



GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS  
1962-63

M.A.





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APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF ORISSA  
FOR THE YEAR 1962-63

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1962-63 presents the accounts of sums expended in the year ended 31st March, 1963 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

## SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation		
			Less than granted/appropriated	More than granted/appropriated	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
1—Election and other expenditure relating to the Home Department.	Voted ..	46,73,700	34,70,715	12,02,585	..
	Charged ..	7,19,400	6,84,606	34,594	..
2—Jails	Voted ..	41,51,200	38,34,087	3,17,113	..
	Charged ..	560	542	18	..
3—Police	Voted ..	3,01,35,001	2,74,41,297	26,93,704	..
	Charged ..	14,200	14,150	50	..
4—Expenditure relating to the Planning and Co ordination (Planning) Department.		59,33,000	30,59,526	28,73,474	..
5—Community Development Projects, etc.		6,54,64,545	6,07,81,781	46,82,764	..
6—Expenditure relating to the Political and Services Department.	Voted ..	38,25,705	26,74,718	11,50,987	..
	Charged ..	1,88,100	1,66,506	21,594	..
7—Expenditure on Displaced Persons ..		6,02,000	45,573	5,56,447	..
8—Stamps		2,72,900	2,81,290	..	8,390
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department.	Voted ..	1,90,81,400	1,91,65,681	..	84,281
	Charged ..	4,49,371	4,31,699	17,672	..
10—Pensions	Voted ..	44,90,100	43,15,104	1,74,996	..
	Charged ..	33,109	44,549	..	11,449
11—Expenditure relating to the Education Department.		8,02,70,260	7,88,61,849	14,08,411	..
12—Taxation	Voted ..	20,91,350	20,23,522	67,828	..
	Charged ..	2,800	2,751	49	..
13—Land Revenue		2,09,05,610	1,92,16,807	16,88,803	..
14—Excise		26,11,617	24,00,290	2,11,327	..
15—Registration		7,80,300	7,61,830	18,470	..
16—District Administration and other expenditure relating to the Revenue Department.	Voted ..	3,57,68,700	2,59,74,112	57,94,588	..
	Charged ..	50,00,000	50,00,000	..	..
17—Expenditure relating to the Industries Department.	Voted ..	1,95,20,420	1,52,91,058	42,29,362	..
	Charged ..	200	157	43	..

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.
18—Civil and Sessions Court and other expenditure relating to the Law Department.	31,96,700	29,60,463	2,36,237	..
19—Stationery and printing and other expenditure relating to the Commerce Department.	74,39,005	72,26,591	2,12,414	..
19-A—Ports	.. 1,36,700	1,56,913	..	20,213
20—Labour and Emigration and Employment Organisation.	18,76,800	16,01,735	2,75,065	..
21—Tribal and Rural Welfare Department.	2,67,58,927	2,59,22,716	8,36,211	..
22—Medical and other expenditure relating to the Health Department.	2,17,10,955	2,06,67,947	10,43,008	..
23—Public Health	.. 1,47,66,601	1,40,50,389	7,16,212	..
24—Irrigation	Voted .. 8,15,33,365	7,66,30,516	49,02,849	..
	Charged .. 10,000	..	10,000	..
25—Civil Works	Voted .. 13,22,40,022	13,03,54,049	18,85,973	..
	Charged .. 1,93,300	2,07,140	..	13,840
26—State Legislature	Voted .. 8,98,900	8,98,950	..	50
	Charged .. 34,000	29,265	4,735	..
27—Public Works, Common Establishment and other expenditure relating to the Works Department	Voted .. 1,22,56,715	99,89,099	22,67,616	..
	Charged .. 3,500	..	3,500	..
28—Electricity Schemes	.. 83,71,650	40,96,152	42,75,498	..
29—Taxes on Vehicles	.. 14,33,905	13,94,390	39,515	..
30—Transport Schemes	.. 1,93,99,180	1,79,66,677	14,32,503	..
31—Forest	Voted .. 2,21,02,025	2,01,42,596	19,59,429	..
	Charged .. 10,000	4,207	5,793	..
32—Fisheries	.. 43,16,400	39,83,534	3,32,866	..
33—Co-operation and Marketing	.. 78,43,200	71,60,043	6,83,157	..
34—Contribution to Local Bodies	.. 41,77,000	41,50,210	26,790	..
35—Animal Husbandry	.. 98,70,805	87,96,636	10,74,169	..
36—Public Relations	.. 24,91,300	24,36,927	54,373	..

## SUMMARY OF APPROPRIATION ACCOUNTS—contd.

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation		
			Less than granted/appropriated	More than granted/appropriated	
			4	5	
1	2	3	Rs.	Rs.	
		Rs.	Rs.	Rs.	Rs.
3.—Agriculture	{ Voted ..	2,23,20,710	2,08,12,259	15,08,451	..
	{ Charged ..	1,082	..	1,082	..
38.—Supply Department	..	23,37,100	21,85,879	1,51,221	..
Interest on Debt and other Obligations.	Charged ..	7,97,86,900	7,13,43,429	84,43,471	..
Appropriation for Reduction or Avoidance of Debt.	Charged ..	2,96,45,700	2,96,27,876	17,824	..
39.—Hirakud Dam Project	..	62,00,000	31,27,157	30,72,843	..
40.—Community Development Projects	..	7,500	2,87,669	..	2,80,169
41.—Loans to Local Funds, Government Servants, etc.	..	2,66,53,505	1,72,27,155	94,26,350	..
42.—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department.	..	80,61,105	63,89,370	16,71,735	..
43.—Electricity Schemes outside the Revenue account and other expenditure relating to the Works Department.	{ Voted ..	16,15,16,010	13,79,08,351	2,36,07,659	..
	{ Charged ..	23,000	3,193	19,807	..
44.—Agricultural Improvement and Research.	..	77,96,500	60,07,856	17,88,644	..
45.—State Schemes of Government Trading.	{ Voted ..	3,82,00,000	3,61,88,753	20,11,247	..
	{ Charged ..	28,500	28,749	51	..
46.—Road Transport Schemes	..	15,58,700	15,42,713	15,987	..
47.—Capital Outlay on Public Health and Capital Account of Civil Works relating to Health (L. S.-G.) Department.	..	71,70,005	68,70,9.2	2,99,013	..
48.—Capital Outlay on Industrial Development.	..	1,65,03,900	1,66,73,513	..	69,613
53.—Capital Outlay on Ports	..	2,98,83,000	2,27,86,143	70,96,857	..
51.—Subsidised Industrial Housing Scheme.	..	6,00,000	5,41,379	58,621	..
52.—Capital Account of Other Works relating to Education Department.	..	63,100	38,200	24,900	..

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriation	More than granted/ appropriation
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
53—Capital Account of Other Works relating to Home Department.	9,99,400	4,19,559	5,79,841	..
54—Capital Outlay on Forests ..	17,59,500	16,67,311	92,189	..
55—Share Capital Contribution to Co-operative Organisations.	84,95,000	71,23,500	13,66,500	..
57—Capital expenditure relating to Animal Husbandry Department.	1,27,300	1,25,699	1,601	..
58—Capital Account of Other Works relating to the Planning and Co-ordination (Grama Panchayat) Department.	40,20,310	17,81,833	22,38,477	..
60—Capital Account of Civil Works.				
{ Voted ..	9,99,49,611	9,68,06,113	31,43,498	..
{ Charged ..	1,00,000	14,006	85,994	..
60-A—Appropriations to the Contingency Fund outside the Revenue Account.	4,65,00,000	4,65,00,000	..	..
Loans from the Central Government (Repayment.)	Charged ..	5,24,83,300	5,72,99,998	.. 48,16,698
Other Loans	Charged ..	13,72,400	13,72,358	42 ..
Totals	{ Voted ..	117,42,20,219	106,72,02,157	10,74,80,778 4,62,716
	{ Charged ..	17,00,99,713	16,62,75,381	86,66,319 48,41,987
Grand Total	..	134,43,19,932	123,34,77,538	11,61,47,097 53,04,703

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

- " 8—Stamps ",
- " 9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department ",
- " 19-A—Ports ",
- " 26—State Legislature ",
- " 40—Community Development Projects " and
- " 48—Capital Outlay on Industrial Development "

The excesses over the Charged Appropriations under " 10—Pensions ", " 25—Civil Works " and " Loans from the Central Government ( Repayment ) " require regularisation.

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

The reconciliation between the total expenditure according to the Appropriation Accounts, 1962-63 and that shown in the Finance Accounts for that year is shown below :—

	<i>Charged</i>	<i>Voted</i>
	<i>Rs.</i>	<i>Rs.</i>
Total expenditure according to Appropriation Accounts.	16,62,75,381	1,06,72,02,157
<i>Deduct</i> —Total of recoveries shown in Appendix.	..	22,87,78,804
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	16,62,75,381	83,84,23,353

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

The Appropriation Accounts have been prepared and examined, under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11 (4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1964.

NEW DELHI, }

The

A. K. ROY

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	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—18—PARLIAMENT AND STATE LEGISLATURE			
21—ADMINISTRATION OF JUSTICE			
26—MISCELLANEOUS DEPARTMENTS			
67—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS			
71—MISCELLANEOUS			
Voted—			
Original	37,53,300	46,73,700	34,70,715
Supplementary	9,20,400		
			—12,02,985
Amount surrendered during the year ( March, 1963 )			10,29,600
Charged—			
Original	6,97,300	7,19,400	6,84,806
Supplementary	22,100		
			—34,594
Amount surrendered during the year			..

Notes and Comments—

- (i) The saving of Rs. 12.03 lakhs in the voted grant formed 26 per cent of the provision. The saving in the preceding two years was also appreciable, as indicated below :—

	Saving ( In lakhs of rupees )	Percentage to the provision
1960-61	4.14	20
1961-62	8.66	15

- (ii) The provision for the expenditure relating to Home Guard Scheme was wrongly made under this grant. Subsequently, it was decided to book the expenditure under the correct head, viz., 'Demand No. 3—Police'; the entire provision of Rs. 7.29 lakhs on this account including the supplementary grant of Rs. 3.84 lakhs was, therefore, surrendered on the 29th March, 1963.

Grant No. 1—Election and Other Expenditure relating to the Home Department—*concl'd.*

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

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(1) E. 1.—Separation of Judiciary from Executive—			
O.	7.70	4.96	5.65
R.	-2.74		
			+0.69

The net saving of Rs. 2.05 lakhs in the original provision (27 per cent) was stated to be mainly due to the drawal of pay and allowances of the staff transferred from executive to judiciary from their parent office under Grant No. 16—District Administration and other expenditure relating to Revenue Department.

The saving for the same reason in the preceding year was appreciable (Rs. 4.32 lakhs 34 per cent of total provision).

(2) J. 1.—Allowances of the members of the family of rulers—

O.	3.00	9.09	7.95	-1.14
S.	4.90			
R.	1.19			

The final saving of Rs. 1.14 lakhs was explained as due mainly, to non-preferment of claims by the claimants.

In view of the saving, the additional funds provided by reappropriation on the 9th March, 1963 proved largely excessive.

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—22—JAILS</b>			
<b>39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.</b>			
Voted—			
Original	41,51,200	38,34,087	—3,17,113
Supplementary	..		
Amount surrendered during the year (March, 1963).			2,89,100
Charged—			
Original	..	560	—18
Supplementary	560		
Amount surrendered during the year			..

*Notes and Comments—*

(i) 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)
<b>(1) B. 3.—JAIL MANUFACTURES— DISTRICT AND SPECIAL JAILS— CONTINGENCIES—</b>			
O.	4.15	2.75	—0.01
R.	—1.40		

The total saving of Rs. 1.41 lakhs in the original provision (34 per cent) of which Rs. 1.16 lakhs were surrendered on the 25th March, 1963 was explained as due to economy measures implemented as a result of National Emergency.

## Grant No. 3—Police

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head—23—POLICE</b>				
Voted—				
Original	2,71,94,200	} 3,01,35,001	2,74,41,297	—26,93,704
Supplementary	29,40,801			
Amount surrendered during the year (March 1963).				24,25,600
Charged—				
Original	..	} 14,200	14,150	—50
Supplementary	14,200			
Amount surrendered during the year				..

**Notes and Comments—**

(1) In the following cases the supplementary grant obtained in September, 1962 proved excessive/unnecessary—

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

(In lakhs of rupees)

(1) B. 1 (2)—District charges—	Police—Hospital			
O.	2.74	} 1.99	1.98	—0.01
S.	1.00			
R.	—1.75			

The total saving of Rs. 1.76 lakhs in the provision (47 per cent) was stated to be mainly due to non-utilisation of the supplementary provision for purchase of hospital equipment on account of delay in according concurrence to the purchase by the Finance Department.

The saving out of the supplementary grant (Rs. 1 lakh) was reappropriated to other units.

(2) B. 2 (2)—Other Police—Police Scheme—	Wireless			
O.	7.58	} 6.68	6.64	—0.04
S.	1.11			
R.	—2.01			

The total saving of Rs. 2.05 lakhs in the provision (24 per cent) was explained as mainly due to non-utilisation of the supplementary provision made for purchase of additional wireless sets, for replacement of old ones and for expansion of wireless grid due to non-receipt of wireless equipment contrary to anticipation.

(iii) 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.—Village Police—			
D. 1—Village Police—			
O.	27.07	16.79	16.68
R.	—10.28		
D. 2—Contribution to Chowkidari Reward and Chowkidari Uniform Funds—			
O.	3.00	0.81	0.78
R.	—2.19		

The total saving of Rs. 12.61 lakhs in the original provision under the above group heads (42 per cent) was attributed mainly to the non-introduction of system of cash payment to Chowkidars in lieu of Jagir lands in the areas of the former Indian States.

The saving occurred consecutively for the third year in succession for the same reason as indicated below—

	Saving	Percentage to the provision
( In lakhs of rupees )		
1960-61	30.00	100
1961-62	11.74	39

(2) H.—Criminal Investigation Department—

O.	16.26	12.70	12.68
S.	0.22		
R.	—3.78		

The total saving of Rs. 3.80 lakhs in the provision (23 per cent) was explained as mainly due to non-purchase of apparatus for State Forensic Science Laboratory on account of non-receipt of concurrence of Finance Department to reorganise the Laboratory.

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

( ALL VOTED )

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—19—GENERAL ADMINISTRATION</b>			
<b>30—PUBLIC HEALTH</b>			
<b>37—COMMUNITY DEVELOPMENT PROJECTS AND LOCAL DEVELOPMENT WORKS</b>			
<b>71—MISCELLANEOUS</b>			
Voted—			
Original	49,33,000	30,59,526	—28,73,474
Supplementary	10,00,000		
Amount surrendered during the year ( March, 1963 )			28,26,200

*Notes and Comments—*

(i) The saving of Rs. 28.73 lakhs formed 48 per cent of the provision. The saving in the preceding two years was also appreciable, as indicated below :—

	Saving	Percentage to the provision
	( In lakhs of rupees )	
1960-61	7.59	24
1961-62	8.96	18

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

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
	( In lakhs of rupees )		
(1) C. 1 (1)—Grants for Public Health purposes—Water-supply and Sanitation Programme—Piped water-supply—			
O.			
S.	10.00	5.85	+ 0.20
R.	—4.15	6.05	

Out of the Supplementary grant obtained in September, 1962 for piped water-supply scheme in rural and semi-rural areas, the saving of Rs. 4.15 lakhs ( 42 per cent of the supplementary provision ) was surrendered on the 25th March, 1963 due to accommodating the demand of Revenue Department for Rural Water-Supply Scheme under Grant No. 16.

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

13

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

( In lakhs of rupees )

(2) D.—Local Development Works—Water  
supply—

O.	45.00	22.01	22.01	..
R.	—22.99			

The saving of Rs. 22.99 lakhs in the original provision ( 51 per cent ) was stated to be due to an *ad hoc* provision made anticipating assistance from the Government of India to that extent ; the Central allocation having finally been fixed at Rs. 23 lakhs, the expenditure had also to be restricted to that extent.

The information about the basis of budget provision and when the Central allocation was received has not been intimated by the Department.

Major Heads—	Total Grant	Actual Expenditure	Excess + Saving—	
				Rs.
19—GENERAL ADMINISTRATION				
32—RURAL DEVELOPMENT				
37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS				
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
71—MISCELLANEOUS				
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS				
Voted—				
Original	5,90,08,000	6,54,64,545	6,07,81,781	-46,82,764
Supplementary	64, 56, 545			
Amount surrendered during the year (March, 1963)				40,82,000

*Notes and Comments—*

(i) In view of the final saving of Rs. 46.83 lakhs in the grant the supplementary grants totalling Rs. 64.57 lakhs obtained in September, 1962 (Rs. 37.52 lakhs) and March, 1963 (Rs. 27.05 lakhs) proved excessive mainly under the following group heads :—

Group heads	Total Grant	Actual Expenditure	Excess + Saving—
			( In lakhs of rupees )
(1) A—Other Establishments—			
O.	22.45	26.26	26.99
S.	6.59		
R.	-2.78		
			+0.53

Out of the supplementary grant of Rs. 6.59 lakhs obtained in September, 1962 for reorganisation of Rural Engineering Organisation to take up minor irrigation works, an amount of Rs. 2.78 lakhs was stated to have remained unutilised mainly due to late starting of divisions and subdivisions for want of technical personnel.

## (2) N. 1.—Irrigation—Stage I—Blocks—

O.	44.10	46.65	46.73	+0.08
S.	14.99			
R.	-12.44			

Out of the supplementary grant of Rs. 14.99 lakhs obtained in March, 1963 for sanctioning grants-in aid to Panchayat Samitis for irrigation purposes, there was a saving of Rs. 12.36 lakhs. The reasons for the saving have not been furnished ( March, 1964 ).

The amount of the saving was re-appropriated and utilised under other units.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) D—Grants-in-aid, Contributions, etc.—			
O.	88.96	1,10.42	1,09.77
S.	29.29		
R.	-7.83		

Out of the original provision of Rs. 8.00 lakhs for the schemes, viz. "National Water-supply and Piped Water-supply Schemes", Rs. 6.94 lakhs remained unutilised which was explained as due to non-finalisation/late finalisation of schemes.

The entire provision amounting to Rs. 4.73 lakhs under the schemes during the year 1961-62 also remained unutilised due to the same reason.

(2) F. 2—Organisation and Supervision of Panchayats—

O.	2.00
R.	-2.00

The entire provision remained unutilised reportedly due to post-budget decision of Government to meet the expenditure from non-plan side where an expenditure of Rs. 7.63 lakhs was incurred against the total grant of Rs. 7.13 lakhs.

(3) F. 3—Establishment of Zilla Parishads—

O.	4.67
R.	-4.67

The saving was explained as due to post-budget decision of Government to treat the expenditure as non-plan followed by transfer of provision to the group head C. 4 under which an expenditure of Rs. 4.30 lakhs was incurred.

(4) F. 5—Training of non-officials—

O.	3.02
R.	-3.02

The entire provision remained unutilised reportedly due to non-finalisation of the scheme. This indicates provision for a premature scheme.

(5) G—Grants-in-aid, contributions, etc.—

O.	4.69
R.	-2.19

The saving of Rs. 2.19 lakhs in the original provision (46 per cent) was explained as due to sanction of loans instead of grants to Grama Panchayats for Pisciculture and post-budget decision to give grants to Zilla Parishads and Panchayat Samitis from non-plan provision.

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

## (6) H. —Works—

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

The entire provision remained unutilised and was withdrawn by reappropriation reportedly due to post-budget decision of Government to execute the scheme through the Zilla Parishads by giving grants.

(7) In the group heads indicated below provision to the extent of Rs. 10.44 lakhs remained unutilised and reappropriated to other units at the end of the year reportedly due to revised requirements proposed by Panchayat Samitis.

Group head	Provision	Amount not utilised
------------	-----------	---------------------

( In lakhs of rupees )

(a) M.1.—Animal Husbandry and Agricultural Extension—Stage I Blocks—	25.09	4.84
(b) O.1.—Health and Rural Sanitation—Stage I Blocks—	24.56	3.43
(c) P. 1.—Education—Stage I Blocks—	.. 14.98	2.17

(iii) The following is a case of defective budgeting—

## FF—Other Miscellaneous Assignments, compensations, contributions, etc.—

O.	..	23.00	}	7.00	5.78	-1.22
R.	..	-16.00				

Out of the total saving of Rs. 17.22 lakhs (75 per cent of original provision) the saving of Rs. 16.00 lakhs was explained as due to abolition of District Boards.

The District Boards had been abolished with effect from the 26th January, 1961, and the fact was known at the time the budget estimate was made.

(iv) In the following cases, funds were not provided for meeting excess expenditure. The reasons for the excesses have not been intimated by the Controlling Officer in any of these cases—

(1) L. 1 (5)—Project/Block Headquarters  
—Grants-in-aid—

O.	..	7.55	}	7.07	8.50	+1.43
R.	..	-0.48				

(2) S. 2.—Rural Arts, crafts and Industries  
—Stage II Blocks—

O.	..	5.45	}	7.09	8.26	+1.17
R.	..	1.64				

(3) V. 2.—Other Miscellaneous Schemes  
—Labour Co-operative—

..	..	1.13	..	1.13	+1.13
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## (v) Suspense Account—

- (a) Government have supplied irrigation pumps and bone digesters, etc., to different Grama Panchayats. To prevent the machines going out of order and remaining idle for want of spare parts a scheme was formulated during 1959-60 for the purchase of spare parts by Government and for stocking them at District Headquarters in order to enable the Grama Panchayats to get their requirements on cash payment as and when required.

The transactions pertaining to the purchase and sale of the pumps and bone digesters, etc. are accounted for under the head "Suspense". The debits in the Suspense Account represent the value of spare parts purchased and the credits represent the payments made by the Grama Panchayats. A summary of the transactions for the year 1962-63, is given below :—

Opening balance on the 1st April, 1962	Debits during the year	Credit during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
Dr. 19,572	..	7,051	Dr. 12,521

The closing balance represents value of stores remaining unutilised at the end of the year. Certificate accepting the balance is awaited from the Controlling Officer.

- (b) The stores required for National Extension Service works were purchased in bulk during 1958-59 and earlier years and kept at Block Headquarters. The stores as and when required for works are issued from the Central Stores.

The transaction pertaining to the purchase and issue of the stores are recorded under the head "Suspense". The debits in the Suspense Account represent the value of stores purchased and the credits represent value of stores transferred to the accounts of the works.

A summary of the transactions for the year 1962-63 is given below :—

Opening balance on the 1st April, 1962	Debits during the year	Credits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
Dr. 4,84,487	..	7,133	Dr. 4,77,354

The closing balance represents value of stores remaining unutilised at the end of the year. Certificate accepting the balance is awaited from the Controlling Officer.

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

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major Heads—19—GENERAL ADMINI- STRATION</b>				
50—PUBLIC WORKS				
71—MISCELLANEOUS				
Voted—				
Original	37,29,100	} 38,25,705	26,74,718	—11,50,987
Supplementary	96,605			
Amount surrendered during the year ( December, 1962—Rs. 15,190 and March, 1963—Rs. 10,63,800 )				10,78,990
Charged—				
Original	1,88,100	} 1,88,100	1,66,506	—21,594
Supplementary	..			
Amount surrendered during the year				..

**Notes and Comments—**

(i) The saving of Rs. 11.51 lakhs in the provision (30 per cent) in the voted grant occurred mainly under the following group head:—

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

**D.—District Administration—**

**Other Establishments—**

O.	31.09	} 20.01	19.84	—0.17
S.	0.59			
R.	—11.67			

The total saving of Rs. 11.84 lakhs in the provision (37 per cent) was stated to be mainly due to non-requirement of the provision (Rs. 7.92 lakhs out of Rs. 10 lakhs) made for payment of compensation for land for the establishment of Steel Plant and Steel Township at Rourkela.

Grant No. 7—Expenditure on Displaced Persons  
( All Voted )

19

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major Head—71—MISCELLANEOUS</b>				
Voted—				
Original	6,02,000	} 6,02,000	45,553	—5,36,447
Supplementary	..			
Amount surrendered during the year (March, 1963)				5,56,200

*Notes and Comments—*

The saving which was 92 per cent of the grant was due mainly to non-utilisation in full of a provision of Rs. 6 lakhs, made for the write-off or irrecoverable loans and advances; the saving was explained as due to submission of defective proposals by the District Officers.

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

	Saving	Percentage to the provision
	( In lakhs of rupees )	
1960-61	.. 5.33	31
1961-62	— 4.22	54

**Grant No. 8—Stamps  
( All Voted )**

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Head—14—STAMPS</b>			
Voted—			
Original	2,03,400	} 2,72,900	2,81,290
Supplementary	69,500		
Amount surrendered during the year			+8,390

*Notes and Comments—*

Excess of Rs. 8,390 in the grant requires to be regularised; it occurred under the group heads 'B' and 'D' relating to the charges for sale of stamps and was explained as due to more payments of discount (Rs. 8,443) on increased sale of stamps. The excess under the same grant occurred consecutively for the fourth year in succession for the same reason, as indicated below:—

		Provision	Amount of Excess
		Rs.	Rs.
1959-60	—	1,92,978	12,205
1960-61	—	1,95,372	11,480
1961-62	—	2,21,256	13,281

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

21

Major Heads—19—GENERAL ADMINISTRATION	Total Grant or Appropriation		Actual Expenditure	Excess or Saving—
	Rs.	Rs.	Rs.	Rs.
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATION.				
71—MISCELLANEOUS				
Voted—				
Original 88,76,200	}	1,90,81,400	1,91,65,681	+ 84,281
Supplementary 1,02,05,200				
Amount surrendered during the year (March, 1963).				2,08,600
Charged—				
Original 3,93,500	}	4,49,371	4,31,699	-17,672
Supplementary 50,871				
Amount surrendered during the year (March, 1963).				4,600

Notes and Comments—

(i) The expenditure in the Voted grant exceeded the provision by Rs. 84,281 which requires regularisation.

(ii) (a) The excesses occurred mainly under the following Group heads—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(1) H. 2—Civil Secretariat—Planning and Co-ordination Department—			
O. 7.32	}	5.39	6.70
R. -1.93			
			+1.31

The final excess of Rs. 1.31 lakhs was stated to be due to transfer of provision to group head H. 15 by the department which could not be co-ordinated by the Finance Department.

The *minus* reappropriation was not justified.

(2) H. 17—Civil Secretariat—Contingencies—

O. 4.50	}	5.93	6.25
R. 0.85			
			+0.90

The final excess of Rs. 0.90 lakh was stated to be mainly due to adjustment of trunk call bills not foreseen earlier by the Department.

(b) Excesses of comparatively small amounts also occurred under the following group heads :—

Group head	Total Grant	Amount of excess
	Rs.	Rs.
G—Ministers	5,63,400	27,407
H. 1—Political and Services Department	3,71,300	38,145
H. 5 (i)—Revenue and Excise Section	3,39,600	82,727
H. 6—Education Department	1,83,000	4,154
H. 7—Health Department	2,35,000	1,061
H. 8—Law Department	2,38,000	201
H. 10—Agriculture, Animal Husbandry, Co-operation and Forestry Department.	3,72,000	8,754
H. 12—Labour Department	83,400	836
H. 14—Works and Transport Department	4,87,100	2,726
H. 15—Internal Audit Organisation of Community Development and Panchayati Raj Department.	2,02,100	3,893
H. 16—Civil Secretariat—Allowances	6,30,300	7,310
H. 17—Civil Secretariat—Contingencies	5,95,000	89,736
J. 1—Treasury Establishment	7,57,400	18,774
J. 2—Small Savings Establishment	37,700	7,489
Q. I (3) (2)—State Statistics—Field Organisation	2,66,200	9,055
R. I (3)—State Statistics—District Statistical Agencies	9,100	776
R. I (4) (2)—State Statistics Sample Survey for estimation of acreage and yield of principal crops field organisation.	1,21,800	1,092
W—Rents, Rates and Taxes	1,300	15

(c) The excesses were partly counterbalanced by saving under other group heads.

(iii) In the voted grant, the surrender of Rs. 2.09 lakhs made during March, 1963 was not justified since the actual expenditure exceeded the final grant by Rs. 84,281.

**Grant No. 9—Ministers, Civil Secretariat and Other Expenditure— 23**  
**relating to the Finance Department—contd.**

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) H. 16—Civil Secretariat—Allowances—			
Voted—			
O.	8.77	6.31	+0.07
R.	-2.46		

The net saving of Rs. 2.39 lakhs in the original provision ( 27 per cent ) was stated to be due to less payment of dearness allowance on account of revision of pay scales.

(2) R. 1(1)—State Statistics—Re-organisation of Bureau of Statistics and Economics—Headquarters Establishment—

O.	1.55	0.03	0.03
R.	-1.52		

The saving of Rs. 1.52 lakhs in the original provision ( 98 per cent ) was reported to be due to late sanction of posts by Government.

(3) R. 1(3)—District Statistical Agencies—

O.	1.41	0.09	+0.01
R.	-1.32		

The net saving of Rs. 1.31 lakhs in the original provision ( 93 per cent ) was stated to be due to entertainment of staff in lower scale and non-receipt of Government sanction for certain schemes.

## Grant No. 10—Pensions

Major Heads—	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
65—PENSION AND OTHER RETIREMENT BENEFITS			
66—TERRITORIAL AND POLITICAL PENSION.			
72—COMMUTATION OF PENSIONS			
120—PAYMENTS OF COMMUTED VALUE OF PENSIONS			
Voted—			
Original	44,90,000	44,90,100	43,15,104
Supplementary	100		
Amount surrendered during the year (March, 1963)			3,04,800
Charged—			
Original	33,100	33,100	44,549
Supplementary	..		
Amount surrendered during the year			-

## Notes and Comments—

- (i) The expenditure in the charged appropriation exceeded the budget provision by Rs. 11,449 which requires to be regularised. The excess occurred under the group head A. 2 and was stated to be due to the requirement to meet additional expenditure on payment of pension to retired members of the Orissa Public Service Commission which could not be known in time on account of late sanction of the pensions.
- (ii) The amount of Rs. 3.05 lakhs surrendered on the 29th March, 1963 in the voted grant proved excessive in view of the final saving of only Rs. 1.75 lakhs.
- (iii) In the following group head, the entire provision of Rs. 2 lakhs was not utilised—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
1—Add—Lump provision for increased Retirement Benefits.			
O.	2.00	..	..
R.	-2.00		

The non-utilisation of the provision was stated to be due to expenditure on addition to pensions sanctioned by the Pay Committee having been met from the saving within the respective units.

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

25

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—26—MISCELLANEOUS DEPARTMENTS			
27—SCIENTIFIC DEPARTMENTS			
28—EDUCATION			
71—MISCELLANEOUS			
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS			

Voted—

Original	7,74,88,900	8,02,70,260	7,88,61,849	—14,08,411
Supplementary	27,81,360			
Amount surrendered during the year (March, 1963)				2,16,100

Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
(1) W—Miscellaneous—			
5—National Cadet Corps—			
C.	11.46	7.40	7.18
R.	—4.06		
			—3.22

The total saving of Rs. 4.28 lakhs in the original provision (37 per cent), was attributed mainly to:

- (i) N. C. C. Camps having not been held due to National Emergency (Rs. 3 lakhs) and  
(ii) less requirement under 'Allowances' owing to introduction of the revised scales of pay (Rs. 1.05 lakhs).

(2) DD.—Government Secondary Schools—

1. Government Secondary School for boys—

O.	9.04	4.40	4.22	—0.18
S.	1.00			
R.	—5.64			

The total saving of Rs. 5.82 lakhs in the provision (57 per cent) was attributed mainly to:

- (i) dropping of the scheme for purchase of Scientific gadgets, (Rs. 3.08 lakhs),  
(ii) smaller requirement for conversion of High Schools into Higher Secondary Schools (Rs. 1.07 lakhs), and  
(iii) diversion of the entire supplementary grant of Rs. 1.00 lakh obtained in September 1962 for improvement of library and equipment of Middle English and High Schools for giving grants-in-aid to meet pressing needs of non-Government Secondary Schools for similar expenditure.



## (8) NN. 25—Miscellaneous—Grants for establishment of Sunik School—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
		( In lakhs of rupees )	
O.	8.00	6.36	6.36
R.	—1.64		

The saving was explained as due to actual requirement for payment of grant being less than the provision made ; this indicates excessive provision of funds at the budget stage.

(ii) In the following case, the additional provision of funds provided by reappropriation on the 29th March, 1963, proved excessive.

## MM. 1 (10)—Scholarships—Indian Education—Proficiency Scholarships in Mathematics in Secondary Schools—

O.	..	9.26	7.86	—1.40
S.	4.00			
R.	5.26			

The final saving of Rs. 1.40 lakhs was explained as due to non-award of scholarships for want of particulars from different schools, award of scholarships to some eligible candidates under Merit-cum-poverty Scholarship Scheme [ group head MM. 1 (8) ] and non-encashment of some bills due to late sanction of funds.

(iii) In the following cases, the budgeting was defective :—

## (1) GG.—Direct grant to Non-Government Primary Schools—

O.	..	3.34	3.13	—0.21
R.	3.34			

The provision for payment of salaries of primary school teachers and allowances to school mothers working under the control of the inspecting staff of the Department required to be made under the above group head was incorrectly made reportedly due to oversight under the group head "Grants to Local Bodies". Funds to meet the expenditure under this group head were, therefore, provided by reappropriation.

## (2) P. 2 (1) (1)—Direct grants to Non-Government Primary Schools—Indian Primary Schools—Recurring—School or teaching grants.

O.	..	13.15	12.82	—0.33
R.	13.15			

The provision to the extent of Rs. 7.16 lakhs was reported to have been made incorrectly under the head "Grants to Local Bodies" for payment of salaries and allowances to primary school teachers and school mothers respectively. Funds to meet the expenditure under this group head were, therefore, provided by reappropriation.

(iv) Orissa Loan Stipend Fund—The expenditure in the grant includes an amount of Rs. 17.81 lakhs transferred to this Fund. The Fund is meant for giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is credited with the Government contributions, private donations and recoveries from stipendiaries and debited with the advances granted to the stipendiaries. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 13 lakhs.

An account of the transactions of the Fund is given in Statement No. 19 of the Finance Accounts, 1962-63.

## Grant No. 12—Taxation

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—4—TAXES ON INCOME OTHER THAN CORPO- RATION TAX.			
12—SALES TAX			
13—OTHER TAXES AND DUTIES			
Voted—			
Original	20,05,700	20,91,350	20,23,522
Supplementary	86,150		
Amount surrendered during the year (March, 1963)			11,000
Charged—			
Original	200	2,800	2,751
Supplementary	2,600		
Amount surrendered during the year			..

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—9—LAND REVENUE</b>			
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS			
Voted—			
Original	2,07,05,300	2,03,05,610	1,92,16,807
Supplementary	2,00,310		
Amount surrendered during the year ( March, 1963 ).			10,41,700

*Notes and Comments—*

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
<b>(1) D. 1—Maintenance of Land Records—</b>			
O.	7.63	5.20	5.03
R.	-2.43		
The total saving of Rs. 2.67 lakhs in the original provision ( 34 per cent ) was stated to be mainly due to less requirement on account of dearness allowance owing to the introduction of the Revised Pay Scales.			

**(2) F. 1—Charges of Administration—Land Reforms—**

O.	10.00	1.08	0.97	-0.11
S.	*			
R.	-8.92			

The total saving of Rs. 9.03 lakhs in the provision ( 90 per cent ) was stated to be due to non-implementation of the Land Reforms Scheme owing to legal difficulties.

Similar savings occurred in the previous two years also :—

	Saving	Percentage to the Provision
( In lakhs of rupees )		
1960-61	3.56	70
1961-62	10.16	94

\* Indicates token Supplementary grant of Rs. 100

(iii) *Zamindari Abolition Fund*—The expenditure in the grant includes an amount of Rs. 35 lakhs transferred to this Fund. The Fund was created during 1952-53 with the object of watching the financial effect of acquisition of Zamindari Estates under the Orissa Estates Abolition Act, 1951. An annual contribution of Rs. 35 lakhs is made to the Fund from the State Revenues and the expenses connected with the payment of compensation and interest charges arising therefrom are accounted for under the relevant service and capital heads and debited to the Fund. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 71.70 lakhs.

An account of the transactions in respect of the fund during 1962-63 has been given in Statement No. 19 of the Finance Accounts, 1962-63.

## Grant No. 14—Excise (All Voted)

31

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads—10—STATE EXCISE DUTIES				
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS				
Voted—				
Original	24,64,800	} 26,11,617	24,00,290	-2,11,327
Supplementary	1,46,817			
Amount surrendered during the year (March, 1963.)				1,53,600

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

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—15—REGISTRATION FEES				
Voted—				
Original	7,52,000	} 7,80,300	7,61,830	-18,470
Supplementary	28,300			
Amount surrendered during the year				-

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

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
<b>Major Heads—19—GENERAL ADMINISTRATION</b>				
	<b>26—MISCELLANEOUS DEPARTMENTS</b>			
	<b>39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATION</b>			
	<b>44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)</b>			
	<b>50—PUBLIC WORKS</b>			
	<b>64—FAMINE RELIEF</b>			
	<b>71—MISCELLANEOUS</b>			
	<b>Voted—</b>			
Original	3,45,75,400	} 3,57,68,700	2,99,74,112	—57,94,588
Supplementary	11,93,300			
	Amount surrendered during the year (March, 1963).			55,71,400
	<b>Charged—</b>			
Original	50,00,000	} 50,00,000	50,00,000	..
Supplementary	..			
	Amount surrendered during the year.			..

*Notes and Comments—*

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
	(In lakhs of rupees)		
<b>(1) Irrigation Works</b>			
O.—Maintenance and repairs—			
O.	9.98	} 4.04	3.63
R.	—5.94		

The total saving of Rs. 6.35 lakhs in the original provision (64 per cent) was stated to be due to :

(i) post-budget decision of the Government to give grants to "Zilla Parishad" for maintenance and repair of irrigation works under the control of Revenue Department through Panchayat Samitis which were proposed at the budget stage to be done departmentally (Rs. 4.50 lakhs),

(ii) non-execution of irrigation works by the Rural Engineering Organisation (Rs. 1.44 lakhs). The reasons for non-execution of works have not been intimated by the Controlling Officer, March, 1964.

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

33

Group head	Total Grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
(2) S.—Relief Works—			
O.	1,10.00	91.12	89.29
S.	3.00		
R.	—21.88		
			—1.83

The total saving of Rs. 23.71 lakhs in the provision was attributed mainly to non-utilisation of entire allotment placed at the disposal of Works Department on 18th June, 1962 for utilisation before the 31st July, 1962 on test relief works.

(3) T.—Gratuitous Relief—			
O.	66.00	18.99	18.99
S.	2.00		
R.	—49.01		
			..

The saving of Rs. 49.01 lakhs in the provision ( 74 per cent ) has been stated to be due to post budget decision of Government to purchase less number of boats and out-board engines consequent on requirement of more funds for test-relief works and sinking of tube-wells in flood-affected areas.

(4) U. 2—Miscellaneous—Repairs to houses damaged by flood—			
O.	15.00	2.02	2.17
R.	—12.98		
			—0.15

The net saving of Rs. 12.83 lakhs in the original provision ( 84 per cent ) was explained as mainly due to non occurrence of flood during the year.

(5) AA. 3—Miscellaneous and unforeseen charges—			
Hirakud periphery Resettlement—			
O.	..	0.08	0.08
S.	1.50		
R.	—1.42		
			..

The saving of Rs. 1.42 lakhs in the supplementary grant obtained in September, 1962 ( 95 per cent ) remained unutilised due to non-completion of incomplete projects by the Rural Engineering Organisation.

(iv) *Orissa Famine Relief Fund*—The expenditure in the grant includes an amount of Rs. 50 lakhs transferred to this. The fund was constituted under the Orissa Famine Relief Fund Regulation, 1937. As amended by the Orissa Famine Relief Fund (Amendment) Act, 1958 an amount of Rs. 50 lakhs is transferred to the Fund each year from the revenues of the State. The amount can be expended only upon (i) the relief on 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, commutations 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.

The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 12.12 lakhs.

An account of the Fund is given in Statement No. 19 of the Finance Accounts, 1962-63.

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—27—SCIENTIFIC DEPARTMENTS			
35—INDUSTRIES			
71—MISCELLANEOUS			
Voted—			
Original	1,73,60,100	1,95,20,420	1,52,91,058
Supplementary	21,60,320		
Amount surrendered during the year ( March, 1963 )			37,94,800
Charged—			
Original	..	200	157
Supplementary	200		
Amount surrendered during the year			—43

## Notes and Comments—

- (i) The saving of Rs. 42.29 lakhs in the voted grant formed 20 per cent of the provision. The saving in the preceding two years was also appreciable, as indicated below—

	Saving ( In lakhs of rupees )	Percentage to the provision
1950-61	1,04.78	44
1961-62	1,03.36	54

- (ii) In the group head indicated below the supplementary grant of Rs. 10.00 lakhs obtained in September, 1962 for setting up two projects for intensive development of rural industries proved excessive—

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

Q 1 (i)—Industrial Development—Pilot  
Project for intensive Develop-  
ment of Rural Industries—

O.	—	0.33	0.27
S.	10.00		
R.	—9.67		
			—0.06

Out of the total saving of Rs. 9.73 lakhs, Rs. 9.67 lakhs were withdrawn and reappropriated to other group heads only on the 25th March, 1963. The total saving of Rs. 9.73 lakhs in the supplementary grant ( 97 per cent ) was explained as mainly due to curtailment of programme by the Government of India.

Grant No. 17—Expenditure relating to the Industries Department—*contd.* 35

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

Groups head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) A. 3—Transfer to Orissa Mining Areas Development Fund—			
O.	19.00	..	..
R.	—19.00	..	..

The entire provision remained unutilised ; this was attributed mainly to non-collection of cess on account of legal difficulties.

The saving for the same reasons in the preceding two years was also appreciable as indicated below—

	Saving ( In lakhs of rupees )	Percentage to the provision
1960-61	76.00	100
1961-62	76.00	100

(2) D. 2—Direction ( Proper )—

O.	5.17	3.61	3.70	+ 0.09
R.	—1.56			

The net saving of Rs. 1.47 lakhs in the original provision ( 28 per cent ) was attributed mainly to less requirement of provision on account of non-availability of suitable candidates for appointment as Block Level Extension Officers.

(3) K. 1—Industries—Direction—( Plan )—

O.	6.55	3.61	3.24	—0.37
R.	—2.94			

The total saving of Rs. 3.31 lakhs in the original provision ( 51 per cent ) was stated as mainly due to non-sanction of certain posts by Government for expansion of Industries Directorate owing to National Emergency and vacancies.

(4) K. 2—Industrial Education—

O.	24.86	22.63	21.34	—1.29
S.	.			
R.	—2.23			

The total saving of Rs. 3.52 lakhs in the provision ( 14 per cent ) was explained as mainly due to :

- (i) curtailment of expenditure meant for the Industrial Training Institute at Puri and Angul on account of National Emergency ( Rs. 3 lakhs ), and
- (ii) abolition of accelerated training programme ( Rs. 1.62 lakhs ).

The saving of Rs. 3 lakhs was reappropriated to other units on the 14th March, 1963.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
(5) K. 3.—Industrial Development—			
O. 2.69	0.82	0.75	—0.07
R. —1.87			
The total saving of Rs. 1.94 lakhs in the original provision (72 per cent) was explained as mainly due to :			
(i) non-finalisation of the scheme "Rationalisation of Supplies and Marketing" (Rs. 0.81 lakh), and			
(ii) reduction of expenditure under Industrial Exhibition and Fairs on account of National Emergency (Rs. 0.78 lakh).			

EXPENDITURE FROM SPECIAL FUNDS

(iv) *Orissa Mining Areas Development Fund*—Certain portion of the cess collected on minerals is transferred to the Fund by debit to this grant; no amount was transferred to this Fund during 1962-6 due to non-collection of cess on account of legal difficulties. The Fund has been constituted under the Orissa Mining Areas Development Fund 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 balance at the credit of the Fund as at the 31st March, 1963 was Rs. 44.20 lakhs.

An account of the Fund during the year 1962-63 is given in Statement No. 19 of Finance Accounts, 1962-63.

(v) *Grants made by the Central Silk Board for development of Silk Industry*—The grants received from the Central Silk Board for different schemes for the development of Silk Industry in the State of Orissa are credited in the first instance to the deposit head 'Deposit Account of grants from Central Silk Board. The actual expenditure on the scheme is recorded under this grant 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 this grant as reduction of expenditure. No expenditure on the scheme was met from the Deposit Account during the year 1962-63. The balance at the credit of the Account as at the 31st March, 1963 was Rs. 32,080.

An account of the transactions of the grants during the year 1962-63 is given in Statement No. 19 of the Finance Accounts, 1962-63.

(vi) *Subsidy paid by Government*—Government paid subsidy amounting to Rs. 8.88 lakhs to different organisations during the year 1962-63 as detailed below :—

Purpose for which subsidy paid	Amount
	( In lakhs of rupees )
Staff Subsidy .. .. .	0.22
Rebate allowed to consumers for handloom cloth ..	5.70
Other miscellaneous purposes .. .. .	2.96

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

37

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—21—ADMINISTRATION OF JUSTICE			
26—MISCELLANEOUS DEPARTMENTS			
71—MISCELLANEOUS			
Voted—			
Original 31,47,700	31,96,700	29,60,463	—2,36,237
Supplementary 49,000			
Amount surrendered during the year (March, 1963)			1,72,100

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—35—INDUSTRIES			
68—STATIONERY AND PRINTING			
71—MISCELLANEOUS			
Voted—			
Original 52,44,900	74,39,005	72,26,591	—2,12,414
Supplementary 21,94,105			
Amount surrendered during the year (March, 1963)			2,500

**Grant No. 19-A—Ports  
( All Voted )**

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads—53—PORTS AND PILO- TAGE				
71—MISCELLANEOUS				
Voted—				
Original	1,36,700	} 1,36,700	1,56,913	+ 20,213
Supplementary	..			
Amount surrendered during the year				..

*Notes and Comments—*

Excess of Rs. 20,213 in the grant which requires to be regularised, occurred under the group head 'B—Ports Establishment' and was on account of Paradeep Port. The reasons for the excess have not been communicated by the Controlling Officer.

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

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads—29—MEDICAL				
38—LABOUR AND EMPLOYMENT				
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.				
Voted—				
Original	18,75,100	} 18,76,800	16,01,735	—2,75,065
Supplementary	1,700			
Amount surrendered during the year (March, 1963)				2,55,800

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head—39—	MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
Voted—				
Original	2,53,56,600	2,67,58,927	2,59,22,716	—8,36,211
Supplementary	14,02,327			
Amount surrendered during the year (October, 1962—Rs. 2 lakhs and March, 1963—Rs. 3.09 lakhs)				5,09,000

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	Excess+ Saving—
		(In lakhs of rupees)	
(1) A. 1 (9)—Scheduled Tribes—Other Welfare Schemes—(Non-Plan)—Settlement of Adibasis in Dandakaranya—			
O. .. 22.00	14.11	14.06	—0.05
R. .. —7.89			
The total saving of Rs. 7.94 lakhs in the original provision (36 per cent) occurred mainly under the unit—“Contingencies” (Rs. 10.78 lakhs) reportedly due to less release of land by the Dandakaranya Development Authority.			
The actual expenditure of Rs. 11.03 lakhs incurred on the scheme (excluding works expenditure amounting to Rs. 3.03 lakhs) has been reported to have not been recovered from the Dandakaranya Project due to non-preference of claims during the year as the expenditure was incurred mainly at the fag end of the year; claims amounting to Rs. 6.47 lakhs in respect of the years 1960-61 and 1961-62 were also stated to be pending recovery from the Project.			
(2) B. 1 (7)—Scheduled Tribes—Other Welfare Schemes—(Plan)—			
O. .. 10.14	8.12	7.84	—0.28
R. .. —2.02			
The total saving of Rs. 2.30 lakhs in the original provision (22 per cent) was stated to be due to reduction of target for the year under the scheme of opening of gringolas in the tribal areas through Panchayat Organisations (Rs. 1.40 lakhs); the reasons for the balance saving are awaited ( March, 1964).			
(3) B. 2 (4)—Scheduled Castes—Industries—			
O. .. 1.50	0.38	0.31	—0.07
R. .. —1.12			
The total saving of Rs. 1.19 lakhs in the original provision (79 per cent) was stated to be due to admission of less number of Scheduled Caste students in the different Technical Training Institutes and consequently less expenditure on stipends.			

(ii) Subsidies paid by Government.—Government paid subsidies amounting to Rs. 0.40 lakh to Co-operative Societies and Rs. 1 lakh to Scheduled Caste Agriculturists for improvement of lands.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—29—MEDICAL</b>			
<b>71—MISCELLANEOUS</b>			
Voted—			
Original	2,13,60,100	2,17,10,955	2,06,67,947
Supplementary	3,50,855		
Amount surrendered during the year (March, 1963)			47,800

**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	Excess + Saving—
	(In lakhs of rupees)		
<b>(1) B. 1 (2)—Hospital and Dispensaries—</b>			
<b>Moffus I Hospitals and Dispensaries—Suspense—Debit—</b>			
O. ..	9.00	1.20	0.85
R. ..	—7.80		
The total saving of Rs. 8.15 lakhs in the original provision (91 per cent) was explained as due to non-purchase of drugs on account of non-disposal out of old purchases made in the previous year.			
The saving for the same reasons in preceding two years was also appreciable as indicated below—			

	Saving	Percentage to the provision
	(In lakhs of rupees)	
1960-61 ..	3.26	36
1961-62 ..	6.81	76
<b>(2) I. 6—Hospitals and Dispensaries—</b>		
<b>Establishment of Primary Health Units—</b>		
O. ..	9.47	11.78
S. ..	*	
R. ..	2.31	
The additional provision of Rs. 2.50 lakhs made under the unit 'Works' on the 23rd March, 1963 by reappropriation for construction of buildings in Stage-I Blocks, proved unnecessary in view of the saving of Rs. 2.21 lakhs under the very same unit; the reasons for the saving have not been intimated by the Controlling Officer (March, 1964).		

\*Represents token Supplementary grant of Rs. 100.

Group head	Total Grant	Actual	Excess +
		Expenditure	Saving —
( In lakhs of rupees )			
	Rs.	Rs.	Rs.
(3) K. 2 (1)—Medical Colleges and Schools—Establishment of Second Medical College at Burla College—			
O. . . . .	8.62	7.19	5.11
R. . . . .	—1.43		

The total saving of Rs. 3.51 lakhs in the original provision ( 41 per cent ) was stated to be mainly due to non-entertainment of staff for want of qualified personnel and non-receipt of sanction for certain items of contingent expenses ( Rs. 1.43 lakhs ) and non-delivery of the goods indented for by the firms ( Rs. 1.67 lakhs ).

(ii) *Suspense Account*—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 below represent value of purchases made and the credits represent value of drugs sold.

A summary of the transactions of Suspense Account for the year 1962-63 is given below :—

Opening Balance on the 1st April, 1962	Debits during the year	Credits during the year	Closing Balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
7,28,816	85,200	1,09,121	7,04,895

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 ( March 1964 ).

## Grant No. 23—Public Health

(All Voted)

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Heads—30—PUBLIC HEALTH</b>			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.			
64—FAMINE			
Voted—			
Original ..	1,24,10,600	1,47,66,601	1,40,50,389
Supplementary ..	23,56,001		
Amount surrendered during the year (March, 1963)			6,75,500

*Notes and Comments—*

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

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
(In lakhs of rupees)			
(1) C. 2.—Expenses in connection with Epidemic Diseases—Other Epidemic Diseases—			
O. ..	5.28	7.05	..
S. ..	4.13		
R. ..	—2.36		

Out of the supplementary grant of Rs. 4.13 lakhs obtained in September, 1962 for (a) creation of a reserve stock of medicines and disinfectants to meet emergent situation (Rs. 1.00 lakh), (b) purchase of six health vans for removal of patients to nearest hospital in case of out break of epidemics (Rs. 0.79 lakh) and (c) establishment of Epidemiological Bureau and three mobile units for correct and timely assessment of cause of epidemics (Rs. 2.34); an amount of Rs. 2.20 lakhs remained unutilised. The non-utilisation of provision was stated to be due to partial implementation of the schemes and vacancies.

Rs. 1.82 lakhs out of the saving were reappropriated to other group heads during March, 1963.

2) F. 2 (4)—Public Health Establishment—Other Schemes—Establishment of Family Planning Centres—

O. ..	0.91	3.01	2.82	—0.19
S. ..	8.26			
R. ..	—6.16			

The total saving of Rs. 6.35 lakhs in the provision (69 per cent) was stated to be mainly due to non-utilisation of supplementary provision (owing to non-availability of vehicle, non-purchase of audiovisual equipment and non-establishment of two mobile family planning clinics).

Rs. 6.10 lakhs out of the saving were reappropriated to other group heads during March, 1963.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving —
		(In lakhs of rupees)	
(1) D.—Bacteriological Laboratories—			
O.	1.98	1.46	..
S.	0.74		
R.	-1.26		

The saving of Rs. 1.26 lakhs in the provision (46 per cent) was stated to be mainly due to non-purchase of some equipments on account of non-sanction by Government.

(2) G. 3.—Grants for Public Health Purposes—Grants to Local Bodies and Voluntary Organisations Sakins for Family Planning Centre—

O.	5.00	..	0.01	+0.01
R.	-5.00			

The entire provision remained unutilised, this was explained as due to payment of full grant by the Government of India direct to the Organisations.

The entire saving was reappropriated to other group heads on 22nd March, 1963.

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

O.	5.12	..	..	..
R.	-5.12			

Out of the lump provision of Rs. 5.12 lakhs to meet the extra expenditure arising out of revision of pay scales, a sum of Rs. 1.29 lakhs was reappropriated to the group heads under which the expenditure was booked and the balance amount of Rs. 3.83 lakhs remained unutilised and was surrendered as savings for meeting the expenditure were available under the respective group heads.

## Grant No. 24—Irrigation

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	Rs.
42—MULTI PURPOSE RIVER SCHEMES				
43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).				
44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
64—FAMINE RELIEF				
Voted—				
Original	7,12,27,300	8,15,33,365	7,66,30,516	—49,02,849
Supplementary	1,03,06,065			
Amount surrendered during the year (March, 1963).				5,89,500
Charged—				
Original	10,000	10,000	..	—10,000
Supplementary	..			
Amount surrendered during the year (March, 1963)				10,000

## Notes and Comments—

(i) In the group heads indicated below, the provision remained unutilised to a substantial extent. The reasons for the saving in respect of items (1), (4) and (5) have not been furnished by the Controlling Officers.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) B.—Hirakud Dam and Appurtenant Works—Maintenance and Repairs—			
O	22.00	25.91	—5.09
R.	9.00		
	31.00		

The augmentation of funds to the extent of Rs. 9.03 lakhs on the 30th March, 1963 proved excessive in view of the saving of Rs. 5.09 lakhs.

## (2) E.—Hirakud Dam and Appurtenant Works—Suspense—Gross Debit—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
O. 6 00	71.83	57.81	-14.02
S. 63.47			
R. 2.56			

The final saving of Rs. 14.02 lakhs in the provision (20 per cent) was explained as due to non-receipt of advances of 'Transfer Debts' by divisions in respect of Stores transferred from other Divisions.

## (3) I.—Hirakud—Main Canals, Branches and Distributaries—Extensions and Improvements—

O. 4.00	..	..	..
R. -4.00			

The non-utilisation of the entire provision was explained as due to suspension of some works on account of National Emergency.

The entire saving was reappropriated to other group heads on 30th March, 1963.

## (4) P-2.—Hirakud—Hydro Electric Installations—Maintenance and Repairs—Amount transferred to the Depreciation Reserve Fund—

O. 27.00	27.00	23.51	-3.49
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## (5) Q.—Hirakud—Hydro Electric Installations—Establishment—

O. 3.35	3.35	1.07	-2.28
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## (6) U.—Interest—Hirakud Dam—Stage I.

O. 2.97.92	2,97.92	2,71.99	-25.93
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The saving of Rs. 25.93 lakhs in the original provision was stated to be mainly due to non-adjustment of interest charges for the transmission lines transferred to the State Electricity Board during 1961-62 and 1962-63 according to decision of Government (Rs. 31 lakhs).

## (7) X.—Interest—Balimela Dam Project—

O. 5.61	3.07	3.81	+0.74
R. -2.54			

The net saving of Rs. 1.80 lakhs in the original provision (32 per cent) was explained as mainly due to less provision under 'Works' and transfer of 'Balimela Utilisation Scheme' to the State Electricity Board (Rs. 2.54 lakhs).

## (8) AAA.3.—Establishment—Executive—

O. 31.53	27.40	28.20	+0.80
S. 1.43			
R. -5.36			

The net saving of Rs. 4.76 lakhs in the provision (11 per cent) was explained as mainly due to non-creation/abolition of certain divisions (Rs. 6.22 lakhs) during 19.2.63.

The saving of Rs. 5.56 lakhs was reappropriated to other group heads during December, 1962 and March, 1963.

(ii) The withdrawal of provision amounting to Rs. 2.53 lakhs in the following case on the 30th March, 1963 proved excessive as the actual expenditure exceeded the net provision by Rs. 1.84 lakhs.—

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>A—Hirakud Dam and Appurtenant Works—Extension and Improvements—</b>			
O.	3.01	0.51	2.35
R.	—2.50		
			+1.84

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

(iii) In the following cases additional funds for meeting excess expenditure were not provided or where provided the funds proved inadequate, the reasons for the excesses have not been intimated by the Controlling Officers in any of the cases.

(1) P-1—Hirakud—Hydro-Electric Installations—Maintenance and Repairs—Maintenance—

O.	10.00	9.37	12.38	+3.01
R.	—0.63			

(2) ZZ—Embankments—Suspense—Gross Debit—

O.	..	..	7.65	+7.65
----	----	----	------	-------

No provision was made even though an expenditure of Rs. 6.40 lakhs was incurred under this group head during 1.61-62 also.

(3) PPP, 1—Relief Works—Test Relief—

O.	41.55	67.97	70.08	+2.11
S.	26.42			

(4) QQQ—Relief Works—Add—Pro rata share—

1. Establishment charges—

O.	2.63	4.89	6.45	+1.56
S.	2.26			

2. Tools and Plant charges—

O.	1.31	2.45	3.84	+1.39
S.	1.14			

(iv) *Prorata distribution of Establishment and Tools and Plant charges of Irrigation Branch of the Public Works Department for the year 1962-63.*—The gross expenditure on account of Establishment and Tools and Plant charges of the Irrigation Wing relating to the Sections, Subdivisions, Divisions, Circles and Chief Engineer (Irrigation) are initially accounted for under "Demand No. 24-44—B—Navigation, Embankment and Drainage Works (Non-Commercial)—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 an amount equivalent to

5 per cent of establishment charges of the Investigation Divisions under '44—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)' and an amount equivalent to 5 per cent of establishment charges of Investigation Sub-divisions under '42-Multipurpose River Schemes' is transferred to '44-Irrigation, etc.-A (2) Miscellaneous Expenditure, etc.' and '42-Multipurpose River Schemes' respectively and the establishment charges booked under '41-Irrigation, etc.-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 "43-Irrigation, Navigation, Embankment and Drainage Works (Commercial) Working Expenses" "44-Irrigation, Navigation, etc." "64-Famine", "98-Capital Outlay, etc. (Commercial)", "Delta Irrigation Scheme" and "99-Capital Outlay, etc., (Non-Commercial)" and "100 Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)" on *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 1962-63.

	44— Irriga- tion, Naviga- tion etc.	43— Irriga- tion, etc.	64— Famine	98— Capital Outlay	99— Capital Outlay, etc.	100— Capital Outlay, etc.	Total
( Amount in lakhs of rupees )							
<i>Establishment charges—</i>							
Gross Expenditure after deducting recoveries.	38.05	..	..	..	..	..	38.05
<i>Pro rata</i> distribution to heads noted in Columns 3 to 7.	—36.23	1.71	6.45	14.38	9.36	4.33	..
Total—Establishment charges.	1.82	1.71	6.45	14.38	9.36	4.33	38.05
<i>Tools and Plant charges—</i>							
Gross Expenditure after deducting recoveries.	23.17	..	..	..	..	..	23.17
<i>Pro rata</i> distribution to heads noted in columns 3 to 7.	—21.14	0.57	3.85	8.56	5.28	5.28	..
Total—Tools and Plant charges.	2.03	0.57	3.85	8.56	5.58	2.58	23.17

(v) The percentages of establishment charges to works outlay in respect of Irrigation Branch for the three years ending with 1962-63 are compared below :—

Class of work	Year	Works Outlay	Establish- ment charges	Percentage
( In lakhs of rupees )				
Irrigation Works excluding works in-charge of Civil Offices and Investigation expenditure under Development Schemes.	1960-61	..	3,99.88	20.97
	1961-62	..	4,58.09	32.62
	1962-63	..	6,65.37	38.04

- (vi) *Pro rata distribution of Establishment and Tools and Plant charges of Hirakud Dam Project for the year 1962-63.*—The *pro rata* distribution of Establishment and Tools and Plant charges of Hirakud Dam Project was introduced with effect from the accounts for the year 1962-63. The gross expenditure on account of Establishment and Tools and Plant charges of Hirakud Dam Project are initially accounted for under "Demand No. 21—42—Multipurpose River Schemes—A—Working Expenses Hirakud Dam Project—Stage-I—1—Dam and Appurtenant Works, etc." and the same is distributed on *pro rata* basis in proportion to the works outlay recorded under different units of Stage-I and Stage-II of Hirakud Dam Project under the Major heads "42—Multipurpose River Schemes" and "98—Capital Outlay on Multipurpose River Schemes" at the end of the year.

The following table shows the *pro rata* distribution of the Establishment and Tools and Plant charges under the different units of Stage-I and Stage-II of Hirakud Dam Project.

The percentage of Establishment charges to works outlay in case of Hirakud Dam Project for the year 1962-63 is indicated below :—

Classes of Schemes	Works Outlay	Establishment	Percentage
	( Amount in lakhs of rupees )		
Hirakud Dam Project	2,33.13	20.00	8.58

- (vii) *Suspense transactions of the Public Works Department—*

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

During the year under report the operations under this minor head occurred under four of the 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 materials is credited to 'purchases' so that *per contra*, the cost may be included at once in the account for the work or stock, when payment is made the head 'purchases' is debited. The head 'purchases' thus shows a credit (negative) balance representing the value of stores received but not paid for.
- (b) *Stock*—This head is debited with the value of material received for stock purpose. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.
- (c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of the stores sold on credit, (2) the expenditure incurred on deposit works in excess of deposits received (3) the loss of cash or stores and (4) the sums recoverable from Government servants, etc. The debit balance under the head represents recoverable amount.
- (d) *Workshop suspense*—The charges in respect of the jobs executed or other operations in the Public Works Department Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in the note below "Grant No. 24—Irrigation".

A summary of the transactions accounted for under this minor head during the year 1962-63 is given below:—

Suspense heads	Opening balance on 1st April, 1962	Debits during 1962-63	Credits during 1962-63	Closing balance on 31st March, 1963
( In lakhs of rupees )				
<i>(a) 42—Multipurpose River Schemes—</i>				
<i>Working Expenses—Hirakud</i>				
<i>(1) Dam and Appurtenant Works—</i>				
Purchases ..	—3.16	5.31	35.84	—33.69
Stock ..	—1.90	6.40	4.55	—0.05
Miscellaneous Public Works Advances.	4.42	46.11	10.97	39.56
Workshop Suspense ..	—0.11	..	..	—0.11
Total ..	—0.75	57.82	51.36	5.71
<i>(2) Main Canals and Branches and Distributaries—</i>				
Purchases ..	—0.50	0.55	0.70	—0.65
Stock ..	—0.57	0.90	0.93	—0.10
Miscellaneous Public Works Advances.	1.62	0.55	2.13	0.04
Total ..	1.05	2.00	3.76	—0.71
<i>(3) Hydro-Electric Installations—</i>				
Purchases ..	—1.60	2.60	2.44	—1.44
Stock ..	1.39	0.87	0.71	1.55
Miscellaneous Public Works Advances	1.07	0.11	0.10	1.08
Total ..	0.86	3.58	3.25	1.19
<i>43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</i>				
Workshop Suspense ..	0.96	7.89	6.72	2.13
Total ..	0.96	7.89	6.72	2.13
<i>44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</i>				
Purchases ..	—3.66	3.40	0.50	—0.76
Stock ..	1.53	4.12	2.15	3.50
Miscellaneous Public Works Advances.	0.36	0.12	0.13	0.05
Total ..	—2.07	7.54	2.78	2.79

(viii) *Depreciation Reserve Fund—Electricity—Hydro-Electric Schemes, Hirakud Dam Project*—The expenditure in the grant includes an amount of Rs. 23.51 lakhs (relating to Stage-I of the Project) transferred to this Fund. A further expenditure of Rs. 9 lakhs was incurred on Stage-II of the Project included under Grant No. 43—Electricity Schemes outside the Revenue Account and other expenditure relating to Works Department.

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

The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 1.49.02 lakhs. An account of the transactions of the Fund is given in Statement No. 19 of the Finance Accounts, 1962-63.

## Grant No. 25— Civil Works

Major Heads—30—PUBLIC HEALTH 50—PUBLIC WORKS 52—CAPITAL OUTLAY ON PUBLIC WORKS	Total Grant or Appropriation	Actual Expenditure	Excess+ Savings—
	Rs.	Rs.	Rs.
Voted—			
Original	8,98,32,000	13,22,40,022	13,03,54,049
Supplementary	4,24,08,022		
Amount surrendered during the year (March, 1963)			—18,85,973
Charged—			
Original	1,93,300	1,93,300	2,07,140
Supplementary	..		
Amount surrendered during the year (March, 1963)			+13,840
			—18,640

## Notes and Comments—

- (i) The amount of Rs. 32.68 lakhs surrendered in the voted section was excessive in view of the final saving of Rs. 18.86 lakhs only.
- (ii) (a) The expenditure in the charged appropriation exceeded the budget provision by Rs. 13,840, which requires regularisation.

Excesses occurred under the following group heads—

Group head	Total Appropriation	Amount of excess
	Rs.	Rs.
D. 1.—Original Works—Buildings—Public Works Department—		
4. General Administration	11,245	15,942
18. Miscellaneous Departments	22,900	1,595
D. 2.—Original Works—Buildings—Public Health—		
1. General Administration	19,790	10,673
D. 3.—Original Works—Buildings—Electrical—		
1. General Administration	..	9,062
E. 1 (3)—Communication—Public Works Department—Other Projects.	1,100	10
G. 1.—Repairs—Buildings—		
2. Public Works Department	30,880	1,059
4. Electrical	31,491	757

(b) The excesses were partly counter-balanced by savings under other group heads.

(iii) The supplementary grant proved excessive/un-necessary in the following cases—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) B. 2.—Works—Suspense—Gross Debit—			
O.	..		
S.	51.93	65.00	36.20
R.	13.07		—28.80

The reasons for the saving of Rs. 28.80 lakhs have not been intimated by the Controlling Officer.

The supplementary grant of Rs. 51.93 lakhs obtained in September, 1962 (Rs. 21.93 lakhs) and March, 1963 (Rs. 30.00 lakhs), for purchase of pumps, pipes and other materials, etc., in connection with the water supply and sanitary works in rural and urban areas, proved excessive since Rs. 28.80 lakhs were left un-utilised.

(2) B. 3 (1)—Miscellaneous—Tools and Plant—

O.	1.70			
S.	4.80	6.32	3.82	—2.50
R.	—0.18			

The reasons for the saving of Rs. 2.50 lakhs have not been intimated by the Controlling Officer.

The supplementary grant of Rs. 3.78 lakhs obtained in September, 1962 for purchase of jeeps and water meters proved excessive since Rs. 2.50 lakhs remained un-utilised.

(3) I. I(2)—Suspense—Public Works Department—Irrigation—Debit.

O.	86.11			
S.	13.87	99.98	79.87	—20.11

The reasons for the saving of Rs. 20.11 lakhs in the provision (20 per cent) have not been intimated by the Controlling Officer.

In view of the saving, the supplementary grant obtained in March, 1963 proved excessive.

(4) K. 1(1)—Communication—Public Works Department—Allocation—

O.	21.14			
S.	15.00	11.10	9.91	—1.19
R.	—25.04			

The supplementary grant of Rs. 15.00 lakhs obtained in September, 1962 for taking up some road projects, remained unutilised and was withdrawn by reappropriation in full for want of approval of the Government of India.

The balance of the the saving of Rs. 11.33 lakhs was stated to be mainly due to non-approval of some projects by the Government of India, non-finalisation of designs or tenders of certain other projects.

This indicates a case of premature provision for schemes.

## Grant No. 25—Civil Works—contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(5) L.—Transfer of Grants for Road Development to the Deposit head "Subvention from Central Road Fund"—			
O.	21.14	35.14	—36.14
S.	15.00		

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

## Central Sector—

## O. 1—Communication—State Roads of Economic and Inter-State Importance—

O.	8.95	8.50	8.89	+0.39
S.	8.00			
R.	—8.45			

The net saving of Rs. 8.06 lakhs in the provision (48 per cent) was explained as due to non-receipt of approval of the Government of India for giving Central assistance for these projects.

The entire supplementary grant of Rs. 8.00 lakhs obtained in September, 1962 for construction of bridge over river Subarnarekha and Badkello proved unnecessary. Rs. 3.81 lakhs of the saving were reappropriated to other group heads towards end of March, 1963.

This indicates premature provision for schemes.

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

## (1) D.1(13)—Original Works—Buildings—Public Works Department—Civil Works—

## Voted—

O.	3.42	3.67	1.64	—2.03
R.	0.25			

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

## (2) J.1(6)—Original Works—Buildings—Public Works Department—Industries—

O.	21.32	9.80	9.81	+0.01
R.	—11.52			

The net saving of Rs. 11.51 lakhs in the original provision (54 per cent) was stated to be mainly due to :

- (i) late finalisation of tenders (Rs. 1 lakh),
- (ii) non-availability of cement and A. C. sheets (Rs. 3.25 lakhs),
- (iii) postponement of works (Rs. 5.42 lakhs), and
- (iv) provision of funds in excess of actual requirement (Rs. 3.70 lakhs).

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(3) J 1(8)—Original Works—Buildings—Public Works Department—Miscellaneous Departments—			
O.	8.08	1.64	1.63
R.	—6.44		
The total saving of Rs. 6.45 lakhs in the original provision ( 80 per cent ) was explained as mainly due to :			
(i) change of classification relating to subsidy portion of Subsidised Industrial Housing Scheme to Group head P. 1(1),—(Rs. 3.50 lakhs),			
(ii) non-receipt of revised administrative approval ( Rs. 1.02 lakhs ),			
(iii) late selection of contractors ( Rs. 0.65 lakh ), and			
(iv) slow progress of works ( Rs. 0.31 lakh ).			
(4) N. 1(1)—Buildings—Public Works Department—Agriculture—			
O.	7.20	0.50	0.50
R.	—6.70		
The saving of Rs. 6.70 lakhs in the original provision ( 93 per cent ) was stated to be due to postponement of some works.			
(v) In the following cases, additional funds for meeting excess expenditure were not provided or where provided the funds proved inadequate. The reasons for the excesses and the circumstances under which additional funds were not provided have not been intimated by Controlling Officer in all these cases.—			
(1) G. 1 (3)—Repairs—Buildings—Public Health—			
Voted—			
O.	3.00	6.42	7.43
S.	1.00		
R.	2.42		
(2) I. 1 (1)—Suspense—Debit—Public Works Department—Roads and Buildings—			
O.	.. 3,60.00	5,00.00	6,01.78
S.	.. 1,40.00		
(3) I. 3.—Electrical—Debit .. 16.53 24.95 +8.42			
(4) P. 1 (1)—Buildings—Public Works Department—Miscellaneous Department—			
O.	.. —	3.97	5.88
R.	.. 3.97		

(vi) In view of the excesses in the following cases, the transfer of funds to other group heads/surrender of funds made during March, 1963 proved excessive. The reasons for the excesses have not been furnished by the Controlling Officer (March, 1964).

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
<b>(1) J. 1 (5)—Buildings—Public Works Department—Animal Husbandry—</b>			
O. .. 15.37	9.97	12.51	+2.54
R. .. -5.40			
<b>(2) O. 2.—Communication—Projects financed from the Reserve at the disposal of Central Government in the Central Road Development Account—</b>			
O. .. 18.16	11.90	15.70	+3.80
R. .. -6.26			

(vii) The nature of transactions under the head 'Suspense' has been explained in note (vii) below 'Grant No. 24—Irrigation'.

The transactions accounted for under each unit of suspense under Major head '50—Public Works' during 1962-63 are tabulated below:—

Suspense heads	Opening balance on 1st April, 1962	Debits during 1962-63	Credits during 1962-63	Closing balance on 31st March, 1963
( In lakhs of rupees )				
Purchases—Public Works Department.	-2,09.32	1,10.24	1,97.60	-2,96.68
Irrigation .. ..	..	31.80	59.12	-27.32
Electricity .. ..	-11.42	10.54	11.67	-12.55
Stock—Public Works Department	1,40.15	3,64.73	3,53.29	1,51.59
Irrigation .. ..	..	38.03	31.10	6.93
Electricity .. ..	6.99	12.44	8.26	11.17
Miscellaneous Public Works Advances.—				
Public Works Department ..	64.17	1,26.81	59.46	1,31.52
Irrigation .. ..	..	10.04	4.73	5.31
Electricity .. ..	1.38	1.97	1.09	2.26
Total—Public Works Department	-5.00	6,01.78	6,10.35	-13.57
Irrigation .. ..	..	79.87	94.95	-15.08
Electricity .. ..	-3.05	24.95	21.02	0.88
Grand Total .. ..	-8.05	7,06.60	7,26.32	-27.77

*(viii) State (Orissa) Road Fund—*

This fund was created under orders of the State Government ( February, 1953 ) out of the net proceeds of collection of Motor Vehicles Taxation ( 50 per cent of the net amount of the tax being earmarked for transfer to the Fund ) for the purpose of meeting expenditure on specific road projects.

Contributions to the Fund have been discontinued from the year 1958-59, consequent on the decision of the State Government to finance for the loan assistance received from the Government of India, those projects which were originally met from the balances in the State ( Orissa ) Road Fund. The balance at credit in the Fund is, however, being utilised for financing expenditure on certain road projects. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 5.31 lakhs.

An account of the Fund for the year is given in Statement No. 19 of the Finance Accounts, 1962-63.

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

The actual expenditure on the schemes is also initially booked under this grant and subsequently transferred to the deposit account 'Subvention from the Central Road Fund'.

No subvention was received during the year ; an expenditure of Rs. 9.29 lakhs was incurred during the year on the schemes financed out of the subvention received in previous years.

The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 5.24 lakhs.

A summary of the transactions pertaining to "Ordinary Allotment" for the year 1962-63 is given in Statement No. 19 of the Finance Accounts, 1962-63.

The total commitments at the end of the year in respect of incomplete works financed from the Central Road Fund—Ordinary Reserve and Allotment amounted to Rs. 63.06 lakhs.

## Grant No. 26—State Legislature

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
<b>Major Head—18—PARLIAMENT AND STATE LEGISLATURE</b>				
<i>Voted—</i>				
Original	8,98,900	8,98,900	8,98,950	+50
Supplementary	..			
Amount surrendered during the year (March, 1963).				
<i>Charged—</i>				
Original	34,000	34,000	29,265	—4,735
Supplementary	..			
Amount surrendered during the year (March, 1963).				

*Notes and Comments—*

The expenditure in the voted grant exceeded the budget provision by Rs. 50 which requires to be regularised.

The excess occurred under the following group heads:—

Group head	Total Grant	Amount of excess
	Rs.	Rs.
A—Legislative Assembly	6,01,100	88
B—Legislature Secretariat	2,97,700	62

The excess was partly counterbalanced by saving under other group heads.

Grant No. 27—Public Works, Canteen Establishment and Other  
Expenditure relating to the Works Department

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	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Head—50—PUBLIC WORKS</b>			
<b>Voted—</b>			
Original .. 1,22,56,700	1,22,56,715	99,89,099	—22,67,616
Supplementary .. 15			
Amount surrendered during the year ( March, 1963 )			21,99,500
<b>Charged—</b>			
Original .. ..	3,500	..	—3,500
Supplementary .. 3,500			
Amount surrendered during the year			..

**Notes and Comments—**

(i) In the following cases, the provision remained un-utilised to a substantial extent.—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
<i>Express Way—</i>			
<b>(1) F. 1.—Establishment—Chief Engineer—</b>			
O. .. 3.31	1.50	1.50	..
R. .. —1.81			
The saving of Rs. 1.81 lakhs in the original provision ( 55 per cent ) was stated to be due to vacancies for want of suitable hands and curtailment of posts due to National Emergency.			
<i>National Highway financed from International Development Association.</i>			
<b>2) D. 3.—Establishment—Executive—</b>			
O. .. 8.08	6.40	6.70	+0.30
R. .. —1.68			
The net saving of Rs. 1.38 lakhs in the original provision ( 17 per cent ) was explained as mainly due to entertainment of staff on less pay and vacancies.			
<b>(3) F. 3.—Establishment—Executive—</b>			
O. .. 17.07	3.78	3.76	—0.02
R. .. —13.29			
The total saving of Rs. 13.31 lakhs in the original provision ( 78 per cent ) was explained as due to :			

(i) transfer of certain divisions to the control of the Chief Engineer, Paradeep Port and non-entertainment of staff on account of abolition of certain divisions due to National Emergency ( Rs. 9.01 lakhs ), and

(ii) non-starting of certain divisions ( Rs. 4.28 lakhs ).

**Chart No. 27—Public Works, Common Establishment and Other Expenditure relating to the Works Department—concl.**

(ii) *Pro rata distribution of Establishment and Tools and Plant charges on Roads and Buildings Branch of the Public Works Department for the year 1962-63.*—The gross expenditure on account of Establishment and Tools and Plant charges of the Roads and Buildings Wing are initially accounted for under "50—Public 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—Public Works" and "103—Capital Outlay, 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 1962-63—

	50—Public Works	103—Capital Outlay, etc.	Total
--	--------------------	-----------------------------	-------

( In lakhs of rupees )

*Establishment charges—*

Gross expenditure after deducting recoveries.	36.27	..	36.27
<i>Pro rata</i> distribution to the head noted in Column 3.	—16.95	16.95	..
Total—Establishment Charges—Voted ..	19.32	16.95	36.27

*Tools and Plant Charges—*

Gross expenditure after deducting recoveries.	40.05	..	40.05
<i>Pro rata</i> distribution to the head noted in Column 3.	—20.37	20.37	..
Total—Tools and Plant charges ..	19.68	20.37	40.05

(iii) The percentage of establishment charges to works outlay in case of Civil Works for the triennium ending 1962-63 are compared below:—

Classes of works	Year	Works Outlay	Establish- ment charges	Percen- tage
------------------	------	-----------------	-------------------------------	-----------------

( In lakhs of rupees )

*Civil Works—*

Excluding Capital construction works	1960-61	5,08.98	22.27	4.4
	1961-62	7,44.50	30.84	4.1
	1962-63	10,66.69	32.98	3.1

Grant No. 28—Electricity Schemes  
( All Voted )

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	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—13—OTHER TAXES AND DUTIES			
45—ELECTRICITY SCHEMES			
Voted—			
Original	83,71,550		
Supplementary	100		
	83,71,650	40,96,152	—42,75,498
Amount surrendered during the year (March, 1963)			39,18,900

Notes and Comments—

(i) The saving of Rs. 42.75 lakhs formed 51.06 per cent of the provision. Consequent on the transfer of most of the Electricity Schemes to the control of the Orissa State Electricity Board, Rs. 24.06 lakhs out of the provision for interest charges on capital provided for these schemes and Rs. 4.61 lakhs from the total provision made for maintenance of Works Establishment remained unutilised.

The saving in the preceding two years was also appreciable, as indicated below—

	Saving (in lakhs of rupees)	Percentage to the provision
1960-61	79.22	28
1961-62	1,91.78	64

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) C.—Machkund Hydro-Electric (Joint) Scheme—Working Expenses—Maintenance Proper—			
O. ..	19.58		
R. ..	—6.48		
	13.10	10.13	—2.97

Out of the total saving of Rs. 9.45 lakhs in the original provision (48 per cent), saving of Rs. 6.48 lakhs was explained as due to less requirement of funds than originally anticipated by the Chief Engineer, Andhra Pradesh, who executes the work.

The reasons for non-utilisation of Rs. 2.97 lakhs have not been communicated by the Controlling Officer.

(2) H. 7—Interest—Tatler Thermal Scheme—

O. ..	6.07		
R. ..	—3.42		
	2.65	2.30	—0.35

The total saving of Rs. 3.77 lakhs in the original provision (62 per cent) was explained as due to less expenditure on works outlay which resulted in proportionate saving of Rs. 3.42 lakhs on the interest charges on capital.

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

(ii) The percentage of establishment charges to works outlay in case of Electricity Schemes for the triennium ending 1962-63 are compared below (Electricity Branch)—

Classes of Schemes	Year	Works Outlay	Establishment charges	Percentage
		(In lakhs of rupees)		
Electricity Schemes	1960-61	1,01.58	12.76	12.6
	1961-62	48.07	10.17	21.1
	1962-63	25.17	4.31	17.12

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

A summary of the transactions under this head during the year 1962-63 is given below :—

Suspense heads	Opening balance on the 1st April, 1962	Debits during 1962-63	Credits during 1962-63	Closing balance on the 31st March, 1963
	(In lakhs of rupees)			
45—Electricity Expenses—				
Schemes—Working				
Purchases	..	—10.39	..	..
Stock	..	16.61	..	..
Miscellaneous Public Works Advances	..	0.01	..	..
Total	..	6.23	..	..

(v) Pro-rata distribution of Establishment charges of the Electricity Department for the year 1962-63.—

The Establishment charges of the Electricity Department are initially accounted for under "Demand No. 28—45—Electricity Schemes—III—Other Revenue Expenditure, etc.". 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 the 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 work of survey and investigation of certain major projects under the Major head "42 Multi-purpose River Schemes" is transferred to that head as supervision charges. The net establishment expenditure after the above deduction is distributed at the close of the year among several Electricity Schemes under the Major heads, "45—Electricity Schemes" and "101—Capital Outlay on Electricity Schemes" on pro-rata basis, i.e., in proportion to the works expenditure under each of the Major heads mentioned above.

## Grant No. 28—Electricity Schemes

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—concl'd.

(vi) The following table shows the *pro rata* distribution of the establishment charges of the Electricity Department, among several Major heads for the year 1962-63.—

	45—Electri- city schemes, etc.	101—Capital Outlay on Electricity Schemes	13—Other Taxes and Duties	42—Multi- purpose River Schemes	Total
	( In lakhs of rupees )				
<i>Establishment charges—</i>					
Gross expenditure after deduction of Recoveries from other Governments and Departments but inclusive of special officers.	4.40				4.40
<i>Pro rata</i> distribution to the heads noted in Cols. 3 to 5.	4.37	4.31	0.02	0.04	
Total—Establishment charges	0.03	4.31	0.02	0.04	4.40

(vii) *Depreciation Reserve Fund—Electricity—Hydro-Electric Schemes—Other Electricity Schemes.*—No expenditure was incurred in the grant during 1962-63 for transfer to this Fund. The Fund was created by charge against the revenue of the schemes to provide reserves sufficient to meet the cost of renewal and replacement of wasting assets. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 61.43 lakhs.

An account of the transactions of the Fund is given in Statement No. 19 of the Finance Accounts, 1962-63.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—11—T A X E S			
VEHICLES			
76—OTHER MISCEL- LANEOUS CONTRIBU- TIONS AND ASSIGN- MENTS			
Voted—			
Original	14,33,900		
Supplementary	5		
	14,33,905	13,94,390	-39,515
Amount surrendered during the year (March, 1963)			43,400

**Grant No. 30—Transport Schemes  
( All Voted )**

63

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads—19—GENERAL ADMINISTRATION.				
57—ROAD AND WATER TRANSPORT SCHEMES.				
71—MISCELLANEOUS				
Voted—				
Original	1,58,57,800	} 1,93,99,180	1,79,66,677	-14,32,503
Supplementary	35,41,380			
Amount surrendered during the year (March, 1963).				12,40,200

*Notes and Comments—*

- (i) In the following cases supplementary grants obtained in September, 1962 proved excessive—

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

( In lakhs of rupees )

- (1) E. 2 (2)—Expenditure from Depreciation Reserve Fund—Bus Service—

O.	15.00	} 22.20	22.19	-0.01
S.	12.15			
R.	-4.95			

The total saving of Rs. 4.96 lakhs in the provision (18 per cent) was explained as mainly due to:

- (i) non-supply of tools and equipment by the supplying firms (Rs. 4.00 lakhs), and  
(ii) economy in expenditure (Rs. 0.95 lakhs).

- (2) L. 1.—Air Craft Establishment—

O.	2.06	} 2.59	2.59	..
S.	3.65			
R.	-3.12			

The saving of Rs. 3.12 lakhs in the provision (55 per cent) was explained as due to resignation of Pilot, late entertainment of staff and observance of economy measures in view of National Emergency.

Grant No. 30—Transport Schemes—*concl.*

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.

(ii) The provision of funds remained unutilised to a substantial extent in the following case:—

L. 2—Establishment of Vehicles—	on Pooling of			
O.	5.85	}	3.91	3.88
R.	-1.94			

The total saving of Rs. 97 lakhs in the original provision (33 per cent) was stated to be due to winding up of the scheme during the course of the year.

(iii) Depreciation Reserve Fund of Government Commercial Undertakings—State Transport Service.—

(a) Depreciation Reserve Fund

(b) Accident Reserve Fund

(c) Amenities Reserve Fund

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

The expenditure on these objects is in the first instance booked under Grant No. 30—Transport Schemes and subsequently transferred before the close of the year to the Accounts of the Funds. The expenditure incurred and balances at the credit of the Funds at the end of 1962-63 are shown below:—

	Amount of expenditure included in the grant by transfer to the Fund	Balance at the credit of the Fund as at the 31st March, 1963
( In lakhs of rupees )		
(a) Depreciation Reserve Fund	35.30	14.42
(b) Accident Reserve Fund	..	2.11
(c) Amenities Reserve Fund	1.85	4.78

An account of the transactions of the fund is given in Statement No. 19 of the Finance Accounts, 1962-63.

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—70—FOREST			
71—MISCELLANEOUS			
Voted—			
Original	1,49,87,800	2,21,02,025	2,01,42,596
Supplementary	71,14,225		
Amount surrendered during the year ( March, 1963 )			15,98,000
Charged—			
Original	10,000	10,000	4,207
Supplementary	..		
Amount surrendered during the year ( March, 1963 )			4,900

## Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) E.—Conservancy and Works ( Plan—State Sector )—			
O.	23.13	18.66	15.44
S.	1.24		
R.	—5.71		
( Plan—Central Sector )			
O.	2.21	5.02	5.13
S.	7.57		
R.	—4.76		

The net saving of Rs. 13.58 lakhs in the provision ( 40 per cent ) was explained as mainly due to formation of Forest Corporation which has taken up major portion of the works ( Rs. 10.47 lakhs ); the reasons for the saving of Rs. 3.22 lakhs under the State Sector have not been intimated by the Controlling officer ( March, 1964 ).

## (2) F.—Establishment ( Plan—State Sector )

O.	6.69	2.88	2.89
R.	—3.81		
+0.01			

The net saving of Rs. 3.80 lakhs in the original provision ( 57 per cent ) occurred mainly under the scheme—Departmental working of coupes (Rs. 3.11 lakhs), and was explained as due to formation of Forest Corporation.

## Grant No. 31—Forest—concl'd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
F.—Establishment—			
( Plan—Central Sector )			
O.	0.86	0.51	0.31
S.	1.15		
R.	—1.50		

The total saving of Rs. 1.50 lakhs in the provision (86 per cent) occurred mainly under the schemes—plantation of Quick Growing Species and Afforestation for Soil Conservation in catchment areas of Hiraakud and Machkund and was stated as due to non-entertainment of staff and late receipt of Government sanction.

(iii) *Fund for Development of Forests*—The Fund was created out of the profits made by the Forest Department on War Supply Works to provide for expenditure on forest reconstruction in lean years. No such expenditure to be met from this Fund was incurred during 1962-63. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 0.74-lakh.

An account of the transactions of the Fund has been given in Statement No. 19 of the Finance Accounts, 1962-63.

Grant No. 32—Fisheries  
( All Voted )

67

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—31—AGRICULTURE			
Voted—			
Original 43,16,400	43,16,400	39,83,534	—3,32,866
Supplementary ..			
Amount surrendered during the year ( March, 1963 ).			3,30,950

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—31—AGRICULTURE</b>			
<b>34—CO-OPERATION</b>			
Voted—			
Original	74,06,400	78,43,200	71,60,043
Supplementary	4,36,800		
Amount surrendered during the year (March, 1963)			6,96,100

*Notes and Comments*

(i) The saving was accounted for by non-utilisation of provision mainly under the following group heads :—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupens )		
<b>(1) B. 8.—Enforcement of Metric system of Weights and Measures—</b>			
Marketing Department—			
O.	10.25	7.66	7.93
R.	2.59		
The net saving of Rs. 2.32 lakhs in the original provision ( 23 per cent ) was explained as mainly due to non-entertainment of staff, economy in tour and non-receipt of Government sanction.			
<b>(2) E.—Superintendence—</b>			
O.	28.49	24.99	25.45
R.	3.50		

The net saving of Rs. 3.04 lakhs in the original provision ( 11 per cent ) was explained as mainly due to less requirement under 'Allowances' consequent on the revision of pay scales and vacancies.

The saving ( Rs. 3.50 lakhs ) was reappropriated to other group heads during March, 1963.

(ii) *State Agricultural Credit ( Relief and Guarantee ) Fund*—No expenditure was incurred in the grant during 1962-63 for transfer to the Fund. The Fund has been constituted for the purpose of writing off 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 fulfillment 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 direct charge against the credits held in the Fund. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 1.35 lakhs.

An account of the transactions of the Fund for the year 1962-63 is given in Statement No. 19 of the Finance Accounts, 1962-63.

(iv) *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) grant from the Central Government, and (c) receipts from other agencies.

The expenditure on the objects covered by the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the year. No expenditure was incurred during 1962-63. The balance at the credit of the Fund as at the 31st March, 1963 was Rs. 2 lakhs.

An account of the transactions of the Fund for the year 1962-63 is given in Statement No. 19 of the Finance Accounts 1962-63.

(v) *Subsidy paid by Government*—Government paid subsidy amounting to Rs. 23.51 lakhs to different organisations during the year 1962-63 as detailed below :—

Purpose for which subsidy paid	Amount ( In lakhs of rupees )
<b>AGRICULTURE AND ANIMAL HUSBANDRY DEPARTMENT</b>	
Subsidy for staff ..	0.40
<b>CO-OPERATION AND FORESTRY DEPARTMENT—</b>	
(1) Subsidy allowed to Co-operative Institutions to meet pay, etc., of staff.	2.11
(2) Other Miscellaneous Purposes ..	21.00

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—21—A D M I N I S T R A T I O N OF JUSTICE			
30—PUBLIC HEALTH			
50—PUBLIC WORKS			
71—MISCELLANEOUS			
76—O T H E R M I S- CELLANEOUS CONTRI- B U T I O N S A N D ASSIGNMENTS			
Voted—			
Original	29,50,500	41,77,000	41,50,210
Supplementary	12,26,500		
Amount surrendered during the year ( March, 1963 )			3,21,600

*Notes and Comments—*

- (i) The amount of Rs. 3.22 lakhs surrendered mainly on the 30th March, 1963 was excessive in view of the final saving of Rs. 0.27 lakh only.
- (ii) A supplementary grant of Rs. 7.89 lakhs was obtained in March, 1963 for repayment of capital expenditure on grants for development.

According to the decision of Government, two-thirds of the expenditure on grants-in-aid given to local bodies for Urban Water Supply and Drainage Scheme and for improvement of roads which was capitalised is to be written back to Revenue over a period of 12 years from 1963-51. As such the necessity for providing the funds for the purpose was known earlier and provision could have been made in the original budget. Similar omission occurred in the previous year also. The reasons for the omission have not been intimated by Government.

- (iii) In the following case, the supplementary grant of Rs. 3 lakhs obtained in September, 1962 for preparation of Master Plans for some selected towns in the State for which an allocation of an equivalent amount towards sub-sidy was received from the Government of India remained wholly unutilised.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
(In lakhs of rupees)			
<b>D. E.—Grants for Public Health purposes—</b>			
Preparation of Master Plan for Town Planning—			
O.           ..           ..	0.14	..	—0.14
S.           ..           3.30			
R.           ..           —2.86			

The total saving of Rs. 3 lakhs was explained as due to late receipt of approval of the Government of India to the implementation of the Scheme.

Grant No. 35—Animal Husbandry  
( All Voted )

71

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major Head—33—ANIMAL HUSBANDRY</b>				
Voted—				
Original ..	98,70,700	58,70,805	87,96,626	—10,74,169
Supplementary ..	105			
Amount surrendered during the year (March, 1963)				2,08,000

Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
(1) C. 11—Veterinary Education and Research—Establishment of Veterinary College in Orissa—			
O. ..	4.69	2.84	3.63
R. ..	—1.85		
The net saving of Rs. 1.06 lakhs in the original provision (23 per cent) was stated to be mainly due to transfer of the institution to the control of Orissa University of Agriculture and Technology.			

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

O. ..	5.00	3.22	3.15	—0.07
R. ..	—1.78			

The total saving of Rs. 1.85 lakhs in the original provision (37 per cent) was stated to be mainly due to non-appointment of staff for want of Government sanction.

(ii) In the following case the provision made by reappropriation on the 30th March, 1963 for giving grants to the University of Agriculture and Technology, consequent on transfer of management of the Orissa Veterinary College to the control of University proved unnecessary in view of the non-utilisation of the entire provision.

P. 2.—Grants-in-aid contributions etc.—Grants to University of Agriculture and Technology.

O. ..	..	6.50	..	—6.50
R. ..	6.50			

The non-utilisation of the entire provision was stated to be due to late sanction by Government.

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

		Total Grant	Actual Expenditure	Excess + Saving—
Major Heads—	19—GENERAL ADMINISTRATION.	Rs.	Rs.	Rs.
	71—MISCELLANEOUS			
	Voted—			
	Original                    20,36,300 } Supplementary            4,55,000 }	24,91,300	24,36,927	—54,373
	Amount surrendered during the year (March, 1963)			55,100

*Notes and Comments—*

- (1) *Suspense Account.*—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 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 transactions for the year 1962-63 is given below:—

Opening balance on 1st April, 1962	Debits during the year 1962-63	Credits during the year 1962-63	Closing balance on 31st March, 1963
Rs.	Rs.	Rs.	Rs.
15,317	2,26,695	1,00,894	1,41,118

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.

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—31—AGRICULTURE</b>			
44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL).			
Voted—			
Original ..	1,85,20,700	2,23,20,710	2,08,12,259
Supplementary ..	38,00,010		
Amount surrendered during the year (March, 1963)			5,48,700
Charged—			
Original ..	..	1,082	—1,082
Supplementary ..	1,082		
Amount surrendered during the year			..

## Notes and Comments—

(i) In the following cases, the supplementary grants obtained in September, 1962 proved unnecessary—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
(In lakhs of rupees)			
(1) F.—Agricultural Research—			
Experiments and			
O. ..	3.57	3.63	3.30
S. ..	1.98		
R. ..	—1.92		
—0.33			

The total saving of Rs. 2.25 lakhs in the provision (41 per cent) was mainly on account of non-utilisation of the entire supplementary grant of Rs. 1.37 lakhs under the unit 'Works' and was stated to be due to non-approval of the scheme for development of the Jute Research by the Central Jute Committee.

## (2) T. 1.—Agricultural Experiments and Research—Research on Minor Irrigation and Water use—

O. ..	..	1.67	—
S. ..	1.67		
			—1.67

The reasons for non-utilisation of provision have not been intimated by the Controlling Officer.

Group head	Total Grant	Actual Expenditure		Excess + Saving—
		(In lakhs of rupees)		
	Rs.	Rs.	Rs.	
(3) U. 2.—Agricultural Education—Training in Minor Irrigation and water use—				
O. .. ..	..	1·04	..	—1·04
S. .. ..	1·04			

The non-utilisation of the entire supplementary grant was explained as due to want of Government sanction.

(4) W. 1.—Other charges—Soil Conservation demonstration in Hirakud Catchment—				
O. .. ..	11·89	13·93	10·22	—3·71
S. .. ..	2·14			
R. .. ..	—0·10			

The total saving of Rs. 3·81 lakhs in the provision (27 per cent) was stated to be due to non-utilisation of the entire supplementary grant (Rs. 2·14 lakhs) mainly, on account of non-appointment of some officers and staff (Rs. 1·18 lakhs).

(5) W. 2.—Soil conservation in Machkund catchment—				
O. .. ..	6·71	12·90	6·55	—6·35
S. .. ..	6·20			
R. .. ..	—0·01			

The total saving of Rs. 6·36 lakhs in the provision (42 per cent) was mainly on account of non-utilisation of the entire Supplementary grant of Rs. 6·20 lakhs for execution of the soil conservation work in catchment area of Machkund Dam which was stated to be due to non-availability of expert staff for execution of the Soil conservation Engineering works.

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

(1) P.—Agricultural Experiments and Research—				
O. .. ..	9·16	8·40	5·24	—3·1
S. .. ..	*			
R. .. ..	—0·76			

The total saving of Rs. 3·92 lakhs in the provision (43 per cent) was explained as mainly due to late or non-appointment of staff and less requirement under contingencies.

\* Represents taken Supplementary grant of Rs. 5

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(2) Q. 1—Development of Agricultural College—			
O.	4.04	2.01	2.49
S.	0.56		
R.	-2.59		
			+0.48

The net saving of Rs. 2.11 lakhs in the provision (46 per cent) was stated to be mainly due to post budget decision of Government to transfer the Utkal Krushi Mahavidyalaya to the control of the Orissa University of Agriculture and Technology.

(3) S. 17—Reclamation of Land in Saline inundated areas—

O.	4.61	1.38	1.33	-0.05
R.	-3.23			

The total saving of Rs. 3.28 lakhs in the original provision (71 per cent) was explained as mainly due to diversion of funds from this group head to give priority for food production schemes.

(4) V. 1—Grants to Landless Agriculturists—

2.00	..	-2.00
------	----	-------

The entire provision remained unutilised which was stated to be due to decision of Government for not taking up the scheme during 1962-63.

(5) W. 3—Scheme for survey of Culturable waste land—

O.	2.45	1.45	1.45	..
R.	-1.00			

The saving of Rs. 1.00 lakh in the original provision (41 per cent) was explained as mainly due to late appointment of staff.

#### EXPENDITURE FROM SPECIAL FUNDS

(iii) *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 schemes is recorded under this grant 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 this grant as reduction of expenditure.

An expenditure of Rs. 48,811 on various schemes was met from the Deposit Account during 1962-63. The balance at the credit of the Account as at the 31st March 1963 was Rs. 12,168.

An account of the transactions of the Fund during 1962-63 has been given in Statement No. 19 of the Finance Accounts 1962-63.

(iv) *Grants made by the Indian Central Coconut Committee*—The grant made by the Committee are credited to the deposit head 'Deposit Account of grants 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 (iii) above.

An expenditure of Rs. 26,192 on various schemes was met from the Deposit Account during 1962-63. The balance at the credit of the Account as at the 31st March, 1963 was (minus) Rs. 17,044.

An account of the transactions of the Fund during 1962-63 has been given in Statement No. 19 of the Finance Accounts, 1962-63.

(v) *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 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 (ii) above.

An expenditure of Rs. 28,575 on various schemes was met from the Deposit Account during 1962-63. The balance at the credit of the Account as at the 31st March, 1963 was Rs. 1,625.

An account of the transactions of the Fund during 1962-63 has been given in Statement No. 19 of the Finance Accounts 1962-63.

(vi) *Grants from the Central Government for Food Production Drive Scheme—Bonus for accelerating production of foodgrains*—The procurement and export bonus was granted by the Central Government to encourage internal procurement and production of foodgrains and maximum assistance by surplus States to deficit States thereby reducing to the minimum extent the import of foodgrains from abroad. The amounts earned by the States were to be spent on approved schemes for increasing production and procurement.

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

No amount was received by the State Government during the year 1962-63 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 foodgrains" and no expenditure was met from the Deposit Account during 1962-63. The balance at the credit of the Account at the 31st March 1963 was Rs. 29.65 lakhs.

An account of the transactions in respect of the Fund has been given in Statement No. 19 of the Finance Accounts, 1962-63.

(vii) *Grants made by the Indian Central Cotton Committee*—The grants made by the Committee are 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 (ii) above.

An expenditure of Rs. 260 on various schemes was met from the Deposit Account during 1962-63. The balance at the credit of the Account as at 31st March, 1963 was Rs. (minus) 640.

An account of the transactions of the Fund has been given in Statement No. 19 of the Finance Accounts, 1962-63.

(viii) *Grants made by the Indian Central Arecanut Committee*—The grant made by the Committee is credited to the deposit head "Deposit Account of grant 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 (iii) above.

No expenditure was met from the Deposit Account during 1962-63. The balance at the credit of the Account as at 31st March, 1963 was Rs. 10,250.

An account of the transactions of the Fund has been given in Statement No. 19 of Finance Accounts, 1962-63.

Grant No. 38-Supply Department  
( All Voted )

77

—	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—19—GENERAL ADMINI- STRATION.			
71—MISCELLANEOUS			
Voted—			
Original 23,37,100	} 23,37,100	21,85,879	—1,51,221
Supplementary ..			
Amount surrendered during the year ( March, 1963 )			1,45,600

### Appropriation—Interest on Debt and Other Obligations (All Charged)

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Head—16—INTEREST ON DEBT AND OTHER OBLIGATIONS</b>			
<i>Charged—</i>			
<i>Original</i>	7,47,71,900	7,97,86,900	7,13,43,429
<i>Supplementary</i>	50,15,000		
<i>Amount surrendered during the year (March, 1963)</i>			49,02,500

*Notes and Comments—*

(i) The supplementary appropriation proved excessive in the following case:—

Group head	Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>R. 2.—Interest on Hirakud Loans— Stage-II—</b>			
<i>O.</i>	35.00	97.15	44.94
<i>S.</i>	43.00		
<i>R.</i>	19.15		

The saving of Rs. 52.21 lakhs has been explained as due to non-payment of interest charges on Hirakud Stage-II loans relating to the period from 1956-57 to 1962-63 owing to unsatisfactory Ways and Means position of the State Government.

The State Government moved the Government of India on the 25th March, 1963 for a fresh loan of Rs. 19.12 lakhs for payment of interest charges in respect of the above loans due up to 1961-62; a loan of Rs. 43 lakhs was already been obtained for the purpose during 1961-62. The sanction of the Government of India is awaited (October, 1963).

The saving could not also be surrendered reportedly on the consideration that there would be excess in the appropriation if payment was made even on the last day of the financial year on receipt of loan assistance.

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

	Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>(1) Q. 1.—Interest on compensation payable under section 37 (3) of Orissa Estate Abolition Act—</b>			
<i>O.</i>	15.00	7.64	7.66
<i>R.</i>	—7.36		

The net saving of Rs. 7.34 lakhs in the original provision (49 per cent) was explained as mainly due to non-receipt of identification particulars and non-finalisation of certain compensation cases.



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

	Total Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—17—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
Original	2,96,22,200	2,96,45,700	—17,824
Supplementary	23,500		
Amount surrendered during the year (March, 1963)			17,730

Notes and Comments—

(i) *Sinking Funds*—During 1962-63, amounts of Rs. 2,51.81 lakhs and Rs. 30.75 lakhs were transferred from Revenue to Sinking Funds for Amortisation of Loans and for the Depreciation of Loans respectively.

An account of the transactions of the Sinking Funds is given in the Annexure to Statement No. 19 of the Finance Accounts, 1962-63.

(ii) *Other Appropriations*—A further amount of Rs. 13.72 lakhs from the Revenue was utilised during 1962-63 for repayment of instalments of loans to the National Co-operative Development and Ware-Housing Board, Reserve Bank of India and Life Insurance Corporation of India.

Grant No. 39—Hirakud Dam Project  
( All Voted )

81

	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Major Head—98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES			

Voted—

Original	62,00,000	62,00,000	31,27,157	—30,72,843
Supplementary	..			

Amount surrendered during the year (March, 1963) 30,53,000

Notes and Comments—

(i) The saving of Rs. 30.73 lakhs formed 49 per cent of the provision. The saving in the preceding two years also was appreciable as indicated below—

	Saving (In lakhs of rupees)	Percentage to the provision
1960-61 ..	1.55.32	26
1961-62 ..	35.30	46

(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.	60.00	30.00	29.84	—0.16
R.	30.00			

The total saving of Rs. 30.16 lakhs in the original provision (50 per cent) was explained as mainly due to non-payment of compensation for rayati lands pending the award of the High Court on the appeal preferred by Government.

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

Major Head—124—CAPITAL OUTLAY ON SCHEMES OF GOVERN- MENT TRADING— Voted—	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	7,500	2,87,669	+2,80,169
Supplementary	..		
Amount surrendered during the year			

*Notes and Comments—*

- (i) (a) The expenditure exceeded the budget provision by Rs. 2,80,169 which requires regularisation. The excesses occurred mainly under the following group heads :—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A. 2.—Community Development Project—Central Stores—Suspense— Debit—			
O.	..	2.37	+2.30
R.	0.07		

The excess was explained as due to operation of the Personal Ledger Accounts by some Block Development Officers in spite of instructions of Government to close down the Central Stores with effect from the 1st September, 1961.

- (b) Excess of comparatively small amount also occurred under the following group head :—

Group head	Total grants	Amount of excess
	Rs.	Rs.
A. 1.—Community Development Project— Transport and other incidental charges.	100	129
Materials and Equipment under T. C. A. Programme—Materials and Equipment—		
B.—Community Development Programme.	17,421	17,421
C.—Assistance to Agricultural Research Education and Extension Organi- sation.	33,022	33,022

The excess of Rs. 0.50 lakh was explained as due to non-anticipation of the debits during the year.

- (ii) *Central Stores—Suspense—Debit—*A summary of Personal Ledger Accounts in the names of various Block Development Officers for Central Stores Suspense (Community Development Projects) for the year 1962-63 is given below :—

Opening Balance on the 1st April, 1962	Credits during the year	Debits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
21,70,524	2,04,889	2,36,997	21,38,407

Certificates accepting the balances are awaited.

**Grant No. 41—Loans to Local Funds, Government Servants, etc. 83**  
( All Voted )

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—Q—LOANS AND ADVANCES BY STATE GOVERNMENTS, LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.			
Loans to Local Funds, Private Parties Etc., and Loans to Government Servants, Etc.			
Voted—			
Original ..	2,47,82,700	2,66,53,505	1,72,27,155
Supplementary ..	18,70,805		
			—94,26,350
			Amount surrendered during the year (March, 1963) 88,20,089

*Notes and Comments—*

(i) The saving of Rs. 94.26 lakhs formed 35 per cent of the provision. The saving in the preceding two years was also appreciable, as indicated below :—

	Saving (In lakhs of rupees)	Percentage to the provision
	Rs.	Rs.
1960-1961 ..	68.38	27
1961-1962 ..	65.79	17

(ii) In view of the final saving of Rs. 94.26 lakhs the supplementary grants could have been avoided or restricted to token grants.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(I) D.—Advances to Cultivators—			
O. ..	37.87	17.28	15.94
R. ..	—20.59		
			—1.34

The total saving of Rs. 21.93 lakhs in the original provision (50 per cent) was stated to be mainly due to—

- (i) post-budget decision of the Government to grant loans through Co-operative Institutions (Rs. 3.29 lakhs), and
- (ii) non-preferment of loans by the people of flood-affected area for construction of houses (Rs. 17.30 lakhs).

The reasons for the balance saving of Rs. 1.34 lakhs have not been intimated by the Controlling Officer.

Rs. 6.50 lakhs of the saving were reappropriated to other group heads during March, 1963.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) E—Miscellaneous Loans and Advances—			
O. ..	29.75	31.73	32.25
S. ..	11.25		
R. ..	-9.27		
			+0.52

The net saving of Rs. 8.75 lakhs in the provision (21 per cent) was stated to be due to :

- (i) less demand for loans under Middle Income Group Housing Scheme than anticipated (Rs. 1.65 lakhs),
- (ii) reduction of ceiling from Rs. 12.50 lakhs to Rs. 6 lakhs under loans to State Marketing Societies for distribution of superphosphates based on the actual short-term loans advanced by the Government of India (Rs. 6.50 lakhs).

Rs. 8.15 lakhs of the saving were reappropriated to other group heads during March, 1963.

(3) L.—Advances to Cultivators—(Plan)—

O. ..	1.50	0.50	..	-0.50
R. ..	-1.00			

The entire provision remained unutilised which was stated to be mainly due to :

- (i) non-finalisation of terms and conditions for advancing loans to cultivators for development of horticulture (Rs. 0.50 lakh), and
- (ii) less requirement of loans for purchase of agricultural implements and machineries (Rs. 0.50 lakh).

The reasons for the balance saving of Rs. 0.50 lakh have not been intimated by the Controlling Officer.

(4) M. 1—Advances under Special Laws—  
Loans under State-Aid to Industries Act—

O. ..	5.00	2.30	2.94	+0.64
R. ..	-2.70			

The net saving of Rs. 2.06 lakhs in the original provision (41 per cent) was explained as due to curtailment of expenditure on account of National Emergency.

(5) N—Loans and Advances under Community Development Programme—

O. ..	15.00	12.96	11.35	-1.61
R. ..	-2.04			

The total saving of Rs. 3.65 lakhs in the original provision (24 per cent) was stated to be mainly due to :

- (i) less requirement of loans under rural housing scheme (Rs. 1.47 lakhs), and
- (ii) late sanction or non-sanction of loans for Pisciculture (Rs. 1.57 lakhs).

Grant No. 41—Loans to Local Funds, Government Servants, etc. 85  
—Concl.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(6) O.—Miscellaneous Loans and Advances			
—(Plan—State Sector)—			
O. ..	1,30.68	71.29	68.50
S. ..	5.27		
R. ..	—64.66		

The total saving of Rs. 67.45 lakhs in the provision (50 per cent) was explained as mainly due to :

- (i) non-sanction of loans to the State (Orissa) Electricity Board to the extent anticipated as the Board had floated debentures from the open market for financing various electricity schemes (Rs. 68.51 lakhs), and
- (ii) non-preferment of loans by the villagers under Village Housing Project Schemes (Rs. 1.46 lakhs).

(7) Q.—Miscellaneous Loans and Advances  
—(Plan—Central Sector)—

O. ..	7.00	2.75	2.75	..
S. ..	*			
R. ..	—4.25			

The saving of Rs. 4.25 lakhs in the provision (61 per cent) was explained as due to :

- (i) non-finalisation of terms and conditions of loans to Voluntary Organisations for construction services (Rs. 3 lakhs);
- (ii) decision of Government to drop the scheme of 'Loans to landless Agricultural Labourers' (Rs. 2.00 lakhs).

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\* Represents token supplementary grant of Rs. 100

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—92—P A Y M E N T OF COMPENSATION TO LAND HOLDERS, ETC, ON THE ABOLITION OF ZAMINDARI SYSTEM.			
109—CAPITAL OUTLAY ON OTHER WORKS			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Voted—			
Original	80,61,000	63,89,370	—16,71,735
Supplementary	105		
Amount surrendered during the year (March, 1963)			7,25,900

Notes and Comments—

(i) The saving of Rs. 16.72 lakhs formed 21 per cent of provision. The saving in the preceding two years was also appreciable as indicated below:—

	Saving (In lakhs of rupees)	Percentage to the provision
1960-61	60.21	53
1961-62	18.81	19

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

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A.—Compensation—			
O. . . . .	79.00	49.72	—10.96
R. . . . .	—18.32		
	60.68		

The total saving of Rs. 29.28 lakhs in the original provision (23 per cent) was stated to be due to :

- (i) non-receipt of identification particulars and non-finalisation of some compensation cases of big estates (Rs. 7.26 lakhs),
  - (ii) less payment of compensation (Rs. 11.06 lakhs), and
  - (iii) non-preferment of claims in respect of four estates (Rs. 10.96 lakhs).
- Rs. 11.06 lakhs of the saving were reappropriated to other group heads during March, 1963.

**Grant No. 42—Compensation for abolition of Zamindari System and other expenditure relating to Revenue Department—Concl'd.** 87

(iii) In the following case, the savings in the grant were utilised and diverted by reappropriation on the 23rd March, 1963 to meet the expenditure incurred by various District Collectors on development schemes which was not contemplated in the budget—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
D. 1 (2)—Scheme for purchase of store materials for Development Works—			
Suspense (Personal Deposits)—Purchase of Central Stores—			
O. .. .. .	8.40	9.35	+0.95
R. .. .. .			

The expenditure on the same account was incurred in the previous year also. Eventhough, the requirement was foreseen, it was stated that Finance Department had not provided for the expenditure on presumption that the scheme would cease to operate.

(iv) *Personal Ledger Account*—A summary of Personal Ledger Accounts in the names of various District Collectors in connection with Central Stores (Development Works) for the year 1962-63 is given below—

Opening balance on the 1st April, 1962	Credits during the year	Debits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
72,563	7,59,838	9,35,137	-1,02,736

Certificates accepting the balances are awaited from the Controlling Officers (March, 1964).

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

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES				
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)				
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES				
Voted—				
Original	15,45,13,600	16,15,16,010	13,79,08,351	—2,36,07,659
Supplementary	70,02,410			
Amount surrendered during the year ( March, 1963 )				25,31,500
Charged—				
Original	10,000	23,000	3,193	—19,807
Supplementary	13,000			
Amount surrendered during the year				..

Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) O.—Hi skud Dam Project—Stage II—Subsidiary Power House Project, Chiplima—Works—			
O.	1,96.66	1,48.48	1,48.32
S.	*		
R.	—48.18		
—0.16			

The total saving of Rs. 48.34 lakhs in the provision ( 24 per cent ) was explained as mainly due to slow progress of works owing to non-receipt of machinery and spare parts from foreign countries.

Rs. 48.18 lakhs of the saving were reappropriated to other units on the 30th March, 1963.

\* Represents taken Supplementary grant of Rs. 5.

Grant No. 43—Electricity Schemes outside the Revenue Account and 89  
other expenditure relating to Works Department—*contd.*

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

(2) Delta Irrigation Scheme—

R. 2 (4)—Falls—

O.	1.48	0.39	0.45	+0.06
R.	-1.09			

The net saving of Rs. 1.03 lakhs (70 per cent) in the original provision was stated to be due to non-execution of some works as the sub-soil water level was high.

(3) R. 2 (6)—Bridges—

O.	4.19	2.43	2.33	-0.10
R.	-1.76			

The total saving of Rs. 1.86 lakhs (44 per cent) was stated to be due to non-execution of some works as the sub-soil water level was high.

(4) R. 2 (10)—Service road— and boundary

O.	3.74	0.91	0.74	-0.17
R.	-2.83			

The total saving of Rs. 3 lakhs in the original provision (80 per cent) was stated to be mainly due to excessive provision.

Rs. 2.83 lakhs of the saving were reappropriated to other group heads on the 26th March, 1963.

(5) R. 3.—Distributories and Minors—

O.	27.63	19.03	18.96	-0.07
R.	-8.60			

The total saving of Rs. 8.67 lakhs in the original provision (31 per cent) was stated to be due to non-requirement of provision on account of closing of the main canal to take up remodelling works of the canal.

Grant No. 43—Electricity Schemes outside the Revenue Account  
and other expenditure relating to Works Department—*contd.*

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
<b>(6) T.—Suspense Debit—</b>			
O.	1,22.28	} 1,03.73	1,01.01
S.	*		
R.	— 18.55		
—2.72			

The total saving of Rs. 21.27 lakhs in the provision ( 17 per cent ) was stated to be mainly due to :

- (i) cancellation of orders for purchase of steel and machinery ( Rs. 18.55 lakhs ), and  
(ii) non-utilisation of provision made for construction of Hume Pipe Factory at Pratap Nagari ( Rs. 2.72 lakhs ).

**(7) Balimela Dam Project—**

Other Civil Works—

Consequent on the decision to take up the execution of Balimela Dam Project by the Governments of Orissa and Andhra Pradesh on 50 : 50 basis, the entire provision of Rs. 9.44 lakhs under different heads ( as detailed below ) relating to other Civil Works of Balimela Dam Project remained unutilised and was reappropriated on the 23rd March, 1953 to various units of Balimela Dam ( Joint Project and Balimela Power Schemes ( See also item 10 below ).—

**(i) W—Works—**

O.	71.30	} ..	..	..
R.	—71.30			

**(ii) X—Suspense—Debit—**

O.	20.00	} ..	..	—
R.	—20.00			

**(iii) Y—Add.—Prorata Shares—**

1.—Establishment charges—

O.	4.51	} —	—	—
R.	—4.51			

2.—Tools and Plant—

O.	2.26	} ..	..	..
R.	—2.26			

3.—Pensionary charges—

O.	0.37	} ..	..	..
R.	—0.37			

\* Represents token supplementary grant of Rs. 100.

Grant No. 43—Electricity Schemes outside the Revenue Account 91  
and other expenditure relating to Works Department—contd.

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

(8) In the following cases a total provision of Rs. 58.83 lakhs remained unutilised due to transfer of the Schemes to the State Electricity Board.—

Rs. 36.63 lakhs of the saving were reappropriated to other group heads during March, 1963.

Z—Transmission System (Electrical)—

1. Works—

O.	10.71	} 0.02	0.02	..
R.	—10.69			

2. Tools and Plant—

O.	2.00	} 0.04	1.76	+ 1.72
R.	—1.96			

The reasons for the excess of Rs. 1.72 lakhs have not been intimated by the Controlling Officer.

3. Suspense—Debit—

O.	16.00	} 3.81	3.81	..
R.	—10.19			

NNN } Talcher Utilisation Scheme  
to } —Works Establishment,  
RRR } Tools and Plant, Suspense  
and Pensionary charges.

O.	35.99	} ..	..	..
R.	—35.99			

(9) In the following group heads, additional funds amounting to Rs. 62.47 lakhs were provided by reappropriation on the 23rd March, 1963 consequent on the decision to take up Balimela Power Scheme simultaneously with the Dam work (vide item 8 above). The entire provision, however, remained unutilised. The reasons for the non-utilisation have not been intimated by the Controlling Officer.

GG.—Works—

O.	..	} 32.00	..	— 32.00
R.	32.00			

HH.—Establishment—

O.	..	} 1.27	..	— 1.27
R.	1.27			

II.—Tools and Plant—

O.	..	} 1.20	..	— 1.20
R.	1.20			

92 Grant No. 43—Electricity Schemes outside the Revenue Account and other expenditure relating to Works Department—*Contd.*

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
II.—Suspense-Debit—			
O. .. .. .	28-00	..	—28-00
R. .. .. .	28-00		
(10) TT—Darjang Irrigation Project—			
1.—Works—			
O. .. .. .	27-78	15-51	15-51
R. .. .. .	—12-27		..
The saving of Rs. 12-27 lakhs in the original provision (44 per cent) was explained as due to slow progress of work.			
The entire saving was reappropriated to other group heads.			
(11) UU.—Biragobindpur Irrigation Project—			
1.—Works—			
O. .. .. .	9-26	2-64	2-60
R. .. .. .	—6-62		—0-04
The total saving of Rs. 6-66 lakhs in the original provision (72 per cent) was explained as mainly due to non-requirement of provision on account of slow progress of work.			
Rs. 6-62 lakhs of the saving were reappropriated to other group heads.			
<i>Hydro-electric Schemes—</i>			
<i>Low Head Turbine Schemes—</i>			
(12) EEE—Works—			
O. .. .. .	1-00	..	..
R. .. .. .	—1-00		..
The entire provision of Rs. 1-00 lakh remained unutilised and was stated to be due to delay in taking up execution of the scheme.			
<i>Talcher Thermal Scheme—</i>			
(13) III—Works—			
O. .. .. .	72-75	32-21	25-17
R. .. .. .	—40-54		—7-04
The total saving of Rs. 47-58 lakhs in the original provision (56 per cent) was explained as due to:			
(i) non-starting of Plant Civil Works on account of late receipt of Government sanction (Rs. 15-22 lakhs),			
(ii) non-finalisation of tender for purchase and erection of boiler and non-availability of materials (Rs. 25-32 lakhs),			
(iii) non-receipt of debits (Rs. 5-53 lakhs), and			
(iv) non-finalisation of land acquisition (Rs. 1-51 lakhs.)			
Rs. 40-54 lakhs of the saving were reappropriated to other group heads during March, 1963.			
(14) JJJ—Tools and Plant—			
O. .. .. .	22-00	2-35	2-23
R. .. .. .	—19-65		—0-12
The total saving of Rs. 19-77 lakhs (90 per cent) was explained as mainly due to non-procurement of Tools and Plant ordered from American surplus stores although anticipated.			
Rs. 19-65 lakhs of the saving were reappropriated to other group heads during March, 1963.			

Grant No. 43—Electricity Schemes outside the Revenue Account and 93  
other expenditure relating Works Department—Contd.

Group head	Total Grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees )			
(15) LLL—Suspense—Debit—			
O. .. 1,75.00	} 72.81	1,16.89	+44.08
R. .. —1,02.19			
The net saving of Rs. 58.11 lakhs in the original provision ( 33 per cent ) was stated to be mainly due to :			
(i) non-payment of advance for supply of turbogenerators and boilers ( Rs. 35.55 lakhs ), and			
(ii) non-finalisation of tenders for boilers and non-availability of electric materials on account of the restrictions imposed on foreign exchange ( Rs. 66.64 lakhs ).			
The reduction of provision anticipating a saving of Rs. 1,02.19 lakhs, which was reappropriated to other group heads, however, proved excessive in view of the final excess of Rs. 44.08 lakhs. The excess was explained as due to transfer of stores from a Transmission Line Division ( Rs. 34.21 lakhs ), payment of advance for stores indented ( Rs. 4.70 lakhs ) and expenditure incurred on behalf of State Electricity Board for which deposit was awaited ( Rs. 2.90 lakhs ).			
(ii) In the following cases, the additional provision of funds made by reappropriation proved wholly/partly unnecessary ; the reasons for the final saving have not been intimated by the Controlling Officer.			
<i>Hirakud Dam Project—Stage-I</i>			
(1) D—Suspense—Dam and Appurtenant Works—Debit—			
O. .. 67.70	} 1,12.11	13.11	—99.00
R. .. 44.41			
(2) F—Main Canals, Branches and Distributories—Works—Voted—			
O. .. 5.40	} 10.94	6.16	—4.78
R. .. 5.54			
(iii) In the following cases additional funds for meeting excess expenditure were not provided ; the reasons for the excesses have not been intimated by the Controlling Officer.			
<i>Dam and Appurtenant Works—</i>			
(1) BB—Works			
O. .. ..	} 78.10	83.41	+5.31
S. .. 56.02			
R. .. 22.08			
(2) EE—Suspense—Debit—			
O. .. ..	} 59.58	68.74	+9.16
R. .. 59.58			
<i>Irrigation Works—</i>			
<i>Unproductive—</i>			
(3) CCC—Works—			
O. .. 12.90	} 26.91	29.65	+2.74
R. .. 14.01			

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

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

A summary of the transactions for the year 1962-63 under the group heads is given below —

Suspense heads	Opening balance on the 1st April 1962	Debits during the year	Credits during the year	Closing balance on the 31st March, 1963
	( In lakhs of rupees )			
	Rs.	Rs.	Rs.	Rs.
<b>98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES.</b>				
<b>DEVELOPMENT SCHEMES —STATE SECTOR.</b>				
<b>HIRAKUD DAM PROJECT—STAGE-I</b>				
<i>(a) Dam and Appurtenant Works</i>				
<i>( Group head D )</i>				
Purchases	—31·27	14·37	—20·25	3·35
Stock	—13·77	25·02	49·25	—38·00
Miscellaneous Public Works Advances	48·51	—33·87	0·11	14·53
Workshop suspense	—0·73	7·59	2·26	4·60
Total	2·74	13·11	31·37	—15·52
<i>(b) Main canals, Branches and Distributaries—</i>				
<i>( Group head H )</i>				
Stock	—0·08	0·01	0·03	—0·10
Miscellaneous Public Works Advances	0·04	0·19		0·23
Total	—0·04	0·20	0·03	0·13
<i>(c) Hydro-Electric Installations—</i>				
<i>Group head (M)</i>				
Purchases	9·21	11·49	4·50	16·20
Stock	0·47	0·22		0·69
Miscellaneous Public Works Advances		0·45	0·46	—0·31
Total	9·68	12·16	4·96	15·58

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

Suspense heads	Opening balance on the 1st April, 1962	Debits during 1962-63	Credits during 1962-63	Closing balance on the 31st March 1963
( In lakhs of rupees )				
Hirakud Dam Project— Stage II				
(d) <i>Sybilary Power House Project—</i> <i>Capital—</i> (Group head P)				
Purchases	—1,35.09	1,10.06	63.86	—88.89
Stock	15.82	7.33	1.59	21.56
Miscellaneous Public Works Advances.	4.03	17.94	7.96	14.01
Total	—1,15.24	1,35.33	73.41	—53.32
(e) <i>Delta Irrigation Scheme—</i> (Group head T)				
Purchases	—1,07.10	15.55	40.09	—1,31.64
Stock	1,77.21	77.77	1,50.82	1,04.16
Miscellaneous Public Works Advances.	40.14	7.69	25.60	22.23
Total	1,10.25	1,01.01	2,16.51	—5.25
<i>Balimela Dam Project—</i> (Group heads Z. 3 and EE)				
Purchases	—8.80	11.56	29.88	—27.12
Stock	0.78	25.63	6.60	19.81
Miscellaneous Public Works Advances.	..	37.36	2.95	34.41
Total	—8.02	74.55	39.43	27.10
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).				
Development Schemes—State Sector				
Irrigation Works				
<i>Medium Irrigation Projects—</i>				
Salandi Irrigation Projects (Group head 00-1)				
Purchases	—6.53	6.86	27.39	—27.06
Stock	16.68	26.79	17.43	26.04
Miscellaneous Public Works Advances.	2.47	3.09	4.33	1.23
Total	12.62	36.74	49.15	0.21

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

Suspense heads	Opening balance on the 1st April, 1962	Debits during 1962-63	Credits during 1962-63	Closing balance on the 31st March, 1963	
( In lakhs of rupees )					
<b>100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL).</b>					
<b>Development Schemes—State Sector</b>					
<i>Navigation, Embankment and Drainage Works—</i>					
<b>Unproductive works—Flood Control Scheme.</b> (Group head AAA)					
Purchases	..	—2·17	0·28	0·11	—2·00
Stock	..	1·01	1·36	0·73	1·64
Miscellaneous Advances.	Public Works	0·07	0·30	0·17	0·20
Total	..	—1·09	1·94	1·01	0·16
<b>101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.</b>					
<i>(a) Talcher Thermal Schemes—</i> (Group head III)					
Purchases	..	—9·57	38·01	36·92	—8·48
Stock	..	0·31	66·30	39·72	26·89
Miscellaneous Advances.	Public Works	..	12·58	1·29	11·29
Total	..	—9·26	1,16·89	77·93	29·70
<i>(b) Duduma Transmission Schemes—</i>					
Purchases	..	—7·37	..	..	—7·37
Stock	..	14·98	..	..	14·98
Miscellaneous Advances.	Public Works	2·81	..	..	2·81
Total	..	10·42	..	..	10·42
<i>(c) Hirakud Power Utilisation Scheme—</i>					
Purchases	..	—38·06	..	..	—38·06
Stock	..	45·79	..	..	45·79
Miscellaneous Advances.	Public Works	6·48	..	..	6·48
Total	..	14·21	..	..	14·21
<i>(d) Small Towns and Rural Electrification Scheme—</i>					
Purchases	..	—26·23	..	..	—26·23
Stock	..	26·49	..	..	26·49
Miscellaneous Advances.	Public Works	2·28	..	..	2·28
Total	..	2·54	..	..	2·54

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.			
Voted—			
Original .. 49,76,600	} 77,96,500	60,07,856	—17,88,644
Supplementary.. 28,19,900			
Amount surrendered during the year ( March, 1963 )			14,07,200

*Notes and Comments—*

(i) The saving of Rs. 17.89 lakhs formed 23 per cent of the provision. The saving in the preceding two years was also appreciable, as indicated below:—

	Saving	Percentage to the provision
	( In lakhs of rupees )	
1960-61 ..	22.68	35
1961-62 ..	14.86	22

(ii) In view of the saving of Rs. 17.89 lakhs in the grant, the supplementary grant obtained in September, 1962 proved excessive in the following case:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
A—Major Irrigation Works in charge of Chief Engineer—			
O .. 14.69	} 29.91	28.21	—1.70
S. .. 22.73			
R. .. —7.51			

The total saving of Rs. 9.21 lakhs in the provision ( 25 per cent ) was stated to be mainly due to non-utilisation of a supplementary grant of Rs. 7.73 lakhs for construction of a distributory to the Power Channel of the Chiplima Distributory Project on account of abandonment of the Project ( Rs. 7.28 lakhs ).

The reasons for the balance saving of Rs. 1.70 lakhs have not been intimated by the Controlling Officer.

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

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

(1) B—Minor Irrigation Works in charge of Civil Officers—

O.	13.00	8.10	6.83	-1.27
R.	-4.90			

Out of the total saving of Rs. 6.17 lakhs in the original provision (47 per cent) saving of Rs. 4.90 lakhs was stated to be due to non finalisation of plans and estimates; the reasons for the remaining saving of Rs. 1.27 lakhs have not been intimated by the Controlling Officer.

(2) D—Tube-well Irrigation—

O.	4.85	3.32	3.24	-0.08
R.	-1.53			

The total saving of Rs. 1.61 lakhs in the original provision (33 per cent) was explained as mainly due to vacancies.

(3) E—Agricultural Improvement and Research—Construction of Roads and

Buildings—

O.	8.34	8.39	7.49	-0.90
S.	1.37			
R.	-1.32			

The total saving of Rs. 2.22 lakhs in the provision (23 per cent) was stated to be mainly due to non-requirement of the provision.

(iv) *Personal Ledger Account*—The Personal Ledger Account in the name of Director of Agriculture and Food Production, Orissa in connection with the transactions of Cold Storage Plant, Cuttack for the year 1962-63 is given below:—

Opening balance on the 1st April, 1962	Credits during the year	Debits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
2,72,877	2,69,717	2,72,357	2,70,237

Certificate accepting the balance is awaited from the Controlling Officer (March, 1964).

## Grant No. 45—State Schemes of Government Trading

99

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major Head—124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING.</b>				
<i>Voted—</i>				
Original	1,90,75,000	3,82,00,000	3,61,88,753	—20,11,247
Supplementary	1,91,25,000			
Amount surrendered during the year ( March, 1963 )				8,00,000
<i>Charged—</i>				
Original		28,800	28,749	—51
Supplementary	28,800			
Amount surrendered during the year				

*Notes and Comments—*

- (i) The supplementary grants obtained in March, 1963 proved unnecessary in the following cases:—

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

**C—Trading in Scrap Iron and other materials.****1. Advances—**

O.		15.00	..	—15.00
S.	15.00			

The entire supplementary grant remained unutilised which was explained as due to late sanction of Government.

**2. Suspense (Personal Deposits)—Purchase of Scrap and Iron and other materials—Debit—**

O.		7.50		—7.50
S.	15.50			
R.	—8.00			

The entire supplementary grant remained unutilised which was stated to be due to :

- (i) non-supply of broken skull scrap to Foundries by the Small Industries Corporation on Government Account (Rs. 8 lakhs), and
- (ii) non-sanction of the Personal Ledger Account before the end of the year ; the expenditure (Rs. 6.72 lakhs) was booked under the group head A. 1 (1)—Grain Purchase Scheme causing excess over the provision thereunder.

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

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

## B. 2—Works—

O.	8.75	} 1.47	1.51	+0.04
R.	-7.28			

The net saving of Rs. 7.24 lakhs in the original provision (83 per cent) was stated to be mainly due to non-availability of materials and non-submission of plan and estimates by Executive Engineers of the Public Works Department.

(iii) In the following case, additional funds for meeting excess expenditure were not provided—

(1) A. 1 (1)—Grain Supply Scheme—  
Suspense (Personal Deposits)—Purchase of Rice—Debit—Voted—

O.	14.00	} 3.03	10.26	+7.23
R.	-10.97			

The excess of Rs. 7.23 lakhs was explained to be on account of the transactions of the Personal Ledger Account connected with Trading in Scrap Iron having been temporarily met from this group head pending finalisation of formalities in opening the new account.

## SUMMARISED PERSONAL LEDGER ACCOUNTS

(iv) The Personal Ledger Accounts in the name 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 1962-63—

Opening balance on the 1st April, 1962	Credits during the year	Debits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
2,57,08,589	1,39,264	10,55,139	2,47,92,714

Certificates accepting the balances are awaited from the Controlling Officers (March, 1964).

## (b) Personal Ledger Accounts for purchase of rice and paddy under Grain Purchase Scheme during the year 1962-63—

2,39,15,676	2,67,53,515	3,50,11,138	1,56,58,053
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Certificates accepting the balances are awaited from Controlling Officers (March, 1964) in all 14 the cases.

## (c) Personal Ledger Accounts for purchase of cloth during the year 1962-63—

41,393	..	..	41,393
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Certificate of acceptance of balance is awaited from the Controlling Officer (March, 1964).

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

101

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—114—CAPITAL O U T L A Y ON ROAD AND W A T E R T R A N S - P O R T S C H E M E S			
Voted—			
Original .. 58,700	15,58,700	15,42,713	—15,987
Supplementary .. 15,00,000			
Amount surrendered during the year			

Grant No. 47—Capital Outlay on Public Health and Capital Account  
of Civil Works relating to Health ( L. S.-G. ) Department  
( All Voted )

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—94—CAPITAL O U T L A Y ON IMPROVEMENT OF PUBLIC HEALTH			
103—CAPITAL O U T L A Y ON PUBLIC WORKS			
Voted—			
Original .. 57,51,000	71,70,005	68,70,992	—2,99,013
Supplementary .. 14,19,005			

Notes and Comments—

In the group head indicated below, the entire provision remained unutilised.—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
( In lakhs of rupees )			
D. 1.—Grants to Cuttack Municipality for improvement of Avenue Roads—	3.00	—	—3.00

The saving was explained as due to decision of Government to sanction a loan to Special Planning Authority; the expenditure thereunder was booked under Grant No. 41—Loans to Local Funds, Government Servants, etc.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT</b>			
<b>109—CAPITAL OUTLAY ON OTHER WORKS—</b>			
Voted—			
Original	63,16,900	1,66,03,900	1,66,73,513
Supplementary	1,02,87,000		
			+69,613
Amount surrendered during the year (March, 1963)			2,200

*Notes and Comments—*

(i) (a) The expenditure exceeded the provision by Rs. 69,613 which requires regularisation.

The excess occurred mainly under the following group head—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>A. 1 (2)—Titilagarh Tannery—Suspense (Personal Deposits)—Debits—</b>			
O.	2.40	2.80	3.55
R.	0.40		
			+0.75

The reasons for the excess of Rs. 0.75 lakh have not been intimated by the Controlling Officer.

(b) Excesses of comparatively small amounts also occurred under the following group heads:—

Group head	Total Grant	Amount of excess
	Rs.	Rs.
<b>A. 2 (1)—Boudh Tannery—Suspense (Personal Deposits)—Debits—</b>		
	1,15,000	18,126
<b>A. 5—Establishment of Industrial Estate—</b>		
	85,900	9,490
<b>B. 6—Share capital contribution for Panchayat Samiti Industries—(Tile Factory)—</b>		
	3,85,978	22

(c) The excesses were partly counterbalanced by saving under other group heads

(ii) In the following cases, the funds provided for investment in Commercial concerns and Government undertakings remained either wholly unutilised or unutilised to a substantial extent and were reappropriated to other heads of account:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A. 3 (1)—Demonstration Shoe Factory— Suspense (Personal Deposits)—Debits—			
O.	1.55		
R.	—1.55		
The saving was explained as due to non-sanction of Personal Ledger Account by Government.			
(2) B. 1—Share Capital Contribution for Small, Medium and Heavy Industries—			
O.	45.09		
S.	0.09	0.39	0.39
R.	—44.70		

Out of the saving of Rs. 44.70 lakhs in the provision (99 per cent), savings of Rs. 30 lakhs and Rs. 1.50 lakhs were transferred to the group heads B. 7 and B. 8 for investment in shares in Industrial Development Corporation and Orissa State Financial Corporation respectively; the balance of saving (Rs. 13.20 lakhs) was explained as due to less requirement.

(3) B. 5—Purchase of Debentures from Trust Fund, Rourkela—			
O.	5.00		
R.	—5.00		

The saving was explained as due to decision of Government to advance a loan to the Trust Fund instead of giving assistance by purchase of shares; no loan was advanced during 1962-63.

(4) B. 6—Share Capital Contribution for Panchayat Samiti Industries (Tile Factory)—			
O.	4.00		
S.	0.86	3.86	3.86
R.	—1.00		

The saving of Rs. 1 lakh in the provision (21 per cent) was explained as due to less requirement.

(b) *Personal Ledger Account*—A summary of Personal Ledger Account in the name of the Director of Industries, Orissa in connection with the transactions of the various schemes for the year 1962-63 is given below:—

Scheme	Opening balance on the 1st April 1962	Credits during the year	Debits during year	Closing balance on the 31st March, 1963
	Rs.	Rs.	Rs.	Rs.
Titilagarh Tannery	—16,495	4,44,309	3,54,888	72,926
Boudh Tannery	23,633	1,24,696	1,33,126	15,203
Raniganj Tiles	44,207	44,746	44,640	44,313

Certificates accepting the balances are awaited from the Controlling Officer (March, 1964).

**Grant No. 50-Capital Outlay on Ports  
( All Voted )**

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads—110—CAPITAL OUTLAY ON PORTS.</b>			
<b>124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING.</b>			
Voted—			
Original ..	1,81,00,000	2,98,83,000	2,27,86,143
Supplementary	1,17,83,000		
Amount surrendered during the year ( March, 1963 )			70,86,700

*Notes and Comments—*

(i) The saving of Rs. 70.97 lakhs formed 24 per cent. of the provision. The saving in the preceding two years was also appreciable as indicated below :—

	Saving	Percentage to the provision
	( In lakhs of rupees )	
1960-61 ..	53.72	79
1961-62 ..	52.19	53

(ii) The supplementary grants obtained in March, 1963 for development of Paradip Port ( Non-Plan ) proved unnecessary/excessive in the following cases :—

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

(1) A. 2—Works—Suspense—

Gross Debit—

O. ..	..	80.49	70.31	—10.18
S. ..	77.83			
R. ..	2.66			

The saving of Rs. 10.18 lakhs was explained as mainly due to non-receipt of Stores.

(2) C—Tools and Plant and Equipments—

O. ..	..	0.90	0.81	—0.09
S. ..	3.30			
R. ..	—2.40			

The total saving of Rs. 2.49 lakhs was explained as mainly due to non-execution of some schemes for want of technical staff.

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

## (3) D.—Survey, Dredging and Miscellaneous—

O.	..	..	..	..	..
S.	..	4.00	..	..	..
R.	..	-4.00	..	..	..

The saving was explained as due to non-execution of schemes for want of dredger.

(iii) In the following cases, the budget provision made for development of Paradip Port (Plan) remained either wholly unutilised or unutilised to a substantial extent :—

## (1) F.—Establishment—

O.	..	1.00	..	..	..
R.	..	-1.00	..	..	..

The saving was explained as due to non-availability of technical staff.

## (2) G.—Tools and Plant and Equipments—

O.	..	25.00	8.20	9.15	+0.95
R.	..	-16.80	..	..	..

The net saving of Rs. 15.85 lakhs in the original provision (63 per cent) was stated to be mainly due to non-implementation of plan schemes.

## (3) H.—Survey, Dredging and Miscellaneous—

O.	..	15.15	2.92	3.01	+0.09
R.	..	-12.23	..	..	..

The net saving of Rs. 12.14 lakhs in the original provision (80 per cent) was explained as mainly due to non-execution of work for want of dredger.

## (4) I.—Development of Chandbali Port-Works—

O.	..	2.51	..	..	..
R.	..	-2.51	..	..	..

The saving was stated to be due to non-execution of survey work and non-construction of beacon.

(5) M.—Trading in Iron Ore—Suspense  
(Personal Deposits)—Debits—

O.	..	94.54	13.18	13.05	-0.13
R.	..	-81.36	..	..	..

The total saving of Rs. 81.49 lakhs in the original provision (86 per cent) was explained as due to fall in target of ore trading.

Grant No. 50—Capital Outlay on Ports—*Concl'd.*

(iv) The withdrawal of the provision amounting to Rs. 7.83 lakhs in the following case in March, 1963 proved excessive as the actual expenditure exceeded the net provision by Rs. 4.66 lakhs.

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
E—Works—			
O.	31.50	23.67	+ 4.66
R.	—7.83		

The excess of Rs. 4.66 lakhs has been explained as due to accelerated progress of some works towards the end of the year.

(v) *Personal Ledger Account*—A summary of Personal Ledger Account in the name of Joint Secretary to the Government of Orissa, Commerce (Ports) Departments in connection with Trading in Iron Ore for the year 1962-63 is given below:—

Opening balance on the 1st April, 1962	Credits during the year	Debits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.	Rs.
9,87,857	13,04,868	4,04,480	18,88,245

(vi) *Suspense Account*—The transactions in the Suspense account are similar in nature to those under Public Works which have been described in note (vii) of the explanatory notes below Grant No. 24. A summary of the transactions in the Account for the year 1962-63 is given below:—

Debits during the year	Credits during the year	Closing balance on the 31st March, 1963
Rs.	Rs.	Rs.
70,30,941	35,20,240	35,10,701

Grant No. 51-Subsidised Industrial Housing Scheme  
( All Voted )

107

	Total Grant	Actual Expenditure	Excess + Savings—
	Rs.	Rs.	Rs.
Major Head—109—CAPITAL OUTLAY ON OTHER WORKS—			
Voted—			
Original 4,00,000	6,00,000	5,41,379	-58,621
Supplementary 2,00,000			
Amount surrendered during the year (March, 1963)	..	..	58,600

Grant No. 52-Capital Account of other works relating to  
the Education Department ( All Voted )

	Final grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—109—CAPITAL OUTLAY ON OTHER WORKS			
Voted—			
Original ..	63,100	38,200	-24,900
Supplementary 63,100			
Amount surrendered during the year			

Grant No. 53—Capital Account of other works relating  
to Home Department (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
109—CAPITAL OUTLAY ON OTHER WORKS			
Voted—			
Original	9,99,400	4,19,559	—5,79,841
Supplementary	..		
Amount surrendered during the year (February, 1963 Rs. 5,00,000, March, 1963 Rs. 79,300)			5,79,300

Notes and Comments—

- (i) The saving of Rs. 5.80 lakhs formed ( 58 per cent ) of the provision. The saving in the preceding two years was also appreciable as indicated below :—

	Saving	Percentage to the provision
	( In lakhs of rupees )	
1960-61	2.40	52
1961-62	2.93	81

- (ii) A case of premature provision for a scheme is given below:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
A. 1—Purchase of shares in the Joint Stock Company for setting up of a Film Studio in Orissa—			
O.	5.00		
R.	—5.00		

The saving was stated to be due to non-finalisation of the scheme.

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

109

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—119—CAPITAL OUTLAY ON FORESTS			
Voted—			
Original	17,59,500	16,67,311	—92,189
Supplementary	..		
Amount surrendered during the year ( March, 1963 )			86,900

Grant No. 55—Share Capital Contribution to Co-operative Organisation ( All Voted )

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—				
Voted—				
Original	33,95,000	84,95,000	71,28,500	-13,66,500
Supplementary	51,00,000			
Amount surrendered during the year (March, 1963)				13,41,500

Notes and Comments—

- (i) In view of the large saving amounting to Rs. 13.67 lakhs in the grant, the supplementary grant obtained in March, 1963 in the following case could have been reduced to a token vote and the requirement met by reappropriation—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
C. 1.—Share capital contributions to Wholesale Consumers' Co-operatives—			
O.	..	1.00	1.00
S.	1.00		

- (ii) Funds provided for investment in Co-operative Institutions remained unutilised in the following cases.—

A—Investments in other Commercial Undertakings (Non-Plan).

1. Share Capital Contribution to Agricultural Credit Co-operative Societies—

O.	6.25	1.65	1.65	..
R.	4.60			

The saving of Rs. 4.60 lakhs in the original provision (74 per cent) was explained as due to non-release by the Reserve Bank of India of the financial assistance to the extent anticipated.

2. Share Capital Contributions to composite grain golas—

O.	7.50	1.26	1.26	..
R.	6.24			

The saving of Rs. 6.24 lakhs in the original provision (83 per cent) was explained as due to non-fulfilment of conditions laid down by Reserve Bank of India by some Co-operative Societies.

**Grant No. 55—Share Capital Contribution to Co-operative Organisation—Concl'd.**

111

(iii) A case of defective budgeting is given below—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
B—Investments in other Commercial Undertakings—			
4—Share Capital Contributions to Co-operative Sugar Factory—			
O.	2.00		
R.	-2.00		

The entire provision proved unnecessary as expenditure was incurred against provision made under Grant No. 48—Capital Outlay on Industrial Development.

The double provision was stated to be due to the department having no knowledge of the existence of provision under the other head.

**Grant No. 57—Capital Expenditure relating to Animal Husbandary Department ( All Voted )**

	Final Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—109—CAPITAL OUTLAY ON OTHER WORKS—			
Voted—			
Original	35,000		
Supplementary	92,300		
	1,27,300	1,25,699	-1,601
Amount surrendered during the year			..

112 Grant No. 58—Capital Account of other works relating to the Planning and Co-ordination ( Grama Panchayat ) Department ( All Voted )

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
109—CAPITAL OUTLAY ON OTHER WORKS			
Voted—			
Original	31,12,700	17,81,833	—22,38,477
Supplementary	9,07,610		
Amount surrendered during the year ( March, 1963 )			20,00,000

Notes and Comments—

(i) In the following case, supplementary grants of Rs. 2.36 lakhs and Rs. 2.91 lakhs were obtained in September, 1962 and March 1963 respectively to meet the cost of completion of incomplete grain golas taken up in earlier years ; the reasons for not providing for the expenditure in the original budget for these incomplete works have not been intimated by Government.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	( In lakhs of rupees )		
D. 2.—Construction of Grama Panchayat Grain golas.			
O.	..	3.99	4.11
S.	5.27		
R.	—1.28		
			+0.12

The net saving of Rs. 1.16 lakhs in the supplementary provision (24 per cent) was explained as mainly due to diversion of funds from this group head to meet the requirements of District Magistrates for expenditure on the non-plan side.

(ii) The following is a case of defective budgeting—

(1)-A. 1.—Investments in other Commercial Concerns—Purchase of Share in Village Small Scale Industries.

O.	20.00	..	..	..
R.	—20.00			

It was explained that the provision was made under the service head instead of under the loan head by mistake at the budget stage.

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

C.—Grants-in-aid (Non-Plan)—	..	6.00	4.40	—1.60
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The saving of Rs. 1.60 lakhs in the original provision (27 per cent) occurred under the scheme for grants to Panchayat Samitis for development of rural communication ; the reasons for the saving have not been intimated by the Controlling Officer.

Grant No. 60 - Capital Account of Civil Works

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	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.			
103—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE R E V E N U E ACCOUNT.			
Voted—			
Original	7,63,94,900	9,99,49,611	9,68,06,113
Supplementary	2,35,54,711		
Amount surrendered during the year (March, 1963)			56,88,800
Charged—			
Original	1,00,000	1,00,000	14,016
Supplementary	..		
Amount surrendered during the year (March, 1963)			84,700

Notes and Comments

- (i) The amount of Rs. 56.89 lakhs surrendered during March, 1963 in the Voted section was excessive in view of the final saving of only Rs. 31.43 lakhs.
- (ii) Out of the original appropriation of Rs. 1.00 lakh under the group head B. 1 (13)—charged, an amount of Rs. 0.85 lakh remained unutilised which was explained as due to want of matured claims of contractors.
- (iii) The supplementary grants proved unnecessary/excessive in the following cases—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) I. 1(2)—Original Works—Buildings— Public Works Department— Medical—			
O.	11.21	8.66	8.65
S.	3.24		
R.	-5.79		
			-0.01

The total saving of Rs. 5.80 lakhs in the provision (40 per cent) was mainly on account of non-utilisation of the entire supplementary grant of Rs. 3.24 lakhs obtained during March, 1963 for payment on behalf of Health Department towards the cost of the building originally purchased by the Education Department to establish Tuberculosis Sanatorium at Parlakimedi this was explained as due to non-availability of the proposed building and want of detailed estimate for the work 'Additions and alteration to the existing building'.

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)
<i>New Capital Project—</i>			
(2) M. 1 (3)—Works—Public Works Department— Buildings — Non-residential.			
O.	20.56	10.54	10.24
S.	4.46		
R.	—14.48		
			—0.30

The total saving of Rs. 14.78 lakhs in the provision (59 per cent) was stated to be due to :

(i) want of administrative approval and postponement of some works for which the supplementary grant of Rs. 4.46 lakhs obtained in September, 1962 (Rs. 2.24 lakhs), and

(ii) postponement of construction of office building for Heads of Departments at Bhubaneswar (Rs. 11.85 lakhs).

The saving under (ii) and (iii) have been reappropriated to other group heads.

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

(1) B. 1 (4)—Original Works—Buildings—Public Works Department—Administration of Justice—

O.	3.66	1.54	1.54	..
R.	—2.12			

The saving of Rs. 2.12 lakhs in the original provision (58 per cent) was explained as due to non-selection of contractors, late starting of work and non-selection of site on account of dispute in ownership of land.

(2) B. 1 (6) (1)—Police Housing Scheme—Original Works—Buildings—Public Works Department—

Voted—

O.	17.45	11.43	9.58	—1.85
R.	—6.02			

The total saving of Rs. 7.87 lakhs in the original provision (35 per cent) was stated to be mainly due to postponement of some works as per decision of the Police Housing Committee.

(3) B. 1 (8)—Original Works—Buildings—Public Works Department—Medical—

O.	5.42	2.45	2.53	+0.08
R.	—2.97			

The net saving of Rs. 2.89 lakhs in the original provision (53 per cent) was explained as mainly due to want of revised administrative approval, delay in handing over sites, slow progress of work and non-availability of contractors.

## Grant No. 60—Capital Account of Civil Works—Contd.

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Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
4) D. 1.—Communication—Public Works Department—			
O.	2,60.00	1,01.53	99.75
R.	—1,58.47		
The total saving of Rs. 1,60.25 lakhs in the original provision (62 per cent) was stated to be mainly due to :			

(i) non-purchase of road rollers and other machinery on account of National Emergency,

(ii) non-starting/late starting of divisions, and

(iii) non-availability of land.

Rs. 130.30 lakhs of the saving were reappropriated to other group heads during March, 1963.

(5) I. 1(4) Buildings—Public Works Department—Industries—			
O.	18.65	14.71	13.40
R.	—3.94		
The total saving of Rs. 5.25 lakhs in the original provision (28 per cent) was stated to be mainly due to non-utilisation of provision made for construction of Rural Industrial Estates at Panchayat Samiti Headquarters (R. 7.28 lakhs).			

Rs. 7.28 lakhs of the saving were reappropriated to other group heads on the 29th March, 1963.

(6) N. 2.—Suspense—Electrical—			
O.	19.05	36.00	25.16
S.	16.42		
R.	0.53		
The reasons for non-utilisation of funds amounting to Rs. 10.84 lakhs have not been intimated by the Controlling Officer.			

(p) In view of the final saving, the additional funds provided by reappropriation in March, 1963 in the following cases proved excess/unnecessary—

(1) B.1(13)—Original Works—Buildings—Public Works Department—Civil Works—Voted—			
O.	3.09	7.15	4.89
R.	4.06		
The saving was explained as due to non-execution of some works relating to Public Health Wing.			

2) G.1(1)(3)(2)—Works—Buildings—Residential—Rental Housing Scheme financed out of Life Insurance Loan—Public Health—Other Projects—			
O.	..	1.13	..
R.	1.13		
The reasons for the saving have not been intimated by the Controlling Officer.			

(vi) In the following cases, additional funds were not provided to meet the excess expenditure. The reasons for the excesses over the total provision under items 1, 2, 4 and 5 have not been intimated by the Controlling Officers.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>(1) B. 3 (9)—Original Works—Buildings—</b>			
<b>Public Health—Civil Works—</b>			
O. .. ..	0.15	1.33	+1.18
R. .. .. 0.15			
<b>(2) New Capital Project—</b>			
<b>G. 1. (1) (3)—Works—Buildings—Non-residential—Rental Housing Scheme financed out of Life Insurance Loan—Public Health</b>			
O. .. ..	5.81	7.00	+1.19
R. .. .. 5.81			
<b>H. 1—Suspense—Communication—</b>			
O. .. ..	39.64	43.83	+4.19
S. .. .. *			
R. .. .. 39.64			
<b>(3) J. 1—Communication—Public Works Department—</b>			
<b>Voted—</b>			
O. .. .. 96.28	1,95.35	2,04.72	+9.3
S. .. .. 8.49			
R. .. .. 90.58			
The excess was stated to be mainly due to :			
(i) rectification of misclassifications in issue of materials to contractors in previous years (Rs. 3.41 lakhs),			
(ii) expenditure incurred by a division without any budget provision (Rs. 3.57 lakhs), and			
(iii) speedy progress of a bridge work (Rs. 1.94 lakhs).			
<b>(4) M. 3—New Capital Project Works—</b>			
<b>Public Health—</b>			
O. .. .. 9.07	28.89	30.74	+1.85
S. .. .. 24.87			
R. .. .. 5.05			
<b>(5) N. 3—Suspense—Public Health—</b>			
O. .. .. 15.80	35.73	59.19	+23.46
S. .. .. 18.53			
R. .. .. 1.40			

\* Represents token supplementary grant of Rs. 105.

Grant No. 60—Capital Account of Civil Works—Concl'd.

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(vii) The nature of transactions recorded under the head 'Suspense' has been described in item (vii) of the notes below 'Grant No. 24—Irrigation'. A summary of the transactions under this head during the year 1962-63 is given below—

Suspense Heads	Opening balance on the 1st April 1962	Debits during 1962-63	Credits during 1962-63	Closing balance on the 31st March, 1963
(In lakhs of rupees)				
<i>103—Capital Account of Civil Works outside the Revenue Account—</i>				
<i>(a) Public Works</i>				
Purchases	.. ..	6.77	32.01	—25.24
Stock	.. ..	1.32	1.53	—0.21
Miscellaneous Public Works				
Advances	.. ..	8.09	35.74	0.15
Total	.. ..	8.09	43.83	33.69
<i>(b) New Capital Project—</i>				
Purchases	.. ..	—53.04	32.27	70.46
Stock	.. ..	16.97	1,51.33	1,29.46
Miscellaneous Public Works				
Advances	.. ..	75.24	76.68	51.98
Total	.. ..	49.17	2,60.28	2,51.90
				57.55

**Grant No. 60-A—Appropriation to the Contingency Fund  
outside the Revenue Account  
( All Voted )**

	Final grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Head—125—APPROPRIATION TO THE CONTINGENCY FUND</b>			
Voted—			
Original	..		
Supplementary	4,65,00,000		
	} 4,65,00,000	4,65,00,000	..

*Notes and Comments—*

A sum of Rs. 4.65 crores was transferred from the Consolidated Fund to the Contingency Fund pursuant to an Act of the Orissa Legislative Assembly passed in November, 1962 under Article 267 (2) of the Constitution of India raising the corpus of the Orissa Contingency Fund to Rs. 5 crores.



**Appropriation—Loans from the Central Government—  
Repayment—contd.**

Excesses of comparatively small amounts also occurred under the following group heads—

Group head	Total Appropriation	Amount of excess
	Rs.	Rs.
A. 1.—Electricity	25,20,000	4
A. 3.—Capital Construction	6,60,500	20
A. 6.—Flood and Drought Relief Scheme	88,41,000	2
A. 10.—Urban Water-Supply Scheme	43,200	43
A. 14.—Minor Irrigation Works	3,61,100	25
A. 15.—Share Capital of Orissa Finance Corporation	38,300	32
A. 1.—Development of Handloom Industries	2,59,700	21
A. 20.—Slum clearance	10,500	39,022
A. 21.—Participating in the share capital of Co-operative Societies.	1,03,200	9,985
A. 22.—Village Housing Project	1,07,500	43

(c) The excesses were partly counterbalanced by saving under other group heads.

(iii) The surrender of Rs. 10.06 lakhs made on the 30th March, 1963 was not justified since the actual expenditure exceeded the final appropriation by Rs. 48.17 lakhs.

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

Group head	Total Appropriation	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) A.2.—Grow More Food Schemes—			
O.	31.00	30.76	25.96
R.	—0.24		
			—4.80

The total saving of Rs. 5.04 lakhs in the original provision ( 16 per cent ) was explained as mainly due to retention of provision to cover the refund of a portion of a loan received during 1962-63.

As the original sanction of the loan was revised by the Government of India and as the refund was made in the same year, the amount refunded was adjusted in accounts as reduction of receipts. Hence, no provision was required to be retained for this purpose.

(2) A. 4.—Relief of Displaced Persons  
from East Pakistan—

O.	8.97
R.	—8.97

The entire provision remained unutilised and was explained as due to non-requirement.

Appropriation—Loans from the Central Government—  
Repayment—*Contd.*

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Group head			Total Appropriation	Actual Expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
( In lakhs of rupees )					
(3) A. 6.—Flood and Scheme—	Drought	Relief			
	O.	1,12.00	88.41	88.41	
	R.	-23.59			

The saving of Rs. 23.59 lakhs in the original provision (21 per cent) was explained as due to non-receipt of fresh loans from the Government of India during 1961-62 as a result of which the provision made for repayment of loans expected to be received, remained unutilised.

Appropriation—Other Loans—Repayment  
( All Charged )

		Total Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—O—PUBLIC DEBT—DEBT RAISED IN INDIA—OTHER LOANS—( REPAYMENT)				
Charged—				
	Original	13,48,900.	13,72,400	13,72,358
	Supplementary	23,500		
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Amount surrendered during the year

*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.	5,41,800	5,54,000	+ 12,200
2—Jails ..	1,75,703	1,88,556	+ 12,856
3—Police ..	3,34,500	3,21,156	- 13,344
5—Community Development Projects, etc.	16,39,500	10,49,294	- 5,90,206
6—Expenditure relating to the Political and Services Department.	15,00,000	2,40,139	- 12,59,861
7—Expenditure on Displaced persons ..	..	48,072	+ 48,072
9—Ministers, Civil Secretariat and other expenditure relating to Finance Department.	8,700	..	- 8,700
10—Pensions ..	6,15,200	5,55,399	- 59,801
11—Expenditure relating to the Education Department.	2,000	..	- 2,000
13—Land Revenue ..	10,000	..	- 10,000
16—District Administration and other expenditure relating to the Revenue Department.	42,00,000	44,78,500	+ 2,78,500
17—Expenditure relating to the Industries Department.	10,74,750	..	- 10,74,750
18—Civil and Sessions Court and other expenditure relating to the Law Department.	1,40,000	..	- 1,40,000
19—Stationery and Printing and other expenditure relating to the Commerce Department.	4,000	76,952	+ 72,952
21—Tribal & Rural Welfare Department	21,00,000	..	- 21,00,000
22—Medical and other expenditure relating to the Health Department.	9,00,000	1,10,553	- 7,89,447
24—Irrigation ..	1,00,27,900	1,40,75,649	+ 40,47,749
25—Civil Works ..	5,05,35,800	7,35,98,788	+ 2,30,62,988
27—Public Works, Common Establishment and other expenditure relating to the Works Department.	78,54,200	58,40,491	- 20,13,709
28—Electricity Schemes ..	9,25,000	4,35,294	- 4,89,706

Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	
	Rs.	Rs.	Rs.	
30—Transport Schemes ..	20,24,100	25,16,597	+4,92,497	
32—Fisheries ..	43,500	..	—43,500	
33—Co-operation and Marketing ..	3,65,200	5,13,822	+1,48,622	
35—Animal Husbandry ..	1,05,900	47,334	—58,566	
36—Public Relations ..	55,000	1,00,894	+45,894	
37—Agriculture ..	2,96,000	80,484	—2,15,516	
Interest on Debt and other Obligations—				
{	Voted ..	4,71,70,900	..	—4,71,70,900
	Charged ..	15,00,000	..	—15,00,000
40—Community Development Projects ..	7,500	4,70,667	+4,63,167	
42—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department.	79,00,000	58,44,443	—20,55,557	
43—Electricity Schemes outside the Revenue Account and other expenditure relating to the Works Department.	4,44,67,200	5,23,34,600	+78,67,400	
44—Agricultural Improvement and Research.	3,58,300	14,69,629	+11,11,329	
45—State Schemes of Government Trading	1,83,80,800	2,70,78,632	+86,97,832	
46—Road Transport Schemes ..	..	1,180	+1,180	
47—Capital Outlay on Public Health and Capital Account of Civil Works relating to Health (L. S. G.) Department.	..	8,41,682	+8,41,682	
48—Capital Outlay on Industrial Development.	6,85,000	6,73,751	—11,249	
50—Capital Outlay on Ports ..	95,29,600	51,52,635	—43,76,965	
51—Subsidised Industrial Housing Scheme.	6,600	15,367	+8,767	
53—Capital Account of other works relating to Home Department.	—	5,400	+5,400	
57—Capital expenditure relating to Animal Husbandry Department.	—	35,153	+35,153	

Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More+ Less-
	Rs.	Rs.	Rs.
58—Capital Account of other works relating to Planning and Co-ordination (Grams Panchayat) Department.	..	18,295	+18,295
60—Capital Account of Civil works	1,07,90,035	3,00,05,396	+1,92,15,361
Totals	.. 22,47,74,685	22,87,78,804	+ 40,04,119
	} Voted	.. 22,47,74,685	+ 40,04,119
	} Charged	.. 15,00,000	- 15,00,000
Grand Total	.. 22,62,74,685	22,87,78,804	+ 25,04,119

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Comptroller and Auditor-General of India  
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