to be mainly due to meeting expenditure on some staff from the funds provided under Grant No. 13 consequent on separation of Judiciary from Executive and non-entertainment of staff on account of re-organisation of Tahsil system.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) C—Subdivisional establishment—			
O ..	17.30	} 17.69	17.56
S ..	1.37		
R ..	—0.98		
(2) D—Other establishments—			
O ..	21.21	} 17.83	17.85
S ..	1.90		
R ..	—5.28		

Out of the net saving of Rs. 5.26 lakhs in the total provision, a saving of Rs. 3.40 lakhs was re-appropriated on 11th March, 1965 to meet a part of the additional establishment expenditure under group-head "A. 1—Board of Revenue".

Grant No. 16—District Administration and other expenditure relating to the Revenue Department—concl'd.

(ii) *Orissa Famine Relief Fund*—The expenditure in the grant includes an amount of Rs. 50 lakhs transferred to this Fund.

The Fund was constituted under the Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief Fund (Amendment) Act, 1958. An amount of Rs. 50 lakhs is transferred to the Fund each year from the revenues of the State. The amount can be expended only upon (i) the relief of famine and of distress caused by serious drought, flood and other serious natural calamities in Orissa and (ii) the construction or repair of embankments after serious flood. When the balance in the Fund exceeds Rs. 50 lakhs, the excess may be utilised in the execution of protective irrigation works and other works required for prevention of famine, for other capital expenditure subject to certain restrictions laid down in the Act, grant of loans to cultivators, commutation of pensions, grant of loans to institutions, ~~undertaking to advance~~ loans for building fire-proof houses in villages.

The following expenditure was initially accounted for during 1964-65 against provision made in the grants indicated against each:—

Grant No.	Amount of expenditure Rs.
16—District Administration, etc	.. 35,37,406
24—Irrigation, etc	.. 8,50,000
Total	.. 43,87,406

The amount of Rs. 43,87,406 was finally debited to the account of the Fund in the accounts for 1964-65. The balance at the credit of the Fund as on 31st March, 1965 was Rs. 19.35 lakhs.

An account of the Fund is given in statement 16 of the Finance Accounts, 1964-65.

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

Major Heads—	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
27—SCIENTIFIC DEPARTMENTS			
28—EDUCATION			
35—INDUSTRIES			
71—MISCELLANEOUS			
Original .. 2,74,97,800	2,88,54,100	1,90,90,265	—97,63,835
Supplementary .. 13,56,300			
Amount surrendered during the year (March, 1965)			94,10,200

Notes and Comments—

- (i) The saving of Rs. 97.64 lakhs in the grant formed 34 per cent of the provision. The saving in the preceding four years was also appreciable as indicated below :—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61 ..	1,08.36	54
1961-62 ..	1,04.78	54
1962-63 ..	42.29	20
1963-64 ..	55.47	26

- (ii) In view of the final saving of Rs. 97.64 lakhs, the supplementary grant totalling Rs. 13.56 lakhs obtained in November, 1964 (Rs. 11.71 lakhs) and March, 1965 (Rs. 1.85 lakhs) proved unnecessary and could have been reduced to token amounts, where necessary.

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

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A.—Mines Department (Non-Plan)—			
O. .. 21.36	7.46	8.59	+1.13
S. .. 0.35			
R. .. —14.25			

This group-head also provides for contributions to "Orissa Mining Areas Development Fund". A description of the Fund is given in note (v) at page 41.

During the year no amount was transferred to the Fund; it was stated to be due to non-collection of cess. This accounts for the saving of Rs. 14.25 lakhs. The reasons for the final excess of Rs. 1.13 lakhs have not been intimated by the Controlling Officer.

- (2) B.—Mines Department (Plan-State Sector)—

O. .. 11.26	14.22	14.36	+0.14
S. .. 9.40			
R. .. —6.44			

The net saving of Rs. 6.30 lakhs in the provision (60 per cent) was explained as mainly due to non-entertainment of staff under the scheme Zonal Survey (Rs. 1.99 lakhs) and non-sanction for purchase of three jeeps (Rs. 4.39 lakhs).

Grant No. 17—Expenditure relating to the Industries Department—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(3) I.3—Industries— Industrial Development (Non-Plan)—			
O. .. 10.48 } 6.97		6.46	—0.51
R. .. —3.51 }			

The total saving of Rs. 4.02 lakhs in the original provision (40 per cent) was explained as mainly due to operation of less number of Community Project Centres.

(4) P.1—Industries— Direction—(Plan-State)—			
O. .. 17.02 } 8.05		7.61	—0.44
R. .. —8.97 }			

The total saving of Rs. 9.41 lakhs in the original provision (55 per cent) was explained as mainly due to non-entertainment of staff (Rs. 5.24 lakhs) and transfer of provision relating to expansion of Industries Directorate to group-head 'E—Direction' (Rs. 3.73 lakhs).

(5) P.3—Industries— Industrial Development (Plan-State)—			
O. .. 4.91 } 2.93		2.94	+0.01
R. .. —1.98 }			

The net saving of Rs. 1.97 lakhs in the provision (40 per cent) was explained as due to lack of response from the industrialists to avail of the subsidy under the scheme "Equalisation of Power Tariff in Orissa" and non-finalisation of details of scheme relating to "Payment of subsidy for rent of Industrial Estate".

(6) R—Grants-in-aid, Contributions, etc. (Plan-State)—			
O. .. 65.84 } 31.02		30.79	—0.23
S. .. * }			
R. .. —34.82 }			

The provision under the group-head includes Rs. 33 lakhs provided for giving grants-in-aid to Prize winning Panchayat Samitis for establishment of medium industries within the jurisdiction of those Samitis. This remained unutilised due to decision of Government to set up industries through the agency of Industrial Development Corporation (a fully owned Government Company) by purchasing shares of the Corporation, provision for which was made under "Capital Outlay on Industrial Development," (Grant No. 48).

The balance saving of Rs. 2.05 lakhs was explained as mainly due to less payment of subsidy towards interest on account of less loans availed of by Panchayat Samitis from Central Financing Agencies.

(7) T—Development of Handloom Industry— (Plan-State)—			
O. .. 10.61 } 7.58		7.40	—0.18
R. .. —3.03 }			

The total saving of Rs. 3.21 lakhs in the original provision (31 per cent) was explained as mainly due to late sanction of certain schemes and non-entertainment of staff.

* Represents token Supplementary Grant of Rs. 300

Grant No. 17—Expenditure relating to the Industries Department—concl'd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)
(8). V. 1. (1)—Industries—Industrial Development—Pilot Project for intensive development of Rural Industries—(Plan-Central)—			
O. .. 24.88 }	12.01	11.30	—0.71
R. .. —12.87 }			

The total saving of Rs. 13.58 lakhs in the original provision (55 per cent) was explained as due to reduced expenditure consequent on fixing a ceiling by the Government of India (Rs. 12.87 lakhs) and non-receipt of Government sanction for purchase of hume pipes (Rs. 0.71 lakh).

- (iv) *Grants made by the Central Silk Board for development of Silk Industry*—The grants received from the Central Silk Board for different schemes for the development of Silk Industry in the State of Orissa are credited to the deposit head "Deposit Account of grants from Central Silk Board". The actual expenditure on the schemes is recorded against provision made under this grant and before the close of the accounts of the year an amount equivalent to the share of expenditure to be met from the grants by the Board is transferred to the deposit head to this grant as reduction of expenditure. During 1964-65 no grant was received from the Board nor was any expenditure on the scheme met from the Deposit Account.

The balance at the credit of the Account as on the 31st March, 1965 was Rs. 32,080.

- (v) *Orissa Mining Areas Development Fund*—The grant provided for transfer of Rs. 14.25 lakhs to the "Orissa Mining Areas Development Fund". The Fund has been constituted under the Orissa Mining Areas Development Fund Act, 1952. It is intended to meet expenditure in connection with measures for providing amenities like communications, water-supply and electricity for the better development of the mining areas and for the welfare of labour and other persons residing or working in the mining areas. The Fund is credited with a certain portion of the cess collected on minerals.

During the year, 1964-65 no amount was transferred from the revenue as there was no collection of the cess during 1964-65.

The balance at the credit of the Fund as on 31st March, 1965 was Rs. 49.53 lakhs.

- (vi) *Subsidy paid by Government*—The expenditure shown under the grant includes an amount of Rs. 13.59 lakhs paid by Government as subsidy to different organisations during the year 1964-65 as indicated below:—

Purpose for which the subsidy was paid.	Amount
	(In lakhs of rupees)
(1) Rebate allowed to consumers for hand-loom cloth.	6.50
(2) Other miscellaneous purposes (such as reimbursement of expenditure incurred by Co-operative institutions for implementation of Industries schemes).	7.09

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

	Total Grant	Actual Expenditure	Excess + Saving —
Major Heads—	Rs.	Rs.	Rs.
21—ADMINISTRATION OF JUSTICE			
26—MISCELLANEOUS DEPART- MENTS			
71—MISCELLANEOUS			
Original .. 31,44,300	} 34,64,300	34,08,718	—55,582
Supplementary .. 3,20,000			
Amount surrendered during the year			nil

Notes and Comments—

The grant includes a sum of Rs. 1·83 lakhs provided for administration of the Orissa Hindu Religious Endowment Act, 1951. According to the accounting procedure the entire administrative expenditure pertaining to the Act is initially met from the provision under this grant and is subsequently reimbursed from the 'Orissa Hindu Religious Endowment Administration Fund.' During the year 1964-65, an expenditure of Rs. 1·78 lakhs was incurred ; no amount was reimbursed from the Fund.

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads—			
28—EDUCATION			
35—INDUSTRIES			
68—STATIONERY AND PRINTING			
71—MISCELLANEOUS			
Original .. 77,15,800	86,42,000	86,45,704	+3,704
Supplementary .. 9,26,200			
Amount surrendered during the year (March, 1965)		..	2,500

Notes and Comments—

(i) The expenditure in the grant exceeded the provision by Rs. 3,704; the excess requires regularisation.

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

Group-head	Total Grant	Amount of excess
	Rs.	Rs.
A. 1—Technical Education—Technical Institutions— Technical School of Printing and Allied Trades	72,000	1,946
G. 1(1)—Government Press—Orissa Secretariat Press— Press Proper	24,91,200	41,443
G. 3(2)—Government Press—Forms Department— Forms Stores	22,06,400	26,552
K.—Printing of Text-Books—Plan	.. 16,45,200	3,972

The excesses were partly offset by savings under other group-heads.

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

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

(1) G. 1(2)—Government Press—
Secretariat Press—Mechanical
Branch—

O. .. 1.84	0.80	0.80	..
R. .. —1.04			

The saving of Rs. 1.04 lakhs in the original provision (56 per cent) was explained as mainly due to non-supply of materials by the firms.

(2) J. 1—Government Press (Press Proper)
Addition to Plant and furniture
(Plan)—

O. .. 4.00	2.00	2.00	..
R. .. —2.00			

The saving of Rs. 2.00 lakhs in the original provision (50 per cent) was explained as due to post budget decision to curtail the plan expenditure. The saving was reappropriated to group-head G. 1(1)—Government Press—Orissa Secretariat Press—Press Proper (Non-Plan) on the 22nd March, 1965 and was utilised thereunder.

Grant No. 20—Labour and Emigration and Employment Organisation

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Major Heads—				
29—MEDICAL				
38—LABOUR AND EMPLOYMENT				
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Voted—				
Original ..	26,12,600	26,12,700	22,81,166	—3,31,534
Supplementary ..	100			
Amount surrendered during the year (March, 1965)			..	2,21,000
Charged—				
Original ..	..	100	..	—100
Supplementary ..	100			
Amount surrendered during the year				nil

Notes and comments—

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

Group-head	Total grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
B.2—State Insurance Hospitals and Dispensaries (Plan)—			
O. ..	3.46	2.50	1.44
R. ..	—0.96		
			—1.06

Of the total saving of Rs. 2.02 lakhs in the original provision (58 per cent), a saving of Rs. 0.96 lakh was explained as mainly due to late opening of the Cottage Hospital and T. B. Ward under the E. S. I. Scheme and non-availability of technical staff. The reasons for non-utilisation of Rs. 1.06 lakhs have not been intimated by the Controlling Officer.

Grant No. 21—Tribal and Rural Welfare Department

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head—			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
Voted—			
Original	2,83,73,400	2,84,58,200	2,52,48,299
Supplementary	84,800		
			—32,09,901
Amount surrendered during the year (March, 1965)			18,06,100
Charged—			
Original	..	300	—300
Supplementary	300		
Amount surrendered during the year			nil

Notes and Comments—

- (i) The expenditure under voted grant does not include an amount of Rs. 3,904 met out of an advance taken from the Contingency Fund in March, 1965, which was not recouped to the Fund before the close of the year by obtaining the vote of the Legislature.
- (ii) In the group-heads indicated below, provision was not utilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1). A. 3.—Scheduled Tribes—Educational Improvement—			
O.	74.38	75.19	69.40
R.	0.81		
The reasons for the final saving of Rs. 5.79 lakhs have not been intimated by the Controlling Officer.			—5.79
(2). A. 5.—Scheduled Tribes—Public Health—			
O.	8.61	8.03	6.31
R.	—0.58		
			—1.72

Out of the total saving of Rs. 2.30 lakhs in the original provision (27 per cent), the reasons for a saving of Rs. 1.72 lakhs have not been intimated by the Controlling Officer; the balance saving of Rs. 0.58 lakh was explained as mainly due to less requirement.

Grant No. 21—Tribal and Rural Welfare Department—concl'd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) A. 8.—Scheduled Tribes— Other Welfare Schemes—			
O. 38.38	24.45	24.13	—0.32
R. —13.93			

The total saving of Rs. 14.25 lakhs in the original provision (37 per cent) was explained as mainly due to less requirement as the Dandakaranya Development Authority did not release the reclaimed lands to the extent required.

(4) B. 6.—Scheduled Tribes— Industries (Plan)—			
O. 3.34	2.53	2.13	—0.40
R. —0.81			

The total saving of Rs. 1.21 lakhs in the original provision (36 per cent) was explained as mainly due to less number of trainees and irregular attendance of students in technical training institutes.

(5) B. 7.—Scheduled Tribes— Other Welfare Schemes (Plan)—			
O. 14.75	15.23	14.15	—1.08
S. 0.55			
R. —0.07			

The reasons for the final saving of Rs. 1.08 lakhs have not been intimated by the Controlling Officer.

(6) C. 1.—Scheduled Tribes— Educational Improvement (Plan)—			
O. 5.23	3.60	3.07	—0.53
S. 0.18			
R. —1.81			

The total saving of Rs. 2.34 lakhs in the provision was explained as due to non-receipt of allocation from the Government of India for certain schemes, delay in execution of certain others and non-entertainment of staff.

(7) C. 4.—Scheduled Castes— Educational Improvement (Plan)—			
O. 4.00	2.98	2.98	..
R. —1.02			

The saving of Rs. 1.02 lakhs in the original provision (25 per cent) was explained as mainly due to non-receipt of allocation from the Government of India for certain schemes.

(8) C. 5.—Other Backward Classes— Educational Improvement (Plan)—			
O. 10.21	5.31	5.21	—0.10
R. —4.90			

The total saving of Rs. 5 lakhs was explained as mainly due to less expenditure on account of limitation of plan ceiling.

(iii) *Subsidies paid by Government*—The expenditure under this grant includes an amount of Rs. 7.05 lakhs paid by Government as subsidy to Tribal Co-operative Societies during the year 1964-65.

Grant No. 22—Medical and other Expenditure relating to the Health Department (All Voted)

Major Heads—	Total Grant		Actual	Excess+
	Rs.	Rs.	Expenditure	Saving—
29—MEDICAL				
71—MISCELLANEOUS				
Original	2,74,51,900	2,74,76,000	2,59,43,646	—15,32,354
Supplementary	24,100			
Amount surrendered during the year (March, 1965)				15,71,700

Notes and Comments—

(i) In the following group-heads, the provision was not utilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess+
			Saving—
	(In lakhs of rupees)		
(1) B. 1. (2).—Hospitals and Dispensaries—Suspense Debit—			
O.	5.00	0.56	0.56
R.	—4.44		

The saving of Rs. 4.44 lakhs which formed 89 per cent of the original provision was explained as mainly due to non-purchase of life saving drugs as there was enough stock in hand.

A saving of Rs. 4.62 lakhs (77 per cent of the provision) occurred during 1963-64 for the same reason.

(2) B. 6.—Health Centres in permanent Blocks—			
O.	38.34	32.88	32.72
R.	—5.46		

The total saving of Rs. 5.62 lakhs was explained as due to vacancies (Rs. 3 lakhs) and non-receipt of UNICEF Vehicles.

(3) I. 2.—Provision of increased facilities in Medical Institution—Contingencies—			
O.	3.00	2.00	2.00
R.	—1.00		

The saving of Rs. 1 lakh in the provision (33 per cent) was surrendered on 31st March, 1965 reportedly due to less sanction of medical stores and equipment by Government; reasons for the less sanction have not been intimated by the Controlling Officer.

(4) I. 9.—Improvement of Subdivisional Hospitals—			
O.	2.36	1.25	1.23
R.	—1.11		

The total saving of Rs. 1.13 lakhs (47 per cent) was explained as mainly due to non-entertainment of staff.

Grant No. 23—Public Health (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
30—PUBLIC HEALTH			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
64—FAMINE RELIEF			
Voted—			
Original ..	2,33,76,500	2,42,11,700	2,07,08,369
Supplementary ..	8,35,200		
			—35,03,331
Amount surrendered during the year (March, 1965)			.. 40,92,100

Notes and Comments—

- (i) The amount of Rs. 40·92 lakhs surrendered proved excessive in view of the final saving of Rs. 35·03 lakhs only.
- (ii) In the group-heads indicated below, the provision remained unutilised to a substantial extent:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 2.—Mofussil Health Establishment—			
O. ..	22·45	21·18	21·15
S. ..	•		
R. ..	—1·27		
			—0·03

The total saving of Rs. 1·30 lakhs in the original provision was stated to be due to non-appointment of staff for want of technical hands.

(2) G. 5—Family Planning Centres—

O. ..	97·90	21·76	22·93
R. ..	—76·14		
			+1·17

The net saving of Rs. 74·97 lakhs which formed 77 per cent of the original provision was explained as due to non-implementation of the scheme as per programme.

- A saving of Rs. 40·15 lakhs was reappropriated to group-head "I (1)—National Malaria Control Programme" on the 25th March, 1965.

* Represents token supplementary grant of Rs. 100.

Grant No. 23—Public Health—concl'd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) J—Leprosy—			
O. ..	4.09	2.75	2.92
R. ..	—1.34		
			+0.17

The net saving of Rs. 1.17 lakhs in the original provision (29 per cent) was explained as due to non-entertainment of staff and non-establishment of 20 Survey, Education and Training Centres mainly on account of non-availability of trained personnel.

An amount of Rs. 1.34 lakhs was reappropriated to the group-head "I (1)—National Malaria Control Programme" on the 25th March, 1965.

(4) M—State Statistics—
Vital Statistics—

O. ..	1.88	0.67	0.67	..
R. ..	—1.21			

The saving of Rs. 1.21 lakhs in the original provision (64 per cent) was surrendered on the 29th March, 1965 reportedly due to non-appointment and late appointment of staff and sanction of less contingent expenditure.

(iii) In the following cases, additional funds for covering excess expenditure were not provided.

I. 3—National Filaria
Control Programme—

O. ..	2.19	1.60	3.65	+2.05
R. ..	—0.59			

The expenditure under this group-head includes an amount of Rs. 2.05 lakhs representing the cost of material and equipment received under Technical Co-operation Assistance programme. The debits for the amount were received from the Government of India after the close of the year. It was explained that funds could not be provided to cover the expenditure due to non-finalisation of accounting procedure by the department.

Grant No. 24—Irrigation

Major Heads—	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
42—MULTIPURPOSE RIVER SCHEMES			
43—IRRIGATION, NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS (COMMERCIAL)			
44—IRRIGATION, NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS (NON-COMMERCIAL)			
Voted—			
Original .. 8,40,02,400	8,62,59,300	8,38,16,387	—24,42,913
Supplementary .. 22,56,900			
Amount surrendered during the year (March, 1965)			19,24,200
Charged—			
Original .. 5,000	5,000		—5,000
Amount surrendered during the year (March, 1965)			5,000

Notes and Comments—

(i) In view of the final saving of Rs. 24.43 lakhs in the voted grant, supplementary grant totalling Rs. 22.57 lakhs obtained mostly in March, 1965 (Rs. 22.05 lakhs) proved unnecessary and could have been reduced to token amounts wherever necessary.

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving--
(In lakhs of rupees)			
<i>Hirakud Dam Project—Stage I— Dam and Appurtenant Works—</i>			
(1) B—Extensions and Improvements—			
O. .. 1.96	0.17	0.06	—0.11
S. .. *			
R. .. —1.79			
The total saving of Rs. 1.90 lakhs in the provision (96 per cent) was explained as mainly due to less requirement and economy in expenditure.			
(2) C—Maintenance and Repairs—			
O. .. 25.00	20.62	20.74	+0.12
R. .. —4.38			

The net saving of Rs. 4.26 lakhs in the original provision (16 per cent) was explained as mainly due to less requirement and economy in expenditure.

* Represents token supplementary grant of Rs. 100.

Grant No. 24—Irrigation—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) D—Establishment—			
O. 21.73	20.63	18.97	—1.66
S. 0.31			
R. —1.41			

Out of the total saving of Rs. 3.07 lakhs in the original provision (14 per cent), a saving of Rs. 1.41 lakhs was explained as mainly due to non-entertainment of staff. The reasons for the balance saving of Rs. 1.66 lakhs have not been intimated by the Controlling Officer.

(4) F—Suspense—Debit—			
O. 20.00	9.05	8.90	—0.15
R. —10.95			

The total saving of Rs. 11.10 lakhs in the original provision (55 per cent) was explained as mainly due to less purchase of stores.

(5) Main Canals, Branches and Distributaries—

J—Extensions and Improvements—

O. 6.00	1.60	1.50	—0.10
R. —4.40			

The total saving of Rs. 4.50 lakhs in the original provision (75 per cent) was explained as mainly due to non-execution of work as the staff remained engaged on urgent repair works.

(6) N—Suspense—Debit—

O. 10.00	4.81	4.84	+0.03
R. —5.19			

The net saving of Rs. 5.16 lakhs in the original provision (52 per cent) was explained as due to less purchase of stores.

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

(7) V—Maintenance and Repairs—

O. 12.00	7.38	5.66	—1.72
R. —4.62			

Out of the total saving of Rs. 6.34 lakhs in the original provision (53 per cent), a saving of Rs. 4.62 lakhs was explained as due to less requirement of funds. The reasons for less requirement and the reasons for the final saving of Rs. 1.72 lakhs have not been intimated by the Controlling Officer.

Interest—

(8) BB.—Balimela Dam Project—

O. 32.00	23.61	18.28	—5.33
R. —8.39			

Out of the total saving of Rs. 13.72 lakhs in the original provision (43 per cent), a saving of Rs. 8.39 lakhs was explained as due to less capital outlay.

The reasons for the balance saving of Rs. 5.33 lakhs have not been intimated by the Controlling Officer.

Grant No. 24—Irrigation—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Other Revenue Expenditure—(Plan)—</i>			
(9) FF—Establishment in-charge of Chief Engineer, Irrigation—			
O.	9.79	7.06	6.78
S.	*		
R.	-2.73		

The total saving of Rs. 3.01 lakhs in the provision (31 per cent) was explained as mainly due to abolition of one sub-division and non-entertainment of staff.

Orissa Canals—

(10) OO—Suspense—Debit—

O.	7.00	4.00	4.11	+0.11
R.	-3.00			

The net saving of Rs. 2.89 lakhs in the original provision (41 per cent) was explained as mainly due to transfer of saw mill during 1964-65 to the control of Orissa Forest Corporation, Ltd.

Orissa Canals and Rushikulya system—

(11) TT—Interest—

O.	52.00	46.94	46.27	-0.67
R.	-5.06			

The total saving of Rs. 5.73 lakhs in the original provision was explained as due to less capital outlay on the project.

Embankments—

(12) EEE—Tools and Plant—

O.	19.00	16.65	16.18	-0.47
R.	-2.35			

The provision made under this group-head is for net expenditure taking credit for certain receipts, such as, hire charges of vehicles. The total saving of Rs. 2.82 lakhs in the original provision (15 per cent) was due to such receipts being more than anticipated.

Miscellaneous expenditure—

(13) KKK—Other Charges—

Investigation of Medium Irrigation Projects—

O.	11.41	9.89	9.51	-0.38
S.	**			
R.	-1.52			

The total saving of Rs. 1.90 lakhs in the provision (17 per cent) was explained as mainly due to (i) less requirement in respect of investigation of Brahmani Barrage (Rs. 2.98 lakhs) and (ii) non-purchase of Tools and Plant and slow progress of work "Investigation of Tikarpara Dam Project" (Rs. 1.70 lakhs) partly offset by excess of Rs. 2.78 lakhs under other units.

* Represents token supplementary grant of Rs. 100.

** Represents token supplementary grant of Rs. 500.

Grant No. 24—Irrigation—contd.

(iii) In the group-heads indicated below, the additional funds obtained by re-appropriation during March, 1965 to meet the excess expenditure proved unnecessary in view of the final savings :—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)
<i>Other Revenue Expenditure—</i>			
(1). EE.—Other Charges—			
Incharge of Chief Engineer, Irrigation—			
O. .. 10.60	12.54	10.48	—2.06
S. ..			
R. .. 1.94			

The final saving of Rs. 2.06 lakhs has been explained as mainly due to non-receipt of debits for equipments received from Survey of India.

<i>Orissa Canals and Rushikulya System—</i>			
(2) SS. 1.—Add—Pro rata share—Establishment—			
O. .. 1.93	2.81	1.19	—1.62
R. .. 0.88			

The reasons for the final saving of Rs. 1.62 lakhs have not been intimated by the Controlling Officer.

(iv) In the group-heads indicated below, the excesses remained uncovered. These could have been covered by reappropriation of funds if the Department had located the savings under other group-heads in time. The reasons for the excesses have not been communicated by the Controlling Officer—

*Hirakud—Stage I**Main Canals, Branches and Distributaries—*

(1). L.—Establishment—			
O. .. 2.18	3.08	4.78	+1.70
R. .. 0.90			

*Hirakud—Stage I**Hydro—Electric Installations—*

(2). P. 1.—Maintenance and Repairs—Maintenance—			
O. .. 6.00	8.30	10.38	+2.08
R. .. 2.30			
(3). Q.—Establishment—			
O. .. 2.35	1.83	3.55	+1.72
R. .. —0.52			
(4). S.—Suspense—Debit—			
O. .. 3.00	3.00	8.39	+5.39

☛ Represents token supplementary grant of Rs. 100.

Grant No. 24—Irrigation—contd.

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

Embankments—

(5). CCC. 1—Normal repairs—

O. ..	11.50	}	14.00	16.30	+2.30
R. ..	2.50				

(6). FFF.—Suspense—Debit—

O. ..	72.00	}	1,10.00	1,20.41	+10.41
S. ..	22.04				
R. ..	15.96				

(v) Pro rata distribution of Establishment and Tools and Plant charges of Irrigation Branch of the Public Works Department for the year 1964-65.—

The gross expenditure on account of establishment and tools and Plant charges of the Irrigation Wing relating to the Sections, Subdivisions, Divisions, Circles and office of the Chief Engineer (Irrigation) are initially accounted for under 'Demand No. 24-44-Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—B—Navigation, Embankment and Drainage Works—Establishment and Tools and Plant.'

From this, recoveries for work done on behalf of other Governments and Departments and private bodies at the rate of 14 per cent for establishment and 3 per cent for tools and plant charges are deducted. Further, an amount equivalent to 5 per cent of Establishment charges of the Investigation Divisions under '44—Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)' and an amount equivalent to 5 per cent of establishment charges of Investigation Subdivisions under '42—Multipurpose River Schemes' are transferred to '44—Irrigation, etc., A(2) Miscellaneous Expenditure, etc.' and '42—Multipurpose River Schemes' respectively.

The net establishment and tools and plant charges thus arrived at are distributed at the end of the year among the major heads '43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Working Expenses', '44—Irrigation, Navigation, etc.', '98—Capital Outlay, etc. (Commercial)', '99—Capital Outlay etc. (Commercial)' and '100—Capital Outlay on Irrigation and Navigation, Embankment and Drainage Works (Non-Commercial)' in proportion to the works expenditure under each of the major heads.

The following table shows the *pro rata* distribution of common establishment and tools and plant charges among several irrigation major heads for the year 1964-65 :—

	44— Irrigation, Navigation, etc.	43— Irrigation, etc.	98— Capital Outlay, etc.	99— Capital Outlay, etc.	100— Capital Outlay, etc.	Total
1	2	3	4	5	6	7
(Amount in lakhs of rupees)						
Establishment charges ..	1.04	1.19	13.87	24.78	3.96	44.84
Tools and Plant Charges	0.38	0.43	4.99	8.92	1.42	16.14

Grant No. 24—Irrigation—contd.

(vi) The percentages of establishment charges to works outlay in respect of Irrigation Branch for the three years ending with the year 1964-65 are compared below :—

Class of work	Year	Works Outlay	Establishment charges	Percentage
		(In lakhs of rupees)		
Irrigation Works excluding works in-charge of Civil Officers and Investigation expenditure under Development Schemes.	1962-63	6,65.37	38.04	5.71
	1963-64	6,11.01	39.00	6.38
	1964-65	7,89.67	44.84	5.95

(vii) *Pro rata distribution of Establishment and Tools and Plant Charges of Hirakud Dam Project for the year 1964-65 :—*

The *Pro rata* distribution of Establishment and Tools and Plant charges of Hirakud Dam Project was introduced with effect from the accounts for the year 1962-63. The gross expenditure on account of Establishment, Tools and Plant charges of Hirakud Dam Project is initially accounted for under 'Demand No. 24—Major Head 42—Multipurpose River Schemes—A—Working expenses—Hirakud Dam Project—Stage I—Dam and Appurtenant works, etc., and the same is distributed in proportion to the works outlay recorded under different units of Stages I and II of Hirakud Dam Project under the major heads '42—Multipurpose River Schemes' and '98—Capital Outlay on Multipurpose River Schemes' at the end of the year. The following table shows the *pro rata* distribution for the year 1964-65 of the 'Establishment' and 'Tools and Plant' charges under the different units of Stage I and Stage II of Hirakud Dam Project.

Name of the Project and the head of account to which <i>pro rata</i> charges were allocated	Establishment charges	Tools and plant charges
	(In lakhs of rupees)	
(a) 42—Multipurpose River Schemes		
(1) Hirakud Dam Project—Stage I		
(i) Dam and Appurtenant Works ..	7.11	1.44
(ii) Main Canals, Branches and Distributaries	4.78	0.97
(iii) Hydro-Electric Installations ..	3.55	0.72
(2) Hirakud Dam Project—Stage II ..	1.93	0.39
(b) 98—Capital Outlay, etc.		
(1) Hirakud Dam Project—Stage I		
(i) Dam and Appurtenant Works ..	—5.83	—1.18
(ii) Main Canals, Branches and Distributaries	1.45	0.30
(iii) Hydro-Electric Installations ..	1.60	0.32
(2) Hirakud Dam Project—Stage II ..	4.38	0.89
Total ..	18.97	3.85

Grant No. 24—Irrigation—contd.

(viii) The percentage of establishment charges to works outlay in case of Hirakud Dam Project for three years ending with the year 1964-65 are compared below:—

Year	Works Outlay	Establishment charges	Percentage
(In lakhs of rupees)			
1962-63	2,33.13	20.00	8.58
1963-64	2,07.05	18.68	9.02
1964-65	64.33	18.97	29.49

The percentage of establishment charges in Irrigation Divisions is on an average 6. The large increase in the percentage of establishment charges compared with that in 1963-64 is partly due to the reduction in recorded outlay on works owing to substantial recoveries (Rs. 46.29 lakhs) on account of sale proceeds of reclamation machinery and credit received for land resettlement which have been adjusted in reduction of expenditure. Even taking this factor into account the percentage comes to 17. The department has not furnished the reasons for the large increase in percentage of establishment charges.

(ix) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes an amount of Rs. 1,48.35 lakhs under 'Suspense'.

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

During the year under report the operations under this minor head occurred under four of the five prescribed sub-heads, viz., (a) Purchases, (b) Stock, (c) Miscellaneous Public Works Advances and (d) Workshop suspense. There was no transaction under the remaining sub-head, viz., London Stores. The main transactions under each of the four sub-heads mentioned above are explained below:

- (a) *Purchases*—When materials are received from a supplier, another Division or Department for a specific work or stock, the value of the materials is credited to 'purchases' so that *per contra*, the cost may be included at once in the account for the work or stock. When payment is made the head 'purchases' is debited. The head 'purchases' thus shows a credit (negative) balance representing the value of stores received but not paid for.
- (b) *Stock*—This head is debited with the value of material received for stock purpose. It is credited with the value of materials issued to works or transferred to another Division or sold. A debit balance represents the value of materials in stock.
- (c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of the stores sold on credit, (2) the expenditure incurred on deposit works in excess of deposits received, (3) the loss of cash or stores and (4) the sums recoverable from Government servants, etc. The debit balance under the head represents recoverable amount.
- (d) *Workshop suspense*—The charges in respect of the jobs executed or other operations in the Public Works Department Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in items (a) (1) and (b) at page 58.

Grant No. 24—Irrigation—contd.

A Summary of the transactions accounted for under the minor head 'Suspense' together with the opening and closing balances for the year 1964-65 is given below:—

Suspense heads	Opening balance on 1st April, 1964	Debits during the year	Credits during the year	Closing balance on 31st March, 1965
(In lakhs of rupees)				
(a) 42—Multipurpose River Schemes— Working Expenses—Hirakud.				
(1) Dam and Appurtenant Works —				
Purchases ..	—41·83	7·27	1·31	—35·87
Stock ..	5·30	1·45	3·47	3·28
Miscellaneous Public Works Advances	39·76	0·18	0·71	39·23
Workshop Suspense ..	—0·11	—	—	—0·11
Total ..	3·12	8·90	5·49	6·53
(2) Main Canals, Branches and Distributaries—				
Purchases ..	—2·95	0·99	2·28	—4·24
Stock ..	0·28	3·81	3·44	0·65
Miscellaneous Public Works Advances	0·81	0·03	—	0·84
Total ..	—1·86	4·83	5·72	—2·75
(3) Hydro-Electric Installations—				
Purchases ..	—1·74	2·92	3·75	—2·57
Stock ..	2·42	5·13	0·30	7·25
Miscellaneous Public Works Advances	1·08	0·34	0·33	1·09
Total ..	1·76	8·39	4·38	5·77
(4) Hirakud Stage II Subsidiary Power House, Chiplima—				
Purchases ..	—	1·00	2·22	—1·22
Stock ..	—	0·56	0·20	0·36
Miscellaneous Public Works Advances	—	0·15	0·05	0·10
Total ..	—	1·71	2·47	—0·76
(b) 43—Irrigation, Navigation, Embankment and Drainage Works—(Commercial)				
Workshop Suspense ..	2·63	4·11	4·05	2·69
Total ..	2·63	4·11	4·05	2·69
(c) 44—Irrigation, Navigation, Embankment and Drainage Works—(Non-Commercial)—				
Purchases ..	—14·48	36·02	59·11	—37·57
Stock ..	16·22	72·36	59·83	28·75
Miscellaneous Public Works Advances	0·44	12·03	9·07	3·40
Total ..	2·18	1,20·41	1,28·01	—5·42

Grant No. 24—Irrigation—concl'd.

(x) *Depreciation Reserve Fund—Electricity—Hydro-Electric Schemes, Hirakud Dam Project*—The expenditure in the grant includes an amount of Rs. 11.20 lakhs relating to Stage I and Rs. 12.00 lakhs relating to Stage II of the project transferred to this Fund.

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

The balances as at the end of 31st March, 1965 at the credit of the Depreciation Reserve Fund of Stage I and Stage II of the project were Rs. 1,80.34 lakhs and Rs. 22.17 lakhs respectively.

An account of the transactions of the Fund for the year is given in statement No. 16 of the Finance Accounts, 1964-65.

Grant No. 25—Public Works

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
30—PUBLIC HEALTH			
50—PUBLIC WORKS			
52—CAPITAL OUTLAY ON PUBLIC WORKS			
Voted—			
Original .. 16,59,43,900	} 18,42,94,500	21,35,83,514	+2,92,89,014
Supplementary .. 1,83,50,600			
Amount surrendered during the year (March, 1965)		..	1,83,60,600
Charged—			
Original .. 2,78,000	} 3,36,400	3,13,328	—23,072
Supplementary .. 58,400			
Amount surrendered during the year		..	nil

Notes and Comments—

- (i) In the voted section, the expenditure exceeded the total grant by Rs. 2,92,89,014; the excess requires regularisation.

The surrender of Rs. 1,83.61 lakhs made in March, 1965 did not prove justified since the actual expenditure exceeded the total grant substantially. In view of the excess, the supplementary provision obtained in November, 1964 (Rs. 1,83.50 lakhs) proved inadequate. Excess to the extent of Rs. 2,93.42 lakhs occurred under this grant (voted section) during 1963-64 also.

- (ii) (a) Excesses occurred mainly under the following group-heads; the reasons for the excesses have not been intimated by the Controlling Officers :—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B. 1 (1)—Works— Original Works and Repairs—Major Works—			
O. .. 20.00	} 15.00	38.08	+23.08
R. .. —5.00			

Reduction of provision to the extent of Rs. 5.00 lakhs by reappropriation/ surrender in March, 1965 was explained as due to less requirements; this did not prove justified in view of the final excess.

Grant No. 25—Public Works—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) B.1(3)—Works—Original Works and Repairs—Repairs—			
O. .. 6·00 } S. .. * } R. .. 12·00 }	18·00	20·28	+2·28
(3) B.2—Works—Suspense—Debit—			
O. .. 1,00·00	1,00·00	2,43·26	+1,43·26
(4) D.1(3)(1)—Communication—Other Projects—Ordinary—			
O. .. 2·64 } R. .. 0·61 }	3·25	8·91	+5·66
(5) D.1(3)(2)—Communication—Public Works Department—Other Projects—Projects financed from the special award of the Finance Commission—			
O. .. 37·00 } S. .. 50·00 } R. .. 88·51 }	1,75·51	1,76·76	+1·25
The expenditure exceeded the original plus supplementary grant by Rs. 89·76 lakhs; excess to the extent of Rs. 88·51 lakhs was covered by reappropriation of funds from other group-heads. Additional provision by reappropriation was stated to have been made in January, 1965 due to accelerated progress of works.			
(6) I.1—Suspense—Public Works Department—Debit—			
O. .. 5,00·00 } S. .. 93·00 }	5,93·00	9,25·33	+3,32·33
(7) M. 1(1)—Buildings—Public Works—Miscellaneous Departments—			
O. .. 2·00 } R. .. -0·62 }	1·38	4·78	+3·40

* Represents token Supplementary grant of Rs. 100

Grant No. 25—Public Works - contd.

(b) The excesses were partly counterbalanced by savings under other group-heads; important cases of savings are mentioned in note (iii) below.

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

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) C. 1 (15)(2)—Original Works—			
Buildings—Public Works—			
Civil Works—			
Aero-Engine Factory—			

O.	..	34.00	} 27.37	27.21	-0.16
R.	..	-6.63			

The total saving of Rs. 6.79 lakhs in the original provision (20 per cent) was attributed to slow progress of works.

(2) C. 1 (16)—Buildings—
Public Works—Miscellaneous Departments—

O.	..	4.12	} 2.11	2.12	+0.01
R.	..	-2.01			

The net saving of Rs. 2.00 lakhs in the original provision (48 per cent) was explained as due to non-availability of cement at Calcutta for the work "Construction of a building for Utkal Bhavan, Calcutta".

(3) F. 1 (2)—Repairs—
Buildings—Public Works—

O.	..	2,88.87	} 1,91.49	1,88.04	-3.45
R.	..	-97.38			

The total saving of Rs. 1,07.83 lakhs (31 per cent of the provision) was explained as mainly due to post budget decision to debit the expenditure to "Original Works" to which an amount of Rs. 97.38 lakhs was reappropriated in January, 1965.

(4) I. 3—Suspense—
AeroEngine Factory—

O.	..	4,00.00	} 2,31.03	2,12.59	-18.44
R.	..	-1,68.97			

The total saving of Rs. 1,87.41 lakhs in the original provision (47 per cent) was explained as mainly due to slow progress of work (Rs. 1,51.25 lakhs), less requirement (Rs. 17.72 lakhs), non-receipt of materials (Rs. 12 lakhs) and non-adjustment of debits received from other divisions (Rs. 6 lakhs).

Rs. 17.72 lakhs of the saving were reappropriated to other group-heads mainly for meeting additional expenditure on buildings in charge of Public Works Department.

Grant No. 25—Public Works—*contd.*

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Public Works (Plan)—			
Buildings—			
(6) J. 1 (1)—Jails—			
O. .. 3.35	1.06	1.06	..
R. .. -2.29			

The saving of Rs.2.29 lakhs in the original provision (68 per cent) was explained as mainly due to non-finalisation of details for construction of two remand homes (Rs. 1 lakh) and alterations in the specifications for converting existing jail building at Angul into a certified school (Rs. 1 lakh).

(6) J. 1 (2)—Education—

O. .. 13.68	12.00	11.80	-0.20
S. .. 1.74			
R. .. -3.42			

The total saving of Rs. 3.62 lakhs was explained as mainly due to non-finalisation of location of some Elementary Training Schools (Rs. 1 lakh), non-selection of site for building for training of Hindi Teachers at Bhubaneswar (Rs.1.25 lakhs) and delay in according administrative approval by Government for buildings for the one year Condensed course Training for Primary school teachers (Rs. 1 lakh).

(7) J. 1(3)—Medical—

O. .. 25.10	43.34	40.96	-2.38
S. .. 18.42			
R. .. -0.18			

The total saving of Rs. 2.56 lakhs has been explained as mainly due to non-adjustment of land acquisition charges on account of non-receipt of details from land acquisition authorities in time.

(8) J. 1(4)—Agriculture—

O. .. 11.50	10.36	10.36	..
S. .. *			
R. .. -1.14			

The saving of Rs.1.14 lakhs in the provision was the net result of a total saving of Rs.8.84 lakhs mainly under 2 works and an excess of Rs. 7.70 lakhs on one work.

Saving occurred under the work (i) "buildings for the Science College" (Rs. 6.00 lakhs) due to decision not to utilise the funds and (ii) "Staff quarters" (Rs.2.84 lakhs) due to non-receipt of revised administrative approval. The excess of Rs.7.70 lakhs occurred due to better progress of work "Central Library".

* Represents token supplementary grant of Rs.100.

Grant No. 25—Public Works—contd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(16) J. 1(6)—Industries—			
O. .. 38.38	26.63	26.52	—0.11
S. .. 0.96			
R. .. —12.71			

The total saving of Rs.12.82 lakhs in the provision (33 per cent) was explained as mainly due to (i) post budget decision of Government that the work of construction of a Hostel and Workshop at Ambaguda would be done by Dandakaranya Development Authority (Rs. 3.40 lakhs), (ii) non-receipt of administrative approval and late finalisation of designs in respect of staff quarters for 6 Engineering Schools (Rs. 4.40 lakhs) and for additional buildings for school and workshop (Rs.2.00 lakhs) and (iii) delay in according administrative approval and also delay in finalisation of designs and estimates in respect of "construction of Engineering School at Kendrapara" (Rs. 2.89 lakhs).

A sum of Rs 11.45 lakhs out of the saving was reappropriated to other group-heads in March, 1965 for meeting additional expenditure on some other works.

(17) J. 1 (8)—Miscellaneous Departments—

O. .. 6.11	4.76	4.75	—0.01
R. .. —1.35			

The saving of Rs.1.36 lakhs, in the original provision (22 per cent) was explained as mainly due to non-receipt of administrative approval and revised plan and estimate of certain works.

(18) J. 3(6)—Buildings—Electrical—Industries—

O. .. 4.23	2.73	1.88	—0.85
R. .. —1.50			

Out of the total saving of Rs. 2.35 lakhs in the original provision (55 per cent), a saving of Rs.1.50 lakhs was explained as due to non-completion of the building portion of the works. Reasons for the balance saving of Rs.0.85 lakh have not been intimated by the Controlling Officer.

(19) K. 1(1)—Communications Public Works—Communication—Allocation—

O. .. 14.78	12.30	12.26	—0.04
R. .. —2.48			

The total saving of Rs.2.52 lakhs in the original provision (17 per cent) was explained as mainly due to less requirement of funds in respect of the work "Improvement of the Road leading to Ratnagiri-Lalitgiri and Udayagiri" (Rs. 1.50 lakhs) and non-receipt of approval of Government of India for the construction of High Level Bridge over the river Salki on Boudh-Sonepur Road.

Grant No. 25—Public Works—contd.

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

(13) K.1(2)—Transfer of Grants for Road Development to the Deposit Head Subventions from Central Road Fund—

O. ..	14.78	14.78	9.50	—5.28
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The transfer of grant received from the Government of India out of the Central Road Fund to the deposit head "Subvention from Central Road Fund" is recorded under this group-head (*vide* note (vi) at page 66). The expenditure incurred on the schemes approved by the Government of India is recorded under the group-head K. 1 (1) (Sl. No. 12 above).

The final saving of Rs. 5.28 lakhs was explained as due to less grants from the Government of India.

A saving of Rs. 2.48 lakhs in the provision under group-head K. 1. (1) was anticipated and withdrawn by reappropriation/surrender during March, 1965; no corresponding reduction of provision was made under this group-head. This is a case of defective control of the grant.

(14) L. 1—Communication—

Plan—Central Sector

State Roads of Economic and Inter State Importance—

O. ..	7.32	4.59	4.61	+0.02
R. ..	—2.73			

The net saving of Rs. 2.71 lakhs in the original provision (37 per cent) was stated to be mainly due to less expenditure owing to reduction of central assistance in respect of two works.

(iv) The expenditure under the grant includes an amount of Rs. 14,02.62 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and the accounting procedure followed in respect of these transactions have been explained in note (ix) below "Grant No. 24—Irrigation".

(a) A summary of the transactions accounted for under each unit of suspense (Major Head "50—Public Works") together with the opening and closing balances for the year 1964-65 is given below:—

Suspense-heads	Opening balance on 1st April, 1964	Debits during 1964-65	Credits during 1964-65	Closing balance on 31st March, 1965
(In lakhs of rupees)				
Purchases—				
Public Works Department ..	—3,71.62	2,80.92	3,77.85	—4,68.55
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—10.76	9.86	9.93	—10.83
Stock—				
Public Works Department ..	2,89.34	6,91.22	7,67.55	2,13.01
Irrigation ..	6.93	..	..	6.93
Electricity ..	12.51	11.06	13.60	9.97

Grant No. 25—Public Works—concl'd.

Suspense-heads	Opening balance on 1st April, 1964	Debits during 1964-65	Credits during 1964-65	Closing balance on 31st March, 1965
Miscellaneous Public Works Advances—				
Public Works Department ..	1,16.02	1,65.78	1,72.39	1,09.41
Irrigation ..	5.31	..	..	5.31
Electricity ..	2.06	0.52	2.44	0.14
Totals—				
Public Works Department ..	33.74	11,37.92	13,17.79	—1,46.13
Irrigation ..	—15.08	..	..	—15.08
Electricity ..	3.81	21.44	25.97	—0.72
Grand Total ..	22.47	11,59.36	13,43.76	—1,61.93

(b) A summary of the transactions accounted for under suspense (Major Head—“30—Public Health”) together with the opening and closing balances for 1964-65 is given below :—

Public Health ..	1,22.54	2,43.26	1,79.78	1,86.02
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(v) *State (Orissa) Road Fund*—The expenditure in the grant includes an amount of Rs. 2.38 lakhs met from the State (Orissa) Road Fund.

The Fund was created by Government (February, 1953) out of the net proceeds of collection of taxes on motor vehicles (50 per cent of the net amount of the tax being earmarked for transfer to the Fund) for the purpose of meeting expenditure on specific road projects.

Contributions to the Fund were discontinued from the year 1958-59, consequent on the decision of the State Government to finance the projects, which were originally financed from the balance in the State (Orissa) Road Fund, from the loan assistance received from the Government of India. The balance in the Fund is, however, being utilised for financing expenditure on certain road projects. The balance at the credit of the Fund as on 31st March, 1965 was Rs. 333.

An account of the transactions of the Fund for the year is given in statement No. 16 of the Finance Accounts, 1964-65.

(vi) *Subventions from Central Road Fund*—The additional revenue realised from the increase in the excise and import duties on motor spirit, is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to States for expenditure on schemes of road development approved by the Central Government; the amount received as subvention is credited as grants received from the Central Government and an equivalent amount is transferred to a deposit account (Subventions from Central Road Fund) by debit to “50—Public Works—Transfer of grants for road development” to the deposit head “Subventions from Central Road Fund” under grant No. “25—Public Works”.

The actual expenditure on the schemes approved by the Central Government is also initially booked under this grant and subsequently transferred to the deposit account “Subventions from Central Road Fund”. Subvention of Rs. 9.50 lakhs was received during 1964-65; an expenditure of Rs. 8.49 lakhs was incurred during the year.

The balance at the credit of the Fund as on 31st March, 1965 was Rs. 9.87 lakhs; an account of the Fund for 1964-65 is given in statement No. 16 of the Finance Accounts, 1964-65.

Grant No. 26—State Legislature

			Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Major Head—					
18—PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES					
Voted—					
Original	..	11,69,900	12,23,700	12,22,006	—1,694
Supplementary	..	53,800			
Amount surrendered during the year				..	nil
Charged—					
Original	..	34,000	35,900	35,836	—64
Supplementary	..	1,900			
Amount surrendered during the year				..	nil

**Grant No. 27—Public Works, Common Establishment and Other
expenditure relating to the Works Department**

Major Head—	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
50—PUBLIC WORKS			
Voted—			
Original ..	1,58,02,600	1,58,02,700	1,49,74,764
Supplementary..	100		
Amount surrendered during the year (March, 1965)		..	7,04,300
Charged—			
Original ..	..	2,800	2,800
Supplementary ..	2,800		
Amount surrendered during the year		..	nil

Notes and Comments—

- (i) Following are the group-heads in which the provision remained unutilised to a substantial extent :—

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

Roads and Buildings—

(1) A. 3—Executive Establishment

O. ..	31.98	29.36	29.67	+0.31
S. ..	*			
R. ..	-2.62			

The group-head also provided for setting up of a Mechanical division. Sanction therefor was accorded by Government only in January, 1965. It was explained that the net saving of Rs. 2.31 lakhs was mainly due to non-setting up of the Mechanical division owing to delay in sanction.

Express Way—

(2) F. 3—Executive Establishment—

O. ..	12.63	9.16	8.66	-0.50
R. ..	-3.47			

The total saving of Rs. 3.97 lakhs in the original provision (31 per cent) was explained as mainly due to non-entertainment of staff (Rs. 2.90 lakhs) and non-receipt of sanction for project allowance (Rs. 0.85 lakh).

Aero-Engine Factory—

(3) H. 1—Establishment-Chief
Engineer—

O. ..	4.77	3.22	3.14	-0.08
R. ..	-1.55			

The total saving of Rs. 1.63 lakhs in the original provision (34 per cent) was explained as mainly due to non-entertainment of staff.

* Represents token supplementary grant of Rs. 100.

Grant No. 27—Public Works, Common Establishment and other Expenditure relating to the Works Department—concl'd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(4) H. 3—Establishment—Executive—			
O. .. 13.38	7.56	7.66	+0.10
R. .. —5.82			

The net saving of Rs. 5.72 lakhs in the original provision (43 per cent) was explained as mainly due to non-continuance of two Construction Divisions and non-functioning of one Electrical Division.

(5) I—Tools and Plant—

O. .. 15.00	12.00	12.00	..
R. .. —3.00			

The saving of Rs. 3.00 lakhs in the original provision (20 per cent) was explained as due to late sanction of tools and plant estimate by Government.

(ii) In the group-head indicated below, the excess remained uncovered; the reasons for the excess have not been communicated by the Controlling Officer.

National Highway—

E—Tools and Plant—

O. .. 14.00	14.00	15.41	+1.41
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The excess was explained as due to more expenditure on "repairs and carriage" on account of working of machinery and vehicles round the clock in extra shifts "for completing certain works within the scheduled period".

(iii) The gross expenditure on account of Establishment and Tools and Plant charges of the Roads and Buildings wing is initially accounted for under Grant No. 27 Major Head—"50—Public Works—State." From this, recoveries for works done on behalf of other Governments and departments and private bodies at the rate of 14 per cent for establishment and 3 per cent for Tools and Plant charges are deducted. The balance is distributed at the end of the year between the Major heads "50—Public Works" and "103—Capital Outlay, etc." in proportion to the works expenditure under each of the Major heads.

The following table shows the *pro rata* distribution of the Establishment and Tools and Plant charges between the two major heads for the year 1964-65—

	50—Public Works	103—Capital Outlay	Total
(In lakhs of rupees)			
Establishment Charges—Voted ..	12.02	25.76	37.78
Tools and Plant Charges—Voted ..	20.62	44.20	64.82

(iv) The percentages of establishment charges to works outlay in case of Civil Works excluding expenditure on special offices for the three years ending with 1964-65 are compared below:—

Year	Works Outlay	Establishment charges	Percentage
(In lakhs of rupees)			
1962-63 ..	10,66.69	32.98	3.01
1963-64 ..	12,70.96	46.38	3.65
1964-65 ..	12,57.43	37.78	3.00

Grant No. 28—Electricity Schemes (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
13—OTHER TAXES AND DUTIES			
45—ELECTRICITY SCHEMES			
Original .. 75,63,800	75,63,800	50,07,209	—25,56,591
Supplementary }			
Amount surrendered during the year (March, 1965)			3,22,600

Notes and Comments—

(i) The saving of Rs.25.57 lakhs formed 34 per cent of the provision.

The saving in the preceding three years was also appreciable as indicated below:—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1961-62	1,91.78	64
1962-63	42.75	51
1963-64	36.78	56

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—

(In lakhs of rupees)

(1) B.—Machkund Hydro-Electric (Joint) Scheme—
Working Expenses—
Maintenance proper—

O.	17.00	13.65	3.84	—9.81
R.	—3.35			

The total saving of Rs. 13.16 lakhs in the Original provision (77 per cent) was explained as due to less requirement of funds than originally anticipated by the Chief Engineer, Electricity, Andhra Pradesh who executes the work (Rs. 3.35 lakhs) and non-receipt of debits from Andhra Pradesh before the close of the year (Rs. 9.81 lakhs).

There was a similar saving of Rs. 14.43 lakhs which formed 74 per cent of the provision of Rs. 19.50 lakhs in the preceding year, i.e., 1963-64.

(2) C. 2 (1) —Interest—Thermo—
Electric Schemes—
Interest on Capital outlay
on Electricity Schemes—

O.	40.00	40.00	27.37	—12.63
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Provision was made for interest charges with reference to the actual capital outlay on the Project upto 1962-63 and the anticipated outlay in 1963-64 and 1964-65. The actual capital outlay in 1963-64 and 1964-65 was, however, less than anticipated. Thus, the interest charges were also less than provided for.

Grant No. 28—Electricity Schemes—concl'd.

(iii) *Depreciation Reserve Fund—Electricity—Hydro-Electric Schemes—Other Electricity Schemes*—The Fund was created out of contributions from the revenue of the schemes to provide for reserves sufficient to meet the cost of renewal and replacement of wasting assets. The expenditure is initially booked against provision made in this Grant; the amount is transferred to the Fund before the close of the accounts for the year. During the year 1964-65, no contribution was made to the fund nor any expenditure was incurred. The balance at the credit of the Fund as at the 31st March, 1965 was Rs. 66.37 lakhs.

An account of the transactions of the Fund for the year 1964-65 is given in statement No. 16 of the Finance Accounts, 1964-65.

(iv) The nature of the transactions recorded under the head "Suspense" has been described in note (ix) below "Grant No. 24—Irrigation."

There were no transactions under the head "Suspense" during the year; the balances as on 31st March, 1965 in the different sub-heads of the suspense head were as follows:—

	(In lakhs of rupees)
Purchases	—10.39
Stock	16.61
Miscellaneous Public Works Advances	0.01
Total	6.23

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
11—TAXES ON VEHICLES			
71—MISCELLANEOUS			
Original	4,73,100	5,76,600	—15,248
Supplementary	1,03,500		
Amount surrendered during the year			nil

Grant No. 30—Transport Schemes

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess+ Saving—
	Rs.		Rs.	Rs.
19—GENERAL ADMINISTRATION				
57—ROAD AND WATER TRANSPORT SCHEMES				
71—MISCELLANEOUS				
Voted—				
Original ..	1,83,85,800	} 1,87,22,500	1,85,59,808	—1,62,692
Supplementary ..	3,36,700			
Amount surrendered during the year (March, 1965)				70,600
Charged—				
Original ..	..	} 2,000	1,908	—92
Supplementary ..	2,000			
Amount surrendered during the year				nil

Notes and Comments—

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

(a) Depreciation Reserve Fund

(b) Accident Reserve Fund

(c) Amenities Reserve Fund

The expenditure under the Grant includes Rs. 26.70 lakhs transferred to and Rs. 27.84 lakhs met from these three Reserve funds.

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

The expenditure is in the first instance booked under Grant No. "30—Transport Schemes" and subsequently transferred before close of the accounts for the financial year to the accounts of the Funds. The expenditure incurred and the balances at the credit of the Funds at the end of 1964-65 are shown below :-

	Amount transferred to the Fund out of revenues	Amount of expenditure met from the Fund	Balance at the credit of the Fund as at the 31st March, 1965
(In lakhs of rupees)			
(a) Depreciation Reserve Fund ..	25.00	25.80	23.01
(b) Accident Reserve Fund ..	..	0.11	1.92
(c) Amenities Reserve Fund ..	1.70	1.93	6.23

An account of the transactions of the Funds is given in statement No. 16 of the Finance Accounts, 1964-65.

Grant No. 31—Forest

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess+ Saving—
	Rs.		Rs.	Rs.
70—FOREST				
71—MISCELLANEOUS				
Voted—				
Original ..	1,77,60,000	1,79,24,600	1,73,56,865	—5,67,735
Supplementary ..	1,64,600			
Amount surrendered during the year (March, 1965)				5,91,800
Charged—				
Original ..	5,000	8,100	6,564	—1,536
Supplementary ..	3,100			
Amount surrendered during the year				nil

Notes and Comments—

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) E.—Conservancy and Works (Central Sector)—			
O. ..	17.55	15.90	15.71
S. ..	*		
R. ..	—1.65		
			—0.19

The total saving of Rs. 1.84 lakhs was stated to be mainly due to non-achievement of targets of plantation in Jeypore Afforestation Division.

(2) F.—Establishment (State Sector)—

O. ..	5.51	4.01	3.95
S. ..	0.11		
R. ..	—1.61		
			—0.06

The total saving of Rs. 1.67 lakhs was stated to be mainly due to non-sanction or late appointment of staff.

(3) H. 1.—Grants-in-aid, Contribution etc.—Grants from the proceeds of Kendu leaves—

O. ..	42.50	38.34	38.91
R. ..	—4.16		
			+0.57

The net saving of Rs. 3.59 lakhs was explained as mainly due to less grants-in-aid to Panchayat Organisations towards their share of profit on account of less realisation of net profits out of proceeds of Kendu leaves.

*Represents token supplementary Grant of Rs. 200.

Grant No. 32—Fisheries

Major Head—	Total Grant or Appropriation	Actual Expenditure	Excess— Saving—
	Rs.	Rs.	Rs.
31—AGRICULTURE			
Voted—			
Original .. 41,88,000	53,51,500	51,51,855	-1,99,645
Supplementary .. 11,63,500			
Amount surrendered during the year (March, 1965)		..	1,48,400
Charged—			
Original }	1,900	..	-1,900
Supplementary .. 1,900 }			
Amount surrendered during the year		..	nil

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

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads—				
31—AGRICULTURE				
34—CO-OPERATION				
Original	..	97,74,100	87,50,073	—14,99,527
Supplementary	..	4,75,500		
		1,02,49,600		
Amount surrendered during the year (March, 1965)				7,74,600

Notes and Comments—

- (i) The supplementary grant of Rs. 2.72 lakhs obtained in March, 1965 proved unnecessary under the following group-heads—

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

(1) K. 1—Grants-in-aid—Subsidy for staff—

O.	..	6.75	} 5.35	2.22	—3.13
S.	..	0.72			
R.	..	—2.12			

Out of the total saving of Rs. 5.25 lakhs in the provision (70 per cent), a saving of Rs. 2.12 lakhs was explained as due to dropping of some schemes. Reasons for the dropping of the schemes and the final saving of Rs. 3.13 lakhs have not been intimated by the Controlling Officer.

(2) K. 7—Grants-in-aid—Regional Co-operative Marketing Societies—

O.	} 2.00	..	—2.00
S.	..	2.00			

The entire provision which was obtained by supplementary grant in March, 1965 to enlarge the storage capacity of the 'Regional Marketing Societies' remained un-utilised; the reasons for the non-utilisation have not been intimated by the Controlling Officer.

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

(1) B. 7—Enforcement of Metric system of Weights and Measures—

O.	..	4.05	} 2.80	2.70	—0.10
R.	..	—1.25			

The total saving of Rs. 1.35 lakhs in the original provision (33 per cent) was explained as mainly due to non-sanction of several new posts.

Grant No. 33—Co-operation and Marketing—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2). H. 1—Superintendence— Departmental Reorganisation—			
O. .. 10.26	9.18	8.58	-0.60
R. .. -1.08			

Out of the total saving of Rs. 1.68 lakhs in the provision, a saving of Rs. 1.08 lakhs was explained as mainly due to non-sanction of some new posts by Government; reasons for the final saving of Rs. 0.60 lakh have not been intimated by the Controlling Officer.

(3). K. 2—Grants-in-aid—
Construction of Godowns—

O. .. 1.00	-1.00
R. ..	

The entire provision remained unutilised due to non-implementation of the scheme; reasons for non-implementation of the scheme have not been intimated by the Controlling Officer.

(iii) *State Agricultural Credit (Relief and Guarantee) Fund*—The expenditure in the grant includes an amount of Rs. 2.17 lakhs transferred to the Fund during 1964-65. The Fund has been constituted for the purpose of writing off irrecoverable arrears due to co-operative credit institutions where such debt threatens the stability of the co-operative structure and where such arrears arise due to natural calamities, payments in fulfilment of the State Government's guarantee in respect of accommodation provided by the Reserve Bank of India to State and Central Co-operative Banks for agricultural purposes, etc. The Fund is credited by (i) contribution from the Consolidated Fund of the State against the provision made in the grant (Grant No. 33) (ii) grants from the Central Government and (iii) receipts from other sources.

The expenditure from the Fund is taken as direct charge against the credits held in the Fund. During the year 1964-65 no expenditure was incurred out of the Fund. The balance at the credit of the Fund as at the 31st March, 1965 was Rs. 3.64 lakhs.

An account of the transactions of the Fund for the year 1964-65 is given in statement No. 16 of the Finance Accounts, 1964-65.

(iv) *State Co-operative Development Fund*—

The Fund has been constituted for promoting the development of marketing and processing (on co-operative lines) of products of Agriculture, Animal Husbandry, Pisciculture and other ancillary rural occupation by making contribution to the share capital, grant of subsidies or giving loans to co-operative societies organised for the purpose. It is credited with (a) annual contribution from the Consolidated Fund of the State (b) grants from the Central Government and (c) receipts from other agencies.

The expenditure on the objects covered by the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No contribution was made from the State Revenues during the year and no expenditure was also incurred from the Fund. The balance at the credit of the Fund as at the 31st March, 1965 was Rs. 2 lakhs.

An account of the transactions of the Fund for the year 1964-65 is given in statement No. 16 of the Finance Accounts, 1964-65.

Grant No. 33—Co-operation and Marketing—concl'd.

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

The grants received from the National Co-operative Development Corporation for different schemes for Co-operative Development in the State are credited to the "Deposit Account of grants from National Co-operative Development Corporation." During the year, grant amounting to Rs. 10.36 lakhs was received from the Corporation.

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

The expenditure under the grant includes an amount of Rs. 10.36 lakhs which was met from the Deposit Account on different schemes during the year 1964-65. There was no balance at the credit of the Deposit Account as at the 31st March, 1965.

An account of the transactions of the deposit account during the year 1964-65 is given in statement No. 16 of the Finance Accounts, 1964-65.

(vi) Subsidy paid by Government—

The expenditure shown under the grant includes an amount of Rs. 23.14 lakhs paid by Government as subsidy to different organisations during the year 1964-65 as detailed below :—

Purpose for which subsidy was paid	Amount (In lakhs of rupees)
(1) Subsidy allowed to Co-operative institutions to meet pay, etc. of staff.	3.15
(2) Subsidy paid to Co-operative institutions for miscellaneous purposes (such as for revitalisation and re-organisation of small sized Co-operative societies, to meet part of running expenses of State Co-operative Union and labour contract co-operative societies and for construction of rural godowns).	19.99

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
21—ADMINISTRATION OF JUSTICE			
30—PUBLIC HEALTH			
50—PUBLIC WORKS			
71—MISCELLANEOUS			
76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS.			
Original .. 58,73,000	1,57,16,500	80,66,228	—76,50,272
Supplementary .. 98,43,500			
Amount surrendered during the year (March, 1965)			76,22,700

Notes and Comments—

(i) The total saving of Rs. 76.50 lakhs formed 49 per cent of the provision. The provision remained unutilised to a substantial extent under the following group-heads :—

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

(1) E. 1.—Grants for Public Health purposes—Town Planning—

O. .. 2.00	0.67	0.67	..
R. .. —1.33			

The saving of Rs. 1.33 lakhs in the original provision (66 per cent) was explained as due to non-entertainment of staff (Rs. 0.74 lakh) and non-procurement of office accommodation (0.59 lakh).

(2) F.—Grants for Public Health purposes—Preparation of Master Plan for Town Planning—

O. .. 4.00
R. .. —4.00			

Provision for meeting establishment expenditure for preparation of master plan for Town Planning was made under this group-head. Due to post budget decision to meet this expenditure under a different group-head, Rs. 2.49 lakhs of the provision were reappropriated to that group-head. The balance saving of Rs. 1.51 lakhs was explained as due to non-receipt of extra Central assistance.

Grant No. 34—Contribution to Local Bodies —contd.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) J.—Irrecoverable temporary loans and advances to displaced persons written off—			
O. ..	3·00	..	..
R. ..	—3·00	..	..

The entire provision of Rs. 3·00 lakhs remained unutilised; this was stated to be due to receipt of incomplete proposals from the District Magistrates (consequently no sanction for the write off could be obtained from Government of India).

The saving for the same reasons in the preceding four years also were appreciable, as indicated below :—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61 ..	5·33	31
1961-62 ..	4·22	54
1962-63 ..	5·56	92
1963-64 ..	4·00	100

(4) In the following cases, a total provision of Rs. 9·51 lakhs remained unutilised ; the non-utilisation was explained as mainly due to non-release of further grants owing to non-receipt of utilisation certificates from the grantees for grants paid in the previous year.

(a) K. 3—Grants to Local Bodies for payment of emoluments to their employees—

O. ..	11·00	8·79	8·81	+0·02
R. ..	—2·21			

(b) K. 4—Grants to Local Bodies to meet their expenditure on account of revision of pay scales of the Local Fund Employees—

O. ..	7·86	2·24	2·23	—0·01
R. ..	—5·62			

(c) M—Grants-in-aid, Contributions, etc.—Grants to Municipalities and Notified Area Councils for Municipal Development Works—

O. ..	2·00	0·31	0·31	..
R. ..	—1·69			

Grant No. 34—Contribution to Local Bodies—concl'd.

(ii) Out of the supplementary grant of Rs. 98.44 lakhs obtained in November, 1964 to meet the expenditure in connection with rehabilitation of displaced persons and minorities, Rs. 63.48 lakhs remained unutilised in the group-heads indicated below mainly due to desertion of refugee camps by some families as well as non-arrival of certain other families in the refugee camps.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
L. 1(2)—Relief-Clothing—			
S. ..	5.00	2.01	2.01
R. ..	-2.99		
L. 1(3)—Medical and Public Health charges—			
S. ..	5.00	0.10	0.10
R. ..	-4.90		
L. 1(4)—Transport Charges—			
S. ..	9.42	5.89	5.89
R. ..	-3.53		
L. 1(5)—Accommodation, construction and repairs—			
S. ..	22.00	4.14	3.18
R. ..	-17.86		
L. 1(6)—Water Supply—			
S. ..	17.00	7.00	7.94
R. ..	-10.00		
L. 1(7)—Miscellaneous—			
S. ..	1.60	0.26	0.35
R. ..	-1.34		
L. 4(3)—Rehabilitation—			
S. ..	1.50	..	..
R. ..	-1.50	..	..
N. 2—Urban Settlement—			
S. ..	1.43	..	..
R. ..	-1.43	..	..
N. 4—Industrial Scheme—			
S. ..	20.00	..	..
R. ..	-20.00	..	..

Grant No. 35—Animal Husbandry (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
33—ANIMAL HUSBANDRY			
64—FAMINE RELIEF			
Original .. 1,32,38,800	1,46,10,800	1,30,26,206	—15,84,594
Supplementary .. 13,72,000			
Amount surrendered during the year (March, 1965)			12,96,300

Notes and Comments—

(i) In view of the saving of Rs. 15.85 lakhs, the supplementary grant obtained in November, 1965 (Rs. 13.72 lakhs) proved unnecessary and could have been reduced to token amounts, where necessary.

(ii) Following are the cases in which provision remained unutilised to a substantial extent :—

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

(1) M. 1—Hospitals and Dispensaries—
Control and Eradication of Rinderpest—

O. .. 9.26	6.76	5.55	—1.21
R. .. —2.50			

The total saving of Rs. 3.71 lakhs in the original provision (40 per cent), was explained as mainly due to non-entertainment of staff and non-sanction of posts (Rs. 2.50 lakhs) and less requirement of vaccine and non-receipt of debits for vaccine received (Rs. 1.06 lakhs).

(2) M. 2—Hospitals and Dispensaries—Opening of new Veterinary Dispensaries—

O. .. 8.65	7.48	7.41	—0.07
R. .. —1.17			

The total saving of Rs. 1.24 lakhs in the original provision was explained as mainly due to late appointment of staff on account of late implementation of the scheme.

(3) M. 3—Hospitals and Dispensaries—Opening of new Stockmen Centres—

O. .. 7.55	6.32	6.19	—0.13
R. .. —1.23			

The total saving of Rs. 1.36 lakhs in the provision (18 per cent) was explained as mainly due to non-entertainment or late appointment of staff.

Grant No. 35—Animal Husbandry—concl'd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) N. 22—Breeding Operation— Production of Premixed Poultry Feeds—			
O. .. 8.29	3.12	3.35	+0.23
R. .. -5.17			

The net saving of Rs. 4.94 lakhs which formed 60 per cent of the original provision was explained as mainly due to less requirement under the primary unit 'Contingencies'. A sum of Rs. 2.89 lakhs of the saving was reappropriated to group-head "N. 5—Milk Union."

(5) N. 23—Breeding Operation— Establishment of Rural Dairy Farm—			
O. .. 4.19	2.36	2.36	..
R. .. -1.83			

The saving of Rs. 1.83 lakhs in the original provision (44 per cent) was explained as mainly due to non-acquisition of equipment for the farm due to foreign exchange restrictions.

(iii) *Expenditure met from Special Funds*—The expenditure under this grant includes an amount of Rs. 62,170 met from the deposit account of grants received from the Indian Council of Agricultural Research. The nature of transactions in respect of the grant has been explained in item (iii) of the notes below Appropriation Account of "Grant No. 37—Agriculture".

Grant No. 36--Public Relations (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Major Heads—			
19--GENERAL ADMINISTRATION			
71--MISCELLANEOUS			
Original ..	31,31,300	33,36,300	32,44,854
Supplementary ..	2,05,000		
Amount surrendered during the year (March, 1965)			23,100

Notes and Comments—

Suspense Account of Spare Radio Parts—Under the Community Listening Scheme, Radio sets were distributed to Community Centres. To prevent the sets from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued as and when required by villagers on cash payment. The expenditure shown under the grant includes an amount of Rs. 1.18 lakhs under the head "Suspense" on account of purchase of these spare parts during 1964-65. The debits in the Suspense Account represent value of purchases made by Government and the credits represent the value of spare parts sold to villagers.

A summary of the transactions together with the opening and closing balances for the year 1964-65 is given below :—

Opening balance on 1st April, 1964	Debits during 1964-65	Credits during 1964-65	Closing balance on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
1,05,849*	1,18,316	1,01,077	1,23,088

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

The certificate of acceptance of the balance is awaited from the Controlling Officer.

*The closing balance in the Suspense Account as on 31st March, 1964 is Rs. 1,05,849 as against Rs. 1,76,387 shown in the Appropriation Accounts, 1963-64.

Grant No. 37—Agriculture

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
31—AGRICULTURE			
44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
71—MISCELLANEOUS			
Voted—			
Original .. 3,30,00,500	4,01,89,200	3,21,81,653	—80,07,547
Supplementary .. 71,88,700			
Amount surrendered during the year (March, 1965)			71,43,800
Charged—			
Original .. 2,00,000	2,00,000	2,00,000	..
Supplementary			
Amount surrendered during the year			nil

Notes and Comments—

(i) The saving of Rs. 80.08 lakhs formed 20 per cent of the provision.

The department obtained a supplementary grant of Rs. 28.32 lakhs in March, 1965 and surrendered in the same month an amount of Rs. 71.44 lakhs as surplus to requirements.

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

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

(1) C—Subordinate and Expert staff—

O. .. 37.61	35.54	32.57	—2.97
R. .. —2.07			

Out of the total saving of Rs. 5.04 lakhs in the original provision, a saving of Rs. 2.07 lakhs was attributed to late appointment and non-appointment of staff; the reasons for the balance saving of Rs. 2.97 lakhs have not been intimated by the the Controlling Officer.

(2) D—Experimental Farms—

O. .. 28.36	28.39	26.69	—1.70
S. .. 2.00			
R. .. —1.97			

Out of the total saving of Rs. 3.67 lakhs in the provision, a saving of Rs. 1.97 lakhs was attributed to non-appointment of staff; the reasons for the balance saving of Rs. 1.70 lakhs have not been intimated.

Grant No. 37—Agriculture—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) H—Grants-in-aid, Contributions, etc.—			
O. .. 12.68	8.62	9.79	+1.17
R. .. —4.06			

The department reduced the original provision by Rs. 4.06 lakhs in March, 1965 as a measure of economy, but the expenditure exceeded the reduced provision by Rs. 1.17 lakhs; the reasons for the excess expenditure have not been intimated by the Controlling Officer.

(4) K—Subordinate and Expert staff—

O. .. 20.80	21.87	21.35	—0.52
S. .. 3.15			
R. .. —2.08			

Out of the total saving of Rs. 2.60 lakhs in the provision, a saving of Rs. 1.68 lakhs was explained as due to late appointment of staff (Rs. 0.73 lakhs) and late decision of the Government to execute the scheme "Reorganisation of Botanical Section" (Rs. 0.95 lakh); the reasons for the balance saving (Rs. 0.92 lakh) have not been intimated by the Controlling Officer.

(5) M—Agricultural Demonstration and propaganda including public exhibitions and fairs—

O. .. 22.05	15.73	15.59	—0.14
S. .. 2.03			
R. .. —8.35			

The total saving of Rs. 8.49 lakhs in the provision (35 per cent) was explained as mainly due to late appointment of staff, postbudget decision to observe economy in contingent expenditure and less distribution of seeds due to less demand by cultivators.

(6) N—Agricultural Experiments and Research—

O. .. 16.70	14.58	13.98	—0.60
S. .. 0.16			
R. .. —2.28			

Out of the total saving of Rs. 2.88 lakhs in the provision (16 per cent), a saving of Rs. 2.28 lakhs was explained as mainly due to late appointment of staff, post budget decision to observe economy in contingent expenditure (Rs. 1.23 lakhs) and non-sanction of some schemes by Government (Rs. 1.05 lakhs); the reasons for the balance saving of Rs. 0.60 lakh have not been intimated by the Controlling Officer.

(7) P—Grants-in-aid, Contributions, etc.—

O. .. 14.04	11.31	12.39	+1.08
S. .. 2.05			
R. .. —4.78			

The department anticipated a saving of Rs. 4.78 lakhs mainly due to sanction of less grants to the University of Agriculture and Technology; the funds were surrendered/reappropriated to other group-heads on 31st March, 1965, thus reducing the provision to Rs. 11.31 lakhs. Eventually, however, there was an excess of Rs. 1.08 lakhs, the reasons for which have not been intimated by the Controlling Officer.

Grant No. 37—Agriculture—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(8) Q. 12—Intensive Agricultural District Programme—			
O. ..	21.63	20.38	19.05
S. ..	9.00		
R. ..	—10.25		

Out of the total saving of Rs. 11.58 lakhs in the provision (38 per cent), a saving of Rs. 10.25 lakhs was attributed to late appointment of staff (Rs. 3.20 lakhs) and observance of economy in contingent expenditure (Rs. 7.05 lakhs); the reasons for the balance saving of Rs. 1.33 lakhs have not been intimated by the Controlling Officer. A sum of Rs. 5.91 lakhs of the saving was reappropriated to group-head "Q.16—Land Reclamation and Hiring of Tractors" for meeting additional expenditure thereunder.

(9) Q. 20—Resettlement of Landless Labourers—

O. ..	29.87	1.29	1.29	..
R. ..	—28.58			

The saving of Rs. 28.58 lakhs in the original provision (96 per cent) was surrendered in March, 1965 reportedly due to post budget revision of the scheme.

(10) Q. 21—Training of Village Level Workers—

O. ..	1.73	..	..	..
R. ..	—1.73	..	..	..

The entire provision remained unutilised and was surrendered on the 20th March, 1965; the non-utilisation of provision was explained as due to non-execution of the scheme.

(iii) *Expenditure met from Special Funds*—The expenditure under this grant includes an amount of Rs. 27,200 met from deposit account of grants received from the Indian Central Sugarcane Committee. The balance in this deposit account and certain other deposit accounts as on 31st March, 1965 are indicated below :—

Name of the deposit account	Purpose of Grant	Expenditure during 1964-65	Balance at credit of the deposit account on 31st March, 1965	
			Rs.	Rs.
(a) Deposit account of grants made by the Indian Council of Agricultural Research	Agricultural Research and improvements	62,170*	22,823	
(b) Deposit account of grants made by the Indian Central Sugarcane Committee	Furtherance of sugarcane schemes	27,200	1,625	
(c) Deposit account of grants made by the Indian Central Cotton Committee	Development of cotton growing	..	—573	@
(d) Deposit account of grants made by Indian Central Arecanut Committee	Furtherance of the arecanut schemes	..	39,605	

* No portion of the expenditure on agricultural schemes was met from the deposit account of the grants received from the Indian Council of Agricultural Research during 1964-65. The expenditure shown here relates to Animal Husbandry Schemes vide note (iii) below Appropriation Account of grant No. 35.

@ The minus balance was due to transfer of expenditure to the deposit account in anticipation of receipt of grant from the Committee.

Grant No. 37—Agriculture—concl'd.

Grants received from these bodies are credited to the relevant deposit head ; the actual expenditure on the Agricultural schemes for which grants are received is initially booked under this grant (Grant No. 37—Agriculture) while that relating to Animal Husbandry schemes is booked under 'Grant No. 35'. Subsequently, the share of expenditure to be met from the grants is transferred to the deposit head before the close of the accounts for the year.

An account of the transactions of each of these deposit accounts is given in Statement No. 16 of the Finance Accounts, 1964-65.

(iv) *Grants from the Central Government for Food Production Drive Scheme—Bonus for accelerating production of foodgrains*—The procurement and export bonus was granted by the Central Government to encourage internal procurement and production of food grains and maximum assistance by surplus States to deficit States thereby reducing to the minimum extent the import of foodgrains from abroad. The amounts earned by the States which are credited to the deposit head "Deposit Account of grants from the Central Government for the Food Production Drive Scheme—Bonus for accelerating production of foodgrains" are to be spent on approved schemes for increasing food production and procurement.

The expenditure incurred on the objects of the Deposit Account is initially accounted for under this grant (Grant No. 37) and subsequently transferred to the Deposit Account before the close of the accounts for the year.

No amount was received by the State Government during the year 1964-65 for credit to this Deposit Account and no expenditure was also met from the Deposit Account during the year. The balance at the credit of the Account as on 31st March, 1965 was Rs. 29.65 lakhs.

Grant No. 38—Supply Department (All Voted)

	Total Grant	Actual Expenditure	Excess— Saving—
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
71—MISCELLANEOUS			
Original	25,07,100	27,90,900	27,28,873
Supplementary	2,83,800		
Amount surrendered during the year (March, 1965)			49,500

Grant No. 39—Ports (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
53—PORTS AND PILOTAGE			
71—MISCELLANEOUS			
Original	3,45,400	3,61,200	3,72,285
Supplementary	15,800		
Amount surrendered during the year (March, 1965)			22,500

Notes and Comments—

(i) The expenditure in the grant exceeded the provision by Rs. 11,085; the excess requires regularisation.

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

Group-head	Total Grant	Amount of excess
	Rs.	Rs.
(1) A. 1—Ports Establishments—Paradeep Port	3,03,700	33,976
(2) D. 1—Training—Drivers Training School	..	7,785

The above excesses were partly counterbalanced by savings under other group-heads.

Appropriation—Interest on Debt and other obligations (All Charged)

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
16—INTEREST ON DEBT AND OTHER OBLIGATIONS			
Original .. 9,52,44,200	9,65,98,300	9,55,73,047	—10,25,253
Supplementary 13,54,100			
Amount surrendered during the year (March, 1965)			7,59,100

Notes and Comments—

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

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) K. 1—Miscellaneous—			
Interest on Compensation payable under section 37 (3) of the Orissa Estates Abolition Act—			
O. .. 10.00	8.70	8.69	—0.01
R. .. —1.30			
The total saving of Rs.1.31 lakhs in the original provision was stated to be due to payment of less interest consequent on non-finalisation of certain compensation cases during the year.			
(2) L. 17—Interest paid to Central Government—Interest on small Savings Collection—			
O. .. 43.74	39.30	39.30	..
R. .. —4.44			
The saving of Rs. 4.44 lakhs in the original provision was stated to be due to less requirement on account of less amount of loans received during 1963-64.			
(3) L.18—Interest paid to Central Government—Interest on Community Development Loans—			
O. .. 18.63	17.15	14.62	—2.53
R. .. —1.48			

The total saving of Rs. 4.01 lakhs in the original provision (21 per cent) was explained as due to non-finalisation of terms in respect of loan received during 1963-64 and consequent non-payment of interest.

Appropriation—Interest on Debt and other obligations—concl'd.

Group-head	Total Appropriation	Actual Expendi- ture	Excess Savings
------------	------------------------	----------------------------	-------------------

(In lakhs of rupees)

- (4) L.29—Interest paid to Central Government—Interest on Loans for development of ports—

O.	3.70	1.20	1.20	..
R.	—2.50			

The saving of Rs.2.50 lakhs in the original provision (67 per cent) was stated to be due to less requirement on account of less receipt of loans and non-finalisation of terms of certain loans received during 1963-64.

- (5) A.7—Interest on Permanent Loans—Interest on Orissa Government Loans—

O.	18.00
R.	—18.00			

Out of the lump provision of Rs.18 lakhs, Rs. 5 lakhs only were reappropriated and utilised for meeting the charges under group-head A. 9—Interest on 4½ per cent Orissa Government Loan, 1976 ; an amount of Rs.6.94 lakhs was reappropriated to other group-heads for meeting interest charges other than those relating to market loans and Rs.6.06 lakhs surrendered on 31st March, 1965.

- (6) A.8—Interest on Permanent Loans—Interest on Loans for Paradeep Port Trust—

O.	11.00	11.00	..	—11.00
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The entire provision of Rs.11.00 lakhs remained unutilised ; the reasons for the non-utilisation of funds have not been intimated by the Controlling Officer.

- (ii) In the group-head indicated below, additional funds for covering the excess expenditure were not provided ; the reasons for the final excess have not been intimated by the Controlling Officer.

- A.9—Interest on Permanent Loans—
Interest on 4½ per cent Orissa
Government Loans, 1976—

O.	..	5.00	16.03	+11.03
R.	5.00			

Appropriation—Appropriation for reduction or avoidance of Debt (All Charged).

Major Head	Total		Actual Expenditure	Excess + Saving—
	Appropriation	Rs.		
17- APPROPRIATION FOR REDUC- TION OR AVOIDANCE OF DEBT—				
Original	3,80,11,600	}	3,80,83,400	3,80,40,374
Supplementary	71,800				}	—43,026
Amount surrendered during the year				nil

Notes and Comments—

The expenditure under the Appropriation represents annual contribution to the Sinking Funds/Depreciation Funds in respect of market loans raised by State Government and also for repayment of certain other loans taken from the Reserve Bank of India, Life Insurance Corporation and National Co-operative Development Corporation; the details are given below:—

- (i) *Sinking Funds*—During 1964-65, amounts of Rs. 3,18.73 lakhs and Rs. 42.29 lakhs were transferred from Revenue to Sinking Funds for Amortisation of Loans and for Depreciation of Loans respectively.

An account of the transactions of the Sinking Funds for the year 1964-65 is given in the Annexure to Statement No. 19 of the Finance Accounts, 1964-65.

- (ii) *Other Appropriations*—A further amount of Rs. 19.38 lakhs was appropriated from Revenue during 1964-65 for being utilised for repayment of instalments of loan to the National Co-operative Development Corporation, Reserve Bank of India and Life Insurance Corporation of India.

Grant No. 40—Community Development Projects (All voted).

Major Head—	Total Grant	Actual Expenditure	Excess+ Saving—
124—CAPITAL SCHEMES OF GOVERNMENT TRADING			
Original	500		
Supplementary	..		
	500	75,250	+74,750
Amount surrendered during the year (March, 1965)			400

Notes and Comments—

- (i) The expenditure exceeded the budget provision by Rs. 74,750 which requires regularisation. Excess under this grant occurred during the preceding two years also as indicated below :—

Year	Total Grant (In lakhs of rupees)	Excess
1962-63	0.07	2.80
1963-64	1.05	2.05

- (ii) The excess occurred under the group head "A. 2—Central Stores—Suspense—Debit—Community Development ~~Projects.~~ "Projects."

This group-head accommodates the debits in the Personal Ledger Accounts opened for the Community Development Projects, the nature of which is explained in note (iii) below. During 1964-65, no provision was made in the Budget estimates as orders had been issued to close the Personal Ledger Accounts. In December, 1964 and March, 1965, 3 Block Development Officers closed their Personal Ledger Accounts; the expenditure under the group-head (Rs. 75,268) represents mainly the amounts withdrawn which were refunded and accounted for as repayment of advances and included under recoveries adjusted in reduction of expenditure referred to in the Appendix at page 135.

The circumstances under which the closure of the Accounts was not anticipated by the department and the supplementary provision obtained therefor have not been intimated.

- (iii) *Central Stores—Suspense*—The expenditure under the grant includes an amount of Rs. 75,268 under the head "Suspense". The transactions on purchase and utilisation of stores required for various purposes in the Blocks are to be accounted for under the Personal Ledger Accounts. The debits represent withdrawals from the treasury for meeting stores transactions and the credits represent the recoupment made on transfer of cost of stores to the accounts of the works concerned. A summary of the Personal Ledger Accounts in the names of various Block Development Officers for Central Stores Suspense (Community Development Projects) for the year 1964-65, is given below :—

Opening Balance on 1st April, 1964	Credits during the year	Debits during the year	Closing balance on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
22,11,680	55,087	75,268	21,91,499

Certificates of acceptance of the balances are awaited.

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

Major Head—	Total Grant		Actual	Excess+
	Rs.	Rs.	Expenditure	Saving—
Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS-LOCAL FUNDS, PRIVATE PARTIES, ETC.				
Original	3,29,34,600	4,35,49,300	3,66,44,968	—69,04,332
Supplementary	1,06,14,700			
Amount surrendered during the year (March, 1965)			..	54,51,100

Notes and Comments—

(i) The saving of Rs. 69.04 lakhs formed 16 per cent of the provision. The savings in the preceding four years were also appreciable, as indicated below:—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61	68.38	27
1961-62	65.79	17
1962-63	94.26	35
1963-64	2,94.16	50

(ii) In the following cases, the provision remained unutilised wholly or to a substantial extent:—

Group-head	Total Grant	Actual	Excess+
		Expenditure	Saving—
(In lakhs of rupees)			
(1) A—Loans to Municipalities—			
O.	12.00	..	..
R.	—12.00	..	..

The entire provision remained unutilised which was explained as due to non-disbursement of loans owing to non-receipt of loan assistance from the Life Insurance Corporation of India (Rs. 10 lakhs) and non-completion of prerequisite conditions by the Municipalities for sanction of loans (Rs. 0.30 lakh); the reasons for the balance saving of Rs. 1.70 lakhs have not been intimated by the Controlling Officer.

(2) B. 1(1)—Loans to District and other Local Fund Committees— Loans to Grama Panchayats for Graingola Scheme—			
O.	5.00	..	..
R.	—5.00	..	..

The entire provision remained unutilised; the non-utilisation was stated to be due to less demand for loans from some Grama Panchayats and non-receipt of loan applications from some others.

A sum of Rs. 3.41 lakhs out of the saving was reappropriated and utilised for expenditure mainly on the grant of House Building Advances and Motor Conveyance Advances to Government servants and loans under National Loan Scholarship Schemes.

Grant No. 41—Loans to Local Funds, Government Servants, etc.—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) B. 1(2)—Loans to District and other Local Fund Committees— Loans to Grama Panchayats for piped Water-supply Scheme—			
O. 6.00	1.02	0.88	—0.14
R. —4.98			

The total saving in the original provision amounted to Rs. 5.12 lakhs (85 per cent).
The reasons for the saving have not been intimated by the Controlling Officer.

(4) D.—Miscellaneous Loans and Advances (Non-Plan)—			
O. 1,03.04	1,11.79	1,09.75	—2.04
S. 23.00			
R. —14.25			

This group-head included a provision of Rs. 63 lakhs for disbursement of loans to State Co-operative Marketing Societies for distribution of superphosphate. Of this, Rs. 55 lakhs remained unutilised which was explained as mainly due to reduced central assistance. Of this, saving of Rs. 40.75 lakhs was utilised for grant of miscellaneous loans (e. g. loans to Industrial Development Corporation, Loans for development of handicrafts) under this group-head; a sum of Rs. 14.25 lakhs was reappropriated to other group-heads for grant of loans for house building, purchase of motor conveyance and other conveyance and for other miscellaneous purposes.

The reasons for the final saving of Rs. 2.04 lakhs have not been intimated by the Controlling Officer.

(5) E—Advances to Displaced persons—			
S. 6.50	2.37	2.56	+0.19
R. —4.13			

The net saving of Rs. 3.94 lakhs in the Supplementary provision (60 per cent) obtained in November, 1964 was explained as mainly due to—

(a) less demand for loan (Rs. 2.63 lakhs); and

(b) non-finalisation of loan applications from repatriates from Burma (Rs. 1.50 lakhs).

(6) I. 2.—Loans to Municipalities and Notified Area Councils for Slum clearance (Plan)—			
O. 1.87	0.17	0.17	..
R. —1.70			

The saving of Rs. 1.70 lakhs in the original provision (91 per cent) was explained as due to late receipt of the loan applications.

(7) M. 2.—Loans and Advances under Community Development Programme—Stage II Blocks—			
O. 5.61	2.94	2.18	—0.76
R. —2.67			

The reduction of provision by Rs. 2.67 lakhs was made on account of revised requirements intimated by the Panchayat Samitis.

Grant No. 41—Loans to Local Funds, Government Servants, etc.—*concl'd.*

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(8) N.—Miscellaneous Loans and Advances (Plan—State Sector)—			
O	1,15.42	1,08.90	1,08.32
S.	15.22		
R.	—21.74		

Out of the total saving of Rs. 22.32 lakhs which constituted ¹⁷ per cent of the provision, a saving of Rs. 18.69 lakhs was explained as mainly due to—

- (a) late decision for revision of the scheme—"Loans to Agricultural labourers" (Rs. 3.29 lakhs);
- (b) transfer of provision to other group-heads consequent on change in classification (Rs. 11.68 lakhs);
- (c) non-finalisation of formalities for grant of loans to Milk Producers Co-operative Societies (Rs. 2.60 lakhs); and
- (d) non-materialisation of grant of loans to tanneries due to their non-conversion into Small Industry Units (Rs. 1.12 lakhs).

The reasons for the balance saving of Rs. 3.63 lakhs have not been intimated by the Controlling Officer.

(9) P.—Loans and Advances under Community Development Programme (Plan—Central Sector)—			
O.	10.00	4.60	2.66
R.	—5.40		

The total saving of Rs. 7.34 lakhs in the original provision (73 per cent) was stated to be due to withdrawal of 10 pilot projects and reduced central assistance (Rs. 5.40 lakhs) and non-completion of preliminaries by the loanees (Rs. 1.94 lakhs).

(10) Q.—Miscellaneous Loans and Advances (Plan—Central Sector)—			
O.	14.56	46.22	38.48
S.	32.38		
R.	—0.72		

The total saving of Rs. 8.46 lakhs was the net result of savings totalling Rs. 18.81 lakhs on some items partly counterbalanced by additional expenditure on certain other items within this group-head. —

The saving of Rs. 18.81 lakhs was explained as mainly due to—

- (i) loans not granted to voluntary organisations as the terms and conditions could not be finalised (Rs. 2 lakhs);
- (ii) loans not granted to the Federation of whole sale consumers' Co-operative Societies owing to non-receipt of requisite approval from the Government of India (Rs. 5 lakhs);
- (iii) grant of less loans to Consumers' Co-operative Societies owing to less demand from the Societies (Rs. 3.30 lakhs); and
- (iv) loans not granted to (a) Regional Co-operative Marketing Societies for construction of godowns (Rs. 6 lakhs) and (b) marine co-operatives (Rs. 2 lakhs) reasons for which have not been intimated by the Controlling Officer.

A sum of Rs. 10.35 lakhs out of the savings was utilised mainly for granting loans for purchase of Banur ewes and rams.

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads—			
92—PAYMENT OF COMPENSATION TO LAND HOLDERS, ETC., ON THE ABOLITION OF ZAMINDARI SYSTEM			
109—CAPITAL OUTLAY ON OTHER WORKS			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original .. 51,00,000	51,00,000	48,37,360	—2,62,640
Supplementary .. }			
Amount surrendered during the year (March, 1965)			2,56,000

Notes and Comments—

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

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
A—Compensation—			
O. .. 50.00	47.39	47.39	..
R. .. —2.61			

The total saving of Rs.2.61 lakhs was explained as mainly due to delay in finalisation of certain compensation cases.

(ii) *Personal Ledger Accounts*—The expenditure under the grant includes an amount of Rs. 5,653 under the head 'Suspense (Personal Deposits)'. The transactions relating to purchase and utilisation of stores required for development works executed by the District Collectors are accounted for under this Personal Ledger Account. The debits represent withdrawals from the treasury for meeting stores transactions and the credits represent the recoupments made on transfer of cost of stores to the accounts of the works concerned.

A summary of the Personal Ledger Accounts in the names of District Collectors in connection with Central Stores (Development Works) for the year 1964-65 is given below :—

Opening balance on the 1st April, 1964	Credits during the year	Debits during the year	Closing balance on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
—2,27,019	46,132	5,653	—1,86,540

Certificates of acceptance of the balances are awaited from the Controlling Officers.

Grant No. 43—Irrigation and Electricity Schemes

Major Heads—	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
98—CAPITAL OUTLAY ON MULTI-PURPOSE 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.			
Voted —			
Original .. 30,07,48,500	} 38,88,22,100	37,10,75,440	-1,77,46,660
Supplementary 8,80,73,600			
Amount surrendered during the year (March, 1965)			87,29,900
Charged—			
Original	} 14,000	24,071	+10,071
Supplementary 14,000			
Amount surrendered during the year (March, 1965)			6,000

Notes and Comments—

- (i) The expenditure in the charged appropriation exceeded the budget provision by Rs.10,071; the excess requires regularisation.

The excess was caused mainly by expenditure of Rs. 16,118 without any provision under the group-head "YY—Navigation, Embankment and Drainage Works—Unproductive—Flood Control Scheme—Works". The expenditure represents settlement of old claims of contractors through court. The excess under this group-head was partly counter-balanced by savings under other group-heads.

(Voted grant).

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

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

Hirakud Dam Project, Stage I—

- (1) D—Dam and Appurtenant Works—Suspense—Debit—

O. .. 80.50	} 38.03	40.88	+2.85
R. .. -42.47			

A sum of Rs. 42.47 lakhs was considered surplus to requirements under this group-head due to "restricted purchases"; the amount was reappropriated mainly to group-heads 'M—Suspense (Hydro—Electric Installations)' and 'P—Suspense (Subsidiary Power Project, Chiplima)' (vide note (vi) below). Eventually, however, the expenditure exceeded the reduced provision by Rs. 2.85 lakhs, the reasons for which have not been intimated by the Controlling Officer.

Grant No. 43—Irrigation and Electricity Schemes—*contd.*

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

(2) F—Main Canals, Branches and Distributaries—Works—

O.	..	10·30	}	5·50	4·21	—1·29
R.	..	—4·80				

The total saving of Rs. 6·09 lakhs in the original provision (59 per cent) was stated as mainly due to slow progress of works and non-availability of land. A sum of Rs. 4·80 lakhs out of the saving was reappropriated to other group-heads during March, 1965 [*vide* note (vi) below].

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

(3) O—Works—

O.	..	64·13	}	12·00	11·87	—0·13
R.	..	—52·13				

The total saving of Rs. 52·26 lakhs in the original provision (81 per cent) was stated to be mainly due to non-receipt of Grid Sub-Station equipments ordered for.

A sum of Rs. 7·09 lakhs out of the saving was reappropriated to other group-heads during March, 1965 [*vide* note (vi) below].

(4) Q. 1—Add—Prorata Share—Establishment charges—

O.	..	8·76	}	2·84	4·38	+1·54
R.	..	—5·92				

The department anticipated a saving of Rs. 5·92 lakhs in March, 1965 on account of less works outlay and accordingly the amount was reappropriated to other group-heads (*vide* note (vi) below). The expenditure, however, exceeded the reduced provision by Rs. 1·54 lakhs which was explained as due to more capital outlay.

Delta Irrigation Scheme—

(5) R. 3—Works—Distributaries and Minors—

O.	..	57·13	}	50·77	50·56	—0·21
R.	..	—6·36				

The total saving of Rs. 6·57 lakhs in the original provision was mainly attributed to slow progress of work and difficulty in getting possession of land.

A sum of Rs. 6·36 lakhs of the saving was reappropriated to other group-heads during March, 1965 [*vide* note (vi) below].

Grant No. 43—Irrigation and Electricity Schemes—*contd.*

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

(6) X. 3—Balimela Dam Project—

Dam and Appurtenant Works—

Works—

O.	..	2,18·00	} 71·28	37·99	—33·29
R.	..	—1,46·72			

Out of the total saving of Rs.1,80·01 lakhs in the original provision (83 per cent), a saving of Rs.1,46·72 lakhs was explained as mainly due to slow progress of work; reasons for the balance saving of Rs.33·29 lakhs have not been intimated by the Controlling Officer.

A sum of Rs.1,45·44 lakhs out of the saving was reappropriated to other group-heads during March, 1965 [Vide note (vi) below].

(7) X. 7—Works—Special Tools and Plant—

O.	..	49·00	} 28·34	26·23	—2·11
R.	..	—20·66			

Out of the total saving of Rs.22·77 lakhs in the original provision (46 per cent), a saving of Rs.20·66 lakhs was explained as due to economy in expenditure and non-receipt of machinery; the reasons for the final saving of Rs.2·11 lakhs have not been intimated by the Controlling Officer.

A sum of Rs.18·40 lakhs out of the saving was reappropriated to other group-heads during March, 1965 [vide note (vi) below].

(8) EE. 7—Balimela Power Scheme—

Generation of Electricity—

Works—Miscellaneous—

O.	..	5·00	} 2·01	0·76	—1·25
R.	..	—2·99			

Out of the total saving of Rs.4·24 lakhs in the original provision (85 per cent), a saving of Rs.2·99 lakhs was explained as due to less expenditure on account of difficulties in taking possession of land and slow progress of works; the reasons for the final saving have not been communicated by the Controlling Officer.

(9) FF—Tools and Plant—

O.	..	20·00	} 2·00	1·68	—0·32
R.	..	—18·00			

The total saving of Rs.18·32 lakhs in the original provision (92 per cent) was mainly attributed to debiting the cost of tools and plant direct to the works.

A sum of Rs.11·83 lakhs out of the saving was reappropriated to other group-heads during March, 1965 [vide note (vi) below].

(10) GG—Suspense—Debit—

O.	..	50·00	} 36·04	36·92	+0·88
R.	..	—13·96			

The net saving of Rs.13·08 lakhs in the original provision was mainly attributed to non-receipt of steel materials required for pen-stock.

Grant No. 43—Irrigation and Electricity Schemes—contd.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(11) KK. 1—Medium Irrigation Projects— Biragovindapur Irrigation Project— Works—			
O. .. 13.34	3.75	3.78	+0.03
R. .. —9.59			

The net saving of Rs. 9.56 lakhs in the original provision (72 per cent) was explained as mainly due to non-finalisation of project estimates based on change of site from Biragovindapur to Anandapur.

A saving of Rs. 9.59 lakhs was reappropriated to other group-heads during March, 1965 [Vide note (vi) below].

(12) KK. 3—Suspense Debit—

O. .. 15.20	3.76	8.59	+4.83
R. .. —11.44			

The net saving of Rs. 6.61 lakhs in the original provision (43 per cent) comprised a saving of Rs. 11.44 lakhs partly counterbalanced by an excess of Rs. 4.83 lakhs. The saving of Rs. 11.44 lakhs was explained as due to non-requirement of stock materials consequent on decision of Government to go slow with the project work. The reasons for the final excess of Rs. 4.83 lakhs have not been communicated by the Controlling Officer.

The saving of Rs. 11.44 lakhs was reappropriated to other group-heads during March, 1965 [Vide note (vi) below].

**(13) LL. 1—Salandi Irrigation Project—
Works—**

O. .. 2,58.71	2,35.96	2,31.93	—4.03
R. .. —22.75			

An amount of Rs. 22.75 lakhs was reappropriated to other group-heads in March, 1965. This has been explained as due to anticipated saving of Rs. 71.53 lakhs under Bidydharpur Barrage due to slow progress of work partly offset by additional expenditure of Rs. 48.78 lakhs on other units.

There was a further saving of Rs. 4.03 lakhs as compared to the reduced provision, the reasons for which are awaited.

**(14) HHH—Talcher Thermal Schemes—
Suspense Debit—**

O. .. 10,15.00	8,62.39	8,68.76	+6.37
R. .. —1,52.61			

The net saving of Rs. 1,46.24 lakhs in the original provision (14 per cent) was explained as mainly due to debiting the cost of some purchases direct to works and not through this "Suspense" head.

An amount of Rs. 1,52.61 lakhs was reappropriated to other group-heads during March, 1965 [Vide note (vi) below].

Grant No. 43—Irrigation and Electricity Schemes—contd.

(iii) In the following cases, the excesses remained uncovered. In March, 1965, the department surrendered an amount of Rs. 87.30 lakhs as surplus to requirements. The circumstances in which the additional expenditure under the head's could not be assessed and funds reappropriated to cover it, have not been intimated by the Controlling Officer.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving--
(In lakhs of rupees)			
(1) LL. 3—Salandi Irrigation Project—Suspense Debit—			
O. .. 35.25	83.84	103.20	+19.36
S. .. 3.36			
R. .. 45.23			

The reasons for excess have not been intimated by the Controlling Officer

(2) EEE—Talcher Thermal Schemes—
Tools and Plant—

O. .. 8.00	15.50	18.16	+2.66
S. .. *			
R. .. 7.50			

The excess of Rs. 2.66 lakhs was explained as due to receipt of equipment contrary to anticipation.

(iv) In the group-heads indicated below, the additional funds obtained by reappropriation in March, 1965 proved excessive/unnecessary in view of the eventual saving.

Hirakud Dam Project—Stage I Dam and Appurtenant Works—

(1) A—Works—

O. .. 11.82	14.00	12.91	—1.09
R. .. 2.18			

The final saving of Rs. 1.09 lakhs was explained as due to non-finalisation of portion of special tools and plant debitable to this group-head.

Subsidiary Power House Project—Chiplima—

(2) P—Suspense—Debit—

O. .. 4.66	41.45	36.41	—5.04
R. .. 36.79			

The final saving of Rs. 5.04 lakhs was explained as mainly due to non-receipt of machinery.

(v) In the group-heads indicated below, the reduction of provision by reappropriation/surrender during March, 1965 proved unjustified in view of the final excesses; the reasons for the excesses have not been intimated by the Controlling Officer.

(1) Y. 7—Balimela Dam Project—
Dam and Appurtenant Works—
Establishment—Executive—

O. .. 12.71	7.73	11.78	+4.05
R. .. 4.98			

The reduction of provision by Rs. 4.98 lakhs was attributed to non-entertainment of staff.

*Represents token supplementary grant of Rs. 100.

Grant No. 43—Irrigation and Electricity Schemes—*contd.*

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) Z—Tools and Plant—			
O. .. 99.55	96.61	98.76	+2.15
R. .. -2.94			
(3) AA—Suspense Debit—			
O. .. 1,86.85	1,77.94	1,82.24	+4.30
R. .. -8.91			

The reduction of provision by Rs. 8.91 lakhs was explained as due to non-receipt of machinery.

(4) EE. 3—Balimela Power Scheme—
Generation of Electricity—
Works—

O. .. 50.00	43.27	48.16	+4.89
R. .. -6.73			

The reduction of provision by Rs. 6.73 lakhs was stated as mainly due to less expenditure on account of ~~land troubles~~, difficulties in taking possession of land and slow progress of works.

(vi) In the following cases, provision was withdrawn by reappropriation from group-heads mentioned in column 1 to the extent indicated for expenditure under group-heads indicated in column 3. Some of the cases in which the provision remained substantially unutilised or the additional funds provided by reappropriation proved inadequate or excessive are mentioned in notes (ii) to (v) *ante*.

Group-heads from which funds were withdrawn by reappropriation	Amount (In lakhs of rupees)	Group-heads to which funds were transferred by reappropriation	Amount (In lakhs of rupees)
1	2	3	4
<i>Hirakud Dam—Stage I Dam and Appurtenant Works—</i>		<i>Hirakud Dam—Stage I Dam and Appurtenant Works—</i>	
D—Suspense Gross Debit ..	42.47	A—Works ..	2.18
<i>Main Canals, Branches and Distributaries—</i>		<i>Hydro-Electric Installations—</i>	
F—Works ..	4.80	J—Works ..	4.28
		M—Suspense Debit ..	11.80
<i>Hirakud Dam—Stage II—</i>		<i>Hirakud Dam—Stage II—</i>	
<i>Subsidiary Power House Project—Chiplima—</i>		<i>Subsidiary Power House Project, Chiplima—</i>	
O—Works ..	7.09	P—Suspense Debit ..	36.79
		<i>Delta Irrigation Schemes—</i>	
Q. 1—Add— <i>Pro rata</i> Shares— Establishment charges.	5.92	R. 2 (5)—Cross Drainage Works	1.37
<i>Delta Irrigation Schemes—</i>			
R. 1—Head Works ..	3.30	R. 2 (8)—Buildings ..	1.01
R. 3—Distributaries and Minors	6.36	R. 2 (9)—Earth Works ..	6.36
		R. 2 (11)—Linking of Canals.	1.40

Grant No. 43—*Irrigation and Electricity Schemes—contd.*

Group-heads from which funds were withdrawn by reappropriation	Amount (In lakhs of rupees)	Group-heads to which funds were transferred by reappropriation	Amount (In lakhs of rupees)
1	2	3	4
<i>Balimela Dam Project-Dam and Appurtenant Works—</i>		<i>Balimela Dam Project-Dam and Appurtenant Works—</i>	
X. 3—Works ..	1,45.44	X—Works—	
X. 7—Special Tools and Plant	18.40	1—Preliminary	2.11
		4—Buildings ..	6.59
		5—Miscellaneous ..	2.36
		6—Maintenance ..	6.19
		8—Communication ..	1.49
<i>Balimela Power Scheme—Generation of Electricity—</i>		<i>Balimela Power Scheme—Generation of Electricity—</i>	
EE3—Works ..	6.73	EE. 8—Maintenance ..	1.50
FE—Tools and Plant ..	11.83	EE. 9—Special Tools and Plant	19.57
<i>Medium Irrigation Projects—</i>		<i>Medium Irrigation Projects—</i>	
KK—Bira Govindapur Irrigation Project—		LL—Salandi Irrigation Project—	
1—Works ..	9.59	LL. 3—Suspense Debit ..	45.23
3—Suspense Debit ..	11.44	PP—Godahada Irrigation Project—	
LL. Salandi Irrigation Project—		PP. 1—Works ..	1.64
Works	22.75		
<i>Talcher Thermal Schemes—</i>		<i>Talcher Thermal Schemes—</i>	
FFF. 1—Establishment—Engineer-in-chief	1.42	DDD—Works ..	2,93.44
FFF. 5—Establishment—Executive	1.92	EEE—Tools and Plant	7.50
HHH—Suspense Debit ..	1,52.61		
Other group-heads ..	0.74		
Total ..	4,52.81	Total ..	4,52.81

Grant No. 43—Irrigation and Electricity Schemes—contd.

(vii) *Pro rata* distribution of Establishment charges of Balimela Dam Project for the year 1964-65.

The gross expenditure on account of establishment charges in respect of Chief Construction Engineer of Balimela Dam Project is initially accounted for under "Demand No. 43—Major head—98—Capital Outlay on Multipurpose River Schemes—Balimela Dam (Joint) Project—I—Dam and Appurtenant Works" and the same is distributed in proportion to the works outlay recorded under different units of Balimela Dam Project. The following table shows the *pro rata* distribution of Establishment charges for the year 1964-65.

Establishment Charges	I— Dam and Appurtenant Works (Joint Scheme)	II— Balimela Power Scheme (Orissa)	Total
(In lakhs of rupees)			
Gross expenditure	1.61	..	1.61
<i>Pro rata</i> distribution to units noted in Column 3.	—0.76	0.76	..
Total—Establishment Charges..	0.85	0.76	1.61

The percentages of establishment charges to works outlay for 1964-65 are compared below:—

Year	Works Outlay	Establishment charges	Percentage
(In lakhs of rupees)			
1963-64 ..	2,84.90	5.19	1.82
1964-65 ..	1,93.88	1.61	0.83

As the electrical works portion of the project is executed under the supervision of the Engineer-in-Chief, Electrical projects, and expenditure on establishment relating to Engineer-in-Chief is debited to '101—Capital Outlay', an amount of Rs. 41,463 representing 20 per cent of the cost of his establishment has been transferred to 'Balimela Power Scheme (Orissa Scheme)—Establishment' by credit to the major head '101—Capital Outlay on Electricity Schemes, etc.'

(viii) The nature of transactions recorded under the head 'Suspense' has been explained in item (ix) of the notes below Grant No. 24—Irrigation.

A summary of the transactions accounted for under the head 'Suspense' together with the opening and closing balances for the year 1964-65 is given below—

Suspense heads	Opening balance on 1st April, 1964	Debits during the year	Credits during the year	Closing balance on 31st March, 1965
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(In lakhs of rupees)

98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES

Development Schemes—

State Sector—

(a) Hirakud Dam Project—

Stage I.

Purchases	—1,60.15	22.98	6.01	—1,43.18
Stock	1,92.84	21.68	42.28	1,72.24
Miscellaneous Advances	46.39	4.79	1.99	49.19
Workshop Suspense	29.80	3.09	3.86	29.03
Total	1,08.88	52.54	54.14	1,07.28

Grant No. 43—Irrigation and Electricity Schemes—contd.

Suspense heads	Opening balance on 1st April, 1964	Debits during the year	Credits during the year	Closing balance on 31st March, 1965
(In lakhs of rupees)				
(b) Hirakud Dam—Stage II—				
Purchases	—53·89	16·15	5·80	—43·54
Stock	—24·45	19·41	1·21	—6·25
Miscellaneous Public Works Advances	15·81	0·85	7·01	9·65
Total	—62·53	36·41	14·02	—40·14
(c) Delta Irrigation Scheme—				
Purchases	—1,72·29	47·53	77·16	—2,01·92
Stock	54·09	1,20·77	1,39·95	34·91
Miscellaneous Public Works Advances	27·59	21·79	13·73	35·65
Total	—90·61	1,90·09	2,30·84	—1,31·36
(d) Balimela Dam Project—Dam and Appurtenant Works—				
Purchases	—2,38·98	11·86	1,28·22	—3,55·34
Stock	41·81	23·93	36·65	29·09
Miscellaneous Public Works Advances	2,24·44	1,46·45	10·18	3,60·71
Total	27·27	1,82·24	1,75·05	34·46
(e) Balimela Power Scheme—				
Purchases	..	8·75	10·82	—2·07
Stock	2·56	19·86	24·41	—1·99
Miscellaneous Public Works Advances	..	8·32	0·17	8·15
Total	2·56	36·93	35·40	4·09
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)				
Development Schemes—State Sector—				
Irrigation Works—				
Medium Irrigation Projects—				
Purchases	—41·18	39·15	1,16·02	—1,18·05
Stock	39·28	50·76	61·88	28·16
Miscellaneous Public Works Advances	3·13	21·88	4·84	20·17
Total	1·23	1,11·79	1,82·74	—69·72

Grant No. 43—Irrigation and Electricity Schemes—concl'd.

Suspense heads	Opening balance on 1st April, 1964	Debits during the year	Credits during the year	Closing balance on 31st March, 1965
(In lakhs of rupees)				
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
Development Scheme—State Sector—				
Navigation, Embankment and Drainage Works—				
Unproductive Works—				
Flood Control Scheme—				
Purchases	—0·28	0·96	1·33	—0·65
Stock	0·89	3·67	1·65	2·91
Miscellaneous Public Works Advances	0·09	0·03	0·02	0·10
Total	0·70	4·66	3·00	2·36
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES				
<i>(a) Talcher Thermal Schemes—</i>				
Purchases	—21·50	6,52·42	7,77·62	—1,46·70
Stock	30·47	84·44	82·29	32·62
Miscellaneous Public Works Advances	67·80	1,31·91	1,38·67	61·04
Total	76·77	8,68·77	9,98·58	—53·04
<i>(b) Duduma Transmission Scheme—</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. 44—Agricultural Improvement and Research (All Voted).

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
Original .. 1,43,16,400	2,07,94,800	1,91,74,309	—16,20,491
Supplementary .. 64,78,400			
Amount surrendered during the year (March, 1965)			26,800

Notes and Comments—

(i) A supplementary grant of Rs. 21.00 lakhs was obtained in March, 1965, mainly under the group-head "C. 1—Irrigation Works in-charge of Chief Engineer, Rural Engineering Organisation". This was fully utilised but there were large savings totalling Rs. 16.20 lakhs under other group-heads in the grant. If these had been foreseen the supplementary grant could have been substantially reduced.

(ii) In the following cases, the provision remained wholly/substantially unutilised:—

Group-heads	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A—Agricultural Improvement and Research— Construction of Roads and Buildings—			
O. .. 7.07	7.07	..	—7.07

The entire provision remained unutilised; the reasons for the non-utilisation and the circumstances under which the saving was not surrendered have not been intimated by the Controlling Officer.

(2) B—Irrigation Works in charge of Chief Engineer—Works—

O. .. 7.67	5.85	5.56	—0.29
S. .. *			
R. .. —1.82			

Out of the total saving of Rs. 2.11 lakhs in the provision (27 per cent), a saving of Rs. 1.82 lakhs was explained as mainly due to excessive provision; the saving was reappropriated to group-head "C. 1—Irrigation Works in charge of Chief Engineer, Rural Engineering Organisation".

* Represents token supplementary grant of Rs. 100.

Grant No. 44—Agricultural Improvement and Research—concl'd.

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

(3) C. 2.—Tools and Plants

O. ...	6.00	6.00	4.76	--1.24
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The reasons for the non-utilisation of provision to the extent of Rs. 1.24 lakhs (21 per cent) have not been intimated by the Controlling Officer.

(4) F.—Investment in Government Commercial Undertakings—Cold Storage Plant—

O. ...	12.13	11.86	6.74	--5.12
S. ...	*			
R. ...	-0.27			

The total saving of Rs. 5.39 lakhs formed 44 per cent of the total provision.

The saving occurred mainly in the provision for the extension of Sambalpur Plant (Rs. 6 lakhs) reportedly due to non-receipt of Government sanction and for Koraput Plant (Rs. 2.12 lakhs); the reasons for the latter saving have not been intimated by the Controlling Officer. Rs. 2.01 lakhs of the saving were utilised for expenditure on Bhubaneswar Plant.

(iii) Personal Ledger Account—

The expenditure shown in the grant includes an amount of Rs. 4.27 lakhs under the head "Suspense (Personal Deposits)". A summary for 1964-65 of the Personal Ledger Account in the name of the Director of Agriculture and Food Production, Orissa for the transactions of Cold Storage Plant, Cuttack is given below:—

Opening balance on 1st April, 1964	Credits during the year	Debits during the year	Closing balance on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
19,508	8,23,764	4,27,060	4,16,212

Certificate of acceptance of the balance is awaited from the Controlling Officer.

* Represents token supplementary grant of Rs.100.

Grant No. 45—Government Trading Scheme

Major Head—	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Voted—			
Original	11,36,14,000	8,17,68,417	—3,62,45,583
Supplementary	44,00,000		
Amount surrendered during the year (31st March, 1965)			3,03,60,000
Charged—			
Original	21,200	21,200	—21,200
Supplementary . . . . .				21,200
Amount surrendered during the year			nil

Notes and Comments—

- (i) Out of the saving of Rs. 3,62.46 lakhs which formed 30 per cent of the provision, Rs. 3,03.60 lakhs were surrendered, but on 31st March, 1965.
- (ii) The supplementary grants totalling Rs. 32 lakhs obtained in November, 1964 under group-heads for recording expenditure connected with Government Trading in 'Mustard Seeds' and 'Seeds, Pulses, etc., grown in Tribal areas' remained unutilised due to non-sanction of Personal Ledger Accounts by Government during 1964-65. In view of the large saving in the grant, the supplementary grants could have been reduced to token votes.
- (iii) In the following group-heads, the provision remained unutilised to a substantial extent :—

Group-head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(1) B.1(1)—Grain purchase Scheme— Advances—Purchase of rice—			
O.	1,00.00	1,00.00	
R.			
(2) B.2—Grain purchase Scheme— Suspense (Personal Deposits)— Purchase of Rice—Debit—			
O.	7,54.00	6,96.46	—57.54
R.			

The transactions under the scheme "Purchase of rice" are accounted for under Personal Ledger Accounts opened for the purpose (c. f. note (iv) below). Payment of advances to these Personal Ledger Accounts from the Consolidated Fund is accounted for under group-head 'B.1'; the expenditure on the scheme and withdrawals for refund of the advances are accounted for under group-head 'B.2'. (The credits for these refunds are accounted as repayment of 'advances' and included under recoveries adjusted in reduction of expenditure referred to in the Appendix at page 135).

A provision of Rs. 2.50 crores for the payment of advances was made under group-head 'B.1' and an amount of Rs. 2 crores for subsequent refund of the advances (including Rs. 1 crore advanced during 1963-64) during the year was provided under the group-head 'B.2'; this was on anticipation that a cash credit loan to the extent of Rs. 2.50 crores would be available from the State Bank of India during the year for financing the scheme. The actual cash credit accommodation made available by the Bank was, however, only Rs. 1 crore. The advances to the Personal Ledger Accounts were limited to this amount and the balance of Rs. 1.50 crores remained unutilised under the group-head 'B.1'. The subsequent refund of the advance was also consequently only Rs. 1 crore advanced during 1963-64 and this accounted for the saving of Rs. 1 crore under the group-head 'B.2'.

The balance saving of Rs. 57.54 lakhs under the group-head 'B.2' was explained as mainly due to non-receipt of debits from the Government of India for the cost of rice received.

Grant No. 45 - Government Trading Scheme—concl'd.

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

(3) B.3—Works—

O.	3.80	3.80	2.55	—1.25
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The reasons for the final saving of Rs. 1.25 lakhs have not been intimated by the Controlling Officer.

(4) C—Other Miscellaneous Schemes—
Trading in Scrap iron and other materials—Suspense (Personal Deposits) Debit—

O.	28.34	6.74	6.67	—0.07
R.	—21.60			

The total saving of Rs. 21.67 lakhs in the original provision (76 per cent) was explained as mainly due to non-supply of required quantity of hard coke and scrap iron by M/s. Hindusthan Steel Company.

(iv) *Personal Ledger Accounts*—The expenditure under the grant includes an amount of Rs. 7,03.13 lakhs under the head "Suspense—Personal Deposits". The Personal Ledger Accounts exist in the name of District Officers and Secretary, Supply Department for transactions in connection with the purchase/trading of rice and paddy, mustard seed, cloth and scrap iron and other materials. The transactions in these accounts during 1964-65 are summarised below :—

(a) Personal Ledger Accounts for purchase of rice and paddy under Grain Supply Scheme—

Opening balance on 1st April, 1964	Credits during the year	Debits during the year	Closing balance on the 31st March, 1965
Rs.	Rs.	Rs.	Rs.
2,47,92,714	21,998	..	2,48,14,712

(b) Personal Ledger Accounts for trading in scrap iron and other materials during the year 1964-65—

12,04,099	9,82,033	6,67,000	15,19,132
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(c) Personal Ledger Accounts for purchase of mustard seeds—

..	12,00,000	..	12,00,000
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(d) Personal Ledger Accounts for purchase of paddy and rice under Grain Purchase Scheme—

2,59,28,574	7,58,42,699	6,96,46,150	3,21,25,123
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(e) Personal Ledger Accounts for purchase of cloth—

47,066	47,066
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Certificates of acceptance of balances are awaited from the Controlling Officers.

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

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—				
114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES				
Original	15,00,000	15,00,000	10,24,940	—4,75,060
Supplementary				
Amount surrendered during the year (26th March, 1965)				3,90,000

Notes and Comments—

- (i) The saving of Rs. 4.75 lakhs formed 32 per cent of the provision. There was also a saving to the extent of Rs. 7.86 lakhs in the year 1963-64 which formed 21 per cent of the provision in that year.
- (ii) In the group-heads indicated below, the provision remained unutilised wholly or to a substantial extent :—

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A.1—Motor Transport Services—			
Provision for Bus Station in the existing State Transport Unit—			
O.	13.50	11.10	10.25
R.	—2.40		
—0.85			

Out of the total saving of Rs. 3.25 lakhs in the original provision (24 per cent), a saving of Rs. 2.40 lakhs was due to the fact that the expenditure on construction of buildings for Bus Station was debited to Grant No. 60 in accordance with the decision taken during 1963-64. In view of this decision, the provision under this grant could have possibly been avoided.

The balance saving of of Rs. 0.85 lakh was attributed to non-utilisation of funds by various Executive Engineers.

(2) B.1—Water Transport—Water Transport Service in Hirakud Reservoir—			
O.	1.50		
R.	—1.50		

The entire provision of Rs. 1.50 lakhs remained unutilised and was surrendered on the 26th March, 1965 due to non-materialisation of opening of Boat Service in the Hirakud Reservoir due to delay in survey. A provision of Rs. 1 lakh was made in 1963-64 also and was surrendered in March, 1964 due to non-completion of the preliminaries.

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
94—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH			
103—CAPITAL OUTLAY ON PUBLIC WORKS			
109—CAPITAL OUTLAY ON OTHER WORKS			
Original .. 65,65,000	65,65,100	62,02,114	—3,62,986
Supplementary .. 100			
Amounts surrendered during the year (March, 1965)			4,00,000

Notes and Comments—

(i) In the following group-head, the provision remained unutilised to a substantial extent.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
A. 1—Grants-in-aid for Urban Water Supply and Drainage Schemes—			
O. .. 15.65	11.05	11.65	+0.60
R. .. 4.60			

The net saving of Rs. 4 lakhs in the original provision (26 percent) was stated to be mainly due to less requirement by the Chief Engineer. The reasons for less requirement have not been communicated by the Controlling Officer.

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

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads—				
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT				
109—CAPITAL OUTLAY ON OTHER WORKS				
Original	2,24,17,000	2,91,69,100	2,90,48,697	—1,20,403
Supplementary	67,52,100			
Amount surrendered during the year (March, 1965)				1,19,100

Notes and Comments—

(i) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 7.18 lakhs shown under the head "Suspense (Personal Deposits)".

A summary for 1964-65 of Personal Ledger Accounts in the name of the Director of Industries, Orissa for the transactions of certain Government Commercial Undertakings is given below :—

Schemes	Opening balance as on 1st April, 1964	Credits during the year	Debits during the year	Closing balance on 31st March, 1965
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery ..	49,978	3,85,241	3,37,000	98,219
(2) Boudh Tannery ..	29,005	3,11,492	2,96,200	44,297
(3) Raniganj Tiles ..	75,840	94,785	85,203	85,422

Certificates of acceptance of the balances are awaited from the Controlling Officer.

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

	Total Grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
98—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES			
Original .. 43,66,400	43,66,400	5,25,164	—38,41,236
Supplementary }			
Amount surrendered during the year (29th March, 1965)			37,43,700

Notes and Comments—

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

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

*Hirakud Dam Project—Stage I—***A—Dam and Appurtenant Works—**

O. .. 40.05	2.51	1.95	—0.56
R. .. —37.54			

Out of the total saving of Rs. 38.10 lakhs which formed 95 per cent of the original provision, a saving of Rs. 37.44 lakhs was surrendered on 29th March, 1965; the non-utilisation was explained as due to non-payment of compensation for land acquired pending disposal of the appeal by the Supreme Court.

Grant No. 50—Capital Outlay on Ports (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
109—CAPITAL OUTLAY ON OTHER WORKS			
110—CAPITAL OUTLAY ON PORTS			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original	6,61,77,500	10,19,62,882	—15,85,718
Supplementary	3,73,71,100		
Amount surrendered during the year			nil

Notes and Comments—

- (f) In the following group-heads, a total provision of Rs. 12.02 lakhs remained unutilised which was explained as mainly due to completing stage of the projects. Rs. 10.60 lakhs of the saving were reappropriated on 30th March, 1965 to group-head "C.2—Suspense (Gross Debit)" for meeting additional expenditure on Central Stores and Rs. 1.57 lakhs reappropriated on the same date to group-head "B.1—Communication."

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) D—Development of Paradeep Port— Establishment—			
O. 28.04	24.80	25.15	+0.35
R. —3.24			
(2) E—Development of Paradeep Port— Tools and Plant and Equipments—			
O. 3.11	0.75	0.75	..
R. —2.36			
(3) F—Development of Paradeep Port— Dredging and Miscellaneous—			
O. 5.00			
R. —5.00			
(4) M—Development of Chandbali Port—Survey Dredging and Miscellaneous—			
O. 2.14	0.57	0.37	—0.20
R. —1.57			

Grant No. 50—Capital Outlay on Ports—*contd.*

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

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) P—Development of Gopalpur Port— Survey, Dredging and Miscellaneous—			
O. 1·10	1·14	..	—1·14
R. 0·04			

The entire provision remained unutilised; the reasons for the non-utilisation have not been intimated by the Controlling Officer.

(2) R. 1—Trading in Iron Ore—Suspense (Personal Deposits) Debit—

O. 10·27	10·27	1·25	—9·02
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The saving of Rs. 9·02 lakhs formed 88 per cent of the original provision; reasons for the saving have not been intimated by the Controlling Officer.

(3) S. 1—Trading in Iron Ore—Tools and Plants—

O. 4·74	4·74	3·24	—1·50
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There was a saving of Rs. 1·50 lakhs in the original provision (32 per cent); reasons for the saving have not been intimated by the Controlling Officer.

(iii) Under the following group-heads, expenditure amounting to Rs. 2·01 lakhs was incurred although no provision was made; the reasons for non-provision of funds have not been furnished by the Controlling Officer.

Group-head	Actual Expenditure
	Rs.
B. 2—Original Works—Commerce (Ports) Department—Buildings	24,190
<i>Development of Gopalpur Port—</i>	
Q. 1—Works	1,52,209
Q. 2—Suspense (Gross Debit)	24,544

(iv) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 1·25 lakhs shown under the head "Suspense (Personal Deposits)".

Grant No. 50—Capital Outlay on Ports—concl'd.

A summary for 1964-65 of Personal Ledger Account in the name of Joint Secretary to the Government of Orissa, Commerce (Ports) Department for transactions in connection with trading in iron ore is given below:—

Opening balance on 1st April, 1964	Credits during the year	Debits during the year	Closing balance on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
11,02,157*	nil	1,24,826	9,77,331

(v) *Suspense Accounts*—The expenditure in the grant includes amounts of Rs. 1,91.27 lakhs and Rs. 0.25 lakh under the head 'Suspense' relating to stores transactions of the Paradeep Port Organisation and the Gopalpur Port respectively.

The transactions in the suspense account are similar in nature to those under Public Works which have been described in note (ix) of the explanatory notes below Grant No.24.

An analysis of the transactions together with the opening and closing balances for the year 1964-65 is given below:—

(a) Paradeep Port Organisation—

Opening balance on 1st April, 1964	Debits during the year	Credits during the year	Closing balance on 31st March, 1965
Rs.	Rs.	Rs.	Rs.
1,06,51,687	1,91,26,988	2,57,93,856	39,84,819

(b) Gopalpur Port—

nil	24,544	24,572	—28
-----	--------	--------	-----

* The difference of Rs. 18,00,776 with reference to the closing balance as shown in the Appropriation Accounts, 1963-64 is due to wrong exhibition of debits in place of credits and *vice-versa* in the Personal Ledger Account for the year 1962-63.

**Grant No. 51—Capital Expenditure relating to Labour
Department (All Voted)**

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head—				
109—CAPITAL OUTLAY ON OTHER WORKS				
Original	3,00,000	3,00,000	3,00,000	..
Supplementary	..			
Amount surrendered during the year				nil

**Grant No. 53—Capital Account of Other Works relating to
Home Department (All Voted)**

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head—				
109—CAPITAL OUTLAY ON OTHER WORKS				
Original	.. 4,00,000	13,25,000	13,29,716	+4,716
Supplementary	.. 9,25,000			
Amount surrendered during the year				nil

Notes and Comments—

(i) The expenditure exceeded the provision by Rs. 4,716 ; the excess requires regularisation.

The excess occurred under the group-head "A. 1—Police Housing Scheme" and was explained as due to adjustment of the cost of cement during 1964-65 for which provision was not made.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
119—CAPITAL OUTLAY ON FORESTS			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original .. 3,70,84,700	3,73,97,200	30,95,256	—3,43,01,944
Supplementary .. 3,12,500			
Amount surrendered during the year (March, 1965)			3,42,00,000

Notes and Comments—

The saving formed 92 per cent of the provision and was accounted for by non-utilisation of provision mainly under the following group-heads. There was a saving of 94 per cent in the grant during the year 1963-64 also.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) D. 1—Other Miscellaneous Schemes—Trading in Kendu leaves—			
(a) Advances—			
O. }	1·00	..	—1·00
S. .. 1·00 }			
(b) Suspense—(Personal Deposits)—Debit—			
O. .. 3,40·00 }	..	..	..
R. .. —3,40·00 }			

The scheme 'Trading in Kendu leaves' was put into operation in May, 1963. The transactions connected with the scheme were recorded in a suspense account outside the Consolidated Fund of the State. In order to bring the transactions within the Consolidated Fund, Government decided in April, 1963 to open a personal deposit account for recording the transactions connected with the scheme and an amount of Rs. 3.41 lakhs was provided for the purpose under the above two group-heads. The entire provision, however, remained un-utilised due to non-finalisation of the accounting procedure.

In 1963-64 also, the amount of Rs. 4.00 lakhs provided for the purpose remained unutilised for the same reasons.

The accounting procedure was finalised and the Personal deposit accounts were opened during December, 1965.

(2) A. 1—Purchase of shares in Orissa Forest Corporation.

O. .. 10·00	8·00	8·00	..
R. .. —2·00			

The saving of Rs. 2 lakhs in the provision (20 per cent) was surrendered on 26th March, 1965; reasons for the saving have not been intimated by the Controlling Officer.

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

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads—				
95—A—CAPITAL OUTLAY ON CONSUMERS CO-OPERATIVES				
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT				
109—CAPITAL OUTLAY ON OTHER WORKS				
Original	45,37,500	1,68,50,100	71,13,000	—97,37,100
Supplementary	1,23,12,600			
Amount surrendered during the year (26th March, 1965)				1,60,100

Notes and Comments—

(i) The saving of Rs. 97.37 lakhs formed 58 per cent of the provision.

The saving is accounted for mainly by non-utilisation of the supplementary grant obtained in March, 1965 under the following group-head. The reasons for the non-utilisation have not been intimated by the Controlling Officer.

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

C. 14—Share Capital Contribution to Rice-cum-Oil Milling Units—			
O.	} 96.25	..	—96.25
S.			

(ii) Savings to a substantial extent also occurred in the group-heads indicated below;—

(1) B. 1—Share Capital Contribution to Agricultural Credit Co-operative Societies—

O.	7.00	} 3.73	3.73	..
R.	—3.27			

The saving of Rs. 3.27 lakhs in the provision (47 per cent) was explained as due to non-sanction of loan by the Reserve Bank of India to the extent anticipated; the saving was reappropriated in March, 1965 and utilised under group-head 'B 2' to meet part of the expenditure towards share capital contribution in Central Co-operative Banks.

(2) C. 1—Share Capital Contribution to Rice Huller Units—

O!	2.00	}
R.	—2.00			

The entire provision remained unutilised which was stated to be due to decision of Government (July, 1964) to set up more Co-operative Rice Mills instead of Rice Hullers. The saving was reappropriated to the group-heads "C.6—Share Capital Contribution to Cold Storage Plant" and "C. 9—Share Capital Contribution to Marketing Societies".

**Grant No. 56—Capital Expenditure relating to Planning and Co-ordination
Department (All Voted)**

Major Head—	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVE- MENT AND RESEARCH			
Original .. 34,09,000	} 39,09,000	36,01,709	—3,07,291
Supplementary .. 5,00,000			
Amount surrendered during the year (March, 1965)			3,09,800

Notes and Comments—

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A. 1—Major Irrigation Works in-charge of Chief Engineer, Rural Engineering Organisation—			
O. .. 26.67	} 24.00	23.96	—0.04
R. .. —2.67			

Out of the total saving of Rs. 2.71 lakhs in the original provision, Rs. 1.66 lakhs were surrendered on 27th March, 1965 and Rs. 1 lakh reappropriated to the group-head 'A. 2—Tools and plant' due to postponement of some works to the subsequent year.

- (2) B. 1—Tube Well Irrigation—Works—**

O. .. 2.00	} 0.57	0.63	+0.06
R. .. —1.43			

The net saving of Rs. 1.37 lakhs formed 69 per cent of the provision. The saving was explained as due to slowing down of the programme on account of technical defects.

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

Major Head—	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
109—CAPITAL OUTLAY ON OTHER WORKS			
Original .. 5,77,500	} 6,21,500	5,45,619	—75,881
Supplementary .. 44,000			
Amount surrendered during the year			nil

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

		Total Grant	Actual Expenditure	Excess+ Saving--
		Rs.	Rs.	Rs.
Major Head—				
109—CAPITAL OUTLAY ON OTHER WORKS				
Original	..	8,50,000	8,84,803	-1,12,797
Supplementary	..	1,47,600		
Amount surrendered during the year (March, 1965)				85,800

Notes and Comments—

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

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

**B. 2—Construction of Grama Panchayat
Grain golas—**

O.	..	3.00	1.52	1.52	..
R.	..	-1.48			

The saving of Rs. 1.48 lakhs in the original provision (49 per cent) was stated to be mainly due to post budget decision of Government to go slow in the matter of construction of new grain golas owing to reorganisation of the Grama Panchayats.

**Grant No. 59—Capital Expenditure relating to Health Department
(All Voted)**

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original }	46,67,000	44,22,157	—2,44,843
Supplementary .. 46,67,000 }			
Amount surrendered during the year (31st March, 1965)			3,63,800

Notes and Comments—

(i) The saving occurred under the following group-head :—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Materials and equipments received under T. C. A. Programme—Malaria Control—			
O. }	43.03	42.17	—0.86
S. 46.67 }			
R. —3.64 }			

Out of the total saving of Rs. 4.50 lakhs which formed 10 percent of the supplementary provision made in March, 1965, a saving of Rs. 3.64 lakhs was surrendered on 31st March, 1965 ; the non-utilisation of provision was stated to be due to less receipt of the materials from the Government of India (Rs. 3.64 lakhs) and less adjustment of customs duty (Rs. 0.86 lakh).

(ii) An expenditure of Rs. 2.04 lakhs representing the cost of materials and equipment received under Technical Co-operation Assistance programme was incurred under group-head 'B-Filaria control' ; no funds were provided under this group-head. The debits for the amount were received from the Government of India after the close of the year. It was explained that funds were not provided for due to non-finalisation of accounting procedure by the department.

Grant No. 60—Capital Outlay on Public Works

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Major Heads—			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
103—CAPITAL OUTLAY ON PUBLIC WORKS			
Voted—			
Original .. 12,36,23,200	13,34,50,100	12,50,61,648	-83,88,452
Supplementary 98,26,900			
Amount surrendered during the year (March, 1965)			94,00,200
Charged—			
Original .. 50,000	83,300	42,152	-41,148
Supplementary 33,300			
Amount surrendered during the year (March, 1965)			8000

Notes and Comments—

- (i) In view of the final saving of Rs. 83.88 lakhs, the supplementary grant of Rs. 98.25 lakhs obtained in November, 1964 mainly under the following group-heads proved excessive/unnecessary.

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

(1) B. 1 (6) (1)—Buildings—

Public Works Department—Police—

Police Housing Scheme—

O. .. 14.46	56.66	56.01	-0.65
S. .. 47.94			
R. .. -5.74			

The total saving of Rs. 6.39 lakhs in the provision was stated to be mainly due to post budget decision to meet some expenditure from Grant No. 53 (Rs. 7.58 lakhs), non-selection of site and late decision of tender in respect of works "Construction of barracks, dining hall and kitchen block for O. M. P. at Rayagada" (Rs. 2.75 lakhs) and postbudget decision not to take up some new works for C. I. D. (Rs. 2.05 lakhs) partly off set by excess of Rs. 6.64 lakhs under certain other units.

Grant No. 60—Capital Outlay on Public Works—contd.

Group-head	Total grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) B. 1 (6) (2)—Buildings— Public Works Department— Police—Others—			
O. .. 3.60	7.35	7.16	—0.19
S. .. 6.53			
R. .. —2.78			

The total saving of Rs.2.97 lakhs in the provision (29 per cent) was explained as due to post budget decision of Government to meet the expenditure on some works from Grant No. 53 (Rs. 1.83 lakhs) and non-finalisation of plans of some works (Rs.1.62 lakhs) partly offset by excess under some other units.

(3) F. 1 (2)—Buildings—Public Works Department—Medical— (Plan—State Sector)—			
O. .. 7.58	6.35	6.36	+0.01
S. .. 2.54			
R. .. —3.77			

The net saving of Rs. 3.76 lakhs in the provision (37 per cent) was explained as mainly due to non-finalisation of plans, want of administrative approval and slow progress of works.

(4) F. 1 (4)—Buildings—Public Works Department—Indus- tries—(Plan—State Sector)—			
O. .. 20.65	11.96	11.66	—0.30
S. .. 5.00			
R. .. —13.69			

The total saving of Rs.13.99 lakhs in the provision (54 per cent) was explained as mainly due to late decision on tenders (Rs.12.82 lakhs) and non-finalisation of designs of some works (Rs. 1.70 lakhs) and dropping of some others (Rs. 1.74 lakhs). Saving was partly counterbalanced by excess under other units. A sum of Rs. 6.09 lakhs out of the saving was reappropriated to other units during March, 1965 [vide note (v) at page 13].

(5) K. 3—New Capital Project— Works—Electrical—(Plan— State Sector)—			
O. .. 3.81	3.37	2.83	—0.54
S. .. 1.93			
R. .. —2.37			

The total saving of Rs.2.91 lakhs formed 51 per cent of the provision. The saving was explained as mainly due to non-receipt of bills from the Executive Engineer, Puri Electrical Division in respect of work "Provision of street light at New Capital" (Rs.2.00 lakhs) and non-utilisation of "Lump provision for works to come up" (Rs. 0.90 lakh).

Grant No. 60—Capital Outlay on Public Works—*contd.*

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B. 1 (9)—Original Works— Buildings—Public Works Department— Public Health—			
O. .. 6.07	0.83	0.71	-0.12
R. .. -5.24			

The total saving of Rs. 5.36 lakhs in the provision (88 per cent) was explained as mainly due to postponement of the scheme "Construction of buildings and staff quarters for the Vaccine Institute, Orissa".

(2) F. 3 (6)—Buildings—Public Health—Civil Works— (Plan—State Sector)—			
O. .. 9.00	7.00	7.08	+0.08
R. .. -2.00			

The net saving of Rs. 1.92 lakhs in the provision (21 per cent) was explained as mainly due to non-completion of building of Institute of Engineers at Bhubaneswar. An amount of Rs. 2 lakhs was reappropriated to other group-heads during March, 1965 [Vide note (v)].

(3) G. 2—Communication— Expressway—(Plan— State Sector)—			
O. .. 5,22.06	3,82.94	3,81.79	-1.15
R. .. -1,39.12			

The total saving of Rs. 1,40.27 lakhs in the provision (27 per cent) was explained as mainly due to post budget decision to carry over the project to Fourth Five-Year Plan. Rs. 1,05.04 lakhs out of the saving was reappropriated to other group-heads during March, 1965 [Vide note (v) below].

Grant No. 60—Capital Outlay on Public Works—*contd.*

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) L. 3—Suspense—Debit— Public Health—(Plan— State Sector)—			
O. .. 59·00	59·00	47·52	—11·48

The saving of Rs. 11·48 lakhs formed 20 per cent of the original provision ; the reasons for the saving have not been intimated by the Controlling Officer.

(5) O. 1 (1)—Buildings—Public Works—Industries— (Plan—Central Sector)—			
O. .. 3·20	0·80	0·80	..
R. .. —2·40			

The saving of Rs. 2·40 lakhs in the original provision (75 per cent) was explained as mainly due to non-receipt of administrative approval in respect of some works.

(iii) The augmentation of provision by reappropriation in March, 1965 proved unnecessary/excessive in the group-heads detailed below in view of the eventual saving.

H. 1.—Suspense—Gross Debits—

Expressway—

O. .. 40·00	50·00	38·11	—11·89
R. .. 10·00			

The final saving of Rs. 11·89 lakhs was explained as due to non-receipt of debits towards cost of cement.

New Capital Project—

K 2—Works—Public Health—

O. .. 18·14	26·14	23·80	—2·34
S. .. 1·00			
R. .. 7·00			

The reasons for the final saving have not been intimated by the Controlling Officer.

Grant No. 60—Capital Outlay on Public Works—contd.

(iv) The expenditure under the grant includes an amount of Rs.2,41·81 lakhs accounted for under the head "Suspense". The nature and scope of transactions recorded under the head "Suspense" has been described in item, (ix) of the notes below "Grant No.24—Irrigation."

A summary of the transactions accounted for under this head together with the opening and closing balances for the year 1964-65, is given below :—

Suspense Heads	Opening balance on 1st April, 1964	Debits during 1964-65	Credits during 1964-65	Closing balance on 31st March, 1965
(In lakhs of rupees)				
103—Capital Outlay on-Public Works—				
(a) Expressway Project—				
Purchases ..	—42·41	31·16	46·60	—57·85
Stock ..	0·86	2·93	2·19	1·60
Miscellaneous public works				
Advances ..	60·11	4·01	13·60	50·52
Total ..	18·56	38·10	62·39	—5·73
(b) New Capital Project—				
Purchases ..	—1,07·47	58·51	31·23	—80·19
Stock ..	59·07	1,04·14	1,68·51	—5·30
Miscellaneous Public Works				
Advances ..	1,02·82	41·06	39·80	1,04·08
Total ..	54·42	2,03·71	2,39·54	18·59

(v) In the following cases, the provision was withdrawn by reappropriation from group-heads mentioned in column 1 to the extent indicated for expenditure under group-heads indicated in column 3. Some of these cases in which the provision remained substantially unutilised or the additional funds provided by reappropriation proved inadequate or excessive are mentioned in notes (i) to (iv) ante.

Group-heads from which funds were withdrawn by reappropriation	Amount (In lakhs of rupees)	Group-heads to which funds were transferred by reappropriation	Amount (In lakhs of rupees)
1	2	3	4
103—Capital Outlay on Public Works—		96—Capital Outlay on Industrial Development—	
Non-Plan—		A. 1—Share capital Contribution in Orissa Construction Corporation.	10·00
B. 1 (6) Buildings—Police—Police Housing Scheme.	1·83	103—Capital Outlay on public Works—	
B. 1 (6) (2)—Others	0·95	B. 1 (3)—Buildings—General Administration.	2·57
B. 1 (9)—Buildings—Public Health	2·53	B. 1 (8)—Buildings—Medical	1·99
C—Add Pro rata Shares—		B. 1 (13)—Buildings—Taxes on Income.	5·92
1(1)—Establishment Charges—Buildings.	1·60		

Grant No. 60—Capital Outlay on Public Works—concl'd.

Group-heads from which funds were withdrawn by reappropriation	Amount (In lakhs of rupees)	Group-heads to which funds were transferred by reappropriation	Amount (In lakhs of rupees)
<i>Plan—</i>			
F—Buildings—		B. 2(10)—Electrical—Taxes on Income	1.02
F. 1—Public Works Department.—		B. 3(5)(1)—Public Health—Police Housing Scheme	1.52
F. 1(4) Industries Department	6.09	B. 3(10)—Public Health—Taxes on Income	1.17
G—Communication—		B. 3(11)—Public Health—Miscellaneous Departments	2.85
G. 2—Expressway	1,05.04		
New Capital Project—			
K—Works—		C—Add—Pro rata shares—	
K. 1(4)—Buildings	1.94	C. 2(1)—Tools and Plant—Buildings	1.60
<i>Plan—</i>			
F. Buildings—			
Public Works Department—			
F. 1—Education			1.64
F. 1(3)—Animal Husbandry Department			2.27
F. 1(6)—Civil Works			2.00
F. 2—Electrical—			
F. 2(1)—Education			1.18
F. 2(4)—Industries			1.33
F. 3—Public Health—			
F. 3(1) Education			0.94
F. 3(4)—Industries			4.35
F. 3(5)—Miscellaneous Departments			1.33
G—Communication—			
G. 1—Road Development Programme			45.98
H—Suspense—Gross Debits—			
H. 1—Expressway			10.00
New Capital Project—			
K—Works—			
K. 2—Public Health			7.00
Other group-heads			13.32
Total	1,19.98	Total	1,19.98

Appropriation—Floating Debt (Repayment)—(All charged)

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
0—PUBLIC DEBT—DEBT RAISED IN INDIA—FLOATING DEBT (REPAYMENT)			
<i>Original</i>	2,50,00,000	} 5,45,00,000	4,98,00,000
<i>Supplementary</i>	2,95,00,000		
			—47,00,000
<i>Amount surrendered during the year (31st March, 1965)</i>			98,00,000

Notes and Comments—

- (i) The amount of Rs. 98·00 lakhs surrendered on 31st March, 1965 proved excessive in view of the final saving of Rs. 47·00 lakhs.
- (ii) A total provision of Rs. 3,47·00 lakhs (including supplementary appropriation of Rs. 2,95·00 lakhs) was made under the group-head "A. 1- Ways and Means Advance" for repayment of Ways and Means Advances obtained from the Reserve Bank of India. The provision proved insufficient as there was an excess to the extent of Rs. 51·00 lakhs which remained uncovered; the excess was explained as due to special Ways and Means Advances obtained on 27th and 29th March, 1965 having been repaid on 30th March, 1965.
- (iii) Provision to the extent of Rs. 2,00·00 lakhs was made under the group-head "A.2" for repayment of cash credit advances from the State Bank of India; Rs. 1,00·00 lakhs thereof remained unutilised which was stated to be due to non-availability of cash credit from the State Bank of India to the extent anticipated. The expenditure of Rs. 1,00·00 lakhs incurred under this group-head represents the repayment of such cash credit advance obtained during 1963-64.

Appropriation-Loans from the Central Government (Repayment)
(All charged)

Major Head—			Total	Actual	Excess +
			Appropriation	Expenditure	Saving—
			Rs.	Rs.	Rs.
0—PUBLIC DEBT—DEBT RAISED IN INDIA—LOANS FROM THE CENTRAL GOVERNMENT					
<i>Original</i>	6,96,34,200	}	14,62,64,000	14,66,32,212	+3,68,212
<i>Supplementary</i>	7,66,29,800				
<i>Amount surrendered during the year (March, 1965)</i>					38,900

Notes and Comments—

- (i) The expenditure exceeded the total appropriation by Rs. 3,68,212, which requires regularisation.
- (ii) The excess over the appropriation may be traced mainly to the funds provided by supplementary appropriation in March, 1965 under the group-head "B—Other Ways and Means Advances" proving inadequate. In March, 1965 a supplementary appropriation of Rs. 7,66.30 lakhs was obtained for repayment of Ways and Means Advances of Rs. 8 crores received from the Government of India in June, 1964 for the clearance of the State Government's overdraft with the Reserve Bank of India; the balance, Rs. 33.70 lakhs was proposed to be met from the savings anticipated under other group-heads. The savings, however, did not materialise to this extent and this resulted in an excess expenditure of Rs. 3.68 lakhs over the appropriations.
- (iii) In the following group-heads, the provision remained unutilised to a substantial extent. The saving was stated to be due to less repayment of loans mainly on account of non-finalisation of terms of repayment.

Group-head			Total	Actual	Excess +
			Appropriation	Expenditure	Saving—
(In lakhs of rupees)					
(1) A.2—Loans—Loans for Grow More Food Scheme—					
<i>O.</i>	52.50	}	35.93	35.93	..
<i>R.</i>	—16.57				
(2) A. 4—Loans for Rehabilitation of displaced persons from East Pakistan—					
<i>O.</i>	4.56	}	0.35	0.35	..
<i>R.</i>	—4.21				

Appropriation—Loans from the Central Government (Repayment)—concl'd.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving-
(In lakhs of rupees)			
(3) A. 5—Loans—Loans for Community Development Schemes—			
O. .. 44.50	34.19	38.54	+ 4.35
R. .. -10.31			

The reasons for reducing the original provision by Rs. 10.31 lakhs in March, 1965 as also for the final excess have not been intimated by the Controlling Officer.

(4) A. 17—Loans—Loans for Development of Handloom Industry—			
O. .. 5.81	4.62	4.61	- 0.01
R. .. -1.19			

Appropriation—Other Loans (Repayment) (All Charged)

Major Head—	Total Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving- Rs.
O—PUBLIC DEBT—DEBT RAISED IN INDIA—OTHER LOANS—(REPAYMENT)			
Original .. 18,66,800	19,38,600	19,38,574	- 26
Supplementary .. 71,800			
<i>Amount surrendered during the year</i>			<i>nil</i>

APPENDIX

Statement showing the estimated and actual recoveries by grants which have been adjusted in the accounts in reduction of expenditure

[Referred to in the Summary of Appropriation Accounts at Page 9]

Number and name of Grant	Budget estimates	Actuals	Actuals compared with Budget estimates More+ Less—
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department	3,08,800	3,22,000	+13,200
2—Jails ..	1,75,700	2,45,815	+70,115
3—Police ..	28,17,300	2,11,150	—26,06,150
4—Expenditure relating to the Planning and Co-ordination Department	62,15,400	2,04,123	—60,11,277
5—Community Development Projects, etc.	57,300	..	—57,300
6—Expenditure relating to the Political and Services Department	10,32,200	2,89,834	—7,42,366
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department.	3,500	..	—3,500
10—Pensions ..	6,28,800	7,53,399	+1,24,599
11—Expenditure relating to the Education Department	2,000	..	—2,000
16—District Administration and other expenditure relating to the Revenue Department	17,16,000	35,37,406	+18,21,406
18—Civil and Sessions Courts and other expenditure relating to the Law Department	1,82,900	..	—1,82,900
19—Stationery and Printing and other expenditure relating to the Commerce Department	4,000	1,01,434	+97,434
21—Tribal and Rural Welfare Department	23,39,700	..	—23,39,700
22—Medical and other expenditure relating to the Health Department	6,01,400	84,465	—5,16,935
24—Irrigation ..	1,88,84,100	2,18,68,573	+29,84,473
25—Public Works ..	10,32,06,400	15,61,43,323	+5,29,36,923
27—Public Works, Common Establishment and other expenditure relating to the Works Department	1,72,97,500	99,26,593	—73,70,907
30—Transport Schemes ..	29,46,300	30,26,776	+80,476
31—Forest ..	32,400	..	—32,400

APPENDIX—concl'd.

Number and name of Grant	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less —
	Rs.	Rs.	Rs.
33—Co-operation and Marketing	24,66,400	10,35,950	— 14,30,450
35—Animal Husbandry	95,700	62,170	— 33,530
36—Public Relations	1,50,000	1,01,077	— 48,923
37—Agriculture	5,64,100	27,200	—5,36,900
40—Community Development Projects	500	1,30,069	+1,29,569
41—Loans to Local Funds, Government Servants, etc.	5,00,000	..	—5,00,000
42—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department	50,00,000	47,95,971	—2,04,029
43—Irrigation and Electricity Schemes	8,76,53,700	18,26,72,886	+9,50,19,186
44—Agricultural Improvement and Research	6,99,700	10,61,942	+3,62,242
45—Government Trading Scheme	12,37,14,600	8,82,61,865	—3,54,52,735
46—Road and Water Transport Schemes	2,000	2,269	+269
47—Capital expenditure relating to Public Health and Health (L.S.-G.) Department	17,09,300	21,14,516	+4,05,216
48—Capital Outlay on Industrial Development	8,03,600	9,64,048	+1,60,448
49—Hirakud Dam Project	..	34,27,100	+34,27,100
50—Capital Outlay on ports	1,02,61,600	2,62,61,834	+1,60,00,234
51—Capital expenditure relating to Labour Department	15,900	31,202	+15,302
52—Capital Account of other works relating to Education Department	..	5,254	+5,254
54—Capital Outlay on Forest	3,40,00,000	..	—3,40,00,000
57—Capital expenditure relating to Animal Husbandry Department	..	6,223	+6,223
58—Capital expenditure relating to the Grama Panchayat Department	..	42,383	+42,383
59—Capital expenditure relating to Health Department	..	44,22,157	+44,22,157
60—Capital Outlay on Public Works	2,95,24,700	3,06,70,957	+11,46,257
Grand Total	45,56,13,500	54,28,11,964	+8,71,98,464

Aspenya



