



GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS

1961-62

C

Comptroller and Auditor General of India  
1963



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE

APPROPRIATION ACCOUNTS

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APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF ORISSA  
FOR THE YEAR 1961-62

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1961-62 presents the accounts of sums expended in the year ended 31st March, 1962 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, with drawings or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

## SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	R.
1—Election and other expenditure relating to the Home Department	Charged ..	6,46,578	6,26,709	19,869 ..
	Voted ..	59,00,847	50,35,243	8,65,604 ..
2—Jails	Charged ..	250	250	.. ..
	Voted ..	39,39,17	36,28,572	3,10,599 ..
3—Police	..	2,79,89,474	2,36,29,816	43,59,658 ..
4—Expenditure relating to the Planning and Co-ordination and Political and Services Departments.	Charged ..	1,83,000	1,56,550	26,450 ..
	Voted ..	48,79,092	39,82,835	8,96,257 ..
5—Community Development Projects, etc.	..	5,20,56,690	3,99,10,793	1,21,45,897 ..
6—River Valley Development	..	21,02,156	13,37,773	7,64,383 ..
7—Expenditure on Displaced Persons	..	7,79,257	3,57,451	4,21,806 ..
8—Stamps	..	2,21,256	2,34,537	.. 13,281
9—Ministers, Civil Secretariat and other expenditure relating to Finance Department	Charged ..	4,01,368	3,99,150	2,218 ..
	Voted ..	80,53,013	75,54,605	4,98,480 ..
10—Pensions	Charged ..	32,530	17,141	15,389 ..
	Voted ..	44,01,870	39,28,996	4,72,874 ..
11—Expenditure relating to the Education Department.	..	6,98,36,354	6,76,00,111	22,36,243 ..
12—Taxation	Charged ..	200	110	90 ..
	Voted ..	16,57,840	15,38,175	1,19,665 ..
13—Land Revenue	..	1,90,00,178	1,52,50,473	37,49,705 ..
14—Excise	..	23,29,091	21,65,611	1,63,480 ..
15—Registration	..	7,13,033	6,70,319	42,714 ..
16—District Administration and other expenditure relating to the Revenue Department.	Charged ..	50,14,334	50,00,000	14,334 ..
	Voted ..	6,32,94,085	5,35,85,580	97,08,505 ..

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.
17—Expenditure relating to the Industries Department.	2,40,24,728	1,35,46,982	1,04,77,746	.
18—Civil and Sessions Court and other expenditure relating to the Law Department.	30,12,699	28,66,361	1,46,338	..
19—Stationery and Printing and other expenditure relating to the Commerce Department.	56,65,343	55,16,949	1,48,394	..
20—Labour and Emigration and Employment Organisation.	{ Charged ..	25,989	25,989	..
	{ Voted ..	21,28,547	16,31,367	4,97,180
21—Tribal and Rural Welfare Department.	2,81,70,992	2,52,80,946	28,90,046	..
22—Medical and other expenditure relating to the Health Department.	2,05,54,161	1,65,39,065	40,15,096	..
23—Public Health	.. 1,08,92,875	87,83,000	21,09,875	..
24—Irrigation	{ Charged ..	15,000	..	15,000
	{ Voted ..	7,67,07,508	9,08,18,089	.. 1,41,10,581
25—Civil Works	{ Charged ..	2,37,532	1,79,704	57,828
	{ Voted ..	9,68,17,488	9,55,31,180	12,86,308
26—State Legislature	{ Charged ..	34,000	27,702	6,298
	{ Voted ..	8,13,618	8,03,150	10,468
27—Public Works, Common Establishment and other expenditure relating to the Works Department.	{ Charged ..	226	226	..
	{ Voted ..	98,31,406	78,65,773	19,65,633
28—Electricity Schemes	.. 2,99,96,811	1,08,18,960	1,91,77,831	..
29—Taxes on Vehicles	.. 13,35,982	10,49,115	2,86,867	..
30—Transport Schemes	.. 1,55,17,005	1,52,59,792	2,57,213	..
31—Forest	{ Charged ..	19,250	2,451	16,799
	{ Voted ..	1,38,15,447	1,10,59,308	27,56,139
32—Fisheries	.. 33,05,609	30,82,741	2,22,868	..

Number and name of Grant 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.
33—Co-operation	.. 47,25,027	36,24,630	11,00,397	..
34—Contribution to Local Bodies	.. 31,31,396	23,66,052	7,65,344	..
35—Animal Husbandry	.. 94,08,915	76,30,939	17,77,976	..
36—Public Relations	.. 17,96,726	15,63,903	2,32,823	..
37—Agriculture	.. 1,62,01,170	1,38,29,873	23,71,297	..
38—Supply Department	.. 23,27,400	21,12,268	2,15,132	..
Interest on Debt and other Obligations.	<i>Charged</i> .. 8,77,25,284	8,82,27,562	..	5,02,27,100
Appropriation for Reduction or Avoidance of Debt.	<i>Charged</i> .. 2,20,88,167	2,20,88,167	..	..
39—Hirakud Dam Project	.. 76,70,000	41,39,859	35,30,141	..
40—Community Development Projects	.. 26,40,000	11,23,905	15,16,095	..
41—Loans to Local Funds, Government Servants, etc.	.. 3,85,04,070	3,19,25,111	65,78,959	..
42—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department.	.. 1,01,51,000	82,70,162	18,80,838	..
43—Electricity Schemes outside the Revenue account and other expenditure relating to the Works Department.	<i>Charged</i> .. 25,000	7,202	17,798	..
	<i>Voted</i> .. 16,34,20,287	12,93,93,567	3,40,26,720	..
44—Agricultural Improvement and Research.	<i>Charged</i> .. 4,188	4,188	..	..
	<i>Voted</i> .. 69,87,931	55,01,483	14,86,448	..
45—State Schemes of Government Trading.	<i>Charged</i> .. 1,535	1,534	1	..
	<i>Voted</i> .. 3,05,97,875	1,74,63,798	1,31,34,077	..
46—Road Transport Schemes	.. 6,75,000	6,63,106	11,894	..
47—Capital Outlay on Public Health and Capital Account of Civil Works relating to Health (L. S. G.) Department.	.. 42,60,005	39,94,330	2,65,670	..

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	
			4	5	
1	2	3	Rs.	Rs.	
	Rs.	Rs.	Rs.	Rs.	
48—Capital Outlay on Industrial Development.	1,28,21,475	1,18,65,857	9,55,618	..	
49—Capital Outlay on Ports (Chandbali).	1,00,000	92,539	7,461	..	
50—Capital Outlay on Ports (Paradip)	98,58,400	46,39,081	52,19,319	..	
51—Subsidised Industrial Housing Scheme.	10,00,000	9,14,989	85,011	..	
52—Capital Account of other Works relating to Education Department.	43,794	43,794	—	..	
53—Capital Account of Other Works relating to Home Department.	3,61,160	67,659	2,93,501	..	
54—Capital Outlay on Forest ..	13,24,120	13,14,751	9,369	..	
55—Capital expenditure relating to Development (Co-operation) Department.	23,21,005	9,15,000	14,06,005	..	
57—Capital expenditure relating to Development (Veterinary) Department.	11,38,700	4,87,530	6,51,170	..	
58—Capital Account of Other Works relating to the Planning and Co-ordination (Grama Panchayat) Department.	8,14,000	8,06,842	7,158	..	
60—Capital Account of Civil Works	Charged	2,64,400	1,44,873	1,19,527	..
	Voted	7,16,36,441	6,52,72,698	63,63,743	..
Loans from the Central Government (Repayment)	Charged	4,53,58,671	4,25,07,910	28,50,761	..
Other Loans ..	Charged	11,15,424	11,15,424	..	..
Totals	Charged	16,31,92,926	16,05,32,842	31,62,362	5,02,278
	Voted	101,36,59,523	86,08,87,419	16,68,95,966	1,41,23,862
Grand Total		117,68,52,449	102,14,20,261	17,00,58,328	1,46,26,100

The excesses over the Voted grants under "8—Stamps" and "24—Irrigation" and the excess over the Charged Appropriation under "Interest on Debt and other Obligations" require regularisation.

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

	<i>Charged</i>	<i>Voted</i>
	Rs.	Rs.
Total expenditure according to Appropriation Accounts	16,05,32,842	86,08,87,419
<i>Deduct</i> —Total of recoveries shown in Appendix	7,36,747	25,86,41,110
Net total expenditure as shown in statement No. 10 of the Finance Accounts.	15,97,96,095	60,22,46,309

The Appropriation Accounts have been prepared and examined under my direction in accordance with the provisions of the Government of India ( Audit and Accounts ) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. 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, 1963.

NEW DELHI :

*The*

*Comptroller and Auditor General of India.*

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

7

	Total Grant or Appropriation	Actual Expenditure	Saving		
	Rs.	Rs.	Rs.		
Major Heads—25—GENERAL ADMINIS- TRATION					
27—ADMINISTRATION OF JUSTICE*					
47—MISCELLANEOUS DEPARTMENTS					
54—B—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS					
57—MISCELLANEOUS					
Voted—					
Original	40,06,074	59,00,847	50,35,243	8,65,604	
Supplementary	18,94,773				
				Amount surrendered during the year	6,98,959
Charged—					
Original	6,14,578	6,46,578	6,26,709	19,869	
Supplementary	32,000				
				Amount surrendered during the year	6,585

Notes and Comments—

(i) The Supplementary grant proved wholly unnecessary in the following cases :—

Group head	Total Grant	Actual Expenditure	Saving—	
	( In lakhs of rupees )			
(1) F. 1.—Separation of Judiciary from Executive—				
O.	3.21	4.32	3.67	—0.65
S.	4.08			
R.	—3.67			

The Supplementary grant of Rs. 4.08 lakhs obtained in September, 1961 to meet establishment charges and the cost of construction of court buildings required for the Judiciary because of its separation from the Executive proved wholly unnecessary owing to late implementation of the scheme.

**Grant No.1—Election and other expenditure relating to the  
Home Department—Concl'd.**

Group head	Total Grant	Actual Expenditure	Saving—
		( In lakhs of rupees )	
(2) H.—Fire Service—			
O.	8.60	6.93	—0.56
S.	1.54		
R.	—3.21		

The Supplementary grant of Rs. 1.54 lakhs obtained in September, 1961 for purchase of Tractor pumps and Jeep chasis remained unutilised due to non-supply of stores by the Director General of Supplies and Disposals owing to non-completion of formalities. The saving of Rs. 2.23 lakhs in the original grant was explained as due to non-receipt of Government sanction for establishment of two fire stations and non-supply of stores.

(ii) The surrender of Rs. 6.99 lakhs was made towards the end of March, 1962.

## Grant No. 2—Jails

9

	Total Grant or Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—28—JAILS			
47—MISCELLANEOUS DEPARTMENTS			
Voted—			
Original	37,35,171		
Supplementary	2,04,000		
	39,39,171	36,28,572	3,10,599
			Amount surrendered during the year 2,58,676
Charged—			
Original	250		
Supplementary	..		
	250	250	..

*Notes and Comments—*

Funds to the extent of Rs. 0.55 lakh out of the Supplementary grant of Rs. 2.04 lakhs obtained in October, 1961 for revision of pay of Government servants were not utilised and surrendered.

## Grant No. 3—Police

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs	Rs.
Major Head—29—POLICE				
Voted —				
Original	2,30,81,391	2,79,89,474	36,29,816	43,59,658
Supplementary	49,08,083			
Amount surrendered during the year				37,24,179

## Notes and Comments—

(i) The Supplementary grant proved excessive/unnecessary in the following cases :—

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

## (1) B. 1 (1) District Police—

O.	1,44.59	1,67.38	1,62.42	—
S.	20.37			
R.	2.42			

A Supplementary grant of Rs. 14.45 lakh obtained in September, 1961 to meet the cost of extra staff engaged in connection with the mid-term elections to the State Legislature and Parliamentary election proved excessive to the extent of Rs. 2.80 lakhs.

The additional funds provided by reappropriation on 31st March, 1962 for meeting extra cost of establishment on account of revision of pay also proved unnecessary due to late fixation of pay.

## (2) E. 1.—Military Police—

O.	22.73	22.95	21.90	—1.05
S.	1.27			
R.	—1.05			

The saving of Rs. 2.10 lakhs was explained as due to (i) non-implementation of certain schemes, the particulars of which have not been intimated by the Controlling Officers ( Rs. 1.15 lakhs ) and (ii) late fixation of pay in the revised scales ( Rs. 0.95 lakh ).

## (3) J—Add—Lump provision for revision of pay—

S.	25.20	..	..	..
R.	—25.20			

The Supplementary grant of Rs. 25.20 lakhs obtained in September, 1961 for revision of pay scales remained wholly unutilised due to non-drawal of arrears.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(1) D. 1—Village Police—			
O.	27.07	16.96	16.83
R.	—10.11		
(2) D. 2—Contribution to Chowkidari Reward and Chowkidari Uniform Funds—			
O.	3.00	1.06	1.50
R.	—1.94		

A provision of Rs. 30.07 lakhs was made for the introduction of the system of cash payment to chowkidars in lieu of Jagir lands in the areas of the former Indian States. This was not utilised. A similar provision of Rs. 30 lakhs made in the previous year was also lapsed owing to the non-introduction of the reform.

(iii) The surrender of saving amounting to Rs. 37.24 lakhs was made on 24th March, 1962.

12 Grant No. 4—Expenditure relating to the Planning and Co-ordination and Political and Services Department

	Total Grant or Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—25—GENERAL ADMINISTRATION			
30—PORTS AND PILOTAGE			
47—A—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
57—MISCELLANEOUS			
63—A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT			
Voted—			
Original	48,01,867	48,79,092	39,82,835
Supplementary	77,225		
			8,96,257
		Amount surrendered during the year	8,10,660
Charged—			
Original	1,75,000	1,83,000	1,56,550
Supplementary	8,000		
			26,450
		Amount surrendered during the year	16,854

Notes and Comments—

- (i) Out of the total saving of Rs. 8.96 lakhs in the Voted grant, the savings amounting to Rs. 6.08 lakhs were under the group heads, 'H-Water supply' (Rs. 2.27 lakhs) and '1—Roads and Buildings' (Rs. 3.81 lakhs). The funds provided under these group heads were not utilised due to non-availability of central assistance.
- (ii) *Orissa Loan Stipend Fund*—The Fund is meant for giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is credited with the Government contributions, private donations and recoveries from stipendiaries and debited with the advances granted to stipendiaries.

An account of the transactions of the Fund is given in Statement No. 19 of Finance Accounts, 1961-62.

Major Heads—25—GENERAL ADMINISTRATION		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE				
47—MISCELLANEOUS DEPARTMENTS				
47-A—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS				
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT				
	Voted			
	Original	4,40,46,604		
	Supplementary	80,10,086	5,20,56,690	3,99,10,793
				1,21,45,897
			Amount surrendered during the year	96,09,261

*Notes and Comments—*

- (1) The Supplementary grant of Rs. 80.10 lakhs obtained in September, 1961 (Rs. 61.90 lakhs), October 1961 (Rs. 18.20 lakhs) proved wholly unnecessary; in most cases the Supplementary provision proved unnecessary/excessive under those very group heads under which it was obtained, as indicated below :—

Group-head	Total Grant	Actual Expenditure	Saving—
	(In lakhs of rupees)		
(1) F—Other Establishments—			
O.	8.13		
S.	13.00	9.33	6.84
R.	—11.80		—2.49

The Supplementary grant of Rs. 13 lakhs obtained in September, 1961 mainly for appointment of additional staff in some shadow Blocks remained unutilised to the extent of Rs. 4.17 lakhs due to non-entertainment of staff.

The reasons for the saving of Rs. 2.49 lakhs under different units relating to "Establishment of Panchayat Samities" as well as "Organisation and Supervision of Panchayats" have not been intimated by the Controlling Officer.

- (2) G-Add—Lump provision for revision of pay—

S.	0.63		
R.	—0.63		

The Supplementary grant of Rs. 0.63 lakh obtained in October, 1961 to meet the additional expenditure on revision of pay scales of the staff relating to Panchayat Organisation was not utilised and surrendered as the requirement was met from the available savings within the group head.

Had this been foreseen earlier, the supplementary grant could have been restricted to a token demand.

14 Grant No. 5—Community Development Projects, etc.—Contd.

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
<b>(3) L. 2—Maternity and Child Welfare Centres—Non-Plan—</b>			
S.	3.31	3.13	0.32
R.	—0.18		
			—2.81

The saving of Rs. 2.99 lakhs was stated to be mainly due to non-completion of certain building for want of materials ( Rs. 1.96 lakhs ) and misclassification of charges under 'Plan' by some disbursing officers ( Rs. 1.02 lakhs ).

**(4) J. 1—Recurring expenditure on personnel retained in National Extension Service Pattern—**

Establishment Grants-in-aid—	Charges and	Total Grant	Actual Expenditure	Saving—
O.	19.52	39.31	27.54	—11.77
S.	11.74			
R.	8.05			

A Supplementary grant of Rs. 9.51 lakhs obtained in September, 1961 for expenditure on development works in Blocks remained unutilised to the extent of Rs. 2.56 lakhs mainly due to non-completion of cheek-measurements owing to shortage of technical hands.

The additional funds provided by reappropriation in March, 1962 for the same purpose also proved unnecessary for the same reason.

**(5) J. 2—Recurring expenditure on personnel retained in National Extension Service Pattern—Non-Plan—**

*Add—Amount transferred from A—Community Development Project—II-Block Headquarters—Stage I Blocks—Establishment charges—*

O.	29.37	32.17	8.70	—23.47
S.	30.93			
R.	—28.13			

The Supplementary grant of Rs. 30.93 lakhs obtained in September, 1961 for appointment of extra staff for successful implementation of the programme relating to development works in National Extension Service Blocks proved unnecessary as it was decided by Government in March, 1962 to meet the expenditure from Plan side where central assistance would be available.

The saving of Rs. 23.47 lakhs was stated to be on account of smaller transfer of charges from group-head L. 1. (2) due to less expenditure in non-plan side.

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
------------	-------------	--------------------	-----------------

( In lakhs of rupees )

(5) X.—Add—Lump provision for revision of pay—

S.	..	11.77	}	..	-	..
R.	..	-11.77				

Out of the Supplementary grant of Rs. 11.77 lakhs obtained in October, 1961 to meet the extra expenditure arising out of the implementation of revised pay scales in the case of staff relating to Community Development and National Extension Service Blocks, Rs. 6.66 lakhs were surrendered at the end of the year, reasons for which have not been intimated by Government.

(7) DD.—Add—Lump provision for revision of pay—

S.	...	5.80	}	..	..
R.	..	-5.80			

The entire amount of Supplementary grant obtained in October, 1961 for revision of pay in the case of staff relating to Panchayat Organisation was surrendered at the end of the year due to availability of saving under "Allowances" from which the additional expenditure was met.

Had the saving been anticipated earlier, the Supplementary grant could have been restricted to a token vote.

(ii) In the group heads indicated below the provision was not utilised to a substantial extent:—

(1) D.—Works—Repairs—

O.	..	9.69	}	0.20	0.23	+0.03
R.	..	-9.49				

A part of the saving amounting to Rs. 6.93 lakhs was explained as due to—

(i) non-finalisation of the schemes regarding—

(a) maintenance of National Water-supply ( Rs. 3.40 lakhs )

(b) maintenance of Drinking Water Scheme in Community Projects ( Rs. 1.33 lakhs ) and

(c) maintenance of Roads in Community Project areas ( Rs. 2.20 lakhs ).

(ii) withdrawal of provision to the extent of Rs. 2.67 lakhs made for the schemes regarding 'Repairs of Grain Golas' ( Rs. 1.34 lakhs ) and 'maintenance of roads in the Community Project areas' ( Rs. 1.33 lakhs ) for sanctioning grant-in-aid to Zilla Parishads under the major head 57—Miscellaneous for such purpose.

(2) K.—Community Development Projects—

Supervision—

O.	...	6.55	}	0.18	0.17	-0.01
R.	..	-6.37				

Out of the provision of Rs. 6.37 lakhs withdrawn during the year a sum of Rs. 3.38 lakhs was surrendered on 30th and 31st March, 1962 due mainly to late appointment of training reserves. The remaining saving of Rs. 2.99 lakhs was stated to be mainly due to less expenditure on contingencies.

16 Grant No. 5—Community Development Projects, etc.—Contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
3) L. 1 (3)—Project/Block- Headquarters—Stage I Works—			
O. .. 8.22	1.26	1.54	+0.28
R. .. -6.96			

A sum of Rs. 6.96 lakhs was withdrawn by reappropriation on 31st March, 1962 mainly due to revision in Block Programme.

4) N. 1.—Irrigation—Stage I Blocks—

O. .. 42.19	31.08	23.68	-7.40
R. .. -11.11			

Out of the total saving of Rs. 18.51 lakhs Rs. 9.85 lakhs were not utilised and were withdrawn on 31st March, 1962 by reappropriation due to revision in Block programme necessitating change in classification and Rs. 1.26 lakhs were surrendered on 30th March, 1962 due to non finalisation of investigation of some Minor Irrigation Projects. The final saving of Rs. 7.40 lakhs was stated to be mainly due to non-supply of equipment for lift irrigation works (Rs. 1.22 lakhs), and delay in finalisation of plan and estimates and shortage of technical hands in Minor Irrigation and Soil Conservation Works (Rs. 6.11 lakhs).

(5) S.—Rural Arts, Crafts and Industries—Stage I Blocks—

O. .. 14.02	11.27	9.87	-1.40
R. .. -2.75			

The total saving under the head was Rs. 4.15 lakhs, of which Rs. 2.75 lakhs were withdrawn by reappropriation due to revision in Block programme. The remaining saving of Rs. 1.40 lakhs was explained as due to failure on the part of the teachers and trainees to join the training in time, delay in according sanction to plan and estimates of certain works and non-completion of measurement of some other works.

(6) There were savings to the extent of Rs. 26.78 lakhs under the following group heads, out of which savings amounting to Rs. 22.95 lakhs were attributed to opening of less number of Tribal Development Blocks :—

U.—Multipurpose Projects—

1.—Block headquarters—

O. .. 12.74	6.10	6.80	+0.70
R. .. -6.64			

2.—Animal Husbandry and Agricultural Extension—

O. .. 9.78	5.33	4.44	-0.89
R. .. -4.45			

4.—Social Education—

O. .. 2.62	0.80	0.90	+0.10
R. .. -1.82			

7.—Communication—

O. .. 10.18	4.80	3.48	-1.32
R. .. -5.38			

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
------------	-------------	--------------------	-----------------

( In lakhs of rupees )

8.—Rural Arts, Crafts and Industries—			
O. ..	5.45	2.71	2.13
R. ..	-2.74		

9.—Housing—			
O. ..	5.74	2.41	1.98
R. ..	-3.33		

(iii) In the following case, the additional provision of funds provided by reappropriation on 31st March, 1962 proved excessive:—

## T. 1.—Housing

## Stage I Blocks—

O. ..	7.85	24.74	20.72
R. ..	16.89		

The saving was explained to be due to dearth of building materials.

(iv) In the following case, the excess remained uncovered by additional provision of funds:—

## I. 1 (6).—Project/Block Headquarters—

## Stage I Blocks—

## Grants-in-aid—

R. ..	7.66	7.66	14.75	+7.09
-------	------	------	-------	-------

The excess was stated to be due to more expenditure on construction of buildings and other urgent development works in some blocks than anticipated.

(v) In the following cases, the withdrawal of funds at the end of the year proved excessive:—

## (1) M.—Animal Husbandry and Agricultural Extension—

## 1. Stage I Blocks—

O. ..	21.34	18.61	21.26
R. ..	-2.73		

The excess was explained as mainly due to payment of long outstanding bills of supplying firms and purchase of some agricultural implements towards the end of the financial year.

## 2. Stage II Blocks—

O. ..	4.00	3.00	3.61
R. ..	-1.00		

The same remarks as under the group head M. 1.

## N. 2.—Irrigation—

## Stage II Blocks—

O. ..	4.73	3.96	4.82
R. ..	0.77		

The excess was stated to be due to increased expenditure on minor irrigation projects in some blocks at the end of the year, payment of subsidy beyond anticipation and some expenditure on "grants-in-aid" in some blocks through misapprehension.



Major Heads	Total Grant		Actual Expenditure	Saving—
	Rs.	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION				
51 B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTI-PURPOSE RIVER SCHEMES				
57—MISCELLANEOUS				
63—A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT				
<b>Voted—</b>				
Original	16,68,807	21,02,156	13,37,773	7,64,385
Supplementary	4,33,349			
		Amount surrendered during the year		6,66,389

**Notes and Comments—**

- (i) The saving in the Voted grant was 36.36 per cent
- (ii) After obtaining a supplementary grant of Rs. 4.33 lakhs in September, 1961 (Rs. 0.40 lakh) and March, 1962 (Rs. 3.93 lakhs), the department found that it had surplus funds to surrender and the entire supplementary grant remained unutilised as indicated below:—

Group head	Total Grant	Actual Expenditure	Saving—
	(In lakhs of rupees)		
(1) A—Other Establishment—			
O.	13.02	11.75	11.28
S.	3.93		
R.	—5.20		
			—0.47

The Supplementary grant of Rs. 3.93 lakhs obtained in March, 1962 for expansion of vigilance establishment could have been reduced to a token vote in view of the total saving. Of the supplementary grant, an amount of Rs. 3.07 lakhs out of the provision of Rs. 3.86 lakhs under the Unit "Compensation for Land Acquisition" remained unutilised and was surrendered at the end of the year due to want of Government sanction.

**(2) C—Add. Lump provision for revision of pay—**

S.	0.40	0.40	—0.40
----	------	------	-------

Lump Supplementary grant of Rs. 0.40 lakh obtained in September, 1961 to meet the additional expenditure due to implementation of revised pay scales was not transferred to the group head concerned during the year.

In view of the overall saving in the grant as indicated above the supplementary grant could have been restricted to a token vote.

(iii) In the following case a substantial portion of the provision remained unutilised:—

**H. 1—Hirakud Periphery Resettlement—**

O.	2.13	1.08	1.08
R.	—1.05		

An amount of Rs. 1.05 lakhs out of the provision of Rs. 1.85 lakhs under the unit "Works" was not utilised and surrendered at the end of the year as the progress of work was stated to have been hampered by heavy rains.

(iv) The explanations for variation under 3 group heads (out of 4 group heads) have not been communicated by the Controlling Officers.

## Grant No. 7—Expenditure on Displaced Persons

		Total Grant	Actual Expenditure	Saving—
Major Heads—25—GENERAL ADMINISTRATION				
57—MISCELLANEOUS				
Voted—				
Original	5,10,000	7,79,257	3,37,451	4,21,806
Supplementary	2,69,257			
Amount surrendered during the year				4,07,675

*Notes and Comments—*

The saving in the grant was accounted for by non-utilisation in full of a provision of Rs. 5 lakhs, made for the write-off of irrecoverable loans and advances.

## Grant No. 8—Stamps

21

	Total Grant	Actual Expenditure	Excess +
	Rs.	Rs.	Rs.
Major Head—9—STAMPS			
Voted—			
Original	1,79,256	2,34,537	13,281
Supplementary	42,000		
	2,21,256		

*Notes and Comments—*

Excess of Rs. 13,281 in the grant which requires to be regularised, occurred under the group head 'B—Charges for sale of stamps' and was on account of more payments of discount (Rs. 16,897) on increased sale of stamps. The excess under the same grant occurred consecutively for the third year in succession for the same reason.

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

		Total Grant or Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
<b>Major Heads—25—GENERAL ADMINISTRATION</b>				
57—MISCELLANEOUS				
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.				
<b>Voted—</b>				
Original	72,39,873	80,53,013	75,54,605	4,98,408
Supplementary	8,13,140			
Amount surrendered during the year				5,20,063
<b>Charged—</b>				
Original	4,01,368	4,01,368	3,99,150	2,218
Supplementary	..			
Amount surrendered during the year				150

**Notes and Comments—**

(f) The supplementary grant proved wholly unnecessary in the following cases:—

Group head	Total Grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
<b>(1) X 1 (1)—Headquarters Establishment—</b>			
O.	4.46	4.49	4.46
S.	0.97		
R.	-0.94		

The supplementary grant of Rs. 0.97 lakh obtained in September, 1961 for purchase of Tabulator machines, etc., remained wholly unutilised as no purchase could be made due to non-availability of foreign exchange and the funds were withdrawn by reappropriation in January and March, 1962.

**(2) X. 1 (4)—Family budget enquiry of Industrial workers—**

S.	0.17	..	..
R.	-0.17		

The supplementary grant of Rs. 0.17 lakh obtained in September, 1961 for family budget enquiry in respect of Industrial workers remained unutilised and was surrendered at the end of the year.

Grant No.9—Ministers, Civil Secretariat and other expenditure 23  
 relating to the Finance Department—*Concl'd.*

(ii) The other cases in the voted grant in which the provision remained unutilised to a substantial extent are indicated below :—

Group head	Total Grant	Actual Expenditure	Excess +
	(In lakhs of Rupees)		
(1) G. Ministers—			
O.	4.55	2.90	2.91
R.	-1.65		
			+0.01

Provision of Rs. 1.31 lakhs was not utilised and surrendered due to vacancies as less number of Ministers were in the Cabinet.

(2) Y. 1 (2)—District Statistical Agencies—

O.	1.22	..	..	..
R.	-1.22			

An amount of Rs. 1.22 lakhs provided for the creation of a Primary Reporting Agency for Agricultural Statistics as well as strengthening the District Statistical Offices for All-India Statistics remained unutilised and was surrendered as no final decision was stated to have been reached during the year for implementation of the scheme.

	Total Grant or Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—54-A.—TERRITORIAL AND POLITICAL PEN- SIONS			
55—SUPERANNUATION ALLOWANCES AND PENSIONS			
55-A.—COMMUTA- TION OF PENSION FINANCED FROM ORDINARY REVENUES			
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS			
Voted—			
Original	41,43,674	39,28,996	4,72,874
Supplementary	2,58,196		
Charged—			
Original	32,530	17,141	15,389
Supplementary	—		
			Amount surrendered during the year 6,176

## Notes and Comments—

In the voted grant the saving was mainly accounted for under the following group heads owing to less receipt of pension and gratuity cases than anticipated as well as non-drawal of pensions and gratuities by certain pensioners:—

Group head	Total Grant	Actual Expenditure	Saving—
			(In lakhs of rupees)
(1) C. 7.—Pension granted under section I of the Liberalised Pension Rules—			
O. .. 16.00	19.00	17.97	—1.03
R. — 3.00			
(2) G. 3 (4).—Gratuities admissible under section I and Death-cum-Retirement Gratuity admissible under section II of the Liberalised Pension Rules—Death-cum-Retirement Gratuity—	9.00	5.72	—3.28

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—36—SCIENTIFIC DEPARTMENTS			
37—EDUCATION			
47—MISCELLANEOUS DEPARTMENTS			
57—MISCELLANEOUS			
Voted—			
Original	5,46,91,737	6,98,36,354	6,76,00,111
Supplementary	1,51,44,617		
			22,36,243
		Amount surrendered during the year	7,02,296

Notes and Comments—

(i) In the following cases, the additional provision of funds provided by reappropriation in March, 1962 proved excessive:—

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

FF.—Grants to Local Bodies for primary Education, Zilla Parishads, Municipalities and Notified Area Councils—

3. Non-recurring—

R.	..	7.25	7.25	6.08	—1.17
----	----	------	------	------	-------

Out of the total saving of Rs. 1.17 lakhs, a saving of Rs. 1 lakh was explained as due to less expenditure on supply of midday meals to students reading in Primary Schools,

4. Recurring—

R.	..	10.77	10.77	7.69	—3.08
----	----	-------	-------	------	-------

Out of the total saving of Rs. 3.08 lakhs, the saving of Rs. 2.64 lakhs was stated to be due to non-appointment of additional teachers as Government did not sanction the creation of the posts during the year.

(ii) The other cases in which the provision remained unutilised to a substantial extent are indicated below :—

(1) In the following cases, funds to the extent of Rs. 97.50 lakhs were withdrawn as a consequence of the decision of Government to transfer the management of primary and Junior basic schools to the Panchayat Samities and Zilla Parishads:—

M. 1—Government Primary Schools for Boys—

O.	..	46.55	26.56	26.55	—0.01
R.	..	—19.99			

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

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
N—Direct Grants to Non-Government Primary Schools—			
3 (1).—Non-recurring grants to Panchayat Samities for Primary Education—			
O. ..	3.00	0.03	0.03
R. ..	—2.97		
3 (2).—Non-recurring grants to Primary School buildings damaged by flood—			
O. ..	3.00	..	..
R. ..	—3.00		
4. Educational programme to relieve educated un-employment—			
O. ..	47.40	23.59	23.59
R. ..	—23.81		

In addition to the saving of Rs. 15.05 lakhs owing to the reasons stated in item (ii) (1) above, there was a saving of Rs. 8.76 lakhs due to the management of the Schools opened under the scheme of Educational Programme to relieve educated un-employment by Government till 31st August, 1961.

O. 1 (1) and (2)—Grants to Local Bodies for Primary Education—North Orissa—Recurring—

O. ..	59.51	3.02	2.87	—0.15
R. ..	—56.49			

(2) In the following cases, the provision amounting to Rs. 21.43 lakhs was withdrawn by reappropriation because the expenditure on the implementation of the revised pay scales of the Primary School teachers was met from the committed ( Non-Plan ) side instead of from Plan side where provision was made.

DD. 1.—Government Primary Schools—Improvement in the scales of pay of the Primary School teachers—

O. ..	5.48	1.48	..	—1.48
R. ..	—4.00			

The reasons for the saving of Rs. 1.48 lakhs have not been intimated by the Controlling Officer.

EE. 1 (1).—Non-Government Primary Schools—Direct grant for improvement in the scales of pay of Primary School Teachers ( Indian Primary Schools )—

O. ..	6.56	5.09	..	—5.09
R. ..	—1.47			

The reasons for the saving of Rs. 5.09 lakhs have not been intimated by the Controlling Officer.

Grant No. 11—Expenditure relating to the Education Department—concl'd. 27

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
EE. 6 (1).—Improvement in the scales of pay of Primary School Teachers—( Indian Primary Schools ) Educational Programme to relieve educated unemployment—recurring—			
O.	6.84		
R.	—6.84		
FF. 1 and 2.—Grants to Local Bodies for Primary Education—Improvement in the scales of pay of Primary School Teachers—Recurring—			
O.	9.12		
R.	—9.12		
(3) L. 1 (1)—Grants to Local Bodies for Secondary Education—Recurring—			
O.	11.92	0.27	0.26
R.	—11.65		—0.01

Funds to the extent of Rs. 11.65 lakhs were withdrawn by reappropriation mainly in October, 1961 as the control of M. E. Schools was transferred to the control of Inspecting staff of the Education Department in January, 1961 due to abolition of District Boards.

(4) JJ. 1—Inspection—Indian Education—

O.	2.12	0.06	0.06	
R.	—2.06			

Provision to the extent of Rs. 2.06 lakhs was withdrawn by reappropriation in March, 1962 due to non-receipt and late receipt of sanction for the entertainment of inspection staff from Government.

(5) LL. 5—State and City Libraries—

O.	2.00			
R.	—2.00			

The provision was surrendered on 30th March, 1962 due to post-budget decision of the Government to take up the work of construction of the State Library through the Public Works Department.

## Grant No. 12—Taxation

	Total Grant or Appropriation		Actual Expenditure	Saving—	
	Rs.		Rs.		
Major Heads—4—TAXES ON INCOME OTHER THAN COR- PORATION TAX					
12—A—SALES TAX					
13—OTHER TAXES AND DUTIES					
Voted—					
Original	14,97,103	}	16,57,840	15,38,175	1,19,665
Supplementary	1,60,737				
			Amount surrendered during the year		95,937
Charged—					
Original	200	}	200	110	90
Supplementary	..				

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Head—7—LAND REVENUE</b>			
Voted—			
Original	1,85,04,173	1,52,50,473	—37,49,705
Supplementary	4,96,005		
	1,90,00,178		
	Amount surrendered during the year		31,83,395

**Notes and Comments—**

(i) The Supplementary grant proved excessive in the following cases :—

Group head	Total Grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
<b>(1) B. 2—Management of Government Estates—Outlay on Improvements—</b>			
O.	7.04	8.99	8.74
S.	3.00		
R.	1.05		

The saving of Rs. 1.05 lakhs which was withdrawn by reappropriation on 31st March, 1962 was explained as due to the cost of construction of Guest House in University Campus being met from Education Department Budget (Grant No. 11).

(2) I.—Add—Lump provision for revision of pay—

S.	1.96		
R.	—1.96		

Out of the Supplementary grant of Rs. 1.96 lakhs obtained in October 1961 for revision of pay of Land Revenue Establishment funds to the extent of Rs. 1.25 lakhs were not utilised and surrendered in March, 1962.

(ii) The other cases in the grant in which the provision remained unutilised to a substantial extent are indicated below :—

(1) B.1.—Collection of Revenue—

O.	48.63	45.35	43.52	—1.83
R.	—3.28			

Out of the total saving of Rs. 5.11 lakhs an amount of Rs. 2.84 lakhs remained unutilised and was surrendered, which has been explained as mainly due to non-purchase of furniture and jeep owing to delay in reorganisation of Tahasils as well as for want of sanction. The amount of Rs. 1.83 lakhs could not be utilised and remained unsundered due to non-drawal of pay and leave salaries of some incumbents for want of sanction and service particulars, non-finalisation of pay fixation cases and non-purchase of furniture, typewriters and boats, etc., for want of sanction.

Group head	Total Grant	Actual Expenditure	Saving—
		( In lakhs of rupees )	
(2) C.—Survey, Settlement and Record Operations—			
O.	57.13	36.43	33.44
S.	*		
R.	-20.70		
			-2.99

An amount of Rs. 15 lakhs was not utilised and surrendered due to non-receipt of articles like tents, durries, survey instruments, non-availability of technical personnel and non-entertainment of staff under different schemes.

(3) D. 1.—Maintenance of Land Records—

O.	7.62	3.11	2.98
R.	-4.51		
			-0.13

The total saving in the group head was Rs. 4.64 lakhs of which Rs. 4.41 lakhs were not utilised and surrendered at the end of the year due to late implementation of the scheme for assessment of and collection of water rates.

(4) G. 1.—Land Reforms—

O.	10.85	0.73	0.69
R.	-10.12		
			-0.04

An amount of Rs. 10.12 lakhs was not utilised and surrendered at the end of the year due to non-implementation of the scheme for some administrative and legal difficulties. There was a saving of Rs. 3.56 lakhs out of the provision of Rs. 5 lakhs in the same group head during the previous year ( 1960-61 ) which was surrendered on 29th March, 1961 due to non-implementation of the scheme.

(vi) *Zamindari Abolition Fund*—The fund was created during 1952-53 with the object of watching the financial effect of acquisition of Zamindari Estates under the Orissa Estates Abolition Act, 1951. In the revised accounting procedure followed from 1st April, 1960 all expenses connected with management of these Estates inclusive of works of benefit are budgeted and accounted for under the relevant service heads and met from the State Revenues. The receipts accruing therefrom are also credited to normal heads of account. An annual contribution of Rs. 3 lakhs is made to the Fund from the State Revenues and the expenses connected with the payment of compensation and interest charges arising therefrom are accounted for under the relevant service and capital head and debited to the Fund.

An account of the Fund is given in statement No. 19 of Finance Accounts, 1961-62.

\* Indicates token demand

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major	Head—8—STATE DUTIES. EXCISE			
	Voted—			
	Original	21,49,076	23,29,091	21,65,611
	Supplementary	1,80,015		
	Amount surrendered during the year			1,00,880

## Notes and Comments—

(i) In the following case the supplementary grant obtained in October, 1961 for revision of pay of Government servants proved excessive:—

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
G.—Add—Lump provision for revision of pay—			
S.	1.80	—	—
R.	—1.80		

Funds to the extent of Rs. 1.01 lakhs remained unutilised and surrendered on 30th March, 1962.

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

## A.—Superintendence—

O.	2.41	1.20	0.97	—0.23
S.	*			
R.	—1.21			

The saving of Rs. 1.21 lakhs which was withdrawn by reappropriation on 28th March, 1962 was explained as due to non-functioning of the establishment of the Special Officer, Manual revision during the year 1961-62.

\* Represents token supplementary demand.

## Grant No. 15—Registration

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Head—11—REGISTRATION</b>			
Voted—			
Original	6,09,033	7,13,033	6,70,319
Supplementary	1,04,000		
			42,714
			Amount surrendered during the year
			192

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

	Total Grant or Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES</b>			
25—GENERAL ADMINISTRATION			
47—MISCELLANEOUS DEPARTMENTS			
50—CIVIL WORKS			
54—FAMINE			
57—MISCELLANEOUS			
Voted—			
Original	2,53,60,770	6,32,94,085	5,35,85,580
Supplementary	3,79,33,315		
			97,08,505
			Amount surrendered during the year
			84,56,853
Charged—			
Original	50,00,000	50,14,334	50,00,000
Supplementary	14,334		
			14,334

Notes and Comments—

(f) The Supplementary grant proved excessive/unnecessary in the following cases :—

Group head	Total Grant	Actual Expenditure	Excess + Saving
(In lakhs of rupees)			
<b>(1) H.—Original Works—</b>			
O.	55.99	14.97	24.15
S.	10.00		
R.	-51.02		
			+9.18

The Supplementary grant of Rs. 10 lakhs obtained in September, 1961 for Development of Rural communication remained unutilised and was withdrawn in December, 1961 by reappropriation for sanctioning grants to Zilla Parishads for execution of development works in Panchayat Samities. A further saving of Rs. 13.97 lakhs under the same scheme, Rs. 8 lakhs under Rural Water Supply and Rs. 2.05 lakhs under Model Village Road Development were withdrawn in December, 1961 January, 1962 and March, 1962 respectively for the same reason.

The balance of savings were under the schemes of Anchal Roads (Rs. 7 lakhs) and Drinking Water Supply in flood and Cyclone affected areas (Rs. 10 lakhs) which were explained as due to non-finalisation of programme of works by the Zilla Parishads and Panchayat Samities and post budget decision to classify the expenditure under '54—Famine' (group head Y. 1) respectively.

The final excess in the group head was stated to be due to misclassification of expenditure (Rs. 9.18 lakhs) required to be booked under group head Y. 1 in this group head by the Drawing Officer.

(2) I.—Repairs—

O.	20.08	22.69	17.29
S.	10.00		
R.	-7.39		
			-5.40

Out of the Supplementary grant of Rs. 10 lakhs obtained in September, 1961 for 'Maintenance and repairs to Revenue buildings and roads' Rs. 4.38 lakhs remained unutilised and were surrendered on 28th March, 1962 which was stated to be due to non-requirement of the full provision.

A further saving of Rs. 3.01 lakhs out of the provision of Rs. 3.35 lakhs under maintenance of village roads in ex-States area were withdrawn by reappropriation in December, 1961 for sanctioning grants to Zilla Parishads for execution of development works.

The balance of the saving occurred mainly under the schemes relating to Repairs to Revenue Buildings, Roads and Embankments (Rs. 5.10 lakhs) the reasons for which have not been intimated by the Controlling Officer.

(3) M.—Add—Lump provision for revision of pay—

S.	15.43		
R.	-15.43		

Out of the Supplementary grant of Rs. 15.43 lakhs obtained in October, 1961 for revision of pay of the staff relating to Revenue Establishment, an amount of Rs. 10.55 lakhs remained unutilised and was surrendered on 31st March, 1962 which was stated to be due to less requirement.

**Gran No. 16—District Administration and other Expenditure  
relating to the Revenue Department—contd.**

Group head	Total Grant	Actual Expenditure	Saving—
			(In lakhs of rupees)
<b>(4) V.—Gratuitous Relief—</b>			
O.	1·00		
S.	99·00	92·33	89·44
R.	—7·67		—2·89

The Supplementary grant of Rs. 99 lakhs was obtained in September, 1961 (Rs. 30 lakhs) and October, 1961 (Rs. 69 lakhs) to give gratuitous relief to flood affected people. There was, however, a saving of Rs. 10·56 lakhs in the group head of which Rs. 7·67 lakhs were surrendered on 28th March, 1962 explained as due to non-requirement of full provision and non-supply of milk powder to midday meal centres. The balance of the saving of Rs. 2·89 lakhs was stated to be due to non-receipt of debits from the Defence Department.

**(5) W.—Relief Works—**

S.	165·00		
R.	—6·96	158·04	157·59
			—0·45

The saving of Rs. 6·60 lakhs was stated to be due to non-requirement of the full provision.

**(6) Z.—Transfer to Famine Relief Fund—**

Voted—

S.	32·00		
R.	—32·00		

Based on the expenditure on revenue account in respect of relief works of past ten years, a supplementary grant of Rs. 32 lakhs was obtained in September, 1961 providing for transfer to the Fund account [vide items (iv) below] which remained wholly unutilised and surrendered on 31st March, 1962 as the Third Finance Commission did not agree (December, 1961) to increase the amount of transfer to the Fund account hitherto accepted.

(ii) In the group heads indicated below the provision was not utilised to a substantial extent :—

**(1) A—Maintenance and Repairs—**

O.	20·65		
R.	—11·08	9·57	7·60
			—1·97

Provision to the extent of Rs. 8·88 lakhs was withdrawn by reappropriation on 27th March, 1962 for giving grants-in-aid to Zilla Parishads for expenditure on repairs and maintenance of minor irrigation works in Panchayat Samities. A further provision of Rs. 2·20 lakhs remained unutilised and was withdrawn by reappropriation on 27th March, 1962 which was stated to be due to non-preparation of repair estimates of Minor Irrigation Projects by the Collectors.

The complete reasons for the final saving of Rs. 1·97 lakhs were not intimated by the Controlling Officer.

Group head	Total Grant	Actual Expenditure	Excess +
(In lakhs of rupees)			
(2) DD. 3.—Relief on Natural calamities—			
O.	15.00	0.30	0.35
S.	1.00		
R.	-15.70		
			+0.05

An amount of Rs. 15 lakhs provided for giving grants to flood-affected people for construction of houses remained unutilised and surrendered on 23rd March, 1962 because the charges were met from the head "54—Famine" (Group head Y. 2), under which a supplementary grant of Rs. 30 lakhs was obtained in October, 1961.

The supplementary grant obtained under Group head Y. 2 (Rs. 30 lakhs) could have been restricted to Rs. 15 lakhs and the balance reappropriated from this head.

(iii) In the following case, the excess remained uncovered by provision of additional funds :—

D. 1.—Board of Revenue—

O.	11.89	11.20	13.86
R.	-0.69		
			+2.66

Complete reasons for the excess have not been intimated by the Controlling Officer.

(iv) *Orissa Famine Relief Fund*—The Fund was constituted under the Orissa Famine Relief Fund Regulation, 1937. As amended by the Orissa Famine Relief Fund (Amendment) Act, 1958, a credit of Rs. 50 lakhs being a charge on the Consolidated Fund of the State is to be transferred to the Fund each year. It can be expended only upon (i) the relief of famine and of distress caused by serious drought, flood and other serious natural calamities in Orissa and (ii) the construction or repair of embankments after serious flood. When the balance in the Fund exceeds Rs. 50 lakhs, the excess may be utilised in the execution of protective irrigation works and other works required for the prevention of famine, grant of loans to cultivators, commutation of pensions, obtaining Ways and Means Advances from the Reserve Bank of India by pledge of the securities, grant of loans to institutions, undertaking to advance loans for building fire-proof houses in villages and subject to certain restrictions laid down in the Act, other capital expenditure.

An account of the Fund is given in Statement No. 19 of the Finance Accounts, 1961-62.

(v) *Subsidy paid by Government*—Government paid subsidy amounting to Rs. 1.74 lakhs to the Bhoodan Yagna Samiti during the year 1961-62 for maintenance of office establishment and other works executed by the Samiti.

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

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—</b>			
25—GENERAL ADMINISTRATION			
36—SCIENTIFIC DEPARTMENTS			
42—CO-OPERATION			
43—INDUSTRIES AND SUPPLIES			
57—MISCELLANEOUS			
<b>Voted—</b>			
Original	2,04,07,301	1,35,46,982	1,04,77,746
Supplementary	36,17,427		
	Amount surrendered during the year		97,51,157

**Notes and Comments—**

(i) The saving in the grant was 54·13 per cent.

(ii) The Supplementary grants proved excessive/unnecessary in the following cases :—

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

## (1) C. 1.—Re-organisation of Directorate of Mines—

O.	3·30	3·82	3·22	—0·60
S.	11·29			
R.	—10·77			

A Supplementary grant of Rs. 10 lakhs obtained in September, 1961 for purchase of Russian Drills for exploration of mineral resources was surrendered on 31st March, 1962 due to negotiations not having been finalised. The provision was, therefore, premature.

## (2) J.—Add—Lump provision for revision of pay—

S.	1·82	..	..	..
R.	—1·82			

The Supplementary grant of Rs. 1·82 lakhs obtained in October, 1961 for revision of pay of staff relating to Co-operative Department remained wholly unutilised and surrendered on 31st March, 1962.

(3) K. 3.—Industrial Development—  
Voted—

O.	3·77	3·49	2·55	—0·94
S.	8·01			
R.	—8·29			

A Supplementary grant of Rs. 7·33 lakhs obtained in September, 1961 under the scheme "Development of Community Project Centres" was withdrawn by reappropriation on 31st March, 1962 which was stated to be mainly due to late appointment of staff and less requirements under "Allowances" due to revision of pay scales (Rs. 3·90 lakhs) and reduction of the provision according to actual requirements (Rs. 3·89 lakhs).

## (4) O.—Add—Lump provision for revision of pay

S.	2·25	0·15	..	—0·15
R.	—2·10			

Out of the Supplementary grant obtained in October, 1961 for revision of pay of staff relating to Industries Directorate and subordinate offices, an amount of Rs. 2·10 lakhs was withdrawn by reappropriation on 31st March, 1962 and utilised for other purposes.

(iii) In the group heads indicated below the provision was not utilised to a substantial extent :—

Group head	Total Grant	Actual Expenditure	Saving—
		(In lakhs of rupees)	
(1) B. 3.—Transfer to Orissa Mining Areas Development Fund—			
O.                                 76·00 } R.                                 -76·00 }	..	..	..
The entire provision was surrendered on 31st March, 1962 which was explained as due to non-adjustment of the amount to the Fund account, as the collection of Cess transferable to the Fund could not be made owing to legal difficulties.			
(2) H. 2.—Other charges—			
O.                                 17·11 } S.                                 *        } R.                                 -4·18 }	12·93	12·29	-0·64
A part of the saving amounting to Rs. 3·74 lakhs was stated to be due to non-implementation of the scheme for "Weavers' Service Centres" (Rs. 1·40 lakhs) ; and late entertainment of staff and non-payment of subsidy under "Other Cess Fund Schemes for Development of Handloom Industry" (Rs. 2·34 lakhs).			
(3) I.—Works—			
O.                                 2·88 } R.                                 -0·94 }	1·94	0·04	-1·90
There was a saving of Rs. 1·03 lakhs under the scheme of Collective Weaving Centres the reasons for which have not been intimated by the Controlling Officer.			
(4) In the following cases provision of Rs. 5·36 lakhs remained wholly unutilised and was withdrawn due to non-implementation of the schemes during the year:—			
P. 2 (4)—Khurda Engineering School—			
O.                                 1·68 } R.                                 -1·68 }	..	..	..
P. 2 (5)—Bolangir Engineering School—			
O.                                 1·68 } R.                                 -1·68 }	..	..	..
P. 2 (20)—Industrial Education—Other Scholarships and Stipends—			
O.                                 1·00 } R.                                 -1·00 }	..	..	..
Q. 2—Manufacture of Raniganj Tiles—Works—			
O.                                 1·00 } R.                                 -1·00 }	..	..	..
(5) P. 3—Industrial Development—			
O.                                 532 } R.                                 -3·74 }	1·58	1·54	-0·04

The saving of Rs. 1·01 lakhs under the scheme for manufacture of Raniganj Tiles was stated to be due to non-implementation of the scheme during the year.

(iv) The explanations for variations under 16 group heads (out of 20 group heads) have not been intimated by the Controlling Officers.

\* Represents token demand.

## EXPENDITURE FROM SPECIAL FUNDS

- (v) *Orissa Mining Areas Development Fund*—The Fund has been constituted under the Orissa Mining Areas Development Act, 1952. It is intended to meet expenditure incurred in connection with measures which are necessary or expedient for providing amenities like communications, water-supply and electricity for the better development of the Mining areas and for the welfare of labour and other persons residing or working in the mining areas, The Fund is fed from cess collected on minerals.

An account of the Fund during the year 1961-62 is given in Statement No. 19 of Finance Accounts, 1961-62.

- (vi) *Grants made by the Central Government for the Development of Handloom Industries*—The grants and loans paid by the Central Government from the Cess Fund for the development of Handloom Industries in the State of Orissa are credited in the first instance to the deposit head "Deposit Account of grants from the Central Government for the development of Handloom Industries". The actual expenditure on the scheme is recorded under the relevant service heads of Accounts and at the end of the year an amount equivalent to the share of expenditure to be met out of the grants is transferred from the deposit head to the appropriate service heads as reduction of expenditure.

An account of the grants during 1961-62 is given in Statement No. 19 of Finance Accounts, 1961-62.

- (vii) *Grants made by Central Silk Board for Development of Silk Industry*—The grants received from the Central Silk Board for different schemes for the development of Silk Industry in the State of Orissa are credited in the first instance to the deposit head "Deposit Account of grant from Central Silk Board". The actual expenditure on the schemes is recorded under the relevant service heads of account and at the end of the year, an amount equivalent to the share of expenditure to be met from the grant is transferred from the deposit head to the service head as reduction of expenditure.

An account of the transactions of the grants during the year 1961-62 is given in Statement No. 19 of the Finance Accounts, 1961-62.

- (viii) *Grants made by the Indian Central Oil Seeds Committee*—The grant made by the Committee for benefit of Tellics, Oil-seed growers, etc., is credited to the deposit head "Deposit Account of grants made by the Indian Central Oilseeds Committee". The actual expenditure on the schemes is recorded under the relevant service head of account and at the end of the year an amount equivalent to the share of expenditure to be met from the grant made by the Committee is transferred from the deposit head to the appropriate service heads taken as reduction of expenditure.

An account of the transactions of the grant during the year 1961-62 is given in Statement No. 19 of Finance Accounts, 1961-62.

- (ix) *Subsidy paid by Government*—Government paid subsidy amounting to Rs. 9.77 lakhs to different organisations during the year 1961-62 as detailed below :—

Purpose for which subsidy is paid	Amount
( In lakhs of rupees )	
<b>INDUSTRIES DEPARTMENT</b>	
Co-operative Education and Training	0.02
Staff Subsidy	0.27
Rebate allowed to consumers for Handloom cloth	4.00
Other Miscellaneous purposes	5.48

Grant No. 18— Civil and Sessions Court and other Expenditure relating to the Law Department 39

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—27—ADMINISTRATION OF JUSTICE			
47—MISCELLANEOUS DEPARTMENTS			
57—MISCELLANEOUS Voted—			
Original 27,98,699	30,12,699	28,66,361	1,46,338
Supplementary 2,14,000			
Amount surrendered during the year			53,394

Grant No. 19— Stationery and Printing and other Expenditure relating to the Commerce Department

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—30—PORTS AND PILOTAGE			
43—INDUSTRIES AND SUPPLIES			
56—STATIONERY AND PRINTING			
57—MISCELLANEOUS Voted—			
Original 42,35,830	56,65,343	55,16,949	1,48,394
Supplementary 14,29,513			
Amount surrendered during the year.			1,642

Notes and Comments—

(i) In the following group heads, the supplementary grant proved excessive:—

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupees )		
(1) I. 1 (1)—Orissa Secretariat Press—			
Press proper—Stores—			
O. 4.98	5.80	5.65	—0.15
S. 2.96			
R. —2.14			

A Supplementary grant of Rs. 2.96 lakhs was obtained in September, 1961 under the unit 'Stores' to meet the additional requirements arising out of expansion of Government Offices and also to meet the pending bills of past years. An amount of Rs. 2.14 lakhs remained unutilised and withdrawn by reappropriation in January and March, 1962 which was explained as due to non-receipt of papers from the firms.

(2) I. 3— Forms Department—Stores—			
O. 10.48	12.35	11.30	—1.05
S. 2.33			
R. —0.46			

The saving of Rs. 1.01 lakhs was explained as due to non-receipt of debits for adjustment of cost of papers from the Pay and Accounts Officer of the Government of India during the year.

		Total Grant or Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
<b>Major Heads—38—MEDICAL</b>				
39—PUBLIC HEALTH				
46—LABOUR AND EMPLOYMENT				
47—MISCELLANEOUS DEPARTMENTS				
Voted—				
Original	20,28,311	21,28,547	16,31,367	4,97,180
Supplementary	1,00,236			
Amount surrendered during the year				4,58,410
Charged—				
Original	..	25,989	25,989	—
Supplementary	25,989			

## Notes and Comments—

- (i) In the group heads indicated below the provision was not utilised to a substantial extent :—

Group head	Total Grant	Actual Expenditure	Saving—
------------	-------------	--------------------	---------

(In lakhs of rupees)

- (1) In the following cases, funds to the extent of Rs. 2.62 lakhs remained unutilised and were surrendered on 28th March, 1962 due to non-availability of technical staff and smaller expenditure on contingencies:—

<b>A. 2—State Insurance Hospitals and Dispensaries—</b>				
O.	4.80	3.59	3.49	—0.10
R.	—1.21			
<b>B. 2—State Insurance Hospitals and Dispensaries—</b>				
O.	1.56	0.15	0.09	—0.06
R.	—1.41			
<b>(2) M. 2—Grant of subsidies to Private employers under Subsidised Industrial Housing Scheme—</b>				
O.	1.66	0.43	0.43	—
R.	—1.23			

The saving of Rs. 1.23 lakhs which was surrendered on 31st March, 1962 and was explained as due to some employers having not completed their projects to the required stage so as to qualify for the subsidy.

- (ii) The surrender of saving amounting to Rs. 4.58 lakhs was made on 27th, 28th and 31st March, 1962.

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—25—GENERAL ADMINISTRATION			
47—MISCELLANEOUS DEPARTMENTS			
Voted—			
Original ..	2,38,85,457	2,81,70,992	28,90,046
Supplementary	42,85,535		
			Amount surrendered during the year 21,41,916

## Notes and Comments—

(i) The Supplementary grants proved excessive/unnecessary in the following case :—

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupees )		
C. 7—Other Welfare Schemes—			
O. ..	11.54	12.07	— 1.51
S. ..	7.00		
R. ..	—6.47		

A Supplementary grant of Rs. 1 lakh obtained in September, 1961 for Development of piggery remained unutilised and was surrendered on 31st March, 1962 which was stated to be due to non-finalisation of the tenders for the building and details of the scheme. This indicates provision for a Premature Scheme.

Out of another Supplementary grant of Rs. 6 lakhs obtained in September, 1961 for the scheme "Settlement of Adibasis on land", an amount of Rs. 2.41 lakhs remained unutilised and was withdrawn in March, 1962 which was explained as partly due to revision and late implementation of the scheme ( Rs. 1.41 lakhs).

Out of the balance saving, an amount of Rs. 1.62 lakhs was withdrawn in December, 1961 which was stated to be due to transfer of the provision for Forest Cooperatives to Central Sector ( Rs. 1.62 lakhs ) of the Plan Budget.

The reasons for the final saving of Rs. 1.50 lakhs in the scheme have not been intimated by the Controlling Officer.

(ii) In the group heads indicated below, the provision was not utilised to a substantial extent:—

## (1) C. 8(2)—Grants and subsidies—

O. ..	10.74	3.66	3.51	—0.15
R. ..	—7.08			

Out of the total saving of Rs. 7.23 lakhs, the provision to the extent of Rs. 7 lakhs was not utilised and withdrawn in February-March, 1962 which was explained as due to decision to execute the scheme for house sites and housing facilities under the Central Sector of the Budget. The actual expenditure under the Central Sector in respect of this scheme during the year, however, amounted to Rs. 2.86 lakhs.

Group head	Total Grant	Actual Expenditure	Excess+
(In lakhs of rupees)			
(2) C. 10 (1)—Educational Improvements—			
O. ..	13.67	9.77	9.94
S. ..	1.00		
R. ..	—4.90		

The saving of Rs. 4.90 lakhs which was withdrawn in March, 1962 was explained as mainly due to non-availability of building materials for construction of Sevashrams and late appointment of staff for the Ashram Schools.

(3) C. 10 (2) (1).—Grants for Development of Sarvaswadhan Villages—

O. ..	7.00	..	..	..
R. ..	—7.00			

The entire provision remained unutilised and was withdrawn in January and March, 1962 which was stated to be due to (a) the decision of the Government for financing the Boipariguda Pilot Project from the Community Development Budget (Rs. 3.67 lakhs) and (b) non-sanction of the grant as the Akhil Bharat Sarva Seva Sangha did not finalise the accounts of the previous year (Rs. 3.33 lakhs).

(4) C. 10 (3)—Other Welfare Schemes—

Control of shifting cultivation—

O. ..	3.50	..	..	..
R. ..	—3.50			

The entire provision remained unutilised and was surrendered in March, 1962 which was explained as due to non-approval by Government of India for the execution of the scheme under the Central Sector.

(5) C. 10 (4)—Industries—Opening of Training-cum-Production Centres—

O. ..	4.27	0.50	0.50	..
R. ..	—3.77			

Out of the saving of Rs. 3.77 lakhs Rs. 3.42 lakhs were surrendered on 31st March, 1962 which was explained as due to the scheme having not been accommodated within the approved ceiling by the Government of India and consequent decision of the State Government to convert the modernised Industrial Schools to Co-operative production units.

(iii) The surrender of saving amounting to Rs. 21.42 lakhs was made on 31st March, 1962.

(iv) The explanations for variations under 9 group heads (out of 15 group heads) have not been communicated by the Controlling Officer.

(v) Subsidy paid by Government—Government paid subsidy amounting Rs. 3.45 lakhs to different organisations during the year 1961-62 for organisation and continuance of Forest Co-operative Societies.

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

43

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—25—GENERAL ADMINISTRATION			
38—MEDICAL			
Voted—			
Original	1,78,68,573		
Supplementary	26,85,588		
	2,05,54,161	1,65,39,065	40,15,096

Amount surrendered during the year 23,43,158

Notes and Comments—

(i) In the following case the supplementary grant obtained in September, 1961 was not utilised to a substantial extent :—

Group head	Total Grant	Actual Expenditure	Saving—
			( In lakhs of rupees )
C. 6—Establishment of Health Centres in National Extension Blocks—			
O.	0.92		
S.	6.38		
R.	—0.05	7.25	4.55 —2.70

Out of the Supplementary grant of Rs. 6.38 lakhs for construction of buildings for Primary Health Centres, an amount of Rs. 2.75 lakhs remained unutilised which was not adequately explained by the Department.

(ii) In the group heads indicated below, the provision was not utilised to a substantial extent :—

(1) C. 1 (2)—Moffusil Hospitals and Dispensaries—Suspense—Debit—			
O.	9.00		
R.	—4.85	4.15	2.19 —1.96

Out of the total saving of Rs. 6.81 lakhs, Rs. 4.85 lakhs were surrendered on 28th March, 1962 which was explained as due to non-purchase of drugs on account of non-disposal out of old purchases in the previous year. The final saving of Rs. 1.96 lakhs was explained as due to non-receipt or late receipt of indents from the Civil Surgeons for placing orders with the firms for supply of drugs. There was a saving of Rs. 3.26 lakhs out of the provision of Rs. 9 lakhs under the same group head in 1960-61.

(2) B. 5.—Medical College Hospital—

O.	21.65		
S.	3.62	23.32	22.93 —0.39
R.	—1.95		

The total saving of Rs. 2.34 lakhs was explained as mainly due to vacancies remaining unfilled ( Rs. 1.32 lakhs ).

44 Grant No. 22—Medical and other expenditure relating to the Health Department—*Concl'd.*

Group head	Total Grant	Actual Expenditure	Saving—
			(In lakhs of rupees)
(3) K. 4.—Establishment of Primary Health Units—			
O.	16.00	13.03	9.16
R.	—2.97		

Out of the total saving of Rs. 6.87 lakhs under "Works", Rs. 3 lakhs were surrendered on 28th March, 1962 which was explained as due to delay in finalisation of the location of Primary Health Centres and Sub-Centres. The balance of the saving of Rs. 3.87 lakhs was not adequately explained by the Department.

(4) M. 2.—Establishment of Second Medical College at Burla—

O.	13.11	11.01	8.68	—2.33
S.	.			
R.	—2.10			

Out of the total saving of Rs. 4.43 lakhs, an amount of Rs. 2.64 lakhs was withdrawn in January and March, 1962 due to vacancies remaining unfilled. The final saving of Rs. 2.33 lakhs was stated to be due to non-receipt of equipment, etc., from the firm.

(5) M. 13.—Establishment of full-time teaching units both in the non-clinical and clinical departments of the Shri Ramchandra Bhanj Medical College—

O.	3.60	..	..	..
R.	—3.60	..	..	..

The entire provision of Rs. 3.60 lakhs remained unutilised due to non-implementation of the scheme during the year.

(iv) The surrender of saving amounting to Rs. 23.37 lakhs was made on the 23rd, 28th and 31st March, 1962.

(v) Government have introduced a scheme during the year 1960-61 for purchase of costly and life saving drugs to be stored at Hospitals and Dispensaries in the State and sold to public on cash payment. The debits in the Suspense Account represent value of purchases made and the credits represent value of drugs sold.

A summary of the transactions [ *Vide*, group head C. 1 (2) ] during the year 1961-62 is given below :—

Opening balance on 1st April, 1961	Debits during the year	Credits during the year	Closing balance as on 31st March, 1962
Rs.	Rs.	Rs.	Rs.
5,74,246	2,18,937	64,367	7,28,816

The closing balance represents the value of drugs kept in store under the scheme.

Final acceptance of the balance is awaited from the Controlling officer (April, 1963).

\* Represents token vote

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—39—PUBLIC HEALTH</b>			
<b>47—MISCELLANEOUS DEPARTMENTS</b>			
<b>Voted—</b>			
Original ..	79,32,382	87,83,000	21,09,875
Supplementary ..	29,60,493		
	1,08,92,875		
	Amount surrendered during the year 17,32,926		

**Notes and Comments—**

(i) The Supplementary grant proved excessive/unnecessary in the following cases:—

Group head	Total Grant	Actual Expenditure	Saving—
			( In lakhs of rupees )
<b>( 1 ) A. 2.—Moffusil Health Establishment—</b>			
O. ..	18.16	19.86	16.70
S. ..	1.95		
R. ..	—0.25		
			—3.16

The Supplementary grant of Rs. 1.95 lakhs obtained in September, 1961 for appointment of ancillary staff to assist Health Officer for enforcement of the prevention of Food Adulteration Act, 1954 and for continuance of Public Health Organisations in Hirakud Dam Project remained wholly unutilised due to non-implementation of the schemes. The balance of the saving of Rs. 1.46 lakhs was explained as mainly due to non-purchase of equipment.

( 2 ) C. 2.—Other epidemic diseases—

O. ..	5.31	6.63	5.69
S. ..	3.31		
R. ..	—1.99		
			—0.94

Out of the Supplementary grant of Rs. 3.31 lakhs obtained in September, 1961 for rendering Medical relief with utmost promptitude at the time of natural calamities like flood and epidemics and for construction of temporary garages and a small workshop for minor repairs of vehicles of Government, Rs. 2.24 lakhs remained unutilised and was surrendered on 31st March, 1962 due to the posts of Medical Officers remaining unfilled for want of qualified hands and non-implementation of the schemes.

(3) C. 3.—Publicity campaign—

O. ..	2.02	1.49	1.49
S. ..	2.43		
R. ..	—2.96		
			..

The Supplementary grant of Rs. 2.43 lakhs obtained in September, 1961 to carry on intensive Health Education and to survey the population in coastal districts for the scheme to eradicate leprosy remained wholly unutilised and was surrendered on 31st March, 1962 which was stated to be due to non-implementation of the scheme, for want of qualified hands.

## Grant No. 23—Public Health—Concl'd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
(4) D—Bacteriological Laboratories—			
O. ..	1.16	1.52	1.41
S. ..	3.34		
R. ..	- 2.98		
			-0.11

Out of the Supplementary grant of Rs. 3.34 lakhs obtained in September, 1961 under the scheme of enforcement of the prevention of Food Adulteration Act and Orissa River Pollution Act and for construction of Gas Plant and equipments for the Laboratory, Rs. 2.98 lakhs remained unutilised and were surrendered on 31st March 1962 which was explained as due to want of qualified hands and non-implementation of schemes provided in the Supplementary grant.

## (5) J.—Add-Lump provision for revision of pay—

S. —	5.12	—	—	—
R. —	-5.12			

In view of the availability of savings within the respective units to meet the extra requirement on account of revision of pay of Government servants, the Supplementary grant obtained in October, 1961 remained unutilised and was surrendered on 31st March, 1962.

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

## (1) B.—Grants for Public Health purposes—

O. ..	6.32	3.01	3.16	+0.15
R. —	-3.31			

The saving of Rs. 3.13 lakhs which was withdrawn in March, 1962 was explained as due to the decision of Government to drop the scheme of Rehabilitation of Vagrant Leprosy cases of Boiangir district (Rs. 1.13 lakhs) and non-sanction of contingent expenditure relating to the scheme of grants for Diet Survey (Rs. 2 lakhs).

(iii) The surrender of saving amounting to Rs. 17.33 lakhs was made on 31st March, 1962.

	Total Grant or Appropriation	Actual Expenditure	Excess+
	Rs.	Rs.	Rs.
Major Heads—XVII—IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)			
17—INTEREST ON IRRIGATION WORKS (COMMERCIAL)			
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES			
51-A—INTEREST ON CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES			
51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES			
Voted—			
Original	6,75,81,145	7,67,07,508	9,08,18,089
Supplementary	91,26,363		
	Amount surrendered during the year		54,01,729
Charged—			Saving—
Original	15,000	15,000	..
Supplementary	..		
	Amount surrendered during the year		15,000

## Notes and Comments—

- (i) The expenditure in the voted grant exceeded the budget provision by Rs. 1,41,10,581 which requires regularisation.
- (ii) In the voted section, the surrender of Rs. 54,01,729 made on 23rd and 31st March, 1962 was not justified since the actual expenditure exceeded the final grant by Rs. 1,41,10,581.
- (iii) The supplementary grant proved excessive/unnecessary in the following cases:—

Group head	Total Grant	Actual Expenditure	Excess+
			( In lakhs of rupees )
(1) W. 3—Executive—			
O.	25.85	25.19	25.88
S.	1.97		
R.	-2.63		
			+0.69

The Supplementary grant of Rs. 1.97 lakhs was obtained in September and October, 1961 for the maintenance of staff for extension of Taldanda Canal considered necessary for development of Paradip Port and also for supervision of Syphon works in an Irrigation Wing. There was, however, a saving of Rs. 2.63 lakhs which was withdrawn in March, 1962 and was stated to be due to some posts remaining vacant.

## Grant No. 24—Irrigation—Contd.

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

## (2) FF.—Add-Lump provision for revision of pay—

S.	3.25	..	..	..
R.	-3.25			

Out of the Supplementary grant of Rs. 3.25 lakhs obtained in October, 1961, Rs. 3.17 lakhs remained unutilised and was surrendered on 23rd March, 1962 which was stated to be due to non-requirement of additional provision to meet revision of pay of Government servants of Irrigation Branch as some vacancies remained unfilled.

## (3) NN.—Establishment—

O.	14.84	10.62	10.84	+0.22
S.	7.97			
R.	-12.19			

Subsequent to obtaining the Supplementary grant of Rs. 7.97 lakhs in October, 1961 to allow revised scales of pay to Government servants, the department found surplus funds to surrender and the entire supplementary grant remained unutilised. The withdrawal of Rs. 12.19 lakhs which was explained as based on progress of actuals was made in March, 1962.

(iv) in the group heads indicated below the provision was not utilised to a substantial extent:—

## (1) A. 1—Major Works—

O.	1.40	0.34	0.05	-0.29
R.	-1.06			

Out of the total saving of Rs. 1.35 lakhs, an amount of Rs. 1.06 lakhs was withdrawn on 31st March, 1962 which was stated to be due to non-finalisation of land acquisition proceedings.

## (2) L—Interest on Irrigation Works (Commercial)—

O.	21.51	18.70	18.67	-0.03
R.	-2.81			

The saving of Rs. 2.81 lakhs which was surrendered on 23rd March, 1962 was explained as mainly due to revision of rates of interest.

Group head	Total Grant	Actual Expenditure	Excess + Saving —
------------	-------------	--------------------	-------------------

( In lakhs of rupees )

## (3) V. 2—Embankments—Flood damage repairs—

O.	65.00	25.21	25.22	+0.01
R.	-39.79			

The saving of Rs. 39.79 lakhs which was withdrawn in March, 1962 was explained as mainly due to progress of work having been retarded by untimely rains.

## (4) V. 3—Saline Embankments—

O.	10.00	8.98	8.74	-0.24
R.	-1.02			

Out of the total saving of Rs. 1.26 lakhs, an amount of Rs. 1.02 lakhs was surrendered on 23rd March, 1962 which was stated to be due to slow progress of works.

## (5) JJ.—Interest on Capital Outlay—Delta Irrigation Scheme—

O.	45.60	41.84	41.71	-0.13
R.	-3.76			

The saving of Rs. 3.76 lakhs which was withdrawn in March, 1962 was stated to be due to less Capital Outlay on works.

## (6) LL.—Hirakud Dam and Appurtenant Works—Extensions and Improvements—

O.	2.58	1.43	+1.43
R.	-2.58		

The entire provision of Rs. 2.58 lakhs was withdrawn on 31st March, 1962.

The reasons for the withdrawal of funds and final excess in the group head were not communicated by the Controlling Officer.

The withdrawal of funds caused the excess.

## (7) MM.—Hirakud Dam and Appurtenant Works—Maintenance and Repairs—

O.	21.76	16.60	14.30	-2.30
R.	-5.16			

Out of the total saving of Rs. 7.46 lakhs, an amount of Rs. 5.16 lakhs was withdrawn on 31st March, 1962 and was explained as based on progress of actuals. The explanation for the final saving of Rs. 2.30 lakhs has not been intimated by the Controlling Officer.

Group head	Total Grant	Actual Expenditure	Excess + Saving —
------------	-------------	--------------------	-------------------

( In lakhs of rupees )

## (8) QQ.—Hirakud Main Canals, Branches and Distributaries—Extensions and Improvements—

O.	8.36	}	..	..
R.	—8.36			

The entire budget provision remained unutilised and was withdrawn by reappropriation on 31st March, 1962 which was stated as based on progress of actuals.

## (9) VV.—Hydro-Electric Installations (Hirakud)—Extensions and Improvements—

O.	7.46	}	..	1.52	+1.52
R.	—7.46				

The entire provision of Rs. 7.46 lakhs was withdrawn on 31st March, 1962 which was stated as based on progress of actuals. The reasons for the final excess have not been intimated by the Controlling Officer.

The withdrawal of funds caused the excess.

## (10) WW.—Hydro-Electric Installations (Hirakud)—Maintenance and Repairs—

O.	35.15	}	33.51	32.49	—1.02
R.	—1.64				

Out of the total saving of Rs. 2.66 lakhs, an amount of Rs. 1.64 lakhs remained unutilised and was withdrawn on 31st March, 1962 which was explained as based on progress of actuals.

## AAA. 1—Preliminary Expenses—Other charges—

O.	7.35	}	3.14	2.67	—0.47
S.	0.10				
R.	—4.31				

The saving of Rs. 4.31 lakhs out of the original provision which was surrendered on 23rd March, 1962 was explained as mainly due to change in classification ( Rs. 2.50 lakhs ) and shortage of survey staff ( Rs. 1.31 lakhs ).

( In lakhs of rupees )

- (v) The excess in the following group heads remained uncovered, by additional provision of funds:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(1) Y.—Suspense (Gross debit)—(Irrigation, Navigation, Embankment and Drainage Works)—	..	6.40	+ 6.40

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

- (2) II.—Interest on Capital Outlay on Hirakud Dam Project—

O.	300.84	} 403.64	585.77	+ 182.13
S.	76.49			
R.	26.31			

The excess was (attributed) mainly to adjustment of interest on Capital Outlay on Hirakud Dam Project—Stage I for which full provision could not be made as the Department wanted to limit the adjustment to the extent of budget provision.

- (3) PP.—Hirakud Dam and Appurtenant Works—Suspense—Gross debit—

O.	2.00	} 4.93	10.93	+ 6.00
R.	2.93			

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

- (vi) In the following case, the additional provision of funds provided by reappropriation on 27th March, 1962, to meet the increased activities of Jobra Workshop proved excessive:—

- E.—Suspense—

O.	3.50	} 6.50	4.79	—1.71
R.	3.00			

The saving was explained as due to non-adjustment of debits by stores and Mechanical Division.

- (vii) The explanations for variation under 11 group heads (out of 14 group heads) have not been communicated by the Controlling officers.

(viii) The nature of the transactions under the head 'Suspense' vide group heads F, Y, PP, UU and ZZ ) has been explained in item (viii) of the notes below Grant No. 25—Civil Works.

A summary of the transactions during the year 1961-62 is given below :—

Suspense heads			Opening Balance on 1st April, 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on 31st March, 1962
			Rs.	Rs.	Rs.	Rs.
<i>(a) XVII—Irrigation, etc.—Working Expenses—</i>						
Workshop Suspense ..			39,717	4,79,161	4,22,544	96,334
Total ..			39,717	4,79,161	4,22,544	96,334
<i>(b) 18—Other Revenue Expenditure—Irrigation, Navigation, Embankment and Drainage Works—</i>						
Purchases ..			—1,92,137	1,83,563	3,57,797	—3,66,371
Stock ..			—7,328	4,49,777	2,89,576	1,52,873
Miscellaneous Advances.	Public	Works	7,695	6,178	7,739	6,134
Total ..			—1,91,770	6,39,518	6,55,112	—2,07,364
<i>(c) 51—B.—Other Revenue Expenditure connected with Multipurpose River Schemes—Working Expenses—Non-Plan—Dam and Appurtenant Works—Hirakud Dam Project—Stage I—</i>						
Purchases ..			—2,42,159	61,600	1,35,809	—3,16,368
Stock ..			—2,03,870	1,48,870	1,34,793	—1,89,793
Miscellaneous Advances.	Public	Works	—4,13,607	8,82,522	26,468	4,42,447
Workshop Suspense ..			—11,425	—1	..	—11,426
Total ..			—8,71,061	10,92,991	2,97,070	—75,140
<i>(d) 51—B.—Other Revenue Expenditure connected with Multipurpose River Schemes—Working Expenses—Non-Plan—Main Canals, Branches, Distributaries and water course—Hirakud Dam Project—Stage I—</i>						
Purchases ..			—33,975	27,269	43,513	—50,219
Stock ..			4,599	21,046	32,500	—6,855
Miscellaneous Advances.	Public	Works	64,761	96,832	1	1,61,592
Total ..			35,385	1,45,147	76,014	1,04,518

Suspense heads	Opening Balance on 1st April, 1961	Debits during the year	Credits during the year	Closing Balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
(e) 51—B—Other Revenue Expenditure connected with Multipurpose River Schemes—Working Expenses—Non-Plan—Hydro-Electric Installations—Hirakud Dam Project—Stage 1—				
Purchases	.. —86,852	4,18,792	4,91,640	—1,59,700
Stock	.. 87	2,19,743	80,462	1,39,368
Miscellaneous Public Works Advances.	51,089	62,419	6,306	1,07,202
Total	.. —35,676	7,00,954	5,78,408	86,870

(ix) Pro rata distribution of Establishment and Tools and Plant Charges of Irrigation Branch of the Public Works Department for the year 1961-62—Consequent on the reorganisation of the Establishment of Public Works Department into three separate wings, viz., Roads and Buildings, Irrigation and Public Health with effect from 1st April, 1960, the expenditure relating to the Establishment and Tools and Plant charges relating to the sections, Sub-divisions, Divisions, Circles and the Chief Engineer (Irrigation) of Irrigation wing are initially accounted for under Demand No. 24 "18—Other Revenue Expenditure financed from Ordinary Revenues—B—Navigation, Embankment and Drainage Works—Non-Commercial—Embankment—Establishment and Tools and Plant".

From this, the percentage recoveries for works done on behalf of other Governments and Departments and Private bodies are deducted at 14 per cent for establishment and 3 per cent for Tools and Plant charges. Further, according to decision of the Government an amount equivalent to 5 per cent of establishment charges of the Investigation Division under "18—Other Revenue Expenditure" and amount equivalent to 5 per cent of establishment charges of the Investigation Sub-division under "51-B—Other Revenue Expenditure" is transferred to the Major heads "18—Other Revenue Expenditure" and "51-B—Other Revenue Expenditure" respectively and the establishment charges booked under "18—Other Revenue Expenditure—B—Navigation Embankment, etc." is relieved to that extent. The net establishment charges and Tools and Plant charges are distributed at the end of the year among the Major heads "XVII—Irrigation (Commercial) Working Expenses", "18—Other Revenue Expenditure", "68—Construction (Commercial)", "68-A—Construction—Non-Commercial" and "80-A—Capital Outlay—Delta Irrigation Scheme and Balimela Dam Project" on a pro rata basis, i. e., in proportion to the works expenditure under each of the Major heads mentioned above.

The following table shows the *pro rata* distribution of the Establishment and

	18—Other Revenue Expenditure	XVII—Irrigation (Commercial) Working expenses
	Rs.	Rs.
<i>Establishment Charges—</i>		
Gross Expenditure after deducting recoveries	32,62,409	..
<i>Pro rata</i> distribution to heads noted in Columns 3 to 6.	—26,77,641	3,75,621
Total—Establishment Charges ..	5,84,768	3,75,621
<i>Tools and Plant charges—</i>		
Gross expenditure after deducting recoveries	19,39,640	..
<i>Pro rata</i> distribution to heads in Columns 3 to 6	—17,30,768	1,38,643
Total—Tools and Plant Charges ..	2,08,872	1,38,643

Tools and Plant charges among the several Major heads for the year 1961-62 :—

68—Construction (Commercial)	68-A—Construction (Non-Commercial)	80-A—Capital Outlay— Delta Irrigation Scheme and Bali- mela Dam Project	Total
Rs.	Rs.	Rs.	Rs.
..	..	..	32,62,409
6,22,946	2,55,241	14,23,833	..
6,22,946	2,55,241	14,23,833	32,62,409
..	...	..	19,39,640
4,35,524	1,78,447	9,78,154	..
4,35,524	1,78,447	9,78,154	19,39,640

(x) The percentages of establishment charges to works outlay in respect of Irrigation Branch for the three years ending with 1961-62 are compared below :—

Class of Work	Year	Works Outlay	Establishment Charges	Percentage
(In lakhs of rupees)				
Irrigation Works excluding Works-in-charge of Civil Officers and Investigation expenditure under Development Schemes.	1959-60	3,45.64	20.04(a)	5.8
	1960-61	3,99.88	20.97	4.6
	1961-62	4,58.09	32.62	7.12

(a) Excludes those of District Board Engineers.

The increase in the percentage of establishment charges to works outlay is due to increase in the establishment charges compared to the increase in the works expenditure.

		Total Grant or Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Heads—32—PUBLIC HEALTH				
50—CIVIL WORKS				
Voted—				
Original	6,66,22,967	9,68,17,488	9,55,31,180	12,86,308
Supplementary	3,01,94,521			
Amount surrendered during the year				12,69,459
Charged—				
Original	1,94,792	2,37,532	1,79,704	57,828
Supplementary	42,740			
Amount surrendered during the year				69,250

## Notes and Comments—

(i) The Supplementary grant proved excessive/unnecessary in the following cases:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) J. 1.—Suspense—Public Works Department—Debit—			
O.	2,50.00	4,84.00	4,56.74
S.	2,34.00		
—27.26			

The Supplementary grant of Rs. 2.34 lakhs was obtained in March, 1962 to meet the increased demand of works. There was, however, a saving of Rs. 27.26 lakhs reasons for which have not been intimated by the Controlling Officer.

(2) K. 1 (2)—Original Works—Public Works Department—Buildings—Education—			
O.	29.46	20.94	22.39
S.	12.83		
R.	—21.35		
+1.45			

The Supplementary grant of Rs. 8.96 lakhs obtained in September, 1961 for construction of buildings for Elementary Training Schools remained entirely unutilised and withdrawn on 31st March, 1962 which was explained as due to late receipt of administrative approval. The Supplementary grant was, therefore, premature.

A further saving of Rs. 11.89 lakhs out of the original provision was also withdrawn on 31st March, 1962 which was stated to be due to late receipt of administrative approval and scarcity of building materials for building projects connected with Elementary and Secondary Education.

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

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

1) D. 1—Miscellaneous—Tools and Plant—

O.	1.70	4.25	..	-4.25
S.	1.80			
R.	0.75			

Provision for expenditure on Tools and Plant was made under this group head instead of under the group head C. 1 (4)—Works—Tools and Plant.

The expenditure on Tools and Plant booked under the latter group head, however, amounted to Rs. 2.80 lakhs against nil provision. The provision, even though, made under the incorrect head was excessive to the extent of Rs. 1.45 lakhs.

(2) E. 1—Original Works—Public Works Department—Buildings—

(4) General Administration—

Voted—

O.	11.74	8.31	7.89	-0.42
R.	-3.43			

Out of the total saving of Rs. 3.85 lakhs, an amount of Rs. 2.97 lakhs relating to cost of construction of Cuttack Collectorate was withdrawn by reappropriation in March, 1962 reportedly due to scarcity of building materials.

(6) Jails—

O.	3.71	2.67	2.68	+0.01
R.	-1.04			

The saving of Rs. 1 lakh relating to the provision made for construction of special Sub-jail at New Capital which was withdrawn on 31st March, 1962 was explained as mainly due to late selection of site.

(13) Industries—

O.	1.52	..	..	..
R.	-1.52			

The Provision of Rs. 1.50 lakhs made for construction of hostel for displaced persons under training in Industrial Training Institute, Cuttack, remained unutilised and was withdrawn by reappropriation on 31st March, 1962 which was explained as due to the administrative approval having not been accorded during the year.

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

(3) F-1—Communication—Public Works Department—

(1) Projects financed from the reserve at the disposal of the Central Government in the Central Road Fund Development Account—

O.	13.59	-0.02	-0.02
S.	3.30		
R.	-16.91		

Provision to the extent of Rs. 13.76 lakhs was withdrawn on 31st March, 1962 which was stated to be due to decision of Government to meet the expenditure from the Central sector of the Plan budget ( Group head L. 3 ). The reason for the remaining saving of Rs. 3.35 lakhs which was also withdrawn on 31st March, 1962 have not been intimated by the Controlling Officer.

(2) Projects financed from Ordinary share of subvention from Central Road Fund Development Account—

O.	31.65	-0.02	-0.02
R.	-31.67		

Provision to the extent of Rs. 24.93 lakhs was withdrawn on 31st March, 1962 which was stated to be due to decision of Government to meet the expenditure from the State sector of the Plan budget ( Group head L. 1 ). The balance of Rs. 6.74 lakhs which also remained unutilised was withdrawn on 31st March, 1962.

4) K-1—Original Works—Public Works Department—Buildings—

(1) Jails—

O.	1.50	..	..
R.	-1.50		

The saving of Rs. 1.50 lakhs relating to the provision made for construction of buildings for After Care Shelters and probation hostels remained wholly unutilised and was withdrawn on 31st March, 1962 which was explained as due to want of administrative approval.

The budget provision was, therefore, premature.

(4) Public Health—

O.	1.73	0.20	0.20
R.	-1.53		

The saving of Rs. 1.53 lakhs was withdrawn on 31st March, 1962 and was explained as due to non-requirement of the provision made for construction of buildings for the Regional Family Planning Training Centre hostel and the staff quarters during the year 1961-62.

## Grant No. 25—Civil Works—Contd.

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

## (7) Industries—

O.	41.70	15.00	15.14	+0.14
R.	-26.70			

Cut of the total saving of Rs. 26.56 lakhs an amount of Rs. 23.80 lakhs which was withdrawn in March, 1962 was explained as due to—

(a) non-utilisation of the entire provision made for the improvement of Industrial Training Institute, Cuttack (Rs. 6.12 lakhs), establishment of Engineering Schools at Khurda and Bolangir (Rs. 4 lakhs), Scheme for School of Arts (Rs. 2 lakhs) and Establishment of Industrial Training Institute at Khurda (Rs. 2 lakhs).

(b) double provision of funds and consequent withdrawal and saving due to scarcity of building materials for construction of building and acquisition of land for Industrial Training Institute, Junagarh (Rs. 4.26 lakhs) and

(c) smaller requirements for the improvement to Industrial Training Institute, Hiraikud (Rs. 2.72 lakhs) and expansion of Industrial Training Institute, Berhampur (Rs. 2.70 lakhs) mainly as the works were not administratively approved during the year, scarcity of building materials and non-requirement of the provision to the extent provided for.

## (5) L-2—Communication—State Roads of Economic and Inter—State Importance—

O.	20.10	17.50	17.47	-0.03
R.	-2.60			

There was a saving of Rs. 2.63 lakhs which was withdrawn on 31st March, 1962 and was explained as mainly due to slow progress of the work 'Improvement of the road leading to Ratnagiri, Lalitgiri and Udayagiri' owing to scarcity of cement, land troubles and late decision in adoption of suitable designs.

(iv) In the following cases, the excesses remained uncovered by additional provision of funds :—

## (1) J, 2—Suspense—

## Public Health—Debit—

O.	13.07	35.00	62.42	+27.42
S.	21.93			

The reasons for the excess have not been intimated by the Controlling Officer. The supplementary grant of Rs. 21.93 lakhs obtained in March, 1962, proved inadequate.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) J. 3—Suspense—Electrical—			
Debit—			
O.	13.00	32.74	+12.98
S.	6.76		
	19.76		

The excess of Rs. 12.98 lakhs was explained as due to purchase of stores for emergent works.

The Supplementary grant obtained in March 1962 proved inadequate.

(3) K. 1 (8)—Original Works—Public Works Department—Buildings—Miscellaneous Departments—			
O.	4.06	7.46	+2.65
R.	0.75		
	4.81		

The excess in the group head was mainly due to increased expenditure on construction of tenements under the Subsidised Industrial Housing Scheme which was not provided for.

(v) In the following case no provision was made in the original budget :—

A-1—Public Health Establishment—Engineering Branch—			
Add—Establishment and pensionary charges payable to Public Works Department for execution of Public Health Works.	..	—14.21	—14.21

(vi) In the following case the additional provision of funds to the extent of Rs. 1.95 lakhs made on 31st March, 1962 for construction of houses under the Subsidised Industrial Housing Scheme remained entirely unutilised and the reappropriation proved unnecessary :—

K. 2 (6)—Original Works—Public Health—Miscellaneous Departments—			
R.	2.08	2.08	0.13 —1.95

(vii) The reasons for variations under 39 group heads out of 42 group heads have not been intimated by the Controlling Officers.

(viii) *Suspense transactions of the Public Works Department—*

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

## Grant No. 25—Civil Works—Contd.

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

(a) *Purchases*—When materials are received from a supplier, another Division or Department for a specific work or stock, the value of the material is credited to 'Purchases' so that *per contra*, the cost may be included at once in the account for the work or stock. When payment is made the head 'Purchases', is debited. The head 'Purchases', thus shows a credit (negative) balance representing the value of stores received but not paid for.

(b) *Stock* :—This head is debited with the value of 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 (i) the value of the stores sold on credit, (2) the expenditure incurred on deposit works in excess of deposits received, (3) the loss of cash or stores and (4) the sums recoverable from Government servants, etc. The debit balance under the head represents recoverable amounts.

(d) *Workshop Suspense* :—The charges in respect of the jobs executed or other operations in the Public Works Department Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in the notes below Grant No. 24—Irrigation.

The transactions under each unit of suspense under '50—Civil Works' during 1961-62 are tabulated below :—

Suspense heads	Opening balance on 1st-April 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on 31st March 1962	
	Rs.	Rs.	Rs.	Rs.	
<b>Purchases—</b>					
Public Works Department	—1,56,50,288	1,37,08,697	1,89,90,721	—2,09,32,312	
Electricity ..	—6,82,409	15,91,301	20,50,422	—11,41,530	
<b>Stock—</b>					
Public Works Department	90,96,345	3,30,97,287	2,81,78,750	1,40,14,882	
Electricity ..	5,15,343	16,40,053	14,55,909	6,99,487	
<b>Miscellaneous Public Works Advances—</b>					
Public Works Department	33,18,336	51,09,842	20,10,780	64,17,398	
Electricity ..	1,41,066	43,142	46,573	1,37,635	
Total	{ Public Works Department	—32,35,607	5,19,15,826	4,91,80,251	—5,00,032
	{ Electricity Department	—25,999	32,74,496	35,52,904	—3,04,407
Grand Total ..	—32,61,606	5,51,90,322	5,27,33,155	—8,04,439	

(ix) *State (Orissa) Road Fund* :—This Fund was created out of the net proceeds of collection of Motor Vehicles Taxation (50 per cent of the net amount of the tax being transferred to this Fund) for the purpose of meeting expenditure on specific road projects.

During the years 1956-57 and 1957-58, it was decided by the Government to finance the road schemes, originally proposed to be financed from the State (Orissa) Road Fund, from the loan assistance received from the Central Government. Accordingly, provision for such road schemes was made during these two years under the capital head while contributions to the State (Orissa) Road Fund also continued to be made. No contributions to the Fund were, however, being made from the year 1958-59 and the balances in the Fund were utilised for financing expenditure on certain road projects.

An account of the Fund for the year 1961-62 is given in Statement No. 19 of the Finance Accounts, 1961-62.

(x) *Subvention from Central Road Fund* :—As a result of the recommendation of the Indian Road Development Committee, extra customs and excise duties are levied on Motor spirits the proceeds being earmarked for credit to 'Central Road Fund. From this Fund, grants are made by the Union Government to the State Government and others for purposes of Road development.

There are three subdivisions of the Fund, viz., (a) Ordinary Reserve (b) Ordinary Allotment and (c) Special Reserve.

The Grants from the Central Road Fund—'Special Reserve' and 'Ordinary Reserve' are given on the basis of actual audited expenditure on each project approved by the Government of India. While expenditure incurred by the State Government on each project is recorded under the relevant expenditure head, the grants made by Government of India are taken direct as revenue under the head 'XXXIX—Civil Works' without routing through any deposit heads in the State Section of Accounts.

The Subventions from Central Road Fund—Ordinary Allotment allocated to the State Governments are on their receipt credited to the deposit head Subventions from Central Road Fund' in the accounts of the State Government. The expenditure incurred on the Road Development Schemes approved by the Union Government on the advice of the Standing Committee on Roads is debited in the accounts of the State Government to the head "50—Civil Works" under a separate detailed head subordinate to the minor head 'Communications'. At the same time, an equivalent amount is transferred month by month to the deposit head by reduction of expenditure under the service head viz., "50—Civil Works".

A summary of the transactions pertaining to 'Ordinary Allotment' for the year 1961-62 is given in Statement No. 19 of the Finance Accounts, 1961-62.

The total commitments in respect of works started upto the end of 1961-62, on which a further outlay will have to be made for their completion and which are financed from the Central Road Fund—Ordinary Reserve and Allotments amounted to Rs. 67.37 lakhs.

## Grant No. 26—State Legislature

		Total Grant or Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
<b>Major Head—25—GENERAL ADMINISTRATION</b>				
<i>Voted—</i>				
Original	6,59,455	8,13,618	8,03,150	10,468
Supplementary	1,54,163			
Amount surrendered during the year				8,151
<i>Charged—</i>				
Original	34,000	34,000	27,702	6,298
Supplementary	..			
Amount surrendered during the year				6,250

Major Heads—25—GENERAL ADMINISTRATION 50—CIVIL WORKS	Total Grant or Appropriation		Actual Expenditure	Saving—
	Rs.	Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	60,65,767	58,31,406	78,65,773	19,65,633
Supplementary	37,65,639			
Amount surrendered during the year				22,09,852
<b>Charged—</b>				
Original ..	..	226	226	..
Supplementary	266			

Notes and Comments—

(i) Against the amount of Rs. 22.10 lakhs surrendered in the voted section, the actual saving came up to only Rs. 19.66 lakhs. Of this, an amount of Rs. 22.03 lakhs was surrendered on the 31st March, 1962.

(ii) In the following cases, out of the Supplementary grant obtained during September, 1961 (Rs. 13.17 lakhs) and October, 1961 (Rs. 24.49 lakhs), Rs. 19.23 lakhs being 51 per cent of the Supplementary grant remained unutilised and was withdrawn on the 31st March, 1962:—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) B. 1 to B. 4—Establishment ( Roads & Buildings) Department.			
O. ..	31.03	32.63	32.71
S. ..	3.07		
R. ..	-1.47		
			+0.08

The saving of Rs. 1.47 lakhs was explained as due to vacancies and non-requirement of provision.

(2) B. 5 to B. 7—Establishment ( National Highways )—			
S. ..	4.10	3.38	3.70
R. ..	-1.02		
			+0.32

(3) B. 8 to B. 10—Establishment ( Express way )—			
S. ..	11.44	0.71	0.70
R. ..	-10.73		
			-0.01

The saving of Rs. 10.73 lakhs was explained as mainly due to non-starting of eleven out of twelve divisions and non-functioning of Circle Offices.

(4) C.—Tools and Plant—			
O. ..	27.25	37.25	36.99
S. ..	16.14		
R. ..	-6.14		
			-0.26

The net saving of Rs. 6.40 lakhs was attributed to a saving of Rs. 11.10 lakhs due to non-starting of divisions for improvement of Cuttack-Paradip Road, partly set off by an excess of Rs. 5.33 lakhs under National Highways on account of purchase of equipments, etc.

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

(iii) Pro rata distribution of Establishment and Tools and Plant charges on Roads and Buildings Branch of the Public Works Department for the year 1961-62—  
The gross expenditure on account of establishment and Tools and Plant charges of the Roads and Buildings Wing are initially accounted for under the Major head '50—Civil Works—State'. From this the percentage recoveries for works done on behalf of other Governments and Departments and private bodies are deducted at 14 per cent for Establishment and 3 per cent for Tools and Plant charges. The balance is distributed at the end of the year among the Major heads '50—Civil Works' and '81—Capital Account, etc.' on a pro rata basis i.e., in proportion to the works expenditure under each of the Major heads mentioned above.

The following table shows the pro rata distribution of the Common Establishment and Tools and Plant charges among several Major heads for the year 1961-62 :—

	50—Civil Works	81—Capital Account	Total
	Rs.	Rs.	Rs.
<i>Establishment charges—</i>			
Gross expenditure after deducting recoveries.	31,46,036	..	31,46,036
Pro rata distribution to the head noted in Col. 3.	—15,66,958	15,66,958	..
Total—Establishment charges—Voted...	15,79,078	15,66,958	31,46,036
<i>Tools and Plant charges—</i>			
Gross expenditure after deducting recoveries.	33,95,309	..	33,95,309
Pro rata distribution to the head noted in Col. 3.	—17,25,214	17,25,214	..
Total—Tools and Plant charges	.. 16,70,095	17,25,214	33,95,309

(iv) The Percentage of establishment charges to works outlay in case of Civil Works for the triennium ending 1961-62 are compared below—

Class of Works	Year	Works Outlay	Establish- ment charges	Perce- tage	
( In lakhs of rupees )					
Civil Works—excluding Construction Works.	Capital	1959-60	3,45.64	20.04(a)	5.8
		1960-61	5,08.98	22.27	4.4
		1961-62	7,44.50	30.84	4.1

(a) Excludes those of District Board Engineers.

There is a slight decrease in the percentage of establishment charges to works outlay.

Major Heads—13—OTHER TAXES AND DUTIES XLI—RECEIPTS FROM ELECTRICITY SCHEMES. 52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES 52—A—OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES. Voted—	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Original 2,98,58,786	2,99,96,811	1,08,18,980	1,91,77,831
Supplementary 1,38,025			
	Amount surrendered during the year 1,91,28,158		

## Notes and Comments—

- (i) The per centage of saving was 63.93.
- (ii) The surrender of saving amounting to Rs. 191.28 lakhs was made on 31st March 1962.
- (iii) In the following cases the provision remained unutilised to a substantial extent:—

Group head	Total Grant	Actual Expenditure	Saving—
------------	-------------	--------------------	---------

(In lakhs of rupees)

(1) Out of the provision made for Capital Outlay and maintenance of Works Establishment and Depreciation charges, etc., relating to Electricity Schemes, an amount of Rs. 165.87 lakhs was surrendered on 31st March, 1962 and Rs. 2.07 lakhs withdrawn by reappropriation in March, 1962 and an amount of Rs. 19.28 lakhs out of the provision for interest charges on the capital provided for these Schemes also surrendered on 31st March 1962 due to transfer of some electricity schemes to the State Electricity Board during the year.

(2) B. 1.—Machkund Hydro-Electric (Joint) Scheme—

## Maintenance proper—

O.	15.40	12.47	10.45	-2.02
R.	-2.93			

The expenditure on the scheme is incurred initially by the Chief Engineer, Andhra Pradesh. Out of the total saving of Rs. 4.95 lakhs, Rs. 2.93 lakhs were surrendered on the 31st March, 1962 which was stated to be due to non-requirement by the Chief Engineer, Andhra Pradesh. The balance of saving of Rs. 2.02 lakhs was also explained as due to non-utilisation of the provision by the Chief Engineer, Andhra Pradesh.

## Grant No. 28—Electricity Schemes—Contd.

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

(3) M.—Duduma Hydro-Electric (Joint) Scheme—  
(Interest on Capital Outlay)

O.	19.00	} 17.60	17.60	..
R.	-1.40			

The saving of Rs. 1.40 lakhs was surrendered at the end of the year consequent on decision of Government not to accept debits regarding raising of the Julput Dam by the Government of Andhra Pradesh.

(iv) The nature of transactions recorded under the head 'Suspense' vide group head H. 5) has been described in item (viii) of the notes below Grant No. 25-'Civil Works'.

A summary of the transactions under this head during the year 1961-62 is given below:—

Suspense heads	Opening balance on 1st April 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
<i>XLI—Receipts from Electricity</i>				
<i>Schemes-Working Expenses—</i>				
Purchases	.. 10,38,861	..	..	10,38,861
Stock	.. 16,61,092	..	..	16,61,092
Miscellaneous Public Works Advances	545	-10	..	535
Total	.. 6,22,776	-10	..	6,22,766

(v) The percentages of establishment charges to works outlay in case of Electricity Schemes for the triennium ending 1961-62 are compared below (Electricity Branch):—

Classes of Schemes	Year	Works Outlay	Establishment Charges	Percentage	
				(In lakhs of rupees)	
Electricity Schemes	{	1959-60	70.77	11.56	16.3
		1960-61	1,01.58	12.76	12.6
		1961-62	48.07	10.17	21.1

The increase in the of percentage of establishment charges to works outlay is due to transfer of bulk of works expenditure to the accounts of Orissa State Electricity Board consequent on transfer of some electrical undertakings from Government to the State Electricity Board during 1961-62.

(vi) *Depreciation Reserve Fund of Electricity Schemes*—The Fund was created by a charge against the revenue of the schemes to provide reserves sufficient to meet the cost of renewal and replacement of wasting assets.

The transactions of the Fund during the year 1961-62 have been exhibited in Statement No. 19 of Finance Accounts, 1961-62.

(vii) *Pro rata distribution of Establishment charges of the Electricity Department for the year 1961-62*.—The *pro rata* distribution of Establishment charges of the Electricity Department introduced with effect from the year 1954-55 is still in force. According to the procedure laid down by the Government, the Establishment charges of the entire Electricity Department are initially accounted for under the Major head "52-A—Other Revenue Expenditure connected with the Electricity Schemes". From this, the percentage recovery for works done on behalf of other Governments, Departments and private bodies is deducted at 14 per cent on account of Establishment. In addition, 2.5 per cent of the Establishment of Chief Engineer, Electricity is transferred to the head "13—Other Taxes and Duties" in order to cover Chief Engineer's supervision over the work of Electrical Inspector and 5 per cent of the cost of Establishment of the special staff employed on the work of Survey and Investigation of certain major projects under the Major head "51-B—Other Revenue Expenditure" is transferred to that head as supervision charges by giving relief of equivalent amount to the head "52-A—Other Revenue Expenditure, etc".

The net establishment expenditure after the above deduction is distributed at the close of the year among several Electricity Schemes under the Major heads "XLI—Receipts, etc.—Working Expenses" and "81-A—Capital Outlay on Electricity Schemes, etc." on a *pro rata* basis *i. e.*, in proportion to the works expenditure under each of the Major heads mentioned above.

With the formation of the State Electricity Board with effect from 1st March, 1961 and in pursuance of the Government decision for transfer of 11 K. V./33 K. V. Lines to the State Electricity Board, provision of funds in respect of most of the Electricity Schemes were surrendered during the year. The expenditure in respect of the Divisions transferred to the control of the Board originally booked in Government accounts was also transferred to the accounts of the Board as verified and certified by the Chief Engineer, Electricity, Orissa.

The net establishment charges under the Major head "52-A—Other Revenue Expenditure" have been distributed among various schemes under the major heads "XLI—Receipts—etc.—Working Expenses" and "81-A—Capital Outlay on Electricity Schemes, etc." in proportion to the works expenditure finally allowed to stand in the accounts of the Government to the extent verified and certified by the Chief Engineer, Electricity.

The following table shows the *pro rata* distribution of the establishment charges

	52.A—Other Revenue Expenditure	XLI—Receipts etc.—Deduct Working Expenses
	Rs.	Rs.
<i>Establishment Charges—</i>		
Gross Expenditure after deduction of recoveries from other Governments and Departments.	10,33,581	..
<i>Pro rata</i> distribution to the heads noted in Cols. 3 to 6.	—10,33,581	37,718
Total—Establishment Charges		37,718

of the Electricity Department among several Major heads for the year 1961-62:—

81-A—Capital Outlay	13—Other Taxes	51-B—Other Revenue Expenditure	Total
Rs.	Rs.	Rs.	Rs.
..	..	..	10,33,581
9,78,926	6,733	10,204	—
9,78,926	6,733	10,204	10,33,581

## Grant No. 29—Taxes on Vehicles

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—12—TAXES ON VEHICLES</b>			
62-B—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS			
Voted—			
Original	13,20,972	10,49,115	2,86,867
Supplementary	15,010		
Amount surrendered during the year			2,69,162

## Notes and Comments—

- (i) In the following case, additional funds of Rs. 2.55 lakhs provided by reappropriation on 10th February, 1962 for purchase of Weigh Bridges for establishment of check-post remained unutilised :—

Group head	Total Grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
<b>A 1.—Charges of Collection under Motor Vehicles Act, 1939—</b>			
O.	1.18	1.78	—2.66
S.	*		
R.	3.26		

There was also a saving of Rs. 2.66 lakhs, the reasons for which have not been intimated by the Controlling Officer. Instead, it was explained that the reappropriation has been cancelled which was not communicated to audit.

- (ii) The surrender of saving amounting to Rs. 2.69 lakhs was made on 31st March, 1962.

\* Represents token supplementary demand.

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—25—GENERAL ADMINISTRATION			
57—MISCELLANEOUS			
XLVI-A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES			
Voted—			
Original	1,20,98,105	1,52,59,792	2,57,213
Supplementary	34,18,900		
		Amount surrendered during the year	2,80,493

## Notes and Comments—

- (i) The surrender of saving amounting to Rs. 2.80 lakhs was made during 23rd to 31st March, 1962.
- (ii) The Supplementary grants proved unnecessary/excessive in the following cases:—

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

## (1) G. 1.—Air-Craft Establishment—

O.	0.70	0.46	0.35	—0.11
S.	1.64			
R.	—1.88			

The Supplementary grant of Rs. 1.64 lakhs obtained in September, 1961 for purchase and maintenance of air-craft during the year 1961-62 remained wholly unutilised and was surrendered on 31st March, 1962 which was explained as due to non-purchase of the craft.

## (2) I. 1.—Establishment of Drivers' Training School—

S.	2.65	2.57	0.08	—2.49
R.	—0.08			

Out of the supplementary grant of Rs. 2.65 lakhs obtained in October, 1961 for establishment of Drivers' Training School, Rs. 2.57 lakhs remained unutilised which was explained as due to delay in starting the school during the year 1961-62.

## Grant No. 31—Forest

		Total Grant or Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
<b>Major Heads—18—FOREST</b>				
57—MISCELLANEOUS				
Voted—				
Original	1,27,72,197	1,38,15,447	1,10,59,308	27,56,139
Supplementary	10,43,250			
Amount surrendered during the year				26,73,034
Charged—				
Original	10,000	19,250	2,451	16,799
Supplementary	9,250			
Amount surrendered during the year				16,79

## Notes and Comments—

(i) In the following case, the supplementary grant proved excessive:—

Group head	Final Grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
1—Add—Lump provision for revision of pay—			
S.	8.01	..	..
R.	-8.01		

Out of the supplementary grant of Rs. 8.01 lakhs obtained in October, 1961 for revision of pay of staff relating to Forest Department, Rs. 4.82 lakhs remained unutilised and were surrendered on 27th March, 1962, which was explained as due to non-requirement of full provision.

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

(1) B. I.—Timber and other produce removed from the forests by Government Agency—

O.	32.47	20.36	20.17	-0.19
S.	0.37			
R.	-12.48			

The saving of Rs. 12.48 lakhs which was withdrawn on 27th and 31st March, 1962 was explained as due to non-receipt of sleepers from contractors who were engaged to prepare sleepers required for sale to the Railways.

## Grant No. 31—Forest—Concl'd.

75

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

(2) In the following cases, funds to the extent of Rs. 7.80 lakhs and Rs. 2.65 lakhs were surrendered from group heads F and G respectively on 27th March, 1962 out of the provision made for departmental working of coupes which was stated to be due to non-acquisition of machinery for the seasoning plant and non-installation of Saw Mills in two divisions:—

## F.—Conservancy and Works—

O.	20.10	12.11	12.79	+0.68
R.	-7.99			

## G.—Establishment—

O.	5.07	2.08	1.48	-0.60
S.	0.50			
R.	-3.49			

(iii) The surrender of saving amounting to Rs. 26.08 lakhs was made on 27th March, 1962.

(iv) *Fund for Development of Forests*—The Fund was created out of the profits made by the Forest Department on War Supply Works in order to provide for expenditure on forest reconstruction in lean years.

An account of the transactions of the Fund for the year 1961-62 has been given in Statement No. 19 of the Finance Accounts, 1961-62.

## Grant No. 32—Fisheries

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—40—AGRICULTURE				
Voted—				
Original	29,07,269	33,05,609	30,82,741	2,22,868
Supplementary	3,98,340			
Amount surrendered during the year				2,06,582

## Notes and Comments—

The Supplementary grant proved wholly unnecessary in the following case:—

Group head	Total Grant	Actual Expenditure	Saving:—
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( In lakhs of rupees )

## C—Add—Lump provision for revision of pay—

S.	1.59	}
R.	-1.59	

The Supplementary grant of Rs. 1.59 lakhs obtained in October, 1961 for general revision of pay scales of Government servants remained wholly unutilised and was surrendered on 31 March, 1962 which was stated to be due to availability of savings within the grant which were utilised for the purpose.

Had this been foreseen, the supplementary grant could have been reduced to a token Vote.

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
<b>Major Head—42—CO-OPERATION</b>			
Voted—			
Original	45,43,012	36,24,630	11,00,397
Supplementary	1,82,015		
	47,25,027		
			Amount surrendered during the year
			9,86,552

*Notes and Comments—*

(i) In the following case, the supplementary grant of Rs. 1.82 lakhs obtained in October, 1961 for revision of pay of staff of Co-operative Department remained unutilised and surrendered on 31st March, 1962 :—

Group head	Total Grant	Actual Expenditure	Saving—
			(In lakhs of rupees)
H.—Add—Lump provision for revision of pay—			
S. ..	1.82	..	..
R. ..	—1.82		

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

## (1) B.—Superintendence—

O. ..	27.20	22.65	22.21	—0.44
R. ..	—4.55			

Out of the total saving of Rs. 4.99 lakhs, an amount of Rs. 4.31 lakhs was surrendered on 31st March, 1962 which was explained as due to vacancies in posts of Inspectors on account of death of suitable candidates.

## (2) G.—Other charges—

O. ..	13.27	10.62	10.13	—0.49
S. ..	*			
R. ..	—2.65			

Out of the total saving of Rs. 3.14 lakhs, an amount of Rs. 1.59 lakhs was explained as due to late sanction or non-sanction by Government of subsidy to Orissa State Co-operative Union and Rs. 1.02 lakhs under Co-operative Training and Education due mainly to non-sanction of posts of lecturers by Government.

(iii) The surrender of saving amounting to Rs. 9.87 lakhs was made on 31st March, 1962.

(iv) *State Agricultural Credit (Relief and Guarantee) Fund.*—The Fund has been constituted for the purpose of writing off the irrecoverable arrears of debts due to Co-operative Credit Institutions where such debts threaten the stability of the Co-operative structure and where such arrears arise due to natural calamities, payments in fulfilment of the State Government's guarantees in respect of accommodations provided by the Reserve Bank of India to State and Central Co-operative Banks for agricultural purposes, etc. The Fund is fed by (i) contributions from the Consolidated Fund of the State, (ii) grants from the Central Government and (iii) receipts from other sources. The expenditure from the Fund is taken as a direct charge against the credits held in the Fund.

An account of the transactions of the Fund for the year 1961-62 is given in Statement No. 19 of the Finance Accounts, 1961-62.

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

An account of the transactions of the Fund for the year 1961-62 is given in Statement No. 19 of the Finance Accounts, 1961-62.

(vi) *Subsidy paid by Government.*—Government paid subsidy amounting to Rs. 8.77 lakhs to different organisations during the year 1961-62 as detailed below :—

Purpose for which subsidy is paid	Amount
( In lakhs of rupees )	
<b>CO-OPERATION AND FORESTRY DEPARTMENT</b>	
Co-operative Education and Training ..	1.70
Subsidy allowed to Co-operative Institutions to meet pay, etc., of staff.	4.71
Other miscellaneous purposes ..	2.36

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—27—ADMINISTRATION OF JUSTICE			
39—PUBLIC HEALTH			
57—MISCELLANEOUS			
62-B—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS			
Voted—			
Original	16,53,196	23,66,052	7,65,344
Supplementary	14,78,200		
	31,31,396		
	Amount surrendered during the year		7,49,308

## Notes and Comments—

- (i) A Supplementary grant of Rs. 6.39 lakhs was obtained in March, 1962 under group heads C (Rs. 5.30 lakhs) and G (Rs. 1.09 lakhs) for repayment of capital expenditure on grants for development.

The necessity for providing the funds for the purpose was known earlier and provision could have been made in the original budget.

- (ii) In the following cases, the provision was not utilised to a substantial extent:—

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupees )		
J.—Add—Lump provision for revision of pay—			
S.	5.00	..	..
R.	—5.00		

The Supplementary grant of Rs. 5 lakhs obtained in September, 1961 remained wholly unutilised and was surrendered on 31st March, 1962 due to non-requirement of the provision.

K. 1—Grants to Municipalities and Notified Area Councils for Municipal Development Works—			
O.	3.00	2.77	0.67
S.	1.00		
R.	—1.23		
			—2.10

Out of the total saving of Rs. 3.33 lakhs, funds to the extent of Rs. 1.23 lakhs were surrendered on 31st March, 1962 which was explained as due to sanction of the scheme for purchase of hand carts/wheel borrows by the Government of India with lesser financial implication.

- (iii) The surrender of saving amounting to Rs. 7.49 lakhs was made on 31st March, 1962.

		Total Grant	Actual Expenditure	Saving—
Major Heads—41—ANIMAL HUSBANDRY				
54—FAMINE				
Voted—				
Original	89,55,952	94,08,915	76,30,939	17,77,976
Supplementary	4,52,963			
Amount surrendered during the year				13,07,739

## Notes and Comments—

(i) The Supplementary grant proved excessive in the following case:—

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
I—Add—Lump provision for revision of pay—			
S. ..	4.13	2.45	—2.45
R. ..	—1.68		

Out of the Supplementary grant of Rs. 4.13 lakhs obtained in October, 1961, an amount of Rs. 1.68 lakhs remained unutilised and was surrendered on 31st March, 1962, which was explained as due to availability of savings within the unit " Allowances " of the respective group heads due to downward revision of rates of dearness allowance.

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

## L. 2.—Intensive Agricultural Scheme—Package Programme—

O.	1.59	..	..
R.	—1.59		

The saving of Rs. 1.59 lakhs which was withdrawn during the year was explained as due to non-sanction of the scheme by Government.

(iii) The surrender of saving of Rs. 11.58 lakhs was made on 31st March, 1962.

Grant No. 36—Public Relations

81

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—25—GENERAL ADMINISTRATION 57—MISCELLANEOUS			
Voted—			
Original	17,42,221		
Supplementary	54,505		
	17,96,726	15,63,903	2,32,823
			Amount surrendered during the year
			1,03,700

Notes and Comments—

- (i) Provision of funds to the extent of Rs. 1.21 lakhs under the following group head remained unutilised due to non-receipt of debits from the Government of India:—

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupees )		
C. 1—Community Listening Scheme—			

O.	1.80		
R.	—0.12	1.68	0.47
			—1.21

- (ii) Under the Community Listening Scheme, radio sets were distributed to community centres. To prevent the sets remaining idle for want of spare parts, Government have formulated a scheme for bulk purchase of the spare parts and issue them as and when required by the villagers on cash payment. The debits in the suspense account represent value of purchases made by Government and the credits represent the value of spare parts sold to the villagers. A summary of the Suspense Account [group head A.2 (2)] for the year 1961-62 is given below:—

Debits during the year 1961-62	Credits during the year 1961-62	Closing balance on 31st March, 1962
Rs.	Rs.	Rs.
15,317		15,317

The Closing balance represents the value of spare parts held in stock by the Director of Public Relations. The certificate accepting the balance is awaited from the Controlling Officer (April, 1963).

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES			
25—GENERAL ADMINISTRATION			
40—AGRICULTURE			
Voted—			
Original	1,54,08,515	1,38,29,873	23,71,297
Supplementary	7,92,655		
	Amount surrendered during the year		13,35,204

## Notes and Comments—

(i) The supplementary grant proved excessive/unnecessary in the following case—

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupees )		
O.—Add—Lump Provision for revision of pay—			
S.	7.21	0.15	—0.15
R.	—7.06		

Out of the supplementary grant of Rs. 7.21 lakhs obtained in September, 1961 (Rs. 1.50 lakhs) and October, 1961 (Rs. 5.71 lakhs), Rs. 5.27 lakhs remained unutilised and were surrendered on 31st March, 1962.

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

## (1) K. 7.—Enforcement of Metric System of Weights and Measures—

O.	1.90	0.55	0.55
R.	—1.35		

The saving of Rs. 1.35 lakhs which was surrendered on 31st March, 1962 was stated to be mainly due to non-appointment of field staff in full.

## (2) X. 13.—Package Programme Scheme for the intensive Agriculture—

O.	6.00	1.80	0.63	—1.17
R.	—4.20			

Out of the total saving of Rs. 5.37 lakhs, Rs. 4.20 lakhs were withdrawn by reappropriation during the year which was explained as mainly due to non-appointment of staff (Rs. 1.95 lakhs), post budget modification of the scheme (Rs. 1.20 lakhs) and non-sanction or sanction for less posts of officers and staff (Rs. 1.37 lakhs).

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(3) Y. 1.—Enforcement of Metric System of Weights and Measures—			
O.	10.21	6.52	6.43
R.	—3.69		
			—0.09

Out of the total saving of Rs. 3.78 lakhs, an amount of Rs. 3.69 lakhs was surrendered on 31st March, 1962 which was explained as mainly due to non-availability of metric balances and equipments and non-appointment of full staff during the year.

## (4) Z. 1.—Soil Conservation—

## Demonstration in Hirakud Catchment—

O.	8.00	6.22	5.14	—1.08
R.	—1.78			

Out of the total saving of Rs. 2.86 lakhs, an amount of Rs. 1.38 lakhs was surrendered on 31st March, 1962 which was stated to be due to late sanction of the scheme.

(iii) In the following cases, the excesses remained uncovered by additional provision of funds :—

## (1) X. 4.—Lift Irrigation Scheme—

O.	3.00	8.30	13.28	+4.98
S.	*			
R.	5.30			

The excess was explained as due to purchase of Rigs ( Rs. 3.35 lakhs ) and construction of irrigation channels ( Rs. 2.94 lakhs ).

The department anticipated the excess in the group head and issued a reappropriation order which was sanctioned after the close of the financial year 1961-62.

## (2) X. 11.—Establishment of Implements Factory—

S.	*	1.81	+1.81
----	---	------	-------

The reappropriation order providing funds for the expenditure, stated to have been made by Government, has not been received in Audit.

(iv) The surrender of saving amounting to Rs. 10.88 lakhs was made on 31st March, 1962.

\* Represents token demand

## Grant No. 37—Agriculture—Concl'd.

## EXPENDITURE FROM SPECIAL FUNDS

(v) *Grants made by the Indian Council of Agricultural Research*—Grants received from the Council for various schemes of Agricultural Research and Improvements are credited in the first instance to the deposit head "Deposit Account of grants made by the Indian Council of Agricultural Research". The actual expenditure on the scheme is recorded under the relevant service head of account and at the end of the year an amount equivalent to the share of expenditure to be met from the grant made by the council is transferred from the deposit head to the appropriate service head as reduction of expenditure.

An account of the transactions of the Fund during 1961-62 has been given in Statement No. 19 of the Finance Accounts, 1961-62.

(vi) *Grants made by the Indian Central Coconut Committee*—The grant made by the Committee is credited to the deposit head "Deposit Account of the grant made by the Indian Central Coconut Committee". The accounting procedure in respect of the grant is similar to that adopted for the grants made by the Indian Council of Agricultural Research explained in note (v) above.

An account of the transactions of the Fund during 1961-62 has been given in Statement No. 19 of the Finance Accounts, 1961-62.

(vii) *Grants made by the Indian Central Sugarcane Committee*—The grant made by the Committee is credited to the deposit head "Deposit Account of the grant made by the Indian Central Sugarcane Committee". The accounting procedure in respect of the grant is similar to that of grant made by the Indian Council of Agricultural Research explained in note (v) above.

An account of the transactions of the Fund during 1961-62 has been given in Statement No. 19 of the Finance Accounts, 1961-62.

(viii) *Grants from the Central Government for Food Production Drive Scheme-bonus for accelerating production of food grains*—The procurement and export bonus was granted by the Central Government to encourage internal procurement and production of food grains and maximum assistance by surplus States to deficit States thereby reducing to the minimum extent the import of food-grains from abroad. The amounts earned by the States were to be spent on approved schemes for increasing production and procurement. No amount was received by the State Government during the year under report for credit to the deposit head "Deposit Account of grant from the Central Government for the Food Production Drive Scheme-Bonus for accelerating production of food grains".

An account of the transactions in respect of the Fund during 1961-62 has been given in Statement No. 19 of the Finance Accounts, 1961-62.

(ix) *Grants made by the Indian Central Cotton Committee*—The grants made by the Committee is credited to the deposit head "Deposit Account of Grants made by the Indian Central Cotton Committee". The accounting procedure in respect of the grant is similar to that of grants made by the Indian Council of Agricultural Research explained in note (v) above.

An account of the transactions of the Fund during 1961-62 has been given in Statement No. 19 of the Finance Accounts, 1961-62.

(x) *Grants made by the Indian Central Arecanut Committee*—The grant made by the Committee is credited to the deposit head "Deposit Account of grants made by the Indian Central Arecanut Committee". The accounting procedure in respect of the grant is similar to that of grants made by the Indian Council of Agricultural Research explained in note (v) above.

An account of the transactions of the Fund during 1961-62 has been given in Statement No. 19 of Finance Accounts, 1961-62.

## Grant No. 38—Supply Department

85

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—25— G E N E R A L ADMINISTRATION			
57— MISCELLANEOUS			
63— EXTRAORDINARY CHARGES			
Voted—			
Original	21,80,400	23,27,400	21,12,268
Supplementary	1,47,000		
			2,15,132
		Amount surrendered during the year	1,98,800

*Notes and Comments—*

The entire Supplementary grant of Rs. 1.42 lakhs obtained in October, 1961 for revision of pay of staff of Civil Supplies establishment which remained unutilised and was surrendered on 23rd March, 1962 was explained as due to availability of savings within the grant.

The Supplementary grant could have been reduced to a token vote.

## Appropriation—Interest on Debt and Other Obligations

	Total Appropriation		Actual Expenditure	Excess +
	Rs.		Rs.	Rs.
<b>Major Head—22—INTEREST ON DEBT AND OTHER OBLIGATIONS</b>				
<i>Charged—</i>				
Original	6,54,11,304	8,77,25,284	8,82,27,562	5,02,278
Supplementary	2,23,13,980			
<i>Amount surrendered during the year</i>				8,39,563

*Notes and Comments—*

- (i) The expenditure in the charged appropriation exceeded the budget provision by Rs. 5,02,278 which requires to be regularised. The excess occurred under the group heads A, B, C, D, E—Interest on Permanent Loans.
- (ii) The surrender of Rs. 8.40 lakhs on 31st March, 1962 was not justified since the actual expenditure exceeded the final grant by Rs. 5.02 lakhs.
- (iii) Funds to the extent of Rs. 18.63 lakhs were withdrawn on the 30th and 31st March, 1962 and reappropriated to other group heads while there was an excess of Rs. 13.60 lakhs under the group heads relating to the payment of Interest on Permanent Loans as shown below:—

Group head	Total Appropriation	Actual Expenditure	Excess +
( In lakhs of rupees )			
<b>A, B, C, D, E.—Interest on Permanent Loans—</b>			
O.	67.24	48.61	+13.60
R <sub>4</sub>	-18.63		

The excess was explained as due to more investors having claimed interest on open market loans than anticipated.

## Appropriation—Appropriation for reduction or avoidance of debt

	Total Appropriation		Actual Expenditure	Saving—
	Rs.		Rs.	Rs.
<b>Major Head—23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT</b>				
<i>Charged—</i>				
Original	1,67,20,489	2,20,88,167	2,20,88,167	..
Supplementary	53,67,678			

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head — 80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES			
Voted—			
Original	76,20,000	41,39,859	35,30,141
Supplementary	50,000		
	76,70,000		
Amount surrendered during the year			26,10,720

*Notes and Comments—*

(i) The saving in the grant was 46.02 per cent.

(ii) In the following case the provision was not utilised to a substantial extent:—

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

## I.—Dam and Appurtenant Works—

## A.—Works—

O.	75.00	47.09	36.46	—10.63
R.	—27.91			

Out of the total saving of Rs. 38.54 lakhs, an amount of Rs. 25.61 lakhs was surrendered on 31st March, 1962, which was stated as mainly due to non-payment of compensation for rayati land in view of subsequent Government decision to await the High Court award on the appeal preferred by the Government (Rs. 25.61 lakhs).

The final saving of Rs. 10.63 lakhs was explained as due to non-receipt of debits from the Government of Madhya Pradesh in respect of compensation for properties acquired in that State.

(iii) In the following case, the excess remained uncovered by additional provision of funds:—

## II.—Main Canals and Branches—

## B.—Works—

2.14      +2.14

The excess was explained as due to payment of compensation for land acquired for which provision was not made.

## Grant No. 40—Community Development Project

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head—85—A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING.			
Voted—			
Original 26,40,000	} 26,40,000	11,23,905	15,16,095
Supplementary ..			
Amount surrendered during the year			16,51,931

## Notes and Comments—

- (i) The saving in the grant was 57.43 per cent.
- (ii) Against the amount of Rs. 16.52 lakhs surrendered on 19th March, 1962, the saving came up to only Rs. 15.16 lakhs.
- (iii) In the following case, the surrender of funds mainly on 19th March, 1962 due to non-requirement caused the excess :—

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

## A. 3—Community Development Project—

## Central Store—Suspense Debits—

O.	18.25	} 9.30	10.67	+1.37
R.	—8.95			

(iv) A summary of Personal Ledger Accounts under group head A. 3 in the names of various Block Development Officers for Central Stores Suspense (Community Development Projects) for the year 1961-62 is given below:—

Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
Rs.	Rs.	Rs.	Rs.
23,02,416	9,35,576	10,67,468	21,70,524

Certificate of acceptance of balances awaited from the Controlling Officers (April 1963).

Grant No. 41—Loans to Local Funds, Government Servants, etc. 89

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—P—LOANS AND ADVANCES BY STATE GOVERNMENTS—			
Loans to Local Funds, Private Parties, etc., and Loans to Government Servants, etc.—			
Voted—			
Original ..	1,72,54,924	3,85,04,070	3,19,25,111
Supplementary..	2,12,49,146		
			65,78,959
			Amount surrendered during the year
			51,21,788

Notes and Comments—

(i) The Supplementary grant proved excessive/unnecessary in the following cases:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) B. 1.—Advances under the Land Improvement Loans Act—			
O. ..	10.81	21.60	21.72
S. ..	15.00		
R. ..	—4.21		
			+0.12

Out of the supplementary grant of Rs. 11 lakhs obtained in October, 1961 to meet the additional requirements arising out of unbalanced economic conditions prevailing during the year, an amount of Rs. 4.21 lakhs remained unutilised and was surrendered on 28th March, 1962 which was explained as due to less demand for loans.

(2) B. 2.—Advances under Agriculturists Loans Act —

O. ..	22.06	77.21	74.33
S. ..	77.00		
R. ..	—21.85		
			—2.88

Out of the supplementary grant of Rs. 77 lakhs obtained in October, 1961 for advancing loans in cases of distress Rs. 47 lakhs) and to people of flood-affected areas for the purpose of construction of houses (Rs. 30 lakhs an amount of Rs. 21.85 lakhs remained unutilised and surrendered on 28th March, 1962 which was stated to be due to less demand for loans. The final saving of Rs. 2.88 lakhs was explained as due to people of flood-affected areas having not turned up for taking loans.

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

Group head	Total Grant	Actual Expenditure	Saving—
	(In lakhs of rupees)		
(3) O.—Miscellaneous Loans and Advances—			
O. .. 45.30	85.27	76.51	—9.46
S. .. 49.91			
R. .. — 9.24			

A supplementary grant of Rs. 5 lakhs was obtained in March, 1962 for sanctioning loans to the Notified Area Council of Rourkela. Consequent on the decision of the Government to meet the expenditure from the units 'Loans to Municipalities and Notified Area Councils for development works' under the group head—J—'Loans to Municipalities' the expenditure was transferred to that head. The provision was not, however, transferred by reappropriation.

There was also a saving of Rs. 4.08 lakhs relating to the provision made for sanctioning loans to Forest Co-operative Societies in tribal areas which was surrendered on 31st March, 1962 and was stated to be due to decision of Government to give subsidy instead of loans to these institutions.

Out of the final saving of Rs. 9.46 lakhs, an amount of Rs. 2.70 lakhs was under the unit—Loans to Educational Institutions, the reasons for which have not been intimated by the Controlling Officer.

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

(1) E.—Miscellaneous Loans and Advances—			
O. .. 39.31	45.42	45.15	—0.27
S. .. 20.00			
R. .. —13.89			

(a) The entire provision of Rs. 3 lakhs under the head 'Loans to Provincial Co-operative Land Mortgage Bank' which remained un-utilised and was surrendered on 28th March, 1962 was stated to be due to non-requirement.

(b) An amount of Rs. 5.87 lakhs, out of the total provision of Rs. 10 lakhs under the head 'Loans for Middle Income Group Housing Scheme', remained un-utilised and surrendered on 28th and 31st March, 1962 due to less demand for loans.

(c) Out of the provision of Rs. 10 lakhs under the head 'Loans to State Co-operative Marketing Societies for distribution of superphosphates, an amount of Rs. 5 lakhs remained unutilised and surrendered on 28th March, 1962 due to less demand for loans.

(2) F.—House Building Advances—

O. .. 4.50	2.25	2.13	—0.12
R. .. —2.25			

The saving of Rs. 2.25 lakhs which was withdrawn on 5th December, 1961 and 27th February, 1962 was explained as due to want of demand.

Grant No. 41—Loans to Local Funds, Government Servants, etc.—*Concl'd.* 91

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

(3) L.—Advances to Cultivators—

O.	..	2.00	}	0.50	0.60	+0.10
R.	..	-1.50				

Provision of Rs. 1 lakh made for the scheme "Loans to Cultivators for installation of tube wells" remained unutilised and withdrawn by reappropriation on 27th March, 1962 which was explained as due to post-budget decision of the Government to drop the scheme.

M<sub>1</sub> 1—Loans under State-Aid to Industries Act—

O.	—	8.00	}	5.90	5.30	—0.60
R.	—	-2.10				

Out of the total saving of Rs. 2.70 lakhs, an amount of Rs. 2.10 lakhs was surrendered mainly on 28th March, 1962 which was explained as due to non-finalisation of loans for want of valuation reports.

(iii) In the following case, the additional funds provided by reappropriation on 5th December, 1961 and 6th February, 1962 remained partially unutilised:—

G.—Advances for purchase of Motor Conveyance—

O.	—	5.00	}	8.00	6.86	—1.14
R.	—	3.00				

(iv) In the following case, the excess remained uncovered by additional provision of funds by reappropriation from group head "0":—

J.—Loans to Municipalities—

O.	..	5.00	}	5.09	9.93	+4.84
S.	..	*				
R.	..	0.09				

\* Represents token demand

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

Major Heads	Total Grant		Actual Expenditure	Saving—
	Rs.	Rs.	Rs.	Rs.
65—PAYMENT OF COMPENSATION TO LAND HOLDERS, ETC. ON THE ABOLITION OF ZAMINDARI SYSTEM				
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT				
85-A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING				
Voted—				
Original ..	89,51,000	1,01,51,000	82,70,162	18,80,838
Supplementary..	12,00,000			
Amount surrendered during the year				6,71,000

*Notes and Comments—*

- (i) Out of the Supplementary grant of Rs. 12 lakhs obtained in March, 1962 for payment of compensation to ex-hill Chiefs (Rs. 6 lakhs) and for payment to intermediaries (Rs. 6 lakhs), Rs. 3.32 lakhs remained unutilised as indicated below :—

Group head	Total Grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
<b>A.—Compensation—</b>			
O. ..	60.00	72.00	68.68
S. ..	12.00		
—3.32			

The saving was explained as due to non-payment of compensation on account of non-completion of formalities.

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

**F. 1.—Scheme for purchase of Stores—  
Materials for Development Works—  
Suspense (Personal Deposits)—  
Purchase of Central Stores—**

O. ..	18.90	12.19	4.26	—7.93
R. ..	—6.71			

Out of the total saving of Rs. 14.64 lakhs, funds to the extent of Rs. 6.71 lakhs were surrendered on the 28th March, 1962 which was explained as due to non-requirement.

The final saving was explained as due to non-operation of Personal Ledger Accounts of District Collectors on account of transfer of development works to the Zilla Parishads and Panchayat Samities.

Grant No. 42—Compensation for Abolition of Zamindari system 93  
and other expenditure relating to the Revenue Department—*Concl'd.*

(iii) A summary of Personal Ledger Accounts under group head F. 1 in the names of various District Collectors in connection with Central Stores ( Development Works ) for the year 1961-62 is given below :—

Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
Rs.	Rs.	Rs.	Rs.
44,532	4,54,039	4,26,008	72,563

Certificates accepting the balances are awaited from the Controlling Officers (April, 1963)

94 Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure relating to the Works Department

	Total Grant or Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)			
68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
80-A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES			
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT			
Voted—			
Original 15,77,75,152	} 16,34,20,287	12,93,93,567	3,40,26,720
Supplementary 56,45,135			
Amount surrendered during the year			2,67,79,241
Charged—			
Original 25,000	} 25,000	7,202	17,798
Supplementary ..			
Amount surrendered during the year			17,800

Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Saving —
	( In lakhs of rupees )		
(i) C. I.—Salandi Irrigation Works—			
Project—			
O. .. 50.00	} 30.86	30.08	—0.78
R. .. 19.14			

Out of the total saving of Rs. 19.92 lakhs, an amount of Rs. 19.14 lakhs was withdrawn on 29th March, 1962 which was explained as due to shortage of cement, essential machineries, non-finalisation of land acquisition proceedings and late finalisation of certain tenders.

Grant No. 43—Electricity Schemes outside the Revenue Account and 95  
other Expenditure relating to the Works Department—Contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(2) I.—Bira Govindapur Irrigation Project— Works—			
O. .. 9.00	6.51	6.51	..
R. .. -2.49			
The saving was withdrawn on 29th March, 1962 which was stated to be due to non-finalisation of designs and estimates.			
(3) K. 1.—Irrigation Works—Works—			
O. .. 5.20	0.88	1.02	+0.14
R. .. -4.32			
Out of the total saving of Rs. 4.18 lakhs, an amount of Rs. 1.96 lakhs was surrendered on 23rd March, 1962 which was stated to be due to the plan and estimate of Bodanallah Irrigation Project being under revision.			
(4) N.—Flood Control Schemes—Works—			
O. .. 39.77	34.08	32.29	1.79
S. .. *			
R. .. -5.69			
Out of the total saving of Rs. 26.67 lakhs, an amount of Rs. 9.72 lakhs was surrendered on 23rd March, 1962 which was stated to be due to non-finalisation of plan and estimates and land acquisition proceedings; and Rs. 16.95 lakhs were withdrawn by reappropriation during the March, 1962 which was explained as either due to postponement of work till the subsequent year or no expenditure being considered necessary during the year 1961-62. The saving was partly set off by additional provision of funds under some works by reappropriation to the extent of Rs. 20.98 lakhs in March, 1962.			
The final saving of Rs. 1.79 lakhs was explained as mainly due to non-payment of land acquisition charges.			
(5) P.—Navigation, Embankment and Drainage Works—Flood Control Schemes—S u s p e n s e—G r o s s Debit—			
O. .. 4.60	2.19	2.58	+0.39
R. .. -2.41			
There was a saving of Rs. 2.41 lakhs which was withdrawn on 31st March, 1962.			
(6) R.—Hirakud Dam Project—Stage I— Dam and Appurtenant Works— Works—			
O. .. 45.00	33.11	6.19	-26.92
R. .. -11.89			
Provision to the extent of Rs. 11.89 lakhs remained unutilised and was reappropriated to other units which was the net effect of transfer of Rs. 38 lakhs to other units and Rs. 26.11 lakhs from other units. The reasons for these transfers and the final saving of Rs. 26.92 lakhs have not been intimated by the Controlling Officer.			

\*Represents token demand.

96 Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure relating to the Works Department—Contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(7) DD.—Hirakud Dam Project—Stage II— Hirakud Subsidiary Power House, Chiplima—Works—			
O. .. 394.53	} 266.61	249.44	—17.17
R. .. —127.92			

Provision to the extent of Rs. 127.92 was withdrawn during the year which was not adequately explained.

(8) HH. 1.—Delta Irrigation Scheme—Head Works—			
O. .. 100.69	} 78.71	78.76	+0.05
R. .. —21.98			

The saving of Rs. 21.98 lakhs was withdrawn on 31st March, 1962 which was explained as due to non-finalisation of land acquisition proceedings and progress of works being retarded on account of untimely rains.

(9) HH. 2 (2).—Delta Irrigation Scheme—Land—			
O. .. 5.00	} 2.61	2.62	+0.01
R. .. —2.39			

The saving of Rs. 2.39 lakhs which was withdrawn on 31 March, 1962 was explained as due to non-finalisation of land acquisition proceedings.

(10) HH. 2 (5).—Delta Irrigation Scheme—Cross Drainage Works—			
O. .. 67.42	} 33.66	35.74	+2.08
R. .. —33.76			

Provision to the extent of Rs. 33.76 lakhs remained unutilised and was withdrawn in March, 1962 which was stated to be due to foundation difficulties in Kuakhai Syphon.

The final excess of Rs. 2.08 lakhs under the group head was explained as due to speedy execution of syphon work at Kushavadra.

(11) HH. 2 (7).—Delta Irrigation Scheme—Main Canals and Branches—Escapes—			
O. .. 2.08	} 0.23	0.24	+0.01
R. .. —1.85			

The saving of Rs. 1.85 lakhs which was withdrawn on 31st March, 1962 was explained as due to non-finalisation of designs.

Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure relating to the Works Department—Contd. 97

Group head	Total Grant	Actual Expenditure	Saving —
( In lakhs of rupees )			
(12) HH. 2 (9).—Delta Irrigation Scheme— Main Canals and Branches— Earth Works—			
O. .. 31.78	25.22	24.23	—0.99
R. .. —6.56			

Provision to the extent of Rs. 6.56 lakhs remained unutilised and was withdrawn on 31st March, 1962 which was stated to be due to execution of less work on account of untimely rains.

(13) HH. 2 (10).—Delta Irrigation Scheme— Main Canals and Branches— Service and Boundary Roads—			
O. .. 2.34	1.21	0.99	—0.22
R. .. —1.13			

The saving of Rs. 1.13 lakhs which was withdrawn on 31st March, 1962 was explained as due to non-execution of metalling the service banks of some canal banks.

(14) HH. 2 (11).—Delta Irrigation Scheme— Works—Lining of Canals—			
O. .. 4.06	1.88	0.97	—0.91
R. .. —2.18			

Out of the total saving of Rs. 3.09 lakhs, an amount of Rs. 2.18 lakhs was withdrawn on 31st March, 1962 which was stated to be due to many of the works under this group head being covered by the Inland Water Transport Scheme (Grant No. 30).

(15) HH. 3.—Delta Irrigation Scheme— Works—Distributories and Minors—			
O. .. 31.16	11.41	10.37	—1.04
R. .. —19.75			

Out of the total saving of Rs. 20.79 lakhs an amount of Rs. 19.75 lakhs was withdrawn on 31st March, 1962 which was explained as due to non-finalisation of land acquisition proceedings and early break of monsoon. The final saving of Rs. 1.04 lakhs was stated to be due to slow progress of works caused by heavy rains, non-sanction of estimates and non-finalisation of tenders.

98 Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure relating to the Works Department—Contd.

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

(16) PP. 5.—Hirakud Power Utilisation Scheme—Suspense—Gross Debit—

O.	48.15	41.25	22.67	-18.58
R.	-6.90			

Provision to the extent of Rs. 6.90 lakhs remained unutilised and was surrendered on 31st March, 1962 which was explained as due to transfer of 33 K. V. and 11 K. V. lines to the control of the State Electricity Board. The final saving of Rs. 18.58 lakhs was stated to be due to non-receipt of rails from Hindusthan Steel, Bhilai and some materials from a firm of suppliers.

(17) TT. 1.—Talcher Utilisation Scheme—Works—

O.	12.35	4.45	3.96	-0.49
R.	-7.90			

Out of the total saving of Rs. 8.39 lakhs an amount of Rs. 7.90 lakhs was surrendered on 31st March, 1962 which was stated to be due to late functioning of a division.

(18) TT. 5.—Talcher Utilisation Scheme—Suspense—Gross Debit—

O.	7.62	0.20	0.66	+0.46
R.	-7.42			

The saving of Rs. 7.42 lakhs which was surrendered on 31st March, 1962 was explained as due to late starting of a division.

(19) UU. 1 to UU. 5—Talcher Thermal Scheme—

O.	199.79	55.81	47.09	-8.72
R.	-143.98			

Out of the total saving of Rs. 152.70 lakhs, an amount of Rs. 143.98 lakhs was surrendered on 31st March, 1962 which was explained as due to delay in selection of foreign consulting Engineers for the scheme. The final saving of Rs. 6.94 lakhs under the unit works was explained as due to less payment to consulting Engineers and Rs. 2.69 lakhs due to non-acceptance of debits.

(ii) In the following cases, the excesses remained uncovered by additional provision of funds :—

(1) 00.1.—Duduma Transmission Scheme—Establishment charges—

O.	3.12	2.05	5.65	+3.60
R.	-1.07			

The excess was explained as due to non-transfer of proportionate establishment charges in respect of works under the State Electricity Board.

Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure relating to the Works Department—Contd. 99

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

2) SS.5—Electrification of Small Towns and Rural Areas—Suspense—Gross Debit—			
O.	36.56	42.72	47.30
R.	6.16		
			+4.58

The excess was explained as due to clearance of old outstanding items in the register of purchases for which no provision was made.

(iii) In the following cases, the additional funds provided by reappropriation proved excessive:—

B. 1.—Salia Irrigation Project—Works—

O.	12.60	14.95	11.71
R.	2.35		
			- 3.24

The saving of Rs. 3.24 lakhs which remained unutilised was explained as due to non-adjustment of land acquisition charges. Additional funds were provided on 29th March, 1962 under the group head for procurement of machineries.

(2) V.—Hirakud Dam Project—Stage I—Main Canals, Distributories and Minors—

R.	5.57	5.57	3.28	-2.29
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There was a saving of Rs. 2.29 lakhs out of the additional funds provided by reappropriation in March, 1962, mainly from group heads R and DD. The reasons for the saving have not been intimated by the Controlling Officer.

Y.—Hirakud Dam Project—Stage I—Hydro Electric Inspections—Works—

R	9.09	9.09	2.64	-6.45
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The saving of Rs. 6.45 lakhs was out of the additional funds provided by reappropriation in March, 1962 from group heads R and DD. The reasons for the saving have not been intimated by the Controlling Officer.

LL. 1.—Balimela Dam Project—( Civil Works Portion )—Works—

R.	28.87	28.87	26.84	-2.03
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There was a saving of Rs. 2.03 lakhs out of the additional funds provided by reappropriation on 30th March, 1963. The reasons for the saving have not been received from the Controlling Officer.

(iv) The explanation for variations have not been received from the Controlling Officers in respect of 4 group heads ( out of 23 group heads. )

100 Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure relating to the Works Department—Contd.

(v) The nature of transactions recorded under the head 'Suspense' [vide group heads C. 5, P. U, X, BB, GG, JJ, MM, 3, NN, 4, O. O. 5, PP. 5, SS. 5, TT. 5 and UU. 5] has been explained in item (viii) of the notes below Grant No. 25—Civil Works.

A summary of the transactions for the year 1961-62 under these groupheads is given below:—

Suspense Heads	Opening balance on 1st April 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
<i>(a) 68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) Irrigation Works—Group head C. 5—</i>				
Purchases ..	—14,45,489	8,26,497	34,560	—6,53,552
Stock ..	10,66,632	18,81,085	12,79,315	16,68,402
Miscellaneous Public Works Advances	1,14,655	1,48,633	16,307	2,46,981
Total ..	—2,64,202	28,56,215	13,30,182	12,61,831
<i>b) 68 A.—Construction of Irrigation, Navigation, Embankment, etc., outside the Revenue Account (Non-Commercial).</i>				
Navigation, Embankment and Drainage Works—Group head P.				
Purchases ..	—2,35,233	1,06,624	88,478	—2,17,087
Stock ..	1,96,846	1,45,653	2,41,024	1,01,475
Miscellaneous Public Works Advances	1,114	5,918	79	6,953
Total ..	—37,273	2,58,195	3,29,581	—1,08,659
<i>(c) 80.-A—Capital Outlay on Multipurpose River Schemes—Dam and Appurtenant Works—Hirakud Dam Project—Stage-I—</i>				
Purchases ..	—24,44,113	39,79,106	46,62,041	—31,27,048
Stock ..	—3,63,934	43,42,098	53,55,406	—13,77,242
Miscellaneous Public Works Advances	34,42,533	39,17,365	25,08,658	48,51,240
Workshop Suspense ..	—1,26,863	5,69,582	5,15,793	—73,074
Total ..	5,07,623	1,28,08,151	1,30,41,898	2,73,876

Grant No. 43—Electricity Schemes outside the Revenue Account and 101  
other Expenditure relating to the Works Department—Contd.

Suspense heads	Opening balance on 1st April, 1962	Debits during 1961-62	Credits during 1961-62	Closing balance on the 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
<i>(d) 80-A—Capital Outlay on Multipurpose River Schemes—Main canals, Branches, Distributaries and water courses—Hira Kud Dam Project—Stage I—Group head—X—</i>				
Stock ..	—8,068	347	..	—7,721
Miscellaneous Public Works Advances ..	..	17,684	14,294	3,390
Total ..	—8,068	18,031	14,294	—4,313
<i>(e) 80.-A—Capital Outlay on Multipurpose River Schemes—Hydro-electric installations—Hirakud Dam Project—Stage I—Group head. BB—</i>				
Purchases ..	—2,44,951	11,85,557	19,881	9,20,715
Stock ..	35,988	12,130	1,395	46,722
Miscellaneous Public Works Advances ..	—46	371	..	325
Total ..	—2,09,071	11,98,058	21,277	9,67,762
<i>(f) 80. A—Capital Outlay on Multipurpose River Schemes (Delta)—Group head JJ.—</i>				
Purchases ..	—51,90,806	3,39,093	58,58,310	—1,07,10,023
Stock ..	1,57,58,943	1,31,39,034	1,11,76,746	1,77,21,231
Miscellaneous Public Works Advances ..	47,91,029	17,04,565	24,81,772	40,13,822
Total ..	1,51,59,166	1,51,82,692	1,95,16,828	1,10,25,030
Adjustment of Rs. 15,01,339 under 'Purchases' Rs. 11,39,376 under 'Stock' and Rs. 3,61,963 under 'Miscellaneous Public Works Advances' effected in 1960-61 at the instance of the Departmental Officers have been written back during 1961-62 as these have been found to be incorrect.				
<i>(g) 80.-A—Capital Outlay on Multipurpose River Schemes—Bali-mela Dam Project—Group head MM—3 and NN. 4—</i>				
Purchases ..	..	9,01,903	17,82,120	—8,80,217
Stock ..	..	7,80,073	7,02,363	77,710
Miscellaneous Public Works Advances ..	..	16,420	16,270	150
Total ..	..	16,98,396	25,00,753	—8,02,357

102 Grant No. 43—Electricity Schemes outside the Revenue Account  
and other Expenditure relating to the Works Department—Contd.

Suspense heads	Opening balance on 1st April, 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
<i>(b) 81-A—Capital Outlay on Electricity Schemes I—Duduma Transmission Scheme—Group head—005</i>				
Purchases ..	—7,26,872	4,62,043	4,71,919	—7,36,749
Stock ..	17,85,262	9,25,014	12,12,749	14,97,527
Miscellaneous Public Works Advances	2,49,957	4,83,518	4,52,593	2,80,882
Total ..	13,08,346	18,70,575	21,37,261	10,41,660
<i>(i) 81-A—Capital Outlay, etc. Hirakud Power Utilisation Scheme—Group head PP. 5</i>				
Purchases ..	—33,84,664	8,92,796	13,13,611	—38,05,479
Stock ..	40,65,278	13,47,315	8,33,939	45,78,654
Miscellaneous Public Works Advances	6,22,077	26,632	778	6,47,931
Total ..	13,02,691	22,66,743	21,48,328	14,21,106
<i>(j) 81-A—Capital Outlay, etc. Small Town and Rural Electrification Scheme—Group head S.S.5—</i>				
Purchases ..	—20,04,449	11,57,750	17,76,381	—26,23,080
Stock ..	22,03,816	8,31,579	3,86,175	26,49,220
Miscellaneous Public Works Advances	1,50,600	27,40,863	26,63,772	2,27,691
Total ..	3,49,967	47,30,192	48,26,328	2,53,831
<i>(k) 81-A—Capital Outlay, etc.—Talcher Utilisation Scheme—Group head T.T. 5—</i>				
Purchases ..	..	33,425	9,45,845	—9,12,420
Stock ..	..	32,419	10,978	21,441
Total ..	..	65,844	9,56,823	—8,90,979

Grant No. 43—Electricity Schemes outside the Revenue Account 103  
and other Expenditure relating to the Works Department—*Concl'd.*

Suspense heads	Opening balance on 1st April, 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on the 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
(l) <i>SI A—Capital Outlay, etc.—Talcher Thermal Scheme—Group head— U.U.S.—</i>				
Purchases ..	—90,423	13,17,071	12,71,663	—45,015
Stock ..	29,819	13,68,191	13,87,702	10,308
Miscellaneous Public Works Advances	3	10,768	10,769	2
Total ..	—60,601	26,96,030	26,70,134	—34,705
(m) <i>Hirakud Dam Project— Stage II (Hirakud Sub- sidiary Power House Project—Chiplima) Group head G.G.—</i>				
Purchases ..	—77,75,732	67,28,500	1,24,62,211	—1,35,09,443
Stock ..	4,60,667	11,98,213	76,522	15,82,358
Miscellaneous Public Works Advances.	91,068	13,82,627	10,70,551	4,03,144
Total ..	—72,23,997	93,09,340(A)	1,36,09,284(A)	—1,15,23,941

(A) Details by group heads of the Appropriation Accounts are given below :—

Debit	Credit
93,09,340	1,36,09,284

## Grant No. 44—Agricultural Improvement and Research

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Saving Rs.
Major Heads—71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH			
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT OUT- SIDE THE REVENUE ACCOUNT			

Voted—				
Original ..	69,87,931	69,87,931	55,01,483	14,86,448
Supplementary ..	..			
			Amount surrendered during the year	9,31,363
Charged—				
Original ..	..	4,188	4,188	..
Supplementary ..	4,188			

## Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Saving—	
( In lakhs of rupees )				
A.—Major Irrigation works in charge of Chief Engineer—				
O. ..	15.00	11.72	10.33	—1.39
R. ..	—3.28			

Out of the total saving of Rs. 4.67 lakhs, an amount of Rs. 3.28 lakhs was surrendered on 31st March, 1962 which was stated to be due to non-finalisation of land acquisition proceedings, non-sanction of revised estimates and non-finalisation of design. The reasons for the final saving of Rs. 1.39 lakhs have not been intimated by the Controlling Officer.

B.—Minor Irrigation works in charge  
of Civil Officers—

O. ..	25.00	22.24	19.07	—3.17
R. ..	—2.76			

Out of the total savings of Rs. 5.93 lakhs, an amount of Rs. 2.76 lakhs was surrendered on 31st March, 1962 due to reasons stated under group head A above.

The reasons for the final saving of Rs. 3.17 lakhs have not been intimated by the Controlling Officer.

C. 2.—Lift Irrigation by Electricity in  
charge of Agriculture Department—

O. ..	12.09	4.32	4.32	..
R. ..	—7.77			

Funds to the extent of Rs. 7.77 lakhs were reappropriated on 12th June, 1961 to group head C. 1.—Lift Irrigation works in charge of Chief Engineer, Electricity, of which an amount of Rs. 2.85 lakhs was surrendered on 31st March, 1962.

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

E. 1.—Construction of Roads and Buildings—

O. ..	10.56	} 6.26	5.02	1.24
R. ..	-4.30			

Out of the total saving of Rs. 5.54 lakhs, an amount of Rs. 4.30 lakhs was withdrawn on 31st March, 1962 which was explained as due to modification of the schemes. The reasons for the final saving of Rs. 1.24 lakhs have not been intimated by the Controlling Officer.

(ii) The surrender of saving amounting to Rs. 9.31 lakhs was made on 31st March, 1962.

(iii) Personal Ledger Account under group head F. 1 in the name of Director of Agriculture and Food Production, Orissa, in connection with the transaction of Cold Storage Plant, Cuttack for the year 1961-62 is given below :—

Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on the 31st March, 1962
Rs.	Rs.	Rs.	Rs.
2,62,554	2,65,462	2,55,139	2,72,877

Certificate accepting the balances is awaited from the Controlling Officer (April, 1963).

		Total Grant or Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—85-A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING				
Voted—				
Original	3,05,97,870	3,05,97,875	1,74,63,798	1,31,34,077
Supplementary	5			
Amount surrendered during the year*				1,28,66,322
Charged—				
Original	..	1,535	1,534	1
Supplementary	1,535			

## Notes and Comments—

(i) The saving in the grant was 42.92 per cent.

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

Group head	Total Grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
B. 1 (1).—Grain Purchase Schemes— Advances—Suspense (Personal Deposits)—			
Purchase of Rice—Debit—			
O.	2,60.00	1,13.69	1,13.01
R.	—1,46.31		

The saving of Rs. 146.31 lakhs which was withdrawn on 31st March, 1962 was explained as due to less purchase of food grains under Orissa Foodgrains Procurement (Levy) Order, 1959 for meeting internal demand.

## B. 2.—Works—

O.	8.50	5.03	4.86
R.	—3.47		

The saving of Rs. 3.46 lakhs which was surrendered on 19th March, 1962 was stated to be due to non-availability of materials.

## SUMMARISED PERSONAL LEDGER ACCOUNTS

(iii) The Personal Ledger Accounts under group heads A. 1 (1) and B. 1 (1) and recoveries in the names of District officers and Secretary, Supply Department in connection with the purchase of rice, paddy and cloth are summarised below :—

(a) Personal Ledger Accounts for purchase of rice and paddy under Grain Supply Scheme during the year 1961-62 :—

Name of Treasury or Department	Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
Palasore ..	90,53,617	23,694	5,61,271	35,16,040
Baripada ..	17,37,639	15,035	19,452	17,33,222
Bolangir ..	2,75,220	1,930	6,872	2,70,278
Cuttack ..	11,48,778	7,23,570	4,00,500	14,71,848
Dhenkanal ..	1,72,958	8,077	19,553	1,61,482
Ganjam ..	26,52,806	1,609	23,851	26,30,564
Kalahandi ..	36,67,398	3,607	782	36,70,223
Koraput ..	45,45,367	16,248	2,172	45,59,443
Keonjhar ..	7,59,415	466	477	7,59,404
Phulbani ..	2,76,818	3,055	3,463	2,76,410
Puri ..	9,20,058	—59,536	32,138	8,28,384
Sambalpur ..	85,89,248	817	607	85,89,458
Sundargarh ..	3,08,212	5,175	2,421	3,10,966
Secretary, Supply Department	—30,66,125	1,332	4,340	—10,69,128
Total ..	3,10,41,409	7,45,079	60,77,899(a)	2,57,08,589

(a) The difference of Rs. 5,01,566 shown in the accounts under group head A. 1 (1) is due to inter-district transfer of balances. Certificate accepting the balances are awaited from the Controlling Officers (April, 1963) in all cases.

(b) Personal Ledger Accounts for purchase of rice and paddy under Grain Purchase Scheme during the year 1961-62 :—

Name of Treasury or Department	Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
Balasure ..	36,49,264	27,69,131	34,08,528	30,09,867
Baripada	27,54,744	2,99,645	2,10,661	28,43,728
Bolangir ..	60,591	7,51,328	1,50,374	6,61,545
Cuttack ..	9,85,033	37,56,592	24,70,267	22,71,358
Dhenkanal ..	82,854	5,68,995	4,42,104	2,09,745
Ganjam ..	96,086	15,30,179	11,09,377	5,16,888
Kalahandi ..	—3,76,618	16,91,260	5,90,726	7,23,916
Keonjhar	6,11,590	2,71,404	1,52,123	7,30,871
Koraput	—60,519	4,86,270	2,27,175	1,98,576
Phulbani ..	6,34,096	1,19,934	1,07,853	6,46,117
Puri	13,17,714	14,69,259	24,48,216	3,38,757
Sambalpur ..	6,26,951	9,91,703	9,49,373	6,69,281
Sundargarh	14,25,079	1,31,364	35,363	15,21,080
Secretary, Supply Department	32,17,267	83,66,666	20,10,046	95,73,887
Total ..	1,50,24,132	2,32,03,730	1,43,12,186(a)	2,39,15,676

(a) The difference of Rs. 30,11,029 shown in the accounts under group head B. 1 (1) is due to inter-district transfer of balances.

Certificates accepting the balances are awaited from Controlling Offices (April, 1963) in all cases.

(c) Personal Ledger Accounts for purchase of cloth during the year 1961-62 :—

Name of Treasury or Department	Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
Secretary, Supply Department	28,353	13,040	..	41,393

Certificate of acceptance of balance is awaited from the Controlling Officer (April, 1963).

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—82-A—CAPITAL OUTLAY ON RAIL ROAD CO-ORDINATION SCHEMES OUTSIDE THE REVENUE ACCOUNT			
82-B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT			
Voted—			
Original 2,00,000 }	6,75,000	6,63,106	11,89½
Supplementary 4,75,000 }			

*Notes and Comments—*

In the following case, the provision of Rs. 1.57 lakhs made for Water Transport Services in Hirakud Reservoir, remained unutilised and was withdrawn on 30th March, 1962 and reappropriated to group head B for purchase of 7 numbers of Chassis for Road Transport Scheme.

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupees )		
C.—Water Transport Services in Hirakud Reservoir—			
O. 2.00 }	0.43	0.43	..
R. —1.57 }			

The saving was explained as due to delay in construction of boats for operation.

Grant No. 47—Capital outlay on Public Health and Capital  
Account of Civil works relating to Health  
(L. S.-G.) Department

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH			
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT			
Voted—			
Original	34,00,000		
Supplementary	8,60,005		
	42,60,005	39,94,335	2,65,670
			Amount surrendered during the year
			2,00,000

Notes and Comments—

The surrender of saving amounting to Rs. 2 lakhs was made on 31st March, 1962.

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT			
Voted—			
Original 27,21,465	1,28,21,475	1,18,65,857	9,55,618
Supplementary 1,01,00,010			
Amount surrendered during the year			6,97,721

## Notes and Comments—

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

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

## D.—Industries Department—

## Establishment of Developed Areas—

O.	5.00	..	..	..
R.	—5.00			

The saving of Rs. 5 lakhs which was surrendered on 19th March, 1962 was explained as due to decision of Government to take up the work through Special Planning Authority, Rourkela by giving loans.

(ii) A summary of Personal Ledger Accounts under group heads A. 1 (1), A. 2 (1) and A. 4 (1) and under 'Recoveries' in the name of the Director of Industries, Orissa in connection with the transactions of the respective schemes for the year 1961-62 is given below:—

Scheme	Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
Titilagarh Tannery	.. 2,246	1,54,671	1,73,412	—16,495 (a)
Boudh Tannery	.. 31,950	1,38,288	1,46,605	23,633
Raniganj Tiles	.. 54,720	20,418	30,931	44,207

(a) The minus balance is due to non-adjustment of credit of Rs. 1,64,319 which is under reconciliation with the Controlling Officer.

Certificates accepting the balances relating to Titilagarh Tannery and Raniganj Tiles are awaited from the Controlling Officers (April, 1963).

## Grant No. 49—Capital outlay on Ports (Chandbali)

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—73—CAPITAL OUTLAY ON PORTS				
Voted—				
Original	1,00,000	1,00,000	92,539	7,461
Supplementary	..			
Amount surrendered during the year.				28,594

*Notes and Comments—*

Against the amount of Rs. 28,594 surrendered on 31st March, 1962 the actual saving came up to only Rs. 7,461.

Grant No. 50—Capital Outlay on Ports—(Paradip)

113

Major Heads—	Total Grant	Actual Expenditure	Saving—
73—CAPITAL OUTLAY ON PORTS	Rs.	Rs.	Rs.
85—A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Voted—			
Original	82,08,400	46,39,081	52,19,319
Supplementary	16,50,000		
	98,58,400		
	Amount surrendered during the year		46,05,500

Notes and Comments—

(i) The saving in the grant was 52.94 per cent.

(ii) The Supplementary grant proved entirely unnecessary in the following case :—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
D.—Dredging—			
S.	1.00	..	..
R.	-1.00		

The supplementary grant of Rs. 1 lakh obtained in October, 1961 for dredging approach channel remained entirely unutilised which was surrendered on 31st March, 1962 and was explained as due to the work not being taken up on account of non-finalisation of lay-out plan.

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

C.—Tools and Plant and Equipments—	Total Grant	Actual Expenditure	Excess + Saving—
O.	14.00	7.45	-1.66
S.	0.50		
R.	-5.39		
	9.11		

The total saving of Rs. 7.05 lakhs out of which an amount of Rs. 5.39 lakhs was surrendered on 31st March, 1962 was explained as mainly due to non-receipt of equipments.

E. 1—Survey, Dredging and Miscellaneous— Investigation—

O.	4.55	2.69	2.85	+0.16
S.	1.00			
R.	-2.86			

Out of the saving of Rs 2.86 lakhs, the saving of Rs. 1.84 lakhs was explained as mainly due to curtailment of Lighterage work on account of curtailment of export programme for taking up marine survey and was surrendered on 31st March, 1962.

## Grant No. 50—Capital Outlay on Ports—(Paradip)—concl'd.

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

F—Trading in Iron Ore—Suspense  
(Personal Deposits)—Debits—

O.	48.00	16.24	16.07	—0.17
R.	—31.76			

The saving of Rs. 31.76 lakhs which was surrendered on 19th March, 1962 was explained as due to curtailment of programme for export of iron ore in order to take up marine survey.

G—Trading in Iron Ore—Tools and  
Plant—

O.	10.00	5.30	5.27	—0.03
R.	—4.70			

The saving of Rs. 4.70 lakhs was surrendered on 28th March, 1962 which was stated to be due to non-requirement.

(iii) A summary of Personal Ledger Account under group head F in the name of Joint Secretary to the Government of Orissa, Commerce (Ports) Department in connection with trading in iron ore for the year 1961-62 is given below:—

Opening balance on 1st April, 1961	Credits during the year	Debits during the year	Closing balance on 31st March, 1962
Rs.	Rs.	Rs.	Rs.
12,34,877	13,59,602	16,06,622	9,87,857

Certificate accepting the balance is awaited from the Controlling Officer (April, 1963).

Grant No. 51—Subsidised Industrial Housing Scheme

115

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT				
Voted—				
Original	5,00,000	10,00,000	9,14,989	85,011
Supplementary	5,00,000			

Grant No. 52—Capital Account of other works relating to Education Department

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT				
Voted—				
Original	..	43,794	43,794	..
Supplementary	43,794			

Grant No. 53—Capital Account of other works relating to Home Department

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT				
Voted—				
Original	3,61,160	3,61,160	67,659	2,93,501
Supplementary	..			

Amount surrendered during the year 2,93,500

Notes and Comments—

(1) The saving in the grant was 81.28 per cent.

Grant No. 53—Capital Account of other works relating to  
Home Department—Concl'd.

(ii) The provision of Rs. 2.93 lakhs made for the Police Housing Scheme remained unutilised and was surrendered on 19th March, 1962 in the following case :—

Group head	Total Grant	Actual Expenditure	Saving—
------------	-------------	--------------------	---------

( In lakhs of rupees )

A—Police Housing Scheme—

O.	3.61	0.68	0.68
R.	-2.93		

The saving was explained as due to late receipt of revised administrative approval of Government in respect of certain continuing projects and restriction imposed by Government for execution of new schemes.

Grant No. 54—Capital outlay on Forests

117

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—65-A—CAPITAL OUTLAY ON FORESTS				
Voted—				
Original	13,24,120	13,24,120	13,14,751	9,369
Supplementary	..			

Grant No. 55—Capital Expenditure relating to Development (Co-operation) Department

		Total Grant	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major Head—72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT				
Voted—				
Original	18,75,000	23,21,005	9,15,000	14,06,005
Supplementary	4,46,005			
		Amount surrendered during the year 14,06,005		

Notes and Comments—

(i) The saving in the grant was 60·58 per cent.

(ii) Out of the Supplementary grant of Rs. 4·34 lakhs obtained in March, 1962 Rs. 3·09 lakhs were surrendered on 31st March, 1962 in the same month as indicated below :—

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
A 2.—Reorganisation of Primary Credit Co-operative Societies—Share Capital—			
S.	4·34	1·25	..
R.	—3·09		

The saving was explained as due to the equal investment by the Reserve Bank of India requiring prior approval of the Government of India having not been obtained during the financial year.

The supplementary provision was, therefore, premature.

Grant No. 55—Capital Expenditure relating to Development  
(Co-operation) Department—Concl'd.

(iii) Funds for investment in Commercial Concerns and Government Undertakings remained unutilised as shown below —

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

B—INVESTMENT IN OTHER COMMERCIAL CONCERNS—

2. Share Capital Contribution to Co-operative Sugar Factory—

O.	5.00	..	..	..
R.	-5.00	..	..	..

The provision of Rs. 5 lakhs remained entirely unutilised and was surrendered on 31st March, 1962 which was explained as due to want of licence from Government of India for Bargarh Sugar Factory.

3.—Purchase of Shares in the State Warehousing Corporation—

O.	2.75	..	..	..
R.	-2.75	..	..	..

The provision remained entirely unutilised and was surrendered on 31st March 1962 which was stated to be due to the decision of Government to drop the question of further Share Capital Contribution during the year 1961-62.

4. Share Capital Contributions to Cold Storage Plants—

O.	4.00	0.75	0.75	..
R.	-3.25	..	..	..

The saving of Rs. 3.25 lakhs which was withdrawn in March, 1962 was explained as due to less requirement on account of non-raising of sufficient capital by the Societies to avail of the matching contribution.

(iv) The surrender of saving amounting to Rs. 14.06 lakhs was made on 31st March, 1962.

Grant No. 57—Capital Expenditure relating to Development 119  
(Veterinary) Department.

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head—82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT			
Voted—			
Original	7,62,000	4,87,530	6,51,170
Supplementary	3,76,700		
	11,38,700		
			Amount surrendered during the year 6,50,000

Notes and Comments—

- (i) The saving in the grant was 57.19 per cent.
- (ii) In the following case, the provision made in the plan budget for construction of Stockman Centre and construction of Veterinary Dispensaries and staff quarters remained unutilised to a substantial extent and surrendered on 26th October, 1961 which was explained as due to the decision to meet the expenditure from the Civil Works Budget. Subsequently, in March, 1962, a supplementary grant of Rs. 2.99 lakhs was obtained for these works in the non-plan budget :—

Group head	Total Grant	Actual Expenditure	Saving—
	( In lakhs of rupee: )		
A. 3 and A. 4—Construction of small buildings for Stockmen Centres and Veterinary Dispensaries and staff quarters—			
O.	7.62	1.12	..
R.	—6.50		

Grant No. 58—Capital Account of other works relating to the  
Planning and Co-ordination (Grama Panchayat) Department

	Total Grant	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head—82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT			
Voted—			
Original	7,04,000	8,06,842	7,158
Supplementary	1,10,000		
	8,14,000		

Grant No. 60—Capital Account of Civil Works

	Total Grant or Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Heads—81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT			
85-A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Voted—			
Original	4,12,54,514	6,52,72,698	63,63,743
Supplementary	3,03,81,927		
	7,16,36,441		
			Amount surrendered during the year 64,81,209
Charged—			
Original	2,64,400	1,44,873	1,19,527
Supplementary	..		
	2,64,400		
			Amount surrendered during the year 1,12,207

Notes and Comments—

- (i) Against the amount of Rs. 64.81 lakhs surrendered on 31st March, 1962 in the voted section, the actual saving came up to only Rs. 63.64 lakhs.

(ii) The supplementary grant proved excessive/unnecessary in the following cases :—

Group head	Total Grant	Actual Expenditure	Saving—
( In lakhs of rupees )			
(1) A. 1 (3)—Original Works—Buildings— Public Works Department— General Administration—			
O.	4.33	4.09	4.69
S.	3.50		
R.	—3.74		

Out of the supplementary grant of Rs. 3.50 lakhs obtained in September, 1961 to take up extension, addition and alteration of residential buildings, an amount of Rs. 2.90 lakhs remained unutilised and surrendered on 31st March, 1962 which was explained as mainly due to the supplementary grant being more than the requirement ( Rs. 2.50 lakhs ).

(2) C.1—Communication—Public Works Department—

S.	1,75.00	75.00	56.32	—24.68
R.	—1,00.00			

The supplementary grant of Rs. 1.75 crores was obtained in October, 1961 for construction of Express High Way (Rs. 1.50 crores) and improvement of Cuttack-Paradip Road to National High Way standard (Rs. 25 lakhs). An amount of Re. 124.68 lakhs remained unutilised of which Rs. 21.15 lakhs were surrendered and Rs. 78.85 lakhs withdrawn by reappropriation on 31st March, 1962 reportedly due to non-finalisation of formalities of Express Way Project and land troubles.

The supplementary grant to this extent was, therefore, premature.

The reasons for the final saving of Rs. 24.68 lakhs have not been intimated by the Controlling Officer.

(3) F. 1 (1) (2)—Rental Housing Scheme financed out of Life Insurance Corporation Loan—Other Projects—

S.	20.00	3.21	3.21
R.	—16.79		

Out of the supplementary grant of Rs. 20 lakhs obtained in September, 1961 to construct quarters at Cuttack an amount of Rs. 16.79 lakhs was withdrawn on 31st March, 1962 which was stated to be mainly due to revision of programme regarding Rental Housing Scheme.

(4) H.1— Original Works — Buildings —  
Public Works Department—

(5) Animal Husbandry—

O.	4.93	6.49	6.01	—0.48
S.	8.96			
R.	—7.40			

A supplementary grant of Rs. 8.01 lakhs obtained in September, 1961 for construction of Veterinary Dispensary buildings, etc., remained entirely unutilised and withdrawn by reappropriation on 31st March, 1962 which was explained as due to non-finalisation of the scheme.

Group head	Total Grant	Actual Expenditure	Saving—
		( In lakhs of rupees )	
(8) Miscellaneous Departments—			
O.	11.33	9.79	9.63
S.	1.18		
R.	-2.72		
			-0.16

The saving of Rs. 2.92 lakhs in the group head out of the provision of Rs. 3 lakhs made for construction of houses under Low Income Group Housing Scheme was withdrawn on 31st March, 1962 and explained as due to want of matured projects.

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

## (1) A. 1 (6)—Police—

Voted—		Total Grant	Actual Expenditure	Saving—
O.	38.56	13.41	12.23	-1.18
R.	-25.15			

Out of the total saving of Rs. 26.33 lakhs, an amount of Rs. 25.15 lakhs was withdrawn in March, 1962 and was explained as mainly due to delay in finalisation of tenders ( Rs. 6.24 lakhs ), transfer of provision to other works ( Rs. 5 lakhs ), delay in giving administrative approval ( Rs. 1.45 lakhs ) and abandonment of Police Housing Scheme ( Rs. 9 lakhs ).

(2) A. 1 (12)—Original Works—Buildings  
—Public Works Department—

## Civil Works—

Voted—		Total Grant	Actual Expenditure	Saving—
O.	7.16	3.93	3.58	-0.35
S.	*			
R.	-3.23			

The provision of Rs. 7.16 lakhs made for construction of staff quarters remained entirely unutilised and was withdrawn on 31st March, 1962, which was explained as due to late finalisation of formalities regarding sanction of administrative approval and allotment of works to contractors.

The saving of Rs. 7.16 lakhs is partially set off by provision of funds to the extent of Rs. 3.93 lakhs on other works which were not provided for in the original budget.

## (3) A. 1 (13)—Original Works—Buildings—Public Works Department—

## Taxes on Income—

Voted—		Total Grant	Actual Expenditure	Saving—
O.	4.50	2.56	2.56	..
R.	-1.94			

There was a saving of Rs. 1.97 lakhs out of the provision made for construction of buildings and staff quarters which was surrendered on 31st March, 1962 and was explained as due to delay in land acquisition and delay in setting approved drawings of staff quarters.

\* Represents token demand

Group head	Total Grant	Actual Expenditure	Excess +
------------	-------------	--------------------	----------

( In lakhs of rupees )

(4) A. 1(14)—Original Works—Buildings  
—Public Works Department—

Miscellaneous Departments—

O.	.. 2.56	} 0.33	0.33
R.	.. -2.23		

The saving of Rs. 2.23 lakhs was surrendered on 31st March, 1962 and was stated to be due to non-sanction or late sanction of administrative approval, late decision or non-decision of tenders, delay in technical sanction to estimates and want of cement.

(5) H. 1(6)—Original Works—Buildings  
—Public Works Department—

Co-operation—

O.	.. 7.00	} ..	..
R.	.. -7.00		

The provision of Rs. 7 lakhs made for implementation of package programme ( Co-operative ) remained entirely unutilised and was withdrawn on 31st March, 1962, which was explained as due to want of details from the concerned department.

The budget provision was, therefore, premature.

(6) H. 1(7)—Original Works—Buildings  
—Public Works Department—

Industries—

O.	.. 31.10	} 18.17	18.22	+0.05
R.	.. -12.93			

The provision of Rs. 16.62 lakhs made for purchase and development of sites and establishment of Industrial Estates remained wholly unutilised and was withdrawn on 31st March, 1962, which was stated to be mainly due to non-receipt of details of works for which provision was made from the Industries Department ( Rs. 14.93 lakhs ).

(7) M. 1(2)—New Capital Project—  
Works—Public Works Department—  
Road Construction—

O.	.. 4.81	} 1.10	2.05	+0.95
R.	.. -3.71			

There were savings of (a) Rs. 2 lakhs relating to the work for widening of Raj Path and (b) Rs. 1.21 lakhs out of the provision of Rs. 1.31 lakhs made for development of road from New Capital to University, which were withdrawn on 31st March, 1962 and were explained as due to want of administrative approval for the first work and land troubles for the second work.

The provision of funds in either case, was premature.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(8) N. 3—New Capital Project—Suspense— —Electrical—			
O. ...	17.65	19.05	16.02
S. ...	1.40		
			—3.03

There was a saving of Rs. 3.03 lakhs, which remained unutilised and was explained as due to non-receipt of indented materials contrary to anticipation.

(iii) In the following cases, excesses remained uncovered by additional provision of funds :—

N.—New Capital Project—Suspense—

(1) Public Works Department—

O.	33.05	113.00	136.38	+23.38
S.	57.13			
R.	22.82			

The excess was explained as mainly due to non-receipt of deposits in respect of deposit works for which heavy expenditure was incurred and due to more incidental expenses on transport of cement.

(2) Public Health—

O.	12.25	21.50	32.74	+11.24
S.	9.25			

The excess was explained as due to non-release of debits from this group head to different works during the year 1961-62 on account of non-sanction by Government for the purchase of pipes and other materials required for plan schemes.

(iv) The reasons for variations have not been intimated by the Controlling Officers in respect of 9 group heads ( out of 14 group heads ).

(v) The nature of transactions recorded under the head ' Suspense ' (*vide* group head M and K has been described in item (viii) of the notes below Grant No. 25—Civil Works. A summary of the transactions under this head during the year 1961-62 is given below :—

Suspense heads	Opening balance on 1st April, 1961	Debits during 1961-62	Credits during 1961-62	Closing balance on 31st March, 1962
	Rs.	Rs.	Rs.	Rs.
<i>81—Capital Account of Civil Works outside the Revenue Account.</i>				
<i>(a) New Capital Project—</i>				
Purchases ..	—44,47,213	37,14,900	45,71,346	—53,03,659
Stock ..	13,60,050	99,76,224	86,39,342	26,96,932
Miscellaneous Public Works Advances	42,90,013	48,22,517	15,89,023	75,23,507
Total ..	12,02,850	1,85,13,641	1,47,99,711	49,16,780
<i>(b) Electrical—</i>				
Miscellaneous Public Works Advances	..	8,08,880	..	8,08,880
Total ..	..	8,08,880	..	8,08,880

Appropriation—Loans from the Central Government—Repayment 125

		Total Appropriation	Actual Expenditure	Saving—
		Rs.	Rs.	Rs.
Major	Head—N—PUBLIC DEBT— LOANS FROM THE CENTRAL GOVERN- MENT			
	<i>Charged—</i>			
	<i>Original</i> 4,53,58,671	4,53,58,671	4,25,07,910	28,50,761
	<i>Supplementary</i> ..			
	<i>Amount surrendered during the year</i>			29,25,308

*Notes and Comments—*

Against the amount of Rs. 29.25 lakhs surrendered on 31st March, 1962, the actual saving came up to only Rs. 28.51 lakhs.

## Appropriation—Other Loans—Repayment

	Total Appropriation	Actual Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head—N—PUBLIC DEBT— OTHER LOANS—			
Charged—			
Original	10,92,250	11,15,424	11,15,424
Supplementary	23,174		

*Statement showing the estimated and actual recoveries by Grants and Appropriations which have been adjusted in the accounts in reduction of expenditure.*

Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less —
	Rs.	Rs.	Rs.
1—Election and other expenditure relating to the Home Department.	11,37,692	16,42,000	+5,04,308
2—Jails ..	1,85,700	1,71,605	—14,095
3—Police ..	3,17,881	2,97,393	—20,488
4—Expenditure relating to the Planning and Co-ordination and Political and Services Departments.	35,000	50,784	+15,784
5—Community Development Projects, etc.	7,334	11,009	+3,675
6—River Valley Development ..	6,10,281	1,03,172	—5,07,109
7—Expenditure on Displaced Persons ..	10,000	57,173	+47,173
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department.	21,177	..	—21,177
10—Pensions ..	5,84,300	4,09,379	—1,74,921
11—Expenditure relating to the Education Department.	2,200	..	—2,200
13—Land Revenue ...	10,000	..	—10,000
16—District Administration and other expenditure relating to the Revenue Department.	14,80,000	2,568	—14,77,432
17—Expenditure relating to the Industries Department.	10,18,616	5,52,000	—4,66,616
18—Civil and Sessions Court and other expenditure relating to the Law Department.	1,34,000	..	—1,34,000
19—Stationery and Printing and other expenditure relating to the Commerce Department.	4,000	15,957	+11,957

Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less —
	Rs.	Rs.	Rs.
20—Labour and Emigration and Employment Organisation.	2,84,227	..	—2,84,227
21—Tribal and Rural Welfare Department	13,00,000	..	—13,00,000
22—Medical and other expenditure relating to the Health Department.	9,01,432	65,799	—8,35,633
24—Irrigation ..	1,29,87,650	71,77,794	—58,09,856
25—Civil Works ..	3,14,75,075	5,54,97,856	+2,40,22,781
27—Public Works, Common establishment and other expenditure relating to the Works Department.	33,47,714	42,25,210	+8,77,496
28—Electricity Schemes ..	22,92,681	10,01,915	—12,90,766
30—Transport Schemes ..	13,94,420	35,95,547	+22,01,127
31—Forest ..	1,49,628	..	—1,49,628
33—Co-operation ..	3,19,540	3,19,300	—240
35—Animal Husbandry ..	88,045	46,387	—41,658
36—Public Relations ..	55,000	..	—55,000
37—Agriculture ..	3,70,013	28,889	—3,41,124
38—Supply Department ..	20,97,870	..	—20,97,870
Interest on Debt and other Obligations—			
Charged ..	15,00,000	7,36,747	—7,63,253
Voted ..	4,51,41,987	6,69,32,416	+2,17,90,429
40—Community Development Projects ..	29,65,000	14,67,010	—14,97,990
41—Loans to Local Bodies, Government Servants, etc.	5,00,000	5,00,000	—
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department.	78,40,000	78,34,351	—5,649
43—Electricity Schemes outside the Revenue Account and other expenditure relating to the Works Department.	5,32,11,300	6,49,27,202	+1,17,15,902

## APPENDIX—Concl'd.

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Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	
	Rs.	Rs.	Rs.	
44—Agricultural Improvement and Research.	3,47,300	10,22,670	+6,75,370	
45—State Schemes of Government Trading	2,81,73,908	2,09,32,352	—72,41,556	
46—Road Transport Schemes .. ..	..	1,897	+1,897	
47—Capital Outlay on Public Health and Capital Account of Civil Works relating to Health (L. S. G.) Department.	..	6,39,200	+6,39,200	
48—Capital Outlay on Industrial Development.	5,40,000	6,26,373	+86,373	
50—Capital Outlay on Ports (Paradip) ..	48,74,000	13,90,492	—34,83,508	
51—Subsidised Industrial Housing Scheme	5,185	463	—4,722	
52—Capital Account of other works relating to Education Department.	..	50	—50	
53—Capital Account of other works relating to Home Department.	..	6,140	+6,140	
57—Capital expenditure relating to Development (Veterinary) Department.	..	1,94,603	+1,94,603	
58—Capital Account of other works relating to the Planning and Co-ordination (Grama Panchayat) Department.	..	1,93,655	+1,93,655	
60—Capital Account of Civil Works ..	64,00,000	1,67,00,499	+1,03,00,499	
Total {	Charged ..	15,00,000	7,36,747	—7,63,253
	Voted ..	21,26,20,156	25,86,41,110	+4,60,20,954
Grand Total	..	21,41,20,156	25,93,77,857	+4,52,57,701

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