







GOVERNMENT OF ORISSA

**APPROPRIATION  
ACCOUNTS  
1968-69**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1968-69 presents the accounts of sums expended in the year ended 31st March 1969 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.

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>1—Elections and other expenditure relating to the Home Department</b>				
Voted ..	57,97,900	51,68,929	6,28,971	..
<i>Charged</i> ..	<i>10,75,300</i>	<i>10,71,619</i>	<i>3,681</i>	..
<b>2—Jails</b>				
Voted ..	81,63,000	79,84,746	1,78,254	..
<b>3—Police</b>				
Voted ..	6,70,21,500	6,67,90,324	2,31,176	..
<i>Charged</i> ..	<i>1,300</i>	<i>1,243</i>	<i>57</i>	..
<b>4—Expenditure relating to the Planning and Co-ordination Department</b>				
Voted ..	6,93,91,000	4,86,51,057	2,07,39,943	..
<i>Charged</i> ..	<i>1,800</i>	<i>1,795</i>	<i>5</i>	..
<b>5—Community Development Projects, etc.</b>				
Voted ..	5,66,92,000	5,03,19,911	63,72,089	..
<b>6—Expenditure relating to the Political and Services Department</b>				
Voted ..	53,31,200	52,19,445	1,11,755	..
<i>Charged</i> ..	<i>2,34,300</i>	<i>2,28,289</i>	<i>6,011</i>	..
<b>7—Cultural Affairs</b>				
Voted ..	24,30,400	16,07,702	8,22,698	..
<b>8—Stamps</b>				
Voted ..	5,08,700	5,27,404	..	18,704
<b>9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department</b>				
Voted ..	1,76,40,900	1,75,56,528	84,372	..
<i>Charged</i> ..	<i>6,63,900</i>	<i>6,39,210</i>	<i>24,690</i>	..



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 ..	90,05,100	1,04,78,890	..	14,73,790
Charged ..	1,36,000	1,02,473	33,527	..
11—Expenditure relating to the Education Department				
Voted ..	18,76,81,400	18,26,29,027	50,52,373	..
12—Taxation				
Voted ..	65,96,000	65,29,791	66,209	..
13—Land Revenue				
Voted ..	4,25,05,500	3,95,58,084	29,47,416	..
14—Excise				
Voted ..	43,91,300	41,85,713	2,05,587	..
15—Registration				
Voted ..	14,84,800	14,19,342	65,458	..
16—District Administration and other expenditure relating to the Revenue Department				
Voted ..	8,59,99,400	8,28,79,140	31,20,260	..
Charged ..	1,23,01,100	1,23,60,943	157	..
17—Expenditure relating to the Industries Department				
Voted ..	2,49,40,400	2,14,38,184	35,02,216	..
17-A—Expenditure relating to the Mining and Geology Department				
Voted ..	28,14,300	26,99,927	1,14,373	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	52,43,800	50,49,137	1,94,663	..
19—Stationery and Printing and other expenditure relating to the Commerce Department				
Voted ..	1,01,77,600	1,01,47,515	30,085	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
20—Labour, Emigration and Employment Organisation				
Voted ..	42,77,100	34,43,332	8,33,768	..
21—Tribal and Rural Welfare Department				
Voted ..	3,03,67,500	2,65,83,649	37,83,851	..
Charged ..	600	494	106	..
22—Medical and other expenditure relating to the Health Department				
Voted ..	4,24,61,500	4,04,91,316	19,70,184	..
23—Public Health				
Voted ..	3,49,96,000	3,53,30,734	..	3,34,734
24—Irrigation				
Voted ..	15,10,54,300	14,33,13,918	77,40,382	..
Charged ..	52,600	..	52,600	..
25—Public Works				
Voted ..	17,21,69,400	14,21,96,788	2,99,72,612	..
Charged ..	6,80,000	4,46,629	2,33,371	..
26—State Legislature				
Voted ..	14,79,100	14,78,113	987	..
Charged ..	50,300	50,280	20	..
27—Public Works, Common establishment and other expenditure relating to the Works Department				
Voted ..	1,68,12,400	1,62,45,012	5,67,388	..
28—Electricity Schemes				
Voted ..	5,20,06,900	3,88,22,760	1,31,84,140	..
29—Taxes on Vehicles				
Voted ..	11,64,400	11,25,011	39,389	..

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 ..	2,90,52,300	2,86,58,671	3,93,629	..
Charged ..	400	..	400	..
31—Forest				
Voted ..	2,82,11,200	2,71,46,745	10,64,455	..
Charged ..	5,000	4,765	235	..
32—Fisheries				
Voted ..	66,66,300	56,13,949	10,52,351	..
33—Co-operation and Marketing				
Voted ..	1,67,77,500	1,34,21,203	33,56,297	..
34—Contribution to Local Bodies				
Voted ..	1,36,96,200	1,09,17,947	27,78,253	..
35—Animal Husbandry				
Voted ..	2,11,10,900	1,97,70,749	13,40,151	..
36—Public Relations				
Voted ..	42,41,200	35,40,368	7,00,832	..
37—Agriculture				
Voted ..	5,08,04,700	3,48,22,058	1,59,82,642	..
38—Supply Department				
Voted ..	81,31,800	72,97,457	8,34,343	..
39—Ports				
Voted ..	2,25,400	1,64,199	61,201	..
<i>Interest on Debt and other obligations</i>				
Charged ..	19,83,01,900	19,48,31,283	34,70,617	..
<i>Appropriation for reduction or avoidance of Debt</i>				
Charged ..	6,39,71,300	6,39,71,208	92	..
40—Community Development Projects				
Voted ..	97,900	1,21,559	..	23,659

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.
41—Loans to Local Funds, Government Servants etc.				
Voted ..	7,56,22,900	5,67,14,659	1,89,08,241	..
42—Compensation for abolition of Zamindari system and other expenditure relating to Revenue Department				
Voted ..	41,86,300	30,49,144	11,37,156	..
43—Irrigation and Electricity Schemes				
Voted ..	25,54,84,600	24,26,68,954	1,28,15,646	..
44—Agricultural Improvement and Research				
Voted ..	12,93,000	40,55,306	..	27,62,306
45—Government Trading Schemes				
Voted ..	15,06,82,500	11,30,03,402	3,76,79,098	..
46—Road and Water Transport Schemes				
Voted ..	24,00,000	19,64,432	4,35,568	..
47—Capital expenditure relating to Public Health and Urban Development Department				
Voted ..	69,20,000	39,35,870	29,84,130	..
Charged ..	40,200	40,200	..	..
48—Capital Outlay on Industrial Development				
Voted ..	2,55,89,000	2,46,99,722	8,89,278	..
49—Hirakud Dam Project				
Voted ..	20,00,000	7,56,964	12,43,036	..
50—Capital Outlay on Ports				
Voted ..	77,00,000	5,57,608	71,42,392	..

Summary

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
51—Capital expenditure relating to Labour, Employment and Housing Department				
Voted ..	3,00,000	..	3,00,000	..
53—Capital expenditure relating to Home Department				
Voted ..	2,02,200	2,02,200	..	..
54—Capital Outlay on Forests				
Voted ..	4,13,45,300	5,94,63,932	..	1,81,18,632
55—Share capital contribution to co-operative organisations				
Voted ..	87,40,500	69,16,600	18,23,900	..
56—Capital expenditure relating to Planning and Co-ordination Department				
Voted ..	81,35,000	49,67,951	31,67,049	..
Charged ..	38,300	37,547	753	..
57—Capital expenditure relating to Animal Husbandry Department				
Voted ..	..	11,093	..	11,093
58—Capital expenditure relating to the Grama Panchayat Department				
Voted ..	1,13,000	24,458	88,542	..
59—Capital expenditure relating to Health Department				
Voted ..	38,56,200	57,16,677	..	18,60,477
60—Capital outlay on Public Works				
Voted ..	4,61,94,300	3,49,89,232	1,12,05,068	..
Charged ..	2,18,800	45,139	1,73,661	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
60—A—Capital expenditure relating to Tribal and Rural Welfare Department				
Voted ..	22,26,000	15,23,832	7,02,168	..
61—Capital expenditure relating to Mining and Geology Department				
Voted ..	39,00,000	39,00,000	..	..
<i>Permanent Debt (Repayment)</i>				
Charged ..	3,05,27,800	2,84,27,300	21,00,500	..
<i>Floating Debt (Repayment)</i>				
Charged ..	66,80,46,000	76,32,89,000	..	9,52,43,000
<i>Loans from the Central Government (Repayment)</i>				
Charged ..	32,78,48,100	32,77,15,963	1,32,137	..
<i>Other Loans (Repayment)</i>				
Charged ..	45,20,800	45,20,708	92	..
Total				
{ Voted ..	194,65,11,000	174,04,68,370	23,06,46,025	2,46,03,395
{ Charged ..	130,87,15,800	139,77,26,088	62,32,712	9,52,43,000
Grand Total ..	325,52,26,800	313,81,94,458	23,68,78,737	11,98,46,395

The excess over the voted grants in the following cases requires regularisation:—

- 8—Stamps;
- 10—Pensions;
- 23—Public Health;
- 40—Community Development Projects;
- 44—Agricultural Improvement and Research;
- 54—Capital outlay on Forests;
- 57—Capital expenditure relating to Animal Husbandry Department (the expenditure under this grant was incurred without any budget provision); and
- 59—Capital expenditure relating to Health Department.

The excess over the charged Appropriation “Floating Debt (Repayment)” also requires regularisation.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1968-69 and that shown in the Finance Accounts for that year is given below:—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	174,04,68,370	139,77,26,088
<i>Deduct</i> —Total of Recoveries ..	39,25,61,462	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	134,79,06,908	139,77,26,088

The details of recoveries referred to above are given in the appendix at pages 96-97.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11 (4) of the Government of India (Audit and Accounts) Order, 1936 as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report 1970.

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

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Voted—		Rs.	Rs.	Rs.
Original	53,24,600	} 57,97,900	51,68,929	—6,28,971
Supplementary	4,73,300			
Amount surrendered during the year (March 1969)				5,20,300
<i>Charged—</i>				
Original	9,32,700	} 10,75,300	10,71,619	—3,681
Supplementary	1,42,600			
Amount surrendered during the year				<i>nil</i>

*Notes and comments—*

(i) In the voted grant the provision remained unutilised to a substantial extent under:—

		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<b>A—Other Election charges—</b>				
O.	9.79	} 7.92	7.71	—0.21
R.	—1.87			

The total saving of Rs. 2.08 lakhs (21 per cent of the provision) was mainly due to non-preferment of travelling allowance claims by polling personnel (Rs. 0.80 lakh) and non-payment of compensation for requisitioned vehicles used for election duty owing to non-production of log books (Rs. 0.99 lakh).



## 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 .. 68,91,200 } Supplementary 12,71,800 }	81,63,000	79,84,746	—1,78,254
Amount surrendered during the year (March 1969)			40,700

## Grant No. 3—Police

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ... 6,50,00,700 } Supplementary 20,20,800 }	6,70,21,500	6,67,90,324	—2,31,176
Amount surrendered during the year			nil
<b>Charged—</b>			
Original ... .. } Supplementary .. 1,300 }	1,300	1,243	—57
Amount surrendered during the year			nil

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

(MAJOR HEADS: 31—AGRICULTURE; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original	.. 4,41,83,600	} 6,93,91,000	4,86,51,057	—2,07,39,943
Supplementary	.. 2,52,07,400			
Amount surrendered during the year (March 1969)				2,13,15,800
<b>Charged—</b>				
Original	.. ..	} 1,800	1,795	—5
Supplementary	.. 1,800			
Amount surrendered during the year				nil

**Notes and comments—**

(i) The department obtained a supplementary grant of Rs. 2,52.07 lakhs in December 1968; the total expenditure, however, fell short of the original plus supplementary provision by Rs. 2,07.40 lakhs (29 per cent of the total provision).

(ii) Instances of large savings are given below:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B. 1—Local Development Works—Other Miscellaneous Schemes—Pilot Projects for works programme for utilisation of Rural Man Power—(Plan—State Sector)—			
O. .. 4.50	} 1.37	1.10	—0.27
R. ... —3.13			

The total saving of Rs. 3.40 lakhs (76 per cent of the original provision) was mainly due to suspension of the scheme from November 1968.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) L—Public Works—Suspense— Gross Debit (Non-Plan)—			
O. ... 2,50.00	1,75.07	1,74.85	—0.22
R. ... —74.93			

The total saving of Rs. 75.15 lakhs (30 per cent of the original provision) was attributed mainly to reduction of work load of the Rural Engineering organisation; reasons for reduction are awaited.

(3) O—Famine Relief—Miscellaneous—(Non-Plan)—			
S. ... 2,51.50	1,20.00	1,23.70	+3.70
R. ... —1,31.50			

Provision was made under this group-head by supplementary grant in December 1968 for repair of minor irrigation projects damaged in the cyclone of October 1968. Rs. 1,31.50 lakhs were surrendered in March 1969 due to reduction of the estimated expenditure on the recommendation of the central team of the Government of India.

(iii) *Suspense Account*—The expenditure under this grant includes Rs. 1,74.87 lakhs relating to purchase of stores, etc., for the Rural Engineering Organisation booked under the group-head “L—Suspense” under 50—Public works. The nature and scope of transactions under the head “Suspense” and the accounting procedure followed for these transactions have been explained in note (iv) below grant No. 24—Irrigation.

A summary of the transactions in the suspense account during 1968-69 is given below:—

Opening balance on 1st April 1968	Debits during the year (In lakhs of rupees)	Credits during the year	Closing balance on 31st March 1969
—22.75	1,74.87	1,19.43	32.69

#### 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 AND 71—MISCELLANEOUS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 5,53,12,400	5,66,92,000	5,03,19,911	—63,72,089
Supplementary 13,79,600			
Amount surrendered during the year (March 1969)			50,36,600

## Notes and comments—

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

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	2,39.79	1,94.50	45.29	32.17
Non-Plan ..	3,27.13	3,08.70	18.43	18.20

(ii) In the following group-heads, out of the total provision of Rs. 1,19.92 lakhs, Rs. 59.40 lakhs (50 per cent) remained unutilised. Saving of Rs. 59.10 lakhs which was either surrendered (Rs. 42.04 lakhs) or reappropriated (Rs. 17.06 lakhs) to other group-heads was explained as mainly due to—

(a) Curtailment of plan allocation by the Government of India (Rs. 35.07 lakhs);

(b) Post-budget discontinuance of grants-in-aid to panchayat samitis for pay of grama panchayat secretaries (Rs. 10.71 lakhs) (reasons for such discontinuance are awaited);

(c) Non-appointment of staff and abolition of posts of officers and staff (Rs. 4.49 lakhs);

(d) Abolition of zilla parishads and functioning of district advisory council with less staff (Rs. 4.12 lakhs)

(e) Delay in functioning of panchayat samitis after formation (Rs. 2.46 lakhs) and

(f) Reorganisation of grama panchayats (Rs. 2.25 lakhs).

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

## Rural Development—

(1) A.1—Direction and Organisation-Panchayat Office Establishment—

O. ..	35.55	} 31.06	31.74	+0.68
R. ..	—4.49			

(2) A. 4—Establishment of Zilla Parishads—

O. ..	8.57	} 4.45	4.48	+0.03
R. ..	—4.12			

In 1966-67 also there was a saving of Rs. 4.43 lakhs under this group-head.

(3) B.2—Grants-in-aid, contributions, etc.—Grants to Panchayat Samitis for payment to the sanitation staff maintained by Grama Panchayat—

O. ..	12.00	} 9.75	8.88	—0.87
R. ..	—2.25			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(4) B. 7—Grants to Panchayat Samitis—			
O. .. 8.46	6.00	5.99	—0.01
R. .. —2.46			
(5) B. 9—Grants to Grama Panchayat Samitis for pay of Grama Panchayat secretaries—			
O. .. 13.79	3.08	3.10	+0.02
R. ... —10.71			
<i>Development schemes—</i>			
<i>State Sector—</i>			
<i>Local Development Works—</i>			
(6) V. 1—Other miscellaneous schemes— Pilot Project for works programme for utilisation for rural manpower—			
O. .. 41.55	6.48	6.33	—0.15
R. ... —35.07			

**Grant No. 6 — Expenditure relating to the Political and Services Department**  
(MAJOR HEADS : 19—GENERAL ADMINISTRATION;  
50—PUBLIC WORKS AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 52,55,200	53,31,200	52,19,445	—1,11,755
Supplementary .. 76,000			
Amount surrendered during the year (March 1969)			61,400
<i>Charged—</i>			
Original ... 2,19,300	2,34,300	2,28,289	—6,011
Supplementary .. 15,000			
Amount surrendered during the year (March 1969)			4,800

**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 ... 24,30,400	24,30,400	16,07,702	—8,22,698
Supplementary .. ...			
Amount surrendered during the year (March 1969)			7,99,800

*Notes and comments—*

(i) The saving of Rs. 8.23 lakhs was 34 per cent of the provision. There was a saving of 39 per cent in the grant during 1967-68 also.

(ii) An important case of saving is given below :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E.—Museums—(Plan-State Sector)—			
O. ... 4.41	1.11	1.10	—0.01
R. ... —3.30			

The total saving of Rs. 3.31 lakhs (75 per cent of the provision) was attributed to reduction in Plan ceiling.

**Grant No. 8—Stamps (All Voted)**

(MAJOR HEAD : 14— STAMPS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ... 4,49,400	5,08,700	5,27,404	+18,704
Supplementary ... 59,300			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The expenditure exceeded the provision by Rs. 18,704 which requires to be regularised. The excess under this grant occurred for the tenth year in succession.

(ii) The excess occurred mainly under "B—Non-Judicial-charges for the sale of stamps", (expenditure Rs. 3.27 lakhs; provision Rs. 3.06 lakhs) and was attributed to sale of more stamps during the year and consequent increase in commission charges on their sale.

**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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original .. 1,68,73,900	} 1,76,40,900	1,75,56,528	—84,372
Supplementary .. 7,67,000			
Amount surrendered during the year (March 1969)			1,14,300
Charged—			
Original .. 6,30,700	} 6,63,900	6,39,210	—24,690
Supplementary .. 33,200			
Amount surrendered during the year			nil

**Grant No. 10—Pensions**

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original .. 67,70,600	} 90,05,100	1,04,78,890	+14,73,790
Supplementary .. 22,34,500			
Amount surrendered during the year (March 1969)			81,700
Charged—			
Original .. 34,300	} 1,36,000	1,02,473	—33,527
Supplementary .. 1,01,700			
Amount surrendered during the year			nil

*Notes and comments—*

The expenditure in the voted grant exceeded the budget provision by Rs. 14,73,790, the excess requires to be regularised. The excess occurred mainly under (i) A. 5—Pensions granted under section I of the Liberalised Pensions Rules (expenditure : Rs 52.13 lakhs, provision Rs. 40.00 lakhs) due to finalisation of more pension cases and (ii) C. 3—Gratuities admissible under section I and Death-cum-Retirement Gratuities admissible under section II of the Liberalised Pension Rules (expenditure: Rs. 38.17 lakhs, provision : Rs. 25.03 lakhs) due to finalisation of more cases of death-cum-retirement gratuities towards close of the year; the excess was partly set off by less drawal of pensions than anticipated (Rs. 7.92 lakhs) and discontinuance of political sufferers pensions in some cases and non-finalisation of some other political pensions (Rs. 3.50 lakhs).

**Grant No. 11—Expenditure relating to Education Department (All Voted)**  
 (MAJOR HEADS : 26—MISCELLANEOUS DEPARTMENTS; 28—EDUCATION; 64—FAMINE RELIEF; 68—STATIONERY AND PRINTING; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 16,68,61,200	} 18,76,81,400	18,26,29,027	—50,52,373
Supplementary 2,08,20,200			
Amount surrendered during the year (March 1969)			6,44,000

*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 (In lakhs of rupees)	Saving (In lakhs of rupees)	Amount surrendered
Plan ..	2,54.60	2,20.13	—34.47	5.80
Non-Plan ..	16,22.21	16,06.16	—16.05	0.64

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

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ saving—
(1) J—Direct grants to non-Government primary schools—			
O. .. 38.68	} 34.05	31.77	—2.28
R. .. —4.63			

Out of the total saving of Rs. 6.91 lakhs saving of Rs. 4.63 lakhs was mainly due to abolition of posts of school mothers. The reasons for the balance saving of Rs. 2.28 lakhs have not been intimated.

(2) L—Government Special Schools—

O. .. 54.75	} 33.30	32.56	—0.74
R. .. —21.45			

Of the total saving of Rs. 22.19 lakhs (41 per cent of the provision), saving of Rs. 21.45 lakhs was mainly due to abolition of elementary training schools during the year; reasons for abolition are awaited.

(3) Q—Miscellaneous—

O. .. 71.97	} 69.69	60.70	—8.99
S. .. *			
R. .. —2.28			

Of the total saving of Rs. 11.27 lakhs saving of Rs. 4.23 lakhs was mainly due to (i) reorganisation of National Cadet Corps and non-holding of National Cadet Corps camps during the year (Rs. 3.10 lakhs) and (ii) closing down the condensed course training centres for want of candidates (Rs. 1.13 lakhs). The reasons for the balance saving of Rs. 7.04 lakhs have not been intimated.



Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(4) W—Government Secondary Schools—(Plan—State Sector)—				
O.	.. 19.35	16.75	15.30	-1.45
S.	.. *			
R.	... -2.60			

Of the total saving of Rs. 4.05 lakhs, saving of Rs. 2.60 lakhs was attributed to late appointment of teachers due to want of qualified candidates. Reasons for the balance saving of Rs. 1.45 lakhs have not been intimated.

(5) II—Government Secondary Schools—(Plan—Central Sector)—				
O.	.. 4.54	2.19	0.05	-2.14
R.	.. -2.35			

Out of the total saving of Rs. 4.49 lakhs (99 per cent of the provision) saving of Rs. 2.35 lakhs was attributed to non-sanction of some posts of hindi teachers. The reasons for the balance saving of Rs. 2.14 lakhs have not been intimated.

(6) JJ—Direct grants to non-Government Secondary Schools (Plan—Central Sector)—				
O.	... 10.73	3.32	1.09	-2.23
R.	.. -7.41			

Out of the total saving of Rs. 9.64 lakhs (90 per cent of the provision) saving of Rs. 7.41 lakhs was attributed to non-payment of grants due to non-release of central assistance. The reasons for the balance saving of Rs. 2.23 lakhs have not been intimated.

(7) MM—Scholarships (Plan—Central Sector)—				
O.	... 13.47	10.01	9.24	-0.77
R.	.. -3.46			

The total saving of Rs. 4.23 lakhs (31 per cent of the provision) was mainly due to non-receipt of sufficient number of applications for award of scholarships.

(iii) There was an increased final excess under the following group-head. The excess was mainly due to adjustment of debits representing cost of gift paper received from Australia during past years. Budget provision to cover the adjustment was not made; reasons have not been intimated.

QQ—Stationery and Printing—				
Printing of Text Books				
O.	14.40	14.40	23.87	+9.47

(iv) *Orissa loan stipend fund*—The expenditure in the grant includes Rs. 13.50 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 credited with Government contributions, private donations and recoveries from stipendiaries and debited with advances granted to the stipendiaries. During 1968-69, the total loans advanced to the stipendiaries from the fund were Rs. 28.26 lakhs. The balance at the credit of the fund on 31st March 1969 was Rs. 10.85 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts, 1968-69.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 60,30,700	} 65,96,000	65,29,791	—66,209
Supplementary 5,65,300			
Amount surrendered during the year			nil

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original 4,25,05,200	} 4,25,05,500	3,95,58,084	—29,47,416
Supplementary 300			
Amount surrendered during the year (March 1969)			30,72,300

#### Notes and comments—

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) E—Charges of Administration— (Plan-State Sector)—	(In lakhs of rupees)		
O. .. 11.00	} 6.11	6.09	—0.02
R. .. —4.89			

The total saving of Rs. 4.91 lakhs (45 per cent of the provision) was mainly due to late sanction/non-sanction of certain posts.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) H—Other Miscellaneous Assignments and Compensations, etc.—			
Land Revenue—			
O. .. 45.00	37.35	37.28	—0.07
S. .. *			
R. .. —7.65			

The total saving of Rs. 7.72 lakhs was mainly due to less payment of cess to panchayats and zilla parishads consequent on less collection of cess on land.

(ii) In the following group-head, provision of Rs. 4.37 lakhs was surrendered in March 1969 mainly due to non-purchase of machines, etc:—

C.3—Survey, settlement and Record operations—Survey office and Traverse Establishment—			
O. .. 13.67	9.30	12.48	+3.18
R. .. —4.37			

The expenditure, however, exceeded the reduced provision by Rs. 3.18 lakhs. The reasons for the excess expenditure have not been intimated.

(iii) *Zamindari abolition fund*—The expenditure in the grant includes Rs. 55.00 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 the State revenues. From 1966-67, the annual contribution has been increased to Rs. 55 lakhs. 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 credited to the head "Interest on Debt and other obligations" respectively. The balance at the credit of the fund on 31st March 1969 was Rs. 76.64 lakhs.

An account of the transactions in the fund during 1968-69 has been given in statement no. 16 of the Finance Accounts 1968-69.

#### Grant No. 14—Excise (All Voted)

(MAJOR HEADS : 10—STATE EXCISE DUTIES; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 37,85,400	43,91,300	41,85,713	—2,05,587
Supplementary 6,05,900			
Amount surrendered during the year (March 1969)			19,900

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

(MAJOR HEAD: 15—REGISTRATION FEES)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 13,32,100	14,84,800	14,19,342	-65,458
Supplementary 1,52,700			
Amount surrendered during the year (March 1969)			64,100

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

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS DEPARTMENTS 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original 2,75,99,700	8,59,99,400	8,28,79,140	-31,20,260
Supplementary 5,83,99,700			
Amount surrendered during the year (March 1969)			32,09,100
Charged—			
Original 1,23,00,000	1,23,01,100	1,23,00,943	-157
Supplementary 1,100			
Amount surrendered during the year			nil

## Notes and comments—

(i) In the following group-heads provision to the extent of Rs. 77.91 lakhs remained unutilised. Non-utilisation was mainly due to the amount required to render relief to people affected by drought and floods being less than that provided originally on *ad hoc* basis. Substantial portion of saving was reappropriated to other group-heads.

(a) M. 1—Famine Relief— <sup>Group-head</sup> Gratuitous Relief—	Total grant	Actual expenditure	Excess+ Saving—
O. .. 61.00	35.21	35.20	-0.01
S. .. 41.20			
R. .. -66.99			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(b) M. 2 (2)—Famine Relief—Gratuitous Relief—Relief on Natural calamities—Provision for transportation of goods on relief works—			
O. .. 1·00 } S. .. 15·00 } R. .. —3·31 }	12·69	12·58	—0·11
(c) N. 3—Famine Relief—Miscellaneous—grants to cyclone affected artisan class of people—			
O. .. 2·50 } R. .. —2·50 }	..	..	..
(d) N. 4—Famine Relief—Miscellaneous—Supply of seed—			
O. .. 5·00 } R. .. —4·99 }	0·01	0·01	..

(ii) *Orissa famine relief fund*—The expenditure under the charged appropriation includes Rs. 1,23·00 lakhs transferred to this fund.

The fund was constituted under the Orissa Famine Relief Fund Regulation 1937 as amended by Orissa Famine Relief Fund (Amendment) Act, 1967. From 1966-67 Rs. 1,23·00 lakhs are transferred each year to the fund from revenue. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious drought, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repairs of embankments after serious floods. When the balance in the fund exceeds Rs. 1,00 lakhs 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.

Rs. 1,18·00 lakhs were debited to the fund in 1968-69. This expenditure was initially accounted for against provision made in the following grants. In addition Rs. 5 lakhs were transferred to deposit head "Advances from Famine Relief Fund financing the State Loan Account" from the fund.

Grant	Amount of expenditure
	Rs.
16—District Administration ..	1,00,52,840
24—Irrigation ..	7,95,155
35—Animal Husbandry ..	7,07,111
37—Agriculture ..	2,44,894
Total ..	1,18,00,000

The balance at the credit of the fund as on the 31st March 1969 was Rs. 16.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1968-69.

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

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	2,32,54,200	2,49,40,400	2,14,38,184	—35,02,216
Supplementary	16,86,200			
Amount surrendered during the year (March 1969)				30,89,300

*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	..	56.46	40.65	15.81	14.44
Non-Plan	..	1,92.94	1,73.73	19.21	16.45

(ii) Provision remained unutilised wholly or to a substantial extent under:

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(1) H—Technical Education—				
Technical Institutions—				
O.	..	58.29	52.64	50.62
R.	..	—5.65		
				—2.02

Out of the total saving of Rs. 7.67 lakhs, saving of Rs. 5.65 lakhs was mainly due to less number of trainees on the roll and vacancies (Rs. 4.30 lakhs) and closure of Kendrapara Engineering School (Rs. 1.25 lakhs). The reasons for the balance saving of Rs. 2.02 lakhs are awaited.

Saving of Rs. 9.28 lakhs occurred during 1967-68 also.

(2) J—Technical Institutions—				
(Plan-State Sector)—				
O.	..	7.91	5.67	5.51
R.	..	—2.24		
				—0.16

The total saving of Rs. 2.40 lakhs (30 per cent of the provision) was mainly due to less sanction of funds (Rs. 1.12 lakhs), non-sanction of posts and vacancies (Rs. 1.12 lakhs).

Saving of Rs. 25.03 lakhs (64 per cent) and Rs. 3.77 lakhs (43 per cent) occurred under this group-head during 1966-67 and 1967-68 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) L—Technical Institutions— (Plan—Central Sector)—			
O. .. 15.63 } R. .. —3.56 }	12.07	11.69	—0.38

The total saving of Rs. 3.94 lakhs (25 per cent of the provision) was mainly due to less number of trainees on the roll (Rs. 2.18 lakhs), non-receipt of sanction for imparting training in some trades (Rs. 0.53 lakh) and non-implementation of the scheme, "Establishment of Industrial Training Institute at Bhubaneswar for Women" (Rs. 0.50 lakh) (reasons are awaited).

(4) N. 2—Industries—Industrial Development—			
O. .. 14.36 } R. .. —3.63 }	10.73	10.69	—0.04

The total saving of Rs. 3.67 lakhs (26 per cent of the provision) was mainly due to non-receipt of anticipated orders from Hindustan Steel Limited Rourkela, and other departments.

(5) T—Industries—Works—			
O. .. 2.00 } R. .. —2.00 }	..	..	..

The entire provision remained unutilised. A saving of Rs. 1.54 lakhs was attributed to non-receipt of sanction for execution of works; the reasons for the balance saving of Rs. 0.46 lakh are awaited.

Saving of Rs. 2.76 lakhs (92 per cent) occurred during 1967-68 also.

(6) Y—Industries—Development of Handloom Industry—			
O. ... 9.36 } R. ... —1.79 }	7.57	7.27	—0.30

The total saving of Rs. 2.09 lakhs was mainly due to non-appointment and late appointment of staff.

(iii) In the following group-head supplementary grant of Rs. 3.50 lakhs was obtained in December 1968 for relief works in cyclone affected areas; Rs. 2.11 lakhs were surrendered on 31st March 1969 mainly due to reduction of the estimated expenditure by the central team of the Government of India.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
DD.1—Famine Relief—Test Relief—			
S. ... 3.50	1.39	1.39	..
R. ... -2.11			

**Grant No. 17-A—Expenditure relating to the Mining and Geology Department (All Voted)**

(MAJOR HEAD : 27—SCIENTIFIC DEPARTMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 27,88,100	28,14,300	26,99,927	-1,14,373
Supplementary 26,200			
Amount surrendered during the year (March 1969)			1,16,700

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 48,32,900	52,43,800	50,49,137	-1,94,663
Supplementary 4,10,900			
Amount surrendered during the year (March 1969)			76,000

*Notes and comments—*

The provision made in this grant includes Rs. 2.92 lakhs provided 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 1968-69, Rs. 2.65 lakhs were spent but no amount was reimbursed from the fund; reasons are awaited.



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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,01,77,600	1,01,77,600	1,01,47,515	—30,085
Supplementary ..			
Amount surrendered during the year (March 1969)			2,00,000

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 41,40,600	42,77,100	34,43,332	—8,33,768
Supplementary 1,36,500			
Amount surrendered during the year (March 1969)			6,53,700

*Notes and comments—*

The saving of Rs. 8.34 lakhs occurred mainly under the following (there were savings of 25 per cent and 22 per cent in the grant during 1966-67 and 1967-68 also) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>B—Employees' State Insurance Scheme—(Plan—State Sector)—</b>			
O. .. 5.18	1.44	0.97	—0.47
R. .. —3.74			

The total saving of Rs. 4.21 lakhs formed 81 per cent of the original provision. Reasons for the saving have not been intimated.

Saving of Rs. 5.90 lakhs (87 per cent of provision) occurred during 1967-68 also.

## Grant No. 21—Tribal and Rural Welfare Department

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

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<b>Voted—</b>					
Original	..	3,00,05,900	} 3,03,67,500	2,65,83,649	-37,83,851
Supplementary		3,61,600			
Amount surrendered during the year (March 1969)					32,27,800
<b>Charged—</b>					
Original	..	...	} 600	494	-106
Supplementary		600			
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	Savings	Amount surrendered
(In lakhs of rupees)				
Plan	.. 79.29	61.49	17.80	15.26
Non-Plan	.. 2,24.38	2,04.34	20.04	17.02

(ii) Saving in the grant occurred mainly under—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Rural Welfare Department—			
Scheduled Tribes—			
(1) A. 4—Educational Improvement—			

## Voted—

O.	..	1,21.79	} 1,22.08	1,21.50	-0.58
S.	..	3.47			
R.	..	-3.18			

The supplementary grant was obtained in December 1968 for payment of boarding charges of students at enhanced rates. The entire supplementary provision, however, remained unutilised due to there being less number of students.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) A.6—Public Health—			
O. 10.03	7.17	6.77	—0.40
R. —2.86			

The total saving of Rs. 3.26 lakhs (33 per cent of the provision) was mainly due to vacancies.

Saving of Rs. 4.33 lakhs (40 per cent) and Rs. 4.88 lakhs (42 per cent) occurred during 1966-67 and 1967-68 also.

(3) A.9—Other Welfare Schemes—

O. 27.80	18.75	17.89	—0.86
R. —9.05			

The saving of Rs. 9.91 lakhs (36 per cent of the provision) was mainly due to settlement of 758 tribal families against 1,506 originally estimated owing to less release of land by Dandakaranya Development Authority (Rs. 7.73 lakhs) and curtailment of expenditure to accommodate expenditure on enhanced dearness allowance of Government servants (Rs. 1.38 lakhs) under other group heads.

Savings between 23 and 50 per cent (Rs. 8.27 lakhs to 19.47 lakhs) in the provision occurred during preceding five years also.

The cost of rehabilitation of tribals on lands reclaimed by Dandakaranya Development Authority initially met out of the Consolidated Fund of the State is reimbursed by that Authority. Out of Rs. 38.28 lakhs recoverable from that Authority for settling 1,836 families during 1960-61 to 1965-66; Rs. 34.18 lakhs were recovered during February 1964 and March 1968. The balance still remains to be recovered. Information about expenditure incurred and the area of land reclaimed by Dandakaranya Development Authority and utilised during 1967-68 and 1968-69 is awaited from the Department. According to provision made in the budget estimates, Rs. 14.00 lakhs each for 1966-67, 1967-68 and 1968-69 are recoverable from the Dandakaranya Development Authority; no part of this amount has been recovered so far.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original — 4,15,47,700	4,24,61,500	4,04,91,316	—19,70,184
Supplementary 9,13,800			
Amount surrendered during the year (September 1968: Rs. 2,00,000 and March 1969: Rs. 22,13,400)			24,13,400

## Notes and comments—

(i) The saving in the grant was the net result of savings under "Plan" and excess under "Non-Plan" as follows :—

	Provision	Actual expenditure	Excess+ Saving—	Amount surrendered
	(In lakhs of rupees)			
Plan ..	87.08	47.89	—39.19	24.13
Non-Plan ..	3,37.53	3,57.02	+19.49	..

(ii) Under the following the provision remained unutilised to a substantial extent :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) H.2—Hospitals and dispensaries— Improvement of District Head- quarters Hospitals—(Plan— State Sector)—			
O. ..	3.63	1.11	1.11
R. ..	—2.52		

The saving of Rs. 2.52 lakhs (69 per cent of the provision) was mainly due to non-sanction of expenditure; reasons for non-sanction are awaited.

(2) H.4—Establishment of Primary Health Units (Plan—State Sector)—			
O. ..	31.28	4.21	4.15
R. ..	—27.07		

Out of the total saving of Rs. 27.13 lakhs (87 per cent of the provision) saving of Rs. 23.31 lakhs was due to (a) reduction in Plan ceiling (Rs. 15.46 lakhs), (b) construction of less number of primary health centres (Rs. 5.85 lakhs), and (c) curtailment of expenditure (Rs. 2.00 lakhs) with a view to making provision under "Demand No. 25" to complete the electrical and sanitary installations for the buildings of medical college, Berhampur; reasons for the balance saving of Rs. 3.82 lakhs are awaited.

Saving of Rs. 12.71 lakhs (39 per cent) occurred in 1967-68 also.

(3) K.1—Medical Colleges and Schools—Post-graduate Medical Education—(Plan—Central Sector)—			
O. ..	7.81	5.00	5.00
R. ..	—2.81		

The saving of Rs. 2.81 lakhs (36 per cent of the provision) was explained as mainly due to less expenditure owing to reduction of central assistance (Rs. 1.81 lakhs) and non-sanction of expansion of pediatrics and survey departments in medical colleges (Rs. 1.00 lakh).

Saving of Rs. 6.67 lakhs (77 per cent) occurred under this group-head in 1967-68 also.

A portion of the above savings was reappropriated and utilised for additional expenditure under certain other group-heads.

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 3,21,15,700	3,49,96,000	3,53,30,734	+3,34,734
Supplementary 28,80,300			
Amount surrendered during the year (March 1969)			49,600

## Notes and comments—

(i) The expenditure exceeded the budget provision by Rs. 3,34,734, the excess requires to be regularised. The excess occurred mainly under the group-heads mentioned in note (ii) below.

(ii) In the following group-heads, the department provided additional funds by supplementary grant in December 1968 (Rs. 13.30 lakhs) and by reappropriation (Rs. 24.52 lakhs) in March 1969. The actual expenditure exceeded the augmented provision; reasons for the final excess are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Expenses in connection with epidemic diseases—			
I.1—National malaria eradication programme—(Plan—State Sector)			
O. .. 60.00	83.65	87.22	+3.57
S. .. 13.30			
R. .. 10.35			
L.1—National malaria eradication programme—(Plan—Central Sector)			
O. .. 20.00	34.17	34.76	+0.59
S. .. *			
R. .. 14.17			

(iii) In the following group-heads the provision remained unutilised to a substantial extent; the savings were reappropriated mainly to group-heads mentioned in note (ii) above:—

(1) I.2—Expenses in connection with epidemic disease—National filaria control programme—(Plan—State Sector)			
O. .. 5.25	2.70	2.70	..
R. .. -2.55			

The withdrawal of funds was mainly due to less expenditure on establishment.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) J—Leprosy—(Plan—State Sector)			
O. .. 4.97	2.89	2.89	..
R. .. -2.08			

The saving of Rs. 2.08 lakhs was due to non-sanction or non-implementation of certain schemes; reasons for non-sanction and non-implementation are awaited.

(3) K—Public Health Establishment— (Plan—Central Sector)—			
O. .. 1,51.81	1,34.64	1,34.74	+0.10
S. .. *			
R. .. -17.17			

The net saving of Rs. 17.07 lakhs was due to vacancies and non-establishment of certain family planning centres owing to less allocation of funds by the Government of India.

#### Grant No. 24—Irrigation

[MAJOR HEADS: 31—AGRICULTURE; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 42—MULTIPURPOSE RIVER SCHEMES; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 48—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS AND 64—FAMINE RELIEF]

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 14,01,54,200	15,10,54,300	14,33,13,918	-77,40,382
Supplementary.. 1,09,00,100			
Amount surrendered during the year (March 1969)			71,29,600
<b>Charged—</b>			
Original .. 5,000	52,600	..	-52,600
Supplementary.. 47,600			
Amount surrendered during the year			nil

#### Notes and comments—

(i) Saving in the voted grant is accounted for under the following:—

(A) In the following two group-heads relating to lift irrigation scheme, out of provision of Rs. 23.00 lakhs, Rs. 6.93 lakhs remained unutilised. The saving was mainly due to completion of less lift irrigation projects (Rs. 5.40 lakhs) and non-purchase of vehicles (Rs. 2.10 lakhs).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Agriculture—Miscellaneous—</i>			
(1) A.3—Operation and Maintenance of Lift Irrigation Project—			
O. .. 15.00	9.60	10.10	+0.50
R. .. —5.40			
(2) B.1—Scheme for ground water-supply and investigation (Plan—Central Sector)—			
O. .. 8.00	5.77	5.97	+0.20
R. .. —2.23			

Saving of Rs. 4.54 lakhs (57 per cent of the provision) occurred during 1967-68 also.

(B) Substantial savings occurred under—

(1) H—Hirakud Dam Project—Stage—I —Dam and Appurtenant Works— Tools and Plant—			
O. ... 6.29	3.60	3.42	—0.18
R. ... —2.69			

The total saving of Rs. 2.87 lakhs (46 per cent of the provision) was mainly due to reduction of expenditure as an economy measure.

(2) L—Hirakud Dam Project—Stage—I —Dam and Appurtenant Works —Add—Pensionary charges—			
O. ... 3.10	2.74	0.65	—2.09
R. ... —0.36			

The total saving of Rs. 2.45 lakhs formed 79 per cent of the provision; reasons are awaited.

(3) O—Hirakud Dam Project—Stage—I —Main Canals, Branches and Distributaries—Suspense—Gross Debit—			
O. — 4.55	2.44	2.22	—0.22
R. — —2.11			

The total saving of Rs. 2.33 lakhs (51 per cent of the provision) was mainly due to non-clearance of old liabilities; reasons for the non-clearance are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) P—Hirakud Dam Project—Stage-I —Hydro-Electric Installations— Maintenance and Repairs—			
O.           ..       22.93	20.81	20.28	—0.53
R.           ..       —2.12			
The total saving of Rs. 2.65 lakhs was mainly due to less purchase of spares.			
(5) W—Balimela Dam Project—Interest—			
O.           ..       1,82.85	1,57.31	1,57.70	+0.39
R.           ..       —25.54			
The net saving of Rs. 25.15 lakhs was due to reduction in outlay on the project on account of lesser Plan outlay resulting in less interest charges.			
Saving of Rs. 8.04 lakhs occurred under this grouphead during 1967-68 also.			
(6) OO—Delta Irrigation Scheme— Stage-II—Maintenance and Repairs—			
O.           ..       10.86	10.86	8.83	—2.03
The reasons for the final saving have not been intimated.			
(7) UUU—Navigation, Embank- ment and Drainage Works— Embankment—Suspense—Gross Debit—			
O.           ..       1,09.70	76.91	56.09	—20.82
R.           ..       —32.79			

Out of the total saving of Rs. 53.61 lakhs (49 per cent of the provision) saving of Rs. 32.79 lakhs was due to reduction of Plan ceiling of medium irrigation projects (Rs. 31.59 lakhs) and slow progress of works (Rs. 1.20 lakhs); reasons for the balance saving of Rs. 20.82 lakhs are awaited.

(ii) In the following group-head, the department augmented the provision by reappropriation in March 1969:—

X.3—Investigation of Multipurpose  
River Schemes—Preliminary  
expenses—Other charges (in-charge  
of Chief Engineer, Irrigation)—

Voted—

O.           ..       1.42	3.95	1.55	—2.40
R.           ..       2.53			

The expenditure, however, fell short of the increased provision by Rs. 2.40 lakhs; reasons for the saving are awaited.



(iii) *Pro rata distribution of establishment and tools and plant charges of irrigation branch of Public Works department and Hirakud dam project for 1968-69*—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 the projects. For medium irrigation projects, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly accounts by debit to the heads concerned and credit to 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 accounts by debiting “98—Capital Outlay, etc.—Hirakud dam Project—Stage I and II and credit to Demand no. 24—42—Multipurpose River Shemes, etc.”

(iv) *Suspense transactions of the Public Works department*—The expenditure under the grant includes Rs. 90·51 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 adjustments of value are necessary before the transactions can be considered complete and finally accounted for; such transactions embrace both debits and credits. The demand for grants excludes the credit (gross) and is for the gross debits.

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

(a) *Purchases*—When materials are received from a supplier, another division or department for specific work 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 head is debited with the value of materials received for stock purpose. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.

(c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of 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 Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in item (a) (1) and (4) and (b) below.

*Suspense transactions of the public works department*—A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1968-69 is given below:—

Suspense head	Opening balance on 1st April 1968	Debits during the year	Credits during the year	Closing balance on 31st March 1969
(In lakhs of rupees)				
<b>(a) 42—Multipurpose River Schemes—Working Expenses—Hirakud Dam Project—Stage—I.</b>				
<b>(1) Dam and appurtenant works—</b>				
Purchases ..	—34.00	5.47	4.93	—33.46
Stock ..	0.57	2.75	2.74	0.58
Miscellaneous public works advances	40.12	0.94	0.84	40.22
Workshop suspense ..	—0.11	..	..	—0.11
Total ..	6.58	9.16	8.51	7.23
<b>(2) Main canals, branches, and distributaries—</b>				
Purchases ..	—5.42	1.53	0.47	—4.36
Stock ..	2.00	0.60	1.07	1.53
Miscellaneous public works advances	1.81	0.09	0.03	1.87
Total ..	—1.61	2.22	1.57	—0.96
<b>(3) Hydro-electric installations—</b>				
Purchases ...	—2.67	6.23	6.58	—3.02
Stock ..	8.94	3.36	0.06	12.24
Miscellaneous public works advances	1.72	2.78	3.14	1.36
Total ...	7.99	12.37	9.78	10.58
<b>(4) Hirakud dam project—stage II—subsidiary power house project, Chiplima—</b>				
Purchases ..	—1.81	0.56	2.14	—3.39
Stock ...	1.76	2.36	0.26	3.86
Miscellaneous public works advances	0.28	4.39	2.94	1.73
Workshop suspense ...	0.01	...	...	0.01
Total ...	0.24	7.31	5.34	2.21
<b>(b) 43—Irrigation, Navigation, Eambankment and Drainage Works (Commercial)—</b>				
Workshop suspense ...	3.59	3.38	4.05	2.92

Suspense head	Opening balance on the 1st April 1968	Debits during the year	Credits during the year	Closing balance on 31st March 1969
	(In lakhs of rupees)			
(c) 44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—				
Purchases ...	—23·58	13·65	17·47	—27·40
Stock ...	15·73	37·30	41·07	11·96
Miscellaneous public works advances	6·18	5·14	7·04	4·28
Total ...	—1·67	56·09	65·58	—11·16

(v) *Depreciation Reserve fund—Electricity-hydro electric scheme—Hirakud dam project*—The expenditure in the voted grant includes Rs. 11·29 lakhs relating to stage I and Rs. 7·06 lakhs relating to stage II of the project transferred to this fund.

The fund is credited with contribution from the revenue of the scheme to provide a reserve for meeting the cost of renewal and replacement of wasting assets.

The balance at the end of 1968-69 at the credit of the depreciation reserve fund stage I and stage II of the project was Rs 2,59·96 lakhs and Rs. 60·12 lakhs respectively.

An account of the transactions of the fund for the year is given in statement no. 16 of the Finance Accounts, 1968-69.

#### Grant No. 25—Public Works

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 16,18,60,000	} 17,21,69,400	14,21,96,788	—2,99,72,612
Supplementary.. 1,03,09,400			
Amount surrendered during the year (March 1969)			2,27,45,700
Charged—			
Original 3,42,300	} 6,80,000	4,46,629	—2,33,371
Supplementary .. 3,37,700			
Amount surrendered during the year (March 1969)			30,000

*Notes and comments—*

(i) Out of the saving of Rs. 2,99.73 lakhs, Rs. 2,27.46 lakhs (75 per cent) were surrendered but only between 28th and 31st March 1969.

(ii) The department obtained supplementary grants in December 1968 (Rs. 1,01.50 lakhs) and February 1969 (Rs. 1.59 lakhs); the expenditure, however, did not come up even to the original provision.

(iii) In the group-heads given below, funds remained utilised to a substantial extent :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) D—Public Health—Suspense—Gross Debit—			
O. ... 1,20.00	72.00	47.37	—24.63
R. ... —48.00			

Out of the total saving of Rs. 72.63 lakhs (61 per cent of the provision), saving of Rs. 48.00 lakhs was mainly attributed to restriction imposed by Government on purchase of materials and non-receipt of letter of credit authorising the public Health Engineering divisions to incur expenditure; reasons for the balance saving of Rs. 24.63 lakhs are awaited.

(2) J. 1 (1) (2)—Maintenance and repairs of P. W. D. roads out of special award of Finance Commission—(Expressway)—

S. ... *	7.00	0.39	—6.61
R. ... 7.00			

Reasons for the final saving have not been communicated.

(3) M—Suspense—P. W. D.—Debits—  
Voted—

O. ... 7,00.00	6,00.00	5,67.89	—32.11
R. ... —1,00.00			

Out of the total saving of Rs. 1,32.11 lakhs saving of Rs. 1,00.00 lakhs was due to less requirement; reasons for less requirement and for the balance saving of Rs. 32.11 lakhs are awaited.

(4) 0.1 (2)—Buildings—Public Works—  
Medical (Plan—State Sector)—

O. ... 20.13	18.53	16.70	—1.83
R. ... —1.60			

Out of the total saving of Rs. 3.43 lakhs saving of Rs. 1.60 lakhs was mainly attributed to reduction in plan ceiling; reasons for the balance saving of Rs. 1.83 lakhs have not been communicated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(5) 0·1 (4)—Buildings—Public Works— Industries—			
O.                   ..       10·37	4·45	4·56	+0·11
R.                   ..       —5·92			

The net saving of Rs. 5·81 lakhs was 56 per cent of the provision; reasons are awaited.

(6) Q. 1 (4)—Buildings—Public Works— Public Health (Plan—Central Sector)—			
O.                   ..       22·64	1·52	0·98	—0·54
R.                   ..       —21·12			

The total saving of Rs. 21·66 lakhs (96 per cent of the provision) was mainly due to non-selection of sites (Rs. 11·92 lakhs) and non-issue of administrative approval (Rs. 8·30 lakhs).

(7) U. 1—Famine Relief—Relief Works— Test Relief—			
S.                   ..       96·50	80·50	72·88	—7·62
R.                   ..       —16·00			

Out of the total saving of Rs. 23·62 lakhs (24 per cent of the provision), a saving of Rs. 16·00 lakhs was due to reduction in Plan ceiling; reasons for the balance saving of Rs. 7·62 lakhs have not been communicated.

(iv) In the following case the expenditure exceeded the provision and the excess remained uncovered.

(iii) J. 1 (1) (3)—Repairs—Electricals— Voted			
O.                   ..       10·00	10·00	15·45	+5·45

The department could have covered the excess by timely reappropriation of savings under group-heads mentioned in note (iii) above. The reasons for the excess have not been communicated.

(v) The expenditure under the grant includes Rs. 7,97·79 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 (iv) below grant no "24—Irrigation."

(a) A summary of transactions accounted for under each unit of suspense (major head "50—Public Works") together with the opening and closing balances for 1968-69 is given below :—

Suspense head	Opening balance on 1st April 1968	Debits during 1968-69	Credits during 1968-69	Closing balance on 31st March 1969
	(+debit) (—credit)			(+debit) (—credit)
	(In lakhs of rupees)			
<i>Purchase—</i>				
Public Works department	—5,42.73	2,79.17	1,97.50	—4,61.06
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—6.89	14.08	14.60	—7.41
<i>Stock—</i>				
Public Works department..	88.45	3,71.56	3,13.65	1,46.36
Irrigation ..	6.93	..	..	6.93
Electricity ..	10.15	20.63	19.24	11.54
<i>Miscellaneous Public Works Advances—</i>				
Public Works department..	1,78.81	61.44	37.92	2,02.33
Irrigation ..	5.31	..	..	5.31
Electricity ..	—0.65	0.50	0.86	—1.01
<i>Workshop suspense—</i>				
Public Works department...	0.14	3.04	0.11	3.07
Total— ..	..	..	..	..
Public Works department	—2,75.33	7,15.21	5,49.18	—1,09.30
Irrigation ..	—15.08	..	..	—15.08
Electricity ..	2.61	35.21	34.70	3.12
Grand Total ..	—2,87.80	7,50.42	5,83.88	—1,21.26

(b) A summary of transactions accounted for under "Suspense" (major head "30—Public Health") together with the opening and closing balances for 1968-69 is given below :—

Opening balance on 1st April 1968	Debits during 1968-69	Credits during 1968-69	Closing balance on 31st March 1969
1,75.93	47.37	72.24	1,51.06

(In lakhs of rupees)

(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 the Central Government. From this fund subventions are made to State for expenditure on schemes of road development approved by the Central Government; the amount received as subvention is credited as grants received from the Central Government and an equivalent amount is transferred to a deposit account (subvention from Central Road Fund) by debit to "50—Public Works—Transfer of grant for road development" under this grant.

The actual expenditure on the schemes approved by the Central Government is also initially booked under this grant and subsequently transferred to the deposit account before the close of the accounts of the year. Subvention of Rs. 1.50 lakhs was received during 1968-69; Rs. 1.34 lakhs were spent during the year.

The balance at the credit of the fund on 31st March 1969 was Rs. 19.86 lakhs; an account of the fund for 1968-69 is given in statement no. 16 of the Finance Accounts 1968-69.

## Grant No. 26—State Legislature

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 14,11,600	} 14,79,100	14,78,113	—987
Supplementary .. 67,500			
Amount surrendered during the year			nil
Charged—			
Original ... 37,000	} 50,300	50,280	—20
Supplementary .. 13,300			
Amount surrendered during the year			nil

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

(MAJOR HEAD; 50—PUBLIC WORKS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,49,90,100	} 1,68,12,400	1,62,45,012	—5,67,388
Supplementary 18,22,300			
Amount surrendered during the year (March 1969)			1,62,900

## Notes and comments—

(i) *Pro rata* 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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 5,20,06,900	} 5,20,06,900	3,88,22,760	-1,31,84,140
Supplementary ..			
Amount surrendered during the year (March 1969)			72,06,500

## Notes and comments—

(i) The saving of Rs. 1,31.84 lakhs formed 25 per cent of the provision. Saving of Rs. 1,49.04 lakhs (40 per cent) occurred in the grant during 1967-68 also.

(ii) The saving was mainly accounted for under :—

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

G—Thermo Electric Schemes—  
Talcher Thermal Scheme—Work-  
ing expenses—

O. .. 2,55.94	} 1,91.70	1,18.28	-73.42
R. .. -64.24			

Out of the total saving of Rs. 1,37.66 lakhs (54 per cent of the original provision) saving of Rs. 64.24 lakhs was mainly due to (i) less requirement of coal (Rs. 21.00 lakhs) and less cost of maintenance proper (Rs. 12.20 lakhs) owing to operation of one unit for most of the time instead of three units, (ii) less transfer of amount to depreciation reserve fund owing to non-completion of the fourth unit (Rs. 15.25 lakhs), (iii) vacancies (Rs. 12.26 lakhs) and (iv) less expenditure on renewals and replacements of machines which are new (Rs. 3.50 lakhs). Reasons for the balance saving of Rs. 73.42 lakhs are awaited.

Saving of Rs. 95.10 lakhs (entire provision) and Rs. 1,25.55 lakhs (entire provision) occurred under this group-head in 1966-67 and 1967-68 also.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original ... 11,16,300	} 11,64,400	11,25,011	-39,389
Supplementary 48,100			
Amount surrendered during the year (March 1969)			28,900



## Grant No. 30—Transport Scheme

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original	2,46,51,100	2,90,52,300	2,86,58,671	—3,93,629
Supplementary	44,01,200			
Amount surrendered during the year (March 1969)				3,15,900
<b>Charged—</b>				
Original	...	400	..	—400
Supplementary	400			
Amount surrendered during the year				nil

## Notes and comments—

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
H—Petty Establishment—Air Craft Establishment—			
O. ..	3.15	2.83	—0.32
S. ..			
R. ..			

For purchase of an aeroplane the department obtained a supplementary grant of Rs. 16.68 lakhs in June 1968. The amount remained unutilised and was surrendered/reappropriated to other group-heads in March 1969. Reasons for non-purchase of air craft are awaited.

The balance saving of Rs. 1.36 lakhs was explained as mainly due to less expenditure on maintenance of the existing plane.

Saving of Rs. 18.25 lakhs occurred under this group-head in 1967-68 also.

(ii) 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. 27.19 lakhs transferred to and Rs. 26.22 lakhs met from the three reserve funds :—

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

The expenditure is in the first instance booked under "Grant No. 30—Transport Schemes" and subsequently transferred to the funds before close of the accounts of the year. The expenditure incurred and the balances at the credit of the funds at the end of 1968-69 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 1969
(In lakhs of rupees)			
(a) Depreciation Reserve Fund ..	26.00	24.43	54.64
(b) Accident Reserve Fund ..	0.20	0.12	2.08
(c) Amenities Reserve Fund ..	0.99	1.67	7.09

An account of the transactions of the Funds is given in statement no. 16 of the Finance Accounts 1968-69.

#### Grant No. 31—Forest

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	2,70,66,100	2,71,46,745	—10,64,455
Supplementary	11,45,100		
Amount surrendered during the year (March 1969)			7,10,300
Charged—			
Original	5,000	5,000	—235
Supplementary	..		
Amount surrendered during the year			nil

## Notes and comments—

(i) The saving in the voted grant was mainly accounted for under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.—Relief Works—			
A. 1—Test Relief—			
S.                    3.95	2.13	1.88	—0.25
R.                   —1.82			

Provision was made to meet expenditure on repair of forest roads and buildings damaged by the cyclone of October, 1968. Rs. 2.07 lakhs (52 per cent of the provision) remained unutilised due to reduction of estimated expenditure by the central team of the Government of India.

(2) I. 1—Conservancy and Works—  
Afforestation of Soil Conservation catchment areas of Hirakud and Machkund (Plan—Central Sector)—

O.                    13.13	12.85	9.70	—3.15
R.                   —0.28			

The total saving of Rs. 3.43 lakhs was 26 per cent of the provision; reasons for the saving have not been intimated.

(3) L. 1—Grants-in-aid, Contributions, etc.—Grants from the proceeds of Kendu Leaves—

O.                    85.00	77.90	77.22	—0.68
R.                   —7.10			

50 per cent of the net profit from kendu leaves is paid as grants-in-aid to local bodies for development works; this expenditure is accounted for under this group-head. The total saving of Rs. 7.78 lakhs was mainly due to late allotment of funds by the department to the district officers resulting in non-payment of grant before close of the year.

## Grant No. 32—Fisheries (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original                   61,66,300	66,66,300	56,13,949	—10,52,351
Supplementary           5,00,000			
Amount surrendered during the year (March 1969)			9,85,100

*Notes and comments—*

Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C. 1—Fisheries-Fishing Harbour development in Marine Ports, landing and berthing facilities—Works—(Plan—Central Sector)—			
O. .. 5.00	..	..	..
R. .. —5.00			
Non-utilisation of the provision was due to non-finalisation of plan and estimates of fish landing jetties.			
(2) E. 1—Famine Relief—Relief Works—Test Relief—			
S. .. 5.00	0.67	0.76	+0.09
R. .. —4.33			

Supplementary grant of Rs. 5.00 lakhs was obtained in December 1968 for restoration of Government property damaged in cyclones of October and November 1968. Substantial part thereof remained unutilised owing to reduction in ceiling by Government (February 1969) (Rs. 2.30 lakhs) and subsequent reduced sanction by Government limited to one-fourth of the reduced ceiling (Rs. 2.03 lakhs).

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original 1,67,77,500	1,67,77,500	1,34,21,203	—33,56,297
Supplementary ..			
Amount surrendered during the year (March 1969)			15,02,900

*Notes and comments—*

(i) The saving in the grant was mainly under "Plan" schemes as shown below :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) G—Superintendence (Plan—State Sector)—			
O. ... 17.60	13.14	12.89	—0.25
R. ... —4.46			

The total saving of Rs. 4.71 lakhs (27 per cent of the original provision) was mainly due to vacancies and non-sanction of some posts.

Savings of Rs. 2.27 lakhs and Rs. 5.40 lakhs occurred under this group-head during 1966-67 and 1967-68 also.

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
(2) H—Grants-in-aid (Plan—State Sector)—					
O.	..	23·03	18·72	18·56	—0·16
R.	..	—4·31			

The total saving of Rs. 4·47 lakhs was mainly due to reduction of Plan ceiling owing to difficult ways and means position.

(3) K—Grants-in-aid (Plan—Central Sector)—

O.	..	50·22	45·33	28·47	—16·86
R.	..	—4·89			

The total saving of Rs. 21·75 lakhs formed 43 per cent of the provision. The reduction of provision of Rs. 4·89 lakhs was mainly due to less sanction of funds for organisation of consumers co-operatives as the National Co-operative Development Corporation did not agree to give subsidy for those co-operatives. The reasons for the final saving of Rs. 16·86 lakhs have not been intimated.

Saving of Rs. 8·36 lakhs (62 per cent), Rs. 3·40 lakhs (41 per cent) and Rs. 10·45 lakhs (45 per cent) in the total provision occurred under this group-head during 1965-66, 1966-67 and 1967-68 also.

(ii) *Expenditure met from grants received from National Co-operative Development Corporation*—Grants received from the National Co-operative Development Corporation for schemes of co-operative development are credited to the head "Deposit account of grants from National Co-operative Development Corporation". During the year Rs. 18·12 lakhs were received from the Corporation.

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

The expenditure in the grant includes Rs. 18·12 lakhs which was met from the deposit account during 1968-69. The balance at the credit of the deposit account on 31st March 1969 was Rs. 11·90 lakhs.

An account of the transactions of the deposit account during the year is given in statement no. 16 of Finance Accounts, 1968-69.

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

(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	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 1,30,23,000	1,36,96,200	1,09,17,947	—27,78,253
Supplementary 6,73,200			
Amount surrendered during the year (March 1969)			27,86,600

## 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 ..	23.83	15.66	8.17	8.59
Non-Plan ..	1,13.13	93.52	19.61	19.28

(ii) The saving in the grant was accounted for mainly under—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) F.1—Grants for public health purposes—Town Planning—(Plan—State Sector)—			
O. — 8.33	1.39	1.36	—0.03
R. ... —6.94			

The total saving of Rs. 6.97 lakhs (84 per cent of the original provision) was mainly due to non-entertainment of staff (Rs. 2.44 lakhs) owing to non-availability of Central assistance and transfer of provision to Central Sector as the expenditure for five town planning units was available from Government of India as cent per cent grants-in-aid (Rs. 4.50 lakhs).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) J—Famine Relief—Miscellaneous— Supply of drinking water—			
S. .. 6.73 } R. .. —2.50 }	4.23	4.58	+0.35

Provision was made under this group-head to meet expenditure on repair of water sources damaged by the cyclone of October 1968 (Rs. 4.00 lakhs) and to complete the work of sinking of tube wells in Cuttack and Balasore districts (Rs. 2.73 lakhs). Rs. 2.15 lakhs (32 per cent of the provision) remained unutilised due to reduction of estimated expenditure by the central team of the Government of India.

(3) K—Irrecoverable loans to displaced persons written off—			
O. — 10.00 } R. — —9.28 }	0.72	0.72	..

The saving of Rs. 9.28 lakhs was due to non-receipt of proposals for remission of loans from the district Collectors.

(4) L.1—Expenditure on displaced persons—Relief (non-Plan)—			
O. — 12.95 } R. — —6.23 }	6.72	6.34	—0.38

The total saving of Rs. 6.61 lakhs (51 per cent) was mainly due to non-payment of cash doles to displaced persons due to closure of camps in Sambalpur district (Rs. 1.95 lakhs), late sanction of expenditure (Rs. 3.00 lakhs) and dispersal of families of displaced persons from camps (Rs. 1.48 lakhs).

(5) O.1—Expenditure on displaced persons—Rehabilitation—(Plan— Central Sector)—			
O. — 5.61 } R. — —5.10 }	0.51	1.17	+0.66

The net saving of Rs. 4.44 lakhs (79 per cent of the provision) was mainly due to non-receipt of sanction for certain rehabilitation schemes from the Government of India (Rs. 3.00 lakhs) and less expenditure on some schemes due to dispersal of families of displaced persons from camps (Rs. 2.10 lakhs).

## Grant No. 35—Animal Husbandry (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	1,96,69,800	1,97,70,749	—13,40,151
Supplementary	14,41,100		
Amount surrendered during the year (March 1969)			12,17,300

## Notes and comments—

(i) The saving in the grant was accounted for mainly under—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) N. 12—Production of premixed Poultry Feeds (Plan—State Sector)—			
O. .. 5.00	3.00	3.00	..
R. .. —2.00			
Reasons for the saving of Rs. 2.00 lakhs have not been intimated.			
(2) T. 1—Famine Relief, Relief Works—Test Relief—Natural calamities—			
S. .. 8.00	1.08	1.02	—0.06
R. .. —6.92			

Supplementary grant was obtained in December 1968 to repair departmental buildings damaged by the cyclone during October-November 1968.

The total saving of Rs. 6.98 lakhs was mainly due to curtailment of expenditure owing to reduction of grant by the Government of India.



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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	39,41,200	42,41,200	35,40,368	-7,00,832
Supplementary	3,00,000			
Amount surrendered during the year (March 1969)				6,86,600

## Notes and comments—

(i) The saving in the grant was mainly in the following group-heads which record the expenditure connected with public relations and publicity schemes :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B—Civil Secretariat—(Plan—State Sector)—			
O. .. 4.87	2.05	2.06	+0.01
R. .. -2.82			

The net saving of Rs. 2.81 lakhs (58 per cent of the provision) was mainly due to non-creation of posts and late sanction of expenditure.

Savings of Rs. 4.10 lakhs (25 per cent), Rs. 10.61 lakhs (65 per cent) and Rs. 6.73 lakhs (77 per cent) occurred under this group-head during the preceding three years also.

(2) C—Civil Secretariat—(Plan—Central Sector)—			
O. ... 3.15	0.35	0.34	-0.01
R. .. -2.80			

The total saving of Rs. 2.81 lakhs (89 per cent of the provision) was mainly due to (i) reduction in Plan ceiling owing to less central assistance (Rs. 1.00 lakh) and (ii) non-purchase of radio sets (Rs. 1.60 lakhs).

(ii) *Suspense Account of spare radio parts*—Under the community listening scheme, radio sets were distributed to community centres. To prevent the sets from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment as and when required. Expenditure shown under the grant includes Rs. 0.65 lakh under the head "Suspense" towards purchase

of these spare parts during 1968-69. 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 transactions together with the opening and closing balances for 1968-69 is given below:—

Opening balance on 1st April 1968	Debits during 1968-69	Credits during 1968-69	Closing balance on 31st March 1969
Rs.	Rs.	Rs.	Rs.
1,72,849	65,243	72,186	1,65,906

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

#### Grant NO. 37—Agriculture (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	4,96,38,300	3,48,22,058	—1,59,82,642
Supplementary	11,66,400		
Amount surrendered during the year (March 1969)			1,07,16,200

#### Notes and comments—

(i) The saving of Rs. 1,59.83 lakhs in the grant formed 31 per cent of the total provision. 67 per cent of the saving was surrendered but only in March 1969.

Savings of Rs. 2,93.16 lakhs (42 per cent) and Rs. 2,74.63 lakhs (45 per cent) occurred under this grant during 1966-67 and 1967-68 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 ..	2,48.63	1,23.98	1,24.65	87.34
Non-Plan ..	2,59.42	2,24.24	35.18	19.82

(iii) In the following group-heads, out of the total provision of Rs. 3,92.06 lakhs, Rs. 1,38.00 lakhs remained unutilised:—

Group-head	Total grant	Actual expenditure	Excess + Saving—	Savings during the previous year(s)	
				Year	Amount
(In lakhs of rupees)					
(1) C—Subordinate and Expert staff (Non-Plan)—					
O. ... 65.01	60.39	59.05	—1.34	1966-67	21.39
R. ... —4.62				1967-68	12.94
(2) L—Subordinate and Expert staff (Plan—State Sector)—					
O. .. 32.28	21.46	19.19	—2.27	1966-67	43.62
S. .. *				1967-68	24.62
R. .. —10.82					
(3) D—Experimental farms—(Non-Plan)—					
O. ... 43.31	38.92	35.61	—3.31	1966-67	14.39
R. ... —4.39				1967-68	13.70
(4) M—Experimental Farms (Plan—State Sector)—					
O. ... 10.49	5.47	3.48	—1.99	1965-66	11.62
R. ... —5.02				1966-67	13.40
				1967-68	9.11
(5) H—Miscellaneous (Non-Plan)—					
O. .. 71.15	69.81	64.62	—5.19	1966-67	19.16
R. .. —1.34				1967-68	6.11
Q—Miscellaneous— (Plan—State Sector)—					
(6) Q-2—Establishment of training-cum-zonal service stations—					
O. ... 3.12	0.74	0.72	—0.02	1966-67	3.16
R. .. —2.38				1967-68	2.38

Group-head	Total grant	Actual expenditure	Excess+ Saving—	Savings during the previous year (s)	
				Year	Amount
(In lakhs of rupees)					
(7) Q.3—Intensive Rice cultivation schemes—					
O. .. 23.40	17.68	12.78	—4.90	1966-67	13.77
R. .. —5.72				1967-68	17.37
(8) Q.14—Intensive Agricultural District Programme—					
O. .. 3.82	1.88	1.44	—0.44		
R. .. —1.94					
(9) Q.18—Land reclamation and hiring of tractors—					
O. .. 13.00	9.65	2.54	—7.11	1965-66	3.68
R. .. —3.35				1966-67	4.67
				1967-68	5.51
(10) Q.23—Production of High-yielding varieties of foodgrains—					
O. .. 39.31	22.70	16.06	—6.64	1967-68	76.00
R. .. —16.61					
(11) U—Miscellaneous— (Plan—Central Sector)—					
O. .. 19.88	19.25	17.57	—1.68		
S. .. 3.80					
R. .. —4.43					
N—Agricultural Demonstration and Propaganda including public exhibitions and fairs (Plan—State Sector)—					
(12) N.3—Plant Protection Scheme—					
O. .. 9.54	5.15	2.05	—3.10	1967-68	12.82
R. .. —4.39					

Group-head	Total grant	Actual expenditure	Exces + Saving	Savings during the previous year (s)	
				Year	Amount
( In lakhs of rupees )					
(13) N.5—Multipurpose and distribution of oilseeds—					
O. .. 7.70 } R. .. -5.20 }	2.50	2.49	-0.01		
(14) N.9—Demonstration of special varieties of paddy, wheat seeds in irrigated areas—					
O. .. 5.00 } R. .. -5.00 }	..	..	..	1967-68	7.18
(15) N.10—Subsidy for distribution of seeds—					
O. .. 6.00 } R. .. -6.00 }	..	..	..	1966-67 1967-68	12.21 9.24
(16) O—Agricultural experiment and research— (Plan—State Sector)—					
O. .. 22.40 } R. .. -7.39 }	15.01	10.57	-4.44	1966-67 1967-68	26.81 3.20
(17) T—Agricultural experiment and Research— (Plan—Central Sector)—					
O. .. 5.84 } S. .. 1.90 } R. .. -4.10 }	3.64	3.44	-0.20	1967-68	10.38
(18) W—Famine Relief— Miscellaneous (Non-Plan)					
O. .. 1.50 } S. .. 3.61 } R. .. -1.86 }	3.25	2.45	-0.80		

The saving was mainly due to—

(i) post-budget reduced sanction as a measure of economy for (a) production of high yielding varieties of food-grains (Rs. 18.72 lakhs), land reclamation and hiring of tractors (Rs. 10.46 lakhs), experimental farms (Rs. 7.19 lakhs), vegetable seed production (Rs. 7.07 lakhs), plant protection (Rs. 6.91 lakhs), intensive rice cultivation (Rs. 6.61 lakhs), and other schemes (Rs. 16.65 lakhs);

(ii) late sanction or non-sanction of payment of subsidy to cultivators in distribution of seeds (Rs. 8.55 lakhs), soil conservation demonstration in catchment areas of Hirakud and Machkund (Rs. 6.81 lakhs), schemes for agricultural experiments and research (Rs. 5.21 lakhs), and demonstration of special varieties of paddy and wheat seeds in irrigated areas (Rs. 5.00 lakhs);

(iii) late appointment and non-appointment of staff (Rs. 24.05 lakhs) and

(iv) less expenditure on some schemes (Rs. 11.55 lakhs).

(iv) In the following group-head a token supplementary grant was obtained in March 1969 but no funds were provided by reappropriation to meet the expenditure which remained uncovered; reasons for non-provision of funds have not been intimated.

Group-head				Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)						
Q. 15—Miscellaneous—Reclamation of land in saline inundated areas (Plan—State Sector)—						
O.	..	..	}	..	2.43	+2.43
S.	..	*				

#### 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	...	71,31,800	81,31,800	72,97,457	-8,34,343
Supplementary		10,00,000			
Amount surrendered during the year (March 1969)					8,02,300

#### Notes and comments—

The saving of Rs. 8.34 lakhs was accounted for mainly under:—

Group-head				Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)						
(1) D—Scheme for the improvement of Agricultural Marketing in India—						
O.	--	13.53	} 10.64	10.81	+0.17	
R.	--	-2.89				

The net saving of Rs. 2.72 lakhs was due to late filling up of posts of senior inspectors consequent on re-organisation of the scheme of weights and measures.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) G—Miscellaneous—Petty Establishments—			
O. ... 54.25	59.25	59.69	+0.44
S. .. 10.00			
R. .. —5.00			

The reduction of provision of Rs. 5.00 lakhs was due to reduction of a large number of staff employed under rationing and grain supply scheme and transfer of the enforcement of licensing order scheme to the Food Corporation of India.

**Grant No. 39—Ports (All Voted)**

(MAJOR HEAD 53—PORTS AND PILOTAGE)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,25,400	2,25,400	1,64,199	—61,201
Supplementary ..			
Amount surrendered during the year (March 1969)			52,200

**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 .. 18,94,98,100	19,83,01,900	19,48,31,283	—34,70,617
Supplementary .. 88,03,800			
Amount surrendered during the year (March 1969)			6,27,800

## Notes and comments—

(i) In the following group-heads Rs. 21.30 lakhs out of a total provision of Rs. 1,34.74 lakhs for payment of interest on open market loans remained unutilised (the reasons for non-utilisation of funds have not been intimated):—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.4—Interest on 4% Government Loan, 1971	Orissa		
O.	15.30	15.30	13.29
			—2.01
(2) A.8—Interest on 5½% Government Loan, 1977	Orissa		
O.	46.04	46.04	39.20
			—6.84
(3) A.9—Interest on 5½% Government Loan, 1978	Orissa		
O.	34.16	34.16	30.60
			—3.56
(4) A.10—Interest on 5¾% Government Loan, 1979	Orissa		
O.	25.24	25.24	20.57
			—4.67
(5) A.11—Interest on 5¾% Government Loan, 1980	Orissa		
S.	2.00	14.00	9.78
R.	12.00		
			—4.22

(ii) In the following group-heads, out of the total saving of Rs. 1,56.94 lakhs, reasons for the saving of Rs. 1,24.91 lakhs are awaited and the balance saving of Rs. 32.03 lakhs was mainly due to less requirement for payment of interest towards the loans obtained from the Central Government:—

(1) L.1—Miscellaneous—Interest on compensation payable under section 37 (3) of the Orissa Estates Abolition Act.			
O.	6.00	3.96	3.92
R.	—2.04		
			—0.04



Group-head	Total	Actual	Excess+
	appropriation	expenditure	Saving--
(In lakhs of rupees)			
Interest paid to the Central Government			
(2) M. 3—Interest on Hirakud loan (Stage—II)			
O. ..	49.46	46.25	46.25
R. ..	—3.21		
(3) M. 8—Interest paid to the Central Government—Interest on Ways and Means Advances—			
O. ..	73.00	1,28.55	3.68
S. ..	60.55		
R. ..	—5.00		
(4) M. 9—Interest paid to the Central Government—Interest on loans for expansion of power facilities			
O. ..	19.12	2.62	2.62
R. ..	—16.50		
Interest paid to the Central Government			
(5) M. 12—Interest on Grow More Food Loans—			
O. ..	47.98	42.70	42.70
R. ..	—5.28		
(iii) In the following group-head the expenditure exceeded the provision:—			
M. 32—Interest paid to the Central Government—Interest on loans for other Miscellaneous Schemes—			
O. ..	67.77	64.60	1,89.47
R. ..	—3.17		

The provision was reduced by Rs. 3.17 lakhs in March 1969 on reported less requirement. The reduction proved to be in the wrong direction in view of the large excess.

The department could have covered the excess expenditure by timely reappropriation of savings from group-heads, mentioned in notes (i) and (ii) above. The reasons for the final excess are awaited.

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

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

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Original</i> .. 6,26,73,400	6,39,71,300	6,39,71,208	—92
<i>Supplementary</i> .. 12,97,900			
<i>Amount surrendered during the year</i>			<i>nil</i>

*Notes and comments—*

(i) Expenditure under the appropriation represents annual contribution to the sinking funds/depreciation funds for market loans raised by the State Government as also repayment of certain loans taken from the Reserve Bank of India, Life Insurance Corporation of India and National Co-operative Development Corporation; the details are given below:—

(1) *Sinking Funds*—During 1968-69 Rs. 5,15.22 lakhs were transferred from revenue to Sinking funds for amortisation of loans and Rs. 79.28 lakhs to depreciation funds.

An account of the transactions of the Sinking funds for 1968-69 is given in the annexure to statement no. 19 of Finance Accounts, 1968-69.

(2) *Other Appropriations*—Rs. 45.21 lakhs, equal to repayment of loans taken from autonomous bodies, such as Reserve Bank of India, Life Insurance Corporation of India and National Co-operative Development Corporation of India, were charged to the revenue account.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Original</i> .. .. .	97,900	1,21,559	+23,659
<i>Supplementary</i> .. 97,900			
<i>Amount surrendered during the year</i>			<i>nil</i>

*Notes and comments—*

(i) Expenditure under the grant exceeded the budget provision by Rs 23,659; the excess requires to be regularised.

(ii) This grant accommodates the debits in the personal ledger accounts opened for community development projects. 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.

The department obtained a supplementary grant of Rs. 0.98 lakh in March 1969 under "A. 1—Community Development Projects—Central Stores—Suspense—Debit" to accommodate the debits up to February 1969 arising out of closure of the personal ledger accounts by four Block Development Officers. The expenditure, however, exceeded the provision by Rs. 0.24 lakh because another Block Development Officer withdrew this amount in March 1969 from his personal ledger account to refund the advance and close his personal ledger account. This remained uncovered.

Sixty-seven Block Development Officers have yet to close the accounts.

(iii) *Central Stores—Suspense*—A summary of the personal ledger accounts of the Block Development Officers for 1968-69 is given below:—

Opening balance on 1st April 1968 Rs.	Credits during the year Rs.	Debits during the year Rs.	Closing balance on 31st March 1969 Rs.
22,18,998	—21,452	1,21,506	20,76,040

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

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 2,76,77,400	7,56,22,900	5,67,14,659	—1,89,08,241
Supplementary.. 4,79,45,500			
Amount surrendered during the year (March 1969)			1,68,57,700

*Notes and comments—*

(i) Out of the saving of Rs. 1,89.08 lakhs (25 per cent of the total provision) Rs. 1,68.58 lakhs were surrendered but only on the last date of the financial year.

Savings ranging from 16 to 50 per cent (Rs. 65.79 lakhs to Rs. 4, 11.01 lakhs) of the provision occurred under the grant in the preceding eight years also.

(ii) The following table gives an analysis of the variation between the provision and expenditure by classes of loans :—

	Provision	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) Loans to Municipalities— ..			
Non-Plan ..	18.26	17.76	—0.50
Plan ..	5.81	5.51	—0.30
(2) Loans to District and Local Fund Committees—			
Plan ..	0.50	..	—0.50
(3) Loans to Panchayats—			
Non-Plan ..	1.00	..	—1.00
Plan ..	3.50	0.25	—3.25
(4) Loans and Advances under Community Development programme—			
Plan ..	8.64	0.58	—8.06
(5) Loans to land holders and other notabilities—			
Non-Plan ..	0.20	0.20	..
(6) Loans and Advances to displaced persons—			
Plan ..	63.00	19.01	—43.99
(7) Advances to Cultivators—			
Non-Plan ..	1,94.00	1,57.47	—36.53
Plan ..	38.00	32.72	—5.28
(8) Advances under special laws—			
(i) Loans under State Aid to Industries Act—			
Plan ..	7.50	4.94	—2.56
(ii) Loans to State (Orissa) Electricity Board—			
Non-Plan ..	18.00	..	—18.00
Plan ..	50.00	50.00	..

		Provision	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
(9)	Miscellaneous Loans and Advances—			
(i)	Loans to Co-operative Institutions—			
	Non-Plan ..	92.00	54.37	—37.63
	Plan ..	29.94	16.55	—13.39
(ii)	Loans under various Housing Schemes—			
	Non-Plan ..	93.50	90.74	—2.76
	Plan ..	6.70	4.18	—2.52
(iii)	Other Miscellaneous Loans and Advances—			
	Non-Plan ..	17.20	6.00	—11.20
	Plan ..	32.88	26.59	—6.29
(iv)	Loans to Orissa Mining Corporation—			
	Plan ..	10.00	10.00	..
(v)	Loans to Orissa State Commercial Transport Corporation—			
	Plan ..	29.00	29.00	..
	Total—Miscellaneous Loans and Advances			
	Non-Plan ..	2,02.70	1,51.11	—51.59
	Plan ..	1,08.52	86.32	—22.20
(10)	Loans to Government Servants—			
	Non-Plan ..	36.60	41.28	+4.68
Total	{ Non-Plan ..	4,70.76	3,67.82	—1,02.94
	{ Plan ..	2,85.47	1,99.33	—86.14
	Grand Total ..	7,56.23	5,67.15	—1,89.08

(iii) Instances of substantial savings under individual group-heads are given below :—

(1) In the following group-heads, out of the total saving of Rs. 68.79 lakhs, saving of Rs. 41.53 lakhs was mainly due to reduction of Plan ceiling owing to difficult ways and means position :—

Group-head	Total grant	Actual expenditure	Saving —
(In lakhs of rupees)			
(a) F—Miscellaneous Loans and Advances (Non-Plan)—			
O. .. 56.20	1,57.57	1,51.11	—6.46
S. .. 1,46.50			
R. .. —45.13			
(b) O. 1—Advances under special Laws-Loans under State Aid to Industries Act (Plan—State Sector)—			
O. .. 7.50	5.00	4.94	—0.06
R. .. —2.50			
(c) P—Miscellaneous loans and Advances (Plan—State Sector)—			
O. .. 19.50	64.37	57.26	—7.11
S. .. 50.00			
R. .. —5.13			
(d) Q—Loans and Advances under Community Development programme—(Plan—Central Sector)—			
O. .. 2.40	..	..	..
R. .. —2.40			

The reasons for the balance saving of Rs. 27.26 lakhs have not been intimated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(2) D. 1—Advances to cultivators— Advances under the Land Improvement Act (Non-plan)—	(In lakhs of rupees)		
O. .. 9.00	26.99	26.79	—0.20
S. .. 30.00			
R. .. —12.01			

The total saving of Rs. 12.21 lakhs (31 per cent of the provision) was mainly due to (i) reduction of Plan ceiling for loans in connection with cyclone (Rs. 7.50 lakhs), (ii) unwillingness of the displaced people of Hirakud periphery and fore-shore lands to take loans for establishment of seed farm (Rs. 4.50 lakhs) and (iii) non-disbursement of loans due to non-execution of bonds by the borrowers (Rs. 0.21 lakh).

(3) D. 2—Advances under the Agriculturists Loans Act—			
O. .. 5.00	1,30.66	1,30.68	+0.02
S. .. 1,50.00			
R. .. —24.34			

The net saving of Rs. 24.32 lakhs was due to (i) reduction of Plan ceiling (Rs. 22.50 lakhs) and (ii) unwillingness of the people in the distressed areas to take loans on short-term basis (Rs. 1.82 lakhs).

(4) E. 1—Advances under special  
Laws—Loans to State  
(Orissa) Electricity Board—

S. .. 18.00	..	..	..
R. .. —18.00			

The supplementary grant was obtained in December 1968 to provide loans to Orissa State Electricity Board after getting central assistance to restore heavy damages caused to electrical installations in Puri and Ganjam districts during cyclone in October 1968. The entire provision remained unutilised and surrendered on 31st March 1969 as the Government of India did not agree to pay this amount.

(5) K—Loans to Panchayats  
(Plan-State Sector)—

O. .. 3.50	0.25	0.25	—
R. .. —3.25			

The saving of Rs. 3.25 lakhs (93 per cent of the provision) was due to revision of plan ceiling and non-sanction of loans to grama panchayats for pisciculture due to delay in finalisation of the amendment to the Orissa Grama Panchayat rules.

Savings of 38 per cent (Rs. 4.64 lakhs), 39 per cent (Rs. 3.12 lakhs) and 90 per cent (Rs. 5.41 lakhs) of the provision occurred during 1965-66, 1966-67 and 1967-68 also.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) M—Loans and Advances under Community Development Programme—(Plan-State Sector)			
O. .. 6.24	0.29	0.58	+0.29
R. .. —5.95			

The net saving of Rs. 5.66 lakhs (91 per cent of the provision) was due to non-receipt of proposal for pisciculture and late selection of blocks (Rs. 4.95 lakhs) and reduction in plan ceiling (Rs. 0.71 lakh).

There was saving of Rs. 9.50 lakhs (entire provision) during 1967-68 also.

(7) N—Advances to Cultivators—(Plan-State Sector)—			
O. .. 38.00	36.40	32.56	—3.84
R. .. —1.60			

Of the total saving of Rs. 5.44 lakhs Rs. 1.60 lakhs were mainly due to less requirement owing to observance of economy. The reasons for the balance saving of Rs. 3.84 lakhs have not been intimated.

(8) R—Loans and Advances to displaced persons (Plan—Central Sector)—			
O. .. 63.00	16.81	19.01	+2.20
R. .. —46.19			

The reduction of provision by Rs. 46.19 lakhs was mainly due to non-implementation of the Industrial schemes due to dispersal of displaced families to Dandakaranya. The reasons for the final excess of Rs. 2.20 lakhs have not been intimated.

Saving of Rs. 1,55.10 lakhs, Rs. 76.50 lakhs and Rs. 34.89 lakhs occurred during 1965-66, 1966-67 and 1967-68 also.

(9) T—Miscellaneous Loans and Advances—(Plan—Central Sector)—			
O. .. 33.63	33.77	29.05	—4.72
S. .. 5.39			
R. .. —5.25			

The total saving of Rs. 9.97 lakhs formed 26 per cent of the total provision. The reduction of provision by Rs. 6.71 lakhs was due to (i) non-disbursement of loans on account of non-receipt of agreements for advances under National Loan scholarship scheme (Rs. 4.13 lakhs); (ii) limit to the maximum the borrowing power of Sundargarh and Koraput Central Co-operative Banks (Rs. 1.50 lakhs) and (iii) non-approval of Lanjia Saura scheme and less sanction of Rural Industrial Project by Government of India (Rs. 1.08 lakhs). Reasons for the balance saving of Rs. 3.26 lakhs have not been intimated.



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

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original ..	40,00,000	41,86,300	30,49,144	—11,37,156
Supplementary ..	1,86,300			
Amount surrendered during the year (March 1969)				11,88,700

*Notes and comments—*

(i) The saving of Rs. 11.37 lakhs in the grant formed 27 per cent of the total provision and occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
A—Payment of Compensation to Land Holders, etc. on the Abolition of Zamindari system— Compensation—			

O. ..	40.00	28.11	28.63	+0.52
R. ..	—11.89			

The net saving of Rs. 11.37 lakhs was due to non-finalisation of compensation cases owing to (i) dearth of officers in compensation courts of two districts and (ii) difficulties in observing other procedural formalities.

Saving of Rs. 25.79 lakhs (57 per cent of the provision) occurred in 1967-68 also.

(ii) *Personal Ledger Account*—The transactions relating to purchase and utilisation of stores for development works executed by the District Collectors are accounted for under the personal ledger account. Debits represent withdrawal from the treasury for the stores transactions and credits represent recoupments made on transfer of cost of stores to the accounts of works.

A summary of the above personal ledger accounts of the district collectors for 1968-69 is given below :—

Balance on 1st April 1968	Credits during the year	Debits during the year	Balance on 31st March 1969
Rs.	Rs.	Rs.	Rs.
—2,32,194	16,757	..	2,15,437

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

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 13,57,32,300	25,54,84,600	24,26,68,954	—1,28,15,646
Supplementary 11,97,52,300			
Amount surrendered during the year (March 1969)			78,32,600

*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) Of the total saving of Rs. 1,28.16 lakhs, Rs. 78.33 lakhs were surrendered but only between 25th and 31st March 1969.

(iii) Instances of substantial savings are given below:—

(1) In the following group-heads, the original provision was reduced by Rs. 52.96 lakhs due to post-budget reduction in Plan ceiling.

Group-heads	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(a) B.1—Tube-well Irrigation—Works— (Plan—State Sector)—			
O. .. 7.00	6.34	3.51	—2.83
R. .. —0.66			
(b) MM.1—Salia Irrigation Project— Works (Plan—State Sector)—			
O. .. 32.11	27.27	27.33	+0.06
R. .. —4.84			
(c) NN.1—Bahuda Irrigation Project— Works (Plan—State Sector)—			
O. .. 11.01	3.64	3.64	..
R. .. —7.37			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(d) OO.1—Godahada Irrigation Project— Works—(Plan—State Sector)—			
O. .. 22·94	18·18	18·20	+0·02
R. ... —4·76			
(e) PP.1—Dhanai Irrigation Project— Works—(Plan—State Sector)—			
O. ... 9·18	4·55	4·55	..
R. ... —4·63			
(f) RR.1—Salki Irrigation Project— Works—(Plan—State Sector)—			
O. ... 22·94	12·73	12·72	—0·01
R. .. —10·21			
(g) SS.1—Darjang Irrigation Project— Works—(Plan—State Sector)—			
O. ... 44·83	33·06	34·60	+1·54
R. ... —11·77			
(h) UU.1—Uttei Irrigation Project— Works—(Plan—State Sector)—			
O. .. 9·17	0·45	0·50	+0·05
R. .. —8·72			

(2) In the following group-heads, out of the total saving of Rs. 2,82·61 lakhs, saving of Rs. 1,73·11 lakhs was mainly due to non-supply of electrical machines and equipments.

Balimela Dam (Joint) Project—

*Dam and Appurtenant Works—*

(a) C—Works—(Plan—State Sector)—

O. ... 1,76·73	2,73·55	1,77·20	—96·35
S. .. 2,63·02			
R. .. —1,66·20			

(b) F—Suspense—Gross Debit—

O. ... 1,20·75	1,24·02	1,10·87	—13·15
S. .. 10·18			
R. .. —6·91			

Reasons for the final saving of Rs. 1,09·50 lakhs have not been intimated.

(3) Total saving of Rs. 12.55 lakhs occurred in the provision made to meet establishment charges of the following projects due to non-sanction of staff and vacancies in some posts; reasons therefor have not been intimated.

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
<b>(a) Balimela Dam (Joint) Project</b>					
<i>Dam and Appurtenant Works—</i>					
<i>D—Establishment</i>					
O.	..	26.30	24.03	23.59	—0.44
R.	..	—2.27			
<b>(b) Balimela Power Scheme—</b>					
<i>Generation—</i>					
<i>K—Establishment—</i>					
O.	..	14.53	11.64	11.45	—0.19
R.	..	—2.89			
<b>(c) Delta Irrigation Scheme—</b>					
<i>JJ. 2—Establishment—</i>					
O.	..	29.03	24.48	24.40	—0.08
R.	..	—4.55			
<b>(d) Salandi Irrigation Project—</b>					
<i>KK. 2—Establishment—</i>					
O.	..	18.03	16.88	15.90	—0.98
R.	..	—1.15			

(4) The savings were sizable under the following; the reasons for the savings have not been intimated :—

**(a) Balimela Power Scheme—**

*Generation—*

*M—Suspense—Gross Debit—*

O.	..	32.00	3,58.15	2,98.39	—59.76
S.	..	2,38.16			
R.	..	87.99			

Augmentation of funds to the extent of Rs. 87.99 lakhs for purchase of power plant materials and penstock steel etc. from U. S. S. R. proved excessive in view of the eventual saving.

**(b) Hirakud Dam Project—Stage-I—**

*Dam and Appurtenant Works—*

*R. Works—*

O.	..	4.66	4.66	2.06	—2.60
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Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
<b>(c) Delta Irrigation Scheme—</b>					
<b>JJ. 1—Works—</b>					
O.	...	68.30	3,27.67	2,95.89	—31.78
S.	...	2,59.37			
<b>(d) Talcher Thermal Scheme—</b>					
<b>EEE—Tools and Plant—</b>					
O.	...	9.00	9.00	6.10	—2.90

(iv) In the group-heads given below, additional provision of Rs. 13.35 lakhs obtained by supplementary demand (in March 1969) proved excessive/unecessary in view of the eventual saving (Rs. 12.37 lakhs). (Reasons for the savings have not been intimated) :—

**(1) Hirakud Dam Project—Stage-II**

**GG—Suspense-Gross Debit—**

S.	...	7.82	7.82	1.53	—6.29
----	-----	------	------	------	-------

**(2) Delta Irrigation Scheme—**

**JJ. 7(1)—Add prorata shares—  
Establishment—**

O.	..	1.09	6.62	0.54	—6.08
S.	..	5.53			

(v) In the following, withdrawal of Rs. 3.84 lakhs by reappropriation/surrender in March 1969 due to reduction of plan ceiling proved excessive in view of the eventual excess; the reasons for the excess have not been intimated :—

**A. 1—Lift Irrigation Works—  
Works (Plan—State Sector)—**

O.	..	22.00	18.16	20.87	+2.71
R.	..	—3.84			

(vi) In the group-heads given below, expenditure exceeded the original provision and the final excess remained uncovered :—

**(1) A. 3—Lift Irrigations Works—  
Suspense-Gross Debit—(Plan—  
State Sector)—**

O.	..	15.00	14.72	20.69	+5.97
R.	..	—0.28			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) Hirakud Dam Project—Stage-I			
<i>Dam and Appurtenant Works—</i>			
U—Suspense—Gross Debit—			
O. .. 5.30	11.27	14.12	+2.85
S. .. 5.97			
(3) <i>Delta Irrigation Scheme—</i>			
JJ. 3—Tools and Plant—			
O. .. 2.17	2.37	4.54	+2.17
S. ... 0.20			
(4) JJ. 4—Suspense—Gross Debit—			
O. .. 74.50	1,53.35	1,76.69	+23.34
S. .. 7.51			
R. .. 71.34			
<i>Darjang Irrigation Project—</i>			
(5) SS 3 (1)— <i>Add</i> —Percentage charges—Establishment—			
O. .. 2.69	1.98	4.59	+2.61
R. ... -0.71			
<i>Talcher Thermal Scheme—</i>			
(6) CCC—Works—			
O. ... 1,01.37	1,01.37	1,44.49	+43.12
(7) FFF—Suspense—Gross Debit—			
O. .. 1,04.18	1,04.18	1,74.84	+70.66

The department could have covered the additional expenditure by timely provision of funds by reappropriation from savings under group-heads mentioned in notes (iii) and (iv) above. Reasons for the excess have not been intimated.

(vii) *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 Dam (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 per cent of the establishment charges of the Additional Chief Engineer, Balimela and his personal staff are adjusted by debit to "Balimela Power Scheme" per contra credit to "Balimela Dam (Joint) Project".

(viii) *Suspense*—The expenditure under the grant includes Rs. 9,08.18 lakhs accounted for under the head "suspense". The nature of transactions accounted for under the head "Suspense" has been explained in item (iv) of notes below grant "no. 24 Irrigation".

A summary of transactions accounted for under the head "Suspense" together with the opening and closing balances for 1968-69 is given below :—

Suspense head	Balance on 1st April 1968	Debits during the year	Credits during the year	Balance on 31st March 1969
(In lakhs of rupees)				
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—				
Purchases	—2.52	2.73	3.26	—3.05
Stock	3.14	9.77	9.60	3.31
Miscellaneous Public Works Advances	0.99	1.94	0.71	2.22
Workshop suspense	3.34	6.26	5.88	3.72
Total	4.95	20.70	19.45	6.20
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—				
Development Schemes—State Sector—				
(a) <i>Hirakud Dam Project—Stage-I</i>				
Purchases	—1,09.95	0.07	—	—1,09.88
Stock	1,90.06	6.29	6.38	1,89.97
Miscellaneous Public Works Advances	42.88	3.12	4.50	41.50
Workshop suspense	36.24	4.64	1.37	39.51
Total	1,59.23	14.12	12.25	1,61.10

Suspense head	Balance on 1st April 1968	Debits during the year	Credits during the year	Balance on 31st March 1969
(In lakhs of rupees)				
<i>(b) Hirakud Dam Project—</i>				
<i>Stage-II</i>				
Purchases ..	—29·88	1·25	0·20	—28·83
Stock ..	—4·43	0·26	..	—4·17
Miscellaneous Public Works Advance	33·65	0·02	0·03	33·64
Total ..	—0·66	1·53	0·23	0·64
<i>(c) Balimela Dam Project—</i>				
<i>Dam and Appurtenant Works—</i>				
Purchases ..	—2,93·39	1·59	0·72	—2,92·52
Stock ..	1,04·89	47·68	22·03	1,30·54
Miscellaneous Public Works Advance	2,20·00	59·19	21·08	2,58·11
Workshop suspense ..	5·20	2·41	2·37	5·24
Total ..	36·70	1,10·87	46·20	1,01·37
<i>(d) Balimela Power Scheme—</i>				
Purchases ..	—20·77	9·83	8·99	—19·93
Stock ..	8·95	36·79	46·24	—0·50
Miscellaneous Public Works Advance	50·63	2,51·12	1,79·74	1,22·01
Workshop suspense ..	0·53	0·65	0·31	0·87
Total ..	39·34	2,98·39	2,35·28	1,02·45
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Development Schemes—				
State Sector—				
Irrigation Works—				
<i>(a) Irrigation works—</i>				
Purchases ..	—1,11·33	53·10	30·23	—88·46
Stock ..	29·37	41·74	53·86	17·25
Miscellaneous Public Works Advance	49·10	11·37	12·93	47·54
Workshop suspense ..	1·28	1·23	0·07	2·44
Total ..	—31·58	1,07·44	97·09	—21·23



Suspense head	Balance on Ist April 1968	Debits during the year	Credits during the year	Balance on 31st March 1969
(In lakhs of rupees)				
<i>(b) Delta Irrigation Scheme—</i>				
Purchases ..	—3,36.59	63.08	57.46	—3,30.97
Stock ..	—2.88	1,01.12	1,11.60	—13.36
Miscellaneous Public Works Advance	40.86	12.49	15.03	38.32
Total ..	—2,98.61	1,76.69	1,84.09	—3,06.01

100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—

Development Schemes—  
State Sector—

*Navigation, Embankment and drainage works—*

Unproductive Works—Flood Control Schemes—

Purchases ...	—1.37	1.30	1.16	—1.23
Stock ...	2.05	2.31	1.90	2.46
Miscellaneous Public Works Advance	0.71	—0.01	0.07	0.63
Total ...	1.39	3.60	3.13	1.86

101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES

*Talcher Thermal Scheme—*

Purchases ...	—2,35.62	78.73	56.93	—2,13.82
Stock ..	38.06	76.54	84.89	29.71
Miscellaneous Public Works Advance	1,32.32	19.57	65.39	86.50
Total ..	—65.24	1,74.84	2,07.21	—97.61

**Grant No. 44—Agricultural Improvement and Research (All Voted)**  
 (MAJOR HEADS: 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH AND  
 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 12,23,000	12,93,000	40,55,306	+27,62,306
Supplementary 70,000			
Amount surrendered during the year (March 1969)			17,300

*Notes and comments—*

(i) Expenditure in the grant exceeded the total provision by Rs. 27,62,306; the excess requires regularisation.

(ii) The excess was due to incurring of expenditure under the following group-head without budget provision; reasons therefor have not been intimated.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
B. 1(1)—Capital Outlay on Departmental Commercial Undertakings—Cold Storage Plants—Suspense (Personal Deposit)—Debit	..	32.78	+32.78

The excess was partly offset by non-utilisation of a portion of provision in the group-head given in note (iii) below :—

This group-head accommodates the debits in the personal deposit accounts opened in previous years for transactions relating to working of the three cold storages at Cuttack, Bhubaneswar and Semiliguda. Budget provision is required to accommodate those transactions. The Administrators of the personal deposit accounts withdrew Rs. 32.78 lakhs from the personal ledger accounts for meeting expenditure on working of the cold storages without budget provision.

(iii) Provision remained unutilised to a substantial extent under :—

A.1—Agricultural Improvement and Research—Construction of Roads and Buildings—(Plan—State Sector)—				
O. .. 7.23	2.06	2.07	+0.01	
R. .. -5.17				

The net saving of Rs. 5.16 lakhs (71 per cent of the provision) was due to non-sanction of certain works; reasons therefor have not been intimated.

Savings ranging from Rs. 3.09 lakhs to Rs. 12.60 lakhs (33 per cent to 65 per cent) occurred during the preceding three years also.

(iv) *Personal Ledger Account*—The expenditure in the grant includes Rs. 32.78 lakhs under the head "Suspense (Personal Deposits)". A summary of transactions in the Personal ledger accounts for 1968-69 (for transactions of cold storage plants at (a) Cuttack, (b) Bhubaneswar, (c) Semiliguda) is given below :—

Balance on 1st April 1968	Credits during the year	Debits during the year	Balance on 31st March 1969
Rs.	Rs.	Rs.	Rs.
(a) 17,52,163	10,56,411	19,72,238	8,36,336
(b) 11,00,065	14,06,350	13,06,122	12,00,293
(c) 8,82,136	4,47,927	..	13,30,063

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

#### Grant No. 45—Government Trading Scheme (All Voted)

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 15,06,82,500	15,06,82,500	11,30,03,402	—3,76,79,098
Supplementary ..			
Amount surrendered during the year (March 1969)			2,00,00,000

#### Notes and comments—

(i) The surrender of surplus funds (Rs. 2 crores) was made only in March 1969, even so there was a further unsundered saving of more than Rs. 1.75 crores under the grant.

(ii) The saving of Rs. 3,76.79 lakhs in the grant was 25 per cent of the provision and occurred mainly under :—

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A. 1—Grain Purchase Scheme— Suspense (Personal Deposit)—			
O. .. 15,04.00	13,04.00	11,28.21	—1,75.79
R. .. —2,00.00			

This group-head records expenditure on Government trading in food grains; the nature of transactions in the suspense account has been explained in note (ii) below :

The total saving of Rs. 3,75.79 lakhs (25 per cent of the provision) was due to post-budget decision to purchase less rice and wheat (Rs. 2 00.00 lakhs) and non-payment of bills received from the Food Corporation of India for wheat purchased on account of their late receipt and non-receipt of acknowledgements for the supplies from the District Collectors (Rs. 1,75.79 lakhs).

Saving of Rs. 15,03.61 lakhs occurred ~~under this group head~~ in 1967-68 also.

(ii) *Personal Ledger Accounts*—The expenditure under the grant includes Rs. 11,29.34 lakhs under the head "Suspense (Personal Deposit)"; Personal Ledger Accounts exist in the name of the District Officers and Secretary, Supply Department for purchase/trading of rice and paddy mustard oil, cloth and scrap iron and other materials. The transactions in these accounts, during 1968-69 are summarised below:—

Balance on 1st April 1968	Credits during the year	Debits during the year	Balance on 31st March 1969
Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice and paddy under grain supply scheme—			
2,48,14,712	..	..	2,48,14,712
The scheme is not in operation since 1st January 1959, the personal ledger accounts have not so far been closed.			
(b) Trading in Scrap iron and other materials—			
20,39,027	3,500	1,11,526	19,31,001
(c) Trading in mustard oil—			
9,67,605	18,273	1,590	9,84,288
(d) Purchase of rice and paddy under grain purchase scheme—			
6,17,51,628	9,30,15,172	11,28,20,914	4,19,45,886
(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 HEAD: 114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 24,00,000	24,00,000	19,64,432	—4,35,568
Supplementary ..			
Amount surrendered during the year (March 1969)			4,15,000

*Notes and comments—*

The saving of Rs. 4.36 lakhs in the grant occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A. 1—Road Transport—Motor Transport Services—Provision of Bus station etc. in the State Transport Unit—(Plan—State Sector)—			
O. .. 24.00	19.85	19.64	—0.21
R. .. —4.15			

Reasons for the saving have not been intimated.

Saving of 25 per cent (Rs. 10.73 lakhs) and 64 per cent (Rs. 16.88 lakhs) of the provision occurred during 1966-67 and 1967-68 also.

**Grant No. 47—Capital expenditure relating to Public Health and Urban Development Department**

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 69,20,000	69,20,000	39,35,870	—29,84,130
Supplementary ..			
Amount surrendered during the year (September 1968 Rs. 18,00,000 and March 1969 Rs. 5,40,200)			23,40,200
<i>Charged—</i>			
Original ..	40,200	40,200	..
Supplementary 40,200			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The saving of Rs. 29.84 lakhs in the voted grant (43 per cent of the provision) occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Municipal water supply and drainage scheme—			
O. .. 63.00	39.60	33.16	—6.44
R. .. —23.40			

The total saving of Rs. 29.84 lakhs was due to (i) reduction in plan ceiling (Rs. 23.40 lakhs) and (ii) credit to works owing to transfer of materials to other works (Rs. 6.44 lakhs).

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ... 2,49,99,000 } Supplementary 5,90,000 }	2,55,89,000	2,46,99,722	—8,89,278
Amount surrendered during the year (March 1969)			9,77,600

*Notes and comments—*

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) C.1—Investment in Co-operative Societies—Share Capital Contribution to Panchayat Samity Industries (Plan—State Sector)—			
O. — 3.00 } R. ... —2.50 }	0.50	0.50	..

The saving of Rs. 2.50 lakhs (83 per cent of the provision) was due to non-investment on account of closing of uneconomic units.

(2) E.2—Original Works—Industries—Opening of conventional type of Industrial Estate—(Plan—State Sector).

O. .. 6.75 } R. ... —5.25 }	1.50	1.50	..
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The saving of Rs. 5.25 lakhs (78 per cent of the provision) was due to non-completion of works during the year (Rs. 3.69 lakhs) and reduction in plan allocation by the Government of India (Rs. 1.56 lakhs). There was a saving of Rs. 2.00 lakhs (entire provision) during 1967-68 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) E.4—Original Works—Industries—Establishment of Developed Areas (Plan—State Sector)—			
O. .. 5.00	1.40	1.40	..
R. .. —3.60			

The saving (72 per cent of the provision) was mainly due to delay in acquisition of land (Rs. 2.00 lakhs) and reduction in Plan ceiling by the Government of India (Rs. 1.57 lakhs).

Saving of Rs. 15.00 lakhs (entire provision) occurred during 1967-68 also.

(4) F.1—Original Works—Industries—Pilot Project for Development of Rural Industries (Plan—Central Sector)—			
O. .. 2.84	1.61	0.64	—0.97
R. .. —1.23			

Out of the total saving of 2.20 lakhs (77 per cent of the provision) saving of Rs. 1.22 lakhs was due to reduction in plan allocation by the Government of India; reasons for the balance saving of Rs. 0.98 lakh have not been intimated.

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 9.05 lakhs shown under the head "Suspense (Personal deposits)". A summary of the Personal Ledger Account for 1968-69 in the name of the Director of Industries, Orissa for the transactions of certain commercial undertakings is given below:—

Scheme	Balance on 1st April 1968	Credits during the year	Debits during the year	Balance on 31st March 1969
	Rs.	Rs.	Rs.	Rs.
(1) Titlagarh Tannery	2,60,261	6,94,830	6,40,004	3,15,087
(2) Boudh Tannery	86,105	2,32,781	2,65,000	53,886
(3) Raniganj Tiles ..	1,13,860	17,617	28	1,31,449

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 OUTLAY ON MULTIPURPOSE RIVER SCHEMES)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 20,00,000	20,00,000	7,56,964	—12,43,036
Supplementary ..			
Amount surrendered during the year (March 1969)			12,86,500

*Notes and comments—*

The saving of Rs. 12.43 lakhs in the grant formed 62 per cent of the provision and occurred under the following group-head (there were savings of 88 per cent, 90 per cent, 87 per cent and 41 per cent of the provision in the grant during 1965-66, 1966-67 and 1967-68) also:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Hirakud Dam Project—Stage-I—			
A.—Dam and Appurtenant Works— (Plan—State Sector)—			
O. .. 19.79	6.93	5.70	—1.23
R. .. —12.86			

Out of the total savings of Rs. 14.09 lakhs (71 per cent of the provision) saving of Rs. 12.86 lakhs was due to less requirements; reasons for less requirements and also for the balance saving have not been intimated by the controlling officer.

Saving of Rs. 2.54 lakhs (36 per cent) occurred under the group-head in 1967-68 also.

**Grant No. 50—Capital Outlay on Ports (All Voted)**  
(MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT; 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 110—CAPITAL OUTLAY ON PORTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original ... 77,00,000	77,00,000	5,57,608	—71,42,392
Supplementary ...			
Amount surrendered during the year (March 1969)			72,42,200



*Notes and comments—*

(i) The saving of Rs. 71.42 lakhs in the grant formed 93 per cent of the provision and occurred mainly under (savings of Rs. 110.34 lakhs (44 per cent) and Rs. 52.78 lakhs (53 per cent) occurred under the grant during 1966-67 and 1967-68 also) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.1—Investment in Government commercial and industrial undertakings—Purchase of shares in the Orissa State Commercial Transport Corporation (Plan—State Sector)—			
O. .. 44.00	}	..	..
R. .. —44.00			

Non-utilisation of the entire provision was due to post-budget decision of Government to give the financial assistance to the Corporation in the form of loan and not to invest in share capital; accordingly provision of Rs. 29.00 lakhs was made under Demand No. 41—Q—Loans and Advances by supplementary grant in December 1968.

(2) In the following two group-heads total saving of Rs. 27.13 lakhs was due to non-release of central assistance for centrally sponsored schemes :—

(a) B.1—Irrigation Works—Major Works—(Plan—Central Sector)—			
O. .. 16.00	}	3.87	3.87
R. .. —12.13			
(b) C.1—Survey dredging and Miscellaneous—Survey—(Plan—Central Sector)—			
O. .. 15.00	}	..	..
R. .. —15.00			

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 1.70 lakhs under the head “Suspense (Personal Deposits)”. A summary of the personal ledger account (in connection with trading in iron-ore) for 1968-69 is given below :—

Balance on 1st April 1968	Credits during the year	Debits during the year	Balance on 31st March 1969
Rs.	Rs.	Rs.	Rs.
52,20,602	..	1,70,336	50,50,266

**Grant No. 51—Capital expenditure relating to Labour Department (All Voted)**  
(MAJOR HEAD : 109—CAPITAL OUTLAY ON OTHER WORKS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	3,00,000	3,00,000	..	—3,00,000
Supplementary	..			
Amount surrendered during the year (31st March 1969)				3,00,000

*Notes and comments—*

Provision was made under this grant for expenditure on land acquisition and development scheme for house building; the scheme is executed by the Labour, Employment and Housing department with loan from the Life Insurance Corporation of India.

The entire provision remained unutilised and was surrendered on 31st March 1969 mainly due to non-finalisation of land acquisition proposals.

Rs. 5.00 lakhs (entire provision), Rs. 2.64 lakhs (53 per cent) and Rs. 5.00 lakhs (entire provision) remained unutilised under this grant during 1965-66, 1966-67 and 1967-68 also.

**Grant No. 53—Capital expenditure relating to Home Department (All Voted)**  
(MAJOR HEAD : 109—CAPITAL OUTLAY ON OTHER WORKS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	.. ..	2,02,200	2,02,200	..
Supplementary	.. 2,02,200			
Amount surrendered during the year				nil

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

(MAJOR HEADS : 119—CAPITAL OUTLAY ON FORESTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	.. 4,13,45,300	4,13,45,300	5,94,63,932	+1,81,18,632
Supplementary	.. ..			
Amount surrendered during the year				nil

*Notes and comments—*

(i) The expenditure exceeded the provision by Rs. 1,81,18,632; the excess requires regularisation.

(ii) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C.1—Other Miscellaneous Schemes—			
Trading in Kendu Leaves—			
Suspense (Personal Deposits)			
Debit—			
O. . . . .	3,96.21	5,77.52	+1,81.31

This group-head accommodates transactions in the personal ledger account opened for Government trading in Kendu leaves. Reasons for the excess and why it could not be provided for have not been furnished.

(iii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 577.52 lakhs under the head “Suspense (Personal Deposits)”. A summary of the personal ledger account (in connection with the trading in Kendu leaves) for 1968-69 is given below :—

Balance on 1st April 1968 Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on 31st March 1969 Rs.
1,33,43,007	5,24,42,519	5,77,52,418	80,33,108

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original . . . . .	87,40,500	69,16,600	—18,23,900
Supplementary . . . . .			
Amount surrendered during the year (March 1969)			11,73,400

*Notes and comments—*

(i) Saving of Rs. 18.24 lakhs in the grant was 21 per cent of the total provision.

Saving of Rs. 77.57 lakhs (49 per cent of the total provision) occurred during 1967-68 also.

(ii) Saving in the grant occurred mainly under—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.2—Share Capital contribution to Co-operative Institutions.			
O. .. 20.00 ..	20.00	14.00	—6.00

The reasons for the saving of Rs. 6.00 lakhs (30 per cent of the provision) have not been intimated.

Rs. 26.50 lakhs (76 per cent), Rs. 15.00 lakhs (75 per cent) and Rs. 58.85 lakhs (75 per cent) remained unutilised under this group-head during 1965-66, 1966-67 and 1967-68 also.

(2) B.1—Share Capital contribution to Rice-cum-Oil Milling Units—(Plan—State Sector)

O. .. 4.50	}	..	..
R. .. —4.50			

The entire provision remained unutilised due to reduction in plan ceiling

(3) D.4—Share Capital Contribution to Rice-cum-Oil Milling Units—(Plan—Central Sector)

O. .. 9.17	}	4.26	4.26	..
R. .. —4.91				

The saving of Rs. 4.91 lakhs (54 per cent of the provision) was due to non-eligibility of some units for further share capital contribution (reasons are awaited).

#### Grant No. 56—Capital expenditure relating to Planning and Co-ordination Department

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—	
	Rs.	Rs.	Rs.	
Voted—				
Original .. 81,35,000	}	81,35,000	49,67,951	—31,67,049
Supplementary ..				
Amount surrendered during the year (March 1969)				31,35,000
Charged—				
Original .. ..	}	38,300	37,547	—753
Supplementary 38,300				
Amount surrendered during the year				nil

*Notes and comments—*

(i) Saving of Rs. 31.67 lakhs in the voted grant (39 per cent of the original provision) occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.1—Irrigation Works—in-charge of Chief Engineer, Rural Engineering Organisation—(Plan—State Sector)—			
O. .. 81.00	} 50.00	49.68	—0.32
R. .. —31.00			

The total saving of Rs. 31.32 lakhs (39 per cent of the provision) was mainly due to reduction in Plan ceiling.

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	} ..	11,093	+11,093
Supplementary ..			
Amount surrendered during the year			nil

*Notes and comments—*

(i) Rs. 11,093 spent under the grant without any budget provision requires to be regularised.

(ii) The expenditure was on construction of buildings of the Animal Husbandry Department by the Rural Engineering Organisation. Why provision could not be made has not been intimated by the controlling officer.

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ... 1,13,000	} 1,13,000	24,458	—88,542
Supplementary ... ..			
Amount surrendered during the year (March 1969)			88,400

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 20,00,000	38,56,200	57,16,677	+18,60,477
Supplementary .. 18,56,200			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The expenditure exceeded the budget provision by Rs. 18,60,477. This requires to be regularised.

(ii) The supplementary grant of Rs. 18.56 lakhs obtained in March 1969 covered only 50 per cent of the excess expenditure over the original grant. The excess occurred mainly under the following group heads; reasons for the excess have not been intimated:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A—National Malaria Eradication Programme—			
O. 20.00	34.17	51.07	+16.90
S. 14.17			
(2) D—Family Planning—			
O. ..	..	2.52	+2.52
R. ..			

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

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original .. 4,53,34,200	4,61,94,300	3,49,89,232	-1,12,05,068
Supplementary 8,60,100			
Amount surrendered during the year (March 1969)			98,19,900
Charged—			
Original ... 2,00,000	2,18,800	45,139	-1,73,661
Supplementary 18,800			
Amount surrendered during the year (March 1969)			1,72,500

## Notes and comments—

(i) Rs. 1,12.05 lakhs (24 per cent of the total provision) remained unutilised in the voted grant. Of that Rs. 98.20 lakhs (87 per cent) were surrendered but only on 31st March 1969.

(ii) In the following group-head the supplementary grant obtained in December 1968 proved to be excessive in view of this final saving.—

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

A. 1(7) (1)—Police—Housing Scheme—  
Voted—

S.	..	4.15	4.15	1.49	—2.66
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Reasons for the saving of Rs. 2.66 lakhs have not been intimated.

(iii) In the following group-heads funds remained unutilised to a substantial extent:—

## (1) A.1(4)—Buildings—General Administration.

O.	..	6.95	6.24	5.08	—1.16
S.	...	0.51			
R.	..	—1.22			

Of the total saving of Rs. 2.38 lakhs saving of Rs. 1.22 lakhs was mainly due to non-receipt of details of residential quarters to be constructed from the Administrative department; reasons for the balance saving of Rs. 1.16 lakhs have not been intimated.

(2) A.1(7)—Buildings—Public Works—  
Police—A.1(7)(2)—O t h e r s—  
Voted—

O.	...	3.88	3.20	1.83	—1.37
R.	...	—0.68			

Reasons for the saving of Rs. 2.05 lakhs (53 per cent of the provision) are awaited.

## (3) A.1(8)—Education—

O.	...	16.95	3.28	1.71	—1.57
R.	...	—13.67			

Of the total saving of Rs. 15.24 lakhs (90 per cent of the original provision), reasons for saving of Rs. 9.54 lakhs have not been intimated, the balance saving of Rs. 4.83 lakhs was due to slow progress of work (Rs. 3.18 lakhs); want of administrative approval (Rs. 2.52 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(4) C—ADD—Prorata Shares—			
(a) C.1(1)—Establishment Charges—			
Buildings—			
O. ... 4.50	2.43	2.33	—0.10
R. ... —2.07			
(b) C.2(1)—Tools and Plant—Buildings—			
O. .. 5.25	1.90	2.81	+0.91
R. — —3.35			

The saving in the above two cases was due to less expenditure under rental housing scheme on account of less loan assistance provided by the Life Insurance Corporation.

(5) E.1(1)—Works—Rental Housing Schemes financed out of Life Insurance Corporation Loans—			
O. .. 72.97	27.72	24.71	—3.01
R. .. —45.25			

Out of the total saving of Rs. 48.26 lakhs (66 per cent of the provision) saving of Rs. 45.25 lakhs was due to reduction in loan assistance by the Life Insurance Corporation of India (Rs. 44.00 lakhs) and reduction in Plan ceiling by the Government of India (Rs. 1.25 lakhs; reasons for the final saving of Rs. 3.01 lakhs have not been intimated).

(6) G.1(2)—Buildings—Public Works—Medical (Plan—State Sector)—			
O. ... 13.72	5.40	3.20	—2.20
R. ... —8.32			

Out of the total saving of Rs. 10.52 lakhs (77 per cent of the provision), saving of Rs. 8.32 lakhs was attributed to reduction in Plan ceiling reasons for the balance saving of Rs. 2.20 lakhs have not been intimated.

(7) H.1—Communications—Road Development Programme—Voted—			
O. ... 1,09.64	63.33	57.02	—6.31
R. .. —46.31			

Works on certain roads were slowed down and Rs. 46.31 lakhs were diverted to group-head H—2—Communications—Expressway in September 1968 (Rs. 25.00 lakhs and March 1969 Rs. 21.31 lakhs); reasons for the final saving of Rs. 6.31 lakhs have not been intimated.



Group-head	Total grant	Actual expenditure	Excess+ Saving—
(8) K. 1 (1)—Suspense—Gross Debit— Expressway—			(In lakhs of rupees)
O. .. 30.00	15.66	13.12	—2.54
R. .. —14.34			

Out of the total saving of Rs. 16.89 lakhs (56 per cent of the provision) saving of Rs. 14.34 lakhs was due to non clearance of old suspense items due to frequent transfer of staff and non-availability of old records; reasons for the balance saving of Rs. 2.55 lakhs have not been intimated.

(9) P. 1 (1)—Buildings—Industries— (Plan—Central Sector)—			
O. .. 3.81	3.81	0.06	—3.75

The saving was 98 per cent of the provision; reasons are awaited.

(iv) In the following group-heads, the expenditure exceeded the provision; reasons for the excess and the circumstances in which the additional requirement could not be anticipated and funds provided for have not been intimated:—

(1) A.1(14)—Buildings—Civil Works—			
O. .. 3.92	3.13	.6.50	+3.37
R. .. —0.79			

(2) G.1(1)—Buildings—Education (Plan—State Sector)—			
O. .. 2.15	1.58	7.25	+5.67
R. .. —0.57			

(3) L. 3—New capital Project— Public Health—			
O. .. 4.31	4.31	6.40	+2.09

(v) The expenditure under the grant includes Rs. 13.12 lakhs accounted for under "Suspense". The nature and scope of the transactions recorded under the head "Suspense" has been explained in note no. (iv) below Grant No. "24—Irrigation".

An analysis of "Suspense" transactions in the grant during 1968-69 is given below (together with the opening and closing balances).

	Opening balance on 1st April 1968	Debits during 1968-69	Credits during 1968-69	Closing balance on 31st March 1969
103—Capital Outlay on Public Works— Expressway Project—				
Purchases	—57.28	5.79	8.05	—59.54
Stock	53.45	7.10	11.85	48.70
Miscellaneous Public Works Advances	56.69	0.23	7.10	49.82
Total	52.86	13.12	27.00	38.98

**Grant No. 60—A—Capital Expenditure relating to Tribal and Rural Welfare Department (All Voted)**

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. .. .	22,26,000	15,23,832	—7,02,168
Supplementary 22,26,000			
Amount surrendered during the year			nil

*Notes and comments—*

(i) Funds were provided under the grant in March 1969 by supplementary provision, Rs 7.02 lakhs (32 per cent of the provision) however remained unutilised under the following group-heads; reasons for non-utilisation have not been intimated by the controlling officer :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) A.1 (1)—Other Miscellaneous Schemes—Purchase, sale and fair price shop schemes—Advances—			
S. .. 10.13	10.13	8.13	—2.00
(2) A. 1 (2)—Suspense—Personal Deposits (Debit)			
S. .. 12.13	12.13	7.11	—5.02

(ii) *Personal ledger Account*—The expenditure under the grant includes Rs. 7.11 lakhs under “Suspense (Personal Deposits)”. A summary of the personal ledger account opened for purchase, sale, fair price shop scheme sale centres under Tribal and Rural Welfare department for 1968-1969 is given below :—

Opening balance	Credits during the year	Debits during the year	Closing balance on 31st March 1969
Rs.	Rs.	Rs.	Rs.
4,39,329	13,12,066	7,10,832	10,40,563

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

(MAJOR HEAD : 96—CAPITAL OUTLAY ON INDUS-  
TRIAL AND ECONOMIC DEVELOPMENT)

	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Original ... 39,00,000	} 39,00,000	39,00,000	..
Supplementary ...			
Amount surrendered during the year			nil

*Notes and comments—*

The expenditure represents purchase of shares of Orissa Mining Corporation.

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

(MAJOR HEAD : 0—PUBLIC DEBT—DEBT RAISED IN INDIA  
—PERMANENT DEBT (REPAYMENT))

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original .. 3,05,27,800	} 3,05,27,800	2,84,27,300	-21,00,500
Supplementary ..			
Amount surrendered during the year			nil

*Notes and comments—*

The expenditure represents repayment of 4 per cent Orissa Government Loan, 1968 on its maturity. Rs. 21.01 lakhs remained unutilised due to non-preferment of claims by some subscribers to the loan.

## Appropriation—Floating Debt (Repayment) (All Charged)

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

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	9,00,00,000	66,80,46,000	76,32,89,000	+9,52,43,000
Supplementary	57,80,46,000			
Amount surrendered during the year (March 1969)				89,00,000

## Notes and Comments—

(i) The expenditure exceeded the appropriation by Rs. 9,52,43,000. The excess requires to be regularised.

(ii) The excess in the appropriation was the net result of the excess of Rs. 10,41'43 lakhs under "A.2—Overdraft with the Reserve Bank of India" partly offset by saving Rs. 89'00 lakhs under "A.1—Ways and Means Advance" [e.f. note (iii) below]. The excess of Rs. 10,41'43 lakhs represents repayment of the overdrafts obtained by Government from the Reserve Bank of India during the course of the year; the excess was the result of heavy drawals during March 1969 after voting of the third supplementary grants by the Legislature.

(iii) Rs. 21,00'00 lakhs (including supplementary appropriation of Rs. 12,00'00 lakhs) were provided under "A.1—Ways and Means Advances for repayment of ways and means advances obtained from the Reserve Bank of India; Rs. 89.00 lakhs thereof which remained unutilised due to less repayment were surrendered in March 1969.

Appropriation—Loans from the Central Government (Repayment)  
(All Charged)(MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—  
LOANS FROM THE CENTRAL GOVERNMENT  
(REPAYMENT))

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	23,51,88,400	32,78,48,100	32,77,15,963	-1,32,137
Supplementary	9,26,59,700			
Amount surrendered during the year (March 1969)				2,05,900

## Notes and Comments—

(i) *Ad hoc* loans of Rs. 4'65 crores and Rs. 4'00 crores were received from the Government of India during 1967-68 as "Loans for other miscellaneous schemes". During 1968-69 the department made provision under "C—Other Ways and Means Advances" for repayment of Rs. 1,48'23 lakhs out of the first loan and Rs. 3,04'43 lakhs out of second loan. The

repayment has been shown in accounts under the group-head "A. 14—Loans for other Miscellaneous schemes" as the loans when received were taken credit under that head. This resulted in final saving of Rs. 4,52'66 lakhs under the former head and excess of an equal amount under the latter head, details are given below :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) A. 14—Loans for other Miscellaneous Schemes—			
O.           .. <del>27.28</del>	} <b>21.58</b>	<b>4,74.24</b>	<b>+4,52.66</b>
R.           .. <b>-1.70</b>			
(2) C—Other ways and means and advances—			
O.           .. <b>5,40.00</b>	} <b>13,52.66</b>	<b>9,00.00</b>	<b>-4,52.66</b>
S.           .. <b>8,55.29</b>			
R.           .. <b>-42.63</b>			

Reduction of provision by Rs. 42'63 lakhs was due to making provision for repayment of "Ways and Means Advances for plan schemes" outstanding from the previous year under this group-head instead of the proper group-head "B—Ways and Means Advance for plan scheme"; this was reappropriated to the latter group-head in March 1969 and utilised for making the repayment to the Government of India.

**Appropriation—Other Loans (Repayment) (All Charged)**

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

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Original</i> .. <b>40,02,800</b>	} <b>45,20,800</b>	<b>45,20,708</b>	<b>—92</b>
<i>Supplementary</i> .. <b>5,18,000</b>			
<i>Amount surrendered during the year</i>			<i>nil</i>

*Notes and Comments—*

The expenditure on repayment of instalments of loans obtained from the National Agricultural (long term operation) Fund of the Reserve Bank of India, Life Insurance Corporation of India and the National Co-operative Development Corporation is recorded under this appropriation. An equal amount was charged to revenue account, vide note (2) under "Appropriation for Reduction or Avoidance of Debt" at page. 60.

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