

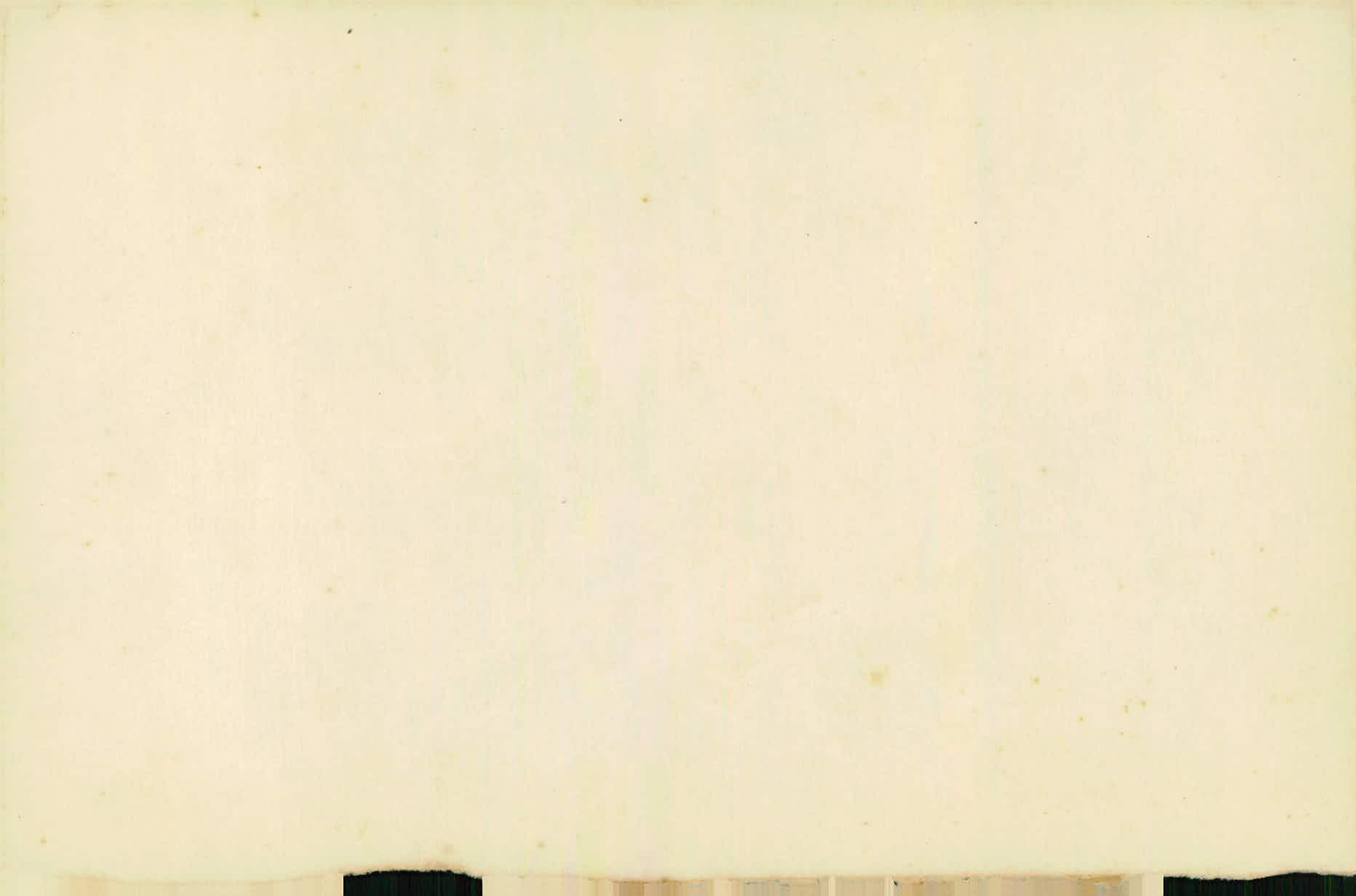


**APPROPRIATION
ACCOUNTS**

**GOVERNMENT
OF
ORISSA**

1974-75











APPROPRIATION
ACCOUNTS

1974-75

GOVERNMENT OF ORISSA

MEMORIAL OF CHURCH

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APPROPRIATION ACCOUNTS, GOVERNMENT OF ORISSA, 1974-75.

Page	Reference	For	Read
ii	Contents of page 116—117	<i>Payments</i>	<i>Payment</i>
2	Summary—Grant No. 8 Col. 1	to Orissa	to the Orissa
4	Summary, Grant No. 15 Col. 1.	of Tourism	of Tourism
4	Grant—19	Departmen	Department
6	Summary, <i>Appropriation for reduction or avoidance of debt</i> Col. 1.	<i>reduction or avoidance of debt</i>	<i>Reduction or Avoidance of Debt.</i>
6	Items <i>Interest Payment</i>	<i>Payment</i>	<i>Payments</i>
8	Summary, 8th line	columns 3 and 4	columns 4 and 5
8	Summary, item 241 (Table column 1)	Trpnsport	Transport
8	Summary (Table, Col. 1)	56—Jails	256—Jails
9	Summary (Table, Col. 1)	Relief on Account	Relief on account
10	Summary—2nd sub-p a r a below the table 3rd and 4th lines.	Finance accounts	Finance Accounts
10	Summary, Table, Col. 2 Revenue.	3,18,00,000	3,18,00,000
21	Grant No. 5, last line—Col. 4	8,23,32,000	8,23,32,000
22	Grant No. 5, 1st line Original; Col. 4.	—27,159	—27,159
30	Group-head (3)—G—Suspense, etc.	5,25'00	5,25'00
31	Group-head (2)—E—Maintenance and Repairs, etc.	75'35	75'35
33	Grant No. 7, Note (vi), item (12), Col. 4.	+3'41	—3'41
33	Grant No. 7, Note (vi) last line of comment.	intimated	intimated (April 1976).
41	Grant No. 7, Note (xv), 1st line.	tool and plant	tools and plant
44	Grant No. 9, Note (ii), item (d), Col. 2.	9,91,41,537	9,91,41,537
45	Grant No. 10, Supplementary figure under Revenue : Voted, Col. 1.	9,61,73,000	9,61,73,000
48	Grant No. 10, Note (ii) Comment under item (2), line 1.	Primay	Primary
48	Grant No. 10, Note (iii), item 5 Col. 2.	32'82	52'82
51	Grant No. 10, (v), group-head II—Other Programme.	II—Other Programmes	III—O t h e r Progra- mmes.
51	Grant No. 10, Note (vi), Group-head LLL—Other Educational Loan.	Loan—	Loans—
51	Grant No. 10, Note (vii), 2nd line.	Rs. 78 lakhs	Rs. 7 lakhs
52	Grant No. 11, Major heads references, 1st line.	Secretariat Social and Community Services	Secretariat--Social and Community Services
53	Grant No. 11, Note (v), item (3), last column.	—0'01	+0'01

Page	Reference	For	Read
54	Grant No. 12, Note (i), last two lines.	accomodated	accommodated
56	Grant No. 12, Note (iii), item 13 last column.	—0.58	—0.56
57	Grant No. 12, Note (vi) (b), 1st line.	ir	in
59	Grant No. 13, Note (iii) item (2), last column.	—1,60.46	+1,60.46
59	Grant No. 13, Note (iv), 1st line.	abve	above
62	Grant No. 14, Note 1st line.	grant savings	grant, savings
67	Grant No. 17, Note (iv) group head Q—Minor Irrigation, Col. 1.		Insert O before the figure 1,96.90.
67	Grant No. 17, Note (vi), heading of Col. 2 of the table	Debits dur during the year	Debits during the year.
68	Grant No. 18, Figure against Revenue : voted in Col. 3.	10,74,5,059	10,74,85,059
68	Grant No. 18, Figure against "Amount surrendered during the year" for Revenue : Charged.	9,600	—9,600
70	Grant No. 19, figure against Revenue : Voted, Col. 4.	—56,86,39	—56,86,397
74	Grant No. 19, explanation below Note (iii), 5th line.	Government of of India	Government of India.
77	Grant No. 20, Note (iii) item (4), last column.	—0.90	—0.96
79	Grant No. 20, Note (iv), item (4), group-head.	Adminstration	Administration
86	Grant No. 20, Note (viii) item (3), column 4.	—3.30	+3.30
98	Grant No. 20, Note (xiii), Major head reference.	334—Capital Outlay on Power Project.	534—Capital Outlay on Power Projects
104	Grant No. 22, Note (i) Explanation below item (14), 4th line.	reaforestation	reafforestation
109	Grant No. 23, Note (i) item (3), figure against '0' in column 1.	36.96	36.98
113	Grant No. 23, Note (iv) heading of item (5).	Ware housing	Warehousing
115	Grant No. 24, Note (1) heading of item (1).	Adminstration	Administration
118	Appropriation—Loans and Advances from the Central Government—Heading—1st line.	Adpropiation	Appropriation
120	Appendix-heading	lable shows by grant	table shows, by grants
121	Appendix—Grant No. 7 Explanation portion within brackets.	estimate : Rs. 17.75 lakhs.	estimate : Rs. 717.50 lakhs.

TABLE OF CONTENTS

	PAGE
Introductory ..	1
Summary of Appropriation Accounts ..	2—11
Appropriation Accounts—	
1—Expenditure relating to the Home Department ..	12—14
2—Expenditure relating to the Political and Services Department ..	15
3—Expenditure relating to the Revenue Department ..	16—19
3-A—Expenditure relating to the Excise Department ..	19—20
4—Expenditure relating to the Law Department ..	20—21
5—Expenditure relating to the Finance Department ..	21—25
6—Expenditure relating to the Commerce Department ..	26—28
7—Expenditure relating to the Works Department ..	28—42
8—Expenditure relating to the Orissa Legislative Assembly ..	42
9—Expenditure relating to the Supply Department ..	43—44
10—Expenditure relating to the Education Department ..	45—51
11—Expenditure relating to the Tribal and Rural Welfare Department ..	52—53
12—Expenditure relating to the Health and Family Planning Department ..	54—57
13—Expenditure relating to the Urban Development Department ..	58—61
14—Expenditure relating to the Labour, Employment and Housing Department ..	62—63
15—Expenditure relating to the Department of Tourism and Cultural Affairs ..	63
16—Expenditure relating to the Planning and Co-ordination Department ..	64
17—Expenditure relating to the Rural Development Department ..	65—67
18—Expenditure relating to the Community Development and Panchayati Raj Department ..	68—69
19—Expenditure relating to the Industries Department ..	70—74
20—Expenditure relating to the Irrigation and Power Department ..	75—98

TABLE OF CONTENTS—*concl.*

	PAGE
21—Expenditure relating to the Transport Department ..	99—100
22—Expenditure relating to the Forest and Animal Husbandry Department ..	101—107
23—Expenditure relating to the Agriculture and Co-operation Department ..	108—114
24—Expenditure relating to the Mining and Geology Department ..	115
<i>Appropriation for Reduction or Avoidance of Debt</i> ..	116
<i>Interest Payments</i> ..	116—117
<i>Internal Debt of State Government</i> ..	117
<i>Loans and Advances from the Central Government</i> ..	118
<i>Appendix</i> —Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure ..	120—123

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1974-75 presents the accounts of sums expended in the year ended 31st March 1975 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation 1	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
1—Expenditure relating to the Home Department—		
Voted ..	17,37,07,000	26,44,000
<i>Charged</i> ..	<i>19,94,000</i>	..
2—Expenditure relating to the Political and Services Department—		
Voted ..	1,10,63,000	65,000
<i>Charged</i> ..	<i>12,64,000</i>	..
3—Expenditure relating to the Revenue Department—		
Voted ..	14,44,31,000	74,00,000
<i>Charged</i> ..	<i>3,58,04,000</i>	..
3-A—Expenditure relating to the Excise Department—		
Voted ..	66,93,000	1,00,000
<i>Charged</i> ..	<i>11,000</i>	..
4—Expenditure relating to the Law Department—		
Voted ..	1,07,41,000	66,000
5—Expenditure relating to the Finance Department—		
Voted ..	12,78,47,000	3,86,00,000
<i>Charged</i> ..	<i>68,000</i>	..
6—Expenditure relating to the Commerce Department—		
Voted ..	2,23,08,000	29,47,000
<i>Charged</i> ..	<i>2,48,000</i>	..
7—Expenditure relating to the Works Department—		
Voted ..	18,92,31,000	8,61,82,000
<i>Charged</i> ..	<i>7,55,000</i>	<i>14,66,000</i>
8—Expenditure relating to Orissa Legislative Assembly—		
Voted ..	27,82,000	7,000
<i>Charged</i> ..	<i>77,000</i>	..
9—Expenditure relating to the Supply Department—		
Voted ..	1,09,95,000	27,00,96,000
<i>Charged</i> ..	..	<i>36,000</i>
10—Expenditure relating to the Education Department—		
Voted ..	51,59,43,000	53,42,000
<i>Charged</i> ..	<i>2,33,000</i>	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,76,04,995	14,86,239	1,61,02,005	11,57,761	..	..
18,82,835	..	1,11,165	..	..	..
1,07,11,742	34,425	3,51,258	30,575	..	..
11,74,310	..	89,690	..	..	..
14,10,03,932	66,09,485	34,27,068	7,90,515	..	..
3,58,00,000	..	4,000	..	..	..
55,94,012	70,000	10,98,988	30,000	..	..
10,936	..	64	..	..	..
96,91,596	64,440	10,49,404	1,560	..	..
5,13,95,775	3,96,79,054	7,64,51,225	..	..	10,79,054
40,841	..	27,159	..	..	..
1,87,12,709	5,30,666	35,95,291	24,16,334	..	..
2,48,000	..	..	..	..	..
24,54,40,791	7,65,65,639	..	96,16,361	5,62,09,791	..
5,44,569	13,30,030	2,10,431	1,35,970	..	..
27,73,811	7,000	8,189	..	..	..
71,711	..	5,289	..	..	..
1,07,56,108	23,07,47,027	2,38,892	3,93,48,973	..	..
..	..	..	36,000	..	..
47,88,22,480	43,45,378	3,71,20,520	9,96,622	..	..
2,29,976	..	3,024	..	..	..

4

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
11—Expenditure relating to the Tribal and Rural Welfare Department—		
Voted ..	11,82,19,000	4,50,000
<i>Charged</i>	<i>1,000</i>	..
12—Expenditure relating to the Health and Family Planning Department—		
Voted ..	16,11,75,000	5,37,000
13—Expenditure relating to the Urban Development Department—		
Voted ..	7,56,38,000	1,46,03,000
<i>Charged</i> ..	<i>6,000</i>	..
14—Expenditure relating to the Labour, Employment and Housing Department—		
Voted ..	97,48,000	69,47,000
<i>Charged</i> ..	<i>1,000</i>	<i>19,000</i>
15—Expenditure relating to the Department of Tourism and Cultural Affairs—		
Voted ..	53,53,000	1,35,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted ..	83,29,000	95,000
17—Expenditure relating to the Rural Development Department—		
Voted ..	7,23,82,000	7,57,58,000
<i>Charged</i> ..	<i>13,000</i>	<i>10,000</i>
18—Expenditure relating to the Community Development and Panchayati Raj Department—		
Voted ..	12,12,78,000	14,75,000
<i>Charged</i> ..	<i>15,000</i>	..
19—Expenditure relating to the Industries Department—		
Voted ..	4,02,12,000	3,14,32,000
<i>Charged</i> ..	<i>94,000</i>	<i>9,000</i>
20—Expenditure relating to the Irrigation and Power Department—		
Voted ..	30,30,48,000	39,04,25,000
<i>Charged</i> ..	<i>2,000</i>	<i>1,000</i>

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,47,33,541	4,00,400	5,34,85,459	49,600	..	..
..	..	1,000	..	..	..
15,60,10,328	1,57,939	51,64,672	3,79,061	..	..
8,97,65,630	1,00,06,518	..	45,96,482	1,41,27,630	..
..	..	6,000	..	..	..
81,57,543	64,42,705	15,90,457	5,04,295	..	..
..	10,690	1,000	8,310	..	..
49,74,160	24,167	3,78,840	1,10,893	..	..
54,16,347	22,252	29,12,653	72,748	..	..
8,95,85,499	7,41,08,746	..	16,49,254	1,72,03,499	..
11,575	-21,556	1,425	31,556	..	..
10,74,85,059	10,50,178	1,37,92,941	4,24,822	..	..
5,400	..	9,600	..	..	..
3,45,25,603	2,89,19,615	56,86,397	25,12,385	..	..
92,554	..	1,446	9,000	..	..
27,67,47,368	31,09,16,418	2,63,00,632	7,95,08,582	..	..
..	..	2,000	1,000	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
21—Expenditure relating to the Transport Department—		
Voted ..	1,27,29,000	15,20,000
Charged ..	53,000	..
22—Expenditure relating to the Forest and Animal Husbandry Department—		
Voted ..	10,18,44,000	12,60,76,000
Charged ..	31,000	..
23—Expenditure relating to the Agriculture and Co- operation Department—		
Voted ..	14,49,65,000	12,60,94,000
Charged ..	6,000	..
24—Expenditure relating to the Mining and Geology Department—		
Voted ..	70,81,000	55,77,000
<i>Appropriation for reduction or avoidance of debt—</i>		
Charged ..	77,38,000	..
<i>Interest payment—</i>		
Charged ..	33,60,46,000	..
<i>Internal Debt of the State Government—</i>		
Charged ..	..	21,22,66,000
<i>Loans and Advances from the Central Government—</i>		
Charged ..	..	14,93,69,000
Total—Voted	2,39,77,42,000	1,19,45,73,000
[Charged ..	38,44,60,000	36,31,76,000
Grand Total	2,78,22,02,000	1,55,77,49,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,01,49,089	15,07,325	25,73,911	12,675	..	..
..	..	53,000	..	..	..
9,24,69,050	10,39,79,160	93,74,950	2,20,96,840	..	..
..	..	31,000	..	..	..
11,70,89,492	10,14,17,699	2,78,75,508	2,46,76,301	..	..
3,715	..	2,285	..	..	..
58,18,743	13,19,990	12,62,257	42,57,010	..	..
77,38,000	..	..	..	..	..
27,42,15,300	..	6,18,30,700	..	..	..
..	16,17,97,679	..	5,04,68,321	..	..
..	13,13,94,892	..	1,79,74,108	..	..
2,19,54,35,403	1,00,04,12,405	28,98,47,517	19,52,39,649	8,75,40,920	10,79,054
32,20,69,722	29,45,11,735	6,23,90,278	6,86,64,265	..	..
2,51,75,05,125	1,29,49,24,140	35,22,37,795	26,39,03,914	8,75,40,920	10,79,054

The excess over the following voted grants requires regularisation:—

Revenue Section :—

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

Capital Section :—

- 5—Expenditure relating to the Finance Department.

The expenditure shown in columns 3 and 4 of the above summary does not include a sum of Rs. 1,10,71,218 met out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year.

The details of this expenditure are as follows :—

Major head (grant number and name)	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e. 1975-76)
	Rs.		
214—Administration of Justice (Grant No. 4—Expenditure relating to the Law Department)	401	18th March 1975	February 1976
241—Taxes on Vehicles (Grant No. 21—Expenditure relating to the Transport Department)	2,00,000	12th March 1975	December 1975
256—Jails (Grant No. 1—Expenditure relating to the Home Department)	15,15,991	25th February 1975	December 1975
277—Education (Grant No. 10—Expenditure relating to the Education Department)	1,40,000	26th March 1975	December 1975
288—Social Security and Welfare (Grant No. 5—Expenditure relating to the Finance Department)	7,00,000	26th March 1975	December 1975
288—Social Security and Welfare (Grant No. 18—Expenditure relating to the Community Development and Panchayati Raj Department)	81,000	24th March 1975	December 1975

Major head (grant number and name)	Amount Rs.	Date of sanction of advance	Date of recoup- ment to the fund during the next Year (i. e. 1975-76)
289—Relief on Account of Natural Calamities (Grant No. 3—Expendi- ture relating to the Reve- nue Department)	12,00,000	27th March 1975	December 1975
295—Other Social and Community Services (Grant No.4—Expendi- ture relating to the Law Department).	60,000	19th February 1975	December 1975
298—Co-operation (Grant No.23—Expendit u r e relating to the Agricul- ture and Co-operation Department)	9,600	29th March 1975	December 1975
314—Community Develop- ment (Grant No.18— Expenditure relating to the Community Deve- lopment and Panchayati Raj Department)	6,34,354	18th March 1975 26th March 1975	} December 1975
483—Capital Outlay on Housing (Grant No.7— Expenditure relating to the Works Department)	2,43,000	24th March 1975	December 1975
498—Capital Outlay on Co- operation (Grant No. 23 Expenditure relating to the Agriculture and Co- operation Department)	28,32,500	24th March 1975 29th March 1975	} December 1975
537—Capital Outlay on Roads and Bridges (Grant No.17—Expendi- ture relating to the Rural Development De- partment)	1,98,497	15th March 1975	December 1975
538—Capital Outlaty on Road and Water Trans- port Services (Grant No.21—Expenditure rela- ting to the Transport Department)	3,89,375	26th March 1975	December 1975

Major head (grant number and name)	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e. 1975-76)
698—Loans to Co-operative Societies (Grant No.23—Expenditure relating to the Agriculture and Co-operation Department)	23,66,500	24th March 1975 31st March 1975	December 1975
767—Miscellaneous Loans (Grant No. 4—Expenditure relating to the Law Department)	5,00,000	13th March 1975	December 1975
Total ..	1,10,71,218		

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1974-75 and that shown in Finance accounts for the year is given below:—

	Charged			Voted		
	Revenue	Capital	Total	Revenue	Capital	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	32,20,69,722	29,45,11,735	61,65,81,457	219,54,35,403	100,04,12,405	319,58,47,808
Deduct—Total of Recoveries shown in Appendix	3,18,00,000	..	3,18,00,000	25,06,04,079	45,53,70,116	70,59,74,195
Net total expenditure as shown in the Finance Accounts.	29,02,69,722	29,45,11,735	58,47,81,457	194,48,31,324	54,50,42,289	248,98,73,613

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of Orissa for the year 1974-75.



NEW DELHI,

(A. B A K S I)

The **16 AUG 1976** Comptroller and Auditor General of India

Grant No. 1—Expenditure relating to the Home Department

(MAJOR HEADS: 214—ADMINISTRATION OF JUSTICE; 215—ELECTIONS; 252—SECRETARIAT—GENERAL SERVICES; 255—POLICE; 256—JAILS; 260—FIRE PROTECTION AND CONTROL; 265—OTHER ADMINISTRATIVE SERVICES; 268—MISCELLANEOUS GENERAL SERVICES; 285—INFORMATION AND PUBLICITY; 288—SOCIAL SECURITY AND WELFARE; 295—OTHER SOCIAL AND COMMUNITY SERVICES; 483—CAPITAL OUTLAY ON HOUSING AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	14,86,00,000	17,37,07,000	15,76,04,995 —1,61,02,005
Supplementary	2,51,07,000		
Amount surrendered during the year			8,12,000
Charged—			
Original	18,39,000	19,94,000	18,82,835 —1,11,165
Supplementary	1,55,000		
Amount surrendered during the year			nil
Capital :			
Voted—			
Original	11,05,000	26,44,000	14,86,239 —11,57,761
Supplementary	15,39,000		
Amount surrendered during the year			nil

The expenditure in the revenue portion of the grant does not include Rs. 15,15,991 spent from out of the advance from the Contingency Fund sanctioned in February, 1975 but not recouped to the fund till the close of the year.

Notes and comments:—

(i) In the following group-heads (revenue portion of the grant) out of the total provision of Rs. 3,16.63 lakhs, Rs. 1,57.40 lakhs remained unutilised :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B—Civil and Sessions Courts—			
O.	37.58	48.32	44.45
S.	10.74		
			—3.87
(2) D—Electoral Officers—			
O.	11.44	35.15	34.14
S.	25.58		
R.	—1.87		
			—1.01
(3) H—Secretariat—			
O.	44.78	51.83	40.64
S.	8.39		
R.	—1.34		
			—11.19
(4) S—District Police—			
O.	1,46.96	1,45.23	14.51
R.	—1.73		
			—1,30.72
(5) A A—Civil Defence—			
O.	10.24	14.21	12.19
S.	5.05		
R.	—1.08		
			—2.02
(6) C C—Other expenditure—			
O.	15.18	15.24	13.30
S.	0.69		
R.	—0.63		
			—1.94

Out of the total saving of Rs.1,57.40 lakhs saving of Rs. 6.65 lakhs was mainly due to :—

- (a) late receipt of Government orders creating new posts and sanctioning new schemes (Rs.1.73 lakhs);
- (b) less requirement (Rs.1.50 lakhs);
- (c) non-fixation of pay in the revised scales of pay (Rs.1.27 lakhs);
- (d) non-payment of remuneration to copyists/comparers (Rs.0.87 lakh);

- (e) observance of economy (Rs.0.78 lakh); and
 (f) non-receipt of claims for printing work (Rs.0.50 lakh).

Reasons for the remaining saving of Rs.1,50.75 lakhs have not been intimated (April 1976).

(ii) In the following group-head, provision was augmented by Supplementary grant/re-appropriation in March 1975 to meet anticipated additional requirements under:—

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

O.	17.42	25.16	26.89	+1.73
S.	4.69			
R.	3.05			

(iii) In the capital section of the grant, substantial savings occurred under the following; reasons for the saving have not been intimated (April 1976).

V V—Police Housing Scheme—

O.	10.00	10.00	0.69	—9.31
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(iv) *Suspense Accounts of spare radio parts*—Under the community listening scheme, the radio sets were distributed to community centres. To prevent sets from remaining unused for want of spare parts, the Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment, as and when required.

The debits in the suspense account represent value of purchases made by the Government and credits represent the value of spare parts sold to villagers. There were no purchases during the year.

A summary of the transactions together with the opening and closing balances in 1974-75 is given below:—

Opening balance on the 1st April 1974	Debits during the year	Credits during the year	Closing balance on the 31st March 1975
Rs.	Rs.	Rs.	Rs.
19,785	..	81,707	-61,922(a)

(a) Minus balance is under reconciliation.

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

(MAJOR HEADS : 212—GOVERNOR; 213—COUNCIL OF MINISTERS; 251—PUBLIC SERVICE COMMISSION; 252—SECRETARIAT—GENERAL SERVICES ; 265—OTHER ADMINISTRATIVE SERVICES; 268—MISCELLANEOUS GENERAL SERVICES; 283—HOUSING; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 92,58,000	} 1,10,63,000	1,07,11,742	—3,51,258
Supplementary 18,05,000			
Amount surrendered during the year			3,56,000
Charged—			
Original .. 12,13,000	} 12,64,000	11,74,310	—89,690
Supplementary 51,000			
Amount surrendered during the year			83,000
Capital:			
Voted—			
Original .. 65,000	65,000	34,425	—30,575
Amount surrendered during the year			nil

Grant No. 3—Expenditure relating to the Revenue Department

(MAJOR HEADS:—229—LAND REVENUE; 230—STAMPS AND REGISTRATION; 252—SECRETARIAT—GENERAL SERVICES; 253—DISTRICT ADMINISTRATION; 259—PUBLIC WORKS; 265—OTHER ADMINISTRATIVE SERVICES; 268—MISCELLANEOUS GENERAL SERVICES; 283—HOUSING; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 295—OTHER SOCIAL AND COMMUNITY SERVICES; 304—OTHER GENERAL ECONOMIC SERVICES; 305—AGRICULTURE; 337—ROADS AND BRIDGES; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS; 504—CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES; 705—LOANS FOR AGRICULTURE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC).

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 10,58,40,000	} 14,44,31,000	14,10,03,932	—34,27,068
Supplementary 3,85,91,000			
Amount surrendered during the year			30,65,000
Charged—			
Original .. 3,00,00,000	} 3,58,04,000	3,58,00,000	—4,000
Supplementary 58,04,000			
Capital :			
Voted—			
Original .. 34,00,000	} 74,00,000	66,09,485	—7,90,515
Supplementary 40,00,000			
Amount surrendered during the year			9,01,000

The expenditure in the revenue portion of the grant does not include Rs. 12,00,000 spent from out of an advance from the Contingency Fund sanctioned in March 1975, but not recouped to the Fund till the close of the year.

Notes and comments :—

(i) In the revenue portion of the grant saving occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Survey and Settlement Operations—			
O. 1,60·19	1,81·31	1,79·32	—1·99
S. 39·00			
R. —17·88			

Saving was mainly due to strike by job-contract employees.

(2) B—Management of Government Estates—

O. 2,72·41	3,53·98	3,59·57	+5·59
S. 93·95			
R. —12·38			

The net saving of Rs.6·79 lakhs was due to reassessment of requirement of expenditure relating to Tehsil establishments.

(3) C—Other expenditure—

O. 42·89	35·47	35·35	—0·12
S. 1·40			
R. —8·82			

Out of the total saving of Rs.8·94 lakhs, saving of Rs. 3·92 lakhs was due to some posts kept vacant (Rs.2·81 lakhs), strike by job-contract employees (Rs. 0·57 lakh), curtailment of non-Plan expenditure (Rs.0·32 lakh) and non-fixation of pay in the revised scales (Rs.0·22 lakh); reasons for the remaining saving of Rs. 5·02 lakhs have not been intimated (April 1976).

(4) Y—Other programmes—

O. 40·00	40·00	8·92	—31·08
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Saving amounted to 78 per cent of the provision; reasons for the saving have not been intimated (April 1976).

(ii) The saving was partly offset by excess under other group-heads as mentioned below, reasons for which have not been intimated (April 1976):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) X—Other programmes—			
O. 17.00	20.00	22.68	+2.68
R. 3.00			
(2) N—Other establishment—			
O. 91.90	98.62	1,05.73	+7.11
S. 1.40			
R 5.32			
(3) Z—Food and Clothing—			
O. 7.00	17.00	27.45	+10.45
S. 10.00			
(4) CC—Roads—			
O. 25.00	2,32.50	2,55.09	+22.59
S. 2,05.00			
R. 2.50			

(iii) Substantial saving in the capital section occurred under:—

NN—Compensation to Land holders on abolition of Zamindari system—			
O. 25.00	16.09	15.94	—0.15
R. —8.91			

Saving of Rs. 8.91 lakhs was due to non-finalisation of compensation cases in respect of some major estates on account of certain legal and technical difficulties.

(iv) *Zamindari Abolition Fund*—The fund was created in 1952-53. The payment of compensation and the interest charges arising therefrom are initially accounted for against provision in the capital portion of the grant. No contribution from revenue was made during the year. The balance at the credit of the fund on the 31st March 1975 was Rs. 59.19 lakhs.

An account of the transactions in the fund during 1974-75 is given in statement No. 16 of the Finance Accounts 1974-75.

(v) *Orissa Famine Relief Fund*—The expenditure in the grant under the charged appropriation includes Rs.3,58 lakhs transferred to the fund.

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

Rupees 3,58 lakhs were debited to the fund in 1974-75

The balance at the credit of the fund as on the 31st March, 1975 was Rs. 0.51 lakh. An account of the transactions of the fund is given in the statement No. 16 of the Finance Accounts 1974-75.

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

(MAJOR HEADS : 239—STATE EXCISE; 283—HOUSING AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 57,75,000	} 66,93,000	55,94,012	—10,98,988
Supplementary 9,18,000			
Amount surrendered during the year			8,10,000
Charged—			
Original .. 11,000	11,000	10,936	—64
Amount surrendered during the year			nil

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original .. 1,00,000	1,00,000	70,000	—30,000
Amount surrendered during the year			30,000

Notes and comments : —

In the revenue portion of the grant (voted) saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—Direction and Adminis- tration—			
O. 50.76 } S. 9.18 } R. —6.97 }	52.97	51.75	—1.22

Saving was mainly due to non-fixation of pay in the revised scales of pay.

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

(MAJOR HEADS : 214—ADMINISTRATION OF JUSTICE ; 252—SECRETARIAT—GENERAL SERVICES ; 295—OTHER SOCIAL AND COMMUNITY SERVICES ; 766—LOANS TO GOVERNMENT SERVANTS, ETC. AND 767—MISCELLANEOUS LOANS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original .. 97,54,000 } Supplementary 9,87,000 }	1,07,41,000	96,91,596	—10,49,404
Amount surrendered during the year			9,78,000
Capital..			
Original.. 66,000	66,000	64,440	—1,560
Amount surrendered during the year			2,000

The expenditure does not include Rs. 5,60,401 (Revenue : Rs. 60,401, Capital : Rs. 5,00,000) spent from out of advances from the Contingency Fund sanctioned in February 1975 and March 1975 but not recouped to the Fund till the close of the year.

Notes and comments:—

The expenditure in the grant includes Rs.4.81 lakhs for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on administration of the Act is initially met from the provision under this grant and is subsequently reimbursed from the Orissa Hindu Religious Endowments Administration Fund. During the year 1974-75 Rs.4.81 lakhs were spent but no amount was reimbursed from the fund; the reasons have not been intimated (April 1976).

Grant No. 5

Grant No. 5—Expenditure relating to the Finance Department.

(MAJOR HEADS : 230—STAMPS AND REGISTRATION ; 240—SALES TAX ; 245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES ; 247—OTHER FISCAL SERVICES ; 252—SECRETARIAT—GENERAL SERVICES ; 254—TREASURY AND ACCOUNTS ADMINISTRATION ; 266—PENSIONS AND OTHER RETIREMENT BENEFITS ; 268—MISCELLANEOUS GENERAL SERVICES ; 288—SOCIAL SECURITY AND WELFARE ; 295—OTHER SOCIAL AND COMMUNITY SERVICES ; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS ; 766—LOANS TO GOVERNMENT SERVANTS, ETC. AND 769—APPROPRIATION TO CONTINGENCY FUND)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original .. 12,73,41,000	} 12,78,47,000	5,13,95,775	-7,64,51,225
Supplementary 5,06,000			
Amount surrendered during the year			8,23,32,000

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
Original : 68,000	68,000	40,841	—27,159
Amount surrendered during the year			10,000
<i>Capital :</i>			
<i>Voted—</i>			
Original— 71,00,000	3,86,00,000	3,96,79,054	+10,79,054
Supple- mentary 3,15,00,000			
Amount surrendered during the year			75,000

The expenditure in the revenue portion of the grant does not include Rs. 7,00,000 spent from out of advances from the Contingency Fund sanctioned in March 1975 but not recouped to the Fund till the close of the year.

Notes and comments :—

(i) In the revenue section of the voted grant, saving of Rs.7,64·50 lakhs was 60 per cent of the total provision.

(ii) Saving occurred mainly under :—

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

(1) O—Salaries—

(Lump provision)—

O.	8,02·45	}
R.	—8,02·45			

Saving was due mainly to non-fixation of pay in the revised scales of pay of some Government employees and option by certain Government employees to retain pre-revised scales of pay (Rs. 8,01·46 lakhs).

(2) M—Secretariat—

O.	46·30	}	36·95	36·95	..
R.	—9·35				

Saving was due to reassessment of requirement for expenditure in connection with revision of scales of pay.

Group-head		Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)				
(3) U—Commuted value of pensions—				
O.	..	6.00	11.00	8.08
S.	..	5.00		
}				
}				
}				
}				
(4) EE—Pensions to Freedom Fighters, their dependants etc.—				
O.	..	16.64	13.61	13.99
R.	..	-3.03		
}				
}				
}				
}				

Anticipated saving of Rs. 3.03 lakhs was due to non-finalisation of certain cases by State Freedom Fighters' Pension Committee.

(iii) The savings in the above group-heads were partly offset by excesses under the following group-heads :—

(1) E—Expenses on sale of stamps—				
O.	..	4.05	4.64	12.35
R.	..	0.59		
}				
}				
}				
}				

Excess was due to payment of discount on increased sale of stamps.

(2) T—Superannuation and Retirement allowances—					
O.	..	1,05.80	1,05.80	1,45.89	+40.09
(3) X—Gratuities—					
O.	..	38.60	38.60	48.14	9.54
(4) Y—Family Pension—					
O.	..	13.40	13.40	19.74	+6.34

Excess in the cases at serial number (2), (3) and (4) was due to finalisation of more pension cases during the year.

(iv) In the revenue portion of the voted grant, saving was anticipated and provision was reduced in March 1975; the expenditure, however, exceeded the provision; reasons for the excess have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—Direction and Administration—			
O. ..	93.51	91.51	97.92
S. ..	0.01		
R. ..	-2.01			+6.41

The anticipated saving of Rs.2.01 lakhs was mainly due to non-payment of house rent allowance, non-reimbursement of medical expenses, non-payment of certain claims relating to departmentally constructed buildings.

(v) In the capital portion of the grant expenditure exceeded the grant by Rs.10,79,054; excess requires regularisation.

(vi) Excess occurred under:—

MM—House Building Advances—			
O. ..	25.00	40.00	52.65
S. ..	15.00			+12.65

Reasons for the excess have not been intimated (April 1976).

(vii) The excess in note (vi) above was partly offset by saving mainly under:—

II—Advances for purchase of Motor Conveyances—			
O. ..	33.00	32.74	30.45
R. ..	-0.26			-2.29

Anticipated saving of Rs.0.26 lakh was due to non-drawal of motor-car and motor-cycle advances by some officers; reasons for the remaining saving have not been intimated (April 1976).

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

Rupees 2.54 lakhs were spent in discharging guarantee liabilities during 1974-75. The expenditure was initially accounted for against provision made in grant No. "19—Expenditure relating to the Industries Department" and transferred to the fund during 1974-75.

The balance at the credit of the fund as on the 31st March 1975 was Rs.15.21 lakhs.

(ix) The expenditure under this grant includes Rs. 3,00 lakhs transferred from the Consolidated Fund of the State to augment the corpus of the Contingency Fund.

The corpus of the Orissa Contingency Fund (established under the Orissa Contingency Fund Act., 1967) at the commencement of the year was Rs.2,00 lakhs. This was considered insufficient to meet emergent demand caused by drought and other unforeseen and emergent expenditure and an ordinance was issued on 19th October 1974 under Article 213 (1) of the Constitution raising the corpus of the Fund to Rs.5,00 lakhs; Rs. 3,00 lakhs were accordingly transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer were obtained through the supplementary demand in December 1974. The Ordinance was laid on the table of the legislature on re-assembly of the session on 19th December 1974 but it was not replaced by an Act of the legislature; the Ordinance, therefore, ceased to be operative on the expiry of six weeks from 9th December 1974 and the corpus of the Contingency Fund stood reduced to Rs.2,00 lakhs. Rs.3,00 lakhs were transferred from the Contingency Fund to the Consolidated Fund.

Grant No.6—Expenditure relating to the Commerce Department.

(MAJOR HEADS: 252—SECRETARIAT-GENERAL SERVICES; 258—STATIONERY AND PRINTING ; 265—OTHER ADMINISTRATIVE SERVICES; 277—EDUCATION; 335—PORTS, LIGHT HOUSES AND SHIPPING; 338—ROAD AND WATER TRANSPORT SERVICES; 533—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, FLOOD CONTROL AND DRAINAGE PROJECTS; 535—CAPITAL OUTLAY ON PORTS, LIGHT HOUSES AND SHIPPING; 538—CAPITAL OUTLAY ON ROADS AND WATER TRANSPORT SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original : 2,01,84,000	} 2,23,08,000	1,87,12,709	—35,95,291
Supplementary 21,24,000			
Amount surrendered during the year		..	32,65,000
Charged—			
Original ..	} 2,48,000	2,48,000	..
Supplementary 2,48,000			
Capital :			
Voted—			
Original .. 27,12,000	} 29,47,000	5,30,666	—24,16,334
Supplementary 2,35,000			
Amount surrendered during the year		..	24,10,000

Notes and comments :—

(i) In the revenue section of the grant, the Department obtained supplementary grant of Rs.21.24 lakhs (January 1975 : Rs. 20.74 lakhs and March 1975 : Rs. 0.50 lakh). The expenditure did not come up even to the original provision.

(ii) Saving occurred mainly under:—

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

(1) I—Government Presses—

O. ..	17·06	}
R. ..	—17·06				

Saving was due to post-budget decision to meet expenditure on the forms Press building at Madhupatna, Cuttack from the Public Works Budget for which a supplementary grant was taken.

(2) Q—Other expenditure—

O. ..	15·00	}	0·42	0·42	..
R. ..	—14·58				

Saving was due to non-implementation of schemes—Survey and investigation of Chilka lake, Hirakud reservoir and estuaries of tidal rivers and less expenditure under passenger launch service in Chilka lake on account of non-receipt of Central assistance.

(iii) Saving in the capital Section occurred mainly under:—

(1) R—Navigation in Mahanadi—

O. ...	20·00	}	2·00	2·00	..
R. ..	—18·00				

Saving was due to limitation of expenditure to the Central assistance received during the year.

(2) S—Development of Minor ports—

O. ..	5·00	}	1·25	1·27	+0·02
R. ..	—3·75				

Saving was due to non-receipt of Central assistance for development of Gopalpur Minor Port.

(iv) *Personal Ledger Account*—A summary of the personal ledger account (in connection with trading in iron ore) during 1974-75 is given below:—

Balance on the 1st April 1974	Credits during the year	Debits during the year	Balance on the 31st March 1975
Rs.	Rs.	Rs.	Rs.
55,48,350	55,48,350

Grant No.7—Expenditure relating to the Works Department.

(MAJOR HEADS: 252—SECRETARIAT-GENERAL SERVICES; 259—PUBLIC WORKS; 280—MEDICAL; 283—HOUSING; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 337—ROADS AND BRIDGES; 459—CAPITAL OUTLAY ON PUBLIC WORKS; 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE; 480—CAPITAL OUTLAY ON MEDICAL; 483—CAPITAL OUTLAY ON HOUSING; 537—CAPITAL OUTLAY ON ROADS AND BRIDGES; 544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES; 722—LOANS FOR MACHINERY AND ENGINEERING INDUSTRIES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 18,39,57,000	} 18,92,31,000	24,54,40,791	+5,62,09,791
Supplementary 52,74,000			
Amount surrendered during the year.			2,24,78,000
Charged—			
Original 4,65,000	} 7,55,000	5,44,569	—2,10,431
Supplementary 2,90,000			
Amount surrendered during the year			13,000

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital:			
Voted—			
Original 5,88,02,000	8,61,82,000	7,65,65,639	—96,16,361
Supplementary 2,73,80,000			
Amount surrendered during the year			1,00,97,000
Charged—			
Original 1,80,000	14,66,000	13,30,030	—1,35,970
Supplementary 12,86,000			
Amount surrendered during the year			1,35,000

The expenditure in the capital portion of the grant does not include Rs. 2,43,000 spent from out of an advance from Contingency Fund sanctioned in March, 1975 but not recouped to the Fund till the close of the year.

Notes and comments:—

(i) In the revenue portion of grant (voted) expenditure exceeded the grant by Rs.5,62,09,791; excess requires regularisation.

(ii) Excess in the grant relating to 'Public Works' occurred in the preceding years also as shown below :—

Year	Amount of Excess Rs.
1970-71 ..	15,02,427
1971-72 ..	1,95,26,095
1972-73 ..	6,06,41,378
1973-74 ..	7,78,63,413

(iii) while the supplementary provision proved inadequate, the department surrendered Rs.2,24.78 lakhs as surplus to requirements on the 31st March 1975,

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) D—Construction—			
D.2—Electrical—			
O.	0.73	0.72	3.73
R.	—0.01		
			+3.01
(2) E—Maintenance and Repairs—			
E.2—Electrical—			
O.	13.25	11.95	15.60
R.	—1.30		
			+3.65
(3) G—Suspense—			
G.1—Roads and Buildings—			
O.	5,25.00	5,45.00	13,43.01
S.	0.01		
R.	19.99		
			+7,98.01
(4) O—Construction—			
O.4—Add—Proportionate Charges—			
O.	3.92	3.92	8.83
			+4.91
(5) P—Maintenance and Repairs—			
P.1—Maintenance and Repairs—			
O.	80.50	72.36	87.61
R.	—8.14		
			+15.25
(6) P—Maintenance and Repairs—			
P.2—Add—Proportionate charges—			
O.	12.43	11.19	14.78
R.	—1.24		
			+3.59
(7) W—District and other Roads—			
W.2—Add—Proportionate charges—			
O.	49.00	44.10	78.66
R.	—4.90		
			+34.56

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

(8) Z—State Highways—

Z.1—Central Road Fund Allocation

Schemes—

O.	12.93	13.96	16.50	+2.54
S.	0.90			
R.	0.13			

(v) Expenditure was incurred in the following group-head without budget provision; reasons for non-provision of funds have not been intimated (April 1976).

AA—Other expenditure

AA.1—Transfer of grants for road development to the deposit head "Subvention from Central Road Fund"—

..	..	16.07	+16.07
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(vi) The excesses mentioned in notes (iv) and (v) above were partly offset by savings under:—

(1) D—Construction—

D.1—Public Works—

O.	34.58	37.81	37.20	-0.61
S.	10.00			
R.	-6.77			

(2) E—Maintenance and Repairs—

E.1—Public Works

O.	75.35	68.73	69.36	+0.63
S.	1.00			
R.	-7.62			

(3) F—Machinery and Equipment—

F.1—Roads and Buildings—

O.	55.50	44.40	47.14	+2.14
R.	-11.10			

Group-head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
(4) G—Suspense— G.1—Roads and Buildings— G.1(2)—Electrical— O.	65.00	65.00	41.88	—23.12
(5) G—Suspense— G.1—Roads and Buildings— G.1(3)—Public Health— O.	60.00	60.00	53.07	—6.93
(6) G—Suspense— G.2—Aero-Engine Factory— O, R.	50.00 } —25.00 }	25.00	23.21	—1.79
(7) I—Direction and Administration— O. R.	10.61 } —4.03 }	6.58	6.58	..
(8) K—Construction— K.1—Buildings— K.1 (1)—Public Works— K.1.(1) (1)—Health and Family Planning— O. R.	14.00 } —8.20 }	5.80	5.74	—0.06
(9) K—Construction— K.1—Buildings— K.1(3)—Public Health— K.1(3) (1)—Health and Family Planning— O. R.	2.35 } —2.35 }	..	0.05	+0.05
(10) U—Direction and Administration— U.1—National Highways— O. S. R.	92.76 } 0.02 } —5.10 }	87.68	86.65	—1.03

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(11) V—State Highways—			
V.1—Maintenance—			
V.1(1)—Roads and Buildings—			
O. 70·00	63·00	63·01	+0·01
R. —7·00			
(12) V—State Highways			
V.2—Add—Proportionate charges—			
O. 13·50	12·23	8·82	+3·41
R. —1·27			
(13) W—District and other Roads—			
W.1—Major Works—			
O. 2·40	1·92	—1·21	—3·13
R. —0·48			
(14) W—District and other Roads—			
W.2—Maintenance—			
O. 3,14·00	2,82·60	2,86·29	+3·69
R. —31·40			

Anticipated saving of Rs.1,10·32 lakhs was due to drought conditions (Rs.46·64 lakhs), non-completion of formalities by Hindustan Aeronautics Limited for execution of works (Rs.25 lakhs), economy measures (Rs.22·97 lakhs), curtailment of expenditure due to late receipt of Central assistance (Rs. 10·55 lakhs), and transfer of two divisions from Roads and Buildings to National Highway wing (5·16 lakhs); reasons for the final saving/excess have not been intimated.

(vii) Besides the savings in note (vi), entire provision remained unutilised under;—

BB—District and other Roads—			
O. 78·00	..	..	..
R. —78·00			

Saving was due to non-approval of the scheme by Government of India.

(x) Saving also occurred under :

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) FF—Construction—			
FF.1—Buildings—			
FF.1(1)—Public Works—			
O.	89.34	1.01.87	99.19
S.	20.06		
R.	-7.53		
			-2.68
(2) FF—Construction—			
FF.1—Buildings—			
FF.1(2)—Electrical—			
O.	9.27	8.58	4.59
R.	-0.69		
			-3.99
(3) FF—Construction—			
FF.2—Add—Proportionate charges—			
O.	13.38	13.38	5.45
			-7.93
(4) MM—Construction—			
MM.1—Buildings—			
MM.1(2)—Electrical—			
O.	2.38	3.74	0.73
S.	1.93		
R.	-0.57		
			-3.01
(5) 00—Rental Housing Schemes—			
00.1—Buildings—			
00.1(1)—Public Works—			
S.	34.00	34.00	26.03
			-7.97

Out of the total saving of Rs.34.37 lakhs saving of Rs.8.79 lakhs was due to late receipt/non-sanction of administrative approval (Rs.7.53 lakhs), and non-completion of buildings (Rs.1.26 lakhs); reasons for the remaining saving of Rs.25.58 lakhs have not been intimated (April 1976).

(xi) Saving in notes (ix) and (x) above were partly offset by excesses under the following group-heads; reasons for the excess have not been intimated (April 1976):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) DD—Construction—			
DD.1—Buildings—			
DD.1(1)—Public Works—			
O. 12·00	10·83	15·13	+4·30
S. 0·68			
R. -1·85			
(2) DD—Construction—			
DD.2—Add-Propportionate charges			
O. 2·05	2·05	16·29	+14·24
(3) MM—Construction—			
MM.1—Buildings—			
MM.1(1)—Public Works—			
O. 8·66	27·81	32·39	+4·58
S. 18·95			
R. 0·20			
(4) MM—Construction—			
MM.1—Buildings—			
MM.1(3)—Public Health—			
O. 2·37	4·79	7·49	+2·70
S. 2·59			
R. -0·17			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(5) MM—Construction—			
MM.2—Add-Proportionate charges—			
O. 2.92	9.92	18.72	+8.80
S. 7.00			
(6) RR—Construction—			
RR.1—Buildings—			
RR.1(3)—Public Health—			
O. 3.76	2.30	8.71	+6.41
R. -1.46			
(7) VV—District and other Roads—			
VV.2—Add-Proportionate charges—			
O. 0.97	0.97	36.72	+35.75
(8) XX—District and other Roads—			
XX.1—Major Works—			
O. 1,78.67	2,37.84	2,79.88	+42.04
S. 59.62			
R. -0.45			

(xii) Expenditure was incurred without budget provision under the following group-heads; reasons for not providing funds have not been intimated (April 1976) :—

(1) LL—Medical Relief	..	4.60	+4.60
(2) NN—Police Housing Scheme	..	3.82	+3.82

(xiii) The expenditure under the grant includes Rs. 14,69.06 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and accounting procedure followed for these transactions have been explained in note (xiii) below grant No.20—Expenditure relating to the Irrigation and Power Department.

A summary of the transactions accounted for under each unit of suspense (Major head "259—Public Works") together with the opening and the closing balances for 1974-75 is given below :—

Suspense head	Opening balance on the 1st April 1974 (+debit) (-credit)	Debits during the year	Credits during the year	Closing balance on the 31st March 1975 (+debit) (-credit)
(In lakhs of rupees)				
(a) 259—Public Works				
<i>Works Department—</i>				
Purchases ..	—9,18.91(a)	3,97.53	3,72.22	—8,93.60
Stock ..	3,22.90(a)	8,49.69	7,47.52	4,25.07
Miscellaneous Public Works Advances	4,37.84(a)	2,11.80	1,19.29	5,30.35
Workshop Suspense	27.44(a)	3.00	0.08	30.36
Total ..	—1,30.73	14,62.02	12,39.11	92.18

(a) The opening balance has been arrived at after taking into account the balance shown at pages 58-59 of Appropriation Accounts 1973-74 relating to Public Works Department and Electricity only. The balance relating to Irrigation has been shown under grant no. 20.

Suspense head	Opening balance on the 1st April 1974 (+debit) (-credit)	Debits during the year	Credits during the year	Closing balance on the 31st March 1975 (+debit) (-credit)
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(In lakhs of rupees)

(b) 459—Capital Outlay on Public Works.

Capital Construction Project—

Purchases ..	—17·00(a)	..	..	—17·00
Stock ..	—19·33(a)	..	..	—19·33(b)
Miscellaneous Public Works Advances	16·38(a)	..	..	16·38
Total ..	—19·95	..	..	—19·95

(c) 537—Capital Outlay on Roads and Bridges—

Expressway Project—

Purchases ..	—52·79(a)	..	1·80	—54·59
Stock ..	21·10(a)	4·96	3·39	22·67
Miscellaneous Public Works Advances	46·61(a)	2·08	1·57	47·12
Total ..	14·92	7·04	6·76	15·20

(a) The opening balance has been arrived at after taking into account the balance shown at page 118 of Appropriation Accounts 1973-74.

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

(xiv) *Subventions from the Central Road Fund*—The additional revenue realised from the excise and import duties on motor spirit is credited to a fund constituted by the Government of India. From this fund, subventions are made to the State for expenditure on schemes of road development approved by the Government of India; the amount received as subvention is credited as grant received from the Government of India and an equivalent amount is transferred to a deposit account (subventions from Central Road Fund) by debit to “337—Roads and Bridges”.

The actual expenditure on the schemes approved by the Government of India is also initially booked in the revenue portion of this grant and subsequently transferred to the deposit account. Subvention of Rs. 16.07 lakhs was credited during 1974-75 and expenditure of Rs. 16.50 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March, 1975 was Rs.18.51 lakhs. An account of the fund for 1974-75 is given in statement no. 16 of the Finance Accounts 1974-75.

(xv) The percentages of establishment and tool and plant charges to works outlay in case of Public Works (Roads and Buildings) for the three years ending with 1974-75 are compared below :—

Year	Works Outlay (In lakhs of rupees)	Establishment charges (In lakhs of rupees)	Tools and Plant charges (In lakhs of rupees)	Percentage	
				Establishment charges to Works Outlay	Tools and Plant charges to Works Outlay
1972-73 ..	15,06.28	1,87.35	1,64.15	12.44	10.90
1973-74 ..	15,85.35	2,31.32	1,66.85	14.59	10.52
1974-75 ..	17,37.32	2,69.65	1,14.72	15.52	6.60

(xvi) *Prorata distribution of establishment and tools and plant charges*—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant charges was introduced. The establishment charges at 10.5 percent and tools and plant charges at 4.5 percent of works expenditure are adjusted monthly by the divisions by debit to “459—Capital Outlay on Public Works”, “483—Capital Outlay on Housing” and “537—Capital Outlay on

Roads and Bridges" *per contra* credit to "259—Public Works—Direction and Administration and Machinery and Equipment" under which the gross expenditure on common establishment and machinery and equipment is recorded.

After carrying out the adjustment in the manner indicated above net charges on establishment of Public Works are calculated by deducting notionally 11 percent for establishment and 4 percent for tools and plant for works done for other Governments and local bodies, etc. This net amount is distributed *pro rata* among "259—Public Works," "283—Housing" and "337—Roads and Bridges" in proportion to works expenditure recorded under these major heads.

Grant No. 8

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

(MAJOR HEADS: 211—PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 22,38,000 } Supplementary 5,44,000 }	27,82,000	27,73,811	—8,189
Amount surrendered during the year			11,000
Charged—			
Original 72,000 } Supplementary 5,000 }	77,000	71,711	—5,289
Amount surrendered during the year			5,000
Capital :			
Voted—			
Original 7,000	7,000	7,000	..

Grant No. 9—Expenditure relating to the Supply Department

(MAJOR HEADS—276—SECRETARIAT SOCIAL AND COMMUNITY SERVICES; 288—SOCIAL SECURITY AND WELFARE; 304—OTHER GENERAL ECONOMIC SERVICES; 305—AGRICULTURE; 309—FOOD AND NUTRITION; 509—CAPITAL OUTLAY ON FOOD AND NUTRITION AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.).

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,04,57,000	1,07,56,108	—2,38,892
Supplementary	5,38,000		
Amount surrendered during the year			1,49,000
Capital :			
Voted—			
Original	22,50,96,000	23,07,47,027	—3,93,48,973
Supplementary	4,50,00,000		
Amount surrendered during the year			nil
Charged—			
Original	..	36,000	—36,000
Supplementary	36,000	..	
Amount surrendered during the year			nil

Notes and comments :—

(i) In the capital portion of the grant saving of Rs.3,93.47 lakhs occurred under group head "N—Procurement and supply"; reasons for the saving have not been intimated (April 1976).

(ii) *Personal Ledger Accounts*—The expenditure under the grant includes Rs.23,06.53 lakhs under the head “Suspense—(Personal Deposit)”. The personal ledger accounts exist in the names of District Officers and Secretary, Supply Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1974-75 are summarised as below :—

Scheme	Balance on the 1st April 1974	Credits during the year	Debits during the year	Balance on the 31st March 1975
	Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice under Grain Supply Scheme	2,48,14,712	..	..	2,48,14,712

The scheme is not in operation since 1959 ; the personal ledger accounts have not so far been closed.

(b) Trading in Scrap iron and other materials	19,42,350	19,42,350
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(c) Trading in Mustard oil	9,81,270	9,81,270
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The scheme is in-operative from 1971-72.

(d) Purchase of rice and Paddy under Grain Purchase scheme	9,91,41,537 (a)	21,50,45,499	23,06,53,428	8,35,33,608
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(e) Purchase of cloth	45,648	45,648
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The scheme is in-operative from 1954-55; the personal ledger account has not been closed.

(a) Differs by Rs. 4,03,61,710 from the closing balance as on 31st March 1974 as debits of Rs. 4,03,61,710 were erroneously included in the personal ledger account of the scheme for 1973-74; hence corrected *pro-forma*.

Grant No.10—Expenditure relating to the Education Department

(MAJOR HEADS: 276—SECRETARIAT SOCIAL AND COMMUNITY SERVICES; 277—EDUCATION; 278—ART AND CULTURE; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 677—LOANS FOR EDUCATION, ART AND CULTURE AND 766—LOANS TO GOVERNMENT SERVANTS. ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	41,97,70,000	} 51,59,43,000	47,88,22,480 —3,71,20,520
Supplementary	9,61,73,000		
Amount surrendered during the year			1,99,09,000
Charged—			
Original	..	} 2,33,000	2,29,976 —3,024
Supplementary	2,33,000		
Amount surrendered during the year			nil
Capital :			
Voted—			
Original	53,42,000	53,42,000	43,45,378 —9,96,622
Amount surrendered during the year			13,000

Notes and comments :—

The expenditure in the revenue section does not include Rs. 1,40,000 spent from out of an advance from the Contingency Fund sanctioned in March 1975 but not recouped to the Fund till the close of the year.

(i) In the revenue portion of the grant substantial savings mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) EE—Assistance to non-Government Primary Schools—			
O. 28·80	18·45	18·37	—0·08
R. —10·35			
(2) FF—Assistance to Local Bodies for Primary Education—			
O. 1,55·58	96·26	75·16	—21·10
S. 0·01			
R. —59·33			

Saving in above two cases was due to late appointment of teachers (Rs. 85·36 lakhs) and non-implementation of the following schemes (Rs. 5·50 lakhs):

- (a) award of attendance scholarships to girl students in M. E. Schools,
- (b) non-construction of primary school buildings, and
- (c) summer courses for certified teachership.

(3) HH—Government Secondary Schools—			
O. 34·80	33·43	7·54	—25·89
S. 0·01			
R. —1·38			

Saving was due to reduced Plan ceiling (Rs. 25·89 lakhs) and late appointment of teachers (Rs. 1·38 lakhs).

(4) II—Assistance to non-Government Secondary Schools—			
O. 59·09	29·01	13·32	—15·69
S. 0·01			
R. —30·09			

Saving was due to late appointment of teachers, less payment of grants to non-Government Middle English Schools and High Schools.

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

(5) NN—Government Colleges—

O.	31·10	23·13	17·44	—5·69
S.	0·02			
R.	—7·99			

Saving was mainly due to non-opening of job-oriented subjects in Government colleges, reduced Plan ceiling and late appointment of staff.

(6) QQ—Direction and Administration—

O.	10·50	6·12	1·20	— 4·92
R.	—4·38			

Saving of Rs. 4·38 lakhs was due to non-appointment of teachers and late implementation of schemes relating to elementary education, reduced Plan outlay (Rs. 3 lakhs) and non-implementation of schemes (Rs. 1·92 lakhs).

(7) WW—Book Promotion—

O.	20·37	2·32	3·50	+1·18
R.	—18·05			

Anticipated saving of Rs. 18·05 lakhs was due to non-sanction of grants for preparation and production of text books; reasons for the final excess of Rs. 1·18 lakhs have not been intimated (April 1976).

(ii) Balance provision remained unutilised under:—

(1) H—Other expenditure—

O.	2·04
R.	—2·04			

Saving was due to non-sanction of assistance to selection board for primary school teachers.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) DD—Government Primary Schools—			
O.	2.57	0.89	—0.89
R.	—1.68		
Saving was due to non-execution of 23 incomplete primary school buildings.			
(3) VV—Scholarship—			
O.	15.73	0.95	—0.95
R.	—14.78		
Saving was due to implementation of National Scholarships scheme under the non-Plan section of the grant.			
(iii)—Savings also occurred under:—			
(1) K—Assistance to Local Bodies for secondary education—			
O.	3.50	1.27	—0.58
R.	—2.23		
(2) O—Other expenditure—			
O.	2.72	2.72	—2.42
(3) P—Adult Education—			
O.	6.10	3.17	—0.05
R.	—2.93		
(4) R—Sanskrit Education—			
O.	33.71	32.15	—4.18
S.	0.10		
R.	—1.66		
(5) Y—Youth Welfare Schemes—			
O.	48.99	32.82	—8.93
S.	3.23		
R.	0.60		
(6) Z—Direction and administration—			
O.	1,10.16	1,18.60	—2.98
S.	11.47		
R.	—3.03		

Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(7) JJ—Teachers Training—			
O. 4.09	1.17	1.10	—0.07
R' —2.92			
(8) PP—Sports and Games—			
O. 2.95	2.95	0.50	—2.45
(9) SS—Assistance to Non-Government Secondary Schools—			
S. 4.00	1.75	1.11	—0.64
R. —2.25			

Anticipated saving of Rs. 15.02 lakhs was due to non-implementation of schemes (Rs. 5.85 lakhs), reassessment of requirements (Rs. 3.89 lakhs), post-budget decision to surrender funds to facilitate provision under grant no. "7-Public works" (Rs. 3.03 lakhs), and late appointment of Hindi teachers (Rs. 2.25 lakhs).

Final saving of Rs. 22.30 lakhs was mainly due to reduced sanction of grants, scholarships and cut in Plan ceiling.

(iv) Augmentation of funds by supplementary provision/reappropriation proved unnecessary/excessive in the following group heads:

(1) D—Government Primary Schools—			
O. 41.17	40.86	38.87	—1.99
S. 3.00			
R. —3.31			

Saving was mainly due to non-fixation of pay in the revised scales of pay.

(2) 1—Government Secondary Schools—

O. 4,31.55	4,59.75	4,55.14	—4.61
S. 40.76			
R. —12.56			

Saving was mainly due to non-fixation of pay in the revised scales of pay and late appointment of staff.

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

(3) J—Assistance to non-Government
Secondary Schools—

O.	8,67.50	} 10,89.98	10,50.58	—39.40
S.	2.28.67			
R.	—6.19			

Saving was mainly due to payment of less grants.

(4) M—Teachers Training—

O.	61.45	} 59.78	62.39	+2.61
S.	4.04			
R.	—5.71			

Saving of Rs. 5.71 lakhs was mainly due to non-fixation of pay in the revised scales of pay (Rs. 3.03 lakhs), stoppage of admission in the Secondary Training Schools (Rs. 1.56 lakhs) and late appointment of staff and late admission of trainees (Rs. 1.02 lakhs). Reasons for the excess of Rs. 2.61 lakhs have not been intimated (April 1976).

(5) U—Government Colleges—

O.	2,64.01	} 264.49	2.64.30	—0.19
S.	20.48			
R.	—20.00			

Saving was due to surrender of funds to facilitate provision for Housing Programme under Grant No.7.

(6) GG—Teachers Training—

O.	2.33	} 1,12.47	36.12	—76.35
S.	0.01			
R.	1,10.13			

Reasons for the saving have not been intimated (April 1976).

(v) In the following group-head provision made in the budget was surrendered on 31st March 1975 consequent on decision to operate the scheme "Special employment programmes" as State Plan scheme; expenditure was, however, incurred on the scheme and left uncovered.

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

II—Other Programmes—

O.	1,10·14}	..	54·57	+54·57
R.	—1,10·14}			

(vi) In the capital portion of the grant, saving occurred mainly in the following group-heads:—

LLL—Other Educational Loan—

O.	21·84	21·84	15·00	—6·84
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Saving was due to less sanction of loans under National Loan Scholarship Scheme.

(vii) *Orissa Loan Stipend Fund*—The expenditure in the grant includes Rs. 78 lakhs transferred to this fund as Government contribution. The fund was established by the Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government contribution, private donation and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to "677-Loans for Education, Art and Culture" and are transferred to the fund during the year by minus debit to "677-Loans for Education, Art and Culture". The total loans advanced to the stipendiaries from the fund during the year were Rs. 24·41 lakhs. The balance at the credit of the fund on the 31st March 1975 was Rs. 11·01 lakhs.

Grant No. 11—Expenditure relating to the Tribal and Rural Welfare Department

(MAJOR HEADS: 276—SECRETARIAT SOCIAL AND COMMUNITY SERVICES; 288—SOCIAL SECURITY AND WELFARE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 10,94,90,000	} 11,82,19,000	6,47,33,541	—5,34,85,459
Supplementary 87,29,000			
Amount surrendered during the year			4,71,55,000
Charged—			
Supplementary 1,000 1,000		..	—1,000
Amount surrendered during the year			nil
Capital:			
Voted—			
Original .. 4,50,000 4,50,000		4,00,400	—49,600
Amount surrendered during the year			nil

Notes and comments :—

(i) In the revenue portion of the grant saving of Rs.5,34.85 lakhs was 45 per cent of the grant.

(ii) Out of the total saving, Rs.4,71.55 lakhs were surrendered as surplus to requirement and that too only on 31st March 1975.

(iii) In the following group-heads the entire provision remained unutilised :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) L—Direction and Administration—			
O. 4.00	}
R. —4.00			
(2) Welfare of other Backward Classes—			
O. 9.00	}
R. —9.00			

Saving in the above two cases was due to reduction in Plan ceiling.

(iv) Saving occurred to a substantial extent under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) K—Welfare of Scheduled Tribes—			
O. 78·30 } S. 0·04 } R. -30·09 }	48·25	45·21	-3·04
(2) M—Welfare of Scheduled Castes—			
O. 71·00 } R. -62·10 }	8·90	8·82	-0·08
(3) N—Welfare of Scheduled Tribes—			
O. 4,93·00 } S. 0·01 } R. -3,56·83 }	1,36·18	1,23·21	-12·97

Anticipated saving of Rs.4,49.02 lakhs was due to reduction in Plan ceiling. Reasons for the final savings of Rs.16.09 lakhs have not been intimated (April 1976).

(v) Other significant savings occurred under :—

(1) D—Welfare of Scheduled Castes—			
O. 62·51 } S. 11·65 } R. 0·28 }	74·44	70·52	-3·92

Saving was mainly due to less payment of stipends and scholarship and less number of candidates preparing for State civil services examination.

(2) E—Welfare of Scheduled Tribes—			
O. 3,04·33 } S. 65·73 } R. 2·07 }	3,72·13	3,31·13	-41·00

Saving was mainly due to non-drawal of pay of sevaks and teachers (Rs. 26·81 lakhs), less payment of stipends and scholarships owing to absence of students (Rs. 6·10 lakhs) and posts kept vacant (Rs. 0·67 lakh).

(3) I—Direction and Administration—			
O. 4·62 } R. -3·09 }	1·53	1·54	-0·01
(4) J—Welfare of Scheduled Castes—			
O. 17·08 } S. 0·01 } R. -1·82 }	15·27	14·80	-0·47

Saving in the above two cases was mainly due to economy (Rs.2·25 lakhs) and reduction in Plan ceiling (Rs. 1·91 lakhs).

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

(MAJOR HEADS: 259—PUBLIC WORKS; 267—AID MATERIALS AND EQUIPMENTS; 276—SECRETARIAT SOCIAL AND COMMUNITY SERVICES; 280—MEDICAL; 281—FAMILY PLANNING; 282—PUBLIC HEALTH SANITATION AND WATER SUPPLY; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 298—CO-OPERATION; 688—LOANS FOR SOCIAL SECURITY AND WELFARE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Original .. 15,02,63,000	} 16,11,75,000	15,60,10,328	—51,64,672
Supplementary 1,09,12,000			
Amount surrendered during the year		..	1,67,36,000
Capital:			
Original .. 37,000	} 5,37,000	1,57,939	—3,79,061
Supplementary 5,00,000			
Amount surrendered during the year			4,94,000

Notes and comments :—

(i) The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health and Family Planning Department are taken credit under Major Head-160-Grants in-Aid from Central Government and corresponding debits are accommodated in the revenue portion of this grant.

(ii) In the revenue portion of the grant Rs. 1,67.36 lakhs were surrendered on 31st March 1975 as surplus to requirements whereas the available saving was Rs. 51.65 lakhs.

(iii) Saving was mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) O—Ayurvedic—			
O. 22·41}	25·08	24·97	—0·11
S. 10·79}			
R. —8·12}			
(2) P—Homoeopathy—			
O. 10·69}	13·96	13·91	—0·05
S. 6·59}			
R. —3·32}			
(3) S—Medical Relief—			
O. 95·81}	87·80	85·60	—2·20
S. 0·02}			
R. —8·03}			
(4) V—Ayurvedic—			
O. 5·05}	1·49	1·06	—0·43
R. —3·56}			
(5) W—Homoeopathy—			
O. 2·65}	0·07	0·06	—0·01
R. —2·58}			
(6) Z—Rural Family Planning Services—			
O. 1,45·11}	1,12·90	1,12·60	—0·30
R. —32·21}			
(7) BB—Maternity and Child Health—			
O. 11·06}	1·65	0·65	—1·00
R. —9·41}			
(8) CC—Transport—			
O. 16·13}	1·64	1·64	..
R. —14·49}			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(9) DD—Compensation—			
O. .. 75.00	31.83	34.06	+2.23
R. .. —43.17			
(10) EE—Other Services and Supplies—			
O. .. 19.88	4.18	4.18	..
R. .. —15.70			
(11) FF—Mass Education—			
O. .. 6.00	2.20	2.20	..
R. .. —3.80			
(12) GG—Training, Research and Statistics—			
O. .. 10.77	6.90	6.98	+0.08
R. .. —3.87			
(13) MM—Public Health Laboratories—			
O. .. 10.15	8.25	7.69	—0.58
R. .. —1.90			

Saving was mainly due to—

(a) limitation of expenditure as per Central allocation (Rs.1,22.65 lakhs) ;

(b) non-sanction of schemes by Government (Rs.15.89 lakhs); and

(c) vacancies and non-fixation of pay in the revised scales of pay (Rs.11.62 lakhs).

(iv) The savings were partly counter balanced by excesses mainly under the following group heads (reasons for the excess have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) L—Medical Relief—			
O. ..	6,04.15}		
S. ..	52.31 }	6,48.65	6,85.17
R. ..	—7.81 }		+36.52
(2) M—Education—			
O. ..	1,18.62}		
S. ..	8.63 }	1,29.28	1,33.99
R. ..	2.03 }		+4.71
(3) HH—Public Health and Sanitation— Direction and Administration—			
O. ..	60.88}		
S. ..	0.38 }	64.19	64.41
R. ...	2.93 }		+0.22

(v) Important instances of expenditure incurred without budget provision are mentioned below:—

(1) B—National Malaria Eradication Programme	..	61.76	+61.76
(2) C—National Filaria Control Programme	..	3.22	+3.22
(3) E—Family Planning Programme—	..	6.77	+6.77
(4) F—National T. B. Control Programme—	..	3.25	+3.25

(vi) (a) Saving in the capital portion of the grant occurred mainly under:—

UU—Social Welfare—

O. }		
S. ..	5.00 }	0.06	0.06
R. ..	—4.94 }		..

Saving was due to less requirement,

(b) In view of the saving, the supplementary grant obtained in January 1975 remained mostly unutilised.

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

(MAJOR HEADS: 259—PUBLIC WORKS; 265—OTHER ADMINISTRATIVE SERVICES; 276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES; 277—EDUCATION; 280—MEDICAL; 281—FAMILY PLANNING; 282—PUBLIC HEALTH; SANITATION AND WATER SUPPLY; 283—HOUSING; 284—URBAN DEVELOPMENT; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 320—INDUSTRIES; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS; 459—CAPITAL OUTLAY ON PUBLIC WORKS; 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE; 480—CAPITAL OUTLAY ON MEDICAL; 482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY; 483—CAPITAL OUTLAY ON HOUSING; 484—CAPITAL OUTLAY ON URBAN DEVELOPMENT; 682—LOANS FOR PUBLIC HEALTH SANITATION AND WATER SUPPLY; 684—LOANS FOR URBAN DEVELOPMENT; 688—LOANS FOR SOCIAL SECURITY AND WELFARE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	6,48,92,000		
Supplementary	1,07,46,000		
	} 7,56,38,000	8,97,65,630	+1,41,27,630
Amount surrendered during the year			20,50,000
Charged—			
Supplementary	6,000	6,000	.. -6,000
Amount surrendered during the year			nil
Capital:			
Original	1,29,89,000		
Supplementary	16,14,000		
	} 1,46,03,000	1,00,06,518	-45,96,482
Amount surrendered during the year			22,11,000

Notes and comments:—

(i) In the revenue portion of the grant (voted) expenditure exceeded the grant by Rs. 1,41,27,630; the excess requires regularisation.

(ii) The supplementary grant of Rs.1,07.46 lakhs obtained in the voted grant in January 1975 (Rs. 30.42 lakhs) and March 1975 (Rs. 77.04 lakhs) proved inadequate; in spite of the excess, Rs. 20.50 lakhs were surrendered as surplus to requirement in March 1975.

(iii) Excess occurred mainly under the following (the reasons for the excess have not been intimated (April 1976):—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) B—Maintenance and Repairs—			
O.	8.07		
S.	1.44		
R.	-0.80		
	8.71	11.70	+2.99
(2) P—Suspense—			
O.	1,50.00		
R.	-0.06		
	1,49.94	3,10.40	-1,60.46
(3) O—Machinery and Equipment—			
O.	10.00		
S.	0.36		
	10.36	17.07	+6.71
(4) T—Rural Piped water Supply Scheme			
O.	1,24.75		
S.	10.99		
	1,35.74	1,40.46	+4.72

(iv) The excesses referred to in note (iii) above were partly offset by saving as shown below:—

(1) M—Sanitation services—

O.	53.29		
S.	9.90		
R.	-10.09		
	53.10	58.45	+5.35

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) R—Other Rural water Supply Schemes—			
O.	12.83	20.23	17.28
S.	8.40		
R.	—1.00		
(3) W—Maintenance and Repairs—			
O.	10.00	10.80	—0.81
S.	1.80		
R.	—1.00		
(4) JJ—Other Programmes—			
S.	3.94	3.94	..
<p>Out of the total saving of Rs. 25.24 lakhs under the above four heads saving of Rs. 10.02 lakhs was due to reassessment of requirement and Rs. 2 lakhs was due to economy. Reasons for the remaining saving of Rs.13.22 lakhs have not been intimated (April 1976).</p>			
<p>(v) In the capital portion of the grant provision remained unutilised entirely or to a substantial extent mainly under the following:—</p>			
(1) QQ—Construction—			
O.	5.41	1.19	1.94
R.	—4.22		
(2) TT—Other Schemes—			
O.	2.65	2.65	..
(3) WW—Urban Water Supply Schemes—			
O.	73.50	58.50	61.37
R.	—15.00		
(4) AAA—Police Housing Scheme—			
S.	3.51	3.51	..

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(5) BBB—Construction—			
O.	20·13		
S.	1·69	20·93	0·64
R.	—0·89		—20·29

Anticipated saving of Rs.20·11 lakhs was due mainly to reduction in Plan ceiling (Rs.15·00 lakhs) and non-intimation of details of works by Education and youth Services Department to be taken up by Urban Development Department (Rs.2·67 lakhs). Reasons for the final savings excesses have not been intimated (April 1976).

(vi) Expenditure was incurred without budget provision; reasons for non-provision of funds have not been intimated.

UU—Medical Relief—

O.	2·71	+2·71
----	----	----	------	-------

(vii) The expenditure under the grant includes Rs. 3,10·40 lakhs accounted for under head "Suspense". The nature and scope of transactions made under the head "Suspense" and accounting procedure followed for these transactions have been explained in note (xiii) below grant No. "20—Expenditure relating to the Irrigation and Power Department".

A summary of transactions accounted for under "Suspense" together with the opening and closing balances for 1974-75 is given below :—

	Balance on 1st April 1974	Debits during the year	Credits during the year	Balance on 31st March 1975
	(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply	—1·24	3,10·40	3,34·74	—25·58

**Grant No.14—Expenditure relating to the Labour, Employment
and Housing Department**

(MAJOR HEADS: 276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES; 280—MEDICAL; 283—HOUSING; 287—LABOUR AND EMPLOYMENT; 483—CAPITAL OUTLAY ON HOUSING; 683—LOANS FOR HOUSING AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:				
Voted—				
Original ..	97,48,000	97,48,000	81,57,543	—15,90,457
Amount surrendered during the year				16,80,000
Charged—				
Supplementary	1,000	1,000	..	—1,000
Amount surrendered during the year			..	nil
Capital:				
Voted—				
Original ..	65,13,000	69,47,000	64,42,705	—5,04,295
Supplementary	4,34,000			
Amount surrendered during the year				3,84,000
Charged—				
Supplementary	19,000	19,000	10,690	—8,310
Amount surrendered during the year				8,000

Notes and comments :—

(i) In the revenue portion of the grant savings mainly occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
E—E mployees State Insurance Scheme—			
		(In lakhs of rupees)	
O. ...	1.47	1.45	—0.02
R. ...			

Anticipated saving of Rs.10.71 lakhs occurred mainly because of non-opening of Employees State Insurance dispensaries and hospitals due to non-sanction by Employees State Insurance Corporation (Rs.5.99 lakhs), non-payment of remuneration to part-time specialists due to non-receipt of concurrence of Health Department (Rs.4.72 lakhs) and posts kept vacant.

(ii) In the capital section, the expenditure did not come up even to the original provision. In view of the saving of Rs.5.04 lakhs, supplementary grant could have been restricted to token vote only.

Grant No. 15

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

(MAJOR HEADS: 276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES; 277—EDUCATION; 278—ART AND CULTURE; 296—SECRETARIAT-ECONOMIC SERVICES; 339—TOURISM; 544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Original ...	53,18,000		
Supplementary	35,000		
	} 53,53,000	49,74,160	-3,78,840
Amount surrendered during the year			2,30,000
Capital:			
Original ...	1,35,000	1,35,000	
Amount surrendered during the year		24,107	-1,10,893
			5,000

**Grant No,16—Expenditure relating to the Planning and
Co-ordination Department (All voted)**

(MAJOR HEADS: 288—SOCIAL SECURITY AND WELFARE, 296—SECRETARIAT-ECONOMIC SERVICES; 304—OTHER GENERAL ECONOMIC SERVICES; 305—AGRICULTURE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original	83,27,000	54,16,347	-29,12,653
Supplementary	2,000		
Amount surrendered during the year		..	28,60,000
Capital :			
Original	95,000	22,252	-72,748
Amount surrendered during the year			nil

Notes and comments—

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) D—Other offices—			
O. ..	11.40	2.44	..
R. ..	-8.96		
(2) F—Other offices—			
O. ..	17.50	..	..
R. ..	-17.50		

The saving of Rs.26.46 lakhs in the above two group-heads was due mainly to :—

(i) non-implementation of certain schemes (Rs.11.22 lakhs), and

(ii) non-submission of claim by Government Press for printing Plan documents (Rs. 15 lakhs).

(3) J—Economic Advice and statistics—

O. ..	5.00	1.23	1.23	..
R. ..	-3.77			

Saving of Rs. 3.77 lakhs was due to non-sanction/late sanction of certain schemes by Government and curtailment of expenditure under travel expenses.

**Grant No, 17—Expenditure relating to the Rural
Development Department**

(MAJOR HEADS: 259—PUBLIC WORKS; 283—HOUSING; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 296—SECRETARIAT-ECONOMIC SERVICES; 306—MINOR IRRIGATION; 314—COMMUNITY DEVELOPMENT; 337—ROADS AND BRIDGES; 508—CAPITAL OUTLAY ON MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT; 537—CAPITAL OUTLAY ON ROADS AND BRIDGES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving--
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 6,29,08,000	} 7,23,82,000	8,95,85,499	+1,72,03,499
Supplementary 94,74,000			
Amount surrendered during the year			5,31,000
Charged—			
Supplementary 13,000	13,000	11,575	—1,425
Amount surrendered during the year			1,000
Capital :			
Voted—			
Original 3,58,58,000	} 7,57,58,000	7,41,08,746	—16,49,254
Supplementary 3,99,00,000			
Amount surrendered during the year			12,000
Charged—			
Original 10,000	10,000	—21,556	—31,556
Amount surrendered during the year			10,000

The expenditure in the capital portion does not include Rs. 1,98,497 spent from out of an advance from the Contingency Fund sanctioned in March, 1975 but not recouped to the Fund till the close of the year.

Notes and comments—

(i) The expenditure in the revenue portion exceeded the grant by Rs.1,72,03,499; the excess requires regularisation.

(ii) Substantial excess occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
M—Suspense—			
O. ...	3.00-00	4,00-00	5,90-62 +1,90-62
S. ..	85-13		
R. ...	14-87		

Excess of Rs.14-87 lakhs was mainly due to purchase of large quantity of steel and cement for completion of 47 spill over minor irrigation projects by March 1975 and progress of 28 continuing minor irrigation projects in drought affected areas and for taking up rural roads under the minimum needs programme. The final excess was due to purchase of stock materials far in excess of the anticipated quantities and considerable increase in prices of stock materials.

(iii) The above excesses were partly offset by savings mainly under:—

(1) I—Other minor irrigation Works—

O.	45-00	40-50	39-12	-1-38
R.	-4-50			

Saving was due to economy measures.

(2) L—Machinery and Equipment—

O.	45-00	45-00	38-09	-6-91
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Saving was due to non-completion of 112 minor irrigation projects/non-implementation of Minimum Needs Programme.

(3) O—District and other Roads—
State Plan—

O.	1,00-00	89-11	89-60	+0-49
R.	-10-89			

Saving was due to economy measures.

(4) P—District and Other Roads—

O.	10-00	10-00	5-81	-4-19
----	-------	-------	------	-------

Reasons for the saving have not been intimated (April 1976).

(iv) In the capital portion of the grant (voted) saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Q—Minor Irrigation—			
1,96.90	} 5,01.65	4,82.13	—19.52
3,04.75			

Saving was due to adjustment of certain un-anticipated credits (Rs.29.77 lakhs) offset by excess expenditure (Rs. 10.25 lakhs) incurred by some divisions.

(v) The saving was partly offset by excess under:—

R.—District and other Roads—

O.	1,60.00	} 2,54.25	2,57.55	+3.30
S.	94.25			

Reasons for the excess have not been intimated (Aprii 1976).

(vi) *Suspense Account*:—The expenditure under the grant includes Rs 5,90.62 lakhs relating to purchase of stores, etc., for the Rural Engineering Organisation booked under group-head "M—Suspense" under "314—Community Development". The nature and scope of the transactions under the head "Suspense" and the accounting procedure followed for those transactions have been explained in note (xiii) below grant No. 20—"Expenditure relating to the Irrigation and Power Department."

A summary of the transactions in the suspense account during 1974-75 is given below:—

Opening Balance on the 1st April 1974	Debits dur- during the year	Credits during the year	Closing balance on the 31st March 1975
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(In lakhs of rupees)

44.78	5,90.62	5,56.08	79.32
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**Grant No. 18—Expenditure relating to the Community
Development and Panchayati Raj Department.**

(MAJOR HEADS: 283—HOUSING; 288—SOCIAL SECURITY AND WEL-
FARE; 296—SECRETARIAT-ECONOMIC SERVICES; 314—COMMUNITY
DEVELOPMENT; 483—CAPITAL OUTLAY ON HOUSING; 714—LOANS FOR
COMMUNITY DEVELOPMENT AND 766—LOANS TO GOVERNMENT
SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 9,23,79,000	} 12,12,78,000	10,74,85,059	-1,37,92,941
Supplementary 2,88,99,000			
Amount surrendered during the year			1,12,35,000
Charged—			
Supplementary 15,000	15,000	5,400	9,600
Capital :			
Voted—			
Original 14,75,000	14,75,000	10,50,178	-4,24,822
Amount surrendered during the year			3,79,000

The expenditure does not include Rs.7,15,354 spent from out of advances sanctioned in March 1975 from the Contingency Fund but not recouped to the Fund till the close of the year.

Notes and comments:—

(i) In the revenue portion of the grant, substantial saving occurred under the following group-heads mainly due to late implementation of revised scales of pay / large number of vacancies in Sub-Assistant Engineers' Cadre (Rs.62.99 lakhs), receipt of less allocation from Tribal and Rural Welfare Department (Rs. 28.50 lakhs), non-utilisation of provision by drawing officers (Rs. 18.33 lakhs), reduction in Central allocation (Rs. 2.49 lakhs) and discontinuance of incentive awards to Yubak Sanghas (Rs. 2 lakhs); reasons for the remaining saving of Rs. 0.51 lakh have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) I—Direction and Administration—			
O.	73·00	85·69	83·23
S.	18·49		
R.	—5·80		
(2) K—Assistance to Panchayati Raj Institutions—			
O.	3,39·95	3,70·33	3,63·69
S.	84·01		
R.	—53·63		
(3) R—Direction and Administration—			
O.	25·21	21·17	12·54
R.	—4·04		
(4) AA—Multipurpose Programmes—			
O.	1,19·00	90·47	90·07
R.	—28·53		
(5) BB—Other expenditure—			
O.	15·30	10·81	10·61
R.	—4·49		

Grant No. 19—Expenditure relating to the Industries Department.

(MAJOR HEADS: 265—OTHER ADMINISTRATIVE SERVICES; 277—EDUCATION; 287—LABOUR AND EMPLOYMENT; 288—SOCIAL SECURITY AND WELFARE; 295—OTHER SOCIAL AND COMMUNITY SERVICES; 296—SECRETARIAT-ECONOMIC SERVICES; 297—FOREIGN TRADE AND EXPORT PROMOTION; 298—CO-OPERATION; 304—OTHER GENERAL ECONOMIC SERVICES; 320—INDUSTRIES; 321—VILLAGE AND SMALL SCALE INDUSTRIES; 497—CAPITAL OUTLAY ON FOREIGN TRADE; 498—CAPITAL OUTLAY ON CO-OPERATION; 520—CAPITAL OUTLAY ON INDUSTRIAL RESEARCH AND DEVELOPMENT; 521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES; 688—LOANS FOR SOCIAL SECURITY AND WELFARE; 698—LOANS TO CO-OPERATIVE SOCIETIES; 720—LOANS FOR INDUSTRIAL RESEARCH AND DEVELOPMENT; 721—LOANS FOR VILLAGE AND SMALL INDUSTRIES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original 3,82,72,000	} 4,02,12,000	3,45,25,603	—56,86,39
Supplementary 19,40,000			
Amount surrendered during the year			41,33,000
Charged—			
Original ..	} 94,000	92,554	—1,446
Supplementary 94,000			
Amount surrendered during the year			nil
Capital :			
Voted—			
Original 1,99,48,000	} 3,14,32,000	2,89,19,615	—25,12,385
Supplementary 1,14,84,000			
Amount surrendered during the year			24,51,000
Charged—			
Original ..	} 9,000	..	—9,000
Supplementary 9,000			
Amount surrendered during the year			nil

Notes and comments :—

(i) In the revenue portion of the grant, substantial savings occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) T—Other Programmes—			
O.	8.43	3.68	3.75
R.	-4.75		
(2) U—Other expenditure—			
O.	29.60	13.00	12.94
R.	-16.60		
(3) WW—Other expenditure—			
O.	7.27	0.91	0.75
R.	-6.36		

Out of the anticipated saving of Rs. 27.71 lakhs, saving of Rs. 23.35 lakhs was due to cancellation of Indian International Trade Fair 1974 (Rs. 16.60 lakhs), maintenance of skeleton staff, non-preference of certain claims by some heads of institutions, curtailment of expenditure and non-sanction of some posts (Rs. 6.75 lakhs); reasons for the remaining saving of Rs. 4.36 lakhs have not been intimated (April 1976).

(ii) Other Significant savings occurred under :—

(1) E—Poly Technics—

O.	32.20	32.79	31.47
S.	1.82		
R.	-1.23		

(2) M—Poly Technics—

O.	7.82	5.68	5.63
R.	-2.14		

Group-head	Total grant	Actual expenditure.	Excess+ Saving—
(In lakhs of rupees)			
(3) P—Training of Craftsmen and Supervisers—			
O.	51·41	52·73	50·88
S.	3·36		
R.	—2·04		
(4) GG—Other expenditure—			
O.	5·00	5·00	2·54
(5) KK—Industrial Estates—			
O.	7·50	6·80	5·00
R.	—0·70		
(6) CCC—Handicraft Industries—			
O.	6·71	4·32	3·44
S.	0·01		
R.	—2·40		
(7) EEE—Sericulture Industries—			
O.	5·30	2·65	2·12
R.	—2·65		

Out of the total saving of Rs. 20·05 lakhs, anticipated saving of Rs. 11·16 lakhs was due to :—

(a) Post-budget decision to meet expenditure from the Public works budget (Rs. 2 lakhs):

(b) non-payment of grant to Orissa Khadi and Village Industries Board (Rs. 1.61 lakhs) ;

(c) surrender of excess provision made for implementing revised pay scales (Rs. 2.66 lakhs) ;

(d) posts kept vacant (Rs. 2.32 lakhs) ;

(e) non-sanction of certain schemes (Rs. 1.26 lakhs) ;

(f) irregular attendance of students (Rs. 0.66 lakhs) ; and

(g) less allocation by Government of India for rural industries projects (Rs. 0.65 lakh).

(iii) In the capital portion of the grant (voted) entire provision remained un-utilised under :—

Group-head	Total grant	Actual	Excess+
		expenditure	Saving—
	(In lakhs of rupees)		
(1) KKK—Other expenditure—			
KKK.3—Investment in Orissa Tyres—			
O.	14.00	}	.. .. ..
R.	-14.00		
(2) KKK—Other expenditure—			
KKK-4—Investment in Orissa Paper Mills Ltd.—			
O.	2.00	}	.. .. ..
R.	-2.00		
(3) 000—Other expenditure—			
O.	16.20	}
R.	-16.20		

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

(4) QQQ—Industrial Co-operatives—

QQQ.5—Loans to handicrafts, etc—

O.	3.00	..	..
R.	-3.00	..	..

Saving under the above heads was due to post-budget decision to route investment in the Projects through the Industrial promotion and Investment Corporation Ltd. (Rs. 14 lakhs), non-investment in Orissa Paper Mills which did not come up (Rs. 2 lakhs), non-receipt of allocation for rural industries projects from Government of India (Rs. 16.20 lakhs) and cancellation of Indian International Trade Fair (Rs. 3 lakhs).

(iv) *Personal ledger Account*—The expenditure in the grant includes Rs. 9.82 lakhs under the head suspense (Personal Deposits). A summary of the personal ledger account for 1974-75 in the name of Director of Industries, Orissa, Cuttack for the transactions of certain commercial undertakings is given below:—

Scheme	Balance on the 1st April 1974	Credits during the year	Debits during the year	Balance on the 31st March 1975
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	44,838	5,01,894	7,56,100	-2,09,368(a)
(2) Boudh Tannery	-1,42,354	1,75,784	2,25,632	-1,92,202(a)
(3) Raniganj Tiles	1,27,246	..	..	1,27,246

(a) The minus balance is under investigation.

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

(MAJOR HEADS :—245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 296—SECRETARIAT ECONOMIC SERVICES; 306—MINOR IRRIGATION; 312—FISHERIES; 331—WATER AND POWER DEVELOPMENT SERVICES; 332—MULTIPURPOSE RIVER PROJECTS; 333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS; 334—POWER PROJECTS; 483—CAPITAL OUTLAY ON HOUSING; 506—CAPITAL OUTLAY ON MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT; 531—CAPITAL OUTLAY ON WATER AND POWER DEVELOPMENT SERVICES; 532—CAPITAL OUTLAY ON MULTIPURPOSE RIVER PROJECTS; 533—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS; 534—CAPITAL OUTLAY ON POWER PROJECTS; 537—CAPITAL OUTLAY ON ROADS AND BRIDGES; 734—LOANS FOR POWER PROJECTS AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original .. 24,25,15,000	} 30,30,48,000	27,67,47,368	—2,63,00,632
Supplementary 6,05,33,000			
Amount surrendered during the year			29,76,000
Charged—			
Original	} 2,000	..	—2,000
Supplementary 2,000			
Amount surrendered during the year			nil

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original .. 38,98,89,000	39,04,25,000	31,09,16,418	—7,95,08,582
Supplementary 5,36,000			
Amount surrendered during the year				7,76,05,000
Charged			
Original			
Supplementary 1,000	1,000	..	1,000
Amount surrendered during the year			nil

Notes and comments—

(i) This grant accommodates expenditure, besides normal revenue expenditure on Capital outly on Bhimkund and Rengali Irrigation Projects, Hirakud Stage-I and Stage-II, Balimela Project, Delta Irrigation Schemes, Major and Medium Irrigation Projects, Flood Control Works and Lift Irrigation.

(ii) The Department surrendered Rs. 29.76 lakhs in the revenue section in March 1975 while the actual saving was Rs. 2.63 lakhs. Similarly, the amount surrendered in the capital section was Rs. 7.76.05 lakhs while the actual saving was Rs. 7.95.09 lakhs.

(iii) In the revenue portion of the grant (voted) savings mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) K—Survey and Investigation			
O. .. 18.06	12.28	12.29	+0.01
S. .. 0.01			
R. .. —5.79			
(2) N—Survey and Investigation			
O. .. 39.00	28.59	25.66	—2.93
R. .. —10.41			

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) O—Survey and Investigation—			
O. .. 39·00	26·38	27·29	+0·91
S. .. 0·01			
R. .. —12·63			
(4) Q—Hirakud Dam Project— Irrigation Schemes—			
Q—1.—Dam and Appurtenant Works—			
O. .. 47·85	44·17	45·13	+0·90
R. .. —3·68			
(5) Q. 3—Canals, Branches and Distributories—			
O. .. 35·10	33·51	32·35	—1·16
R. .. —1·59			
(6) T—Balimela Dam Project — Power Scheme—			
O. .. 26·64	15·87	15·55	—0·32
S. .. 0·01			
R. .. —10·78			
(7) V—Bhimkund Project —Other Expenditure—			
V. 1—Interest—			
O. .. 9·18	1·18	1·18	..
R. .. —8·00			
(8) W—Rengali Irrigation Project— Other Expenditure —			
W. 1—Interest—			
O. .. 58·72	24·93	24·31	—0·62
R. .. —33·79			

Group-heads	Total grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(9) GG—Medium Irrigation Projects—			
Other expenditure —			
O. .. 50·64	47·58	48·13	+0·55
R. .. —3·06			
(10) SS—Salandi Irrigation Project—			
O. .. 12·00	7·53	6·79	—0·74
R. .. —4·47			
(11) TT—Machkund Hydro-Electric (Joint) Scheme—			
O. .. 75·57	74·26	22·17	—52·09
R .. —1·31			

Out of the total saving of Rs. 1,50·94 lakhs anticipated saving of Rs. 94·20 lakhs was either surrendered or re-appropriated to other group-heads due to:—

- (a) non-receipt of Central assistance for Bhimkund and Rengali Projects (Rs. 41·79 lakhs).
- (b) reduction in Plan outlay (Rs. 22·71 lakhs) ;
- (c) economy measures (Rs. 15·25 lakhs) ;
- (d) non-sanction of estimates (Rs. 5·79 lakhs) ;
- (e) restrictions imposed by Agriculture Department (Rs. 4·47 lakhs) ;
- (f) non-utilisation of provision (Rs. 2 lakhs) ;
- (g) non-commissioning of additional units in time (Rs. 1·52 lakhs) ; and
- (h) posts kept vacant (Rs. 0·67 lakh).

Reasons for the remaining saving of Rs. 56·74 lakhs have not been intimated (April 1976).

(iv) Augmentation of provision by re-appropriation to meet additional requirement in the following group-heads proved unnecessary/excessive in view of the final saving; reasons for the final saving have not been intimated (April 1976).

Group-heads	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(1) S—Other expenditure —			
S. 1—Interest —			
O. .. 3,31.08	3,67.02	1,22.21	-2,44.81
S. .. 0.01			
R. .. 35.93			
(2) U—Other expenditure —			
U. 1—Interest —			
O. .. 4,33.29	8,76.67	8,71.00	-5.67
S. .. 4,29.24			
R. .. 14.14			
<p>(v) The savings were partly offset by excesses under the following group-heads; reasons for the excesses have not been intimated:—</p>			
(1) D—Other Works —			
S. .. 0.01	20.41	21.04	+0.63
R. .. 20.40			
(2) Z—Orissa Canals —			
O. .. 39.85	47.17	48.75	+1.58
S. .. 0.02			
R. .. 7.30			
(3) CC—Delta Irrigation Scheme— Stage-II—			
CC. 1—Maintenance —			
O. .. 19.72	19.72	25.08	+5.36
(4) LL—Direction and Admin- stration —			
O. .. 28.38	39.30	55.75	+16.45
S. .. 0.01			
R. .. 10.91			

(vi) In the capital portion of the grant, entire provision remained unutilised or to a substantial extent under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
(1) LLL—Balimela Dam Project—			
LLL. 1—Power Schemes—			
LLL. 1(4)—Salaries—			
O.	40.00	40.00	.. —40.00
(2) SSS—Anandapur Barrage—			
SSS. 1—Barrage—			
O.	1,41.82	32.78	35.56 +2.78
R.	—1,09.04		
(3) SSS—Anandapur Barrage—			
SSS. 2—Buildings—			
O.	40.30	..	..
R.	—40.30		

Anticipated saving in the above two cases was due mainly to reduction in Plan outlay (Rs. 1,00.59 lakhs) and posting of junior personnel in place of senior ones (Rs. 42.27 lakhs). Reasons for the final saving of Rs. 40 lakhs and excess of Rs. 2.78 lakhs have not been intimated.

(vii) Savings also occurred under :—

(1) ZZ—Water Development—				
O.	6.00	1.85	1.70	—0.15
R.	—4.15			
(2) CCC—Potteru Irrigation Project—				
CCC.—Irrigation Works—				
CCC. 1(1)—Barrage—				
O.	1,29.50	22.16	22.35	—0.19
R.	—1,07.34			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) CCC. 2—Dam and Appurtenant Works—			
O. 34·46 }	2·74	1·44	—1·30
R. —31·72 }			
(4) CCC. 3—Canals and Branches—			
O. 1,77·50 }	34·89	24·46	—10·43
R. —1,42·61 }			
(5) CCC. 4—Buildings—			
O. 50·97 }	2·06	1·19	—0·87
R. —48·91 }			
(6) CCC. 5—Management—			
O. 13·51 }	4·99	2·42	—2·57
R. —8·52 }			
Bhimkund Irrigation Project—			
(7) DDD—Flood Control and Drainage Scheme—			
DDD. 2—Buildings—			
O. 8·00 }	0·06	..	—0·06
R. —7·94 }			
Rengali Irrigation Project—			
(8) FFF—Flood Control and Drainage Scheme—			
FFF. 2—Buildings—			
O. 85·00 }	56·00	56·19	+0·19
R. —29·00 }			

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(9) FFF. 3—Management—			
O. 50.00	29.53	29.80	+0.27
R. -20.47			
GGG—Irrigation Scheme—			
(10) GGG. 1—Canals, Branches and Distributaries—			
O. 40.37	24.40	19.86	-4.54
R. -15.97			
(11) GGG. 2—Management—			
O. 10.63	4.95	4.98	+0.03
R. -5.68			
Balimela Project—			
(12) KKK—Irrigation Scheme—			
KKK. 1—Dam and Appurtenant Works—			
O. 5,41.27	4,90.44	4,30.53	-59.91
R. -50.83			
(13) LLL—Power Scheme—			
LLL. 3—Tail race channel—			
O. 12.06	1.20	0.93	-0.27
R. -10.86			
Rengali Irrigation Project—			
(14) MMM—Power Scheme—			
MMM. 2—Management—			
O. .. 6.09	2.75	2.79	+0.04
R. .. -3.34			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(15) PPP—Delta Irrigation Project— Stage-I—			
PPP. 4—Drainage and Protective Works—			
O. .. 43·67	33·59	30·83	—2·76
R. .. —10·08			
(16) QQQ—Delta Irrigation Project— Stage-II—			
QQQ. 1—Weir—			
O. .. 9·73	5·56	3·69	—1·87
R. .. —4·17			
(17) QQQ. 4—Distributaries—			
O. .. 1,68·07	1,29·60	1,17·27	—12·33
R. .. —38·47			
(18) QQQ. 5—Drainage and Protective Works—			
O. .. 43·01	24·82	25·05	+0·23
R. .. —18·19			
(19) RRR—Salandi Irrigation Project—			
RRR. 2—Canals and Branches—			
O. .. 5·60	0·65	—0·16	—0·81
R. .. —4·95			
(20) RRR. 4—Drainage and Protective Works—			
O. .. 30·50	13·16	11·17	—1·99
R. .. —17·34			
(21) RRR. 6—Dam and Appurtenant Works—			
O. .. 53·83	18·18	10·80	—7·38
R. .. —35·65			

Group-head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
SSS—Anandapur Barrage—					
(22)	SSS. 3—Canals and Branches—				
	O. ..	35·20	1·00	0·82	—0·18
	R. ..	—34·20			
TTT—Medium Irrigation Project—					
(23)	TTT. 2—Dahuka Irrigation Project —				
	O. ..	40·00	24·20	23·81	—0·39
	R. ..	—15·80			
(24)	TTT. 3—Bahuda Irrigation Project —				
	O. ..	30·00	9·74	8·07	—1·67
	R. ..	—20·26			
(25)	TTT. 6—Dhanei Irrigation Project —				
	O. ..	20·00	5·00	4·94	—0·06
	R. ..	—15·00			
(26)	TTT. 7—Baghua Irrigation Project —				
	O. ..	40·00	25·00	24·70	—0·30
	R. ..	—15·00			
(27)	TTT. 8—Utteri Irrigation Project —				
	O. ..	40·00	34·50	34·64	+0·14
	R. ..	—5·50			
(28)	TTT. 14—Onga Irrigation Project —				
	O. ..	65·00	29·07	28·55	—0·52
	R. ..	—35·93			

Group-head			Total grant	Actual expenditure	Excess + Saving	—
(In lakhs of rupees)						
(29)	TTT. 15—Dadarghati Irrigation Project —					
	O. ..	40·00	20·00	20·04	+0·04	
	R. ..	—20·00				
(30)	TTT. 16—Ramiala Irrigation Project —					
	O. ..	35·00	12·29	10·62	—1·67	
	S. ..	0·01				
	R. ..	—22·72				
(31)	TTT. 17—Darjang Irrigation Project —					
	O. ..	10·00	7·00	6·99	—0·01	
	R. ..	—3·00				
(32)	TTT. 18—Kala Irrigation Project —					
	O. ..	60·00	50·00	50·53	+0·53	
	R. ..	—10·00				
(33)	TTT. 20—Nesa Irrigation Project —					
	O. ..	28·00	5·00	4·99	—0·01	
	R. ..	—23·00				
(34)	TTT. 22—Dumerbahal Irrigation Project —					
	O. ..	10·00	2·00	1·78	—0·22	
	R. ..	—8·00				
(35)	WWW—District and other roads—					
	WWW. 1—Rural roads —					
	S. ..	5·22	2·82	2·32	—0·50	
	R. ..	—2·40				

Anticipated saving in the above cases was mainly due to :—

- (1) non-receipt of grants from Government of India for Potteru Irrigation Project (Rs. 3,39.10 lakhs) ;
- (2) reduction in Plan outlay (Rs. 2,57.94 lakhs) ;
- (3) reassessment of requirement (Rs. 1,10.34 lakhs) ;
- (4) non-entertainment of full complement of regular and work-charged staff (Rs. 40.19 lakhs) ;
- (5) non-finalisation of tenders (Rs. 35.93 lakhs) ;
- (6) non-execution/late starting of works (Rs. 15.29 lakhs) ;
- (7) non-receipt of machines (Rs. 8 lakhs) ;
- (8) non-sanction of estimates (Rs. 4.05 lakhs) ;
- (9) post-budget change in classification and decision to meet expenditure from Major-head 537—Capital Outlay on Roads and Bridges—Minimum Needs Programme (Rs. 3.23 lakhs) ; and
- (10) economy measures (Rs. 2.20 lakhs).

Reasons for the remaining saving have not been intimated (April 1976).

(viii) The savings in notes (vi) and (vii) were counter balanced by excess mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
<i>Bhimkund Irrigation Project—</i>			
DDD—Flood Control and Drainage Scheme —			
(1) DDD. 5—Suspense —			
O. .. 0.20	0.20	6.34	+6.14
<i>Rengali Irrigation Project —</i>			
FFF—Flood Control and Drainage Scheme —			
(2) FFF. 4—Suspense —			
O. .. 90.00	1,29.41	1,78.40	+48.99
R. .. 39.41			
<i>Balimela Dam Project—</i>			
(3) JJJ—Suspense —			
O. .. 85.90	1,45.70	1,49.00	—3.30
S. .. 0.01			
R. .. 59.79			

Group-head			Total grant	Actual expenditure	Excess+ Saving—
LLL—Power Scheme —			(In lakhs of rupees)		
(4)	LLL. 2—Water System —	Conduit			
	O. ..	62·80	79·84	89·99	+10·15
	R. ..	17·04			
QQQ—Delta Irrigation Project — Stage-II —					
(5)	QQQ. 3—Canals and Branches—				
	O. ..	45·46	38·04	56·00	+17·96
	R. ..	—7·42			
(6)	QQQ. 7—Management —				
	O. ..	31·86	31·87	36·15	+4·28
	S. ..	0·01			
(7)	TTT. 4—Godahada Irrigation Project —				
	O. ..	20·00	23·00	25·23	+2·23
	R. ..	3·00			
(8)	TTT 9—Sundar Irrigation Project —				
	O. ..	40·00	40·00	57·51	+17·51

Provision was augmented for purchase of materials for Rengali Irrigation Project and Balimela Dam Project (Rs. 99·20 lakhs), post-budget decision to increase Plan outlay under Balimela Power Project (Rs. 17·04 lakhs) and speedy execution of Godahada Medium Irrigation Project (Rs. 3 lakhs); reasons for the final excess have not been intimated (April 1976).

(ix) Augmentation of provision by re-appropriation to meet additional requirements in the following group-heads proved excessive/unnecessary in view of the final saving; reasons therefor have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) LLL—Power Scheme —			
LLL. 1—Power Scheme —			
LLL. 1.(1)—Works —			
O. .. 20.00	} 44.17	15.68	—28.49
S. .. 0.01			
R. .. 24.16			
(2) LLL. 4—Generating Plant and Machinery —			
O. .. 88.75	} 1,61.06	1,51.74	—9.32
R. .. 72.31			
(3) RRR—Salandi Irrigation Project —			
RRR. 8—Spillway —			
O. .. 12.70	} 21.75	19.13	—2.62
R. .. 9.05			
(4) RRR. 9—Management —			
O. .. 3.60	} 6.02	4.33	—1.69
S. .. 0.01			
R. .. 2.41			
(5) RRR. 10—Miscellaneous—			
O. .. 5.07	} 8.75	5.84	—2.91
R. .. 3.68			

(x) In the following group-head, withdrawal of provision by surrender in March 1975 proved excessive in view of the final excess; reasons for the excess have not been intimated :—

Rengali Irrigation Project—

FFF—Flood control and Drainage projects—

FFF. 1—Protective works—

FFF. 1—(1) Works—

O. .. 1,49.40	} 78.99	1,06.16	+27.17
S. .. 0.01			
R. .. —70.42			

The anticipated saving of Rs. 70.42 lakhs was due to non-finalisation of land acquisition cases.

(xi) The percentages of establishment and tools and plant charges to works outlay in respect of (1) Multipurpose river schemes and (2) Irrigation works for the three years ending with 1974-75 are compared below:—

Multipurpose river schemes	Year	Works outlay	Establishment charges	Tools and plant charges	Percentage		
					Establishment charges to works outlay	Tools and plant charges to works outlay	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
(In lakhs of rupees)							
1. Multipurpose river schemes							
(a) Hirakud Project	Dam	1972-73	47.74	22.75	5.26	47.65	11.02
		1973-74	72.51	25.40	6.22	35.03	8.58
		1974-75	56.91	31.53	5.80	55.41	10.19
(b) Balimela Project	Dam	1972-73	10,23.02	64.53	6.73	6.31	0.66
		1973-74	7,22.25	71.85	6.61	9.95	0.92
		1974-75	5,96.78	81.76	(—)38.24(a)	13.70	(—) 6.41
(c) Rengali Multipurpose River Project	Multi-purpose River Project	1972-73	11.00	2.91	1.09	26.48	9.95
		1973-74	1,23.55	10.82	2.47	8.76	2.00
		1974-75	2,73.99	35.64	13.51	13.01	4.93
(d) Bhimkund Irrigation Project	Irrigation Project	1972-73	1.93	1.29	0.57	66.47	29.63
		1973-74	2.95	4.13	0.04	1,40.11	1.19
		1974-75	9.19	2.65	0.03	28.83	0.32
(e) Potteru Irrigation Project	Irrigation Project	1972-73	22.40	..	..	..	..
		1973-74	37.23	1.24	0.13	3.34	0.35
		1974-75	37.06	2.42	1.64	6.53	4.43
2. Irrigation Works (excluding Works Incharge of Civil Officers and Investigation expenditure)	Works	1972-73	6,64.80	1,27.98	14.09	19.25	2.12
		1973-74	8,44.10	1,71.16	25.00	20.28	2.96
		1974-75	10,72.05	1,73.50	26.01	16.18	2.43

(a) Minus figure is due to affording credit to the head "Special Tools and Plant" by debit to the works.

(xii) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works Department and Hirakud Dam project for 1974-75*:—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the previous practice of *pro-rata* distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for major irrigation projects is directly charged to projects. For medium irrigation projects, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly accounts by debit to the heads concerned and credit to “Grant No. 20—333—Irrigation, etc.”

For Hirakud Dam Project establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting to “Grant No. 20—532—Capital outlay etc.—Hirakud Dam Project—Stage I and II” and credit to “Grant No. 20—332—Multipurpose river projects”.

(xiii) *Suspense transactions of the Public Works Department*:—The expenditure under the grant includes Rs. 9,07.11 lakhs booked under the minor head “Suspense”.

The minor head “Suspense” is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for; such transactions embrace both debits and credits. The demand for grants excludes the credits and is for the gross debits. The transactions are accounted for under four sub-heads viz, (a) purchases, (b) stock, (c) miscellaneous public works advances and (d) workshop suspense. The nature and accounting of the transactions under each of these four sub-heads are explained below:—

(a) *Purchases*—When materials are received from a supplier, another division or department for specific works or stock, the value of materials is credited to “Purchases” and the cost debited to work or stock as the case may be. When payment is made, the head “Purchases” is debited. The head “Purchases” thus shows a credit (negative) balance representing the value of stores received but not paid for.

(b) *Stock*—This is debited with the value of materials received for stock purposes. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.

(c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of stores sold on credit (2) expenditure incurred on deposit works in excess of deposits received, (3) loss of cash or stores and (4) sums recoverable from Government servants, etc. The debit balance under the head thus represents recoverable amounts.

(d) *Workshop Suspense*—The charges for jobs executed or other operations in the Public Works Department workshop are initially debited to this head pending their recovery or adjustment.

Suspense transactions of Public Works Department—A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1974-75 is given below :—

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
(a) 259—PUBLIC WORKS—				
Purchases	—27·32	..	..	—27·32
Stock	.. 6·93	..	..	6·93
Miscellaneous Public works Advances	5·31	..	..	5·31
Total	.. —15·08	..	..	—15·08
(b) 331—WATER AND POWER DEVELOPMENT SERVICES—				
(1) Water Development—				
Miscellaneous Public Works Advances	..	..	0·10	—0·10(a)
(2) Power Development—				
Miscellaneous Public Works Advances	..	0·01	0·01	..

(a) *Minus* balance was due to mis-classification in divisional accounts and is under reconciliation.

Expense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
(c) 332—MULTIPURPOSE RIVER PROJECTS—				
<i>Hirakud Project—</i>				
<i>Stage—I—</i>				
<i>(1) Irrigation Scheme—</i>				
Purchases	—32·09	1·57	3·11	—33·63
Stock ..	1·08	2·10	2·00	1·18
Miscellaneous Public Works Advances	40·01	1·02	0·91	40·12
Workshop Suspense ..	—0·11(a)	..	..	—0·11
Total ..	8·89	4·69	6·02	7·56
<i>(2) Main Canals, Branches and Distributaries—</i>				
Purchases ..	—4·02	0·67	0·59	—3·94
Stock ..	1·76	0·98	0·54	2·20
Miscellaneous Public Works Advances	1·44	0·31	0·28	1·47
Workshop Suspense ..	—0·07(a)	..	..	—0·07
Total ..	—0·89	1·96	1·41	—0·34

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

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
(3) Hirakud Dam Project— Hydro-Electric Installation—				
Purchases ..	—3·02	..	..	—3·02
Stock ..	12·24	..	..	12·24
Miscellaneous Public Works Advances	1·36	..	..	1·36
Total ..	10·58	..	..	10·58
(4) Hirakud Dam Project— Stage—II—				
Purchases ..	—3·39	..	..	—3·39
Stock ..	3·86	..	..	3·86
Miscellaneous Public Works Advances	1·73	..	..	1·73
Workshop Suspense ..	0·01	..	..	0·01
Total ..	2·21	..	..	2·21
(5) Balimela Dam Project— Power Scheme—				
Miscellaneous Public Works Advances	..	0·01	0·01	..
(d) 333—IRRIGATION, NA- VIGATION, DRAINAGE AND FLOOD CON- TROL PROJECTS—				
(1) Irrigation Projects (Com- mercial)—Orissa Canals—				
Workshop suspense ..	16·57	10·60	8·93	18·24
(2) Flood Control and Anti-Sea Erosion Projects—				
Purchases	—41·68	28·95	46·43	—59·16
Stock ..	24·59	1,29·50	1,26·49	27·60
Miscellaneous Public Works Advances	44·68	68·16	59·16	53·68
Total ..	27·59	2,26·61	2,32·08	22·12

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
(e) 334—POWER PROJECT—				
<i>Talcher Thermal Scheme—</i>				
Purchases ..	—0.64	..	..	—0.64
Stock ..	0.61	..	..	0.61
Miscellaneous Public Works Advances	0.01	..	..	0.01
Total ..	—0.02	..	..	—0.02
(f) 505—CAPITAL OUTLAY ON AGRICULTURE—				
<i>Lift Irrigation—</i>				
Purchases ..	—12.01	..	..	—12.01
Stock ..	64.25	..	..	64.25
Miscellaneous Public Works Advances	72.55	..	..	72.55
Workshop Suspense ..	1.49	..	..	1.49
Total ..	1,26.28	..	..	1,26.28
(g) 532—CAPITAL OUT- LAY ON MULTIPUR- POSE RIVER PROJE- CTS—				
(1) Hirakud Dam Project— Stage-I—				
Purchases	—70.14	14.03	0.02	—56.13
Stock ..	1,96.51	6.52	17.55	1,85.48
Miscellaneous Public Works Advances	36.93	0.66	0.51	37.08
Workshop Suspense ..	59.28	6.28	2.93	62.63
Total ..	2,22.58	27.49	21.01	2,29.06

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
<i>(2) Hirakud—Stage—II—</i>				
Purchases ..	—28·83	..	..	—28·83
Stock ..	—3·42	..	..	—3·42(a)
Miscellaneous Public Works Advances	33·65	..	..	33·65
Total ..	1·40	..	..	1·40
<i>(3) Balimela Project—</i>				
<i>Dam and Appurtenant Works—</i>				
Purchases	—3,19·07	12·53	..	—3,06·54
Stock ..	1,63·62	69·63	24·58	2,08·67
Miscellaneous Public Works Advances	3,35·30	61·77	41·81	3,55·26
Workshop Suspense	11·26	5·07	4·59	11·74
Total ..	1,91·11	1,49·00	70·98	2,69·13
<i>(4) Balimela Project—</i>				
<i>Power Scheme—</i>				
Purchases ..	—55·20	20·39	10·43	—45·24
Stock ..	35·78	69·85	59·17	46·46
Miscellaneous Public Works Advances	54·61	64·99	50·52	69·08
Workshop Suspense	5·30	4·39	3·03	6·66
Total ..	40·49	1,59·62	1,23·15	76·96

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

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
(5) Rengali Project—				
<i>Flood Control and Drainage Scheme—</i>				
Purchases ..	—24·32	2·74	1,02·44	—1,24·02
Stock ..	38·00	1,35·38	48·64	1,24·74
Miscellaneous Public Works Advances	1,04·90	40·28	11·50	1,33·68
Total ..	1,18·58	1,78·40	1,62·58	1,34·40
(6) Rengali Project—				
<i>Irrigation Scheme—</i>				
Stock ..	..	0·18	0·03	0·15
Miscellaneous Public Works Advances	..	0·21	0·15	0·06
Total ..	..	0·39	0·18	0·21
(7) Bhimkund Project—				
Purchases ..	..	4·57	4·90	—0·33
Stock ..	0·40	0·70	0·42	0·68
Miscellaneous Public Works Advances	0·51	1·07	1·38	0·20
Total ..	0·91	6·34	6·70	0·55
(8) Potteru Irrigation Project—				
Purchases ..	—1·04	0·33	2·14	—2·85
Stock ..	5·27	4·61	3·59	6·29
Miscellaneous Public Works Advances	3·88	5·81	0·17	9·52
Total ..	8·11	10·75	5·90	12·96

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
<i>(h) 533—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS—</i>				
<i>(1) Irrigation Projects (Commercial)—</i>				
<i>Delta Irrigation Project—</i>				
Purchases ..	—3,01·33(a)	9·68	13·98	—3,05·63
Stock ..	—2·41(a)(b)	39·26	34·52	2·33
Miscellaneous Public Works Advances	84·46 (a)	21·93	9·73	96·66
Total ..	—2,19·28	70·87	58·23	2,06·64
<i>(2) Salandi and Anandapur Project—</i>				
Purchases ..	0·53	2·81	8·58	—5·24
Stock ..	1·42	22·45	12·78	11·09
Miscellaneous Public Works Advances	39·87	35·11	18·63	56·35
Workshop Suspense	2·73	..	..	2·73
Total ..	44·55	60·37	39·99	64·93
<i>(3) Flood Control Scheme—</i>				
Purchases ..	—2·17	..	..	—2·17
Stock ..	1·99	..	..	1·99
Miscellaneous Public Works Advances	0·79	..	..	0·79
Total ..	0·61	..	..	0·61

(a) Difference between the closing balance on 31st March 1974 shown at page 94 of Appropriation Accounts 1973-74 and the opening balance on 1st April 1974 is due to correction of balances—*Profirma*.

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

Suspense head	Opening balance on 1st April 1974	Debits during the year	Credits during the year	Closing balance on 31st March 1975
(In lakhs of rupees)				
(i) 334—CAPITAL OUTLAY ON POWER PROJECT—				
(1) Duduma Transmission Scheme—				
Purchases ..	—7·37		..	—7·37
Stock ..	14·98	..	..	14·98
Miscellaneous Public Works Advances	2·81	..	..	2·81
Total ..	10·42	..	..	10·42
(2) Talcher Thermal Scheme—				
Purchases ..	..	..	..	..
Stock ..	0·41	..	..	0·41
Miscellaneous Public Works Advances.	13·99	..	..	13·99
Total ..	14·40	..	..	14·40
(3) Hirakud Power Utilisa- tion Scheme—				
Purchases ..	—38·06	..	..	—38·06
Stock ..	45·79	..	..	45·79
Miscellaneous Public Works Advances	6·48	..	..	6·48
Total ..	14·21	..	..	14·21
(4) Small Towns and Rural Electrification Scheme—				
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. 21—Expenditure relating to the Transport Department

(MAJOR HEADS : 241—TAXES ON VEHICLES; 245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES ; 265—OTHER ADMINISTRATIVE SERVICES; 266—PENSIONS AND OTHER RETIREMENT BENEFITS ; 288—SOCIAL SECURITY AND WELFARE; 296—SECRETARIAT—ECONOMIC SERVICES; 338—ROAD AND WATER TRANSPORT SERVICES; 538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES; 738—LOANS FOR ROAD AND WATER TRANSPORT SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,24,33,000	1,27,29,000	1,01,49,089 —25,79,911
Supplementary	2,96,000		
Amount surrendered during the year ..		..	25,57,000
Charged—			
Original ..	45,000	53,000	—53,000
Supplementary	8,000		
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ..	15,20,000	15,20,000	15,07,325 —12,675
Amount surrendered during the year			nil

The expenditure in the grant does not include Rs. 5,89,375 (Revenue : Rs. 2,00,000, Capital : Rs. 3,89,375) spent from out of advances from the Contingency Fund sanctioned in March 1975 but not recouped to the Fund till the close of the year.

Notes and comments :—

Saving in the revenue portion occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) I-3—Other expenditure—			
Machinery and Equipment—			
O. .. 11.75	1.49	1.47	—0.02
R. .. —10.26			

Saving was mainly due to non-finalisation of requisite formalities for purchase of an aircraft from abroad.

(2) K—Contributions to Provident Funds—

O. .. 2.50	0.42	—	—0.42
R. .. —2.08			

(3) Q—Government Transport Services—Working expenses—

O. .. 67.09	50.18	49.90	—0.28
R. .. —16.91			

Savings in the above two cases were due to transfer of management of State Transport Services to the Orissa State Road Transport Corporation formed during the year.

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

(MAJOR HEADS : 283—HOUSING; 296—SECRETARIAT-ECONOMIC SERVICES; 309—FOOD AND NUTRITION; 310—ANIMAL HUSBANDRY; 311—DAIRY DEVELOPMENT; 312—FISHERIES; 313—FORESTS; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHYATI RAJ INSTITUTIONS; 510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY; 511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT; 512—CAPITAL OUTLAY ON FISHERIES; 513—CAPITAL OUTLAY ON FORESTS; 712—LOANS FOR FISHERIES; 713—LOANS FOR FOREST AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ..	9,69,21,000	9,24,69,050	—93,74,950
Supplementary	49,23,000		
	10,18,44,000		
Amount surrendered during the year			82,60,000
<i>Charged—</i>			
Original ..	31,000	..	—31,000
Supplementary				31,000
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ..	12,58,13,000	10,39,79,160	—2,20,96,840
Supplementary	2,63,000		
	12,60,76,000		
Amount surrendered during the year			34,18,000

Notes and comments :—

(i) In the revenue portion of the grant (Voted) saving occurred mainly under the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) O—Other expenditure—			
O. .. 9·32 } S. .. 13·68 } R. .. -10·89 }	12·11	12·10	—0·01
Reasons for the saving have not been intimated (April 1976).			
(2) S—Veterinary Education and Training—			
O. .. 3·40 } R. .. -2·58 }	0·82	0·82	..
(3) Y—Fodder and Feed Development—			
O. .. 3·45 } R. .. -2·08 }	1·37	1·37	..
(4) Z—Other expenditure—			
O. .. 4·50 } R. .. -2·00 }	2·50	2·50	..
(5) HH—Milk Supply Scheme, Sambalpur—			
O. .. 2·00 } R. .. -2·00 }	..	..	..
(6) NN—Other expenditure—			
O. .. 4·00 } R. .. -4·00 }	..	..	..

Saving under the above group-heads was due to late sanction/non-sanction of (i) financial assistance to milk producers' Co-operatives (Rs. 4 lakhs), (ii) training of live-stock Inspectors and other animal husbandry schemes (Rs. 2·58 lakhs), (iii) fodder and feed schemes (Rs. 2·08 lakhs), (iv) assistance to small marginal farmers/agricultural labourers (Rs. 2 lakhs) and (v) milk supply scheme at Sambalpur (Rs. 2 lakhs).

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

(7) XX—Research—

O.	..	12·14	} 3·06	3·06	..
S.	..	0·02			
R.	..	—9·10			

Saving was due mainly to non-sanction of funds for research by Government (Rs. 6·04 lakhs) and less requirement (Rs. 1·14 lakhs).

(8) GGG—Forest produce—

O.	..	12·12	} 14·65	15·97	+1·32
S.	..	10·00			
R.	..	—7·47			

Saving was due to late receipt of Government orders for departmental working of bamboo operations (Rs. 6·67 lakhs), non-execution of departmental working of sandal wood scheme (Rs. 0·80 lakh).

In view of the eventual excess of Rs. 1·32 lakhs withdrawal of funds from this group-head proved excessive; reasons for the final excess have not been intimated (April 1976).

(9) HHH—Communication and Buildings—

O.	..	23·74	} 23·40	19·92	—3·48
R.	..	—0·34			

Reasons for the saving have not been intimated (April 1976).

(10) LLL—Direction and Administration—

O.	..	6·75	} 3·34	3·51	+0·17
R.	..	—3·41			

(11) MMM—Research—

O.	..	4·50	} 2·00	2·00	..
R.	..	—2·50			

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
(12) OOO—Forest Conservation and Development—					
O.	..	17·25	8·18	8·44	+0·26
R.	..	—9·07			
(13) RRR—Forest Conservation and Development—					
O.	..	13·00	4·07	3·85	—0·22
R.	..	—8·93			
(14) SSS—Plantation Schemes—					
O.	..	33·50	14·42	15·87	+1·45
S.	..	1·50			
R.	..	—20·58			

Anticipated saving of Rs. 44·49 lakhs in the above five cases was due to late sanction/non-sanction by Government of India under afforestation for Soil Conservation in Hiraikud and Machkund areas, reforestation of degraded forests, mixed plantations ; and development of national parks/nature reserves (Rs. 24·15 lakhs); late sanction by Government of schemes under forest consolidation, nature conservation, forest protection, planning cell, demarcation of forests (Rs. 9·07 lakhs), reduced Plan outlay (Rs. 5·91 lakhs) and less expenditure under Similipal tiger reserve (Rs. 5·36 lakhs).

(15) UUU—Other miscellaneous compensations and assignments—

O.	..	1,27·00	1,27·00	96·74	—30·26
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Reasons for the saving have not been intimated (April 1976).

(ii) Savings in the note (i) above were partly offset by excess under the following group heads ; reasons for the excess have not been intimated (April 1976).

(1) B—Secretariat—

O.	..	7·95	9·39	11·57	+2·18
S.	..	1·44			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) H—Veterinary services and Animal Health—			
O. .. 1,35.92	1,41.01	1,46.15	+5.14
R. .. 5.09			
(3) J—Cattle Development—			
O. .. 94.83	1,03.65	1,03.55	—0.10
R. .. 8.82			
(4) V—Cattle Development—			
O. .. 15.02	26.07	26.10	+0.03
S. .. 0.01			
R. .. 11.04			
(5) EEE—Direction and Administration—			
O. .. 2,02.60	2,10.41	2,16.14	+5.73
S. .. 5.29			
R. .. 2.52			
(6) FFF—Forest Conservation and Development—			
O. .. 20.80	20.80	23.73	+2.93
(7) III—Other Expenditure—			
O. .. 2.30	2.58	5.92	+3.34
R. .. 0.28			
(iii) In the capital portion of the grant saving occurred mainly under :—			
(1) WWW—Poultry Development—			
O. .. 3.53	3.53	1.53	—2.00

Reasons for the saving have not been intimated (April 1976).

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

(2) YYY—Other Expenditure—

O.	..	5.62	}
R.	..	—5.62				

Saving was due to non-organisation of Dairy Development Corporation.

(3) AAAA—Forest Conservation and Development

O.	..	12.00	}
R.	..	—12.00				

Saving was due to reduced Plan ceiling.

(4) CCCC—Forest produce—

O.	..	11,78.80	}	11,66.92	9,82.19	—1,84.73
S.	..	0.01				
R.	..	—11.89				

Anticipated saving of Rs. 11.89 lakhs was due to non-appointment of foresters and guards on account of ban imposed by Government. Final saving of Rs. 1,84.73 lakhs was due to less collection of Kendu leaves on account of drought.

(5) DDDD—Communication and Buildings—

O.	..	11.00	}	8.01	6.71	—1.30
R.	..	—2.99				

Saving was due to reduced Plan ceiling and late sanction of funds for minor works (Rs. 1.99 lakhs) and want of programmes for major works (Rs. 1 lakh).

(iv) In the following, expenditure exceeded the total provision and the final excess remained uncovered. :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
ZZZ—Processing, preservation and marketing—			

O. ..	20.00	} 21.00	23.20	+2.20
S. ..	1.00			

(v) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 8,29.90 lakhs under the head suspense (Personal Deposits) relating to trading schemes, viz., Cuttack Milk Supply Scheme, Exploration of Marketing of fish, and Government Trading in Kendu leaves. The transactions relating to these trading schemes are being accounted for under the Major heads “511—Capital Outlay on Dairy Development”, “512—Capital Outlay on Fisheries” and “513—Capital Outlay on Forests”.

The transactions in these accounts are summarised as below :—

Scheme	Balance on the 1st April 1974	Credits during the year	Debits during the year	Balance on the 31st March 1975
	Rs.	Rs.	Rs.	Rs.
(a) Poultry Development (A) ..	..	1,53,000	..	1,53,000
(b) Cuttack Milk Supply Scheme (Previously Milk Union Scheme, Phulnakhara)	—4,54,538(a)	18,646	18,816	—4,54,708(b)
(c) Exploitation of Marketing of Fish	..	23,85,666	12,20,431	11,65,235
(d) Marketing of fish and By-products	3,95,344	..	..	3,95,344
(e) Trading in Kendu leaves ..	59,31,037	..	..	59,31,037
(f) Government Trading in Kendu leaves (erstwhile Nationalisation of Kendu leaves)	66,60,839	8,71,84,786	8,17,51,435	1,20,94,190

A) The scheme commenced in 1974-75. No expenditure has been incurred from the personal ledger account during 1974-75.

(a) Differs from balance on 31st March 1974 by *minus* Rs. 12,09,076 due to correction of balances in the Personal Ledger Account for 1973-74.

(b) Reasons for the *minus* balance are under investigation.

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

(MAJOR HEADS 259—PUBLIC WORKS; 283—HOUSING; 295— OTHER SOCIAL AND COMMUNITY SERVICES; 295—SECRETARIAT ECONOMIC SERVICES; 298—CO-OPERATION ; 305—AGRICULTURE ; 306—MINOR IRRIGATION ; 307—SOIL AND WATER CONSERVATION ; 308—AREA DEVELOPMENT ; 459—CAPITAL OUTLAY ON PUBLIC WORKS; 483—CAPITAL OUTLAY ON HOUSING ; 498—CAPITAL OUTLAY ON CO-OPERATION ; 505—CAPITAL OUTLAY ON AGRICULTURE, 515—INVESTMENTS IN AGRICULTURAL FINANCIAL INSTITUTIONS ; 698—LOANS TO CO-OPERATIVE SOCIETIES ; 705—LOANS FOR AGRICULTURE ; AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 13,88,26,000	} 14,49,65,000	11,70,89,492	—2,78,75,508
Supplementary .. 61,39,000			
Amount surrendered during the year			2,08,75,000
Charged—			
Original — ..	} 6,000	3,715	—2,285
Supplementary .. 6,000			
Amount surrendered during the year			<i>nil</i>

Capital :

Voted—

Original .. 8,37,49,000	} 12,60,94,000	10,14,17,699	—2,46,76,301
Supplementary .. 4,23,45,000			
Amount surrendered during the year			2,30,09,000

The expenditure does not include Rs. 52,08,600 (Revenue : 9,600 Capital : 51,99,000) spent from out of advances from the Contingency Fund sanctioned in March 1975 but not recouped to the Fund till the close of the year.

Notes and comments :—

(i) In the revenue portion of the grant entire provision remained unutilised or savings occurred to a substantial extent under the following group heads :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) E—Construction —			
O. .. 19.48 } R. .. -19.45 }	0.03	..	-0.03
(2) V—Credit Co-operatives —			
O. .. 42.47 } R. .. -41.87 }	0.60	0.60	..
(3) VV—Commercial Crops —			
O. .. 36.96 } R. .. -6.17 }	30.81	22.84	-7.97
(4) WW—Extension and farmers training—			
O. .. 21.62 } R. .. -7.19 }	14.43	12.45	-1.98
(5) AAA—Horticulture —			
O. .. 60.23 } R. .. -26.94 }	33.29	27.10	-6.19
(6) DDD—Commercial Crops —			
O. .. 36.18 } S. .. 0.01 } R. .. -20.64 }	15.55	14.35	-1.20

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

(7) VVV—Soil Conservation Schemes —

O.	..	50·27	} 20·75	18·86	—1·89
R.	..	—29·52			

(8) YYY—Ayacut Development —

O.	..	50·00	} 13·83	11·52	—2·31
S.	..	0·01			
R.	..	—36·18			

Saving in the above group-heads was due mainly to non-receipt of Central assistance (Rs. 56·29 lakhs), non-sanction of schemes relating to soil conservation in Balimela Catchment, vegetable seed production and departmental major works. (Rs. 45·34 lakhs), reduction in Plan ceiling (Rs. 40·24 lakhs), economy (Rs. 32·66 lakhs), reduced sanction (Rs. 13·61 lakhs) and non-availability of seed nuts (Rs. 3·12 lakhs).

(ii) Other significant savings occurred under :—

(1) X—Direction and Administration —

O.	..	98·90	} 1,07·41	1,04·08	—3·33
S.	..	11·16			
R.	..	—2·65			

(2) BB—High Yielding Varieties Programmes —

O.	..	95·00	} 1,18·52	1,03·02	—15·50
S.	..	12·85			
R.	..	10·67			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) QQ—Direction and Administration —			
O. .. 15.50 } R. .. -6.54 }	8.96	3.65	-5.31
(4) RR—Multiplication and Distribution of seeds —			
O. .. 19.50 } S. .. 0.01 } R. .. -5.15 }	14.36	12.75	-1.61
(5) SS—Manures and Fertilisers—			
O. .. 4.68 } R. .. -1.35 }	3.33	1.19	-2.14
(6) YY—Agricultural Engineering—			
O. .. 6.80 } R. .. -4.78 }	2.02	2.00	-0.02
(7) CCC—Multiplication and Distribution of seeds —			
O. .. 2.30 } R. .. -1.61 }	0.69	..	-0.69
(8) 000—Soil Conservation Scheme—			
O. .. 50.93 } S. .. 1.56 } R. .. -1.46 }	51.03	44.11	-6.92
(8) SSS—Soil Survey and Testing—			
O. .. 15.32 } R. .. -2.86 }	12.46	11.56	-0.90

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
(10) UUU—Soil Conservation Schemes—					
O.	...	43.55	39.32	38.53	—0.79
S.	..	0.01			
R.	..	—4.24			
(11) ZZZ—Ayacut Development—					
O.	..	15.66	18.35	8.19	—10.16
R.	..	2.69			
<p>Out of the total saving of Rs. 78.01 lakhs, anticipated saving of Rs. 30.64 lakhs was due to economy (Rs. 21.76 lakhs), reduction in Plan ceiling (Rs. 4.19 lakhs), non-sanction of additional staff (Rs. 2.50 lakhs) non-sanction of soil conservation schemes (Rs. 1.46 lakhs) and re-assessment of requirements (Rs. 0.53 lakhs); reasons for the final saving of Rs. 47.37 lakhs have not been intimated (April 1976).</p>					
(iii) Savings in the grant were partly offset by excesses under the following group-heads; reasons for the excess have not been intimated (April 1976).					
(1) R—Credit Co-operatives—					
O.	..	32.93	31.40	36.40	+5.00
R.	..	—1.53			
(2) 00—Agriculture Marketing and quality control—					
O.	..	..	6.25	4.25	—2.00
S.	..	2.00			
R.	..	4.25			
(3) BBB—Other expenditure—					
O.	..	41.50	50.35	45.18	—5.17
S.	..	0.01			
R.	..	8.84			
(4) WWW—Ayacut Development—					
O.	..	1.27	1.35	11.31	+9.96
S.	..	0.09			
R.	..	—0.01			

(iv) In the capital portion of the grant, saving occurred mainly under :—

Group-heads			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
(1) AAAA—Construction—					
O.	..	2.40	..	..	..
R.	..	—2.40			
(2) BBBB—Construction—					
O.	..	11.39	4.85	4.85	..
R.	..	—6.54			
(3) EEEE—Credit Co-operatives—					
O.	..	2,10.00	90.43	84.49	—5.94
R.	..	—1,19.57			
(4) KKKK—Seeds—					
KKKK. 2—Suspense (Personal Deposit) Debit—					
O.	..	1,00.00	3,46.71	3,46.71	..
S.	..	3,00.00			
R.	..	—53.29			
(5) LLLL—Storage and ware housing—					
O.	..	69.85	60.75	48.17	—12.58
S.	..	6.00			
R.	..	—15.10			
(6) RRRR—Ware housing and Marketing Co-operatives—					
O.	..	2,00.00	1,53.01	1,51.00	—2.01
S.	..	0.01			
R.	..	—47.00			
(7) UUUU—Credit Co-operatives—					
O.	..	14.16	0.20	0.20	..
R.	..	—13.96			

Out of the total saving of Rs. 2,78.39 lakhs, anticipated saving of Rs. 2,57.86 lakhs was mainly due to :—

- (a) less receipt of assistance from Reserve Bank of India (Rs. 1,03.15 lakhs);
- (b) reduced sanction and less requirement (Rs. 68.39 lakhs); the reasons therefor having not been intimated;
- (c) non-purchase of shares/debentures in co-operative institutions in order to observe economy in the Plan expenditure (Rs. 52.38 lakhs);
- (d) non-release of Central assistance (Rs. 13.96 lakhs); and
- (e) reduction in Plan ceiling (Rs. 3.18 lakhs).

(v) *Personal Ledger Account*—(a) The expenditure in the grant includes Rs. 3,95.32 lakhs under the head "Suspense (Personal Deposits)". A summary of transactions in the personal ledger account for 1974-75 for (i) transactions of Cold Storage Plants at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi, Bolangir and Kuarmunda, (ii) Purchase and distribution of quality seeds to cultivators is given below :—

Suspense head	Balance on the 1st April 1974	Credits during the year	Debits during the year	Balance on the 31st March 1975
	Rs.	Rs.	Rs.	Rs.
<i>(i) Cold Storage Plant—</i>				
(a) Cuttack ..	8,77,811	11,99,122	18,39,471	2,37,462
(b) Bhubaneswar..	15,87,619	21,79,579	15,71,028	21,96,170
(c) Semiliguda ..	8,92,350	2,57,165	6,59,160	4,90,355
(d) Parlakhemundi	1,11,037	2,55,404	2,70,941	95,500
(e) Bolangir ..	4,91,241	2,90,990	4,73,135	3,09,096
(f) Kuarmunda	44,282	92,788	47,122	89,948
Total ..	40,04,340	42,75,048	48,60,857	34,18,531
<i>(ii) Purchase and distribution of quality seeds to cultivators</i>	1,82,50,199	2,89,57,498	3,46,70,790	1,25,36,907

**Grant No. 24 Expenditure relating to the Mining and Geology
Department (All voted)**

(MAJOR HEADS : 288—SOCIAL SECURITY AND WELFARE; 296—SECRETARIAT—
ECONOMIC SERVICES; 328—MINES AND MINERALS; 528—CAPITAL OUTLAY
ON MINING AND METALLURGICAL INDUSTRIES AND 766—LOANS TO
GOVERNMENT SERVANTS, ETC.)

		Total Grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Original ..	69,08,000	} 70,81,000	58,18,743	—12,62,257
Supplementary	1,73,000			
Amount surrendered during the year				9,14,000
Capital :				
Original ..	55,77,000	55,77,000	13,19,990	—42,57,010
Amount surrendered during the year				42,00,000

Notes and comments :—

(i) In the revenue portion of the grant saving occurred mainly under :—

(1) G—Direction and Administration—

O. ..	7.20	} 4.69	4.23	—0.46
R. ..	—2.51			

Saving was due to non-receipt of articles from suppliers (Rs. 1.57 lakhs), reduced Plan ceiling (Rs. 1.28 lakhs), and non-creation of posts (Rs. 0.12 lakh).

(2) H.—Mineral exploration—

O. ..	14.39	} 9.58	7.80	—1.78
R. ..	—4.81			

Saving was due mainly to reduced Plan ceiling (Rs. 4.12 lakhs), non-supply of machines and stores by suppliers (Rs. 1.85 lakhs); and non-utilisation of allotments by some drawing officers (Rs. 0.38 lakh).

(ii) In the capital portion of the grant, saving of Rs. 42 lakhs occurred under group-head "J—Mineral Exploration and Development" due to reduced Plan ceiling from Rs. 55 lakhs (original) to Rs. 13 lakhs.

116 Appropriations—Appropriation for Reduction or Avoidance of Debt and Interest Payment

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

(MAJOR HEAD : 248—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 77,38,000	} 77,38,000	77,38,000	..
<i>Supplementary</i>			
<i>Amount surrendered during the year</i>			<i>nil</i>

Appropriation—Interest Payment (All Charged)

(MAJOR HEAD : 249—INTEREST PAYMENTS)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 33,60,46,000	} 33,60,46,000	27,42,15,300	—6,18,30,700
<i>Supplementary</i>			
<i>Amount surrendered during the year</i>			4,99,27,000

Notes and comments :—

(i) Owing to rationalisation of Government of India loans during 1974-75 the loans obtained prior to 1974 and booked under Non-Plan and Plan schemes were Consolidated and reclassified as pre-1974 loans. The net saving of Rs. 5,11.39 lakhs under the following group-heads was due to revision in terms and conditions for repayment of these loans :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
(In lakhs of rupees)			
(1) F.—Interest on Loans for Non-Plan Schemes—			
O. .. 12,94.43	} 2,09.68	2,09.68	..
R. .. —10,84.75			

Appropriations—Interest Payment—concl'd. and Internal Debt of the State Government 117

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) H.—Interest on Loans for State Plan Schemes—			
O. .. 12,60'14	} 3,04.54	3,04.53	—0.01
R. .. —9,55'60			
(3) I.—Interest on loans for Central Plan Schemes—			
O. .. 33'42	} ..	..	..
R. .. —33'42			
(4) G.—Interest on Pre-1974 consolidated loans—			
R. .. 15,62'38	15,62'38	15,62'38	..

(ii) Saving also occurred under—

A.—Interest on Market loans—

O. .. 4,69'08	} 4,72'81	3,52'17	—1,20'64
R. .. 3'73			

Saving was due to non-drawal of interest by bond holders.

Internal Debt of the State Government (All Charged)

(MAJOR HEAD : 603—INTERNAL DEBT OF THE STATE GOVERNMENT)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 21,22,66,000	21,22,66,000	16,17,97,679	—5,04,68,321
<i>Amount surrendered during the year</i> ..	..	..	8,15,76,000

Notes and comments :—

Net saving of Rs. 5,04'68 lakhs was the result of saving of Rs. 7,98 lakhs under group-head G. 1—Ways and Means Advances from Reserve Bank of India due to non-availing of advances provided for during the year and an excess of Rs. 3,67,32 lakhs under group-head H. 1—Other loans—Over draft with the Reserve Bank of India as provision could not be made for repayment on 31st March 1975 for the overdraft obtained between 27th to 30th March 1975.

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

(MAJOR HEAD : 604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT)

	Total Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Original .. 14,93,69,000</i>	} 14,93,69,000	13,13,94,892	—1,79,74,108
<i>Supplementary ..</i>			
<i>Amount surrendered during the year</i>			1,79,74,000

Notes and comments :—

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

The saving of Rs. 1,79.74 lakhs was due to revision by Government of India of the terms and conditions of loans obtained by the State Government.

APPENDIX

(Referred to

The following table shows by grants and appropriations, the actual recoveries

Number and name of the grant or appropriation	Budget
	Revenue
(1)	(2)
	Rs.
1. Expenditure relating to the Home Department.	..
3. Expenditure relating to the Revenue Department.	..
Excess recovery was due to non-provision for transfer of the expenditure met	
5. Expenditure relating to the Finance Department.	5,80,000
Excess recovery was due to non-provision for transfer from "Contingency Fund" to	
6. Expenditure relating to the Commerce Department.	..
7. Expenditure relating to the Works Department.	7,17,75,000
More recoveries were mainly under "Public Works—Suspense—Gross Credit" (reco-	
9. Expenditure relating to the Supply Department	
Less recovery was due to less sale of food grains under—"Capital outlay on Food	
10. Expenditure relating to the Education Department.	9,92,000
13. Expenditure relating to the Urban Development Department.	1,53,62,000
More recoveries were mainly under "Public Health, Sanitation and Water Supply—have not been intimated.	
17. Expenditure relating to the Rural Development Department	3,79,70,000
More recovery was due to non-provision for recoveries mainly under "Community lakhs).	

at page 10)

adjusted in the accounts as reduction of expenditure:—

estimates	Actuals		Actuals compared with budget estimates	
	Revenue	Capital	More+ Less—	More+ Less—
Capital			Revenue	Capital
(3)	(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.	Rs.
..	81,707	..	+81,707	..
..	3,18,00,000	..	+3,18,00,000	..

initially from the grant to Reserve Fund-Orissa Famine Relief Fund.

..	..	3,00,00,000	—5,80,000	+3,00,00,000
“Consolidated Fund” on reduction of the <i>Corpus</i> of the “Contingency Fund” in December 1975				
2,00,000	..	..	..	—2,00,000
18,00,000	12,55,60,392	39,14,127	+5,37,85,392	+21,14,127
veries: Rs. 12,55.60 lakhs, estimates: Rs. 17.75 lakhs); reasons have not been intimated.				
26,17,50,000	..	21,50,45,499	..	—4,67,04,501
Procurement and supply—Grain Purchase Scheme”.				
28,28,000	..	24,40,608	—9,92,000	—3,87,392
..	3,55,33,827	..	+2,01,71,827	..
Suspense—Gross Credit” (recoveries: Rs. 3,34.73 lakhs, estimates: Rs. 1.50 lakhs); reasons				
..	6,43,14,916	..	+2,63,44,916	..
Development—Suspense—Gross Credit” (recoveries: Rs. 5,56.08 lakhs, estimate Rs. 3.00				

Number and name of the grant or appropriation	Budget
	Revenue
(1)	(2)
	Rs.
18. Expenditure relating to the Community Development and Panchayati Raj Department.	..
19. Expenditure relating to the Industries Department	6,05,000
20. Expenditure relating to the Irrigation and Power Department	1 80,57,000
21. Expenditure relating to the Transport Department	50,000 45,000
22. Expenditure relating to the Forest and Animal Husbandry Department	..
Less recovery was mainly under "Government Trading in Kendu leaves	trade-Suspense
23. Expenditure relating to the Agriculture and Co-operation Department	..
More recovery was mainly due to non-provision for repayment of	advance under
Total	14,53,91,000
{ Voted— Charged—	45,000

estimates	Actuals		Actuals compared with budget estimates	
	Revenue	Capital	More+ Less— Revenue	More+ Less— Capital
Capital				
(3)	(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,06,000	..	+2,06,000
10,30,000	2,53,945	67,84,412	-3,51,055	+57,54,412
6,12,25,000	2,48,57,021	5,36,92,701	+68,00,021	-75,32,299
..	2,271	..	-47,729	..
..	..	..	-45,000	..
11,93,83,000	..	8,97,42,098	..	-2,96,40,902
(Personal Deposit)—Credit" and due to less sale of Kendu leaves due to drought.				
2,70,87,000	..	5,35,44,671	..	+2,64,57,671
"Purchase and Distribution of quality seeds to cultivators".				
47,53,03,000	25,06,04,079	45,53,70,116	+10,52,13,079	-1,99,32,884
..	3,18,00,000	..	+3,17,55,000	..

