



GOVERNMENT OF ORISSA

**APPROPRIATION  
ACCOUNTS  
1971-72**



ERRATA

GOVERNMENT OF ORISSA APPROPRIATION ACCOUNTS 1971-72

Page	Grant No.	Reference	For	Read
ii	34	Table of contents	.. 5	55
ii	50	Table of contents	.. 83	82-83
ii	64	Table of contents	.. Capital Outlay on Industrial and Economic Development.	Capital expenditure relating to the department of State Public Corporations and Undertakings.
6		Item 2 from bottom	.. Interest and Debt	Interest on Debt
7	43	Item 4—line 2	.. Scheme	Schemes
8	54	Item 6	.. Forest—	Forests—
8	56	Item 8	.. Rural Welfare	Rural Development
9	64	Item 4—lines 2 and 3	.. relating to State	relating to the department of State
9		Item 7—line 1	.. Loans	Loans
12	1	Charged—Col. 1	.. Supplementary	Supplementary
12	1	Charged—Col. 3	.. 18,18,171	13,18,171
13	3	Note (ii)—Sl. no. (i) Col. 4	.. —27'65	+27'65
13	4	heading—line 1	.. 39—Miscellaneous,	39—Miscellaneous
15	4-A	Note (iii)—line 6	.. note (v)	note (vi)
23	11	Note (iv)—line 6	.. ponations	donations
24	13	Note—last line	.. statement no. 19	statement no. 16
26	17	Amount surrendered—Col. 4	.. 1,59,26,00	1,59,26,000
27	17	Note (iii)—Sl. no. (4)	.. X—Industries—	Y—Industries—
28	17	Note (iii)—Sl. no. (6)—last line	.. antieipated	anticipated
30	20	Under notes and comments	.. Insert "(1)" before the "Medical—"	1st item reading "C—"
30	20	Sl. no. (2)—line 2 from bottom	.. Subsidised	subsidised
36	24	Note (iv)—Sl. no. (1)	.. —64'15	R.—64'15
37	24	Note (vi)—line 1	.. The expend-	The expendi-
38	24	Note (vii) (d)—line 4	.. (1) below	(b) below
41	25	Note (iii) (c)—line 2	.. important	important
51	30	Line 3	.. (d)	(b)
53	32	Col. 4	.. +23,52,824	—23,52,824
56	35	Note—Sl. no. (2) explanation—line 2	.. non-sanctin	non-sanction
57	35	Note—Sl. no. (4)—Col.3	.. 2'86	22'86
61		Heading at top of the page—line 1	.. (Appropriation—	Appropriation—
		line 2	.. Delete "—concl'd." in the line	
62	41	Line 1	.. Srvants	Servants
62	41	Line 3	.. AVANCES	ADVANCES
63	42	Note (i)—Sl. no. (1) Col. 3—	.. 25'59	23'59
66	43	Sl. no. (8)—Col. 4	.. +0'20	+0'02
70	43	Foot note (a)—line 1	.. Insert the word "for" between the words "jobs" and "want".	

## ERRATA

## GOVERNMENT OF ORISSA APPROPRIATION ACCOUNTS 1971-72

Page	Grant No.	Reference	For	Read
73	44	Heading—line 4	.. DEVELOPMENTS	DEVELOPMENT
75	44	Note (iv)—line 5	.. (ii) of purchase	(ii) purchase
75	45	Heading	.. Scheme	Schemes
77	46		Insert "Rs." above the figures in Cols. 2, 3 and 4.	
77	47	Amount surrendered	.. 32,55,10	32,55,100
82	50	Column heading	.. Aotaal	Actual
84	53	Grant heading	.. relating to the Home	relating to Home
86	56	Grant heading	.. Captal	Capital
86	57	Grant heading	.. Husbandary	Husbandry
86	57	Line 2 from bottom	.. personl ledger	personal ledger
88	60	Note (ii)—Sl. no. (1)—line 6	.. Rs. 2'45 lakshs	Rs. 2'45 lakhs
89	60	Note (iii)—line 2	.. was	were
92	64	Grant heading	.. Capital Outlay on Industrial and Economic Development	Capital expenditure relating to the department of State Public Corporations and Undertakings.
93		Appropriation—Floating Debt—Col. 4	—30,00,000	+30,00,000
95	21	Col. 1	.. Tribal and Rural Welfare Department.	Tribal and Rural Welfare.
95	41	Col. 1	.. Loans and Advances by State/Union Territory Governments.	Loans to Local Funds, Government Ser-vants, etc.
95		Grants Nos. 53, 57 and 59 Col. 1	.. Delete "the" appearing in each line	



TABLE OF CONTENTS	PAGES
Introductory ..	1
Summary of Appropriation Accounts ..	3—11
Appropriation Accounts—	
1—Elections and other expenditure relating to the Home Department ..	12
2—Jails ..	12
3—Police ..	13
4—Expenditure relating to the Planning and Co-ordination Department ..	13
4-A—Expenditure relating to the Rural Development Department ..	14—15
5—Community Development Projects, etc. ..	15—16
6—Expenditure relating to the Political and Services Department ..	17
6-A—Expenditure relating to Political and Services (R. V. D.) Department ..	17
7—Cultural Affairs ..	18
8—Stamps ..	18
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department ..	19
10—Pensions ..	20
11—Expenditure relating to the Education Department ..	20—23
11-A—Text Book Press ..	23
12—Taxation ..	24
13—Land Revenue ..	24
14—Excise ..	25
15—Registration ..	25
16—District Administration and other expenditure relating to the Revenue Department ..	25—26
17—Expenditure relating to the Industries Department ..	26—28
17-A—Mines ..	28
18—Civil and Sessions Courts and other expenditure relating to the Law Department ..	28
19—Government Press and other expenditure relating to the Commerce Department ..	29
20—Labour, Employment and Housing ..	30
21—Tribal and Rural Welfare ..	31—32
22—Medical and other expenditure relating to the Health and Family Planning Department ..	32
23—Public Health ..	33
24—Irrigation ..	34—39
25—Public Works ..	40—45
26—State Legislature ..	45
27—Public Works, Common Establishment ..	46—47
28—Electricity Schemes ..	48—49
29—Taxes on Vehicles ..	50
30—Transport Schemes ..	50—51
31—Forest ..	51—52

## TABLE OF CONTENTS—concl'd.

	PAGES
32.—Fisheries ..	53—54
33.—Co-operation and Marketing ..	54
34.—Expenditure relating to the Urban Development Department ..	5
35.—Animal Husbandry ..	56—57
36.—Public Relations and Tourism ..	57
37.—Agriculture ..	58—59
38.—Supply Department ..	60
39.—Ports ..	60
<i>Interest on debt and other obligations</i> ..	60
<i>Appropriation for Reduction or Avoidance of Debt</i> ..	(1
40.—Community Development Projects ..	61
41.—Loans to Local Funds, Government Servants, etc. ..	62
42.—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department ..	63
43.—Multipurpose River, Irrigation and Electricity Schemes ..	64—72
44.—Agricultural Improvement and Research ..	73—75
45.—Government Trading Schemes ..	75—76
46.—Road and Water Transport Schemes ..	77
47.—Capital expenditure relating to Public Health and Urban Development Department ..	77—78
48.—Capital outlay on Industrial Development ..	79—81
49.—Hirakud Dam Project ..	82
50.—Capital Outlay on Ports ..	83
51.—Capital expenditure relating to Labour, Employment and Housing Department ..	83
52.—Capital expenditure relating to the Education Department ..	83—84
53.—Capital expenditure relating to Home Department ..	84
54.—Capital outlay on Forests ..	85
55.—Share capital contribution and loans to Co-operative organisations ..	85
56.—Capital expenditure relating to Rural Development Department ..	86
57.—Capital expenditure relating to Animal Husbandry Department ..	86
58.—Capital expenditure relating to the Grama Panchayat Department ..	86
59.—Capital expenditure relating to Health Department ..	87
60.—Capital Outlay on Public Works ..	88—91
61.—Capital expenditure relating to the Mining and Geology Department ..	91
62.—Capital expenditure relating to Tribal and Rural Welfare Department ..	91—92
64.—Capital Outlay on Industrial and Economic Development ..	92
<i>Permanent Debt (Repayment)</i> ..	93
<i>Floating Debt (Repayment)</i> ..	93
<i>Loans from Central Government (Repayment)</i> ..	94
<i>Other Loans (Repayment)</i> ..	94
Appendix—Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure ..	95—96

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1971-72 presents the accounts of sums expended in the year ended 31st March 1972 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.





SUMMARY OF APPROPRIATION ACCOUNTS

3

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department—				
Voted	.. 1,66,35,600	1,55,02,937	11,32,663	..
Charged	.. 13,37,000	13,18,171	18,829	..
2—Jails—				
Voted	.. 91,97,400	89,03,471	2,93,929	..
3—Police—				
Voted	.. 7,93,34,900	8,16,23,139	..	22,88,239
4—Expenditure relating to the Planning and Co-ordination Department—				
Voted	.. 38,62,900	34,27,889	4,35,011	..
4-A—Expenditure relating to the Rural Development Department—				
Voted	.. 5,74,15,000	8,30,17,506	..	2,56,02,506
5—Community Development Projects, etc.—				
Voted	.. 10,70,41,100	10,29,72,220	40,68,880	..
6—Expenditure relating to the Political and Services Department—				
Voted	.. 48,73,000	47,57,089	1,15,911	..
Charged	.. 3,42,000	2,71,352	70,648	..
6-A—Expenditure relating to the Political and Services (R. V. D.) Department—				
Voted	.. 2,66,000	1,47,300	1,18,700	..
7—Cultural Affairs—				
Voted	.. 24,90,800	23,89,281	1,01,519	..
8—Stamps—				
Voted	.. 7,36,200	8,84,381	..	1,48,181
Charged	.. 100	100	..	..
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department—				
Voted	.. 2,73,90,000	2,57,40,469	16,49,531	..
Charged	.. 7,15,300	7,13,413	1,887	..



Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
10—Pensions—				
Voted	1,66,64,600	1,60,27,502	6,37,098	..
Charged	93,800	45,402	48,398	..
11—Expenditure relating to the Education Department—				
Voted	28,24,45,500	27,16,68,314	1,07,77,186	..
Charged	10,400	10,400	..	..
11-A—Text Book Press—				
Voted	33,05,100	32,55,773	49,327	..
12—Taxation—				
Voted	92,32,300	91,38,043	94,257	..
13— Land Revenue—				
Voted	4,98,60,600	4,82,06,605	16,53,995	..
Charged	15,400	14,955	445	..
14—Excise—				
Voted	49,76,400	49,14,402	61,998	..
15—Registration—				
Voted	19,84,000	18,27,129	1,56,871	..
16—District Administration and other expenditure relating to the Revenue Department—				
Voted	10,38,82,400	10,37,26,560	1,55,840	..
Charged	1,25,01,600	1,25,01,534	66	..
17—Expenditure relating to the Industries Department—				
Voted	4,11,59,000	2,48,13,863	1,63,45,137	..
Charged	11,200	11,200	..	..
17-A—Mines—				
Voted	47,72,400	47,42,341	30,059	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department—				
Voted	66,81,400	65,91,495	89,905	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
19.—Government Press and other expenditure relating to the Commerce Department—				
Voted ..	1,27,20,500	1,03,85,136	23,35,364	..
20.—Labour, Employment and Housing—				
Voted ..	59,94,500	47,90,128	12,04,372	..
21.—Tribal and Rural Welfare—				
Voted ..	4,15,79,300	3,90,33,322	25,45,978	..
22.—Medical and other expenditure relating to the Health and Family Planning Department—				
Voted ..	6,53,48,800	6,50,57,581	2,91,219	..
Charged ..	1,500	..	1,500	..
23.—Public Health—				
Voted ..	5,10,79,500	4,59,13,866	51,65,634	..
Charged ..	900	..	900	..
24.—Irrigation ..				
Voted ..	17,84,56,600	16,57,68,422	1,26,88,178	..
Charged ..	5,000	..	5,000	..
25.—Public Works—				
Voted ..	14,49,31,400	16,44,57,495	..	1,95,26,095
Charged ..	5,60,200	5,40,261	19,939	..
26.—State Legislature—				
Voted ..	19,34,100	19,27,825	6,275	..
Charged ..	66,000	65,094	906	..
27.—Public Works, Common Establishment—				
Voted ..	2,70,58,000	2,49,21,634	21,36,366	..
28.—Electricity Schemes—				
Voted ..	2,50,41,100	80,69,840	1,69,71,260	..
29.—Taxes on Vehicles—				
Voted ..	24,35,200	22,92,240	1,42,960	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
30—Transport Schemes—				
Voted	.. 3,94,18,700	3,91,05,550	3,13,150	..
Charged	.. 900	500	400	..
31—Forest—				
Voted	.. 4,08,54,300	3,70,07,992	38,46,308	..
Charged	.. 5,000	156	4,844	..
32—Fisheries—				
Voted	.. 1,09,55,300	86,02,476	23,52,824	..
33—Co-operation and Marketing—				
Voted	.. 1,65,73,900	1,47,82,715	17,91,185	..
Charged	.. 400	..	400	..
34—Expenditure relating to the Urban Development Department—				
Voted	.. 5,27,61,900	5,26,69,049	92,851	..
Charged	.. 9,500	3,940	5,560	..
35—Animal Husbandry—				
Voted	.. 3,19,48,400	2,99,58,494	19,89,906	..
Charged	.. 800	470	330	..
36—Public Relations and Tourism—				
Voted	.. 47,02,200	44,12,101	2,90,099	..
37—Agriculture—				
Voted	.. 7,03,99,300	6,29,62,951	74,36,349	..
Charged	.. 6,800	6,800	..	..
38—Supply Department—				
Voted	.. 74,44,500	71,11,406	3,33,094	..
39—Ports—				
Voted	.. 5,10,000	4,19,495	90,505	..
Charged	.. 1,20,000	1,20,000	..	..
<i>Interest and Debt and Other Obligations—</i>				
Charged	.. 25,19,21,600	25,15,30,592	3,91,008	..
<i>Appropriation for Reduction or Avoidance of Debt—</i>				
Charged	.. 6,84,80,000	6,84,79,887	113	..



Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
40—Community Development Projects				
Voted ..	75,200	25,100	50,100	..
41—Loans to Local Funds, Government Servants, etc.—				
Voted ..	22,14,51,100	22,43,96,381	..	29,45,281
42—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department—				
Voted ..	1,34,12,600	1,21,96,062	12,16,538	..
43—Multipurpose River, Irrigation and Electricity Scheme—				
Voted ..	30,74,90,700	28,43,46,635	2,31,44,065	..
Charged ..	30,900	..	30,900	..
44. Agricultural Improvement and Research				
Voted ..	8,89,73,600	7,27,23,017	1,62,50,583	..
45—Government Trading Schemes—				
Voted ..	8,35,50,000	8,68,67,122	..	33,17,122
Charged ..	46,700	46,622	78	..
46—Road and Water Transport Schemes—				
Voted ..	35,79,000	35,42,164	36,836	..
47—Capital expenditure relating to Public Health and Urban Development Department—				
Voted ..	1,84,98,100	1,49,94,464	35,03,636	..
48—Capital Outlay on Industrial Development—				
Voted ..	4,40,51,300	3,37,73,081	1,02,78,219	..
Charged ..	13,000	12,911	89	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
49—Hirakud Dam Project—				
Voted	.. 6,10,000	9,78,320	..	3,68,320
50—Capital Outlay on Ports—				
Voted	.. 22,55,000	9,52,106	13,02,894	..
51—Capital expenditure relating to Labour, Employment and Housing Department—				
Voted	.. 44,35,100	41,11,465	3,23,635	..
Charged	.. 1,14,900	1,14,893	7	..
52—Capital expenditure relating to the Education Department—				
Voted	.. 47,73,000	41,00,182	6,72,818	..
53—Capital expenditure relating to Home Department—				
Voted	.. 5,00,000	5,05,344	..	5,344
54—Capital Outlay on Forest—				
Voted	.. 6,25,53,300	6,91,22,053	..	65,68,753
55—Share capital contribution and loans to Co-operative Organisations—				
Voted	.. 3,78,82,100	3,72,78,492	6,03,608	..
56—Capital expenditure relating to Rural Welfare Department—				
Voted	.. 2,95,00,000	2,68,76,088	26,23,912	..
Charged	.. 1,13,600	1,13,565	35	..
57—Capital expenditure relating to Animal Husbandry Department—				
Voted	.. 6,55,000	3,99,625	2,55,375	..
58—Capital expenditure relating to the Grama Panchayat Department—				
Voted	.. 2,50,000	2,12,012	37,988	..
59—Capital expenditure relating to Health Department—				
Voted	.. 36,16,100	44,87,992	..	8,71,892



Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>60—Capital Outlay on Public Works—</b>				
Voted ..	5,04,40,800	4,85,09,450	19,31,350	..
Charged ..	9,83,100	9,23,724	59,376	..
<b>61—Capital expenditure relating to the Mining and Geology Department—</b>				
Voted ..	58,83,000	56,91,700	1,91,300	..
<b>62—Capital expenditure relating to Tribal and Rural Welfare Department—</b>				
Voted ..	42,38,000	18,39,781	23,98,219	..
<b>64—Capital expenditure relating to State Public Corporations and Undertakings—</b>				
Voted ..	41,20,000	41,20,000	..	..
<b>Permanent Debt (Repayment)—</b>				
Charged ..	4,02,58,400	2,79,11,200	1,23,47,200	..
<b>Floating Debt (Repayment)—</b>				
Charged ..	8,94,79,000	9,24,79,000	..	30,00,000
<b>Loans from the Central Government (Repayment)—</b>				
Charged ..	30,48,15,500	30,07,57,315	40,58,185	..
<b>Other Loans (Repayment)—</b>				
Charged ..	65,71,400	65,71,387	13	..
Total—Voted ..	2,65,91,47,100	2,55,59,76,063	16,48,12,770	6,16,41,733
Charged ..	77,86,31,900	76,45,64,844	1,70,67,056	30,00,000
Grand Total ..	343,77,79,000	332,05,40,907	18,18,79,826	6,46,41,733

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

- 3—Police ;
- 4-A—Expenditure relating to the Rural Development Department ;
- 8—Stamps ;
- 25—Public Works ;
- 41—Loans to Local Funds, Government Servants, etc ;
- 45—Government Trading Schemes ;
- 49—Hirakud Dam Project ;
- 53—Capital expenditure relating to Home Department ;
- 54—Capital Outlay on Forests ; and
- 59—Capital expenditure relating to the Health Department.

The excess under the charged appropriation “Floating Debt (Repayment)” also requires regularisation.

The expenditure shown in column 3 of the above summary does not include a sum of Rs. 1,89,779 met out of advances from the Contingency Fund which were 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 Rs.	Date of sanction of advance	Date of recoupment to the fund during the next year, (i. e., 1972-73)
30—Public Health (Grant No. 34—Expenditure relating to the Urban Development Department)	33,779	21st March 1972	8th September 1972
71—Miscellaneous (Grant No. 1—Election and other expenditure relating to the Home Department)	1,56,000	27th February 1972	8th September 1972
Total	1,89,779		

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 1971-72 and that shown in Finance Accounts for the year is given below:—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to Appropriation Accounts	2,55,59,76,063	76,45,64,844
<i>Deduct</i> —Recoveries ..	66,54,51,117	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	1,89,05,24,946	76,45,64,844

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 1971-72.

29 SEP 1973

NEW DELHI,

The



(A. BAKSI)

Comptroller and Auditor General of India



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

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	1,22,40,800	1,66,35,600	1,55,02,937
Supplementary	43,94,800		
Amount surrendered during the year (March 1972)			10,13,200

**Charged—**

Original ..	12,65,000	13,37,000	18,18,171	—18,829
Supplementary	72,000			
Amount surrendered during the year			nil	

**Notes and Comments—**

The expenditure in the voted grant does not include Rs. 1,56,000 spent from out of an advance from the Contingency Fund sanctioned in February 1972 but not recouped to the Fund till the close of the year.

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**Grant No. 2—Jails (All Voted)**

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	91,97,400	91,97,400	89,03,471
Supplementary ..	..		
Amount surrendered during the year (March 1972)			2,23,400

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## Grant No. 3—Police (All Voted)

(MAJOR HEADS : 23—POLICE AND 64—FAMINE RELIEF)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	7,36,94,600	7,93,34,900	8,16,23,139	+22,88,239
Supplementary	56,40,300			
Amount surrendered during the year (March 1972)				6,48,100

## Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 22,88,239 ; excess requires regularisation.

(ii) Excess occurred mainly under—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B. 1—District Executive Force—District Police—			
O.	3,97.52	4,52.99	4,80.64
S.	24.81		
R.	30.66		
(2) E. 1—Special Police—Military Police—			
O.	1,47.42	1,59.16	1,63.47
S.	*		
R.	11.74		

Reasons for the excesses are awaited.

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

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Savings— Rs.
Original ..	38,21,800	38,62,900	34,27,889	—4,35,011
Supplementary	41,100			
Amount surrendered during the year (March 1972)				3,45,400

\* Rs. 100.



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

(MAJOR HEADS : 31—AGRICULTURE ; 37—COMMUNITY DEVELOPMENT  
PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT  
WORKS; 44—IRRIGATION, NAVIGATION, EMBANKMENT  
AND DRAINAGE WORKS (NON-COMMERCIAL);  
50—PUBLIC WORKS AND 64—FAMINE RELIEF)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	4,48,15,000	5,74,15,000	8,30,17,506	+2,56,02,506
Supplementary	1,26,00,000			
Amount surrendered during the year				nil

*Notes and comments—*

(i) This grant formed part of "Grant No. 4—Expenditure relating to Planning and Co-ordination Department" in the preceding year.

(ii) Expenditure exceeded the voted grant by Rs. 2,56,02,506; excess requires regularisation.

(iii) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) E—Public Works—Tools and Plant			
O.	14·00	30·00	32·46
S.	11·00		
R.	5·00		
			+2·46

The excess was on repair of old vehicles without sanction of Government.

(2) H—Public Works—Suspense—  
Gross Debit

O.	1,50·00	1,50·00	3,82·77	+2,32·77
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The excess was mainly on more purchase of stores on account of more work load and excess expenditure on deposit works.

(3) K—Famine Relief—Miscellaneous

S.	1,15·00	1,15·00	1,33·31	+18·31
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The excess was on account of more expenditure on completion of incomplete roads and restoration of minor irrigation projects damaged by flood and cyclone during 1971-72.

(iii) *Suspense Account*—The expenditure under the grant includes Rs. 3,82.77 lakhs relating to purchase of stores etc. for the rural Engineering Organisation booked under the group-head "K-Suspense" under "50-Public Works". The nature and scope of the transactions under the head "Suspense" and the accounting procedure followed for those transactions have been explained in note (v) below Grant no. 24-Irrigation.

A summary of the transactions in the Suspense account during 1971-72 is given below :—

Opening balance on 1st April 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
(In lakhs of rupees)			
44.59	3,82.77	3,51.15	76.21

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 8,74,37,000	10,70,41,100	10,29,72,220	—40,68,880
Supplementary 1,96,04,100			
Amount surrendered during the year (March 1972)			10,87,000

#### Notes and comments—

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

	Provision	Actual expenditure	Saving—	Amount surrendered
(In lakhs of rupees)				
Plan ..	2,88.49	2,63.01	—25.48	1.78
Non-Plan ..	7,81.92	7,66.71	—15.21	9.09

(ii) Provision remained unutilised substantially under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) N. 1—Local Development Works—Other Miscellaneous Schemes—Pilot Project for Works Programme for utilisation of Rural Man Power (Plan—State Sector)—			
O. 50·00	40·00	39·21	—0·79
R. —10·00			

The total saving of Rs. 10·79 lakhs was mainly due to post-budget decision to treat part of the expenditure as "Non-Plan" expenditure.

(2) BB. 1—Miscellaneous—Miscellaneous and unforeseen charges—Applied Nutrition Programme—(Plan—Central Sector)—			
O. 9·18	5·75	5·41	—0·34
R. —3·43			

The saving of Rs. 3·77 lakhs was mainly due to less Central assistance.

(3) BB. 2—Miscellaneous—Miscellaneous and Unforeseen charges—Special Nutrition Programme—(Plan—Central Sector)—			
O. 20·00	68·96	60·78	—8·18
S. 51·00			
R. —2·04			

Out of the total saving of Rs. 10·22 lakhs, reasons for saving of Rs. 8·18 lakhs are awaited. The remaining saving of Rs. 2·04 lakhs was due to less Central assistance.



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

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

	Total grant or Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	45,93,000	48,73,000	47,57,089
Supplementary	2,80,000		
			—1,15,911
Amount surrendered during the year (March 1972)			17,200
<b>Charged—</b>			
Original ..	3,42,000	3,42,000	2,71,352
Supplementary ..			
			—70,648
Amount surrendered during the year (March 1972)			66,300

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

(MAJOR HEAD: 19—GENERAL ADMINISTRATION)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	2,66,000	2,66,000	1,47,300
Supplementary ..			
			—1,18,700
Amount surrendered during the year (March 1972)			1,23,900

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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	23,90,600	24,90,800	23,89,281	—1,01,519
Supplementary	1,00,200			
Amount surrendered during the year (March 1972)				80,300

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**Grant No. 8—Stamps**

(MAJOR HEAD : 14—STAMPS)

		Total Grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	7,36,200	7,36,200	8,84,381	+1,48,181
Supplementary	..			
Amount surrendered during the year				<i>nil</i>
<b>Charged—</b>				
Original ..	..	100	100	..
Supplementary	100			
Amount surrendered during the year				<i>nil</i>
<b>Notes and Comments—</b>				

(i) Expenditure exceeded the voted grant by Rs. 1,48,181; excess requires regularisation.

(ii) Excess occurred mainly under "B—Charges for the sale of stamps (Non-judicial) (expenditure : Rs. 5.47 lakhs, provision : Rs. 3.84 lakhs) due to increase in discount on sale of more impressed stamps.

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

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original ..	2,59,42,800	} 2,73,90,000	2,57,40,469	—16,49,531
Supplementary	14,47,200			
Amount surrendered during the year (March 1972)				16,58,700
<i>Charged—</i>				
Original ..	6,80,600	} 7,15,300	7,13,413	—1,887
Supplementary	34,700			
Amount surrendered during the year				nil

*Notes and Comments—*

*Guarantee Reserve Fund—*The expenditure under the voted grant includes Rs. 10.00 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 7.05 lakhs were spent in discharging guarantee liabilities during 1971-72. The expenditure was initially accounted for against provision made in "Grant No. 17—Expenditure relating to the Industries Department" and transferred to the fund during 1971-72.

The balance at the credit of the fund as on 31st March 1972 was Rs. 10.31 lakhs. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

## Grant No 10—Pensions

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 1,39,52,200	1,66,64,600	1,60,27,502	—6,37,098
Supplementary 27,12,400			
Amount surrendered during the year			nil
<b>Charged—</b>			
Original 43,800	93,800	45,402	—48,398
Supplementary 50,000			
Amount surrendered during the year			nil

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

(MAJOR HEADS : 28—EDUCATION; 64—FAMINE RELIEF AND  
71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 26,33,79,500	28,24,45,500	27,16,68,314	—1,07,77,186
Supplementary 1,90,66,000			
Amount surrendered during the year (March 1972)			55,56,900
<b>Charged—</b>			
Original ..	10,400	10,400	..
Supplementary 10,400			
Amount surrendered during the year			nil

## Notes and Comments—

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan" is given below :—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan (Voted)	3,84.96	3,09.21	75.75	5.00
Non-Plan (Voted)	24,39.49	24,07.47	32.02	50.57

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

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

## (1) C—University—Grants to Non-Government Arts Colleges—

O.	45.48	39.35	38.66	—0.69
S.	*			
R.	—6.13			

The total saving of Rs. 6.82 lakhs was mainly due to taking over the management of non-Government colleges by Government.

## (2) H—Primary—Government Primary Schools—

O.	42.36	32.90	31.51	—1.39
S.	*			
R.	—9.46			

The total saving of Rs. 10.85 lakhs was due to more budgetary provision than the actual requirement.

## (3) T—University—Government Arts Colleges— (Plan—State Sector)—

O.	46.82	26.94	19.08	—7.86
S.	**			
R.	—19.88			

Out of the total saving of Rs. 27.74 lakhs (59 per cent of the original provision), reasons for saving of Rs. 21.00 lakhs are awaited. The remaining saving of Rs. 6.74 lakhs was due to late appointment of lecturers and non-sanction of class III and IV staff in Government colleges.



Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) W—Secondary—Government Secondary Schools—(Plan—State Sector)—			
O.	29.72	24.64	19.96
S.	*		
R.	—5.08		
			—4.68

Anticipated saving of Rs. 5.08 lakhs was due to late appointment of staff; reasons for the final saving of Rs. 4.68 lakhs are awaited.

(5) Z—Primary—Direct grants to non-Government Primary Schools—(Plan—State Sector)—			
O.	15.67	11.29	10.66
R.	—4.38		
			—0.63

The total saving of Rs. 5.01 lakhs was mainly due to late appointment of teachers.

(6) II—Secondary—Direct grants to non-Government Secondary Schools—(Plan—Central Sector)—			
O.	26.73	17.73	12.95
R.	—9.00		
			—4.78

Out of the total saving of Rs. 13.78 lakhs (51 per cent of the original provision) anticipated saving of Rs. 9.00 lakhs was due to non-receipt of Central assistance; reasons for the final saving of Rs. 4.78 lakhs are awaited.

(7) KK—Special—Direct grants to non-Government Special Schools—(Plan—Central Sector)—			
O.	4.00	..	..
R.	—4.00		
			..

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(8) MM—General—Miscellaneous—(Plan—Central Sector)—			
O. 27.40	10.81	8.73	-2.08
S. 0.25			
R. -16.84			

Out of the total saving of Rs. 18.92 lakhs (69 per cent of the provision) anticipated saving of Rs. 16.84 lakhs was due to non-receipt of Central assistance; reasons for the final saving of Rs. 2.08 lakhs are awaited.

(iii) Expenditure exceeded the provision mainly in the following group-head; reasons for the excess and the circumstances in which additional funds could not be provided for, are awaited.

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

O. 10.13	16.83	19.73	+2.90
S. *			
R. 6.70			

(iv) *Orissa Loan Stipend Fund*—The expenditure in the grant includes Rs. 7.00 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is created with Government contribution, private donations and recoveries from stipendiaries. Advances granted to the stipendiaries are initially debited to "Q—Loans and Advances by State Government etc." and transferred to the fund during 1971-72. The total loans advanced to the stipendiaries from the fund were Rs. 22.27 lakhs. The balance at the credit of the fund on 31st March 1972 was Rs. 12.54 lakhs.

An account of the transactions of the fund is given in statement No. 16 of Finance Accounts 1971-72.

**Grant No. 11-A—Text Book Press (All voted)**  
(MAJOR HEAD : 68—STATIONERY AND PRINTING)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 30,05,000	33,05,100	32,55,773	-49,327
Supplementary 3,00,100			
Amount surrendered during the year (March 1972)			50,000

\* Rs. 300.



### Grant No. 12—Taxation (All Voted)

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	86,47,400	92,32,300	91,38,043	—94,257
Supplementary	5,84,900			
Amount surrendered during the year				nil

### Grant No. 13—Land Revenue

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted—				
Original ..	4,96,95,800	4,98,60,600	4,82,06,605	—16,53,995
Supplementary	1,64,800			
Amount surrendered during the year (March 1972)				15,05,300
Charged—				
Original ..	..	15,400	14,955	—445
Supplementary	15,400			
Amount surrendered during the year				nil

#### Note—

*Zamindari Abolition Fund*—The expenditure in the grant includes Rs. 22·07 lakhs transferred to this fund. The fund was created in 1952-53. An annual contribution of Rs. 35 lakhs was being made to the fund up to 1965-66 from State revenues. From 1966-67 to 1969-70 the annual contribution was made at the rate of Rs. 55 lakhs. The annual contribution during 1970-71 decreased to rupees five lakhs while in 1971-72 Rs. 22·07 lakhs were contributed to the fund. The payment of compensation and interest charges arising therefrom are initially accounted for against provision in Grant No. "42" and "Appropriation—Interest on Debt and other obligations" respectively; these are finally debited to the fund by reduction of expenditure under Grant No. "42" and credit to the head "XVI—Interest" respectively. The balance at the credit of the fund on 31st March 1972 was Rs. 54·24 lakhs.

An account of the transactions in the fund during 1971-72 is given in statement no. 19 of Finance Accounts 1971-72.



**Grant No. 14—Excise (All Voted)**(MAJOR HEADS : 10—STATE EXCISE DUTIES AND 76—OTHER  
MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	46,53,200	49,76,400	49,14,402	—61,998
Supplementary	3,23,200			
Amount surrendered during the year (March 1972)				46,800

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

(MAJOR HEAD: 15—REGISTRATION)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	19,84,000	19,84,000	18,27,129	—1,56,871
Supplementary	..			
Amount surrendered during the year (March 1972)				1,34,600

**Grant No. 16—District Administration and other expenditure relating  
to the Revenue Department**(MAJOR HEAD: 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS  
DEPARTMENTS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL  
ORGANISATIONS; 50—PUBLIC WORKS; 64—FAMINE RELIEF AND  
71—MISCELLANEOUS)

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	2,47,32,400	10,38,82,400	10,37,26,560	—1,55,840
Supplementary	7,91,50,000			
Amount surrendered during the year (March 1972)				13,73,500
<b>Charged—</b>				
Original ..	1,25,00,000	1,25,01,600	1,25,01,534	—66
Supplementary	1,600			
Amount surrendered during the year				nil

## Note—

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

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

Rupees 1,91·00 lakhs were debited to the fund in 1971-72. This expenditure was initially accounted for against provision made in this grant.

The balance at the credit of the fund as on 31st March 1972 was Rs. 90,583. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts for 1971-72.

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

(MAJOR HEADS: 25—SUPPLIES AND DISPOSALS; 26—MISCELLANEOUS DEPARTMENTS; 27—SCIENTIFIC DEPARTMENTS; 28—EDUCATION; 35—INDUSTRIES; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original .. 4,10,08,700	} 4,11,59,000	2,48,13,863	—1,63,45,137
Supplementary 1,50,300			
Amount surrendered during the year (March 1972)			
<b>Charged—</b>			
Original .. .. .	} 11,200	11,200	..
Supplementary 11,200			
Amount surrendered during the year			

## Notes and comments—

(i) Saving of Rs. 1,63·45 lakhs was 40 per cent of the total provision. Saving of Rs. 79·91 lakhs and Rs. 81·14 lakhs occurred during 1969-70 and 1970-71 also.

(ii) Analysis of provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan" is given below :—

	Provision	Actual expenditure	Saving—	Amount surrendered
		(In lakhs of rupees)		
Plan ..	1,91·02	49·76	—1,41·26	1,31·79
Non-Plan ..	2,20·57	1,98·38	—22·19	27·47



(iii) Provision in the voted grant remained unutilised wholly or to a substantial extent under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) O—Technical Education— Grants-in-aid, Contributions, etc.—(Plan—Central Sector)—			
O. 1,11·90	}	.. ..	..
R. -1,11·90			

Saving was due to non-release of grants to Regional Engineering College, Rourkela and University College of Engineering, Burla on account of non-sanction of the scheme for introduction of post-graduate courses in those colleges by Government of India.

Saving of Rs. 52·34 lakhs (entire provision) occurred during 1970-71 also.

(2) K—Technical Education— Grants-in-aid, Contributions, etc.—(Non-Plan)—			
O. 34·96	}	20·69	20·66
R. -14·27			

The total saving of Rs. 14·30 lakhs was mainly due to recovery of excess grant paid during 1970-71 from the grant released to Regional Engineering College, Rourkela, during 1971-72.

(3) L—Technical Education— Technical Institutions—(Plan- State sector)—			
O. 19·11	}	15·39	15·41
R. -3·72			

The net saving of Rs. 3·70 lakhs was mainly due to late appointment of staff, irregular attendance of stipendiaries and less trainees in technical schools.

(4) X—Industries—Grants-in-aid, Contributions, etc.—(Plan— State sector)—			
O. 13·78	}	9·87	10·12
R. -3·91			

The net saving of Rs. 3·66 lakhs was mainly due to non-sanction of grants to find funds for construction of some new industrial estates, provision for which was made by supplementary grant under Grant no. 48 in January 1972.



Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) BB—Industries—Industries (Plan—Central sector)—			
O. 7·91	3·67	3·58	—0·09
R. —4·24			

The total saving of Rs. 4·33 lakhs (55 per cent of the original provision) was mainly due to less receipt of Central assistance.

(6) GG—Miscellaneous—Miscellaneous and unforeseen charges—			
O. 11·35	8·40	8·40	..
R. —2·95			

The saving was due to less payment of guarantee liabilities than anticipated.

#### Grant No. 17—A—Mines (All Voted)

(MAJOR HEADS: 27—SCIENTIFIC DEPARTMENTS AND 64—FAMINE RELIEF)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 45,32,800	47,72,400	47,42,341	—30,059
Supplementary 2,39,600			
Amount surrendered during the year (March 1972)			46,900

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

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 64,98,900	66,81,400	65,91,495	—89,905
Supplementary 1,82,500			
Amount surrendered during the year (March 1972)			62,500

*Notes and Comments—*

The expenditure in this grant includes Rs. 3.68 lakhs for administration of Orissa Hindu Religious Endowment Act 1951. The expenditure on administration of the Act is initially met from the provision under this grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1971-72 Rs. 3.68 lakhs were spent but no amount was reimbursed from the fund; reasons are awaited.

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

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Original ..	1,27,20,400	}	1,27,20,500	1,03,85,136	—23,35,364
Supplementary	100				
Amount surrendered during the year (March 1972)					13,61,500

*Notes and Comments—*

Savings occurred mainly under :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(1) D—Purchase of stationery stores—				
O.	17.22	11.93	11.13	—0.80
R.	—5.29			

The total saving of Rs. 6.09 lakhs was mainly due to non-purchase of stores.

(2) K—Additions to plant and Furniture—(Plan—State sector)—

O.	10.00	8.00	5.13	—2.87
R.	—2.00			

Anticipated saving of Rs. 2.00 lakhs was due to diversion of provision to find funds for construction of staff quarters for Government Press employees for which provision was made under grant no. 60 by supplementary grant in January 1972.

Reasons for final saving are awaited.

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## Grant No. 20—Labour, Employment and Housing (All Voted)

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	59,94,500	59,94,500	47,90,128	—12,04,372
Supplementary ..	..			
Amount surrendered during the year (March 1972)				9,96,800

*Notes and comments—*

Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
O—Medical—Employees' State Insurance Scheme—(Plan-State sector)—			
O.	9.92	1.33	1.28
R.	—8.59		

The total saving of Rs. 8.64 lakhs (87 per cent of the original provision) was mainly due to non-opening of an hospital and two dispensaries under the Employees' State Insurance Scheme owing to non-receipt of approval from the Employees' State Insurance Corporation.

(2) N—Miscellaneous Social and Developmental Organisations—  
Miscellaneous—(Plan-State sector)—

O.	3.50	2.49	1.21
R.	—1.01		

The total saving of Rs. 2.29 lakhs (65 per cent of the original provision) was due to non-release of subsidy to private employees under Subsidised industrial housing scheme; reasons are awaited.



## Grant No. 21—Tribal and Rural Welfare (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 4,05,37,000	4,15,79,300	3,90,33,322	—25,45,978
Supplementary 10,42,300			
Amount surrendered during the year (March 1972)			2,91,500

## Notes and comments—

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

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan	1,26.60	1,14.25	12.35	1.00
Non-Plan	2,89.19	2,76.08	13.11	1.91

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 6—Scheduled Tribes— Public Health—			
O. 11.00	9.10	6.96	—2.14
R. —1.90			
Reasons for saving are awaited.			
(2) C. 9—Scheduled Castes— Educational Improvement— (Plan—State sector)—			
O. 15.15	13.15	12.23	—0.92
R. —2.00			

Anticipated saving of Rs. 2.00 lakhs was due to non-sanction of scholarships on account of non-materialisation of post-matric scholarship scheme for scheduled castes students; reasons for the remaining saving of Rs. 0.92 lakh are awaited.

(iii) In the following group-heads provision remained unutilised to a substantial extent; reasons for non-utilisation have not been intimated :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) A. 10—Scheduled Castes— Educational Improvement—	(In lakhs of rupees)		
O. 37.87	38.21	32.91	—5.30
R. 0.34			
(2) D. 1—Scheduled Tribes— Educational Improvement— (Plan—Central Sector)—			
O. 21.45	22.05	17.62	—4.43
S. 0.60			

(iv) The cost of rehabilitation of tribals on lands reclaimed by Dandakaranya Development Authority initially met out of the Consolidated Fund is reimbursed by that Authority. Out of Rs. 38.28 lakhs recoverable from the Authority for settling 1,836 families between 1960-61 and 1965-66, Rs. 36.01 lakhs were recovered during February 1964 and March 1968. The balance remains to be recovered. Information about expenditure incurred and the area of land reclaimed by Dandakaranya Development Authority and utilised between 1966-67 and 1971-72 is awaited from the department. According to the provision made in the budget estimates, Rs. 14.00 lakhs each for the years 1966-67 to 1969-70, Rs. 8.62 lakhs for 1970-71 and Rs. 4.76 lakhs for 1971-72 are recoverable from Dandakarnya Development Authority; no part of this amount has been recovered so far (October 1972).

#### Grant No. 22—Medical and other expenditure relating to the Health and Family Planning Department

(MAJOR HEADS : 29—MEDICAL ; 64—FAMINE RELIEF AND  
71—MISCELLANEOUS)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original .. 6,53,48,300	6,53,48,800	6,50,57,581	—2,91,219
Supplementary 500			
Amount surrendered during the year (March 1972)			4,79,000
<b>Charged—</b>			
Original .. ..	1,500	..	—1,500
Supplementary 1,500			
Amount surrendered during the year			nil

## Grant No. 23—Public Health

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	4,10,54,300	5,10,79,500	4,59,13,866	—51,65,634
Supplementary	1,00,25,200			
Amount surrendered during the year (March 1972)				18,75,900
<b>Charged—</b>				
Original ..	..	900	..	—900
Supplementary	900			
Amount surrendered during the year				nil

## Notes and comments—

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan", is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan	3,55.08	3,52.86	—2.22	11.92
Non-Plan	1,55.72	1,06.28	—49.44	6.84

(ii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Z—Famine Relief—Miscellaneous—			
O. ..	61.00	14.18	—46.82
S. 61.00			

Reasons for the saving are awaited.

(iii) Excess occurred under :—

V—Family Planning—Other Services and Supplies—(Plan—Central Sector)—			
O. 13.13	13.05	16.77	+3.72
S. *			
R. —0.08			

Reasons for the excess are awaited.



## Grant No. 24—Irrigation

[MAJOR HEADS: 31—AGRICULTURE; 42—MULTIPURPOSE RIVER SCHEMES;  
43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS  
(COMMERCIAL); 44—IRRIGATION, NAVIGATION, EMBANKMENT  
AND DRAINAGE WORKS (NON-COMMERCIAL) AND 64—  
FAMINE RELIEF]

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Voted—</b>				
Original	14,30,86,600	17,84,56,600	16,57,68,422	—1,26,88,178
Supplementary	3,53,70,000			
Amount surrendered during the year (March 1972)				20,79,400
<b>Charged—</b>				
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year (March 1972)				5,000

*Notes and comments—*

(i) In the voted grant out of the total saving of Rs. 1,26.88 lakhs Rs. 20.79 lakhs were surrendered as surplus to requirement but only between 27th and 31st March 1972.

(ii) Substantial saving occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(1) EEEE. 1—Famine Relief— Relief Works— Main- tenance and Repairs—	(In lakhs of rupees)		
O. ..	3,34.10	2,13.31	—1,20.79
S. 3,34.10			

Reasons for the saving are awaited.

(2) U. 1 (1) Preliminary ex-  
penses—In charge of  
Additional Chief Engi-  
neer, Balimela— Miscel-  
laneous— (Plan—State  
Sector)—

O. 10.54	11.64	1.54	—10.10
R. 1.10			

Reasons for the saving are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) KKK—Irrigation—Miscellaneous expenditure—Miscellaneous—			
O. 12'09	16'06	12'40	-3'66
S. 4'00			
R. -0'03			

Reasons for the saving are awaited.

(iii) In the following group-heads out of the total provision of Rs. 237'65 lakhs, Rs. 26'58 lakhs were either surrendered or reappropriated to other group heads mainly due to :—

(a) non-finalisation of land acquisition cases (Rs. 1'31 lakhs)

(b) non-issue of administrative approval (Rs. 14'95 lakhs)

(c) posts kept vacant (Rs. 1'83 lakhs)

(d) less requirement (Rs. 8'49 lakhs) (reasons are awaited)

Reasons for the final saving of Rs. 11'57 lakhs are awaited.

(1) L—Hirakud Dam Project—Stage-I—Main Canals, Branches and Distributaries—Extensions and Improvements—			
O. 3'60	2'29	1'42	-0'87
R. -1'31			
(2) R.1(1)—Preliminary Expenses—In charge of Chief Engineer, Electrical Projects—Establishment—			
O. 2'00	1'28	..	-1'28
R. -0'72			
(3) U.1(2)—Preliminary Expenses—In charge of Additional Chief Engineer, Balimela—Establishment—(Plan—State Sector)—			
O. 3'03	1'92	0'90	-1'02
R. -1'11			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) Z—Orissa Canals— Extensions and Improve- ments—			
O. 7'87	2'65	1'29	—1'36
R. —5'22			
(5) GG—Rushikulya system— Extensions and Improve- ments—			
O. 3'26	1'11	0'65	—0'46
R. —2'15			
(6) GGG. 4—Interest—Medi- um Irrigation Projects—			
O. 97'93	94'44	93'22	—1'22
R. —3'49			
(7) OOO—Irrigation works— Embankments—E x t e n- sions and Improvements—			
O. 10'96	3'38	2'25	—1'13
R. —7'58			
(8) SSS—Embankments—Sus- pense—Gross debit—			
O. 1,09'00	1,04'00	99'77	—4'23
R. —5'00			

(iv) In the following group-heads, expenditure exceeded the total provision and the final excess remained uncovered (reasons for the excesses are awaited) :—

(1) S—Interest—Hirakud Dam Project—Stages-I and II—			
O. 2,37'50	1,73'35	2,37'47	+ 64'12
R. —64'15			

Withdrawal of provision by reappropriation on 28th March 1972 on the ground of less Plan outlay proved wrong in view of the final excess.



Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) PPP—Irrigation Works— Embankments—Maintenance and Repairs—			
O. 51.50	56.38	58.84	+2.46
R. 4.88			
(3) BBBB—Irrigation Works— Investigation on Medium Irrigation Projects—Miscellaneous—(Plan—State Sector)—			
O. 9.60	14.60	17.69	+3.09
S. 5.00			

(v) *Prorata distribution of establishment and tools and plant charges of irrigation branch of Public Works Department and Hirakud Dam Project for 1971-72* :—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 *prorata* distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for major irrigation projects is directly charged to projects. For medium irrigation projects, etc. establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly account by debit to the heads concerned and credit to "Demand No. 24-44—Irrigation, etc."

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

(vi) *Suspense Transactions of the Public Works Department*—The expenditure under the Grant includes Rs. 1,10.76 lakhs booked under the minor head "Suspense".

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

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

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

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

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

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

*Suspense transactions of Public Works department*—A summary of the transactions accounted for under the minor head "suspense" together with the opening and closing balances for 1971-72 is given below:—

Suspense head	Opening balance on 1st April 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
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(In lakhs of rupees)

(a) 42—MULTIPURPOSE RIVER SCHEMES—  
*Working Expenses—Hirakud Dam Project Stage-I—*  
 (1) *Dam and Appurtenant Works—*

Purchases	—32.04	1.79	2.75	—33.00
Stock ..	0.48	1.16	1.00	0.64
Miscellaneous				
Public Works Advances ..	39.57	0.78	0.86	39.49
Workshop Suspense ..	—0.11	..	..	—0.11(a)
Total ..	7.90	3.73	4.61	7.02

(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 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
(In lakhs of rupees)				
<i>(2) Main Canals, branches and distributaries—</i>				
Purchases ..	—4.94	1.10	0.58	—4.42
Stock ..	1.46	1.14	0.75	1.85
Miscellaneous				
Public Works Advances	2.61	0.09	0.14	2.56
Total ..	—0.87	2.33	1.47	—0.01
<i>(3) Hydro-electric installations—</i>				
Purchases ..	—3.02	..	..	—3.02
Stock ..	12.24	..	..	12.24
Miscellaneous				
Public Works Advances	1.36	..	..	1.36
Total ..	10.58	..	..	10.58
<i>(4) Hirakud Dam Project Stage-II—Subsidiary Power House Project, Chiplima—</i>				
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
<i>(b) 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—</i>				
Workshop suspense ..	8.73	4.93	1.84	11.82
<i>(c) 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—</i>				
Purchases ..	—16.45	28.54	15.62	—3.53
Stock ..	8.51	57.15	51.08	14.58
Miscellaneous				
Public Works Advances	11.20	14.08	10.49	14.79
Total ..	3.26*	99.77	77.19	25.84

\* Includes Rs. 10.15 lakhs being the balance at the end of 1970-71 under purchases (minus Rs. 1.45 lakhs), stock (plus Rs. 5.19 lakhs) and Miscellaneous Public Works Advances (plus Rs. 6.41 lakhs) transferred *pro forma* from the suspense head under the major head "99—Capital outlay etc. (commercial)".



## Grant No. 25—Public Works

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	12,82,03,400	14,49,31,400	16,44,57,495
Supplementary	1,67,28,000		
Amount surrendered during the year (March 1972)			1,45,45,000
<b>Charged—</b>			
Original ..	3,57,300	5,60,200	5,40,261
Supplementary	2,02,900		
Amount surrendered during the year (March 1972)			2,400

**Notes and Comments—**

(i) Expenditure exceeded the voted grant by Rs. 1,95,26,095; excess requires regularisation.

Excess of Rs. 15,02,427 occurred under this grant during 1970-71 also.

(ii) While the supplementary provision proved inadequate, the department surrendered Rs. 1,45.45 lakhs as surplus to requirement between 25th to 31st March 1972.

(iii) (a) Excess occurred mainly under the following group-heads; the reasons for the excesses are awaited:—

Group-head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
(1) D. 1—Repairs—Public Works—			
Voted—			
O.	3,67.85	3,87.29	3,89.66
S.	5.50		
R.	13.94		
			+2.37
(2) D. 2—Repairs—Electrical—			
Voted—			
O.	17.44	18.74	23.88
R.	1.30		
			+5.14

Group-head	Total grant	Actual expenditure	Excess †
(In lakhs of rupees)			
(3) G. 1—Suspense—Public Works— Debits—Voted—			
O. 3,90.00	4,20.00	7,52.33	+3,32.33
S. 30.00			
Excess of Rs. 6.61 lakhs occurred during 1970-71 also.			

(4) G. 2—Suspense—Electrical—  
Debits—

O. 35.00	35.00	52.95	+17.95
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(b) In the following group-heads expenditure was incurred without budget provision; reasons for the excess are awaited.

(1) J. 1(4) Buildings—Public  
Works—Public Health—  
(Plan—Central Sector)—

O. ..	..	62.21	+62.21
S. ..			

(2) K. 3—Communication—  
State Roads of Economic  
and Inter-State Importance—  
Central Road Fund Reserve  
(Plan—Central Sector)—

O. ..	..	4.65	+4.65
S. ..			

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

(iv) Savings occurred under :—

(1) A. 1 (5)—Buildings—Public  
Works—General Administration—  
Voted—

O. 8.49	3.56	4.61	+1.05
R. -4.93			

Reduction of provision by Rs. 4.93 lakhs in March 1972 was mainly due to dearth of steel materials and diversion of funds for completion of sanitary and electric installations of certain buildings. Reasons for the final excess of Rs. 1.05 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) A. 1 (15)—Buildings—Public Works— Civil Works— Voted—			
O. 2.59	7.25	2.25	—5.00
S. 5.00			
R. —0.34			

Augmentation of provision by supplementary grant in January 1972 for construction of office building and staff quarters for National Highway Project proved entirely unnecessary and could have been reduced to token vote in view of the final saving; reasons for the saving are awaited.

(3) G. 4—Suspense—Aero-engine Factory—Debits—			
O. 1,18.00	43.17	42.91	—0.26
R. —74.83			

Total saving of Rs. 75.09 lakhs (64 per cent of the original provision) was mainly due to execution of less work.

(4) I. 1 (1)—Buildings—Public Works—Education—(Plan State Sector)— Voted—			
O. 13.33	5.44	6.17	+0.73
R. —7.89			

Net saving of Rs. 7.16 lakhs (54 per cent of the original provision) was mainly due to late starting of some buildings owing to administrative difficulties.

(5) J. 1 (1)—Buildings—Public Works—Medical—(Plan—Central Sector)—			
O. 8.30	8.89	0.96	—7.93
S. 0.59			

Reasons for the saving are awaited.



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

(6) J. 1 (2)—Buildings—Public Works—Animal Husbandry—(Plan—Central Sector)—

O.	6.19	..	..
R.	—6.19	..	..

Entire provision remained unutilised due to postponement of certain works.

(7) J. 1 (3)—Buildings—Public Works—Family Planning—(Plan—Central Sector)—

O.	90.63	..	..
S.	1.00	57.00	—57.00
R.	—34.63	..	..

Entire provision remained unutilised. Anticipated saving of Rs. 34.63 lakhs was due to less requirement (Rs. 32.63 lakhs ; reasons awaited) and non-availability of site for the building (Rs. 2.00 lakhs).

Reasons for the final saving of Rs. 57.00 lakhs are awaited.

(8) J. 2 (2)—Buildings—Electrical—Family Planning—(Plan—Central Sector)—

O.	8.45	..	..
S.	0.25	2.85	3.19
R.	—5.85	..	+0.34

Net saving of Rs. 5.51 lakhs (63 per cent of the total provision) was due to non-completion of the building portion of the works.

(v) The expenditure under the grant includes Rs. 8,81.21 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 (v) below grant No. "24—Irrigation".

A summary of transactions accounted for under each unit of suspense (Major head "50—Public works") together with the opening and closing balances for 1971-72 is given below :—

Suspense head	Opening balance on 1st April 1971 (+debit) (—credit)	Debits during the year	Credits during the year	Closing balance on 31st March 1972 (+debit) (—credit)
(In lakhs of rupees)				
<i>Purchases—</i>				
Public Works Department	—5,14'19	2,03'92	3,03'03	—6,13'30
Irrigation ..	—27'32	..	..	—27'32
Electricity ..	—2'03	11'38	24'00	—14'65
<i>Stock—</i>				
Public Works Department	1,25'08	4,80'55	4,76'63	129'00
Irrigation ..	6'93	..	..	6'93
Electricity ..	9'99	40'69	36'79	13'89
<i>Miscellaneous Public Works Advances—</i>				
Public Works Department	2,31'22	1,39'84	69'05	3,02'01
Irrigation ..	5'31	..	..	5'31
Electricity ..	—1'05	0'88	0'52	—0'69(a)
<i>Workshop Suspense—</i>				
Public Works Department	11'13	3'95	0'02	15'06
<i>Total—</i>				
Public Works Department	—1,46'76	8,28'26	8,48'73	—1,67'23
Irrigation ..	—15'08	..	..	—15'08
Electricity ..	6'91	52'95	61'31	—1'45
Grand Total ..	—1,54'93	8,81'21	9,10'04	—1,83'76

(a) Minus balance is due to more recoveries made from parties after execution of work on their behalf in two electrical divisions.

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

The actual expenditure on the schemes approved by Government of India is also initially booked under this grant and subsequently transferred to the deposit account month by month. No subvention has been received during 1971-72 but a total expenditure of Rs. 0.17 lakh was incurred during the year.

The balance at the credit of the fund on 31st March 1972 was Rs. 19.93 lakhs. An account of the fund for 1971-72 is given in statement no. 16 of Finance Accounts 1971-72.

#### Grant No. 26—State Legislature

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original ..	18,30,000	19,34,100	19,27,825	—6,275
Supplementary ..	1,04,100			
Amount surrendered during the year (March 1972)				4,600
<i>Charged—</i>				
Original ..	66,000	66,000	65,094	—906
Supplementary ..	..			
Amount surrendered during the year				800



## Grant No. 27—Public Works, Common Establishment (All Voted)

(MAJOR HEAD : 50—PUBLIC WORKS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 2,33,57,800	2,70,58,000	2,49,21,634	—21,36,366
Supplementary 37,00,200			
Amount surrendered during the year (March 1972)			32,03,200

*Notes and Comments—*

(i) Rupees 32.03 lakhs were surrendered in March 1972 as surplus to requirement whereas the available savings were Rs. 21.36 lakhs.

(ii) Substantial savings occurred under :—

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

(1) *Roads and Buildings—*

## A. 3—Establishment—Executive—

O.	84.69	77.88	78.11	+0.23
R.	—6.81			

Anticipated saving of Rs. 6.81 lakhs in March 1972 was mainly due to posts kept vacant, less expenditure on reimbursement of cost of medicine to staff and post-budget decision to treat expenditure on Rushikulya Bridge Division as expenditure on National Highways shown under a different group-head.

(2) In the following, Rs. 13.98 lakhs out of the total provision of Rs. 24.14 lakhs were surrendered in March 1972 due to late functioning of newly created divisions (reasons for final excess of Rs. 2.36 lakhs are awaited) :—

*National Highways—*

## (a) C. 2—Establishment—Superintending Engineer—

O.	6.21	1.13	3.08	+1.95
R.	—5.08			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(b) C. 3—Establishment—Executive—			
O. 17·93 } R. —8·90 }	9·03	9·44	+0·41

(3) In the following, Rs. 5·86 lakhs were surrendered/reappropriated to other group-heads in March 1972 mainly due to abolition of some divisions.

*Aero-Engine Factory—*

(a) G. 1—Establishment—Chief Engineer—			
O. 7·64 } R. —2·23 }	5·41	5·53	+0·12
(b) G. 2—Establishment—Executive—			
O. 23·13 } R. —3·63 }	19·50	19·93	+0·43

(iii) In the following, expenditure exceeded the total grant and the excess remained uncovered ; reasons are awaited :—

*Roads and Buildings—*

B—Tools and Plant—			
O. 31·24 } S. 25·00 } R. 1·50 }	57·74	63·74	+6·00

Excess of Rs. 3·07 lakhs occurred under this group-head during 1970-71 also.

(iv) *Prorata distribution of establishment and Tools and Plant charges—Roads and buildings—*

From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant charges was introduced. Establishment charges at 3·72 per cent and tools and plant charges at 4·34 per cent of works expenditure are adjusted monthly by the divisions by debit to "103—Capital outlay, etc." per contra credit to "Demand No. 27—50 Public Works, Common Establishment and Tools and Plant, etc".

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,50,40,900	2,50,41,100	80,69,840	—1,69,71,260
Supplementary 200			
Amount surrendered during the year (March 1972)			1,69,96,500

*Notes and comments—*

(i) The saving of Rs. 1,69.71 lakhs was 68 per cent of the total provision.

(ii) In the following, the entire provision remained unutilised owing to transfer of Talcher Thermal Scheme to the Orissa State Electricity Board :—

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

(In lakhs of rupees)

J.1—Electricity Schemes—  
Interest—Interest on  
capital outlay on Electricity  
Schemes—  
(Talcher Thermal Scheme)—

O.	1,83.42	}	..	..
R.	—1,83.42			

Talcher Thermal Scheme was transferred to the State Electricity Board from 1st June 1970 and Government declared transfer of capital expenditure on the scheme to the Board and to treat it as loan in May 1970. Provision was made for adjustment of interest on capital outlay on the scheme for 1971-72 even though the fact of such transfer was known at the time of framing budget estimates.

(iii) Substantial saving also occurred under :—

*Talcher Thermal Scheme—*

*Working Expenses—*

F—Maintenance proper—

R.	10.24	10.24	4.08	—6.16
----	-------	-------	------	-------

Reasons for the saving are awaited.



(iv) In the following, the department obtained token supplementary grant in March 1972 anticipating provision of funds by reappropriation from savings within the grant. Expenditure was incurred without providing sufficient funds by reappropriation even though savings within the grant are available.

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Talcher Thermal Scheme— Suspense-Gross Debit—			
S.           *	}	@	6.20           +6.20
R.           **			

Reasons for the excess are awaited.

(v) *Suspense*—The expenditure under the Grant includes Rs. 6.20 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in note (v) below Grant No. "24—Irrigation".

A summary of transactions accounted for under the head "Suspense" together with the opening and closing balances for 1971-72 is given below :—

Suspense head	Opening balance on 1st April 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
(In lakhs of rupees)				
45—Electricity Schemes— Thermo-Electric Schemes— Talcher Thermal Scheme—				
Purchases	—24.63	6.20	..	—18.43
Stock	29.58	..	28.97	0.61
Miscellaneous Public Works Advances	0.01	..	..	0.01
Total	4.96	6.20	28.97	—17.81

\* Rs. 100.  
\*\* Rs. 200.

@ Rs. 300.

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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	23,01,600	} 24,35,200	22,92,240	-1,42,960
Supplementary	1,33,600			
Amount surrendered during the year (March 1972)				82,400

## Grant No. 30—Transport Schemes

(MAJOR HEADS : 19—GENERAL ADMINISTRATION ; 57—ROAD AND WATER TRANSPORT SCHEMES ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	3,75,81,300	} 3,94,18,700	3,91,05,550	-3,13,150
Supplementary	18,37,400			
Amount surrendered during the year (March 1972)				3,25,900
<b>Charged—</b>				
Original ..	..	} 900	500	-400
Supplementary	900			
Amount surrendered during the year				nil

## Note—

*Depreciation and other reserve funds of Government Commercial Undertakings—State Transport Service—*

(a) Depreciation reserve fund

(b) Accident reserve fund

(c) Amenities reserve fund

The expenditure in the grant includes Rs. 44.20 lakhs transferred to and 55.26 lakhs met from the three reserve funds.

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

The expenditure is in the first instance booked under Grant No. "30—Transport Schemes" and subsequently transferred to these funds before close of the accounts of the year. The expenditure incurred and the balance at the credit of the funds at the end of 1971-72 are shown below :—

	Amount transferred to the fund out of revenue	Expenditure met from the fund	Balance at the credit of the fund on 31st March 1972
(In lakhs of rupees)			
(a) Depreciation reserve Fund	42.00	52.00	30.64
(b) Accident reserve Fund	0.20	0.27	1.79
(c) Amenities reserve Fund	2.00	2.99	5.40

An account of the transactions of the funds is given in statement no. 16 of Finance Accounts 1971-72.

#### Grant No. 31—Forest

(MAJOR HEADS :—64—FAMINE RELIEF; 70—FOREST; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 3,99,43,100	} 4,08,54,300	3,70,07,992	—38,46,308
Supplementary 9,11,200			
Amount surrendered during the year (March 1972)			38,57,200
<b>Charged—</b>			
Original ... 5,000	} 5,000	156	—4,844
Supplementary ..			
Amount surrendered during the year (March 1972)			3,800



The saving in the voted grant mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) M.1—Other Miscellaneous compensations, Assignments—Grants-in-aid, c o n t r i b u t i o n s , e t c . , — Grants from the proceeds of Kendu leaves—			
O. 1,36·00	} 1,02·98	1,02·75	—0·23
R. —33·02			

Fifty per cent of the profit from Kendu leaves is paid as grants-in-aid to local bodies for development works ; this expenditure is accounted for under this head.

The total saving of Rs. 33·25 lakhs was mainly due to less release of grants and non-sanction of special grant kept in reserve with Government.

Saving of Rs. 15·48 lakhs occurred during 1970-71 also.

(2) G.7—Conservancy and Works—Plantation of quick growing Species—			
O. 12·98	} 10·78	10·76	—0·02
R. —2·20			

The total saving of Rs. 2·22 lakhs was mainly due to less plantations made.

(3) D.1—Establishment—Kendu leaf—			
O. 2·17	} ..	..	..
R. —2·17			

The saving was due to non-working of departmental operation of State Trading in Kendu leaves.

## Grant No. 32—Fisheries (All Voted)

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	1,08,04,900	1,09,55,300	86,02,476	+ 23,52,824
Supplementary	1,50,400			
Amount surrendered during the year (March 1972)				21,83,800

*Notes and comments—*

(i) Entire provision remained unutilised under—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) D.1—Fisheries—Fishing harbour development in Minor Ports and landing and berthing facilities (Plan—Central Sector)—			
O.	20·00	..	..
R.	—20·00		
Saving was due to non-preparation of plan and estimates.			
(2) C.12—Fisheries—Improvement of Kausalyaganga— (Plan—State Sector)—			
O.	9·10	..	..
R.	—9·10		
Saving was due to non-sanction of the scheme by Government.			
(3) C.11—Fisheries — Establishment of Central Carp Breeding in the Reservoir at Chiplima—(Plan—State Sector)—			
O.	2·00	..	..
R.	—2·00		
Saving was due to non-sanction of the scheme by Government.			

(ii) Saving also occurred under: —

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C.6—Fisheries—Scheme for intensive production and marketing of fish (Plan—State Sector)—			
O. 5.00	2.71	2.71	..
R. -2.29			

The saving was mainly due to non-sanction of certain items of expenditure by Government.

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

(MAJOR HEADS : 31—AGRICULTURE; 34—CO-OPERATION AND 64—FAMINE RELIEF)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 1,65,05,100	1,65,73,900	1,47,82,715	-17,91,185
Supplementary 68,800			
Amount surrendered during the year (March 1972)			16,01,100
<b>Charged—</b>			
Original ..	400	..	-400
Supplementary 400			
Amount surrendered during the year			nil

Notes and comments—

Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J—Grants-in-aid, contributions, etc.— (Plan—Central Sector)—			
O. 20.60	7.58	7.58	..
S. 0.18			
R. -13.20			

The saving (64 per cent of the total provision) was mainly due to less sanction of contribution to Agricultural credit stabilisation Fund of Apex Co-operative Bank.



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

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 4,03,70,200	} 5,27,61,900	5,26,69,049	—92,851
Supplementary 1,23,91,700			
Amount surrendered during the year (March 1972)			21,90,500
<b>Charged—</b>			
Original .. ..	} 9,500	3,940	— 5,560
Supplementary 9,500			
Amount surrendered during the year			nil

The expenditure in the charged appropriation does not include Rs. 33,779 spent from out of an advance from the Contingency Fund sanctioned in March 1972 but not recouped to the Fund before the close of the year.

*Notes and comments—*

The expenditure under the grant includes Rs. 78.72 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 (v) below grant no. "24—Irrigation".

A summary of transactions accounted for under "Suspense" (Major head "30—Public Health") together with the opening and closing balances for 1971-72 is given below :—

Opening balance on 1st April 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
(In lakhs of rupees)			
53.06	78.72	1,56.55	—24.77

## Grant No. 35—Animal Husbandry

(MAJOR HEADS: 33—ANIMAL HUSBANDRY; 64—FAMINE RELIEF AND  
71—MISCELLANEOUS)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original .. 2,85,13,100	} 3,19,48,400	2,99,58,494	—19,89,906
Supplementary 34,35,300			
Amount surrendered during the year (March 1972)			11,56,900
<b>Charged—</b>			
Original .. .. .	} 800	470	—330
Supplementary 800			
Amount surrendered during the year			nil

**Notes and comments—**

The saving in the voted grant occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) 0·16—Breeding operation—Inten- sive Cattle Development— (Plan—State Sector)—			
O. 17·90	} 12·28	12·05	—0·23
S. *			
R. —5·62			
The total saving of Rs. 5·85 lakhs was mainly due to late sanction of second intensive cattle development scheme.			
(2) Q—Miscellaneous—(P 1 a n- State Sector)—			
O. 4·38	} 2·25	1·82	—0·43
R. —2·13			
The total saving of Rs. 2·56 lakhs (58 per cent of the original provision) was mainly due to non-sanctin of new posts and late sanction of census scheme for cattle in 1971-72.			
(3) T. 1—Breeding Operations— Co-ordinated cattle Breeding Programme—(Plan—Central Sector)—			
O. 2·00	} 0·43	..	—0·43
R. —1·57			

The entire provision remained unutilised due to non-receipt of approval from Government of India.

\* Rs.100.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) V—Miscellaneous—			
O. ..	27.50	2.86	—4.64
S. 27.50			

Reasons for the saving of Rs. 4.64 lakhs are awaited.

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

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 46,49,000	47,02,200	44,12,101	—2,90,099
Supplementary 53,200			
Amount surrendered during the year (March 1972)			3,11,000

Note—

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

Expenditure shown under the grant includes Rs. 0.35 lakh under the head "Suspense" towards purchase of these spare parts during 1971-72. The debits in the suspense account represent value of purchases made by Government and the credits represent the value of spare parts sold to villagers.

A summary of the transactions together with the opening and closing balances in 1971-72 is given below :—

Opening balance on 1st April 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
Rs.	Rs.	Rs.	Rs.
78,054	35,467	48,948	64,573

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



## Grant No. 37—Agriculture

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	6,59,97,300	7,03,99,300	6,29,62,951	—74,36,349
Supplementary	44,02,000			
Amount surrendered during the year (March 1972)				49,79,900
<b>Charged—</b>				
Original ..	..	6,800	6,800	..
Supplementary	6,800			
Amount surrendered during the year				nil

**Notes and comments—**

(i) Sixty seven per cent of the saving of Rs. 74.36 lakhs was surrendered but only in March 1972.

Savings of Rs. 1,59.83 lakhs, Rs. 1,50.13 lakhs and Rs. 1,09.03 lakhs occurred during 1968-69, 1969-70 and 1970-71 also.

(ii) Analysis of the provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan" is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan	3,39.19	2,99.57	39.62	29.51
Non-plan	3,64.80	3,30.06	34.74	20.29

(iii) In the following group-heads, out of the total provision of Rs. 1,33.00 lakhs, Rs. 38.96 lakhs remained unutilised :—

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(1) D—Experimental Farms— (Non-Plan)—			
O.	48.45	46.85	—1.60
R.			

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(2) M—Subordinate and expert Staff—(Plan—State Sector)—			
O. 33.09	18.35	17.34	—1.01
S. *			
R. —14.74			
Q—Miscellaneous—(Plan—State Sector)—			
(3) Q. 12—Land Reclamation and Hiring of Tractors—			
O. 6.81	4.57	4.12	—0.45
R. —2.24			
(4) Q. 17—Production of High yielding varieties of food-grains—			
O. 29.45	26.00	24.00	—2.00
R. —3.45			
(5) Q. 21—Ayacut development in Delta Irrigation area—			
O. 10.00	2.37	1.73	—0.64
R. —7.63			

Out of the total saving of Rs. 38.96 lakhs, anticipated saving of Rs. 33.26 lakhs was mainly due to :—

(i) non-sanction and non-implementation of certain schemes (Rs. 8.10 lakhs) ;

(ii) post-budget reduced sanction as a measure of economy for schemes of subordinate and expert staff (Rs. 11.75 lakhs), land reclamation and hiring of tractors (Rs. 2.00 lakhs), experimental farms (Rs. 1.53 lakhs), production of high yielding varieties of foodgrains (Rs. 1.40 lakhs) and other schemes (Rs. 0.74 lakh) ;

(iii) late appointment and non-appointment of officers and staff (Rs. 5.49 lakhs); and

(iv) less requirement (Rs. 2.65 lakhs).

Reasons for the remaining saving of Rs. 5.70 lakhs are awaited.

**Grant No. 38—Supply Department (All Voted)**

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	74,44,200	74,44,500	71,11,406	—3,33,094
Supplementary	300			
Amount surrendered during the year (March 1972)				1,82,400

**Grant No. 39—Ports**

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	3,60,000	5,10,000	4,19,495	—90,505
Supplementary	1,50,000			
Amount surrendered during the year (March 1972)				75,000
<b>Charged—</b>				
Original ..	..	1,20,000	1,20,000	..
Supplementary	1,20,000			
Amount surrendered during the year				nil

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

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

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	24,16,89,100	25,19,21,600	25,15,30,592	—3,91,008
Supplementary	1,02,32,500			
Amount surrendered during the year (March 1972)				9,16,400



**Appropriation—Appropriation for Reduction or avoidance of Debt (All charged)**

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

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ...	6,84,19,100 } 6,84,80,000	6,84,79,887	—113
Supplementary			
Amount surrendered during the year			nil

*Notes and comments—*

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

(ii) *Other appropriations*—During 1971-72 Rs. 65'71 lakhs repaid towards loans taken from autonomous bodies such as Reserve Bank of India, Life Insurance Corporation of India and National Development Corporation were charged to the revenue account.

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	75,200 } 75,200	25,100	—50,100
Supplementary			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The debits (Rs. 25,000) in the personal ledger accounts opened for the Community Development Projects are accounted for under the group-head "A. 1—Central Stores—Suspense—Debit". Orders were issued as early as August 1961 to close the personal ledger accounts and to refund the advance sanctioned at the time of opening these accounts.

Forty-five Block Development Officers have yet to close the accounts.

(ii) *Central Stores—Suspense*—A summary of the personal ledger accounts of Block Development Officers for 1971-72 is given below:—

Opening balance on 1st April 1971	Credits during the year	Debits during the year	Closing balance on 31st March 1972
Rs.	Rs.	Rs.	Rs.
18,39,478	1,290	25,000	18,15,768

Certificate of acceptance of balances is awaited from the controlling officer.

**Grant No. 41—Loans to Local Funds, Government Servants, etc. (All Voted)**  
 (MAJOR HEADS : 125—APPROPRIATION TO THE CONTINGENCY FUND AND  
 Q—LOANS AND AVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 1,13,00,000	} 22,14,51,100	22,43,96,381	+29,45,281
Supplementary 21,01,51,100			
Amount surrendered during the year (March 1972)			76,600

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 29,45,281 ; excess requires regularisation.

(ii) Excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
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*Loans to Government Servants—*

(In lakhs of rupees)

F—Other Advances—Flood advances and Cyclone advances—

S. 4,94.01	} 5,21.21	5,52.32	+31.11
R. 27.20			

Reasons for the excess are awaited.

(iii) The expenditure under the grant includes Rs. 16,00.00 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 1971-72 was Rs. 2 crores. This was considered insufficient to meet emergent demand caused by natural calamities and an ordinance was issued on the 25th September 1971 under Article 213 of the Constitution raising the corpus of the Fund to Rs. 5 crores; Rs. 3 crores were accordingly transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer were obtained through the supplementary demand presented in January 1972.

The corpus was further raised to Rs. 18 crores by ordinances issued on the 5th November 1971 (for raising to Rs. 8 crores) and the 10th December 1971 (for raising to Rs. 18 crores) under Article 213 of the Constitution. Further Rs. 13 crores were transferred to the Contingency Fund and necessary funds to cover this transfer were also obtained through supplementary demand presented in January 1972.

The three ordinances were laid on the table of the Legislature on reassembly of the session on the 4th January 1972 but they were not replaced by an Act of the Legislature ; these ordinances therefore ceased to be operative on the expiry of six weeks and the corpus of the Contingency Fund consequently stood reduced to Rs. 2 crores. Rupees 16 crores were retransferred from the Contingency Fund to the Consolidated Fund.



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

(MAJOR HEADS : 92—PAYMENT OF COMPENSATION TO LAND HOLDERS,  
ETC. ON THE ABOLITION OF THE ZAMINDARI SYSTEM ; 109—CAPITAL  
OUTLAY ON OTHER WORKS AND 124—CAPITAL OUTLAY ON  
SCHEMES OF GOVERNMENT TRADING)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	40,00,000	1,34,12,600	1,21,96,062	—12,16,538
Supplementary	94,12,600			
Amount surrendered during the year (March 1972)				13,19,900

*Notes and comments—*

Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) A—Payment of compensation to land Holders, etc., on the Abolition of Zamin- dary system—			(In lakhs of rupees )
O.	35.00	23.36	25.59
R.	—11.64		
			+ 0.23

The net saving of Rs. 11.41 lakhs was mainly due to non-finalisation of compensation cases owing to the deployment of compensation officers and staff to cyclone relief work, non-finalisation of compensation cases of major estates due to technical difficulties and non-functioning of compensation courts without compensation officers.

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

A summary of Personal Ledger Accounts of District Collectors for 1971-72 is given below:—

Opening balance on 1st April 1971	Credits during the year	Debits during the year	Closing balance on 31st March 1972
Rs.	Rs.	Rs.	Rs.
—2,28,798	..	..	—2,28,798

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



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

(MAJOR HEADS:—95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH ; 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT ; 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES ; 99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) 101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND Q—LOANS AND ADVANCES BY STATE/UNION TERRITORY GOVERNMENTS)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original .. 27,70,40,500	30,74,90,700	28,43,46,635	—2,31,44,065
Supplementary 3,04,50,200			
Amount surrendered during the year (March 1972)			4,11,69,600
<b>Charged—</b>			
Original ..	30,900	..	—30,900
Supplementary 30,900			
Amount surrendered during the year			nil

**Notes and comments—**

(i) This grant accommodates expenditure on Capital outlay on Tube Well Irrigation, Lift Irrigation, Hirakud Stage-I and II, Delta Irrigation and Balimela Schemes, Major and Medium Irrigation projects, Flood control works and Talcher Thermal Scheme.

(ii) In the voted grant Rs. 4,11.70 lakhs were surrendered in March 1972 as surplus to requirements where as the available savings were Rs. 2,31.44 lakhs.

(iii) The department anticipated additional expenditure in the voted grant and obtained supplementary grants (Rs. 3,04.50 lakhs) in January 1972 and surrendered Rs. 4,11.70 lakhs in March 1972 as surplus to requirements.

(iv) Saving in the voted grant occurred mainly under the following, reasons for which are awaited.

(v) In the following, out of the total provision of Rs. 56.45 lakhs, Rs. 22.71 lakhs remained unutilised:—

Group-head	Total grant (in lakhs)	Actual expenditure (of rupees)	Excess+ Saving—
(1) A—Lift Irrigation Works— Works—(Plan—State Sector)—			
O. 40.00	40.00	20.38	—19.62
(2) X—Hirakud Dam Project— Stage-I—Dam and Appurtenant Works—Suspense Gross debit— (Plan—State Sector)—			
O. 15.45	16.45	13.36	—3.09
S. *			
R. 1.00			

(vi) In the following, out of the total provision of Rs. 10,11.50 lakhs made under Plan schemes under "Works", Rs. 2,19.09 lakhs remained unutilised. Reasons for saving of Rs. 1,16.62 lakhs are awaited. The balance saving of Rs. 1,02.47 lakhs which was either surrendered or reappropriated to other group-heads in March 1972 was mainly due to:—

- (i) less requirement (reasons awaited);
- (ii) non-finalisation of land acquisition cases;
- (iii) slow progress of certain works; and
- (iv) revision of plan outlay.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) E—Balimela Dam (Joint) Project—Dam and Appurtenant works—Works—			
O. 5,75.35	5,42.78	4,58.22	—84.56
S. *			
R. —32.57			
(2) U—Hirakud Dam Project—Stage-I—Dam and Appurtenant Works—Works—			
O. 3.77	1.09	—2.86	—3.95
R. —2.68			
<i>Minus</i> expenditure was due to credits to works being more than expenditure.			
(3) II. 1—Delta Irrigation Scheme—Works—Voted—			
O. 2,72.89	2,44.65	2,27.09	—17.56
R. —28.24			
(4) JJ. 1—Salandi irrigation Project—Works—			
O. 10.84	0.01	—1.68	—1.69
S. *			
R. —10.83			
<i>Minus</i> expenditure was due to credits to works being more than expenditure.			
(5) MM. 1—Bahuda Irrigation Project—Works—			
O. 10.91	7.27	6.98	—0.29
R. —3.64			

\* Rs. 100.

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(6) NN. 1—Godahada Irrigation project—Works—				
	O. 36·36	33·18	33·43	+0·25
	R. —3·18			
(7) OO. 1—Dhanei Irrigation Pro- ject—Works—				
	O. 2·27	..	—3·25	—3·25
	R. —2·27			
<i>Minus</i> expenditure was due to credits to works being more than ex- penditure.				
(8) QQ. 1—Salki Irrigation Pro- ject—Works—				
	O. 10·91	5·69	5·71	+0·20
	R. —5·22			
(9) RR. 1—Darjang Irrigation Pro- ject—Works—				
	O. 13·52	9·33	9·37	+0·04
	R. —4·19			
(10) SS. 1—Pitamahal Irrigation Project—Works—				
	O. 35·88	27·97	28·10	+0·13
	R. —7·91			
(11) AAA—Flood control Schemes— Works—				
	O. 38·80	37·06	31·30	—5·76
	S. *			
	R. —1·74			



(vii) Under the following group-heads, out of the total saving of Rs. 1,40.27 lakhs, saving of Rs. 1,12.05 lakhs was mainly due to less transactions under the "Suspense" head (reasons for the balance saving of Rs. 28.22 lakhs are awaited):—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) H—Balimela Dam (Joint) Project— Dam and Appurtenant Works— Suspense—Gross Debit—(Plan—State Sector)—			
O. 2,43.35	1,74.89	1,71.28	—3.61
R. —68.46			
(2) II. 4—Delta Irrigation Scheme— Suspense—Gross Debit—(Plan—State Sector)—			
O. 94.55	91.04	69.99	—21.05
R. —3.51			
(3) JJ. 4—Salandi Irrigation Project— Suspense—Gross Debit—(Plan— State Sector)—			
O. 18.00	14.51	10.40	—4.11
R. —3.49			
(4) FFF—Talcher Thermal Scheme— Suspense—Gross Debit—(Plan—State Sector)—			
O. 38.00	1.41	1.96	+0.55
R. —36.59			

(viii) In the following, out of the total provision of Rs. 67.73 lakhs made under "Establishment", Rs. 9.67 lakhs remained unutilised due to posts kept vacant and non-sanction of additional staff.

(1) F—Balimela Dam (joint) Project— Dam and Appurtenant Works— Establishment—(Plan—State Sector)—			
O. 41.93	37.75	37.75	..
R. —4.18			
(2) N—Balimela Power Scheme— Generation—Establishment—			
O. 21.56	18.56	19.16	+0.60
R. —3.00			

Group-head	Total grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) II. 7 (1)—Delta Irrigation Scheme— Add—16% per centage charges— Establishment—			
O. 4.24	1.96	1.15	—0.81
R. —2.28			

(ix) In the following, the reduction of provision by Rs. 17.06 lakhs was due to less release of Central assistance by Government of India.

JJJ. 1—Loans to Orissa State Electricity Board for Inter—State powerline—

O. 43.50	26.44	26.44	..
R. —17.06			

(x) The department augmented the provision by supplementary grant/reappropriation in March 1972 to meet anticipated additional requirement under :—

M—Balimela Power Scheme—Generation—  
Works—

O. 6,34.93	7,77.96	6,83.45	—94.51
S. 85.03			
R. 58.00			

The expenditure fell short of the augmented provision ; reasons for the saving are awaited.

(xi) In the following, withdrawal of provision by surrender/reappropriation to other group-heads in March 1972 proved unnecessary/excessive in view of the final excess (reasons for the excess are awaited) :—

P—Balimela Power Scheme—Generation—  
Suspense—Gross debit—

O. 2,07.50	2,03.02	5,85.17	+3,82.15
S. 2,14.46			
R. —2,18.94			

While the supplementary provision proved inadequate the Department surrendered Rs. 2,18.94 lakhs as surplus to requirement anticipating less suspense transactions.

(xii) In the following group-heads, expenditure exceeded the total provision and the final excess remained uncovered (reasons for the excess are awaited) :—

Group-head	Total grant	Actual Expenditure	Excess+
(In lakhs of rupees)			
(1) A. 1 (3)—Lift Irrigation Works— Suspense—Gross Debit—(Plan— State Sector)—			
O.	15.00	15.00	1,12.25
			+97.25
Excess of Rs. 2.31 lakhs occurred during 1970-71 also.			
(2) B. 1—Tube Well Irrigation Works— (Plan—State Sector)—			
O.	4.00	8.00	15.10
R.	4.00		
			+7.10
(3) O—Balimela Power Scheme— Generation—Tools and Plant—(Plan— State Sector)—			
O.	4.39	4.65	8.41
R.	0.26		
			+3.76

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

(xiv) *Suspense*—The expenditure under the grant includes Rs. 9,64.72 lakhs accounted for under the head “Suspense”. The nature of transactions accounted for under the head “Suspense” has been explained in item (v) of notes below Grant No. “24—Irrigation”.



A summary of transactions accounted for under the head "Suspense" together with opening and closing balances for 1971-72 is given below:—

Suspense head	Balance on 1st April 1971	Debits during the year	Credits during the year	Balance on 31st March 1972
(In lakhs of rupees)				
<b>95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>				
Purchases ..	— 1.85	1.80	2.54	— 2.59
Stock ..	4.97	24.64	19.87	9.74
Miscellaneous public works Advances	4.08	80.10	9.24	74.94
Workshop Suspense ..	— 0.58	5.71	6.21	— 1.08(a)
Total ..	6.62	1,12.25	37.86	81.01
<b>98—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—</b>				
Development Schemes—				
State Sector—				
<i>(a) Hirakud Dam project—</i>				
<i>Stage-I—</i>				
Purchases ..	— 1,09.50	..	..	— 1,09.50
Stock ..	1,87.22	6.64	4.92	1,88.94
Miscellaneous public works Advances	39.43	1.00	3.61	36.82
Workshop Suspense ..	47.70	5.79	2.26	51.23
Total ..	1,64.85	13.43	10.79	1,67.49
<i>(b) Hirakud Dam project—</i>				
<i>Stage—II—</i>				
Purchases ..	— 28.83	..	..	— 28.83
Stock ..	— 4.09	0.23	..	— 3.86(b)
Miscellaneous Public works Advances.	33.65	..	..	33.65
Total ..	0.73	0.23	..	0.96
<i>(c) Balimela Dam project—</i>				
<i>Dam and Appurtenant works—</i>				
Purchases ..	— 3,29.01	22.45	12.26	— 3,18.82
Stock ..	1,78.83	82.60	87.60	1,73.83
Miscellaneous public works Advances	2,39.64	61.44	32.22	2,68.86
Workshop Suspense ..	10.70	4.79	2.30	13.19
Total ..	1,00.16	1,71.28	1,34.38	1,37.06

(a) The *Minus* balance was due to non-adjustment of materials received for jobs want of valuation statements.

(b) *Minus* balance was due to excess adjustment in stock issues of defunct chiplima division during 1963-64.

Suspense head	Balance on 1st April 1971	Debits during the year	Credits during the year	Balance on 31st March 1972
(d) <i>Balimela Power Scheme—</i>		(In lakhs of rupees)		
Purchases ..	—74·35	88·20	88·86	—75·01
Stock ..	35·03	1,32·45	1,55·05	12·43
Miscellaneous Public Works Advances	1,24·46	3,61·73	3,32·24	1,53·95
Workshop Suspense ..	3·63	2·80	3·31	3·12
Total ..	88·77	5,85·18	5,79·46	94·49
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)— Development Schemes— State Sector— Irrigation Works— (a) <i>Irrigation Works—</i>				
Purchases ..	—73·08	6·52	2·34	—69·92
Stock ..	14·52	2·09	11·39	5·20
Miscellaneous Public Works Advances	35·23	1·27	6·30	30·20
Workshop Suspense ..	2·61	0·52	0·45	2·68
Total ..	—20·72	10·40	20·48	—30·80
(d) <i>Delta Irrigation Scheme—</i>				
Purchases ..	—3,08·86	16·57	13·92	—3,06·21
Stock ..	—12·43	43·28	42·79	—11·94
Miscellaneous Public Works Advances	43·49	10·14	5·40	48·23
Total ..	—2,77·80*	69·99	62·11	—2,69·92
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) Development Schemes— State Sector— <i>Navigation, Embankment and Drainage Works—</i> Unproductive works— Flood Control Schemes—				
Purchases ..	—2·17	..	..	—2·17
Stock ..	1·99	..	..	1·99
Miscellaneous Public Works Advances	0·79	..	..	0·79
Total ..	0·61	..	..	0·61

\* Excludes Rs. 10·15 lakhs being the balance at the end of 1970-71 under purchases (minus Rs. 1·45 lakhs), Stock (Rs. 5·19 lakhs) and Miscellaneous Public work advances (Rs. 6·41 lakhs) transferred proforma to the suspense head under the Major head "44—Irrigation etc. (Non-Commercial)"

Suspense head	Balance on 1st April 1971	Debits during the year	Credits during the year	Balance on 31st March 1972
(In lakhs of rupees)				
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
<i>(a) Talcher Thermal Schemes—</i>				
Purchases ..	—92·00	5·09	—1·16	—85·75
Stock ..	0·42	0·33	0·01	0·74
Miscellaneous Public Works Advances	99·65	—3·46	11·25	84·94
Total ..	8·07	1·96	10·10	—0·07
<i>(b) Duduma Transmission Scheme—</i>				
Purchases ..	—7·37	..	..	—7·37
Stock ..	14·98	..	..	14·98
Miscellaneous Public Works Advances	2·81	..	..	2·81
Total ..	10·42	..	..	10·42
<i>(c) Hirakud Power Utilisa- tion Scheme—</i>				
Purchases ..	—38·06	..	..	—38·06
Stock ..	45·79	..	..	45·79
Miscellaneous Public Works Advances	6·48	..	..	6·48
Total ..	14·21	..	..	14·21
<i>(d) Small Towns and Rural Electrification Schemes—</i>				
Purchases ..	—26·23	..	..	—26·23
Stock ..	26·49	..	..	26·49
Miscellaneous Public Works Advances	2·28	..	..	2·28
Total ..	2·54	..	..	2·54



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

(MAJOR HEADS: 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH; 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENTS 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	1,85,73,400	8,89,73,600	7,27,23,017	—1,62,50,583
Supplementary	7,04,00,200			
Amount surrendered during the year (March 1972)				1,68,15,600

*Notes and Comments—*

(i) Saving of Rs. 44.76 lakhs (35 per cent of the total provision) and Rs. 59.54 lakhs (26 per cent of the total provision) occurred during 1969-70 and 1970-71 also.

(ii) The entire provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C.1—Cold Storage Plant—Suspense (Personal Deposit)—Debit (Plan—State Sector)—			
O.	8.00	4.00	—4.00
R.	—4.00		

Reduction of provision by Rs. 4.00 lakhs was due to non-functioning of cold storage. Reasons for the balance saving of Rs. 4.00 lakhs are awaited.

Saving of Rs. 4.76 lakhs and entire provision Rs. 8.18 lakhs occurred during 1969-70 and 1970-71 also.

(2) K—Loans to Municipal Corporations and Municipalities—(Plan—State Sector)—

O.	1.00	1.00	..	—1.00
----	------	------	----	-------

Reasons for non-utilisation of the entire provision are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) M—Advances to Cultivators (Plan—Central Sector)—			
O.	12·51	..	..
R.	—12·51		
Saving was due to non-sanction of loans by Government.			
(iii) Saving occurred to a substantial extent under :—			
(1) I—Advances to Cultivators— (Non-Plan)—			
S.	4,00·00	2,70·32	2,69·56
R.	—1,29·68		
The total saving of Rs. 1,30·44 lakhs was mainly due to non-sanction of loans for "Rabi" cultivation owing to late provision of funds by supplementary grant in January 1972.			
(2) A.1—Agricultural Improvement and Research—Construction of Roads and Buildings—			
O.	18·74	10·50	10·50
R.	—8·24		
Saving was mainly due to non-sanction of certain items by Government.			
(3) B.1(1)—Cold Storage Plant— Suspense—(Personal Deposits)— Debit—(Non-Plan)—			
O.	33·70	19·36	27·92
R.	—14·34		

The department surrendered Rs. 14·34 lakhs in March 1972 as surplus to requirement anticipating less transactions in the personal ledger account owing to less procurement of potato seeds. The expenditure, however, exceeded the reduced provision by Rs. 8·56 lakhs; reasons are awaited.

(iv) *Personal Ledger Account* :—(a) The expenditure in the grant includes Rs. 1,81.70 lakhs under the head "Suspense (Personal Deposits)". A summary of transaction in the personal ledger account for 1971-72 for (i) transaction of Cold Storage Plant at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi and Bolangir, (ii) of purchase and distribution of quality seeds to cultivators and (iii) marketing of fish and bye-products is given below :—

	Balance on 1st April 1971	Credits during the year	Debits during the year	Balance on 31st March 1972
	Rs.	Rs.	Rs.	Rs.
(i) Cold Storage Plant—				
(a) Cuttack ..	5,37,163	5,41,896	9,41,315	1,37,744
(b) Bhubaneswar ..	14,18,774	10,51,250	9,79,873	14,90,151
(c) Semiliguda ..	7,85,371	69,493	68,879	7,85,985
(d) Parlakhemundi	2,00,000	5,54,720	5,02,213	2,52,507
(e) Bolangir ..	..	6,00,000	3,00,000	3,00,000
Total ..	29,41,308	28,17,359	27,92,280	29,66,387
(ii) Purchase and distribution of quality seeds to Cultivators	34,40,017	1,51,07,368	1,53,78,000	31,69,385
(iii) Marketing of Fish and Bye-Products	..	4,00,000	..	4,00,000

#### Grant No. 45—Government Trading Scheme

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Voted—	Rs.	Rs.	Rs.
Original .. 5,15,50,000	8,35,50,000	8,68,67,122	+33,17,122
Supplementary 3,20,00,000			
Amount surrendered during the year (March 1972)			16,100
<i>Charged—</i>			
Original ..	46,700	46,622	—78
Supplementary 46,700			
Amount surrendered during the year			nil

Notes and comments:—

(i) Expenditure exceeded budget provision by Rs. 33,17,122; excess requires regularisation.



(ii) The excess occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Grain purchase Scheme—Suspense (Personal Deposits)—Debit—			
O.	5,15·00	8,35·00	8,68·41
S.	3,20·00		
			+ 33·41

This group-head accommodates expenditure on food grains under Government Trading Scheme. Part of the excess (Rs. 31·86 lakhs) was due to adjustment of cost of food grains purchased during 1970-71 in 1971-72 due to receipt of debit during 1971-72; this was brought to the notice of the department in November 1971 and yet funds were not provided during 1971-72 to cover the adjustment. Reasons for the balance excess of Rs. 1·55 lakhs are awaited.

(iii) *Personal Ledger Account*:—The expenditure under the grant includes Rs. 8,68·88 lakhs under the head "Suspense (Personal Deposits)". Personal Ledger Accounts exist in the name 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 1971-72 are summarised below:—

Balance on 1st April 1971 Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on 31st March 1972 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—			
19,36,776	..	..	19,36,776
(c) Trading in mustard oil—			
9,81,270	..	..	9,81,270
(d) Purchase of rice and paddy under grain purchase scheme—			
5,83,77,011	9,40,62,693	8,68,87,778	6,55,51,926
(e) Purchase of cloth—			
45,648	..	..	45,648

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

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

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

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

		Rs.	Rs.	Rs.
		Total grant	Actual expenditure	Excess + Saving —
Original ..	30,59,000	35,79,000	35,42,164	—36,836
Supplementary	5,20,000			
Amount surrendered during the year (March 1972)				9,000

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

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

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	1,51,72,000	1,84,98,100	1,49,94,464	—35,03,636
Supplementary	33,26,100			
Amount surrendered during the year (March 1972)				32,55,10

*Notes and comments:—*

(i) The department obtained supplementary grant of Rs. 33.26 lakhs (January 1972: Rs.7.07 lakhs and March 1972 : Rs.26.19 lakhs) and surrendered Rs. 32.55 lakhs in March 1972 as surplus to requirements. The expenditure, however, did not come up even to the original provision. In view of saving of Rs. 35.04 lakhs, supplementary grant could have been restricted to token votes.

(ii) Substantial savings occurred mainly under:—

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

(In lakhs of rupees)

(1) A—Municipal Water-supply and Drainage Scheme—Plan—State Sector)—

O.	69.50	61.00	60.81	—0.19
S.	*			
R.	—8.50			

The total saving of Rs. 8.69 lakhs was mainly due to non-finalisation of certain Water-supply and Drainage Schemes and non-availability of materials.

Saving of Rs. 19.24 lakhs occurred under this group-head during 1970-71 also.

\*Rs. 200.



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

(2) The entire provision remained un-utilised under:—

D. 1 (2)—Grants-in-aid in-charge of  
Urban Development Department—  
Public Health—

O.	17.33	17.33	..	—17.33
----	-------	-------	----	--------

Reasons for the saving are awaited.

(3) H—Loans to Municipal Corporations  
and Municipalities—(Non-Plan)—

O.	2.00	7.94	2.61	—5.33
S.	7.98			
R.	—2.04			

The total saving of Rs. 7.37 lakhs was 74 per cent of the total provision. Reduction of provision by Rs. 2.04 lakhs in March 1972 was mainly due to release of less loans on account of non-finalisation of financial ceiling by Government of India. Reasons for final saving of Rs. 5.33 lakhs are awaited.

Saving of Rs. 2.05 lakhs occurred under this Group-head during 1970-71 also.

(4) I—Loans and Advances to  
Displaced persons—

O.	34.57	12.62	11.59	—1.03
R.	—21.95			

Out of the total saving of Rs. 22.98 lakhs (66 per cent of the provision), saving of Rs. 21.95 lakhs was due to withholding further payment of business loan owing to mis-utilisation of first instalment by the borrowers.

(iii) In the following, augmentation of provision by supplementary grant proved inadequate in view of eventual excess ; reasons are awaited :—

(1) C.1 (5)—Buildings—Public Health—  
New Capital Project—(Plan—  
State Sector)—

S.	5.29	5.29	21.65	†16.36
----	------	------	-------	--------

(2) J—Loans to Municipal Corporations  
and Municipalities—(Plan—State  
Sector)—

O.	20.10	30.00	36.15	†6.15
S.	10.00			
R.	—0.10			



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

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original ..	3,45,68,300	4,40,51,300	3,37,73,081	—1,02,78,219
Supplementary	94,83,000			
Amount surrendered during the year (March 1972)				76,45,800
<b>Charged—</b>				
Original ..	..	13,000	12,911	—89
Supplementary	13,000			
Amount surrendered during the year				nil

(i) The department anticipated additional expenditure in the voted grant and obtained supplementary grants in January 1972 (Rs. 94.00 lakhs) and March 1972 (Rs. 0.83 lakh) and surrendered Rs. 76.46 lakhs in March 1972 as surplus to requirements. The expenditure did not come up even to the original provision.

(ii) Rupees 1,02.78 lakhs remained unutilised in the voted grant, even so there was unsurrendered saving of Rs. 26.32 lakhs.

(iii) Substantial savings occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C.2—Purchase of shares in Industrial Development Corporation—			

O.	24.00	..	..	..
R.	—24.00			

The saving was due to post-budget decision to treat the expenditure on the scheme as works expenditure of the department.

(2) C. 5—Purchase of shares in Corporations and undertakings—

O.	20.00	..	..	..
R.	—20.00			

Saving was due to non-sanction of investment.

Group-head		Total grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees)				
(3) D.1—Share capital investment in large and medium scale industries—				
O.	23·00	2·50	2·50	..
R.	—20·50			
Saving was due to non-finalisation of proposals for investment.				
(4) F. 1—Construction of water supply system for Talcher Fertiliser system—				
S.	30·00	30·00	12·74	—17·26
Budget provision was made for construction of water supply system for Talcher Fertiliser system under group-head "G" [Sl. no. (5) below]. Consequent on post-budget decision to treat it as non-Plan expenditure, supplementary grant was obtained in January 1972 under this group-head and provision under group-head "G" was surrendered in March 1972. Reappropriation from group-head "G" would have sufficed and the supplementary grant was unnecessary.				
(5) G —Original works—Industries Department—Buildings—(Plan—State sector)—				
O.	52·70	46·70	39·96	—6·74
S.	10·00			
R.	—16·00			
The withdrawal of provision of Rs. 16·00 lakhs in March 1972 was the net result of surrender of Rs. 40·00 lakhs on account of post-budget decision to treat part of the expenditure as "non-Plan" and augmentation of provision by Rs. 24·00 lakhs from group-head "C.2" [Sl. no. (1) above] consequent on post-budget decision to treat expenditure on developed areas scheme as works expenditure.				
Reasons for the final saving of Rs. 6·74 lakhs are awaited.				
(6) H. —Original Works—Industries Department—Buildings—(Plan—Central Sector)—				
O.	12·02	0·37	0·27	—0·10
R.	—11·65			
Saving was due to non-receipt of Central assistance.				
(iv) Savings also occurred under—				
(1) C. 1—Purchase of shares in Orissa Agro and Small Industries Corporation—				
O.	2·00	..	..	..
R.	—2·00			
Saving was due to non-sanction of investment.				



Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(2) L—Miscellaneous Loans and Advances (Plan—Central Sector)—				
O.	3.66	1.33	1.33	..
R.	—2.33			
Saving was due to non-receipt of Central assistance.				
(3) F.2—Original Works—Industries Department—Acquisition of land—				
S.	10.00	10.00	7.62	—2.38

Budget provision for expenditure on acquisition of land was made under group-head "G"—Original Works—Industries Department—Buildings—(Plan—State Sector). Consequent on post-budget decision to treat it as non-Plan expenditure, supplementary grant was obtained in January 1972 and provision under group-head "G" was surrendered in March 1972. Reappropriation from group-head "G" would have sufficed and the supplementary grant was unnecessary.

Reasons for the final saving of Rs. 2.38 lakhs are awaited.

(v) *Personal Ledger Account*—The expenditure in the grant includes Rs. 10.88 lakhs under the head "suspense (Personal Deposit)". A summary of the personal ledger account for 1971-72 in the name of Director of Industries Orissa, for the transactions of certain commercial undertakings is given below:—

Scheme	Balance as on 1st April 1971	Credits during the year	Debits during the year	Balance on 31st March 1972
	Rs.	Rs.	Rs.	Rs.
(1) Titlagarh Tannery	2,44,736	7,62,903	8,22,771	1,84,868
(2) Boudh Tannery ..	120	2,81,000	2,64,970	16,150
(3) Raniganj Tiles ..	1,27,246	..	..	1,27,246

Certificates of acceptance of balances have not been received from the controlling officer.



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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 6,10,000	6,10,000	9,78,320	+3,68,320
Supplementary ..			
Amount surrendered during the year			nil

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 3,68,320; excess requires regularisation.

(ii) Expenditure on works relating to Stage-I and Stage-II of Hirakud Dam project is recorded under this grant. Excess occurred mainly under "A—Hirakud Dam Project—Stage I—Dam and Appurtenant Works—Works" (expenditure : Rs. 8.43 lakhs, provision : Rs. 4.97 lakhs) and "C—Hirakud Dam Project—Stage-II—Hirakud Subsidiary Power House Project, Chiplima" (expenditure : Rs.1.00 lakh, provision : Rs. 0.10 lakh) and was on compensation for land acquired; the controlling officer made payment without ensuring budget provision to avoid interest liability for the unpaid compensation.

## Grant No. 50—Capital outlay on Ports (All Voted)

(MAJOR HEADS—96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT; 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 109—CAPITAL OUTLAY ON OTHER WORKS ; 110—CAPITAL OUTLAY ON PORTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 11,05,000	22,55,000	9,52,106	—13,02,894
Supplementary 11,50,000			
Amount surrendered during the year			nil

## Notes and Comments—

(i) The entire provision made under the following group-heads remained unutilised (reasons are awaited) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B—Irrigation Works—Works— Major Works—(Plan—State Sector)—			
O. 0.50	10.00	..	—10.00
S. 9.50			
(2) E. 1—Trading in Ironore—Suspense— (Personal Deposits) Debits—			
O. 3.00	3.00	..	—3.00

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

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

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 42,50,000	44,35,100	41,11,465	—3,23,635
Supplementary 1,85,100			
Amount surrendered during the year (March 1972)			1,60,800
<b>Charged—</b>			
Original .. ..	1,14,900	1,14,893	—7
Supplementary 1,14,900			
Amount surrendered during the year			nil

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 47,73,000	47,73,000	41,00,182	—6,72,818
Supplementary ..			
Amount surrendered during the year (March 1972)			4,00,000

*Notes and comments—*

Saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Loans to Local Funds, Private parties, etc.—</i>			
A—Miscellaneous Loans and Advances—			

O.	47.73	} 43.73	41.00	—2.73
R.	—4.00			

The total saving of Rs. 6.73 lakhs was due to less release of loans under National Loan Scholarship Scheme on account of non-fulfilment of formalities by borrowers.

**Grant No. 53—Capital Expenditure relating to the Home  
Department (All Voted)**

(MAJOR HEAD : 109—CAPITAL OUTLAY ON OTHER WORKS)

	Total grant	Actual expendi- ture	Excess+ Saving—	
	Rs.	Rs.	Rs.	
Original ..	5,00,000	} 5,00,000	5,05,344	+5,344
Supplementary ..	..			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 5,344; excess requires regularisation.

(ii) Excess occurred under "A.1—Police Housing Scheme" (expenditure: Rs. 5.05 lakhs and provision : Rs. 5.00 lakhs). The excess was due to over-drawal by the drawing officer in excess of the allotted funds refunded in subsequent year.



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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 6,24,53,300	} 6,25,53,300	6,91,22,053	+65,68,753
Supplementary 1,00,000			
Amount surrendered during the year (March 1972)			66,600

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 65,68,753; excess requires regularisation.

(ii) The excess occurred under "C.1—Trading in Kendu leaves—Suspense-(Personal Deposits)—Debit". (expenditure : Rs. 6,66.35 lakhs and provision : Rs. 6,00.00 lakhs) ; reasons for the excess are awaited.

(iii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 6,66.35 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account (trading in *Kendu* leaves) for 1971-72 is given below :—

Balance on 1st April 1971	Credits during the year	Debits during the year	Balance on 31st March 1972
Rs.	Rs.	Rs.	Rs.
42,76,332	6,88,28,183	6,66,35,016	64,69,499

**Grant No. 55—Share Capital contribution and loans to Co-operative Organisations (All Voted)**

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,46,39,100	} 3,78,82,100	3,72,78,492	—6,03,608
Supplementary 2,32,43,000			
Amount surrendered during the year (March 1972)			6,78,500

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

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original ..	2,95,00,000	2,95,00,000	2,68,76,088	—26,23,912
Supplementary ..				
Amount surrendered during the year (March 1972)				
<b>Charged—</b>				
Original ..		1,13,600	1,13,565	—35
Supplementary ..	1,13,600			
Amount surrendered during the Year				

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

(MAJOR HEADS : 109—CAPITAL OUTLAY ON OTHER WORKS AND  
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	3,55,000	6,55,000	3,99,625	—2,55,375
Supplementary ..	3,00,000			
Amount surrendered during the year (March 1972)				

*Notes and comments—*

*Personal Ledger Account*—Personal ledger account for the transactions relating to receipts and payments on account of sale and purchase of milk etc, has been opened in the name of Manager, Milk Union Scheme, Phulnakhara, for the Milk Scheme during 1971-72. No expenditure has been incurred from the personal ledger account during 1971-72. The balance in the personal ledger account at the end of 31 st March 1972 was Rs. 1.50 lakhs.

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

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	2,50,000	2,50,000	2,12,012	—37,988
Supplementary ..				
Amount surrendered during the year (March 1972)				



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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	} 36,16,100	36,16,100	44,87,992	+8,71,892
Supplementary				
Amount surrendered during the year				nil

*Notes and Comments—*

(i) Expenditure exceeded the voted grant by Rs. 8,71,892; excess requires regularisation.

(ii) Materials and equipment received under Technical Co-operation Assistance Programme relating to the Health Department are taken credit under "LVI - Grants-in-aid from Central Government" and corresponding debits are accommodated under this grant. The department provided funds by supplementary grant in March 1972 to the extent it had information about receipt of the materials and equipment. Provision could not be made by the department for the equipment received during 1971-72 adjustment of which was made in the accounts after March 1972.

The excess was under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Materials and Equipments received under Technical Assistance Programme—			
(1) A—National Malaria Eradication Programme—			
S. .. 30.00	30.00	32.20	+2.20
(2) C—T. B. Control	..	2.35	+2.35
(3) D—Family Planning			
S. .. 4.16	4.16	8.01	+3.85
(4) E—Small-pox Eradication Programme	..	0.70	+0.70



## Grant No. 60—Capital outlay on Public Works

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	4,66,65,000	4,85,09,450	—19,31,350
Supplementary	37,75,800		
Amount surrendered during the year (March 1972)			44,13,900
<b>Charged—</b>			
Original ..	30,000	9,23,724	—59,376
Supplementary	9,53,100		
Amount surrendered during the year (March 1972)			52,400

*Notes and comments—*

(i) In the voted grant Rs. 44.14 lakhs were surrendered in March 1972 as surplus to requirements where as the available savings were Rs. 19.31 lakhs.

(ii) In the following group-heads supplementary grants obtained in January and March 1972 proved to be excessive / unnecessary:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A. 1 (6) (1) —Buildings—Public Works—Police Housing Scheme—			
O.	11.50	11.23	—0.02
S.	2.18		
R.	—2.43		

The total saving of Rs. 2.45 lakhs was mainly due to post-budget decision to divert funds to instal sanitary fittings in completed buildings, expenditure on which is recorded under another group-head. But additional provision of only Rs. 0.17 lakh was made under that group-head and the saving was Rs. 0.97 lakh.

(2) D. 1 (2)—Buildings—Public  
Works—Med i c a l—Plan—  
State Sector)—

O.	9.47	9.07	9.15	+0.08
S.	4.94			
R.	—5.34			

The net saving of Rs. 5.26 lakhs was due to non-issue of administrative approval for certain buildings and non-availability of building materials.

(iii) In the following group-heads out of the total provision of Rs. 74.61 lakhs, Rs. 29.19 lakhs was either surrendered or re-appropriated to other group-heads mainly due to :—

- (a) non-issue of administrative approval;
- (b) non-selection of sites for some works;
- (c) non-financialisation of tender;
- (d) slow progress of works; and
- (e) completion of works with less provision

Reasons for the final saving of Rs. 4.78 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving— (Percentage of total/ net saving to provision)
(In lakhs of rupees)			
(1) A. 1 (3)—Buildings—Public Works— General Administration—			
O. 7.49	5.03	5.06	+0.03
R. —2.46			
(2) A.1 (11)—Buildings—Public Works— Taxes on Income—			
O. 5.00	2.74	2.73	—0.01
R. —2.26			
(3) A. 1 (12)—Buildings—Public Works— Miscellaneous Departments—			
O. 18.88	9.43	9.27	—0.16 (51)
R. —9.45			
(4) D.1 (1)—Buildings—Public Works— Education—(Plan-State sector)—			
O. 27.74	18.14	17.16	—0.98
S. *			
R. —9.60			
Saving of Rs. 5.45 lakhs occurred under this group-head during 1970-71 also.			
(5) I.1—Suspense—Gross Debit—Communi- cation—Expressway—(Plan—State Sector)—			
O. 15.50	10.08	6.42	—3.66 (59)
R. —5.42			

\* Rs.100.

(iv) In the following expenditure exceeded the provision; reasons for the excess are awaited :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B—Add— <i>Pro rata</i> shares—Buildings—			
O. 6.01	4.51	7.82	+3.31
S. 0.28			
R. —1.78			
(2) F.2—Communication—Expressway (Plan—State Sector)—Voted—			
O. 2.75	2.75	22.21	+19.46
S. *			
(3) G.2—Add— <i>Pro rata</i> shares—Com- munication—(Plan—State Sector)—			
O. 15.94	18.61	20.97	+2.36
S. 0.97			
R. 1.70			

(v) In the following expenditure was incurred without budget provision ; reasons are awaited :—

O—Communication—(Plan— Central Sector)—			
O. ..	..	3.00	+3.00
S. ..			

(vi) *Suspense*—

The expenditure under the grant includes Rs. 6.42 lakhs accounted for under "Suspense". The nature and scope of the transactions recorded under the head "Suspense" has been explained in note (v) below Grant no. "24—Irrigation".



An analysis of "Suspense" transactions in the grant during 1971-72 is given below (together with the opening and closing balances):—

Suspense head	Opening balance on 1st April 1971	Debits during the year	Credits during the year	Closing balance on 31st March 1972
(In lakhs of rupees)				
<b>103—CAPITAL OUTLAY ON PUBLIC WORKS—</b>				
<b>(a) Expressway Project—</b>				
Purchases	—63.06	4.47	1.39	—59.98
Stock	48.85	1.79	22.74	27.90
Miscellaneous Public Works Advances	49.68	0.16	0.35	49.49
Total	35.47	6.42	24.48	17.41
<b>(b) New Capital project—</b>				
Purchases	—17.00	..	..	—17.00
Stock	—19.33	..	..	—19.33(a)
Miscellaneous Public Works Advances	16.38	..	..	16.38
Total	—19.95	..	..	—19.95

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

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	58,83,000	58,83,000	56,91,700
Supplementary ..	..		
Amount surrendered during the year (March 1972)			1,91,300

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	41,38,000	42,38,000	18,39,781
Supplementary	1,00,000		
Amount surrendered during the year			nil

*Notes and Comments—*

(i) The saving of Rs. 23.98 lakhs in the grant was 57 per cent of the total provision.

Saving of Rs. 10.33 lakhs (36 per cent) and Rs. 25.30 lakhs (49 per cent) occurred during 1969-70 and 1970-71 also.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A.1(2)—Other Miscellaneous Schemes—Purchase, sale and fair price shop—Suspense (Personal Deposit)—Debit—			
O.	37.88	37.88	14.40 —23.48

The saving (62 per cent of the provision) was due to non-functioning of one unit, late functioning of another unit and less out-turn in other units.

Saving of Rs. 24.30 lakhs occurred during 1970-71 also.

(iii) *Personal Ledger Account—*

The expenditure under the grant includes Rs. 14.40 lakhs under "Suspense (personal deposits)". A summary of the personal ledger account opened for purchase, sale, fair price shop scheme sale centres under the Tribal and Rural Welfare Department for 1971-72, is given below :—

Opening balance on 1st April 1971	Credits during the year	Debits during the year	Closing balance on 31st March 1972
Rs.	Rs.	Rs.	Rs.
15,08,826	11,41,286	14,39,781	12,10,331

**Grant No. 64—Capital Outlay on Industrial and Economic Development (All Voted)**

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	41,20,000	41,20,000	..
Supplementary			
Amount surrendered during the year			nil



**Appropriation—Permanent Debt (Repayment) (All charged)**

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

	Total Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 4,02,58,300	} 4,02,58,400	2,79,11,200	-1,23,47,200
Supplementary 100			
Amount surrendered during the year			nil

*Notes and comments—*

Repayment of market loans on their maturity is accounted for under this appropriation; Rs. 1,23.47 lakhs remained unutilised and was mainly due to saving of Rs. 1,09.22 lakhs under "A.1—4 per cent Orissa Government loan, 1971" discharged during the year and Rs. 15.80 lakhs under 4 per cent Orissa Government loan, 1968 (Rs. 4.42 lakhs) and 4 per cent Orissa Government loan, 1969 (Rs. 11.38 lakhs) discharged during 1968-69 and 1969-70 respectively, on account of non-preferment of claims by some subscribers.

**Appropriation—Floating Debt (Repayment) (All charged)**

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

	Total Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 1,80,00,000	} 8,94,79,000	9,24,79,000	-30,00,000
Supplementary 7,14,79,000			
Amount surrendered during the year			nil

*Notes and comments—*

(i) Expenditure under the appropriation exceeded the total provision by Rs. 30,00,000; excess requires regularisation.

The excess occurred under "A.1—Over draft with Reserve Bank of India". Government obtained supplementary provision of Rs. 6,24.79 lakhs only although over draft of Rs. 6,54.79 lakhs was repaid in April 1971.



**Appropriation—Loans from Central Government (Repayment)  
(All Charged)**

[MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—  
LOANS FROM THE CENTRAL GOVERNMENT (REPAYMENT)]

	Total Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 30,48,15,400	30,48,15,500	30,07,57,315	—40,58,185
<i>Supplementary</i> 100			
<i>Amount surrendered during the year (March 1972)</i>			40,74,100

**Appropriation—Other loans (Repayment) (All charged)**

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

	Total Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 63,06,900	65,71,400	65,71,387	—13
<i>Supplementary</i> 2,64,500			
<i>Amount surrendered during the year</i>			nil

The expenditure on repayment of instalments of loans obtained from the National Agricultural Credit (long-term operation) Fund of the Reserve Bank of India, Life Insurance Corporation of India and National Co-operative Development Corporation is recorded under this appropriation. An equal amount was charged to revenue account vide note (ii) under "Appropriation for Reduction or Avoidance of Debt".

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

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

Number and name of the grant	Budget estimates	Actuals	Actuals compared with budget estimates
			More + /Less—
1	2	3	4
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department	16,02,200	36,82,332	+20,80,132
2—Jails ..	3,10,000	4,59,485	+1,49,485
3—Police ..	38,38,000	10,84,465	—32,54,135
4—Expenditure relating to the Planning and Co-ordination Department	50,000	..	—50,000
4-A—Expenditure relating to the Rural Development Department	2,05,00,000	4,03,15,219	+1,58,15,219
6-A—Expenditure relating to the Political and Services (R. V. D.) Department	2,66,000	75,771	—1,90,222
10—Pensions ..	5,78,800	6,25,740	+46,940
11—Expenditure relating to the Education Department	11,40,000	..	—11,40,000
16—District Administration and other expenditure relating to the Revenue Department	9,00,000	1,91,00,000	+1,82,00,000
17—Expenditure relating to the Industries Department	10,00,000	7,05,245	—2,94,757
18—Civil and Sessions Courts and other expenditure relating to the Law Department	3,66,000	..	—3,66,000
19—Government Press and other expenditure relating to the Commerce Department	1,00,000	1,93,368	+93,368
21—Tribal and Rural Welfare Department	4,76,000	..	—4,76,000
24—Irrigation ..	1,72,66,100	99,29,764	—73,36,339
25—Public Works ..	5,94,52,000	9,10,04,440	+3,15,52,440
27—Public Works, Common Establishment	94,10,900	47,68,902	—46,41,998
28—Electricity Schemes ..	1,31,700	29,67,564	+28,35,864
30—Transport Schemes ..	58,75,300	57,25,858	—1,49,442
33—Co-operation and Marketing ..	10,28,100	10,97,712	+69,612
34—Expenditure relating to the Urban Development Department	94,00,000	1,69,37,189	+75,37,189
35—Animal Husbandry ..	2,17,800	..	—2,17,800
36—Public Relations and Tourism ..	30,000	48,948	+18,908
37—Agriculture ..	1,10,300	..	—1,10,300
40—Community Development Projects..	..	20,410	+20,410
41—Loans and Advances by State/Union Territory Governments	..	16,00,00,000	+16,00,00,000



Number and name of the grant	Budget estimates	Actuals	Actuals compared with budget estimates
			More+ /Less—
1	2	3	4
	Rs.	Rs.	Rs.
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	35,00,000	23,76,335	—11,23,665
43—Multipurpose River, Irrigation and Electricity Schemes	9,60,40,500	10,57,05,938	+96,65,438
44—Agricultural Improvement and Research	1,03,77,000	1,90,05,174	+86,28,174
45—Government Trading Schemes ..	5,15,61,000	9,40,81,621	+4,25,20,621
47—Capital expenditure relating to the Public Health and Urban Development Department	53,03,700	57,50,362	+4,46,662
48—Capital outlay on Industrial Development	13,30,000	10,76,834	—2,53,166
49—Hirakud Dam Project ..	..	1,410	+1,410
50—Capital Outlay on Ports ..	3,00,000	..	—3,00,000
51—Capital expenditure relating to Labour, Employment and Housing Department	25,000	17,115	—7,885
52—Capital expenditure relating to the Education Department	25,00,000	22,27,182	—2,72,818
53—Capital expenditure relating to the Home Department	500	3,000	+2,500
54—Capital Outlay on Forests ..	6,00,00,000	6,88,28,183	+88,28,183
57—Capital expenditure relating to the Animal Husbandry Department	3,00,000	1,53,250	—1,46,740
58—Capital expenditure relating to the Grama Panchayat Department	5,00,000	5,02,826	+2,826
59—Capital expenditure relating to the Health Department	..	33,90,486	+33,90,486
60—Capital Outlay on Public Works ..	17,00,000	2,41,47,688	+7,47,688
62—Capital expenditure relating to Tribal and Rural Welfare Department	37,88,000	11,41,286	—26,46,714
Total ..	37 17,75,500	66,54,51,117	+29,36,75,617