

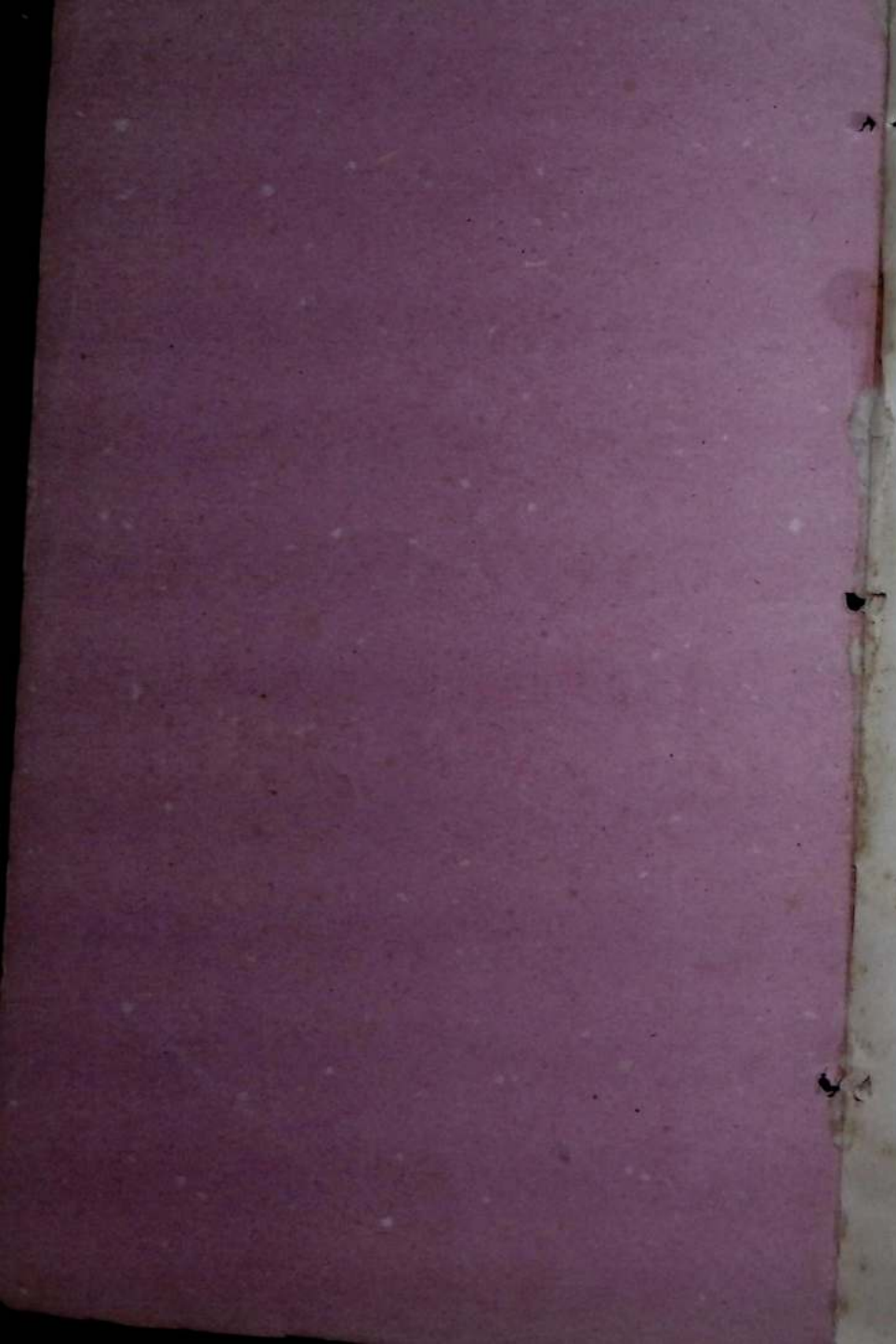


GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS
1963-64

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GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS

1963-64



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APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF
ORISSA FOR THE YEAR 1963-64

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1963-64 presents the accounts of sums expended in the year ended the 31st March, 1964 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 with Grant or Appropriation compared or Approp-	
			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 ..	69,31,500	63,72,103	5,59,397	..
Charged ..	6,71,100	6,64,971	6,129	..
2— Jails				
Voted ..	41,70,200	40,78,885	91,315	..
Charged ..	1,000	..	1,000	..
3— Police				
Voted ..	3,24,77,500	3,00,30,878	24,46,622	..
Charged ..	100	1	99	..
4— Expenditure relating to the Planning and Co-ordination (Planning) Department				
Voted ..	1,94,17,800	1,48,00,989	46,16,811	..
5— Community Development Projects, etc.				
Voted ..	7,02,42,200	6,66,98,133	35,44,067	..
6— Expenditure relating to the Political and Services Department				
Voted ..	39,99,100	40,25,969	..	26,869
Charged ..	1,77,500	1,53,919	23,581	..
7— Cultural Affairs				
Voted ..	11,63,800	11,20,357	43,443	..
8— Stamps				
Voted ..	3,20,800	3,32,545	..	11,745
9— Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted ..	85,22,600	85,80,038	..	57,438
Charged ..	4,98,900	4,87,685	11,215	..
10— Pensions				
Voted ..	47,80,300	49,70,068	..	1,89,768
Charged ..	31,200	22,667	8,533	..

SUMMARY OF APPROPRIATION ACCOUNTS—contd.

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure with Grant or Appropriation compared	
			Less than granted/appropriated.	More than granted/appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
11—Expenditure relating to the Education Department				
Voted ..	8,50,75,100	8,07,16,636	43,58,464	..
Charged ..	700	626	74	..
12—Taxation				
Voted ..	34,50,800	33,28,626	1,22,174	..
Charged ..	200	..	200	..
13—Land Revenue				
Voted ..	2,43,05,400	2,34,51,539	8,53,861	..
14—Excise				
Voted ..	26,71,400	25,33,403	1,37,997	..
15—Registration				
Voted ..	7,75,000	7,77,922	..	2,922
16—District Administration and other expenditure relating to the Revenue Department				
Voted ..	2,24,64,900	2,26,68,683	..	2,03,783
Charged ..	50,04,400	50,00,000	4,400	..
17—Expenditure relating to the Industries Department				
Voted ..	2,16,37,700	1,60,90,638	55,47,062	..
Charged	5,000	5,000	..	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	31,55,800	30,65,232	90,568	..
19—Stationery and Printing and other expenditure relating to the Commerce Department				
Voted ..	89,75,300	90,53,792	..	78,452
20—Labour and Emigration and Employment Organisation				
Voted ..	21,51,900	18,90,460	2,61,440	..
21—Tribal and Rural Welfare Department				
Voted ..	2,54,81,700	2,29,32,294	25,49,406	..
Charged ..	2,600	2,600	..	..

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.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
22—Medical and other expenditure relating to the Health Department				
Voted	2,52,10,400	2,45,02,714	7,07,686	..
Charged ..	5,900	5,840	60	..
23—Public Health				
Voted ..	2,15,54,800	2,02,78,961	12,75,839	..
Charged ..	500	..	500	..
24—Irrigation				
Voted ..	8,15,04,200	7,89,35,808	25,68,392	..
Charged ..	5,000	..	5,000	..
25—Public Works				
Voted ..	14,08,33,300	17,01,75,081	..	2,93,41,781
Charged ..	4,42,200	3,71,069	71,131	..
26—State Legislature				
Voted ..	9,27,600	9,25,517	2,083	..
Charged ..	47,000	42,848	4,152	..
27—Public Works Common Establishment and other expenditure relating to the Works Department				
Voted	1,84,92,300	1,42,84,060	42,08,240	..
28—Electricity Schemes				
Voted ..	66,14,600	29,36,101	36,78,499	..
29—Taxes on Vehicles				
Voted ..	3,57,700	3,49,737	7,963	..
30—Transport Schemes				
Voted ..	1,81,25,800	1,67,64,151	13,61,649	..
31—Forest				
Voted ..	1,96,88,600	1,66,34,097	30,54,503	..
Charged ..	18,900	12,275	6,625	..
32—Fisheries				
Voted ..	37,46,600	34,63,749	2,82,851	..
33—Co-operation and Marketing				
Voted	76,40,900	70,25,423	6,15,477	..
34—Contribution to Local Bodies				
Local Voted	53,78,100	47,22,448	6,55,652	..

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.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
35—Animal Husbandry				
Voted..	1,25,87,600	1,18,59,370	7,28,230	..
Charged..	9,000	8,922	78	..
36—Public Relations				
Voted..	31,42,000	28,52,480	2,89,520	..
37—Agriculture				
Voted..	3,40,49,700	2,47,06,134	93,43,566	..
Charged..	2,01,100	2,01,067	33	..
38—Supply Department				
Voted..	25,13,700	24,68,879	44,821	..
39—Ports				
Voted..	4,42,000	4,31,560	10,440	..
Interest on Debt and Other Obligations				
Charged..	9,31,71,000	9,17,06,868	14,04,132	..
Appropriation for Reduction or Avoidance of Debt				
Charged..	3,10,81,300	3,10,16,370	64,930	..
40—Community Development Projects				
Voted..	1,05,100	3,10,067	..	2,04,967
41—Loans to Local Funds, Government Servants, etc.				
Voted..	5,77,05,800	2,82,89,770	2,94,16,030	..
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department				
Voted..	61,00,100	58,69,137	2,30,963	..
43—Irrigation and Schemes				
Electricity				
Voted..	18,94,90,400	18,82,07,745	12,82,655	..
Charged..	35,800	16,802	18,998	..
44—Agricultural Improvement and Research				
Voted..	1,42,71,600	1,24,00,716	18,70,884	..
Charged..	100	..	100	..

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.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
45—Government Scheme Trading Voted..	8,24,92,000	7,16,76,652	1,08,15,308	..
46—Road and Water Transport Schemes Voted..	36,83,900	28,98,223	7,85,677	..
Charged..	7,400	7,338	62	..
47—Capital expenditure relating to Public Health and Health(L.S.G.) Department Voted..	73,50,000	73,01,325	48,675	..
48—Capital Outlay on Industrial Development Voted	2,19,00,000	2,19,22,252	..	22,252
49—Hirakud Dam Project Voted..	51,06,000	48,82,260	2,23,740	..
50—Capital Outlay on Ports Voted..	7,99,03,400	7,71,60,471	27,42,929	..
51—Capital expenditure relating to Labour Department Voted..	5,00,000	..	5,00,000	..
53—Capital Account of Other Works relating to Home Department Voted..	1,76,400	1,76,253	147	..
54—Capital Outlay on Forests Voted..	4,26,58,700	25,51,759	4,01,06,941	..
55—Share Capital Contribution to Co-operative Organisations Voted..	50,58,000	47,48,500	3,09,500	..
56—Capital Expenditure relating to Planning and Co-ordination Department Voted..	53,00,000	..	53,00,000	..
57—Capital Expenditure relating to Animal Husbandry Department Voted..	1,93,600	1,89,487	4,113	..
58—Capital Account of other works relating to Grama Panchayat Department Voted..	13,72,300	11,89,719	1,82,581	..
59—State Schemes of Government Trading relating to Health Department* Voted	74,53,100	79,32,434	..	4,79,331

SUMMARY OF APPROPRIATION ACCOUNTS—*concl'd.*

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 Rs.	3 Rs.	4 Rs.	5 Rs.
60—Capital Outlay on Public Works—				
Voted..	11,65,44,100	12,56,21,497	..	90,77,397
Charged..	50,000	..	50,000	..
Floating Debt (Repayment)—				
Charged..	2,95,00,000	2,95,00,000	..	..
Loans from the Central Government (Repayment)—				
Charged..	6,09,83,800	6,78,45,159	..	68,61,359
Other Loans				
Charged..	16,49,900	15,85,013	64,887	..
Totals				
Voted..	140,23,45,200	129,41,63,767	14,78,78,181	3,96,96,748
Charged..	22,36,01,600	22,87,17,040	17,45,919	68,61,359
Grand Total ..	162,59,46,800	152,28,80,807	14,96,24,100	4,65,58,107

The excess over the voted grants which occurred under the following grants require regularisation :—

Number and name of the Grant

- 6—Expenditure relating to the Political and Services Department,
- 8—Stamps,
- 9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department,
- 10—Pensions,
- 15—Registration,
- 16—District Administration and other expenditure relating to the Revenue Department,
- 19—Stationery and Printing and other expenditure relating to the Commerce Department,
- 25—Public Works,
- 40—Community Development Projects,
- 48—Capital Outlay on Industrial Development,
- 59—State Schemes of Government Trading relating to Health Department and
- 60—Capital outlay on Public Works.

The excess over the charged appropriation under Loans from the Central Government (Repayment) also requires 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, 1963-64 and that shown in the Finance Accounts for that year is indicated below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to Appropriation Accounts.	129,41,63,767	22,87,17,040
Deduct—Total recoveries	37,07,21,470	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	92,34,42,297	22,87,17,040

The details of the recoveries referred to above are shown 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, 1965.

NEW DELHI,

The

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Comptroller and Auditor General of India

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

Major Heads—	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
18—PARLIAMENT, STATE AND UNION TERRI- TORY LEGISLATURES			
19—GENERAL ADMINIS- TRATION			
21—A D M INISTRATION OF JUSTICE			
26—MISCELLANE O U S DEPARTMENTS			
67—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS			
71—MISCELLANEOUS			
Voted—			
Original .. 29,18,500	} 69,31,500	63,72,103	—5,59,397
Supplementary .. 40,13,000			
Amount surrendered during the year (March, 1964)			5,20,400
Charged—			
Original .. 6,62,100	} 6,71,100	6,64,971	—6,129
Supplementary .. 9,000			
Amount surrendered during the year			nil

Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) A—Other Election charges—			
O. .. 6.26	} 5.23	5.01	—0.22
R. .. —1.03			

The total saving of Rs. 1.25 lakhs in the original provision (20 per cent) was explained as due to suspension of intensive revision of electoral rolls.

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

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

(2) E. 1—Civil and Sessions Courts—Separation of Judiciary from executive—

O.	..	8.05	} 6.64	6.51	—0.13
R.	..	—1.41			

The total saving of Rs. 1.54 lakhs in the original provision (19 per cent) was explained as due to 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."

Similar savings as indicated below occurred in the previous two years also—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1961-62 ..	4.32	54
1962-63 ..	2.05	27

(3) F—Fire Services—

O.	..	8.44	} 7.57	7.58	+0.01
S.	..	0.71			
R.	..	—1.58			

The net saving of Rs. 1.57 lakhs in the original provision (17 per cent) was explained as due to non-sanction of the post of Deputy Fire Officer, Office and Executive staff and fire stations at two places in connection with the reorganisation of fire services.

(ii) The provision (Rs. 1.86 lakhs) for expenditure relating to Home Guards Scheme was wrongly made under this grant. Subsequently, it was decided in March, 1963 to book the expenditure under Demand No. 3—Police; the entire provision was, therefore, surrendered on the 23rd September, 1963.

Grant No. 2—Jails

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
Major Heads—	Rs.	Rs.	Rs.
22—JAILS			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.			
Voted—			
Original .. 38,53,100	} 41,70,200	40,78,885	—91,315
Supplementary .. 3,17,100			
Amount surrendered during the year (March, 1964)			86,900
Charged—			
Original .. 1,000	} 1,000	..	—1,000
Supplementary			
Amount surrendered during the year (March, 1964)			1,000

Grant No. 3—Police

Major Head—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
23—POLICE				
Voted—				
Original ..	3,13,10,500	3,24,77,500	3,00,30,878	— 24,46,622
Supplementary ..	11,67,000			
	Amount surrendered during the year (March, 1964)			11,24,600
Charged—				
Original ..	..	100	1	— 99
Supplementary ..	100			
	Amount surrendered during the year			nil

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.—Special Police—			
O. ..	63.71	63.12	54.08
S. ..	1.02		
R. ..	— 1.61		
			— 9.04

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

(2) H.—Criminal Investigation Department—

O. ..	14.69	11.80	11.78
S. ..	0.52		
R. ..	— 3.41		
			— 0.02

The reasons for the total saving of Rs. 3.43 lakhs (23 per cent of the provision) have not been communicated by the Controlling Officer.

(3) K.—Add—Lump Provision for revision of Pay—

O. ..	12.00	..	..
R. ..	— 12.00		
			..

The entire provision remained unutilised, the saving was attributed to late finalisation of the principles of fixation of pay in the revised scales by the Government.

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION.			
30—PUBLIC HEALTH			
37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.			
71—MISCELLANEOUS			
Original ..	1,16,88,700		
Supplementary ..	77,29,100		
	1,94,17,800	1,48,00,989	—46,16,811
	Amount surrendered during the year (March, 1964)		16,45,300

Notes and Comments—

- (i) The saving of Rs. 46.17 lakhs formed 24 per cent of the provision. The savings in the preceding three years were also appreciable, as indicated below—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61 ..	7.59	24
1961-62 ..	8.96	18
1962-63 ..	28.73	48

- (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. I.—Original Works— Development of Rural Communications—			
O. ..	14.00		
R. ..	—7.64		
	6.36	1.32	—5.04

Out of the total saving of Rs. 12.68 lakhs in the original provision (91 per cent) a saving of Rs. 7.64 lakhs was stated to be due to non-construction of roads in sugarcane growing areas as the removal of the produce from the field to the factory was in progress. The reasons for the balance saving of Rs. 5.04 lakhs have not been intimated by the Controlling Officer.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
2) E. 1. (1)—Grants for the Public Health purposes—Piped water-supply (Plan)—			
O. ..	5.00	31.00	27.37
S. ..	26.00		
			—3.63

The reasons for the saving of Rs. 3.63 lakhs in the total provision have not been intimated by the Controlling Officer.

(3) F.—Grants-in-aid—
Water-supply (Plan)—

O. ..	50.00	43.50	42.88
R. ..	—6.50		
			— 0.62

The total saving of Rs. 7.12 lakhs in the original provision (14 per cent) was stated to be mainly due to less requirement based on Central assistance.

(iii) In the group head indicated below the supplementary grant obtained in March, 1964 proved excessive—

(1) B.1—Suspense—
Debit—

O. ..	..	40.00	20.56
S. ..	40.00		
			—19.44

The provision of funds made by supplementary grant in March, 1964 for purchase of stores for the Rural Engineering Organisation proved excessive in view of the saving—the reasons for the saving of Rs. 19.44 lakhs have not been furnished by the Controlling Officer.

(iv) The transactions in the Suspense Account are similar in nature to those under Public works which have been described in note (x) of the explanatory notes below Grant No. 24. A summary of the transactions in the Account for the year 1963-64 is given below:—

Opening balance as on 1st April, 1963	Debits during the year	Credits during the year	Closing balance as on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
..	20,56,123	22,21,080	—1,64,957

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

Major Heads—	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
19—GENERAL ADMINISTRATION			
32—RURAL DEVELOPMENT			
37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
71—MISCELLANEOUS			
Original ..	5,98,75,800	7,02,42,200	6,66,98,133
Supplementary ..	1,03,66,400		
	Amount surrendered during the year (March, 1964)		46,83,400

Notes and Comments—

- (i) The amount of Rs. 46.83 lakhs surrendered, proved excessive in view of the final saving of Rs. 35.44 lakhs only.

The supplementary grant totalling Rs. 1,03.66 lakhs obtained in September, 1963, (Rs. 99.81 lakhs) and March, 1964 (Rs. 3.85 lakhs) proved excessive; the saving amounted to Rs. 35.44 lakhs.

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

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

(1) B.1—Panchayat Office Establishment—

O.	..	21.26	} 10.94	11.24	+0.30
R.	..	-10.32			

The net saving of Rs. 10.02 lakhs formed 47 per cent of the provision. The reasons for the saving have not been intimated by the Controlling Officer.

(2) C.7—Grants-in-aid, Contributions, etc.—
Grants to Panchayat Samitis for
maintenance of Roads—

O.	..	42.76	} 50.00	46.02	-3.98
R.	..	7.24			

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

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

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) C. 9—Grants to Panchayat Samitis for Model Village Road Development—			
O. .. 3.20	0.95	0.28	-0.67
R. .. -2.25			
Of the total saving of Rs. 2.92 lakhs in the original provision (91 per cent), a saving of Rs. 2.25 lakhs was explained as mainly due to sanction of less amount of grants-in-aid to Panchayat Samitis; the reasons for non-utilisation of Rs. 0.67 lakh have not been intimated by the Controlling Officer.			
(4) S.1—Other Pilot Projects for works programmes for utilisation of Rural Man-power—			
O. .. 31.00	24.32	22.58	-1.74
R. .. -6.68			
Out of the total saving of Rs. 8.42 lakhs which formed 27 per cent of the original provision, saving of Rs. 6.68 lakhs was stated to be due to non-implementation of works programme. The reasons for the balance saving of Rs. 1.74 lakhs and non-implementation of works programme have not been communicated by the Controlling Officer.			
(5) T.1(6)—Workshop Wing in Grama Sevak Talim Kendra—			
O. .. 1.43	0.27	0.27	..
R. .. -1.16			
The saving of Rs. 1.16 lakhs in the provision (81 per cent) was explained as mainly due to non-establishment of the workshop wing at Rangailunda.			
(5) In the following group heads, provision to the extent of Rs. 14.12 lakhs remained unutilised which was explained as mainly due to sanction of less amount of grant-in-aid to Panchayat Samitis. Rs. 3.08 lakhs of the saving were reappropriated to other units on 24th March, 1964 and Rs. 10.37 lakhs were surrendered on the 31st March, 1964—			
(a) C.9—Grants to Panchayat Samitis for Model Village Road Development—			
O. .. 3.20	0.95	0.28	-0.67
R. .. -2.25			
(b) C. 10—Grants to Grama Panchayats for pisciculture—			
O. .. 2.99	..	..	..
R. .. -2.99			
No grant was sanctioned due to non-receipt of proposals from Collectors for conversion of loans to grants.			
(2) C. 11 (1)—Grants to Panchayat Samitis and Zilla Parishads for maintenance of National Water-supply—			
O. .. 3.40	0.04	0.04	..
R. .. -3.36			
Grants to the extent anticipated were not sanctioned due to non-receipt of utilisation certificates from the grantees in respect of grants paid in the previous year.			
(d) C. 12—Grants to Panchayat Samitis—			
O. .. 10.00	6.92	6.92	..
R. .. -3.08			
Less grants mainly due to non-drawal of travelling allowance by the non-official members.			

Grant No. 5—Community Development Projects, etc.—*contd.*

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(e) C. 14—Grants to Grama Panchayats for pay of Grama Panchayat Secretaries—			
O. ..	8.40	6.63	6.63
R. ..	-1.77		
Less grants due to non-availability of qualified Grama Panchayat Secretaries.			
(7) In the group heads indicated below, provision to the extent of Rs. 10.89 lakhs remained unutilised; the saving was explained as mainly due to revision of Block Programme.			
(a) J. 2—Animal Husbandry and Agricultural Extension—Stage II Blocks—			
O. ..	7.30	5.38	5.10
R. ..	-1.92		-0.28
(b) K. 2—Irrigation—Stage II Blocks—			
O. ..	9.57	6.76	6.33
R. ..	-2.81		-0.43
(c) R. 1—Housing—Stage I Blocks—			
O. ..	16.73	26.45	26.28
S. ..	15.00		
R. ..	-5.28		-0.17
(8) There were savings to the extent of Rs. 11.65 lakhs under the following group heads, out of which savings amounting to Rs. 8.99 lakhs were attributed to non-finalisation of detailed scheme for Tribal Development Blocks—			
(a) Q. 1—Multipurpose Projects—Block Headquarters—			
O. ..	11.40	6.39	5.67
R. ..	-5.01		-0.72
(b) Q. 2—Multipurpose Project—Animal Husbandry and Extension Service—			
O. ..	16.27	13.70	11.86
R. ..	-2.57		-1.84
(c) Q. 7—Multipurpose Project—Communication—			
O. ..	9.85	8.44	8.34
R. ..	-1.41		-0.10
(iii) The following is a case of defective budgeting—			
C. 11 (2)—Grants to Panchayat Samitis and Zilla Parishads for maintenance of Piped Water-supply—			
O. ..	4.60		
R. ..	-4.60		

The entire provision remained unutilised; this was explained as due to provision of funds having been made under "Grant No. 4".

Grant No. 5—Community Development Projects, etc.—*concd.*

Group head	Total Grant	Actual Expenditure	Excess + Saving--
(In lakhs of rupees)			
(iv) In view of the final excesses in the following cases, the transfer of fund to other group heads/surrender of funds made during March, 1964 proved excessive. In these cases, savings were anticipated due to revision of Block programme. The reasons for the final excesses have not been furnished by the Controlling Officer (January, 1965)—			
(1) 1.1—Stage I Blocks—Establishment charges—			
O. .. 1,05.95	94.37	1,00.33	+5.96
R. .. -11.58			
(2) K.1(1)—Irrigation—Stage I Blocks—			
O. .. 49.11	73.90	89.98	+16.08
S. .. 45.00			
R. .. -20.21			
(v) In the group heads indicated below, the excesses remained un-covered, reasons for which have not been intimated by the Controlling Officer—			

(1) L—Health and Rural Sanitation— Stage I Blocks—			
O. .. 20.28	21.36	23.67	+2.31
R. .. 1.08			
(2) Q. 3—Multipurpose Projects Irrigation—	..	1.60	+1.60
(3) Q. 8(2)—Multipurpose Projects— Rural Arts, Crafts and Industries— Grant-in-aid (Non-recurring)	.. ..	1.15	+1.15

(vi) *Suspense Account of spare parts of Irrigation Pumps and Bone Digesters*—(a) Government have supplied irrigation pumps and bone digesters, etc., to different Grama Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts, a scheme was formulated during 1959-60 for stocking these at District Headquarters for sale to Grama Panchayats. The transactions pertaining to the purchase and sale of the parts 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 together with the opening and closing balances for the year 1963-64 is given below:—

Opening balance on the 1st April, 1963	Debits during the year	Credits during the year	Closing balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
Dr. 12,521	..	2,179	Dr. 10,342

The closing balance represents the value of stores remaining unutilised at the end of the year.

Certificate accepting the balance is awaited from the Controlling Officer.

(vii) *Suspense Account of stores purchased for National Extension Service Works*—The stores required for National Extension Service Works purchased upto 1958-59 are kept at Block Headquarters. The stores as and when required for works are issued from the Central Stores.

The transactions pertaining to 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.

There was no transactions during the year. The value of stores in stock at the end of the year 1963-64 was Rs. 4.77 lakhs.

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 + Savings --
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
50—PUBLIC WORKS			
71—MISCELLANEOUS			
Voted—			
Original	33,00,700	39,99,100	40,25,969
Supplementary	6,98,400		
			+26,869
	Amount surrendered during the year (March, 1964)		27,800
Charged—			
Original	1,77,500	1,77,500	1,53,919
Supplementary	..		
			--23,581
	Amount surrendered during the year (March, 1964)		12,200

Notes and Comments—

(i) The expenditure in the voted grant exceeded the provision by Rs. 26, 869 ; the excess requires regularisation.

(ii) The excess occurred mainly under the following group heads:—

Group head	Total Grant	Amount of Excess
		(In lakhs of rupees)

C.7—District Administration—**Other Establishments—**

Scheme for Development of Rourkela Township—	0.45	0.09
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J—Training—	..	1.68	0.50
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In addition, minor excesses totalling Rs. 8,818 occurred under 7 other group heads.

The above excesses were partly counter balanced by savings under other group heads.

Grant No. 7—Cultural Affairs (All Voted)

Major Heads—	Total Grant		Actual	Excess +
	Rs.	Rs.	Expenditure	Saving —
27—SCIENTIFIC DEPARTMENTS				
28—EDUCATION				
71—MISCELLANEOUS				
Original	7,68,800	11,63,800	11,20,357	-43,443
Supplementary	3,95,000			
	Amount surrendered during the year			nil

Grant No. 8—Stamps (All Voted)

Major Head—	Total Grant		Actual	Excess +
	Rs.	Rs.	Expenditure	Saving —
14—STAMPS				
Original	2,99,800	3,20,800	3,32,545	+11,745
Supplementary	21,000			
	Amount surrendered during the year			nil

Notes and Comments—

The excess of Rs. 11,745 in the grant requires to be regularised; it occurred under the group-heads 'B' and 'E' relating to the charges for sale of stamps and cost of stamps supplied from Central Stamp Stores. The excess under this grant occurred consecutively for the fifth year, the position in the past four years being as indicated below:—

Year	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
1962-63	2,72,900	8,390

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

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
Major Heads—		Rs.	Rs.	Rs.
19—GENERAL ADMINISTRATION				
26—MISCELLANEOUS DEPARTMENTS				
71—MISCELLANEOUS				
	Voted—			
	Original	80,10,900	85,22,600	85,80,038
	Supplementary	5,11,700		
		Amount surrendered during the year (March, 1964)		8,600
	Charged—			
	Original	4,45,900	4,98,900	4,87,685
	Supplementary	53,000		
		Amount surrendered during the year		nil

Notes and Comments—

- (i) The expenditure in the voted grant exceeded the budget provision by Rs. 57,438; the excess requires regularisation.
- (ii) The excesses were of comparatively small amounts and occurred mainly under the following group heads:—

Group head	Total Grant	Amount of Excess
	(In lakhs of rupees)	
(1) G—Ministers—	6.32	0.16
H—Civil Secretariat—		
(2) Political and Services Department—	3.47	0.08
(3) Home Department—	8.11	0.06
(4) Agriculture and Animal Husbandry and Co-operation and Forestry Departments—	3.66	0.06
(5) Works and Transport Department-Works Sections—	5.85	0.08
(6) Contingencies	6.05	0.13

In addition, excesses totalling Rs. 13,371 involving less than Rs. 4,000 in each case occurred under 10 other group heads.

The above excesses were partly counterbalanced by savings under other group heads

Grant No. 10—Pensions

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving --
	Rs.	Rs.	Rs.
Major Heads—			
65—PENSION AND OTHER RE- TIREMENT BENEFITS			
66—TERRITORIAL AND POLITI- CAL PENSIONS			
72—COMMUTATION OF PENSIONS			
120—PAYMENTS OF COMMUTED VALUE OF PENSIONS			
Voted—			
Original	40,53,100	47,80,300	49,70,068
Supplementary	7,27,200		
			+1,89,768
	Amount surrendered during the year (March, 1964)		1,500
Charged—			
Original	27,100	31,200	22,667
Supplementary	4,100		
			-8,533
	Amount surrendered during the year		nil

Notes and Comments—

- (i) The expenditure in the voted grant exceeded the budget provision by Rs. 1,89,768; the excess requires regularisation. The excess occurred mainly under the following group head and was stated to be due to finalisation of more pension cases.

Group head	Total Grant	Actual Expenditure	Excess + Saving --
(In lakhs of rupees)			
A. 6—Pension granted under Section 1 of the Liberalised Pension Rules—			
Voted—			
O.	19.00	24.00	26.01
S.	5.00		
			+2.01

- (ii) Excesses of comparatively small amounts also occurred under the following group heads—

Group head	Total Grant	Amount of Excess
	Rs.	Rs.
(1) A. 1—Superannuation and retired allowances—Initially and finally debitible to Orissa—	9.00	0.34
(2) B. 3—Compassionate allowance—Add Share of divisible allowances debitible to Orissa—	0.01	0.20
(3) F.—Donation to—Provident Funds	0.58	0.12
(4) I. 1—Territorial and Political Pensions—Pensions to Political sufferers and their dependants—	1.60	0.07

In addition, excesses totalling Rs. 9,457 involving less than Rs. 4,000 in each case occurred under 5 other group heads.

The excesses were partly counterbalanced by savings under other group heads.

Grant No. 11—Expenditure relating to the Education Department

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
26— MISCELLANEOUS DEPART- MENTS.			
28— EDUCATION			
71— MISCELLANEOUS			
76— OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGN- MENTS.			
Voted—			
Original	7,86,84,400	8,50,75,100	8,07,16,636
Supplementary	63,90,700		
Amount surrendered during the year (March, 1964)			9 88,000
Charged—			
Original	.. ..	700	626
Supplementary	.. .. 700		
Amount surrendered during the year			nil

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) J. 2(1)—Direct Grant to Non- Government Primary Schools—Indian Primary Schools—Recurring—School or Teaching grants—			
O. ..	16.50	17.34	14.92
S. ..	1.44		
R. ..	—0.60		

The reasons for the total saving of Rs. 3.02 lakhs in the provision (17 per cent) have not been intimated by the Controlling Officer.

(2) Q. 5—Miscellaneous—
Payment of stipends to children of
Goldsmiths, etc.

O.	..	16.38	14.41	6.64	7.77
S.	..	..	
R.	..	—1.97			

Of the total saving of Rs. 9.74 lakhs in the provision (59 per cent), the reasons for the saving of Rs. 7.77 lakhs have not been intimated by the Controlling Officer; the balance saving of Rs. 1.97 lakhs was stated to be due to less requirement;

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

Group head	Total Grant or Appropriation	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(3) Q. 7—Miscellaneous— National Cadet Corps—			
O.	12.76	9.32	-2.51
R.	-0.93		
	11.83		

Of the total saving of Rs. 3.44 lakhs in the original provision (27 per cent) the reasons for the saving of Rs. 2.51 lakhs have not been intimated by the Controlling Officer; the balance saving of Rs. 0.93 lakh was stated to be due to non-holding of N. C. C. camps during the year, non-implementation of some schemes and less requirement.

Saving of Rs. 4.28 lakhs (37 per cent of the provision) occurred under the group head in 1962-63 also for similar reasons.

(4) W. 1—Government Secondary Schools —Government Secondary Schools for boys—			
O.	5.95	5.10	4.41
S.	1.34		
R.	-2.19		
	5.10		-0.69

Of the saving of Rs. 2.88 lakhs in the original provision (40 per cent) a saving of Rs. 2.19 lakhs was stated to be due to non-payment of non-recurring grant to certain schools; the reasons for the balance saving of Rs. 0.69 lakh have not been intimated by the Controlling Officer.

(5) W. 2—Government Secondary Schools —Government Secondary Schools for girls—			
O.	5.84	5.40	5.04
S.	0.52		
R.	-0.96		
	5.40		-0.36

The total saving of Rs. 1.32 lakhs in the provision (21 per cent) was stated to be mainly due to late sanction of posts, non-appointment to fill the vacant posts and non-construction of a building for girls M. E. School on account of non-availability of land.

(6) CC. 1—Government special Schools— Training School for masters—			
O.	10.15	8.63	7.83
R.	-1.52		
	8.63		-0.80

The total saving of Rs. 2.32 lakhs formed 23 per cent of the provision; the reasons for the saving have not been intimated by the Controlling Officer.

The saving of Rs. 1.52 lakhs was reappropriated to other group heads on the 26th March, 1964.

(7) FF. 1(10)—Scholarships—Indian Education—Proficiency scholarships in Mathematics in Secondary Educa- tion—			
O.	12.96	10.00	8.65
R.	-2.96		
	10.00		-1.35

Out of the total saving of Rs. 4.31 lakhs in the original provision (33 per cent) a saving of Rs. 2.96 lakhs was stated to be due to non-award of stipends to students during 1963-64 for failure to maintain proficiency in mathematics, the reasons for the balance saving of Rs. 1.35 lakhs have not been intimated by the Controlling Officer.

The saving of Rs. 2.96 lakhs was reappropriated to other group heads on the 30th March, 1964.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(8) GG. 4—Miscellaneous—Expansion of N. C. C. in the State—			
O.	17.83		
R.	— 3.83		
	14.00	8.87	— 5.13

Out of the total saving of Rs. 8.96 lakhs which formed 50 per cent of the provision, a saving of Rs. 3.83 lakhs was stated to be due to non-starting of Naval Technical Unit and Junior Division Corps for want of orders of the Ministry of Defence, Government of India; the reasons for the balance saving of Rs. 5.13 lakhs have not been intimated by the Controlling Officer.

The saving of Rs. 3.63 lakhs and Rs. 0.20 lakh was reappropriated to other group heads on the 31st March, 1964 and 25th March, 1964 respectively.

(ii) In the group heads indicated below, the additional funds provided by reappropriation in March, 1964 proved excessive, in view of the eventual savings. The reasons for the final savings have not been intimated by the Controlling Officer.

(1) F. 1—Government Secondary Schools for boys—

O.	37.44		
S.	1.16		
R.	1.38		
	39.98	38.86	— 1.12

(2) X. 1—Direct grant to Non-Government Secondary Schools—Indian Secondary Schools—

O.	31.65		
S.	3.60		
R.	6.53		
	41.78	39.69	— 2.09

(iii) The Supplementary grant was wrongly obtained under the group head indicated below; the entire provision remained unutilised and was surrendered on the 31st March, 1964 as the expenditure under the scheme was classified as a loan and included under "Grant No. 41—Loans and Advances by the State Government."

JJ. 1(2)—Scholarships—Indian Education—National Loan Scholarship—

O.	3.00		
S.	3.00		
R.	— 3.00		

(iv) *Orissa Loan Stipend Fund*—The expenditure in the grant includes an amount of Rs. 23.37 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 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, 1964 was Rs. 16.67 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1963-64.

Grant No.12—Taxation

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
4—TAXES ON INCOME OTHER THAN CORPORATION TAX			
12—SALES TAX			
13—OTHER TAXES AND DUTIES			
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGN- MENTS.			
Voted—			
Original	21,38,300	34,50,800	33,28,626
Supplementary	13,12,500		
			- 1,22,174
Amount surrendered during the year (March, 1964) ..			34,300
Charged—			
Original	200	200	—
Supplementary	..		
Amount surrendered during the year ..			200

Grant No. 13—Land Revenue (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving —
	Rs.	Rs.	Rs.
Major Heads—			
9—LAND REVENUE			
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS.			
Original	2,43,05,200	2,43,05,400	2,34,51,539
Supplementary	200		
Amount surrendered during the year (March, 1964)			4,01,200

Notes and Comments—

(i) There were savings to the extent of Rs. 13.88 lakhs under the following group heads out of which savings amounting to Rs. 11.41 lakhs were explained as due to provision having been made by the Department in excess of requirements—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) D.1—Maintenance of Land Records—			
O.	7.76	5.45	5.10
R.	—2.31		
The total saving of Rs. 2.66 lakhs formed 34 per cent of the provision.			
(2) G. 1—Land Revenue—			
O.	35.95	26.85	24.73
R.	—9.10		

The total saving of Rs. 11.22 lakhs formed 31 per cent of the provision. Complete reasons for the final saving of Rs. 2.12 lakhs have not been intimated by the Controlling Officer.

(ii) *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. The expenses connected with the payment of compensation and interest charges arising therefrom are initially accounted for against the provision in "Grant No. 42" and "Appropriation—Interest on Debt and Other Obligations" respectively; these are finally debited to the Fund by reduction of expenditure under "Grant No. 42" and credited to the head "Interest on Debt and other obligation" respectively. The balance at the credit of the Fund as at the 31st March, 1964 was Rs. 47.56 lakhs.

An account of the transactions in respect of the Fund during 1963-64 has been given in Statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 14—Excise (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
10—STATE EXCISE DUTIES			
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS.			
Original	25,85,500	26,71,400	25,33,403
Supplementary	85,900		
			--1,37,997
			Amount surrendered during the year (March, 1964)
			1,07,100

Grant No. 15—Registration (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—			
15—REGISTRATION FEES			
Original	7,66,800	7,75,000	7,77,922
Supplementary	8,200		
			+2,922
			Amount surrendered during the year
			nil

Notes and Comments—

The minor excess of Rs. 2,922 in the grant occurred under the group head 'B' relating to District charges; the excess requires regularisation.

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
Major Heads—	Rs.	Rs.	Rs.
19—GENERAL ADMINISTRATION			
26—MISCELLANEOUS DEPARTMENTS			
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
50—PUBLIC WORKS			
64—FAMINE RELIEF			
71—MISCELLANEOUS			
Voted—			
Original	1,61,97,500	2,24,64,900	2,26,68,683
Supplementary	62,67,400		
Amount surrendered during the year (March, 1964)			5,44,290
Charged—			
Original	50,00,000	50,04,400	50,00,000
Supplementary	4,400		
Amount surrendered during the year			nil

Notes and Comments—

- (i) The expenditure in the voted grant exceeded the provision by Rs. 2,03,783; the excess requires regularisation.
- (ii) The excess occurred mainly under the following group head; the reasons for the excess have not been furnished. The excess was partly counterbalanced by savings under other group heads—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
Q. 1—Supply of drinking water—			
O.	15.00	15.00	27.22
			+12.22

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

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

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) K—Irrigation Works—			
Maintenance and Repairs—			
O. ..	20.11	17.58	12.76
R. ..	-2.53		
			-4.82

Out of the total saving of Rs. 7.35 lakhs in the original provision (37 per cent), a saving of Rs. 2.53 lakhs was stated to be mainly due to the final provision having been "based on actual requirement". The reasons for the balance saving of Rs. 4.82 lakhs have not been intimated by the Controlling Officer.

(iv) In the group head indicated below, the supplementary grant obtained in March, 1964 proved excessive—

Q. 2—Miscellaneous Repairs to houses damaged by cyclone—

O. ..	16.43	8.60	8.60	..
S. ..				
R. ..					-7.83

Out of the saving of Rs. 7.83 lakhs (41 per cent), a saving of Rs. 6.33 lakhs was explained as due to the amount provided for being found in excess on actual disbursement. The amount was reappropriated to group head "0.1-Test Relief" which was stated to be on account of Government decision to execute more test relief works in order to provide gainful employment to the people.

(v) *Orissa Famine Relief Fund*—The expenditure in the grant includes an amount of Rs. 50 lakhs transferred to this Fund.

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 against provision made under this grant. 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, grant of loans to institutions, advancing loans for building fire proof houses in villages and subject to certain restrictions laid down in the Act, other capital expenditure.

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

The following expenditure was initially accounted for during 1963-64 against provision made in the grants indicated against each:—

Grant No.	Amount of expenditure
	Rs.
16—District Administration, etc.	36,53,077
24—Irrigation	7,98,114
41—Loans to Local Funds, etc.	5,00,000
Total ..	49,51,191

The amount of Rs. Rs 49,51,191 was finally debited to the account of the fund at the end of the year 1963-64.

The balance at the credit of the Fund as at the 31st March, 1964 was Rs. 13.22 lakhs.

An account of the transactions of the Fund is given in statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 17—Expenditure relating to the Industries Department

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	
27—SCIENTIFIC DEPARTMENTS				
35—INDUSTRIES				
71—MISCELLANEOUS				
Voted—				
Original	2,12,06,000	} 2,16,37,700	1,60,90,638	-55,47,062
Supplementary	4,31,700			
Amount surrendered during the year (March, 1964)				56,22,300
Charged—				
Original	..	} 5,000	5,000	..
Supplementary	5,000			
Amount surrendered during the year				nil

Notes and Comments—

- (i) The saving of Rs. 55.47 lakhs in the voted grant formed 26 per cent of the provision. The saving in the preceding three years was also appreciable as indicated below:—

Year	(In lakhs of rupees)	Percentage to the provision
1960-61	1,08.36	54
1961-62	1,04.78	44
1962-63	42.29	20

- (ii) In view of the final saving of Rs. 55.47 lakhs, the supplementary grant obtained in September, 1963 proved unnecessary mainly under the following group heads:—

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

(1) C.3—Industries—
Industrial Development—

Voted—			
O.	8.50	} 6.67	6.53
S.	1.39		
R.	-3.22		
			-0.14

The total saving of Rs. 3.36 lakhs in the provision (34 per cent) was explained as mainly due to non-transfer of the Community Project Centres to the control of the Industries Department.

(2) N.—Development of Handloom Industry—

O.	7.42	} 5.90	5.46
S.	1.15		
R.	-2.67		
			-0.44

The total saving of Rs. 3.11 lakhs in the provision (36 per cent) was explained as mainly due to non-execution of building works (Rs. 1.15 lakhs) and non-utilisation of subsidy owing to non-availability of technical personnel (Rs. 0.98 lakh).

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

Group head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(3) C.1—Industries—Direction—				
O.	14.83	13.80	13.37	—0.43
S.	0.80			
R.	—1.83			

Out of the total saving of Rs. 2.26 lakhs in the provision (14 per cent), a saving of Rs. 1.83 lakhs was stated to be due to some posts remaining unfilled. The reason for the balance saving has not been intimated by the Controlling Officer.

(iii) Following are the other cases, in which the provision remained unutilised to a substantial extent:—

(1) C.2—Industries— Industrial Education—				
O.	16.77	15.23	13.81	—1.42
R.	—1.54			

Of the total saving of Rs. 2.96 lakhs in the original provision (17 per cent), a saving of Rs. 1.63 lakhs was explained as due to non-entertainment of staff (Rs. 0.23 lakh), non-opening of some sections of the Industrial Institutes (Rs. 0.53 lakh), non-payment of stipend (Rs. 0.37 lakh), late and non-implementation of certain schemes (Rs. 0.50 lakh). The reasons for the balance saving of Rs. 1.33 lakhs have not been intimated by the Controlling Officer.

(2) J.1—Industries— Direction (Plan—State Sector)—				
O.	11.03	8.47	8.03	—0.44
R.	—2.56			

The total saving of Rs. 3.00 lakhs in the original provision (27 per cent) was explained as due to non-sanction of separate 'Directorate of Technical Education' (Rs. 0.90 lakh), non-sanction of posts under expansion of Industries Directorate (Rs. 1.05 lakhs) and vacancies due to non-availability of suitable hands (Rs. 0.99 lakh).

(3) J.2—Industries— Industrial Education—				
O.	37.95	28.69	27.04	—1.65
S.	*			
R.	—9.26			

The total saving of Rs. 10.91 lakhs in the provision (27 per cent) was explained as due to abolition of Accelerated Training programme (Rs. 8.67 lakhs), non-implementation of National Apprenticeship Training in accordance with National Apprenticeship Act (Rs. 0.38 lakh) and non-implementation of the scheme for opening of Technical High Schools (Rs. 3.55 lakhs).

The savings have been partly counterbalanced by excesses under other units.

* Represents token supplementary grant of Rs. 300

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

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(4) L—Grants-in-aid, contributions, etc.—			
O. .. 37.22	29.03	28.56	—0.47
S. .. **			
R. .. —8.19			

The total saving of Rs. 8.66 lakhs in the provision was explained as mainly due to:—

(i) non-payment of grants-in-aid to Kendrapara Engineering School as the School was taken over by Government in January, 1963 (Rs. 3.35 lakhs),

(ii) non-utilisation of provision of Rs. 3 lakhs made for payment of grants-in-aid to 3 Prize-Winning Panchayat Samitis owing to decision of Government to establish industries in those Panchayats through the agency of the Industrial Development Corporation—the expenditure thereof was met from "Grant No.48—Capital Outlay on Industrial Development—Purchase of shares in Industrial Development Corporation" and

(iii) non-payment of subsidy to Central Financing Agency (Rs. 1.89 lakhs).

(5) P.1—Industrial Development—
Pilot Project for Intensive Development of Rural Industries—(Plan—Central Sector)—

O. .. 30.00	8.00	8.00	..
R. .. —22.00			

The saving of Rs. 22 lakhs in the original provision (73 per cent) was explained as mainly due to non-opening of four new units. The amount was surrendered only on the 27th March, 1964.

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

B—Mines Department—

B.1.—Reorganisation of Directorate of Mines—

O. .. 21.60	18.33	25.00	+6.67
S. 			
R. .. —3.27			

The excess was explained as due to payment of more customs duty on Russian Drills.

(v) *Orissa Mining Areas Development Fund*—The expenditure shown under the grant includes an amount of Rs. 3,77,766 transferred to this Fund during 1963-64.

The Fund has been constituted under the Orissa Mining Areas Development Fund Act 1952. It is intended to meet expenditure in connection with measures for providing amenities like communications, water-supply and electricity for the better development of mining areas and for the welfare of labour and other persons residing or working in the mining areas. The Fund is credited with a certain portion of the cess collected on minerals.

The balance at the credit of the Fund as at the 31st March, 1964 was Rs. 47.98 lakhs.

An account of the transactions of the Fund during the year 1963-64 is given in Statement No.16 of Finance Accounts, 1963-64.

*Represents token supplementary grant of Rs. 200

** Represents token supplementary grant of Rs. 100

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

(vi) *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 to the deposit head 'Deposit Account of grants from Central Silk Board'. The actual expenditure on the schemes is recorded against provision made under this grant and at the end of the year an amount equivalent to the share of expenditure to be met from the grants by the Board is transferred to the deposit head to this grant as reduction of expenditure. No expenditure on the scheme was met from the Deposit Account during the year 1963-64.

The balance at the credit of the Account as at the 31st March, 1964 was Rs. 32,080.

An account of the transactions of the grants during the year 1963-64 is given in Statement No.16 of the Finance Accounts, 1963-64.

(vii) *Subsidy paid by Government*—The expenditure shown under the grant includes an amount of Rs. 8.14 lakhs paid by Government as subsidy to different organisations during the year 1963-64 as detailed below:—

Purpose for which the subsidy was paid	Amount (In lakhs of rupees)
(1) Rebate allowed to consumers for handloom cloth.	5.50
(2) Other Miscellaneous purposes	2.64

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
21—ADMINISTRATION OF JUSTICE			
26—MISCELLANEOUS DEPARTMENTS			
71—MISCELLANEOUS			
Original	31,55,800	30,65,232	—90,568
Supplementary	..		
	31,55,800		
Amount surrendered during the year			nil

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

Major Heads—	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
35—INDUSTRIES			
68—STATIONERY AND PRINTING			
71—MISCELLANEOUS			
Original ..	67,49,200	89,75,300	90,53,792
Supplementary ..	22,26,100		
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure in the voted grant exceeded the provision by Rs. 78, 492; the excess requires regularisation.

(ii) Excesses occurred under the following group heads—

Group head	Total Grant	Amount of excess
	Rs.	Rs.
(1) C—Purchase of Stationery Stores ..	8,67,000	4,207
(2) E—Purchase of plain paper used with stamps ..	70,600	603
(3) F.1(1)—Government Press—Orissa Secretariat Press—Press proper.	24,48,400	2,863
(4) F. 1(2)—Government Press—Orissa Secretariat Press—Mechanical Branch.	1,91,000	2,713
(5) F.1(4)—Government Press—Orissa Secretariat Press—Type Foundry.	5,800	19
(6) H. 2—Cost of printing work done by other Governments—Other Printing.	400	36
(7) I.1—Government Press—Press proper—Plan ..	4,00,000	5
(8) J.—Printing of Text Books—Plan ..	16,89,800	87,331

The excesses were partly counterbalanced by savings under other group heads.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
F.3 (2)—Government Press—Forms Stores—			
O. ..	17.10	22.24	22.43
S. ..	10.00		
R. ..	-4.86		
			+0.19

A saving of Rs. 4.86 lakhs was foreseen and reappropriated to other group heads on the 27th March, 1964 which was explained as due to less expenditure on acquisition of forms stores; a supplementary grant of Rs. 10 lakhs was, however, obtained for purchase of papers for printing of forms required by Estate abolition and Irrigation cess work in September, 1963.

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			
Original ..	21,51,900	18,90,460	—2,61,440
Supplementary ..	..	
Amount surrendered during the year (March, 1964)			2,25,500

Grant No. 21—Tribal and Rural Welfare Department

		Total grant or Appropriation	Actual Expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Major Head—				
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.				
Voted—				
Original	..	2,49,68,600	2,54,81,700	2,29,32,294
Supplementary	..	5,13,100		
Amount surrendered during the year (March, 1964)				19,91,000
Charged—				
Original	..	..	2,600	2,600
Supplementary	..	2,600		
Amount surrendered during the year				nil

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)			

Scheduled Tribes—

(1) A.2—Superintendence—

O.	..	12.65	10.16	10.70	+0.54
R.	..	-2.49			

The net saving of Rs. 1.95 lakhs in the original provision was explained as mainly due to non-appointment of some staff, reorganisation of field staff and abolition of Village Welfare Centres and less requirement of funds.

(2) A.8—Scheduled Tribes—Other Welfare Schemes—

O.	..	35.71	27.89	27.44	-0.45
R.	..	-7.82			

The bulk of the total saving of Rs. 8.27 lakhs in the original provision (23 per cent) occurred under the sub-head "J—Settlement of Adibasis in Dandakaranya" (Rs. 6.96 lakhs) mainly due to less release of land by the Dandakaranya Development Authority.

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

The expenditure on rehabilitation schemes is recovered from the Dandakaranya Development Authority. During the year 1963-64, an amount of Rs. 9.96 lakhs became recoverable from the Dandakaranya Development Authority. The amount has not been recovered; the reasons for non-recovery have not been intimated by the Controlling Officers. Claims amounting to Rs. 11.96 lakhs in respect of the years 1960-61, 1961-62 and 1962-63 are still pending recovery as shown below :—

Year	Due for recovery	Amount recovered	Balance outstanding
(In lakhs of rupees)			
1960-61 ..	6.47	5.54	0.93
1961-62 ..			
1962-63 ..	11.03	..	11.03
Group head	Total grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			

(3) B. 5—Scheduled Tribes—Public Health (Plan)—

O. ..	6.84	5.77	5.68	-0.09
R. ..	-1.07			

The total saving of Rs. 1.16 lakhs in the original provision (17 per cent) was stated to be mainly due to non-functioning of some mobile health/anti-yaws units and less requirement.

(4) B. 7—Scheduled Tribes—Other Welfare Schemes (Plan)—

O. ..	5.23	6.28	6.64	+0.36
S. ..	3.00			
R. ..	-1.95			

The net saving of Rs. 1.59 lakhs in the original provision (19 per cent) was stated to be due to non-requirement of funds, non-execution or partial execution of schemes and less requirement of funds.

(5) B. 13—Scheduled Tribes—Educational Improvements (Plan)—

O. ..	5.50	2.06	2.02	-0.04
R. ..	-3.44			

The total saving of Rs. 3.48 lakhs in the original provision (63 per cent) was stated to be due to less requirement, non-completion of a building and less payment of stipends.

(6) B. 16—Scheduled Castes—Educational Improvements (Plan)—

O. ..	4.15	2.21	2.19	-0.02
R. ..	-1.94			

The total saving of Rs. 1.96 lakhs in the original provision (47 per cent) was stated to be due to less number of applicants for scholarship.

(ii) *Subsidies paid by Government*—The expenditure under the grant includes an amount of Rs. 0.42 lakh paid by Government as subsidy to Tribal Co-operative Societies during 1963-64.

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

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess Saving—
	Rs.	Rs.	Rs.	
29—MEDICAL				
71—MISCELLANEOUS				
Voted—				
Original ..	2,36,95,100	2,52,10,400	2,45,02,714	—7,07,686
Supplementary ..	15,15,300			
Amount surrendered during the year (March, 1964)				4,72,400
Charged—				
Original ..	..	5,900	5,840	—60
Supplementary ..	5,900			
Amount surrendered during the year				nil

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(2)—Hospital and Dispensaries— Moffusil Hospital and Dispensaries— Suspense—Debit—			
Q. ..	6.00	1.85	1.38
R. ..	—4.15		
			0.47

The total saving of Rs. 4.62 lakhs in the original provision (77 per cent) was explained as mainly due to non-purchase of life saving drugs, as there was enough stock in hand.

Saving for the same reason in preceding three years was also appreciable, as indicated below :—

Year	Savings	Percentage to the provision
(In lakhs of rupees)		
1960-61 ..	3.26	36
1961-62 ..	6.81	76
1962-63 ..	8.15	91

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

Group head	Total Grant	Actual Expenditure	Excess + Saving —
		(In lakhs of rupees)	
B.6—Hospitals and Dispensaries —			
Health Centres in Permanent Blocks—			
O. ..	34.50	28.54	28.21
R. ..	-5.96		
			-0.33

The total saving of Rs. 6.29 lakhs in the original provision (18 per cent) was mainly on account of less expenditure on running charges due to non-supply of required number of jeeps by the U. N. I. C. E. F, non-entertainment of staff and less expenditure on diet.

H.3(2)—Control of Diseases—Establishment
of Tuberculosis Hospital at Parlakhemedi—

O. ..	1.40
R. ..	-1.40		

The entire provision of Rs. 1.40 lakhs was withdrawn by reappropriation during March, 1964; this was stated to be due to non-implementation of the scheme.

(ii) *Suspense Account*—Government 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 transactions of the scheme are booked under the head "Suspense". During the year 1963-64, an expenditure of Rs. 1.38 lakhs was booked under this head in the grant. 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 1963-64 together with opening and closing balances is given below :—

Opening Balance on the the 1st April, 1963	Debits during the year	Credits during the year	Closing Balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
7,04,895	1,37,779	71,543	7,71,131

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

Final acceptance of the balance is awaited from the Controlling Officer (October, 1964).

Grant No. 23—Public Health

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	
30—PUBLIC HEALTH				
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
64—FAMINE RELIEF				
Voted—				
Original ..	1,37,80,100	2,15,54,800	2,02,78,961	—12,75,839
Supplementary ..	77,74,700			
Amount surrendered during the year (March, 1964)				16,85,400
Charged—				
Original ..	..	500	..	—500
Supplementary ..	500			
Amount surrendered during the year				nil

Notes and comments—

(i) The supplementary grant of Rs. 3.21 lakhs obtained in the month of March, 1964, for implementation of revised pattern of Family Planning Programme proved excessive in the following case:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
O. ..	5.45	7.04	7.02
S. ..	3.21		
R. ..	—1.62			—0.02

The total saving of Rs. 1.64 lakhs in the provision (19 per cent) was stated to be due to non-establishment of Mobile Family Planning Clinic, non-entertainment of staff for want of technical personnel and non-sanction of contingent expenditure and stipends to the extent anticipated.

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

(1) A. 2—Mufassil Health Establishment—

Voted—			
O. ..	24.44	19.24	18.35
R. ..	—5.20			—0.89

Of the total saving of Rs. 6.09 lakhs in the original provision (25 per cent), a saving of Rs. 5.20 lakhs was stated to be due to vacant posts for want of technical personnel (Rs. 4.50 lakhs) and transfer of Family Planning Centres of urban areas to the Orissa Red Cross Society (Rs. 0.70 lakh). The reasons for the balance saving of Rs. 0.89 lakh have not been intimated by the Controlling Officer.

Grant No. 23—Public Health—concl'd.

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(2) H.2—Leprosy Control Scheme— Pilot Project			
O. ..	3.34		
S. ..	*		
R. ..	—1.98		
	1.36	1.34	—0.02
The total saving of Rs. 2 lakhs in the original provision (60 per cent) was stated to be mainly due to non-implementation of control schemes for want of technical staff, late implementation of the training programme and non-execution of building works for want of sites.			
(3) H.4—National Filaria Control Programme—			
O. ..	5.00		
R. ..	—3.02		
	1.98	1.94	—0.04
The total saving of Rs. 3.06 lakhs in the original provision (61 per cent) was explained as due to non-implementation of "Reorganisation of National Filaria Control Programme" during the current year on account of National Emergency; of this Rs. 2.43 lakhs was reappropriated to other units and Rs. 0.59 lakh was surrendered on the 31st March, 1964.			
(4) H.6—Smallpox Eradication Programme—			
O. ..	9.80		
R. ..	—2.24		
	7.56	7.54	—0.02
The total saving of Rs. 2.26 lakhs in the original provision (23 per cent) was stated to be mainly due to vacant posts for want of technical hands (Rs. 1.71 lakhs) and sanction of less expenditure on contingencies and travelling allowances (Rs. 0.53 lakh). The saving of Rs. 2.24 lakhs was surrendered only on the 31st March, 1964.			
(iii) In the following case, additional funds for meeting excess expenditure were not provided. The reasons for the excess and the circumstances under which additional funds were not provided have not been intimated by the Controlling Officer.			
H.1—National Malaria Control Programme—			
O. ..	59.33		
S. ..	74.53		
R. ..	—0.52		
	1,33.34	1,38.41	+5.07

Grant No. 24—Irrigation

Major Heads—	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS.			
42—MULTIPURPOSE RIVER SCHEMES.			
43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).			
44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL).			
64—FAMINE RELIEF			
Voted—			
Original	6,76,47,800		
Supplementary	1,38,56,400		
Amount surrendered during the year (March, 1964)	8,15,04,200	7,89,35,808	—25,68,392
Charged—			
Original	5,000		
Supplementary	..		
Amount surrendered during the year (30th March, 1964)	5,000	..	—5,000
			5,000

* Represents token supplementary grant of Rs. 100

Grant No. 24—Irrigation—contd.

Notes and Comments—

- (i) In the group-head indicated below, the supplementary grant of Rs. 2.73 lakhs obtained mainly during September, 1963 for creation of some divisions and appointments of additional staff in the existing divisions proved excessive in view of the total saving of Rs. 1.84 lakhs in the provision (34 per cent); the saving was stated to be due to late creation of some divisions and non-appointment of staff for want of technical personnel.—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving —
AA. 1—Establishment-in-charge of Chief Engineer, Irrigation—Investigation of Multipurpose River Schemes—			
O.	2.61		
S.	2.73	3.50	—0.46
R.	—1.38		
	3.96		

- (ii) In the following case the supplementary grant of Rs. 8.30 lakhs obtained in March, 1964 for clearance of certain liabilities incurred during 1961 proved unnecessary as the entire amount remained unutilised; the reasons for non-utilisation of funds have not been communicated by the Controlling Officer.

KKK. Relief Works—Test Relief—			
O.	..	8.30	—8.30
S.	8.30		

- (iii) Following are the group heads in which the provision remained unutilised to a substantial extent—

(1) B.—Extensions and Improvements—Hirakud Dam Project—Dam and Appurtenant works—			
O.	5.52		
R.	—5.00	0.52	—0.01

The saving of Rs. 5.00 lakhs (91 per cent of the provision) was explained as due to postponement of works owing to establishment of the Institute of Engineering Research at Bhubaneswar.

A saving of Rs. 4.98 lakhs was reappropriated to other group heads on the 26th March, 1964.

(2) U.—Interest—Hirakud Dam—Stage II—			
O.	58.90		
R.	—9.61	49.29	—0.18

Out of the total saving of Rs. 9.79 lakhs, a saving of Rs. 9.61 lakhs was explained as due to non-requirement of funds.

The saving of Rs. 9.61 lakhs was reappropriated to other group heads on the 30th March, 1964.

(3) D.—Establishment—Dam and Appurtenant Works—Hirakud—			
O.	26.00		
S.	0.18		
R.	—5.70	20.48	—1.75

Of the total saving of Rs. 7.45 lakhs in the provision (28 per cent), a saving of Rs. 5.70 lakhs was reappropriated to other group heads on the 30th March, 1964; the saving was explained as due to reduction of staff, reversion of staff brought on deputation to their parent office and non-filling up of vacancies.

- (iv) In the group head indicated below the excess remained uncovered; the reasons for the excess and its remaining uncovered have not been communicated by the Controlling Officer:—

W.—Balimela Dam Project—			
O.	10.00	11.83	+1.83

Grant No. 24—Irrigation—contd.

- (v) In the group head indicated below the additional funds (Rs. 3.99 lakhs) obtained by reappropriation on the 30th March, 1964 to meet the excess expenditure arising out of increased activities proved excessive in view of the final saving of Rs. 2.35 lakhs.

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
N.—Suspense—Debit—Hirakud D a m Project—Main Canals, Branches and Distributaries—			
O.	2.01		
R.	3.99	6.00	3.65
			—2.35

The reasons for the final saving of Rs. 2.35 lakhs have not been furnished by the Controlling Officer.

- (vi) *Pro rata distribution of Establishment and Tools and Plant charges of Irrigation Branch of the Public Works Department for the year 1963-64*—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—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—B—Navigation, Embankment and Drainage Works—Establishment and Tools and Plant".

From this, recoveries for works done on behalf of other Governments and Departments and private bodies at the rate of 14 per cent for Establishment and 3 per cent for tools and plant charges are deducted. 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 subdivisions under "42—Multipurpose River Schemes" are transferred to "44—Irrigation" etc. A(2) Miscellaneous expenditure, etc." and "42—Multipurpose River Scheme" respectively.

The net establishment charges and tools and plant charges thus arrived at 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.," "98—Capital Outlay, etc. (Commercial)" "99—Capital Outlay etc. (Commercial)" and "100—Capital Outlay on Irrigation—Navigation and Embankment and Drainage Works (Non-Commercial)" in proportion to the works expenditure under each of the major heads.

The following table shows the *pro rata* distribution of the common Establishment and tools and plant charges among several major heads for the year 1963-64—

	44— Irri- gation, Navi- gation, etc.	43— Irri- gation, etc.	98— Capital Outlay, etc.	99— Capital Outlay, etc.	100— Capital Outlay, etc.	Total
1	2	3	4	5	6	7
(Amount in lakhs of rupees)						
<i>Establishment Charges—</i>						
Gross expenditure after deducting recoveries.	39.00	..	..	..	..	39.00
<i>Pro rata</i> distribution to heads noted in columns 3 to 6.	—38.64	3.57	18.54	11.89	4.64	..
Total—Establishment Charges	0.36	3.57	18.54	11.89	4.64	39.00
<i>Tools and Plant Charges</i>						
Gross Expenditure after deducting recoveries.	30.16	..	..	..	..	30.16
<i>Pro rata</i> distribution to heads noted in columns 3 to 6.	—29.99	1.60	15.01	9.63	3.75	..
Total—Tools and Plant charges	0.17	1.60	15.01	9.63	3.75	30.16

- (vii) The percentages of establishment charges to works outlay in respect of Irrigation Branch for the three years ending with 1963-64 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 Officers and Investigation expenditure under Development Schemes.	1961-62	4,58.09	32.62	7.12
	1962-63	6,65.37	38.04	5.71
	1963-64	6,11.01	39.00	6.38

Grant No. 24—Irrigation—contd.

(viii) *Pro rata distribution of Establishment and Tools and Plant charges of Hirakud—Tools and plant charges of Hirakud Dam Project was introduced with effect from the ment and tools and plant charges of Hirakud Dam Project is initially accounted for expenses—Hirakud Dam Project—Stage I—Dam and Appurtenant Works, etc.” different units, of Stage I and Stage II of Hirakud Dam Project under the Multipurpose River Schemes” at the end of year.*

The following table shows the *pro rata* distribution for the year 1963-64 of the and Stage II of Hirakud Dam Project—

1	42- Multipurpose River Schemes		
	Dam and Appurtenant Works	Main Canals and Branches, etc.	Hydro-electric Schemes
	2	3	4
<i>Establishment charges—</i>			(Amounts)
Gross Expenditure	.. 18.68	..	..
<i>Pro rata</i> distribution to the heads noted in columns 3 to 8.	-15.87	1.00	0.59
Total—Establishment charges	.. 2.81	1.00	0.59
<i>Tools and Plant Charges—</i>			
Gross Expenditure	.. 3.45	..	..
<i>Pro rata</i> distribution to the heads noted in columns 3 to 8.	-2.93	0.19	0.11
Total—Tools and Plant charges	.. 0.52	0.19	0.11

Dam Project for the year 1963-64—The *Pro rata* distribution of establishment and accounts for the year 1962-63. The gross expenditure on account of establishment under "Demand No. 24-42—Multipurpose River Schemes—A—Working and the same is distributed in proportion to the works outlay recorded under major heads "42—Multipurpose River Schemes" and "98—Capital Outlay on

"Establishment" and "Tools and Plant" charges under the different units of Stage I

98—Capital Outlay, etc.				Total
Dam and Appurtenant Works	Main Canals and Branches, etc.	Hydro-electric Schemes	Hirakud Dam Project Stage II 98—Capital Outlay	
5	6	7	8	9
(In lakhs of rupees)				
..	..	..	..	18.68
5.62	0.24	0.62	7.80	..
5.62	0.24	0.62	7.80	18.68
..	..	..	..	3.45
1.34	0.11	0.11	1.41	..
1.11	0.11	0.11	1.11	3.45

Grant No. 24—Irrigation—contd.

(ix) The percentage of establishment charges to works outlay in case of Hirakud Dam Project for the year 1963-64 is indicated below:—

Classes of Schemes	Works Outlay	Establishment charges (In lakhs of rupees)	Percentage
Hirakud Dam Project	2,07.05	18.68	9.02

v) *Suspense transactions of the Public Works Department—*

The expenditure under the grant includes an amount of Rs. 1,32.67 lakhs accounted for under the head "Suspense".

The minor head "Suspense" is not a final head of account. It accommodates 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 excludes 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 materials received for stock purpose. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.

(c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of 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".

Grant No. 24—Irrigation—concl'd.

A summary of the transactions accounted for under this minor head together with the opening and closing balances for the year 1963-64 is given below :—

Suspense heads	Opening balance on 1st April, 1963	Debits during the year	Credits during the year	Closing balance on the 31st March, 1964
(In lakhs of rupees)				
<i>(a) 42—Multipurpose River Schemes—Working Expenses—Hirakud</i>				
<i>(1) Dam and Appurtenant Works—</i>				
Purchases ..	—33·69	5·36	13·50	—41·83
Stock ..	—0·05	15·43	10·08	5·30
Miscellaneous Public Works Advances	39·56	0·95	0·75	39·76
Workshop Suspense ..	—0·11	..	..	—0·11
Total ..	5·71	21·74	24·33	3·12
<i>(2) Main Canals, Branches and Distributaries—</i>				
Purchases ..	—0·65	0·37	2·67	—2·95
Stock ..	—0·10	2·47	2·09	0·28
Miscellaneous Public Works Advances ..	0·04	0·81	0·04	0·81
Total ..	—0·71	3·65	4·80	—1·86
<i>(3) Hydro Electric Installations—</i>				
Purchases ..	—1·44	3·78	4·08	—1·74
Stock ..	1·55	0·93	0·06	2·42
Miscellaneous Public Works Advances ..	1·08	0·02	0·02	1·08
Total ..	1·19	4·73	4·16	1·76
<i>(b) 43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</i>				
Workshop Suspense ..	2·13	3·51	3·01	2·63
Total ..	2·13	3·51	3·01	2·63
<i>(c) 44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</i>				
Purchases ..	—0·76	40·45	54·17	—14·48
Stock ..	3·50	48·88	36·16	16·22
Miscellaneous Public Works Advances ..	0·05	9·71	9·32	0·44
Total ..	2·79	99·04	99·65	2·18

(vi) *Depreciation Reserve Fund—Electricity—Hydro-Electric Schemes, Hirakud Dam Project*—The expenditure in the grant includes an amount of Rs. 11·29 lakhs (relating to stage—I of the project) transferred to this Fund.

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, 1964 was Rs. 1,70·74 lakhs which includes an amount of Rs. 9·00 lakhs incurred on Capital Account of the Stage II of the Project during the year 1962-63 pending opening of Revenue Account.

An account of the transactions of the Fund for the year is given in statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 25—Public Works

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
30—PUBLIC HEALTH				
50—PUBLIC WORKS				
52—CAPITAL OUTLAY ON PUBLIC WORKS.				
	Voted—			
Original ..	10,80,05,900	14,08,33,300	17,01,75,081	+2,93,41,781
Supplementary	3,28,27,400			
	Amount surrendered during the year (March, 1964) ..			52,11,200
	Charged—			
Original ..	1,93,300	4,42,200	3,71,069	-71,131
Supplementary	2,48,900			
	Amount surrendered during the year			nil

Notes and Comments—

- (i) In the voted section the expenditure exceeded the final grant by Rs. 2,93,41,781; the excess requires regularisation. The surrender of Rs. 52.11 lakhs did not prove justified since the actual expenditure exceeded the total grant.
- (ii) Excesses occurred mainly under the following group heads; the reasons for the excesses have not been intimated by the Controlling Officers :—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(1) A. 3—Public Health Establishment— Engineering Branch—Executive—			
O. ..	14.11	11.60	13.19
R. ..	-2.51		
(2) B. 2—Public Health—Suspense— Gross Debit—			
O. ..	35.00	1,20.00	1,79.51
S. ..	85.00		

The supplementary grant of Rs. 85 lakhs obtained in March, 1964 for the purchase of materials proved inadequate.

(3) C. 2(6)—Buildings—Public Health— Education—				
O. ..	0.20	0.20	2.86	+2.66

Grant No. 25—Public Works—contd.

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(4) D. 1(1)—Communication—Public Works Department—State (Orissa) Road Fund—			
O. .. 1.20	1.87	2.93	+1.06
R. .. 0.67			
(5) D. 1(3)—Communication—Public Works Department—Other Projects—			
(1) Ordinary—			
O. .. 0.72	2.22	10.72	+8.50
S. .. 1.50			
Supplementary grant of Rs. 1.50 lakhs obtained in September, 1963 for the construction of various landing grounds proved inadequate.			
(2) Projects financed from the Special Award of the Finance Commission—			
O. .. 1.61.00	1,61.00	1,64.55	+3.55
(6) G. 2—Repairs—Communication—			
Voted—			
O. .. 1,00.00	1,00.02	1,03.15	+3.13
R. .. 0.02			
(7) I. 1—Suspense—Public Works Department—Debit—			
O. .. 4,86.75	4,86.75	7,53.94	+2,67.19
(8) I. 2—Suspense—Electrical—Debit—			
O. .. 16.53	16.53	26.60	+10.07
(9) J. 1—Buildings—Public Works Department (Plan)—			
(2)—Education—			
O. .. 10.03	14.13	28.60	+14.47
S. .. 4.10			
Supplementary grant of Rs. 4.10 lakhs obtained in March, 1964 proved inadequate.			
(4)—Agriculture—			
O. .. 9.01	11.01	12.55	+1.54
S. .. 2.00			
Supplementary grant of Rs. 2.00 lakhs obtained in September, 1963 proved inadequate			
(10) J. 2(1)—Buildings—Public Health (Plan)—Medical—			
O. .. 2.15	3.77	11.44	+7.67
S. .. 1.62			
Supplementary grant of Rs. 1.62 lakhs obtained in March, 1964 proved inadequate.			
(11) J. 3(1)—Buildings—Electrical (Plan)—Medical—			
O. .. 2.15	2.15	4.14	+1.99
(12) L—Transfer of grants for Road Development to the deposit head "Subvention from Central Road Fund—(Plan)".	—	7.75	+7.75

The provision was made under the Group head "F—Transfer of grants for road development to the deposit head—Subvention from the Central Road Fund—Non-plan"; the expenditure was, however, treated as "Plan" and booked as such in accordance with a post budget decision of Government.

Grant No. 25—Public Works—*contd.*

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(13) N. 2—Capital Outlay on Public Works Buildings—Public Health—			
O. }	1.77	4.85	+3.08
R. 1.77 }			
(iii) Excesses of comparatively small amounts also occurred under the following group heads—			
Group head	Total Grant	Amount of Excess	
	Rs.	Rs.	
C. 1—Buildings—Public Works Department—			
(10)—Medical ..	1,12,700	1,453	
(13)—Industries ..	1,500	5,181	
(18)—Miscellaneous Departments ..	21,800	3,517	
C. 2—Buildings—Public Health—			
(1)—General Administration ..	1,27,500	51,809	
(2)—Administration of Justice ..	8,300	2,572	
(4)—Jails ..	10,600	57,612	
(5)—Police ..	9,100	3,542	
(7)—Medical ..	32,000	67,365	
(8)—Industries ..	15,000	36,377	
(10)—Civil Works ..	22,000	71,947	
(12)—Taxes on Income ..	24,800	6,884	
C. 3—Buildings—Electrical—			
(10)—Taxes on Income ..	6,700	1,564	
(13)—Miscellaneous Departments ..	1,000	2,052	
D. 1(2)—Communication—Public Works Department—Improvement to Public Works Department—Roads out of Motor Vehicle Tax Grant.			
	2,60,000	1,978	
E. 1—Public Works Department—			
	400	1,200	
G. 1—Repairs—Buildings—			
(2)—Public Works Department ..	34,94,000	2,805	
(4)—Electrical ..	5,04,000	5,777	
J. 1—Buildings—Public Works Department—(Plan)—			
(1) Jails ..	2,27,000	40,028	
(3)—Buildings—Electrical (Plan)—Agriculture ..	33,600	93,155	

Grant No. 25—Public Works—contd.

(iv) Under the following group heads, expenditure amounting to Rs. 4.70 lakhs was incurred although no provision was made; the reasons for non-provision of funds have not been furnished by the Controlling Officer:—

Group head	Actual Expenditure
	Rs.
C. 2—Buildings—Public Health—	
(3)—Animal Husbandry	.. 49,000
(9)—Forests	.. 15,185
(13)—Agriculture	.. 2,314
(14)—Miscellaneous Departments	.. 68,272
C. 3—Buildings—Electrical—	
(11)—Animal Husbandry	.. 6,034
(12)—Agriculture	.. 849
(14)—Land Revenue	.. 5,990
(15)—Jails	.. 6,422
(16)—Forests	.. 4,385
D. 3—Communication—Public Health—	.. 31,707
E. 2—Miscellaneous—Public Health	.. 1,031
J. 2(8)—Buildings—Public Health—Education (Plan)—	.. 2,16,622
J. 3—Buildings—Electrical—(Plan)—	
(2)—Education	.. 29,985
(4)—Public Health	.. 24,763
(6)—Agriculture	.. 7,084
(8) Civil Works	.. 109

(v) The supplementary grant proved excessive/unnecessary in the following cases:—

Group head	Total Grant	Actual Expenditure	Saving—
	(In lakhs of rupees)		
(1) B. 1(1)—Public Health—Major Works—			
O.	..	1.87	—23.13
S.	25.00		
	25.00		

The supplementary grant of Rs. 25.00 lakhs obtained in September, 1963 for the supply of water for construction of the Aircraft factory at Sunabeda in the district of Koraput proved excessive as Rs. 23.13 lakhs remained unutilised; the reasons for non-utilisation of funds have not been intimated by the Controlling Officer.

Grant No. 25—Public Works—contd.

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

(2) J. 1(3)—Buildings—Public Works
Department (Plan)—Medical—

O.	28.44	60.78	54.01	-6.77
S.	32.34			

Of the total supplementary grant of Rs. 32.34 lakhs, an amount of Rs. 29.43 lakhs was obtained in March, 1963 in connection with the construction of Barla Medical College Building proved excessive since Rs. 6.77 lakhs remained unutilised.

The reasons for the saving of Rs. 6.77 lakhs have not been intimated by the Controlling Officer.

(3) C. 1(14)—Buildings—Public Works
Department—Civil Works—

(1)—Public Works—

Charged—

O.	0.30	1.34	..	-1.34
S.	1.06			
R.	-0.02			

The entire provision of Rs. 1.36 lakhs which included Rs. 1.06 lakhs obtained in March, 1964 for payment of compensation to the land owners in connection with acquisition of land for construction of staff quarters at Rayagada, remained unutilised; the reasons for non-utilisation of funds have not been intimated by the Controlling Officer.

(2)—Aero-Engine Factory—

O.	..	29.08	29.01	-0.07
S.	50.00			
R.	-20.92			

In view of the total saving of Rs. 20.99 lakhs, forming 42 per cent of the provision the supplementary grant obtained in September, 1963 for construction of staff quarters proved excessive.

The saving of Rs. 20.92 lakhs was reappropriated to group head I.4—"High Explosive Factory—Suspense—Debit" on the 31st March, 1964.

Grant No. 25—Public Works—contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(vi) Following are the other group heads in which the provision remained unutilised to a substantial extent—			
(1) C. 1—Buildings—Public Works Departments—			
(1)—Land Revenue—			
O.	15.33		
S.	*	10.93	10.58
R.	-4.40		-0.35
The total saving of Rs. 4.75 lakhs (31 per cent of the original provision) was explained as mainly due to non-receipt of detailed estimates (Rs. 1.62 lakhs), late-receipt of administrative approval (Rs. 1.76 lakhs), and provision of funds made in excess of actual requirement (Rs. 1.02 lakhs).			
(7)—Jails—			
O.	4.30		
S.	0.32	3.53	2.57
R.	-1.09		-0.96
Out of the total saving of Rs. 2.05 lakhs in the original provision (45 per cent), a saving of Rs. 1.09 lakhs was explained as mainly due to less requirement of funds for completion of some works.			
The reasons for the balance saving of Rs. 0.96 lakh have not been intimated by the Controlling Officer.			
(2) J. 1(5)—Buildings—Public Works Department (Plan)—Animal Husbandry—			
O.	24.64		
R.	-3.83	20.81	11.85
			-8.96
Out of the total saving of Rs. 12.79 lakhs in the original provision (52 per cent), a saving of Rs. 3.83 lakhs was explained as due to non-construction of building owing to late receipt of administrative approval (Rs. 2.46 lakhs) and non-selection of sites (Rs. 1.37 lakhs).			
Reasons for the balance saving of Rs. 8.96 lakhs have not been intimated by the Controlling Officer.			
(6)—Industries—			
O.	12.76		
S.	**	12.69	9.20
R.	-0.07		-3.49
The reasons for the final saving of Rs. 3.49 lakhs have not been communicated by the Controlling Officer.			
(3) M. 1—Communication—State Roads of Economic and Inter-State Importance—			
O.	36.05		
R.	-28.92	7.13	1.13
			-6.00
Out of the total saving of Rs. 34.92 lakhs in the original provision (97 per cent), a saving of Rs. 28.92 lakhs was surrendered on the 31st March, 1964; the saving was stated to be due to non-construction of bridges over river Subarnarekha (Rs. 25.00 lakhs) and Badakella river (Rs. 3.92 lakhs) owing to non-receipt of approval from Government of India.			
This proved to be a case of premature provision. The reasons for the final saving of Rs. 6.00 lakhs have not been intimated by the Controlling Officer.			

* Represents token supplementary grant of Rs. 100

** Represents token supplementary grant of Rs. 400

Grant No. 25—Public Works—*contd.*

Group head	Total-Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) M.2- Communication—			
Projects financed from the Reserve at the disposal of Central Government in the Central Road Development Account—			
O. ..	16.59	13.98	8.32
R. ..	—2.61		
			—5.66

Out of the total saving of Rs. 8.27 lakhs in the original provision (50 per cent), an amount of Rs. 2.61 lakhs was surrendered on the 31st March, 1964; this was explained as due to non-receipt of machinery (Rs. 1.65 lakhs) and less requirement of funds (Rs. 1.00 lakh). The reasons for the balance saving of Rs. 5.66 lakhs have not been intimated by the Controlling Officer.

(5) A.4— Public Health Establishment—
National Water-Supply and Sanitation Programme—

O. ..	..	1.12	..
R. ..	1.12		
			—1.12

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

(vii) In the following case, a saving of Rs. 19.73 lakhs out of the supplementary grant of Rs. 28 lakhs obtained in September, 1963 for the establishment of a High Explosives Factory in the State (on behalf of the Government of India) was anticipated and surrendered on the 31st March, 1964; this was stated to be for want of sanction from the Government of India. In view of the final excess, however, the surrender of fund proved excessive:—

I.4—Suspense—High Explosives Factory—Debit—

O. ..	..	28.00	8.27	22.23
S. ..	..		
R. ..	—19.73			
				+13.96

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

Grant No. 25—Public Works—contd.

(viii) The expenditure under the grant includes an amount of Rs. 10,81.42 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and the accounting procedure followed in respect of these transactions have been explained in note (x) below "Grant No.24— Irrigation".

(a) A summary of the transactions accounted for under each unit of Suspense (Major Head '50— Public Works') together with the opening and closing balances for 1963-64 is given below—

Suspense heads	Opening balance on 1st April, 1963	Debits during 1963-64	Credits during 1963-64	Closing balance on 31st March, 1964
	(In lakhs of rupees)			
Purchase				
Public Works Department ..	—2,96.68	1,94.72	2,69.66	—3,71.62
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—12.55	13.71	11.92	—10.76
Stock—				
Public Works Department ..	1,51.59	5,82.34	4,44.59	2,89.34
Irrigation ..	6.93	..	..	6.93
Electricity ..	11.17	12.43	11.09	12.51
Miscellaneous—				
Public Works Advances—				
Public Works Department ..	1,31.52	98.25	1,13.75	1,16.02
Irrigation ..	5.31	..	..	5.31
Electricity ..	2.26	0.46	0.66	2.06
Totals—				
Public Works Department ..	—13.57	8,75.31	8,28.00	33.74
Irrigation ..	—15.08	..	..	—15.08
Electricity ..	0.88	26.60	23.67	3.81
Grand Total ..	—27.77	9,01.91	8,51.67	22.47

(b) A summary of the transactions accounted for under Suspense (Major head— "30— Public Health") together with the opening and closing balances for 1963-64 is given below :—

Public Health .. 36.20 1,79.51 93.17 1,22.54

(ix) *State (Orissa) Road Fund*—The expenditure in the grant includes an amount of Rs. 2.93 lakhs met from the State (Orissa) Road Fund.

The 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 were discontinued from the year 1958-59, consequent on the decision of the State Government to finance the projects, which were originally financed from the balances in the State (Orissa) Road Fund, from the loan assistance received from the Government of India. The balance in the Fund is, however, being utilised for financing expenditure on certain road projects. The balance at the credit of the Fund as on the 31st March, 1964 was Rs. 2.38 lakhs.

An account of the transactions of the Fund for the year is given in Statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 25—Public Works—concl'd.

(x) *Subventions from Central Road Fund*—The expenditure shown under the grant includes an amount of Rs. 1.75 lakhs met from the Subventions from Central Road Fund.

The additional revenue realised from the increase in the excise and import duties on motor spirit, is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to 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 (Subventions from Central Road Fund) by debit to "50—Public Works—Transfer of grants for road development" to the deposit head "Subventions from Central Road Fund" under Grant No. "25—Public Works".

The actual expenditure on the schemes approved by the Union Government is also initially booked under this grant and subsequently transferred to the deposit account "Subventions from Central Road Fund".

Subvention of Rs. 7.75 lakhs was received during 1963-64; an expenditure of Rs. 4.13 lakhs was incurred during the year.

The balance at the credit of the Fund as on the 31st March, 1964 was Rs. 8.86 lakhs; an account of the Fund for 1963-64 is given in Statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 26—State Legislature

Major Head—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.		Rs.	Rs.
18—PARLIAMENT, STATE AND UNION TERRITORY LEGISLATURES—				
Voted—				
Original	8,62,600	}	9,27,600	9,25,517
Supplementary	65,000				—2,083
Amount surrendered during the year				nil
Charged—				
Original	34,000	}	47,000	42,848
Supplementary	13,000				—4,152
Amount surrendered during the year (March, 1964)				4,100

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

Major Head—	Total Grant		Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	
50—PUBLIC WORKS				
Original	1,08,78,100	1,84,92,300	1,42,84,060	—42,08,240
Supplementary	76,14,200			
Amount surrendered during the year (March, 1964)				45,91,400

Notes and Comments—

- (i) The supplementary grant of Rs. 1.02 lakhs obtained in September, 1963, under the following group head for entertainment of staff (for the execution of works on behalf of the Government of India for establishment of a High Explosives Factory in the State) proved unnecessary as the entire amount remained unutilised; the reasons for the non-utilisation of funds have not been communicated by the Controlling Officer :—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
H. 2—High Explosives Factory—Superintending Engineer—Establishment—			
O.	1.02	0.19	..
S.			
R.				—0.83	—0.19

- (ii) The supplementary grant of Rs. 72.00 lakhs obtained in September, 1963 under the following group heads for execution of work in connection with the establishment of an aircraft factory at Koraput proved excessive as Rs. 56 lakhs remained unutilised; this was stated to be due to slow progress of work for want of sanction from the Government of India.

Aeroengine Factory—

J. 2—Superintending Engineer—Establishment—

O.	0.02	+0.02
S.	15.00			
R.	—15.00			

K—Tools and Plant—

O.	..	16.00	15.99	— .01
S.	57.00			
R.	—41.00			

Grant No. 27—Public Works, Common Establishment and other expenditure relating to the Works Department—concl'd.

(iii) Following are the other group heads in which the provision remained unutilised to a substantial extent:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
D.3—Executive—Establishment—			
National Highway financed from International Development Fund—			
O. ..	8.82	6.92	-0.29
R. ..	-1.90		

The total saving of Rs. 2.19 lakhs in the provision (25 per cent), was explained as due to non-sanction of posts for the Land Acquisition Establishment and provision of funds in excess of requirement.

F. 3—Executive—Establishment—Express Way—

O. ..	11.66	7.75	-0.02
R. ..	-3.91		

The total saving of Rs. 3.93 lakhs in the provision (34 per cent) was stated to be mainly due to non-entertainment of staff for want of suitable candidates (Rs. 3.10 lakh) and less requirement under contingencies owing to abolition of a division and late receipt of sanction.

(iv) The gross expenditure on account of Establishment and tools and plant charges of the Roads and Buildings wing is initially accounted for under Grant No. 27—"50—Public Works—State". From this, recoveries for works done on behalf of other Governments and Departments and Private Bodies at the rate of 14 per cent for establishment and 3 per cent for tools and plant charges are deducted. The balance is distributed at the end of the year among the major heads "50—Public Works" and "103—Capital Outlay, etc." in proportion to the works expenditure under each of the Major heads.

The following table shows the *pro rata* distribution of the Establishment and Tools and Plant Charges among the two Major heads for the year 1963-64:—

Establishment Charges	50—Public Works	103—Capital Outlay	Total
	(In lakhs of rupees)		
Gross expenditure after deducting recoveries	46.38	..	46.38
<i>Pro rata</i> distribution to the head.			
103—Capital Outlay	-27.89	27.89	..
Total Establishment Charges—Voted	18.49	27.89	46.38
Tools and Plant Charges—			
Gross expenditure after deducting recoveries	60.83	..	60.83
<i>Pro rata</i> distribution to the Head—			
103—Capital Outlay	..	36.58	..
Total—Tools and Plant Charges	24.25	36.58	60.83

(v) The percentages of establishment charges to works outlay in case of Civil Works for the three years ending with 1963-64 are compared below—

Year	Works Outlay	Establishment charges	Percentage
	(In lakhs of rupees)		
Civil Works excluding Special offices.	1961-62	7,44.50	30.84
	1962-63	10,66.69	32.98
	1963-64	12,70.96	46.38
			4.14
			3.01
			3.65

Grant No. 28—Electricity Schemes (All Voted)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads—			
13—OTHER TAXES AND DUTIES.			
45—ELECTRICITY SCHEMES.			
Original	66,14,500		
Supplementary	100		
	66,14,600	29,36,101	—36,78,499
Amount surrendered during the year (March, 1964)			22,28,000

Notes and Comments—

(i) The saving of Rs. 36.78 lakhs formed 56 per cent of the provision.

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

	Saving (In lakhs of rupees)	Percentage to the provision
1961-62	1,91.78	64
1962-63	42.75	51

(ii) In the following cases, the provision remained wholly/substantially unutilised—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(1).B—Mizkund Hydro—Electric (Joint) Scheme—			
Working Expenses—			
Maintenance Proper—			
O.	19.50	5.07	—14.43

The saving of Rs. 14.43 lakhs formed 74 per cent of the provision. The reasons for the saving have not been communicated by the Controlling Officer.

(2).F—Thermo—Electric Schemes—
Other Revenue Expenditure—
Establishment Charges—

O.	13.15		
R.	—13.15		

The entire provision remained un-utilised and was surrendered on the 30th March, 1964; the saving was explained as due to post budget decision of Government to record the establishment charges under the Capital head of the Electricity Schemes Grant No. 43.

(3).H—1—Interest—Talcher Thermal Scheme

O.	15.21	6.20	5.96	—0.24
R.	—9.01			

The total saving of Rs. 9.25 lakhs was 61 per cent of the original provision; the reasons for the saving have not been furnished by the department.

Grant No. 28—Electricity Schemes—concl'd.

(iii) *Depreciation Reserve Fund—Electricity—Hydro electric Schemes—Other Electricity Schemes*—The fund was created out of contributions from the revenue of the schemes to provide for reserves sufficient to meet the cost of renewal and replacement of wasting assets. The expenditure is initially booked against provision made in this Grant; the amount is transferred to the fund before the close of the year. During 1963-64, no contribution was made to the Fund nor any expenditure was incurred. The balance at the credit of the Fund as at the 31st March, 1964 was Rs. 63.85 lakhs.

An account of the transactions of the Fund for the year, 1963-64 is given in Statement No. 16 of the Finance Accounts, 1963-64.

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

There was no transactions under the "Suspense" head during the year; the balances as on the 31st March, 1964 in the different sub-heads of the Suspense head were as follows:—

				(In lakhs of rupees)
Purchases	..	..	..	—10.39
Stock	..	..	..	16.61
Miscellaneous	..	..	..	0.01
Total	..	..	..	6.23

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

Major head—	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
11—TAXES ON VEHICLES—			
Original	3,04,800	3,57,700	—7,963
Supplementary	52,900		
Amount surrendered during the year (March, 1964)			400

Grant No. 30—Transport Schemes (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
57—ROAD AND WATER TRANSPORT SCHEMES			
71—MISCELLANEOUS			
Original ..	1,79,01,600	1,81,25,800	1,67,64,151
Supplementary ..	2,24,200		
			—13,61,649
			12,22,400
Amount surrendered during the year (March, 1964)			

Notes and Comments—

(i) In the following case the supplementary grant obtained in September, 1963 proved unnecessary—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
1.1—Air Craft Establishment			
O. ..	3.60	2.03	2.32
S. ..	2.00		
R. ..	—3.57		
			+0.29

The group head provided also for expenditure on purchase of aircraft (Rs. 1.50 lakhs) and payment of compensation to Indian Airlines Corporation towards loss in tri-weekly flights (Rs. 2.00 lakhs).

Of the anticipated saving of Rs. 3.57 lakhs, an amount of Rs. 3.50 lakhs was surrendered on the 31st March, 1964 which was explained as due to non-purchase of aircraft and delay in receipt of bills from the Indian Airlines Corporation for payment of compensation money towards loss in the tri-weekly flights.

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

D.2—Operation—Depreciation Reserve Funds—

O. ..	54.91	50.74	50.74
R. ..	—4.17		

The saving of Rs. 4.17 lakhs was explained as due to purchase of less number of vehicles for replacement of old ones.

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

(a) Depreciation Reserve Fund

(b) Accident Reserve Fund

(c) Amenities Reserve Fund

The expenditure under the grant includes an amount of Rs. 52.31 lakhs met from these three Reserve Funds.

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

These funds created out of the revenues of the State Transport Service 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 incidental to the operation of passenger buses, and (3) to provide for amenities to the public and the employees of the State Transport Service and to give incentive to the staff for increasing the efficiency of the State Transport Service.

The expenditure is in the first instance booked under grant No. 30—Transport Schemes and subsequently transferred before the close of the year to the accounts of funds. The expenditure incurred and the balances at the credit of the funds at the end of 1963-64 are shown below:—

	Amount of expenditure	Balance at the credit of the fund as at the 31st March, 1964
	(In lakhs of rupees)	
(a) Depreciation Reserve Fund ..	50.74	23.68
(b) Accident Reserve Fund ..	0.07	2.04
(c) Amenities Reserve Fund ..	1.50	5.99

An account of the transactions of the Funds is given in Statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 31—Forest

	Total Grant or Appropriation	Actual Expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Major Heads—				
70—FOREST				
71—MISCELLANEOUS				
Voted—				
Original	1,96,87,900	1,96,88,600	1,66,34,097	—30,54,503
Supplementary	700			
Amount surrendered during the year (March, 1964)			27,97,400	
Charged—				
Original	5,000	18,900	12,275	—6,625
Supplementary	13,900			
Amount surrendered during the year			nil	

Notes and Comments—

- (i) The total saving of Rs. 30.55 lakhs in the voted grant formed 16 per cent of the provision. The saving was due to the provision remaining unutilised to a substantial extent under the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(1) B.1—Conservancy and Works—				
Timber and other produce removed from the forest by Government agency—				
O.	29.14	7.26	7.26	..
R.	—21.88			
The saving of Rs. 21.88 lakhs in the original provision (75 per cent) was explained as due to post budget change in the accounting procedure by Government from the 1st April, 1963 for supply of sleepers to the Railway Board according to which the cost of sleepers procured by Forest Divisions for supply to the Railways is debited <i>abinitio</i> to the account of the Railways.				
(2) E.—Conservancy and Works (Plan—Central Sector)—				
O.	19.32	13.97	13.79	—0.18
R.	—5.35			
The total saving of Rs. 5.53 lakhs in the original provision (29 per cent) was explained as mainly due to late creation of a division.				

Grant No. 32—Fisheries (All Voted)

Major Head—	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
31—AGRICULTURE			
Original — 37,46,600	37,46,600	34,63,749	—2,82,851
Supplementary — ..			
Amount surrendered during the year (March, 1964)			2,69,900

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

Major Heads—	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
31—AGRICULTURE			
34—CO-OPERATION			
Original .. 74,67,700	76,40,900	70,25,423	—6,15,477
Supplementary .. 1,73,200			
Amount surrendered during the year (March, 1964)			4,25,900

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) B.7—Enforcement of Metric System of Weights and Measures—

O.	— 7.50	5.59	5.67	7.08
R.	.. —1.91			

The net saving of Rs. 1.83 lakhs in the original provision (24 per cent) was stated to be due to non-receipt of Government sanction for certain items of expenditure for implementation of the scheme.

- (2) J.2— Labour contract— Co-operative Societies— Subsidy—

O.	— 2.00	1.10	0.60	—0.50
R.	.. —0.90			

The total saving of Rs. 1.40 lakhs formed 70 per cent of the original provision. Of this, a saving of Rs. 0.90 lakh was reappropriated to other group heads; this was explained as mainly due to provision made in excess of requirement. The reasons for the balance saving of Rs. 0.50 lakh have not been received from the Controlling Officer.

Grant No. 33—Co-operation and Marketing—concl'd.

(ii) State Agricultural Credit (Relief and Guarantee) Fund—

The Fund has been constituted for the purpose of writing-off irrecoverable arrears due to co-operative credit institutions where such debts threaten the stability of the co-operative structure and where such arrears arise due to natural calamities, payments in fulfilment of the State Governments' 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 credited by (i) contributions from the Consolidated Fund of the State against provision made in the grant (Grant No. 33), (ii) grants from the Central Government and (iii) receipts from other sources. No expenditure was incurred in the grant during 1963-64 for transfer to the Fund. 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, 1964 was Rs. 1.47 lakhs.

An account of the transactions of the Fund for the year 1963-64 is given in statement No. 16 of the Finance Accounts, 1963-64.

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

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 contribution was made to the Fund from State revenues during the year and no expenditure was also incurred from the Fund. The balance at the credit of the Fund as at the 31st March, 1964 was Rs. 2 lakhs.

An account of the transactions of the Fund for the year 1963-64 is given in Statement No. 16 of the Finance Accounts, 1963-64.

*(iv) Subsidy paid by Government—*The expenditure shown under the grant includes an amount of Rs. 24.47 lakhs paid by Government as subsidy to different organisations during the year 1963-64 as detailed below—

Purpose for which subsidy was paid	Amount (In lakhs of rupees)
(1) Subsidy allowed to co-operative institutions to meet pay, etc. of staff.	1.79
(2) Other miscellaneous purposes	.. 22.68

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
21—ADMINISTRATION OF JUSTICE			
30—PUBLIC HEALTH			
50—PUBLIC WORKS			
71—MISCELLANEOUS			
76—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS			
Original ..	52,09,700	} 53,78,100	47,22,448
Supplementary ..	1,68,400		
Amount surrendered during the year (March, 1964)			5,91,600

Notes and Comments—

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
(1) D.3—Grants for Public Health purposes— Preparation of Master Plan for Town Planning—			
O. ..	4.00	} 1.09	0.62
R. ..	—2.91		
			—0.47

The total saving of Rs. 3.38 lakhs in the original provision (85 per cent) was explained as due to curtailment of Central assistance, non-entertainment of staff and non-supply of furniture and mathematical instruments by the firms.

(2) G.—Irrecoverable temporary loans and advances to displaced persons written off—

O. ..	4.00	}
R. ..	—4.00		

The entire provision of Rs. 4.00 lakhs remained unutilised and withdrawn by re-appropriation mainly during March, 1964; the reasons for the saving were not communicated by the Controlling Officer.

The savings for the same reason in the preceding three years (Grant No. 7) were also appreciable, as indicated below:—

Year	Savings	Percentage to the provision
		(In lakhs of rupees)
1960-61 ..	5.33	31
1961-62 ..	4.22	54
1962-63 ..	5.56	92

Grant No. 34—Contribution to Local Bodies—*Concl'd*

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

(3) H. 4—Grants to Local bodies to meet their additional expenditure on account of revision of pay scales of Local Fund Employees—

O.	-	8.00	} 3.94	3.89	-0.05
R.	..	-4.06			

Out of the total saving of Rs. 4.11 lakhs in the original provision (51 per cent), Rs. 3.25 lakhs remained unutilised ; this was explained as due to non-sanction of grants-in-aid to local bodies owing to non-submission of utilisation certificates of grants sanctioned during previous years (Rs. 0.84 lakh) and non-requirement of funds (Rs. 3.22 lakhs)

Grant No. 35—Animal Husbandry

Major Head—		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
33—ANIMAL HUSBANDRY				
Voted—				
Original ..	1,07,44,800	1,25,87,600	1,18,59,370	—7,28,230
Supplementary ..	18,42,800			
Amount surrendered during the year (March, 1964) ..				4,41,400
Charged—				
Original ..	..	9,000	8,922	—78
Supplementary ..	9,000			
Amount surrendered during the year				nil

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 (In lakhs of rupees)	Excess + Saving—
(1) L. 3—Training of Stockmen—Veterinary Education and Research—			
O. ..	1.66	0.52	+0.02
R. ..	—1.14		

The net saving of Rs. 1.12 lakhs in the original provision (67 per cent) was stated to be mainly due to transfer of the 'Refresher Training Scheme' to the control of Orissa University of Agriculture and Technology (Rs. 0.85 lakh) and admission of less number of trainees (Rs. 0.29 lakh).

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

O. ..	7.38	4.14	3.34	—0.80
R. ..	—3.24			

Of the total saving of Rs. 4.04 lakhs in the original provision (55 per cent) a saving of Rs. 3.24 lakhs was stated to be mainly due to vacancies, late appointment of staff and less requirement under contingencies (Rs. 3.24 lakhs); the reasons for the balance saving of Rs. 0.80 lakh have not been intimated by the Controlling Officer.

Rs. 2.15 lakhs of the saving were reappropriated to other group heads mainly during March, 1964.

Grant No. 36—Public Relations (All Voted)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
19—GENERAL ADMINISTRATION			
71—MISCELLANEOUS			
Original ..	24,60,500	28,52,480	—2,89,520
Supplementary ..	6,81,500		
Amount surrendered during the year (March, 1964)		..	71,500

Notes and Comments—

(i) In the following case, the supplementary grant obtained in September, 1963 proved unnecessary :—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
B. 1—Civil Secretariat—Community Listening Scheme—			
O. ..	1.80	1.07	—2.23
S. ..	1.50		
	3.30		

The saving of Rs. 2.23 lakhs formed 68 per cent of the provision. The reasons for the saving have not been intimated by the Controlling Officer.

(ii) *Suspense Account of spare Radio parts*—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 their sale to villagers. The expenditure shown under the grant includes an amount of Rs. 1.06 lakhs under the head "Suspense" on account of purchases of these spare parts during 1963-64. 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 together with the opening and closing balances for the year 1963-64 is given below :—

Opening balance on 1st April, 1963	Debits during the year 1963-64	Credits during the year 1963-64	Closing balance on 31st March, 1964
Rs.	Rs.	Rs.	Rs.
1,41,118	1,06,308	1,41,577	1,76,387

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 him.

Grant No. 37—Agriculture

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess + Saving—
	Rs.		Rs.	Rs.
31—AGRICULTURE				
44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL).				
Voted—				
Original ..	3,37,47,400	} 3,40,49,700	2,47,06,134	—93,43,566
Supplementary ..	3,02,300			
Amount surrendered during the year (March, 1964)			..	66,35,700
Charged—				
Original ..	..	} 2,01,100	2,01,067	—33
Supplementary ..	2,01,100			
Amount surrendered during the year				nil

Notes and Comments—

- (i) The saving of Rs. 93.44 lakhs formed 27 per cent of the provision.
- (ii) The supplementary grant of Rs. 2.09 lakhs obtained in September, 1963 under the following group head proved unnecessary.—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)	
C—Sub-ordinate and Expert staff—			
O. ..	32.14	} 28.24	26.44
S. ..	2.09		
R. ..	—3.99		
			—1.80

The total saving of Rs. 7.79 lakhs in the original provision (23 per cent) has been attributed due to discontinuance of Research work pertaining to Agriculture, Horticulture, Agronomy, Chemical, Mycology, Entomology and Botanical sections in pursuance of the decision to transfer the schemes to the University of Agriculture and Technology (Rs. 2.85 lakhs) and non-entertainment of staff (Rs. 4.94 lakhs).

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

(1) D—Experimental Farm—

O. ..	16.25	} 14.67	14.13
R. ..	—1.58		
			—0.54

Out of the total saving of Rs. 2.12 lakhs in the original provision, a saving of Rs. 1.58 lakhs was explained as mainly due to non-appointment of staff and transfer of Experimental Farm Scheme to the control of the University of Agriculture and Technology; the reasons for the balance saving of Rs. 0.54 lakh have not been intimated by the Controlling Officer.

Grant No. 37—Agriculture—Contd.

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(2) I—Other charges—			
O. ..	13.91	11.20	—1.83
R. ..	—0.88		
	13.03		

The total saving of Rs. 2.71 lakhs in the original provision (19 per cent) was explained as mainly due to late appointment or non-appointment of staff.

(3) N—Agricultural Research—	Experiment and			
O. ..	14.79	11.67	10.05	—1.62
S. ..	*			
R. ..	—3.12			

Of the total saving of Rs. 4.74 lakhs in the original provision (32 per cent), a saving of Rs. 4.06 lakhs was explained as mainly due to late appointment or non-appointment of staff (Rs. 0.75 lakh), non-availability of material (Rs. 0.39 lakh), non-execution of work (Rs. 0.87 lakh) and less expenditure under 'Contingencies' relating to Sugarcane Development Scheme for late receipt of Government sanction (Rs. 2.05 lakhs).

(4) P—Grants-in-aid, Contributions, etc.—				
O. ..	6.58	8.52	6.93	—1.59
S. ..	*			
R. ..	1.94			

Out of the saving of Rs. 1.59 lakhs in the original provision (18 per cent), an amount of Rs. 1.57 lakhs relates to provision for grants to the University of Agriculture and Technology, the reasons for the saving have not been intimated by the Controlling Officer.

(5) Q. 22—Land Reclamation—				
O. ..	**	11.64	0.01	—11.63
S. ..	**			
R. ..	**			

Funds obtained by reappropriation on the 5th March, 1964 (Rs. 3.50 lakhs) for payment of the cost of machinery and on the 31st March, 1964 for payment to Hirakud Land Organisation (Rs. 8.21 lakhs) remained unutilised; the reasons for the savings have not been intimated by the Controlling Officer.

* Represents taken supplementary grant for Rs. 100

** Represents taken supplementary grant for Rs. 200

Grant No. 37—Agriculture—contd.

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(6) T. 2—Other charges—Soil Conservation in Machkund catchment—			
O. .. 13.04	10.46	10.15	-0.31
R. .. -2.58			

The total saving of Rs. 2.89 lakhs in the original provision (22 per cent) was explained as due to late appointment and non-appointment of staff and non-maternalisation of afforestation scheme due to public agitation.

(7) R.—Agricultural Experiment and Research (Plan)—			
O. .. 3.74	0.39	0.38	-0.01
R. .. -3.35			

The total saving of Rs. 3.36 lakhs in the original provision (90 per cent) was explained as due to non-implementation of Scheme of Coffee cultivation (Rs. 2.73 lakhs), late appointment of staff (Rs. 0.37 lakh) and transfer of the scheme to the Orissa University of Agriculture and Technology (Rs. 0.25 lakh).

(iii) In the group heads indicated below, the entire provision remained unutilised; this was explained as due to non-implementation of the schemes—

(1) T. 6—Resettlement of Landless Labourers—			
O. .. 1,01.42	1.59	..	-1.59
R. .. -99.83			

(2) T. 7—Soil Conservation—Fruit Farming in hilly areas—			
O. .. 3.96	..	..	..
R. .. -3.96			

(3) T. 8—Soil Conservation Watershed Management—			
O. .. 24.18	..	..	..
R. .. -24.18			

Grant No. 37—Agriculture—concl'd.

(iv) *Expenditure met from grants received from outside bodies*—The expenditure under the grant includes an amount of Rs. 80,418 met from the deposit accounts of grants received from different bodies, as indicated below; the balances at the credit of the deposit accounts as on the 31st March, 1964 are also given:—

Name of the deposit account	Purpose of grant	Expenditure during 1963-64	Balance at the credit of the deposit account on the 31st March, 1964
			Rs. Rs.
(1) Deposit account of grants made by Indian Council of Agricultural Research.	Agricultural Research and Improvements.	50,002	- 21,527
(2) Deposit account of grants made by Indian Central Coconut Committee.	Furtherance of Coconut schemes	29,850	- 46,894
(3) Deposit account of grants made by Indian Central Sugarcane Committee.	Furtherance of Sugarcane schemes	..	1,625
(4) Deposit account of grants made by Indian Central Cotton Committee.	Development of Cotton growing.	566	- 973
(5) Deposit account of grants made by Indian Central Arecanut Committee.	Furtherance of Arecanut schemes.	..	39,605

Grants received from these bodies are credited in the first instance to the relevant deposit head; the actual expenditure on the schemes for which grants are received is initially booked under the grant (Grant No. 37—Agriculture). Subsequently, the share of expenditure to be met from the grants is transferred to the deposit head before the close of the accounts for the year.

An account of the transactions of each of these deposit accounts is given in Statement No. 16 of the Finance Accounts, 1963-64.

(v) *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 State were to be spent on approved schemes for increasing production and procurement. The amounts received are credited to a Deposit Account of these grants.

The expenditure incurred out of the grants 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 1963-64 for credit to the deposit account and no expenditure was also met from the deposit account during the year. The balance at the credit of the account on the 31st March, 1964 was Rs. 29.65 lakhs.

An account of the transactions in respect of the Fund has been given in Statement No. 16 of the Finance Accounts, 1963-64.

Grant No. 38—Supply Department (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving—
Major Heads—		Rs.	Rs.	Rs.
19—GENERAL ADMINISTRATION				
71—MISCELLANEOUS				
Original	..	23,64,000	25,13,700	24,68,879
Supplementary	..	1,49,700			—44,821
Amount surrendered during the year (March, 1964)				.. 11,800

Grant No. 39—Ports (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving—
Major Heads—		Rs.	Rs.	Rs.
53—PORTS AND PILOTAGE				
71—MISCELLANEOUS				
Original	..	3,78,400	4,42,000	4,31,560
Supplementary	..	63,600			—10,440
Amount surrendered during the year				.. nil

Interest on Debt and Other Obligations (All Charged)

	Total Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—			
16—INTEREST ON DEBT AND OTHER OBLIGATIONS			
Original .. 8,19,34,000	9,31,71,000	9,17,66,868	—14,04,132
Supplementary .. 1,12,37,000			
Amount surrendered during the year (March, 1964)			7,17,800

Notes and Comments—

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

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

(1) R. 1—Miscellaneous—Interest on Compensation payable under Section 37(3) of the Orissa Estates Abolition Act—

O. .. 10.00	6.62	6.62	..
R. .. —3.38			

The saving of Rs. 3.38 lakhs in the original provision (33 per cent) was stated to be due to less requirement of funds; the reasons for the less requirement of funds have not been intimated by the Controlling Officer.

(2) S. 19—Interest on loans for Drought and Flood Relief Schemes—

O. .. 18.00	14.00	14.00	..
R. .. —4.00			

The saving of Rs. 4.00 lakhs in the original provision (22 per cent) was stated to be due to non-receipt of loans from the Government of India to the extent anticipated (Rs. 1.85 lakhs) and less payment of interest charges on the basis of loans actually received (Rs. 2.06 lakhs).

(3) S. 21—Interest on Loans for Small Scale and Cottage Industries—

O. .. 4.75	3.53	3.53	..
R. .. —1.22			

The saving of Rs. 1.22 lakhs was stated to be due to less requirement of funds; the reasons for the less requirement of funds have not been intimated by the Controlling Officer.

Interest on Debt and Other Obligations (All Charged)—concl'd.

(ii) In the following case additional funds for covering excess expenditure were not provided—

Group head	Total		Actual Expenditure	Excess+ Saving—
	Appropriation	(In lakhs of rupees)		
	Rs.	Rs.	Rs.	
S. 20—Interest on Loans for Flood Control—				
O. ..	9.30	8.97	10.53	+1.56
R. ..	-0.33			

The excess was stated to be due to mistakes that occurred at the time of final allotment.

(iii) In the group head indicated below, the additional funds of Rs. 4.64 lakhs provided by reappropriation on the 30th March, 1964 for payment of interest charges and half-yearly commission to the Reserve Bank of India for management of Public Debt proved unnecessary in view of the final saving of Rs. 7.57 lakhs; the reasons for the saving have not been intimated by the Controlling Officer.

E.—Interest on 4½ per cent Orissa Government Loan, 1972—

O. ..	25.02	29.66	22.09	-7.57
R. ..	4.64			

(iv) In the following case, the reduction of provision anticipating saving to the extent of Rs. 4.68 lakhs on the 30th March, 1964 arising out of non-preferment of claims by some investors, proved unnecessary in view of the final excess of Rs. 4.60 lakhs; the reasons for the excess have not been intimated by the Controlling Officer.

F.—Interest on 4½ per cent Orissa Government Loan, 1974—

O. ..	34.60	29.67	34.27	+4.60
R. ..	-4.93			

Appropriation for Reduction or Avoidance of Debt (All Charged)

	Total Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—			
17—APPROPRIATION FOR REDUC- TION OR AVOIDANCE OF DEBT.			
<i>Original</i> ..	3,10,81,300	} 3,10,81,300	3,10,16,370
<i>Supplementary</i> ..	..	
<i>Amount surrendered during the year (March, 1964)</i>		..	64,800

Notes and Comments—

- (i) *Sinking Funds*—During 1963-64, amounts of Rs. 2,52.03 lakhs and Rs. 42.28 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 for the year 1963-64 is given in the Annexure to Statement No. 19 of the Finance Accounts, 1963-64.

- (ii) *Other Appropriations*—A further amount of Rs. 15.85 lakhs from revenue was utilised during 1963-64 for repayment of instalments of loans to the National Co-operative Development and Warehousing Board, Reserve Bank of India and Life Insurance Corporation of India.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original	500		
Supplementary	1,04,600		
	1,05,100	3,10,067	+2,04,967
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure exceeded the budget provision by Rs. 2,04,567 which requires regularisation. Excess under this grant occurred during 1962-63 also.

(a) The excesses in 1963-64 occurred mainly under the following group heads—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
A.2—Community Development Projects— Central Stores—Suspense—Debit—			
O.			
S.	1.04		
R.	0.01		
	1.05	1.55	+0.50

The excess was explained as due to operation of the Personal Ledger Accounts by some Block Development Officers in spite of the instructions of Government to close down the Central Stores. Similar excess (Rs. 2.30 lakhs) occurred for the same reason in the year 1962-63 also.

(b) In the group head mentioned below expenditure amounting to Rs. 1.55 lakhs was incurred although no provision had been made—

B—Materials and Equipments T. C. A. Programme—Community Development Programme.—	1.55	+1.55
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The cost of equipments like transformers, microphones, Record players, Jeeps, Station-wagons, Projectors, etc., received during 1962-63 under Indo-United States Technical Co-operation Agreement Programme was adjusted in March, 1964; the non-provision of funds was explained as due to non-completion of necessary scrutiny of allocation sheets in time.

(ii) Central Stores—Suspense—A summary of Personal Ledger Accounts in the name of various Block Development Officers for Central Stores Suspense (Community Development Projects) for the year 1963-64, is given below :—

Opening Balance on the 1st April, 1963	Credits during the year	Debits during the year	Closing balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
21,38,407	2,27,873	1,54,600	22,11,680

Certificates accepting the balances are awaited.

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head—			
Q—LOANS AND ADVANCES BY STATE GOVERNMENTS—LOANS TO LOCAL FUNDS PRIVATE PARTIES, ETC.—LOANS TO GOVERNMENT SERVANTS.			
Original ..	5,77,04,400	2,82,89,770	—2,94,16,030
Supplementary ..	1,400		
Amount surrendered during the year (March, 1964)			2,90,03,200

Notes and Comments—

- (i) The saving of Rs. 2,94.16 lakhs formed 50 per cent of the provision. The saving in the preceding three years was also appreciable, as indicated below:—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61 ..	68.38	27
1961-62 ..	65.79	17
1962-63 ..	94.26	35

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

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(1) E.—Miscellaneous Loans and Advances—			
O. ..	4,75.05	1,10.54	—3.49
S. ..	*		
R. ..	—3,64.51		

The saving in the original provision amounted to Rs. 368 lakhs (77 per cent); the saving was explained as mainly due to—

- (i) non-requirement of loans by Orissa Port Trust (Rs. 4,00.00 lakhs), the reasons for which have not been communicated by the Controlling Officer;

- (ii) non-requirement of loans by State Co-operative Marketing Society (Rs. 24.74 lakhs); and

- (iii) limited Central assistance for Middle Income Group Housing Scheme (Rs. 5.00 lakhs).

The final saving of Rs. 3.49 lakhs was attributed mainly to non-utilisation in full of the provision for loans to Handloom Weavers' Co-operative Societies; the reasons for the non-utilisation have not been communicated by the Controlling Officer.

*Represents token supplementary grant of Rs. 700

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

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(2) K.—Advances to Cultivators (Plan)—			
O. .. 2.00	2.82	0.95	—1.87
S. .. *			
R. .. 0.82			

The reasons for the saving of Rs. 1.87 lakhs in the provision (93 per cent) have not been intimated by the Controlling Officer.

(3) Loans and Advances under Community Development Programme—Stage II (Plan)—			
O. .. 4.65	1.82	0.83	—0.99
R. .. —2.83			

The total saving of Rs. 3.82 lakhs in the original provision (81 per cent) was stated to be mainly due to revised requirement proposed by Panchayat Samitis (Rs. 2.83 lakhs); the reasons for the balance saving of Rs. 0.99 lakh have not been intimated by the Controlling Officer.

(iii) In the following cases, the additional funds provided for meeting excess expenditure proved inadequate. The reasons for the excesses and the circumstances under which additional funds were not provided for have not been intimated by the Controlling Officer.

(1) D.—Advances to Cultivators—			
O. .. 5.00	5.00	6.67	+1.67
S. .. 0.01			
R. .. —0.01			
(2) M.—Loans and Advances under Community Development Programme—M.I.—Stage-I Blocks—			
O. .. 10.02	12.85	14.35	+1.50
R. .. 2.83			
(3) N.—Miscellaneous Loans and Advances—			
O. .. 36.05	81.99	83.72	+1.73
S. .. *			
R. .. 45.94			

* Represents token supplementary demand of Rs. 100

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

	Total Grant	Actual Expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Major Heads—			
92—PAYMENT 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.			
Original ..	61,00,000	} 61,00,100	58,69,137
Supplementary ..	100			-2,30,963
Amount surrendered during the year (March, 1964)			60,600

Notes and Comments—

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

Group head	Total grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
A.—Compensation—			
O. ..	60.00	} 54.69	52.52
R. ..	-5.31			-2.17

The total saving of Rs. 7.48 lakhs was explained as due to non-payment of compensation to some ex-Intermediaries for want of required particulars (Rs. 5.31 lakhs), non-receipt of awards from claim courts and non-preferment of claims by certain claimants (Rs. 2.17 lakhs).

(ii) *Personal Ledger Account*—The expenditure under the grant includes an amount of Rs. 3.93 lakhs under the head 'Suspense (Personal Deposits)'. A summary of *Personal Ledger Accounts* in the names of various District Collectors in connection with *Central Stores (Development Works)* for the year 1963-64 is given below.—

Opening balance on the 1st April, 1963	Credits during the Year	Debits during the Year	Closing balance on 31st March, 1964
Rs.	Rs.	Rs.	Rs.
-1,02,736	2,68,470	3,92,753	-2,27,019

Certificates accepting the balances are awaited from the Controlling Officers.

Grant No. 43—Irrigation and Electricity Schemes

Major Heads—	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
98—CAPITAL OUTLAY ON MULTI-PURPOSE 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 ..	18,94,88,700	18,94,90,400	18,82,07,745
Supplementary ..	1,700		
Amounts surrendered during the year (March, 1964)			45,900
	Charged—		
Original ..	15,000	35,800	16,802
Supplementary ..	20,800		
Amount surrendered during the year			nil

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) Hirakud Dam Project—Stage I—			
A—Dam and Appurtenant Works—			
Works—			
O. ..	27.45	15.47	14.48
R. ..	—11.98		
(2) F—Main Canals, Branches and Distributaries—			
Works—			
O. ..	8.27	2.43	2.52
S. ..	..	
R. ..	—5.84		

The total net saving of Rs. 18.72 lakhs (52 per cent in the provision) under the group heads 'A' and 'F' was explained as mainly due to non-clearance of certain liabilities.

*Represents token supplementary grant of Rs. 200

Grant No. 43—Irrigation and Electricity Schemes—Contd.

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

(3) Hirakud Dam Project— Stage I—

D—Dam and Appurtenant Works—

Suspense—Debit—

O.	..	1,01.80	} 76.80	76.90	+0.10
R.	..	-25.00			

The net saving of Rs. 24.90 lakhs in the provision (24 per cent) was stated to be due to post budget decision of Government to raise the debits for value of stores supplied to other divisions and offices on the basis of indents without operating the 'Suspense' head. Rs. 25.00 lakhs were reappropriated to other group heads on the 25th March, 1964.

(4) CCC—Thermo-Electricity Schemes—

Works—Talcher Thermal Schemes—

O.	..	2,20.00	} 64.81	65.02	+0.21
R.	..	-1,55.19			

The net saving of Rs. 1,54.98 lakhs in the original provision (70 per cent) was explained as due to late finalisation of civil works contract and postponement of concreting and blasting work for the plant site till subsequent year; reasons for the postponement have not been intimated by the Controlling Officer.

The amount of Rs. 1,55.19 lakhs was reappropriated to other group heads on the 27th March, 1964.

(5) DDD—Tools and Plant—

Talcher Thermal Schemes—

O.	..	20.00	} 9.04	11.39	+2.35
S.	..	*			
R.	..	-10.96			

The net saving of Rs. 8.61 lakhs in the original provision (43 per cent) was stated to be due to non-receipt of materials from abroad.

The amount of Rs. 10.96 lakhs was reappropriated to other group heads on the 30th March, 1964.

(6) EEE—Establishment—Talcher

Thermal Schemes—

O.	..	12.88	} 5.88	6.13	+0.25
S.	..	*			
R.	..	-7.00			

The anticipated saving of Rs. 7.00 lakhs in the original provision (54 per cent) was stated to be due to less requirement.

The amount of Rs. 7.00 lakhs was reappropriated to other group heads on the 30th March, 1964.

* Represents token supplementary demand of Rs. 100.

Grant No. 43—Irrigation and Electricity Schemes—*contd.*

Group head	Total Grant	Actual Expenditure	Excess* + Saving -
(In lakhs of rupees)			
(7) GGG—Suspense—Debit—Talcher Thermal Schemes—			
O. .. 3,00.00	1,54.36	1,41.43	-12.93
R. .. - 1,45.64			

The total saving was Rs. 1,58.57 lakhs; this was explained as mainly due to non-receipt of debit for value of materials and ocean freight customs before close of the year.

- (8) In the following cases, a saving of Rs. 62.08 lakhs was anticipated and reappropriated to other group heads during 25th to 27th March, 1964; this was explained as due to excess provision:—

(a) Z.—Balimela Dam Project—Tools and Plant—
Dam and Appurtenant Works—
Works—

O. .. 55.00	1.12	7.22	+6.10
R. .. -53.88			

The net saving was Rs. 47.78 lakhs (90 per cent of the provision).

The reasons for the final excess of Rs. 6.10 lakhs have not been communicated by the Controlling Officer.

(b) FF.—Balimela Power Scheme—
Tools and Plant—

O. .. 10.00	1.80	..	-1.80
R. .. -8.20			

The entire provision remained unutilised. The reasons for the final saving of Rs. 1.80 lakhs have not been communicated by the Controlling Officer.

- (ii) In the following cases the excess remained uncovered; the reasons for the excesses have not been intimated by the Controlling Officer.

Hirakud Dam Project—Stage-I—

(1) E—Add—Pro rata shares—
Establishment charges—
Dam and Appurtenant Works—

O. .. 4.84	2.00	5.62	+3.62
R. .. -2.84			

In view of the excess, the withdrawal of fund by reappropriation on the 25th March, 1964 did not prove justified.

Delta Irrigation Schemes—

(2) S. 2(8)—Buildings—

O. .. 3.00	3.67	5.10	+1.43
R. .. 0.67			

(3) W.2—Tools and Plant—Pro rata share—

O. .. 10.44	9.39	15.01	+5.62
R. .. -1.05			

Balimela Dam Project—

(4) X.—Works—Dam and Appurtenant Works—

O. .. 2,10.00	2,57.95	2,87.28	+29.33
R. .. 47.95			

In view of the excess, the additional funds obtained by reappropriation on the 25th March, 1964 proved inadequate.

Grant No. 43—Irrigation and Electricity Schemes—*contd.*

Group head	Total Grant	Actual Expenditure	Excess + Savings—
(In lakhs of rupees)			
(5) AA.—Suspense—Debit—Dam and Appurtenant Works—			
O. ..	1,37.00	2,36.78	2,51.91
R. ..	99.78		
(6) JJ.1—Works—Salandi Irrigation Projects—			
O. ..	86.40	82.50	89.47
R. ..	-3.90		
(7) JJ.3(2)—Tools and Plant— <i>Pro rata</i> Shares—			
O. ..	4.00	2.59	4.42
R. ..	-1.41		

In view of the excess, the withdrawal of funds on the 19th March, 1964 by reappropriation did not prove justified.

(8) JJ.3(4)—Suspense—Debit—Salandi Irrigation Projects—			
O. ..	38.89	27.50	39.11
R. ..	-11.39		

The withdrawal of funds amounting to Rs. 10.83 lakhs on the 19th March, 1964 was not justified since the actual expenditure exceeded the total grant by Rs. 11.61 lakhs.

(9) YY.—Suspense—Debit—Flood Control Schemes—			
O. ..	2.05	3.44	6.06
R. ..	1.39		

(iii) *Pro rata* distribution of Establishment Charges of Balimela Dam Project for the year 1963-64—Separate *pro rata* distribution of Establishment charges of Balimela Dam Project was introduced with effect from 1963-64. The gross expenditure on account of establishment charges in respect of Chief Construction Engineer of Balimela Dam Project is initially accounted for under Demand No. 43-98—Capital Outlay on Multipurpose River Schemes—Balimela Dam (Joint) Project—J—Dam and Appurtenant works and the same is distributed in proportion to works outlay recorded under different units of Balimela Dam Project.

The following table shows the *pro rata* distribution of Establishment charges under different units of Balimela Dam Project for the year 1963-64.

Establishment Charges	I-Dam and Appurtenant Works	II-Balimela Power Scheme	Total
(1)	(2)	(3)	(4)
(In lakhs of rupees)			
Gross Expenditure	.. 5.19	..	5.19
<i>Pro rata</i> distribution to units noted in Cols. 2 and 3.	.. -0.01	0.01	..
Total—Establishment Charges	.. 5.18	0.01	5.19

Grant No. 43—Irrigation and Electricity Schemes—contd.

The percentage of establishment charges to Works Outlay is indicated below:—

Works Outlay	Establishment Charges	Percentage
2,84.90	5.19	1.82

(In lakhs of rupees)

As the Electrical Works portion of the Project is executed by the Engineer-in-Chief, Electrical Projects and expenditure on establishment relating to Engineer-in-Chief is debited to "101—Capital Outlay", an amount of Rs. 8,192 representing 20 per cent of the cost of his establishment has been transferred to "Balimela Power Scheme—Establishment" by credit to the major head "101—Capital Outlay on Electricity Schemes, etc."

(iv) The expenditure under the grant includes an amount of Rs. 5,73.96 lakhs accounted for under the head "Suspense"; the nature and scope of transactions recorded under the head "Suspense" and the accounting procedure followed in respect of these transactions have been explained in item (x) of the notes below Grant No. 24—Irrigation.

A summary of the transactions accounted for under the head 'Suspense' together with the opening and closing balances for the year 1963-64 is given below—

Suspense heads	Opening balance on the 1st April, 1963	Debits during the year	Credits during the year	Closing balance on the 31st March, 1964
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(In lakhs of rupees)

98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES.

Development Schemes— State Sector—

HIRAKUD DAM PROJECT STAGE-I.

(a) Dam and Appurtenant Works.

Purchases ..	3.35	10.84	12.32	1.87
Stock ..	—38.00	44.88	28.47	—21.59
Miscellaneous Public Works Advances.	14.53	16.90	2.95	28.48
Workshop Suspense ..	4.50	4.28	6.97	1.91
Total ..	—15.52	76.90	50.71	10.67

(b) Main Canals, Branches and distributaries

Stock ..	—2.10	—	—	—2.10
Miscellaneous Public Works Advances.	0.23	—	0.19	0.04
Workshop Suspense ..	—	—	6.05	—6.05
Total ..	0.13	—	6.24	—6.11

(4 A. G.—12)

Grant No. 43—Irrigation and Electricity Schemes—*contd.*

Suspense heads	Opening balance on the 1st April, 1963	Debits during the year	Credits during the year	Closing balance on the 31st March, 1964
(In lakhs of rupees)				
<i>(c) Hydro Electric Installations—</i>				
Purchases ..	16.20	..	0.10	16.10
Stock ..	0.69	0.10	..	0.79
Miscellaneous Public Works Advances.	-0.01	0.17	0.06	0.10
Total ..	16.88	0.27	0.16	16.99
<i>Hirakud Dam Project—Stage-II</i>				
<i>(d) Subsidiary power House Project—Chiplima—</i>				
Purchases ..	-88.89	35.01	..	-53.88
Stock ..	21.56	0.15	46.15	-24.44
Miscellaneous Public Works Advances.	14.01	4.84	3.95	15.80
Total ..	-53.32	40.00	49.20	-62.52
<i>(e) Delta Irrigation Scheme—</i>				
Purchases ..	-1,31.64	28.23	68.88	-1,72.29
Stock ..	1,04.16	1,11.23	1,61.30	54.09
Miscellaneous Public Works Advances.	22.23	8.50	3.14	27.59
Total ..	-5.25	1,47.96	2,33.32	-90.61
<i>Balimela Dam Project—</i>				
<i>Dam and Appurtenant Works.—</i>				
Purchases ..	-27.12	..	..	-27.12
Stock ..	19.81	22.03	2,33.89	2,38.98
Miscellaneous—Public Works Advances	34.41	32.75	10.75	41.81
Total ..	27.10	1,97.13	7.10	2,24.44
<i>Balimela Power Scheme—</i>				
Stock ..	..	2,51.91	2,51.74	27.27
Total ..	..	2.56	..	2.56
Total ..	..	2.56	..	2.56

Grant No. 43—Irrigation and Electricity Scheme—Contd.

Suspense heads	Opening balance on the 1st April, 1963	Debits during the year	Credits during the year	Closing balance on the 31st March, 1964
(In lakhs of rupees)				
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).				
Development Schemes—State Sector—Irrigation Works—				
<i>Medium Irrigation Projects—</i>				
Purchases ..	—27.06	16.34	30.46	—41.18
Stock ..	26.04	35.63	22.39	39.28
Miscellaneous Public Works Advances.	1.23	2.39	0.49	3.13
Total ..	0.21	54.36	53.34	1.23
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
Development Schemes—State Sector—				
<i>Navigation, Embankment and Drainage Works—</i>				
Unproductive works—				
Flood Control Scheme				
Purchases ..	—2.00	2.43	0.71	—0.28
Stock ..	1.64	3.57	4.32	0.89
Miscellaneous Public Works Advances.	0.20	0.06	0.17	0.09
Total ..	—0.16	6.06	5.20	0.70
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.				
(a) <i>Talcher Thermal Schemes—</i>				
Purchases ..	—8.48	29.37	42.39	—21.50
Stock ..	26.89	44.42	40.84	30.47
Miscellaneous Public Works Advances.	11.29	67.64	11.13	67.80
Total ..	29.70	1,41.43	94.36	76.77

Grant No. 43—Irrigation and Electricity Scheme—*Concl'd.*

Suspens heads	Opening balance on the 1st April, 1963	Debits during the year	Credits during the year	Closing balance on the 31st March, 1964
(In lakhs of rupees)				
<i>(b) Dabhoi Transmission Schemes—</i>				
Purchases ..	—7.37	..	..	—7.37
Stock ..	14.98	..	..	14.98
Miscellaneous Public Works Advances.	2.81	..	..	2.81
Total ..	10.42	..	..	10.42
<i>(c) Hirakud Power Utilisation Schemes—</i>				
Purchases ..	—38.06	..	..	—38.06
Stock ..	45.79	..	..	45.79
Miscellaneous Public Works Advances.	6.48	..	..	6.48
Total ..	14.21	..	..	14.21
<i>(d) Small Towns and Rural Electrification Schemes—</i>				
Purchases ..	—26.23	..	..	—26.23
Stock ..	26.49	..	..	26.49
Miscellaneous Public Works Advances.	2.28	..	..	2.28
Total —	2.54	..	..	2.54

Grant No. 44—Agricultural Improvement and Research

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads—			
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.			
Voted—			
Original ..	82,55,700	1,42,71,600	1,24,00,716
Supplementary ..	60,15,900		
Amount surrendered during the year (March, 1964)			11,30,300
Charged—			
Original ..	..	100	..
Supplementary ..	100		
Amount surrendered during the year			nil

Notes and Comments—

- (i) The saving of Rs. 18.71 lakhs formed 13 per cent of the provision. The savings in the preceding three years were also appreciable as indicated below :—

Year	Saving (In lakhs of rupees)	Percentage to the provision
1960-61 ..	22.68	35
1961-62 ..	14.86	22
1962-63 ..	17.89	23

- (ii) In view of the saving of Rs. 18.71 lakhs in the grant, the supplementary grant obtained in September, 1963 proved excessive in the following case :—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
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E—Agricultural Improvement and Research—Construction of Roads and Buildings—

O. ..	25.44	34.14	29.60
S. ..	17.20		
R. ..	—8.50		

Of the total saving of Rs. 13.04 lakhs in the provision (30 per cent) a saving of Rs. 8.50 lakhs was explained as due to less expenditure on the workshop (Rs. 0.62 lakh) and non-receipt of sanction for some construction works (Rs. 7.88 lakhs).

The reasons for the balance saving of Rs. 4.54 lakhs have not been intimated by the Controlling Officer.

Grant No. 44—Agricultural Improvement and Research—concl'd.

(iii) *Personal Ledger Account*—The expenditure shown in the grant includes an amount of Rs. 7.17 lakhs under the head "Suspense (Personal Deposits)". A summary of the Personal Ledger Account in the name of the Director of Agriculture and Food Production, Orissa in connection with the transactions of Cold Storage Plant, Cuttack for the year 1963-64 is given below:—

Opening balance on the 1st April, 1963	Credits during the year	Debits during the year	Closing balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
2,70,237	4,66,171	7,16,900	19,508

Certificate accepting the balance is awaited from the Controlling Officer.

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

Major Head—	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
• Original .. 5,61,45,000	8,24,92,000	7,16,76,692	—1,08,15,708
Supplementary .. 2,63,47,000			
Amount surrendered during the year (March, 1964)			38,20,000

Notes and Comments—

(i) In the following cases, supplementary grants obtained in February, 1964 proved excessive/unnecessary :—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A. 2—Grain Purchase Scheme—Suspense (Personal Deposits)—Purchase of Rice—Debit—			
O. .. 5,21.20	6,30.00	5,75.96	—54.04
S. .. 1,43.30			
R. .. —34.50			

The total saving of Rs. 88.54 lakhs was explained as mainly due to non-purchase of stocks of rice and paddy for purpose of export to West Bengal as the prevailing prices of rice/paddy there were low (Rs. 38.20 lakhs) and non-receipt of debit invoices from Government of India (Rs. 54.08 lakhs).

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

O. .. 23.50	28.67	15.19	—13.48
S. .. 5.17			

The saving of Rs. 13.48 lakhs (47 per cent of provision) was explained as due to non-receipt of final bills from the Hindusthan Steel, Co., Ltd., Rourkela and General Manager, Small-Scale Industries Corporation, Cuttack.

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

A. 3—Grain purchase scheme—Works—

O. .. 6.75	3.05	0.62	—2.43
R. .. —3.70			

The total saving of Rs. 6.13 lakhs in the original provision (91 per cent) was explained as due to non-availability of materials and labour (Rs. 3.70 lakhs), late receipt/non-receipt of debits from the Executive Engineers (Rs. 2.03 lakhs) and non-execution of repairs to different storage godowns (Rs. 0.40 lakh).

Grant No. 45—Government Trading Schemes—concl'd.

(iii) The expenditure under the grant includes an amount of Rs. 5,91.15 lakhs under the head "Suspense (Personal Deposits)". 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 1963-64 :—*

Opening balance on the 1st April, 1963	Credits during the year	Debits during the year	Closing balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
2,47,92,714	2,47,92,714

Certificates accepting the balances are awaited from the Controlling Officers.

(b) *Personal Ledger Accounts for purchase of rice and paddy under Grain Purchase Scheme during the year 1963-64 :—*

1,56,58,053	9,47,60,867	8,44,90,346	2,59,28,574
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(1) There was a difference of Rs. 2,68,94,647 between the debit figure shown above and the figure under the Group head A. 2; a corresponding difference was there under the figures for credits also. The differences were mainly due to inter-district transfers.

(2) Certificates accepting the balances are awaited from the Controlling Officers.

(c) *Personal Ledger Accounts for purchase of cloth during the year 1963-64. —*

41,393	5,673	..	42,066
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Certificates accepting the balances are awaited from the Controlling Officers (September, 1964)

(d) *Personal Ledger Accounts for trading in Scrap Iron and other materials :—*

..	30,33,099	18,29,000	12,04,099
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(1) There was a difference of Rs. 3,10,000 between the debit figure shown above and the figures under the group head B. 2; a corresponding difference was there under the figures for credits also. The differences were mainly due to inter-district transfers.

(2) Certificates of acceptance of balances are awaited from the Controlling Officers.

Grant No. 46—Road and Water Transport Schemes

Major Heads—	Total Grant or Appropriation		Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	Rs.
114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES.				
Voted—				
Original	36,83,900	} 36,83,900	28,98,223	-7,85,677
Supplementary	..			
Amount surrendered during the year (March, 1964)				7,81,400
Charged—				
Original	..	} 7,400	7,338	-62
Supplementary	7,400			
Amount surrendered during the year				nil

Notes and Comments—

- (i) The saving of Rs. 7.86 lakhs formed 21 per cent of the provision.
 (ii) In the group heads indicated below, the provision remained unutilised to a substantial extent—

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

(1) A.1—Motor Transport Service— Provision for Bus Station, etc. in the existing State Transport Unit—

O.	35.84	} 29.03	28.98	-0.05
R.	-6.81			

Out of the total saving of Rs. 6.86 lakhs in the original provision (19 per cent), an amount of Rs. 6.81 lakhs was surrendered on 27th March, 1964; the non-utilisation was explained as due to post-budget decision of the Government to meet the expenditure on construction of buildings for Bus-station from Grant No. 60 (Rs. 5.27 lakhs) and non-receipt of tools and plant from the suppliers (Rs. 1.54 lakhs).

(2) B.1—Water Transport—Water Transport service in Hirakud Reservoir.—

O.	1.00	} -	-	-
R.	-1.00			

The entire provision of Rs. 1.00 lakh remained unutilised and was surrendered on the 27th March, 1964 due to non-completion of preliminaries like survey of routes in the Hirakud Reservoir, fixing of buoys, etc. and non-availability of the technical personnel.

**Grant No. 47—Capital expenditure relating to Public Health
and Health (L.S.G.) Department (All Voted)**

Major Heads—	Total Grant		Actual	Excess+
	Rs.	Rs.	Expenditure	Saving—
94—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.				
103—CAPITAL OUTLAY ON PUBLIC WORKS.				
Original	59,60,000	73,50,000	73,01,325	—48,675
Supplementary	13,90,000			
	Amount surrendered during the year			nil

Notes and Comments—

- (i) In the group head indicated below, the provision made by reappropriation on 26th March, 1964 for payment of grant-in-aid to Sambalpur and Puri municipalities for construction of Dhobijara Nallah and drainage Scheme of Ganamela Sahi respectively remained unutilised; the reasons for non-utilisation of funds have not been intimated by the Controlling Officer.

Group head	Total Grant		Actual	Excess+
			Expenditure	Saving—
(In lakhs of rupees)				
A.—Grants-in-aid in charge of Health (L. S.-G.) Department—Grants-in-aid for urban water-supply and drainage scheme.				
O.	2.00	2.00		—2.00
R.				
(ii) In the following case, the excess remained uncovered; the reasons for the excess have not been intimated by the Controlling Officer.				
C.—Grants-in-aid in charge of Health (L. S. G.) Department—Grants to urban water-supply and drainage Scheme—				
O.	25.10	25.00	26.69	+1.69
R.					—0.10

Grant No. 48—Capital Outlay on Industrial Development (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.			
Original	1,43,46,000	2,19,00,000	2,19,22,252
Supplementary	75,54,000		
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure exceeded the provision by Rs. 22,252 ; the excess requires regularisation. Excess under this grant occurred during 1962-63 also.

The excesses were of small amounts and occurred mainly under the group heads—A. 3(2)—Personal Ledger Account for Manufacture of Raniganj Tiles—Suspense (Personal Deposits)—Debits (Rs. 0.16 lakh) and A. 4—Establishment of Industrial Estates (Rs. 0.06 lakh).

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

(ii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 5.20 lakhs shown under the head 'Suspense (Personal Deposits)'.

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 1963-64 is given below:—

Schemes	Opening balance on 1st April, 1963	Credits during the year	Debits during the year	Closing balance on 31st March, 1964
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	72,926	3,04,052	3,27,000	49,978
(2) Boudh Tannery ..	15,203	1,31,000	1,17,198	29,005
(3) Raniganj Tiles ..	44,313	1,07,053	75,526	75,840

Certificates accepting the balances are awaited from the Controlling Officer.

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

Major Head—	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
98— CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES.			
Original	51,06,000	48,82,260	— 2,23,740
Supplementary	..		
	Amount surrendered during the year (March, 1964)		1,62,000

Grant No 50—Capital Outlay on Ports (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			
110—CAPITAL OUTLAY ON PORTS			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original	1,63,47,600	7,99,03,400	7,71,60,471
Supplementary	6,35,55,800		
			—27,42,929
		Amount surrendered during the year (March, 1964)	8,000

Notes and Comments—

- (i) After obtaining a supplementary grant of Rs. 8.42 lakhs in September, 1963 in the following group head for development of Paradeep Port, a saving of Rs. 6.41 lakhs was anticipated and reappropriated to other units on the 19th March, 1964; this was explained as due to replacement of Intermediate Port Project by All-weather Port Project, slowing down of midstream loading operations owing to heavy concentration on execution of All-weather Project and increase in the cost of labour—

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

F.—Tools and plant and Equipment—

Development of Paradeep Port—

O.	8.42	2.01	2.23	+0.22
S.				
R.					-6.41

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

(1) D. 2—Suspense—Gross Debit—
Development of Paradeep Port—

O.	1,58.00	1,80.34	1,72.71	—7.63
S.				
R.					22.34

The reasons for non-utilisation of the provision to the extent of Rs. 7.63 lakhs have not been communicated by the Controlling Officer.

(2) G.—Works—
Development of Paradeep Port—
(Plan—Central Sector)—

O.	23.77	17.10	0.98	—16.12
S.				
R.					-6.67

Grant No. 50 - Capital outlay on ports— contd.

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

(3) H.—Tools and Plant and Equipment—

O.	24.80	8.09	7.27	-0.82
R.	-16.71			

Of the total saving of Rs. 40.32 lakhs under the group heads 'G' and 'H', a saving of Rs. 23.38 lakhs was explained as due to post budget decision of Government to slow down the trading in iron-ore; this decision was stated to have been taken on account of rise in the rate of wages, non-availability of adequate labour, reluctance on the part of the State Trading Corporation to allow sufficient number of ships and replacement of Intermediary Port Project with that of All-weather Port Project.

The reasons for the balance saving of Rs. 16.94 lakhs have not been intimated by the Controlling Officer.

(4) I. 1—Survey, Dredging and Miscellaneous—Survey, Dredging—

O.	10.00	1.00	1.06	+0.06
R.	-9.00			

The net saving of Rs. 8.94 lakhs in the original provision (89 per cent) was stated to be due to replacement of Intermediate Port Project by All-weather Port Project and slow progress in respect of midstream loading operations owing to increase in the cost of labour and more concentration on execution of All-weather Port Project.

The saving was reappropriated to other group heads on 19th March, 1964.

(5) M.—Survey—Chandabali Port—

O.	3.00	0.21	0.29	+0.08
R.	-2.79			

The net saving of Rs. 2.71 lakhs in the original provision (90 per cent) was stated to be mainly due to replacement of Intermediate Port Project by All-weather Port Project.

The saving was reappropriated to other group heads on 19th March, 1964.

(6) Q. 1—Trading in Iron Ore—
Suspense—(Personal Deposit)—
Debits—

O.	88.00	5.00	3.27	-1.73
R.	-83.00			

Out of the total saving of Rs. 84.73 lakhs in the original provision (96 per cent), an amount of Rs. 83.00 lakhs remained unutilised and was withdrawn by reappropriation; this was explained as due to post budget decision of Government to slow down the ore trading on account of rise in the rate of wages, non-availability of labour and non-allotment of sufficient number of ships for loading at Paradeep by State Trading Corporation.

Grant No. 50—Capital outlay on Ports—concl'd.

(iii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 3.27 lakhs shown under the head "Suspense (Personal Deposits)".

A summary of Personal Ledger Account in the name of Joint Secretary to the Government of Orissa, Commerce (Port) Department in connection with trading in iron-ore for the year 1963-64 is given below:—

Opening balance on the 1st April, 1963	Credits during the year	Debits during the year	Closing balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
18,88,245	13,41,393	3,26,705	29,02,933

(iv) *Suspense Account*—The expenditure in the grant includes an amount of Rs. 1,72.71 lakhs shown under the head "Suspense". The stores transactions of the Paradeep Port Organisation are accounted for under this head.

The transactions in the suspense account are similar in nature to those under Public Works which have been described in note (x) of the explanatory notes below Grant No. 24.

An analysis of the transactions together with the opening and closing balances for the year 1963-64 is given below:—

Opening balance on the 1st April, 1963	Credits during the year	Debits during the year	Closing balance on the 31st March, 1964
Rs.	Rs.	Rs.	Rs.
35,10,701	1,72,71,432	1,01,30,446	1,06,51,687

**Grant No. 51—Capital Expenditure relating to
Labour Department (All Voted)**

Major Head—	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
109—CAPITAL OUTLAY ON OTHER WORKS.			
Original	5,00,000		
Supplementary	..	..	-5,00,000
	} 5,00,000		
Amount surrendered during the year (December, 1963)			5,00,000

Notes and Comments—

The entire provision in the grant remained unutilised; the non-utilisation of funds was explained as due to non-availability of allocations from the Government of India for land acquisition and development schemes.

**Grant No. 53—Capital Account of Other Works relating to
Home Department (All Voted)**

Major Head—	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
109—CAPITAL OUTLAY ON OTHER WORKS.			
Original	..		
Supplementary	1,76,400	1,76,253	-147
	} 1,76,400		
Amount surrendered during the year			nil

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

	Total Grant	Actual Expenditure	Excess + Saving—
Major Heads—	Rs.	Rs.	Rs.
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT			
119—CAPITAL OUTLAY ON FORESTS			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING			
Original	4,26,58,700	25,51,759	—4,01,06,941
Supplementary	..		
Amount surrendered during the year (March, 1964)			51,01,500

Notes and Comments—

The saving formed 94 per cent of the provision and 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 rupees)		
D—Other Miscellaneous Schemes— Trading in Kendu Leaves—			
1—Advances—			
O.	50.00	..	..
R.	—50.00		
2—Suspense—(Personal Deposit)— Debits—			
O.	3,50.00	3,50.00	—3,50.00

The saving was explained as due to non-implementation of the scheme

Out of the total saving of Rs. 4,00.00 lakhs, Rs. 50.00 lakhs were surrendered on the 30th March, 1964. The reasons for non-surrender of the balance saving were not intimated by the Controlling Officer.

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.			
Original	34,75,000	47,48,500	—3,09,500
Supplementary	15,83,000		
Total		50,58,000	
Amount surrendered during the year			nil

Notes and Comments—

- (i) In the group head indicated below, the supplementary grant of Rs. 2.75 lakhs obtained in September, 1963 for purchase of shares in the unlimited liability societies, proved excessive:—

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

A. 1—Share capital contribution to Agricultural Credit Co-operative Societies—

O.	..	2.75	1.10	—1.65
S.	2.75			

The final saving of Rs. 1.65 lakhs was explained as due to late sanction of the amount at the fag end of the year by the Reserve Bank of India.

- (ii) In the group head indicated below, the entire provision remained unutilised—

**A. 2—Share Capital Contribution to composite Grain Golas—
Investment in other Commercial Concerns—**

O.	1.25	1.25	..	—1.25
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The Saving was stated to be due to decision of the Reserve Bank of India not to participate in the Share Capital of composite grain gola Co-operative Societies.

**Grant No. 56—Capital expenditure relating to Planning and
Co-ordination Department (All Voted)**

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING.			
Original	53,00,000	} 53,00,000	—53,00,000
Supplementary	..		
	Amount surrendered during the year (March, 1964)		40,00,000

Notes and Comments—

Consequent on the post budget decision of Government to open Suspense Accounts under Grant No. 4 and to maintain Public Works system of accounting in the Rural Engineering Divisions; the entire provision of Rs. 53 lakhs remained unutilised, of which Rs. 40 lakhs were surrendered on the 26th March, 1964.

The balance amount of Rs. 13 lakhs was not surrendered; the reasons for the non-surrender were not furnished by the Controlling Officer (September, 1964).

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head—			
109—CAPITAL OUTLAY ON OTHER WORKS.			
Original	30,400	} 1,93,600	1,89,487
Supplementary	1,63,200		
	Amount surrendered during the year		Nil

Grant No. 58—Capital Account of other works relating to Grama Panchayat Department (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—				
109—CAPITAL OUTLAY ON OTHER WORKS.				
Original	13,30,000	} 13,72,300	11,89,719	—1,82,581
Supplementary	42,300			
Amount surrendered during the year (March, 1964)				200

Grant No. 59—State Schemes of Government Trading relating to Health Department (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—				
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING.				
Original		} 74,53,100	79,32,434	+4,79,334
Supplementary	74,53,100			
Amount surrendered during the year				nil

Notes and Comments—

The excess occurred under the head "Malaria Control"; the reasons for the excess have not been communicated by the Controlling Officer.

Grant No. 60—Capital Outlay on Public Works

Major Head—	Total Grant or Appropriation		Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	
103—CAPITAL OUTLAY ON PUBLIC WORKS				
Voted—				
Original	9,23,06,700	11,65,44,100	12,56,21,497	+90,77,397
Supplementary	2,42,37,400			
Amount surrendered during the year (March, 1964)				28,57,100
Charged—				
Original	50,000	50,000	..	—50,000
Supplementary	..			
Amount surrendered during the year (March, 1964)				50,000

Notes and Comments—

- (i) The expenditure in the voted grant exceeded the provision by Rs. 90,77,397; the excess requires regularisation.
- (ii) (a) The excess in the voted grant occurred mainly under the following group heads; the reasons for the excess have not been furnished by the Controlling Officers—

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

- (1) A. 1(14)—Original Works—
Buildings—Public Works
Department—Miscellaneous Departments—

O.	7.09	7.62	10.49	+2.87
S.	5.47			
R.	—4.94			

The amount of Rs. 4.94 lakhs was withdrawn by surrender/reappropriation in March, 1964; this was stated to be mainly due to postponement of addition and alteration works to residential buildings (Rs. 2.90 lakhs) and transfer of provision to other group heads (Rs. 2.00 lakhs) for execution of Public Health portion of the works.

- (2) F. 1(1)—Add—Pro rata shares—Establishment Charges—
Buildings—

O.	2.92	2.92	5.01	+2.09
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Grant No. 60—Capital Outlay on Public Works—Contd.

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—	
(3) F 2(1)—Add Pro rata Shares— Tools and Plant—Buildings— O.	3.93	3.93	6.57	+2.64
(4) I.1(1)—Buildings—Public Works Depart- ment—Education—Plan				
O.	27.74	30.54	46.21	+15.67
S.	2.80			
In view of the excess, supplementary grant of Rs.2.80 lakhs obtained in September, 1963 (Rs. 0.30 lakh) and March, 1964 (Rs. 2.50 lakhs) for construction of science blocks hostels and staff quarters proved inadequate.				
(5) I.1(2)—Buildings—Public Works Depart- ment—Medical—Plan				
O.	7.25	7.25	8.78	+1.53
(6) I.3(1)—Buildings—Public Health—Edu- cation—Plan				
O.	0.50	0.50	6.50	+6.00
S.	*			
(7) I.3(4)—Buildings—Public Health—Indus- tries—Plan				
O.	2.15	2.15	4.49	+2.34
R.				
(8) J.1.—Communication—Public Works— Plan				
O.	1,33.77	1,46.83	+13.06	
S.				
R.				
(9) M.1(1)—Add—Pro rata shares—Esa- blishment—Buildings— O.	1.53	1.53	3.08	+1.55
(10) M.1(2)—Add—Pro rata shares— Establishment—Communication— O.	1.04	5.56	17.93	+12.37
S.				
R.				
(11) M.2(1)—Add—Pro rata shares—Tools and Plant—Buildings— O.	2.05	2.05	4.03	+1.98
(12) M.2(2)—Add—Pro rata shares—Tools and Plant—Communication— O.	1.40	16.23	23.52	+7.29
S.				
R.				
(13) N.1.—Add—Lumpsum charges credi- table to other Governments and Depart- ments— O.	0.38	0.38	2.93	+2.55

*Represents the supplementary grant of Rs. 100

Grant No. 60—Capital Outlay on Public Works—contd.

Group head		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(14) O.1(2)—New Capital Project—Works—Public Works Department—Road Construction—				
O.	..	2.90		
S.	..	8.05		
R.	—	—1.89		
		9.06	10.62	+1.56
The reduction of provision by Rs. 1.89 lakhs made in March, 1964 proved unjustified.				
15) P.1.—New Capital Project—Suspense—Public Works Department—				
O.	..	1,20.00	2,16.00	+96.00
(16) Q.1—New Capital Project—Add—Pro rata shares—Establishment—				
O.	..	0.64	1.87	+1.23
(17) Q.2—New Capital Project—Add—Pro rata shares—Tools and Plant—				
O.	..	0.85	2.45	+1.60

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

Group head	Total Grant	Amount of excess
	Rs.	Rs.
<i>Buildings—Public Works Department—</i>		
A.1(2)—Registration	.. 23,600	1,539
A.1(7)—Education—	.. 26,800	69,986
<i>Buildings—Electrical—</i>		
A.2(1)—General Administration—	.. 42,000	33,366
A.2(2) (2)—Police—Others—	.. 6,400	1,916
A.2(5)—Miscellaneous Department—	.. 5,400	3,376
A.2 (7)—Civil Works—	.. 5,900	19,794
A.2(8)—Medical—	.. 3,000	824
A.2 (9)—Taxes on Income—	.. 5,000	2,918
<i>Buildings—Public Health—</i>		
A.3 (3)—Jails	.. 10,200	19,800
A.3 (5)—Medical—	.. 46,000	10,099
A.3 (6)—Industries—	.. 3,000	2,477
A.3 (7)—Civil Works—	.. 31,600	13,956
A.3 (9)—Miscellaneous Departments—	.. 2,30,300	65,652
<i>Miscellaneous—</i>		
B.1—Electricals—	.. —2,400	4,688

Grant No. 60—Capital Outlay on Public Works—contd.

Group head	Total Grant Rs.	Amount of excess Rs.
<i>New Capital Projects—</i>		
H.1(1)(3)—Public Health—	2,66,500	9,144
<i>Development Schemes—</i>		
<i>State Sector—</i>		
<i>Buildings—Electrical—</i>		
I.2(2)—Stationery and Printing	34,000	21,231
I.2(3)—Miscellaneous Department	2,500	13,514
<i>Buildings—Public Health—</i>		
I.3(5)—Stationery and Printing	92,500	80,264
<i>New Capital Projects—</i>		
0.1(3)—Buildings—Non-residential	5,35,200	24,486
<i>Add—Lump sum charges creditable to other Establishments—</i>		
R.1—Public Health	4,93,500	22,732

(c) Under the following group heads, expenditure amounting to Rs. 8.23 lakhs was incurred although no provision had been made; the reasons for non-provision funds have not been furnished by the Controlling Officer—

Group head	Actual Expenditure Rs.
A.2—Buildings—Electrical—	
(2) (1)—Police Housing Scheme	30,989
(10)—Education	450
A.3—Buildings—Public Health—	
(10)—Education	8,400
(11)—Public Health	6,893
I.2—Buildings—Electrical (Plan)—	
(4)—Education	1,53,571
(5)—Animal Husbandry	305
(6)—Industries	18,949
(7)—Public Health	6,686

Grant No. 60—Capital Outlay on Public Works—contd.

Group head	Actual Expenditure
	Rs.
1. 3—Buildings—Public Health—(Plan)—	
(7)(1)—Police Housing Scheme	85,862
(8)—Public Health	15,092
(10)—Excise	5,775
(11)—Civil Works	3,52,549
(12)—Administration of Justice	1,731
(13)—Jails	288
S. 2—Rental Housing Scheme financed from Life Insurance Corporation—Public Health	1,35,062

(d) The excesses were partly counterbalanced by saving under other group heads ; important cases of savings are mentioned in notes (iii) to (vi) below:—

(iii) The supplementary grants proved unnecessary/excessive in the following cases:—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A. 1(3)—Original Works—Buildings —Public Works Department—General Administration—			
O.	11.30	19.15	13.88
S.	7.87		
R.	-0.02		
			-5.27

The reasons for the saving of Rs. 5.27 lakhs have not been intimated by the Controlling Officer.

In view of the total saving of Rs. 5.29 lakhs in the provision (27 per cent), the supplementary grant of Rs. 7.87 lakhs obtained in September, 1963 (Rs. 6.83 lakhs) and March, 1964 (Rs. 1.04 lakhs) for construction of circuit houses in some districts and staff quarters for the Vigilance Department, proved excessive.

(2) A. 1 (6)(1)—Original Works—Buildings—Public Works Department—Police Housing Scheme—			
O.	10.00	11.05	10.22
S.	4.00		
R.	-2.95		
			-0.83

The supplementary grant of Rs. 4.00 lakhs obtained in September, 1963 remained un-utilised and this provision was withdrawn in full by re-appropriation on the 23rd March, 1964; this was stated to be due to decision of the Police Housing Committee to take up less works.

(3) A. 1(13)—Original Works—Buildings —Public Works Department—Taxes on Income—			
O.	6.05	23.23	18.23
S.	17.20		
R.	-0.02		
			-5.00

The supplementary grant of Rs. 17.20 lakhs obtained in September, 1963 for providing official and residential accommodation to the Commercial Taxes Department proved excessive since Rs. 5 lakhs remained unutilised ; the reasons for the final saving have not been intimated by the Controlling Officer.

Grant No. 60—Capital Outlay on Public Works—*contd.*

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) I(4)—Development Schemes— State Sector—Buildings— Public Works Department— Industries—			
O.	8.40		
S.	12.06	18.31	14.11
R.	2.15		—4.20

The supplementary grant of Rs. 12.06 lakhs obtained in September, 1963 for completion of the Rural Industrial Estates for accommodating Panchayat Samiti Industries proved excessive, in view of the total saving of Rs. 6.35 lakhs in the provision (31 per cent).

A saving of Rs. 2.15 lakhs was explained as mainly due to non-execution of some work for want of certain details from the Industries Department.

The reasons for the final saving of Rs. 4.20 lakhs have not been intimated by the Controlling Officer.

(5) I(6)—Buildings—Public Works—
Miscellaneous Department
(Plan)—

O.	6.69	3.46	3.13	—0.33
S.	3.03			
R.	6.26			

In view of the total saving of Rs. 6.59 lakhs in the provision (68 per cent), supplementary grant of Rs. 3.03 lakhs obtained in September, 1963 for construction of some more tenements under the subsidised Industrial Housing Scheme (Rs. 2.00 lakh) and providing electrical and sanitary installation to the mining circle office at Joda (Rs. 1.03 lakhs) proved unnecessary.

The saving of Rs. 6.26 lakhs was explained as due to non execution of some works for want of certain details of works, etc. from the Mining Department, and transfer of certain works and the funds therefor to Roads and Buildings Wing as works of that Department.

(6) P. 3—New Capital Project—Sus-
pense—Public Health—

O.	18.00	65.00	52.20	—12.80
S.	47.00			

The reasons for the final saving of Rs. 12.80 lakhs have not been intimated by the Controlling Officer.

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

(1) A. I(12)—Original Works—
Buildings—Public Works—
Civil Works—

O.	4.43	4.25	1.84	—2.41
R.	0.18			

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

Grant No. 60—Capital Outlay on Public Works—contd.

Group head	Total Grant	Actual Expenditure	Excess+ Saving-
(In lakhs of rupees)			
(2)H. 1(1)(1)—New Capital Project— Works—Public Works— Buildings—Residential—			
O. 75.00	67.44	65.30	-2.14
R. -7.56			

Out of the total saving of Rs. 9.70 lakhs in the original provision, an amount of Rs. 7.56 lakhs was reappropriated to other group heads during March, 1964 reportedly for meeting the requirements of Public Health portion of the Works.

The reasons for the balance saving of Rs. 2.14 lakhs have not been intimated by the Controlling Officer.

(3)I. 1(5)—Development Schemes—State Sector—Buildings—Public Works—Stationery and Printing—			
O. 9.13	7.06	6.38	-0.68
R. -2.07			

Out of the total saving of Rs. 2.75 lakhs in the original provision (30 per cent) an amount of Rs. 2.07 lakhs remained unutilised mainly due to provision of funds in excess of actual requirement for the Text Book Press, Bhubaneswar.

(v) In the group heads indicated below, the reasons for the savings have not been intimated by the Controlling Officer:—

(1)A. 1(9)—Original Works—Buildings—Public Works—Public Health—			
O. 5.00	5.00	0.40	-4.60

(2)I. 1(3)—Development Schemes—State Sector—Buildings—Public Works—Animal Husbandry Department—			
O. 8.63	8.03	5.01	-3.02
R. -0.60			

(3) P. 2—New Capital Project—Suspense—Electricals—			
O. 26.10	26.10	23.78	-2.32

(vi) In the following group heads the entire provision made for Expressway under 'अन्य-प्लान' was either transferred to 'Plan' or surrendered during March, 1964; this was explained as due to post budget decision of Government not to incur expenditure under the head.

	Provision (In lakhs of rupees)
C. 1(1)—Communications—Public Works— Other Projects—	4,00.00
D. 1—Suspense—Gross Debits—Com- munications—	30.00
F. 2(2)—Add—Pro rata shares—Tools and Plant— Communications.	11.97

Grant No. 60—Capital Outlay on Public Works—concl'd.

(vii) In view of the final savings (the funds provided by reappropriation in March, 1964 in the following cases proved excessive; the reasons for final savings have not been furnished by the Controlling Officers—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
1. 2.—Development Schemes—State Sector—Communications—Expressway—			
O. ..	3,52.80	3,44.63	—8.17
R. ..			
1. 1.—Suspense—Gross Debits—Expressway—			
O. ..	60.66	56.69	—3.97
R. ..			
1. 1(1)—New Capital Project—Works—Public Works—Jungle clearance—			
O. ..	13.09	11.45	—1.64
S. ..			
R. ..			

(viii) The expenditure under the grant includes an amount of Rs. 3,48.67 lakhs accounted for under the head "Suspense". The nature and scope of transactions recorded under the head 'Suspense' has been described in item (x) of the notes below 'Grant No. 24—Irrigation'.

A summary of the transactions accounted for under this head together with the opening and closing balances for the year 1963-64 is given below:—

Suspense Heads	Opening balance on the 1st April, 1963	Debits during 1963-64	Credits during 1963-64	Closing balance on the 31st March, 1964
(In lakhs of rupees)				
103—Capital Account of Civil Works outside the Revenue Account—				
(a) Public Works—				
Purchase ..	—25.24	26.94	44.11	—42.41
Stock ..	—0.21	3.87	2.80	0.86
Miscellaneous Public Works				
Advances ..	43.68	25.88	9.45	60.11
Total ..	18.23	56.69	56.36	18.56
(b) New Capital Project—				
Purchases ..	—91.23	67.98	84.22	—107.47
Stock ..	48.84	158.43	148.20	59.07
Miscellaneous Public Works				
Advances ..	99.94	65.57	62.69	102.82
Total ..	57.55	291.98	295.11	54.42

Floating Debt—(Repayment)—(All charged)

Major Head—	Total Appro- priation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
O—PUBLIC DEBT—DEBT RAISED IN INDIA—FLOATING DEBT (REPAY- MENT)			
Original			
Supplementary .. . 2,95,00,000	2,95,00,000	2,95,00,000	..
Amount surrendered during the year			nil

Notes and Comments—

Supplementary appropriation of Rs. 2,95-00 lakhs was obtained in September, 1963 for repayment of special Ways and Means Advance obtained from the Reserve Bank of India to meet the expenditure on natural calamities and food procurement drive.

Loans from the Central Government (Repayment)
(All charged)

Major Head—	Total Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
O—PUBLIC DEBT—DEBT RAISED IN INDIA—LOANS FROM THE CENTRAL GOVERNMENT.			
Original ..	5,80,18,200	6,09,83,800	+68,61,359
Supplementary ..	29,65,600		
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure exceeded the total appropriation by Rs. 68,61,359 which requires regularisation.

(ii) (a) The excesses occurred under the group heads mentioned below and have been explained as mainly due to repayment of unutilised loans received from the Government of India in previous years.

No provision to cover the repayment had been made in the budget, following the past practice according to which such refunds were made by deduction from fresh loans sanctioned by the Government of India. The procedure was changed by the Government of India from the accounts for 1962-63 and it has been stated that this came to the notice of the State Government in March, 1963. Funds were, however, not obtained during the course of the year by supplementary appropriation.

Group head	Total Appropriation	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
A.2—Grow More Food Scheme—			
O. ..	35.00	36.89	+22.72
R. ..	1.89		
A.5—Community Development Project Schemes—			
O. ..	37.20	42.69	+0.77
R. ..	5.49		
A.6—Flood and Drought Relief Schemes—			
O. ..	99.00	91.15	+31.13
R. ..	-7.85		
In view of the excess, the reduction of provision on the 31st March, 1964 proved injudicious.			
A.9—Small Scale and Cottage Industries—			
O. ..	14.00	11.77	+0.28
R. ..	-2.23		
A.11—Other Miscellaneous Schemes—			
O. ..	8.00	8.60	+1.36
R. ..	0.60		

Loans from the Central Government (Repayment)—concl'd.

Group head		Total Appropriation	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)				
A. 12—Establishment of Industrial Estate—				
O. ..	3.12	2.70	6.42	+3.72
R. ..	-0.42			
A. 19—Low Income Group Housing Scheme—				
O. ..	4.70	5.19	6.91	+1.72
R. ..	0.49			
A. 20—Slum Clearance—				
O. ..	0.15	0.14	1.07	+0.93
R. ..	-0.01			

(b) In the following case, the excess was explained as due to write back of excess adjustment of loan made during the year 1958-59.

A. 1—Electricity—

O. ..	14.54	14.22	15.80	+1.58
R. ..	-0.32			

(c) The excess in the following case was stated to be mainly due to repayment of loans amounting to Rs. 4.08 lakhs without provision because of late finalisation of terms and conditions by the Government of India for repayment of the loans.—

A. 16—Development of Handloom Industries—

O. ..	5.15	10.27	14.53	+4.26
R. ..	5.12			

(d) Excesses of small amounts also occurred under 9 other group heads. The excess amount ed to Rs. 12,976 under the group head "A. 21—Participating in the share capital of Co-operative Societies" and Rs. 9,007 under the group head, "A. 22—Village Housing Project Scheme"; the total excess under the remaining 7 group heads amounted to Rs. 125.

(e) The excesses were partly counterbalanced by savings under other group heads.

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).			
<i>Original</i> ..	16,49,900		
<i>Supplementary</i> ..	}	16,49,900	15,85,013
			—64,887
<i>Amount surrendered during the year (March, 1964)</i>			64,800

APPENDIX

Statement showing the estimated and actual recoveries by grants which have been adjusted in the accounts in reduction of expenditure

Number and name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less --
	Rs.	Rs.	Rs.
1—Election and other expenditure relating to the Home Department.	3,12,500	6,27,000	+3,14,500
2— Jails ..	1,75,700	1,80,565	+4,865
3— Police ..	3,57,200	12,92,428	+9,35,228
4— Expenditure relating to the Planning and Co-ordination (Planning) Department.	55,44,700	22,21,080	--33,23,620
5— Community Development Projects, etc.	26,400	2,179	--24,221
6— Expenditure relating to the Political and Services Department.	11,52,000	3,95,702	--7,56,298
10— Pensions ..	7,59,000	6,21,873	--1,37,127
11— Expenditure relating to the Education Department.	2,000	..	--2,000
16— District Administration and other expenditure relating to the Revenue Department.	25,00,000	36,53,077	+11,53,077
17— Expenditure relating to the Industries Department.	10,30,900	..	--10,30,900
18— Civil and Sessions Court and other expenditure relating to the Law Department.	1,73,000	..	--1,73,000
19— Stationery and Printing and other expenditure relating to the Commerce Department.	4,000	18,523	+14,523
21— Tribal and Rural Welfare Department.	22,86,000	..	--22,86,000
22— Medical and other expenditure relating to the Health Department.	8,00,000	72,975	--7,27,025
24— Irrigation ..	1,22,74,100	2,34,84,082	+1,02,09,982
25— Public Works ..	5,49,88,600	9,76,16,957	+4,26,28,357

APPENDIX—*contd.*

Number and name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—
	Rs.	Rs.	Rs.
27—Public Works, Common Establishment and other expenditure relating to the Works Department.	80,15,500	77,47,840	-2,67,660
28—Electricity Schemes ..	13,02,800	..	-13,02,800
30—Transport Schemes ..	28,62,400	23,65,846	-4,96,554
32—Fisheries ..	57,000	..	-57,000
33—Co-operation and Marketing ..	11,50,690	9,71,290	-1,79,310
34—Contributions to Local Bodies ..	..	13,336	+13,336
35—Animal Husbandry ..	1,11,600	50,002	-61,598
36—Public Relations ..	1,50,000	1,41,577	-8,423
37—Agriculture ..	5,30,900	24,600	-5,06,300
40—Community Development Projects ..	500	3,83,340	+3,82,840
41—Loans to Local Funds, Government servants, etc.	5,00,000	..	-5,00,000
42—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department.	60,00,000	55,66,311	-4,33,689
43—Irrigation and Electricity Schemes ..	6,48,49,500	9,26,93,494	+2,78,43,994
44—Agricultural Improvement and Research.	3,56,000	9,14,169	+5,58,169
45—Government Trading Scheme ..	5,62,11,800	7,06,63,233	+1,44,51,433
46—Road and Water Transport Schemes..	2,000	342	-1,658
47—Capital Expenditure relating to Public Health and Health (L. S.-G.) Department.	6,39,100	8,14,406	+1,75,306
48—Capital Outlay on Industrial Development	5,50,000	6,25,105	+75,105
50—Capital Outlay on Ports ..	2,53,17,000	1,40,98,780	-1,12,18,220
51—Capital expenditure relating to the Labour Department.	10,600	..	-10,600
52—Capital Account of other works relating to the Education Department.	..	36,460	+36,460

APPENDIX—concl.

Number and name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less —
	Rs.	Rs.	Rs.
53—Capital Account of other works relating to Home Department.	..	9,995	+9,995
54—Capital Outlay on Forests	.. 4,01,00,000	..	—4,01,00,000
56—Capital expenditure relating to Planning and Co-ordination Department.	53,00,000	..	—53,00,000
57—Capital expenditure relating to Animal Husbandry Department	..	14,895	+14,895
58—Capital Account of other works relating to Grama Panchayat Department.	..	2,66,912	+2,66,912
59—State Schemes of Government Trading relating to Health Department.	..	79,32,434	+79,32,434
60—Capital Outlay on Public Works	.. 2,01,24,000	3,62,00,662	+1,60,76,662
Grand Total	.. 31,65,27,400	37,07,21,470	+5,41,94,070



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