



GOVERNMENT OF ORISSA

**APPROPRIATION
ACCOUNTS
1965-66**



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1965-66 presents the accounts of sums expended in the year ended 31st March, 1966 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for supplementary grant or appropriation.

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

Charged appropriations and *expenditure* are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs..	Rs.	Rs.	Rs.
1- Elections and other expenditure relating to the Home Department				
Voted	.. 49,26,000	45,96,695	3,29,305	..
Charged	7,12,400	7,24,846	..	12,446
2- Jails				
Voted	.. 58,31,500	56,24,308	2,07,192	..
Charged	.. 1,000	..	1,000	..
3- Police				
Voted	.. 5,83,09,400	5,45,70,030	37,39,370	..
4- Expenditure relating to the Planning and Co-ordination Department				
Voted	.. 3,39,31,900	4,00,03,924	..	60,72,024
5- Community Development Projects, etc.				
Voted	.. 8,85,09,800	8,47,75,781	37,34,019	..
6- Expenditure relating to the Political and Services Department				
Voted	.. 46,83,000	36,17,625	10,65,375	..
Charged	.. 2,07,800	1,68,205	39,595	-
7- Cultural Affairs				
Voted	.. 14,47,900	12,31,047	2,16,853	-
8- Stamps				
Voted	.. 4,39,200	5,88,319	..	1,49,119
9- Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted	.. 1,16,98,000	1,16,04,666	93,334	..
Charged	.. 5,44,400	5,31,201	13,199	..

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Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs..	Rs.	Rs.	Rs.
10—Pensions				
Voted	.. 58,19,800	54,18,146	4,01,654	..
Charged	.. 40,400	20,968	19,432	..
11—Expenditure relating to the Education Department				
Voted	.. 10,53,82,800	10,02,20,781	51,62,019	..
12—Taxation				
Voted	.. 47,43,100	44,75,467	2,67,633	..
Charged	.. 200	..	200	..
13—Land Revenue				
Voted	.. 4,04,81,600	3,66,26,230	38,55,370	..
14—Excise				
Voted	.. 31,39,700	31,34,423	5,277	..
15—Registration				
Voted	.. 9,65,500	9,60,625	4,875	..
16—District Administration and other expenditure relating to the Revenue Department				
Voted	.. 2,97,24,300	2,93,40,424	3,83,876	..
Charged	.. 50,00,000	50,00,000	..	..
17—Expenditure relating to the Industries Department				
Voted	.. 2,35,76,000	1,87,96,438	47,79,562	..
Charged	.. 5,900	..	5,900	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted	.. 38,67,000	38,07,590	59,410	..
19—Stationery and Printing and other expenditure relating to the Commerce Department				
Voted	.. 92,57,600	88,28,204	4,29,396	..

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
20—Labour, Emigration and Employment Organisation				
Voted ..	29,15,300	25,04,941	4,10,359	..
21—Tribal and Rural Welfare Department				
Voted ..	3,27,90,500	2,58,01,713	69,88,787	..
22—Medical and other expenditure relating to the Health Department				
Voted ..	2,88,77,800	2,86,97,565	1,80,235	..
23—Public Health				
Voted ..	3,08,09,400	2,58,67,880	49,41,520	..
24—Irrigation				
Voted ..	10,61,09,800	10,62,19,164	..	1,09,364
Charged ...	5,000	2,153	2,847	..
25—Public Works				
Voted ..	19,66,41,200	18,94,23,909	72,17,291	..
Charged ..	3,20,000	2,42,149	77,851	..
26—State Legislature				
Voted ..	13,19,400	13,18,640	760	..
Charged ..	35,000	27,759	7,241	..
27—Public Works, Common Establishment and other expenditure relating to the Works Department				
Voted ...	1,50,87,300	1,49,75,024	1,12,276	..
28—Electricity Schemes				
Voted ..	1,64,47,300	1,90,79,072	..	26,31,772
29—Taxes on Vehicles				
Voted ...	9,30,000	8,65,562	64,438	..
30—Transport Schemes				
Voted ..	2,07,62,800	2,05,79,697	1,83,103	..

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Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
31—Forest				
Voted ..	2,03,26,500	1,93,87,527	9,38,973	..
Charged ...	5,000	5,015	..	15
32—Fisheries				
Voted ..	57,61,400	44,90,235	12,71,165	..
Charged ..	1,600	..	1,600	..
33—Co-operation and Marketing				
Voted ..	1,12,98,200	87,59,519	25,38,681	..
34—Contribution to Local Bodies				
Voted ..	2,72,98,300	97,07,286	1,75,91,014	..
35—Animal Husbandry				
Voted ..	1,99,90,100	1,65,02,793	34,87,307	..
36—Public Relations				
Voted ..	38,58,100	32,80,170	5,77,930	..
Charged ..	2,300	..	2,300	..
37—Agriculture				
Voted ..	4,49,78,100	3,06,04,665	1,43,73,435	..
Charged ..	2,00,000	2,00,000	..	..
38—Supply Department				
Voted ..	35,55,500	34,77,030	78,470	..
39—Ports				
Voted ..	3,69,400	2,79,121	90,279	..
Interest on Debt and other Obligations				
Charged ...	12,04,99,600	12,01,43,377	3,56,223	..
Appropriation for Reduction or Avoidance of Debt				
Charged ..	4,72,36,000	4,72,36,282	..	282

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
40—Community Development Projects				
Voted	700	56,588	..	55,888
41—Loans to Local Funds, Government Servants, etc				
Voted	14,67,88,200	10,56,87,540	4,11,00,660	..
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department				
Voted	51,00,000	39,66,185	11,33,815	..
43—Irrigation and Electricity Schemes				
Voted	33,55,89,600	31,38,43,935	2,17,45,665	..
Charged	1,73,400	1,71,552	1,848	..
44—Agricultural Improvement and Research				
Voted	2,21,21,600	1,96,74,872	24,46,728	..
Charged	2,100	2,020	80	..
45—Government Trading Scheme				
Voted	12,67,20,000	16,22,12,208	..	3,54,92,208
46—Road and Water Transport Schemes				
Voted	14,30,000	13,24,407	1,05,593	..
47—Capital expenditure relating to Public Health and Health (L.S.G.) Department				
Voted	34,00,100	34,02,879	..	2,779
Charged	1,41,500	1,41,500	..	..
48—Capital Outlay on Industrial Development				
Voted	3,14,68,500	3,07,43,956	7,24,544	..

Summary

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Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
49—Hirakud Dam Project				
Voted ..	53,27,000	5,15,368	48,11,632	..
50—Capital Outlay on Ports				
Voted ..	7,65,52,000	2,30,28,963	5,35,23,037	..
51—Capital expenditure relating to Labour Department				
Voted ..	5,00,000	..	5,00,000	..
53—Capital expenditure relating to Home Department				
Voted ..	4,35,000	4,20,118	14,882	..
54—Capital Outlay on Forests				
Voted ..	4,17,65,300	3,36,18,414	81,46,886	..
55—Share Capital contribution to Co-operative Organisations				
Voted ...	1,91,39,600	59,85,750	1,31,53,850	..
56—Capital expenditure relating to Planning and Co-ordination Department				
Voted ...	40,00,000	49,82,082	..	9,82,082
57—Capital expenditure relating to Animal Husbandry Department				
Voted ..	8,81,200	8,25,118	56,082	..
58—Capital expenditure relating to the Grama Panchayat Department				
Voted ..	10,00,000	6,80,073	3,19,927	..
59—Capital expenditure relating to Health Department				
Voted ..	62,66,000	57,20,759	5,45,241	..

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
60—Capital Outlay on Public Works				
Voted ..	9,06,00,300	9,13,71,890	..	7,71,590
Charged ..	75,200	71,713	3,487	—
Floating Debt (Repayment)				
Charged ..	14,80,00,000	14,31,00,000	49,00,000	—
Loans from the Central Government (Repayment)				
Charged ..	17,48,68,400	17,47,32,090	1,36,310	—
Other Loans (Repayment)				
Charged ..	25,53,400	25,53,682	..	282
Total				
{ Voted ..	194,59,45,600	175,81,03,341	23,41,09,085	4,62,66,826
{ Charged ..	50,06,30,600	49,50,74,512	55,69,113	13,025
Grand Total ..	244,65,76,200	225,31,77,853	23,96,78,198	4,62,79,851

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

- 4—Expenditure relating to the Planning and Co-ordination Department ;
- 8—Stamps ;
- 24—Irrigation ;
- 28—Electricity Schemes ;
- 40—Community Development Projects ;
- 45—Government Trading Scheme ;
- 47—Capital expenditure relating to Public Health and Health (L.S.-G.) Department ;
- 56—Capital expenditure relating to Planning and Co-ordination Department ; and
- 60—Capital Outlay on Public Works.

The excesses over the Charged Appropriations under "1—Elections and other expenditure relating to the Home Department", "31—Forest", "Appropriation for Reduction or Avoidance of Debt" and "Other Loans (Repayment)" also require regularisation.

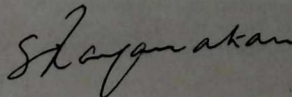
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1965-66 and that shown in the Finance Accounts for that year is indicated below :—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts.	175,81,03,341	49,50,74,512
<i>Deduct</i> —Total of recoveries ..	58,83,17,381	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	116,97,85,960	49,50,74,512

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936 as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1967.



(S. RANGANATHAN)

Comptroller and Auditor General of India

NEW DELHI,

The

Grant No. 2—Jails

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 55,48,300	58,31,500	56,24,308	—2,07,192
Supplementary .. 2,83,200			
Amount surrendered during the year (March, 1966)			2,14,800
<i>Charged—</i>			
Original .. 1,000	1,000	..	—1,000
Supplementary ..			
Amount surrendered during the year (March, 1966)			700

Notes and Comments—

(i) In view of the final saving of Rs. 2.07 lakhs, the supplementary grant of Rs. 2.83 lakhs obtained in March, 1966 proved excessive.

(ii) Saving mainly occurred in the group-head indicated below—

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

E.I.—Social and moral Hygiene and after-care Services—Probation Services (Plan-State Sector)—

O.	..	2.16	} 0.65	0.60	—0.05
R.	..	—1.51			

The total saving of Rs. 1.56 lakhs formed 72 per cent of the provision and was explained as mainly due to post-budget decision to defer the implementation of the scheme for extension of probation service to six districts due to National Emergency.

Grant No. 3—Police (All Voted)
(MAJOR HEAD : 23—POLICE)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 5,20,56,500	5,83,09,400	5,45,70,030	- 37,39,370
Supplementary .. 62,52,900			
Amount surrendered during the year (March, 1966)			40,44,100

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) B.3(2)—Police wireless Scheme—			
O. .. 11.92	10.34	10.34	..
R. .. - 1.58			
The reduction of the provision was explained as mainly due to want of trained operators and non-receipt of wireless equipment ordered.			
(2) E—Special Police—			
O. .. 1,24.48	1,51.81	1,55.71	+3.90
S. .. 51.26			
R. .. - 23.93			

The net saving of Rs. 20.03 lakhs formed 11 per cent of the provision. The reduction in the provision was explained as mainly due to vacancies for want of suitable personnel and delay in selecting officers (Rs. 8.81 lakhs) and non-receipt of wireless equipment, arms and accoutrements (Rs. 15.12 lakhs). The final excess was stated to be due to adjustment of cost of transportation of personnel and stores of Orissa Military Police on deputation to Government of India relating to the year 1964-65 which could not be anticipated while reducing the provision.

(3) G.I—Railway Police—South—
Eastern Railway Police—

O. .. 7.77	5.34	5.31	-0.03
R. .. -2.43			

The total saving of Rs. 2.46 lakhs (32 per cent) was explained as mainly due to non-sanction of staff.

A saving of Rs. 1.77 lakhs (29 per cent) occurred in this group-head during 1964-65 also.

(4) H—Criminal Investigation Department—

O. .. 22.37	20.48	20.49	+0.01
R. .. -1.89			

*Represents taken Supplementary grant of Rs. 100.

The net saving of Rs. 1.88 lakhs was attributed to vacancies for want of suitable personnel and also non-sanction of some posts.

A saving of Rs. 1.63 lakhs (10 per cent) occurred under this group-head during 1964-65 also.

(ii) In the following group-head, the lump provision was meant for re-appropriation to the appropriate group-heads to meet additional expenditure on account of revision of pay and dearness allowance of Police personnel; Rs. 38.72 lakhs of the provision was not utilised. The non-utilisation was stated as mainly due to vacancies.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
L—Add—Lump provision for revision of Pay and dearness allowance—			
O.	41.08	..	..
R.	-41.08		

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

(MAJOR HEADS :19—GENERAL ADMINISTRATION; 30—PUBLIC HEALTH; 31—AGRICULTURE; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 71—MISCELLANEOUS)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	1,85,12,000		
Supplementary	1,54,19,900		
	3,39,31,900	4,00,03,924	+60,72,024
Amount surrendered during the year (March, 1966).			24,73,900

Notes and Comments—

(i) The expenditure in the grant exceeded the provision by Rs. 60,72,024 which requires to be regularised.

(ii) The supplementary grant of Rs. 1.54.20 lakhs, of which a sum of Rs. 1.53.22 lakhs was obtained in March, 1966 covered only 71 per cent of the excess expenditure over the original grant. While the Supplementary grant proved largely insufficient to meet the additional requirement of funds, the Department surrendered between 23rd and 31st March, 1966 an amount of Rs. 24.74 lakhs as surplus to requirements. This indicates that the controlling authorities were unable to make a proper assessment of the expenditure even at the close of the year.

(iii) The excess of Rs. 60.72 lakhs in the grant was composed of:

(a) excess^{es} under 13 group-heads amounting to Rs. 99.21 lakhs; the excess of Rs. 85.63 lakhs under the group-head "B.1 Suspense—Gross debit" accounted for 86 per cent of this excess, and

(b) savings totalling Rs. 36.01 lakhs (Rs. 1.00 lakh or more in each group-head) mainly under 7 group-heads; some of these group-heads are reviewed in note (v) below.

(iv) Substantial excess occurred under the group-head "B.1 Suspense—Gross Debit."

This group-head records expenditure relating to purchase of stores for the Rural Engineering Organisation. The original provision of Rs. 40.00 lakhs was augmented by supplementary grant of Rs. 1,40.00 lakhs in March, 1966 to speed up drought relief works and increase the activities of Minor Irrigation Works. The actual expenditure, however, exceeded the total provision by Rs. 85.63 lakhs.

The reasons for the additional expenditure and why it could not be covered by timely provision of funds have not been intimated by the controlling officer.

(v) In the group-heads indicated below, the provision remained unutilised wholly or to a substantial extent:—

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(1) C.1—Original Works— Original Works—	(In lakhs of rupees)		
O. .. 7.00	5.74	5.77	+0.03
R. .. -1.26			

The net saving of Rs. 1.23 lakhs in the original provision (18 per cent) was explained as mainly due to slowing down the construction of building works on account of Emergency.

Saving of Rs. 3.36 lakhs (84 per cent) in the provision occurred under this group-head during 1964-65 also.

(2) G.2—Miscellaneous—Hiring of Pumps—

O. .. 7.00	4.53	4.50	-0.03
R. .. -2.47			

The total saving of Rs. 2.50 lakhs in the original provision (36 per cent) was explained as due to Post-budget decision of Government not to purchase pumps (Rs. 1.78 lakhs) and late appointment and non-appointment of staff (Rs. 0.72 lakh). Of this a saving of Rs. 2.38 lakhs was reappropriated to group-head "H.1—Miscellaneous—Lift Irrigation Scheme (Plan—State Sector)" on the 31st March, 1966 and utilised thereunder for clearing old outstanding bills towards purchase of pumps.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(3) J.1—Grants-in-aid—Water-Supply—					
O.	..	40.00	18.00	16.81	-1.19
R.	..	-22.00			

Out of the total saving of Rs. 23.19 lakhs in the original provision (58 per cent), a saving of Rs. 22.00 lakhs was explained as due to non-receipt of full assistance from Government of India; the reasons for the balance saving have not been intimated by the controlling officer.

There were heavy savings under this group-head during the last 3 years also as indicated below :—

Year	Provision (In lakhs of rupees)	Expenditure	
1962-63	45.00	22.99	} The expenditure during 1964-65 was classified under "Grants-in-aid" whereas in the earlier years it was classified as direct expenditure by Government.
1963-64	50.00	42.88	
1964-65	50.00	39.55	

(4) L.3—State Statistics—Bench Mark and Assessment Survey (Plan—State Sector)—

O.	..	1.97	} 0.52	0.52	..
R.	..	-1.45			

The reduction of provision by Rs. 1.45 lakhs (73 per cent) was attributed mainly to non-implementation of the Scheme "Assessment of the Intensive Rice Cultivation Programme" owing to non-receipt of sanction from the Government of India (Rs. 1.25 lakhs).

(vi) *Suspense Account*—The expenditure under the grant includes an amount of Rs. 2.65.63 lakhs under the group-head "B—Suspense." The transactions are similar in nature to those under Public Works which have been described in note (ix) below Grant No. 24.

A summary of the transactions in the Suspense Account during the year 1965-66 is given below:—

Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
22,29,275	2,65,63,247	2,85,04,246	2,88,276

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

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

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 32—RURAL DEVELOPMENT; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS AND 71—MISCELLANEOUS)

	Total Grant	Actual Expenditure	Excess + Savings—
	Rs.	Rs.	Rs.
Original .. 8,83,09,300	8,85,09,800	8,47,75,781	-37,34,019
Supplementary .. 2,00,500			
Amount surrendered during the year (December, 1965: Rs. 32,94,300, February, 1966: Rs. 5,94,400 and March, 1966: Rs. 18,88,700).			57,77,400

Notes and Comments—

(i) The amount surrendered (Rs. 57.77 lakhs) was in excess (by Rs. 20.43 lakhs) of the amount available for surrender (Rs. 37.34 lakhs).

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

Group-head	Total Grant	Actual Expenditure	Saving + Excess— Saving—
	(In lakhs of rupees)		
(1) C.1—Direction and Organisation— Panchayat Office Establishment—			
O. .. 24.25	19.70	18.94	-0.76
S. .. *			
R. .. -4.55			

The saving of Rs. 5.31 lakhs (22 per cent) in the original provision was explained as mainly due to non-entertainment of staff (Rs. 1.09 lakhs), postponement of Panchayat Prize Scheme (Rs. 3.29 lakhs) and delay in reorganising Grama Panchayats (Rs. 0.68 lakh).

The savings under this group-head during 1963-64 and 1964-65 were Rs. 10.02 lakhs and Rs. 2.33 lakhs respectively.

(2) C.6—Reorganisation of Grama Panchayats.

O. .. 22.23
R. .. -22.23			

The non-utilisation of the entire provision was explained as due to delay in finalising the cadre of Grama Panchayat Secretaries and postponement of the scheme to separate internal audit from extension work owing to Emergency

The entire provision of Rs. 22.23 lakhs made during 1964-65 also remained unutilised due to delay in finalising the cadre of Grama Panchayat Secretaries

* Represents token Supplementary grant of Rs. 300.

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

D. Grants-in-aid, Contributions, etc. —

(3) D. 2—Grants to Panchayat Samitis for payment to the sanitation staff maintained by them—

O.	..	11·00	} 8·48	8·48	..
R.	..	—2·52			

The reduction of provision by Rs. 2·52 lakhs (23 per cent) was attributed to less requirements by Zilla Parishads owing to non-reorganisation of Panchayats and non-appointment of sanitation staff by some Panchayats.

A saving of Rs. 3·25 lakhs (30 per cent) in the provision occurred under this group-head during 1964-65 also.

(4) D. 11—Grants to Panchayat Samitis—

O.	..	10·33	} 5·83	6·84	+1·01
R.	..	—4·50			

The reduction of Rs. 4·50 lakhs from the provision (43·56 per cent) was explained as mainly due to some non-official members having not availed full travelling allowance (Rs. 3·50 lakhs) and post-budget reduction of grant to Panchayat Samitis (Rs. 1·00 lakh). The reasons for the final excess of Rs. 1·01 lakhs have not been intimated by the controlling officer.

A saving of Rs. 2·08 lakhs (25 per cent) in the provision occurred under this group-head during 1964-65 also.

(5) G. 1—Grants to Zilla Parishads for training of non-officials (Plan- State Sector)—

O.	..	5·85	} 2·84	3·93	+1·09
R.	..	—3·01			

The reduction of Rs. 3·01 lakhs made by surrender on 26th March, 1966 was attributed to post-budget revision of plan outlay while the final excess was explained as due to excess drawal of grants by Executive Officers of some Zilla Parishads.

(6) G. 2—Initial grant to Grama Panchayats—

O.	..	1·66	}
R.	..	—1·66			

The entire provision remained unutilised. Since Government decided to constitute a commission for delimitation of Panchayats, elections to Grama Panchayats were not held; consequently, the scheme of reorganisation did not materialise and this resulted in non-payment of grants envisaged.

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

(7) 1.1—Recurring expenditure on personnel retained in N. E. S. pattern—Establishment charges—

O.	..	91.81	} 79.27	80.01	+0.74
R.	..	-12.54			

The net saving of Rs. 11.80 lakhs in the provision was the result of a saving of Rs. 15.91 lakhs partly counter-balanced by excesses of Rs. 4.11 lakhs. The saving was explained as due to post-budget decision to drop some schemes (Rs. 3.09 lakhs) and observance of economy in implementation of Poultry Programme of Expanded Nutrition Programme (Rs. 12.82 lakhs).

(8) In the group-heads indicated below, provision to the extent of Rs. 44.30 lakhs remained unutilised; the non-utilisation was explained as mainly due to revision of Community Development Programme. A saving of Rs. 22.51 lakhs occurred during 1964-65 also for the same reason.

Group-head	Provision	Saving		
	(In lakhs of rupees)			
(Plan—State Sector)				
(a) N.1—Health and Rural Sanitation—Stage. I Blocks.	30.22	2.05		
(b) O.1—Education—Stage I Blocks—Grants-in-aid.	20.74	3.84		
(c) O.2—Education—Stage II Blocks—Grants-in-aid.	10.61	1.64		
(d) P.1—Social Education—Stage I Blocks. ..	22.89	3.81		
(e) P.2—Social Education—Stage II Blocks ..	12.33	1.71		
(f) Q.1—Communications—Stage I Blocks ..	27.04	1.87		
(g) R —Rural arts, crafts and industries—				
R.1—Stage I Blocks ..	23.38	10.44		
R.2—Stage II Blocks ..	10.26	5.25		
(h) S—Multipurpose Blocks—Block Headquarters	26.00	13.69		
(9) V.1. (2)—Training Schemes—Agricultural Extension and Training—Integrated Training Institution—				
O.	16.54	} 12.12	12.64	+0.52
R.	-4.42			

The net saving of Rs. 3.90 lakhs (24 per cent) in the provision was attributed to late joining of trainees.

(iii) In the following group-heads, the expenditure exceeded the budget provision; the reasons for the final excess and the circumstances in which the additional expenditure could not be provided for have not been intimated by the controlling officer.

Group-head			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
(1)	J.1. Supervision— Secretariat— (Plan—State Sector)				
	O. ..	12.33	12.60	14.86	+2.26
	R. ..	0.27			
(2)	K.1. Project/Block Headquarters— Stage I Blocks—Establishment Charges.				
	O. ..	86.40	92.20	108.26	+16.06
	R. ..	5.80			

The expenditure exceeded the original provision by Rs. 21.86 lakhs of which an excess of Rs. 5.80 lakhs was covered by reappropriation based on revised requirements.

(iv) A total sum of Rs. 1,92.26 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation.	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation.	Amount of addition by reappropriation (Rs. lakhs)
32—Rural Development— (Non-Plan)		32—Rural Development— (Non-Plan)	
C.6—Reorganisation of Grama Panchayats.	8.06	D.3—Grants to Grama Panchayats for appo- intment of Panchayat Secretaries.	6.99
37—Community Deve- lopment Projects, etc— (Non-Plan)		37—Community Deve- lopment Projects, etc— (Non-Plan)	
I.1 Establish m e n t charges.	9.45	1.3—Add-amount trans- ferred from A. C. D. P.— Establishment charges.	5.94
I.2(2)—Agric ult u r a l Development inclu- ding Animal Hus- bandry.	12.00	1.5—Agricultural Deve- lopment including Ani- mal Husbandry.	21.69

Group-heads where the provision was reduced by reappropriation.	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation.	Amount of addition by reappropriation (Rs. lakhs)
I.2(4)—Amenities ..	8.00	(Plan—State Sector)—	
(Plan—State Sector)		K.1—Project/Block Headquarters.	5.80
S.1—Block Headquarters	11.92	S.6—Communications ..	5.02
S.2—Animal Husbandry and Agricultural Extension.	29.50	S.9—Economic Development.	48.25
S.8—Housing ..	8.00	S.10—Social Service ..	10.15
X—Add-Lump provision for revision of pay and dearness allowance.	10.57	71—Miscellaneous (Non-Plan)	
Other group-heads	18.36	BB2—Nutrition Programme.	12.02
Total ..	115.86	Total ..	115.86

(v) *Suspense Account of spare parts of Irrigation pumps and Bone digesters*

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.

There was no transaction under the head "Suspense" during 1965-66. The balance of Rs. 10,342 (Dr.) as at the end of 31st March, 1965 remained uncleared as on 31st March, 1966; it represents the value of stores remaining unsold with the department.

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

(vi) *Suspense Account of stores purchased for National Extension Service Works*—The stores required for National Extension Service Works^s purchased up to 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 transaction during the year. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs.

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

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

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	45,59,800	36,17,625	-10,65,375
Supplementary	1,23,200		
Amount surrendered during the year (March, 1966).			8,54,200
Charged—			
Original	2,07,800	1,68,205	-39,595
Supplementary	..		
Amount surrendered during the year (March, 1966)			25,800

Notes and Comments—

(i) The saving in the voted grant formed 23 per cent of the total provision.

(ii) The expenditure in the voted grant did not even come up to the original provision. The supplementary grants amounting to Rs. 1.23 lakhs obtained in December, 1965 (Rs. 0.25 lakh) and March, 1966 (Rs. 0.98 lakh) increased the saving to Rs. 10.65 lakhs. In view of this, the supplementary grants could have been reduced to token amounts where necessary.

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C. 1—Other Establishments—			
Vigilance Establishment—			
O. ..	24.60	22.09	-0.67
R. ..	-1.84		

The total saving of Rs. 2.51 lakhs was stated to be mainly due to vacancies and curtailment of expenditure to observe economy.

A saving of Rs. 1.29 lakhs occurred under this group-head during 1964-65 also.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(2) C.4—Other Establishments— Special Land Acquisition Establishment, Rourkela—			
O. 7.79	0.92	0.91	—0.01
R. —6.87			

The total saving of Rs. 6.88 lakhs in the original provision (88 per cent) was stated to be mainly due to non-acquisition of land for the township of Fertiliser Plant and for developing limestone owing to non-finalisation of formalities with the Hindustan Steel Limited and less payment of land compensation on account of non-finalisation of some cases.

Saving of Rs. 4.20 lakhs (63 per cent of provision) occurred under this group-head in 1964-65 also due to non-acquisition of land for some projects.

Grant No. 7—Cultural Affairs (All Voted)

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original 14,47,800	14,47,900	12,31,047	—2,16,853
Supplementary 100			
Amount surrendered during the year (December, 1965: Rs. 70,500 and March, 1966: Rs. 1,31,100).			2,01,600

Notes and Comments—

In the following group-head, the provision remained unutilised to a substantial extent:—

I—Miscellaneous— (Plan-State Sector)

O. ..	4.92	3.84	3.71	—0.13
S. ..	*			
R. ..	—1.08			

Expenditure on grants to Cultural Associations, etc., is accounted for under this group-head. The total saving of Rs. 1.21 lakhs in the provision (25 per cent) was explained as mainly due to reduction of plan outlay as a measure of economy.

* Represents token supplementary grant of Rs. 100.

Grant No. 8—Stamps (All Voted)

(MAJOR HEAD: 14—STAMPS)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Original	4,07,100	4,39,200	5,88,319	+1,49,119
Supplementary	32,100			
Amount surrendered during the year				nil

Notes and Comments—

(i) The expenditure in the grant exceeded the provision by Rs. 1,49,119 which requires to be regularised.

In view of the excess, the supplementary grant of Rs. 0.32 lakh obtained on 14th March, 1966 proved inadequate.

(ii) The excess under this grant occurred consecutively for the seventh year in succession. The position in the preceding three years is indicated below:—

Year	Provision Rs.	Amount of Excess Rs.
1962-63	2,72,900	8,390
1963-64	3,20,800	11,745
1964-65	3,62,300	71,779

(iii) The excess occurred mainly under the following group-head:—

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Non-Judicial—Cost of stamps supplied from Central Stores—			
O. .. 0.80	0.90	2.29	+1.39
S. .. 0.10			

Excess to the extent of Rs. 0.11 lakh was attributed to receipt of more stamps from the Central stores; the reasons for the balance excess of Rs. 1.28 lakhs have not been intimated by the controlling officer.

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

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS DEPARTMENTS AND 71—MISCELLANEOUS)

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original	1,16,74,900	1,16,98,000	1,16,04,666
Supplementary	23,100		
Amount surrendered during the year (March, 1966)			73,240
<i>Charged—</i>			
Original	4,87,300	5,44,400	5,31,201
Supplementary	57,100		
Amount surrendered during the year			nil

Grant No. 10—Pensions

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original	57,64,500	58,19,800	54,18,146
Supplementary	55,300		
Amount surrendered during the year.			nil
<i>Charged—</i>			
Original	39,400	40,400	20,968
Supplementary	1,000		
Amount surrendered during the year.			nil

Notes and Comments—

In the following group-heads in the voted grant, the provision to the extent of Rs. 3.44 lakhs remained unutilised; the non-utilisation was stated to be mainly due to non-drawal of pension and gratuities by some pensioners and gratuitants.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.3—Pensions granted under section I of the liberalised Pension Rules—			
O.	30.00	28.57	—1.43
(2) C.3—Gratuities admissible under section I and death-cum-retirement gratuity admissible under Section II of the liberalised Pension Rules—			
O.	10.10	8.09	—2.01

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

(MAJOR HEADS: 26—MISCELLANEOUS DEPARTMENTS; 28—EDUCATION; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	10,53,08,300	10,02,20,781	—51,62,019
Supplementary	74,500		
Amount surrendered during the year (December, 1965: Rs. 1,90,000 and March, 1966: Rs. 26,79,100)			28,69,100

Notes and Comments—

(i) Against the final saving of Rs. 51.62 lakhs, saving to the extent of Rs. 28.69 lakhs only was surrendered mainly during March, 1966.

(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) Q.5—Miscellaneous—					
National Cadet Corps—					
O.	..	13·32	10·60	9·21	—1·39
R.	..	—2·72			

The total saving of Rs. 4·11 lakhs in the original provision (30 per cent) was mainly attributed to non-holding of N. C. C. camps outside the State for want of facilities (Rs. 2·87 lakhs) and abolition of Auxiliary Cadet Corps (Rs. 0·80 lakh).

In the preceding three years also, there was saving of considerable amount under this group-head mainly due to non-holding of N. C. C. camps, as indicated below:—

		Provision	Saving	Percentage of Saving to provision
(In lakhs of rupees)				
1962-63	..	11·46	4·28	37
1963-64	..	12·76	3·44	27
1964-65	..	13·11	5·83	44

(2) AA—Grants to Local Bodies for Primary Education—(Plan-State Sector)—

O.	..	1,08·39	96·33	95·60	—0·73
R.	..	—12·06			

The total saving of Rs. 12·79 lakhs in the original provision (12 per cent) was explained as mainly due to reduction of Plan outlay under "General Education" as a measure of economy (Rs. 9·26 lakhs) and non-drawal of leave salary and increment of teachers (Rs. 2·80 lakhs).

A saving of Rs. 14·00 lakhs (13 per cent of the provision) occurred under this group-head in 1964-65 also.

(3) BB.1—Government Special Schools—Training of School of Masters—(Plan—State Sector)—

O.	..	17·05	12·92	11·46	—1·46
R.	..	—4·13			

The total saving of Rs. 5·59 lakhs in the original provision (33 per cent) was explained as mainly due to late admission and less number of admission of trainees in different condensed course centres/E. T. Schools and some trainees not joining the courses (Rs. 5·24 lakhs).

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(4) EE—Scholarships— (Plan— State Sector)—			
O. .. 36.94	33.73	31.67	—2.06
R. .. —3.21			

The bulk of the total saving of Rs. 5.27 lakhs in the original provision (14 per cent) occurred under the sub-head "Proficiency Scholarships in Mathematics in Secondary Schools (Rs. 3.61 lakhs) mainly due to reduction of Plan outlay on "General Education" in view of Emergency, non-award of stipends to students during 1965-66 for failure to maintain proficiency in Mathematics and non-drawal of some stipends. The balance saving of Rs. 1.66 lakhs was attributed to non-drawal of scholarships due to non-receipt of particulars from the various institutions and heavy rush in treasury during the last part of the year.

Saving of Rs. 5.56 lakhs in the provision (43 per cent) occurred under this group-head in 1964-65 also due to non-availability of required number of awardees.

(5) FF.5—Miscellaneous— Expansion of National Cadet Corps in the State—(Plan— State Sector)—			
O. .. 19.73	14.69	13.16	—1.53
R. .. —5.04			

The total saving of Rs. 6.57 lakhs in the original provision (33 per cent) was attributed mainly to non-holding of N. C. C. camps and less number of cadets attending the camps and parades (Rs. 5.29 lakhs) ; late appointment and non-appointment of staff for want of eligible candidates and candidates not joining the posts (Rs. 1.18 lakhs).

Saving under this group-head in the preceding two years was also appreciable as indicated below:—

Year	Provision	Saving	Percentage of saving
	(In lakhs of rupees)		
1963-64 ..	17.83	8.96	50
1964-65 ..	23.38	15.74	67

(6) FF.6—Miscellaneous— Miscellaneous— (Plan—State Sector)—			
O. .. 18.03	11.83	11.26	—0.57
R. .. —6.20			

The total saving of Rs. 6.77 lakhs in the original provision (42 per cent) was attributed mainly to less sanction of grants for establishment of Sainik School (Rs. 1.50 lakhs) and non-implementation of the scheme "Triple Benefit Scheme for Primary School Teachers" due to non-finalisation of the rules by Government (Rs. 3.50 lakhs).

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(7) PP—Miscellaneous— (Plan-Central Sector)—			
O. .. 11.77	8.02	7.69	—0.33
S. .. 0.73			
R. .. —4.48			

The total saving of Rs. 4.81 lakhs in the provision (38 per cent) was attributed mainly to non-release of funds by the Government of India for improvement of Libraries and Science teaching in Secondary Schools.

(iii) In the following group-heads, provision totalling Rs. 12.81 lakhs remained unutilised; and the non-utilisation was explained as mainly due to late appointment and non-appointment of officers/staff/Teachers/School Mothers for want of eligible candidates or some candidates not joining the posts and late sanction of certain posts.

Group-head (Plan-State Sector)	Provision	Saving	Saving during previous year(s) (In lakhs of rupees)	
(1) T.1—Government Arts Colleges—Appointment of additional staff in colleges and library equipments.	11.67	2.55	..	
(2) W.1—Government Secondary Schools for Boys.	14.23	3.24	1963-64	2.88
(3) W.2—Government Secondary Schools for Girls.	14.89	3.40	1964-65	1.18
(4) Z—Direct grants to Non- Government Primary Schools.	14.11	2.14	1963-64	1.32
(5) DD—Inspection	7.49	1.48	1964-65	1.57

(iv) In the following group-head, the additional provision of funds provided by reappropriation on 31st March, 1966 for payment of more grants-in-aid to non-Government Secondary Schools as a result of revision of rules proved excessive in view of the saving of Rs. 3.34 lakhs.

X. 1—Direct grants to non-
Government Secondary
Schools—Indian Secondary
Schools—(Plan-State
Sector.)—

O. .. 64.08	76.44	73.10	—3.34
S. .. *			
R. .. 12.36			

The final saving was explained as mainly due to decrease in admissible grant on account of late appointment and appointment of teachers with lower qualification by the Schools.

* Represents token Supplementary grant of Rs. 100.

(v) A total sum of Rs. 57.55 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below—

Group-heads where the provision was reduced by reappropriation.	Amount of reduction by reappropriation. (Rs. lakhs)	Group-heads where the provision was increased by reappropriation.	Amount of addition by reappropriation (Rs. lakhs)
28—Education —		28—Education —	
FF.5—Miscellaneous— Expansion of N. C. C. in the State. (Plan State Sector).	5.04	F—Government Secondary Schools.	7.16
		G—Direct grants to non-Government Secondary Schools.	7.02
QQ—Add—Lump provision for revision of Pay and dearness allowance.	19.60	X—Direct grants to non-Government Secondary Schools—Indian Secondary Schools (Plan-State Sector).	12.37
Other group-heads	1.91		
Total ..	26.55	Total ..	26.55

(vi) *Orissa Loan Stipend Fund*—The expenditure in the grant includes an amount of Rs. 28.83 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 advances granted to the stipendiaries. The balance at the credit of the Fund as at the 31st March, 1966 was Rs. 19.29 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

Grant No 12—Taxation

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original 47,43,000	47,43,100	44,75,467	—2,67,633
Supplementary 100			
Amount surrendered during the year (March, 1966).					1,80,500
Charged—			
Original 200	200	..	—200
Supplementary ..			
Amount surrendered during the year (March, 1966).					200

Grant No 13—Land Revenue (All Voted)

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

Original 4,04,06,600	4,04,81,600	3,66,26,230	—38,55,370
Supplementary 75,000			
Amount surrendered during the year (March, 1966).			32,88,800

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) C.2—Record of Rights and Settlement Operations—			
O. 1,50.00	1,37.24	1,37.14	—0.10
R. —12.76			

The total saving of Rs. 12.86 lakhs in the original provision was explained as due to non-implementation of the scheme fully owing to non-supply of required maps by Bihar Government. The saving of Rs. 4.74 lakhs was re-appropriated to group-head "B.3—Works" on the 25th March, 1966 and was utilised thereunder.

Group-head			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
(2)	C.3—Survey office and Traverse Establishment—				
	O.	.. 16.94	10.13	7.10	—3.03
	R.	.. —6.81			

The total saving of Rs. 9.84 lakhs in the original provision (58 per cent) was explained as mainly due to—

- (a) less payment for aerial survey based on actual performance (Rs. 1.24 lakhs);
- (b) non-sanction of Foreign Exchange for purchase of dark room process camera (Rs. 1.73 lakhs);
- (c) non-purchase of a truck for want of sanction (Rs. 0.36 lakh);
- (d) non-receipt of debit on account of purchase of maps from Bihar Government (Rs. 3.00 lakhs); and
- (e) non-supply of survey maps by Bihar Government (Rs. 2 lakhs)

There was a saving of Rs. 2.28 lakhs (30 per cent) during the previous year also.

(3)	F—Charges of Administration— Land Reforms (Plan—State Sector)—				
	O.	.. 10.53	9.18	8.89	—0.29
	R.	.. —1.35			

The total saving of Rs. 1.64 lakhs in the original provision (16 per cent) was explained as mainly due to non-requirement of extra staff and economy in expenditure.

(4)	H—Other Miscellaneous Assignments Compensations, etc.— Land Revenue—				
	O.	.. 64.90	42.03	42.32	+0.29
	R.	.. —22.87			

The net saving of Rs. 22.58 lakhs which formed 35 per cent of the original provision was explained as mainly due to less payment consequent on shortfall in collection of cess in 1964-65.

Considerable savings occurred under this group-head during the last two years also, as detailed below:—

Year	Provision	Saving	Percentage of saving to the provision
(In lakhs of rupees)			
1963-64	35.95	11.22	31
1964-65	37.59	7.28	19

(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 Obligations" respectively. The balance at the credit of the Fund as at the 31st March, 1966 was Rs. 19.08 lakhs.

An account of the transactions in respect of the Fund during 1965-66 has been given in Statement No. 16 of the Finance Accounts, 1965-66.

Grant No. 14—Excise (All Voted)

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	31,39,700		
Supplementary	..		
	31,39,700	31,34,423	—5,277
Amount surrendered during the year (March, 1966)		..	400

Grant No. 15—Registration (All Voted)

(MAJOR HEAD: 15—REGISTRATION FEES)

Original	9,65,500		
Supplementary	..		
	9,65,500	9,60,625	—4,875
Amount surrendered during the year (March, 1966)		..	6,380

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

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS DEPARTMENTS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) ; 50—PUBLIC WORKS ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS).

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original	1,82,59,300	2,93,40,424	—3,83,876
Supplementary	1,14,65,000		
Amount surrendered during the year (March, 1966)		..	2,63,125
<i>Charged—</i>			
Original	50,00,000	50,00,000	..
Supplementary	..		
Amount surrendered during the year			nil

Notes and Comments—

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

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

(1) D—District Administration—
Other Establishments—

O.	..	18.10	} 16.28	15.88	—0.40
R.	..	—1.82			

The major portion of the total saving of Rs. 2.22 lakhs in the original provision (12 per cent) occurred under sub-head "(i)—Taluk Establishments" (Rs. 2.13 lakhs) and was stated to be mainly due to gradual liquidation of Taluk system consequent upon the introduction of Tahsil System.

Saving of Rs. 5.26 lakhs (23 per cent) of the provision occurred under this group-head in 1964-65 also.

Group-head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(2) M. 1—Irrigation Works— Maintenance and Repairs— Maintenance—			
O. .. 20.63	15.63	15.78	+0.15
R. .. 5.00			

The net saving of Rs. 4.85 lakhs in the original provision (24 per cent) was explained as due to curtailment of expenditure as a measure of economy.

(3) R. 3—Famine Relief—
Gratuitous Relief—Provision
for transportation of goods on
relief works—

O. .. 5.50	5.50	2.87	—2.63
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The saving of Rs. 2.63 lakhs in the original provision (48 per cent) was explained as due to less expenditure on purchase of country boats.

(ii) *Orissa Famine Relief Fund*—The expenditure of Rs. 50 lakhs under the charged appropriation represents the amount transferred to this Fund.

The Fund was constituted under the Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief Fund (Amendment) Act, 1958. An amount of Rs. 50 lakhs is transferred to the Fund each year from the revenues of the State. The amount can be expended only upon (i) the relief of famine and of distress caused by serious drought, flood and other serious natural calamities in Orissa and (ii) the construction or repairs 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 prevention of famine, for other capital expenditure subject to certain restrictions laid down in the Act, grant of loans to cultivators, commutation of pensions, grant of loans to institutions, undertakings to advance loans for building fire-proof houses in villages.

The following expenditure was initially accounted for during 1965-66 against provision made in the grants indicated against each :—

Grant No.	Amount of expenditure Rs.
16—District Administration, etc.	51,59,260
24—Irrigation, etc.	7,40,000
Total	58,99,260

The amount of Rs. 58,99,260 was finally debited to the account of the Fund in the accounts for 1965-66. The balance at the credit of the Fund as on 31st March, 1966 was Rs. 0.36 lakh.

In addition an amount of Rs. 10 lakhs was transferred to Deposit head—'Advances from Famine Relief Fund for financing the State Loan account from the Fund'.

An account of the transactions in the Fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

Grant No. 17—Expenditure Relating to the Industries Department

MAJOR HEADS: 27—SCIENTIFIC DEPARTMENTS; 28—EDUCATION; 35—INDUSTRIES AND 71—MISCELLANEOUS)

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	2,22,01,500	1,87,96,438	-47,79,562
Supplementary	13,74,500		
Amount surrendered during the year (March, 1966)			45,53,700
Charged—			
Original	..	5,900	-5,900
Supplementary	5,900		
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure in the Voted grant during the year did not come upto the original provision. The supplementary grants totalling Rs. 13.75 lakhs obtained in December, 1965 (Rs.8.34 lakhs) and March, 1966 (Rs.5.41 lakhs) increased the saving to Rs.47.80 lakhs. This indicates that the supplementary grants could have been reduced to token amounts, wherever necessary.

(ii) The saving of Rs.47.80 lakhs in the grant formed 20 per cent of the total provision. Out of the saving a sum of Rs.45.54 lakhs was surrendered but only between 21st and 31st March, 1966. In the preceding five years also, saving ranging from Rs. 42.29 lakhs and Rs. 1,08.36 lakhs representing 20 to 54 per cent of the total provision, occurred in the voted grant.

(iii) Out of the total saving of Rs.47.80 lakhs, a sum of Rs.36.97 lakhs was accounted for due to non-utilisation of provision made for "Plan" Schemes which was mainly surrendered in March, 1966.

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) H—Technical Education— Technical Institutions—(Plan- State Sector).			
O. .. 48.47	44.43	44.34	-0.09
R. .. -4.04			

The total saving of Rs. 4.13 Lakhs comprised a saving of Rs. 9.39 lakhs partly counterbalanced by an excess of Rs. 5.26 Lakhs. A saving of Rs. 9.13 lakhs was explained as due to vacancies owing to non-availability of technical personnel (Rs. 6.93 lakhs), observance of economy in expenditure (Rs. 1.31 lakhs) and less expenditure on stipends on account of late joining and irregular attendance of trainees (Rs. 1.15 lakhs).

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

(2) J-Works-(Plan-State Sector)—

O. ...	4.80
R. ..	-4.80

The entire provision remained unutilised due to non-sanction by Government owing to non-receipt of approval of the Government of India for sharing the expenditure on construction of 'Apprentice Hostel Buildings'.

(3) Q-Development of Handloom Industries-(Non-Plan)—

O. ..	5.87	4.58	4.30	-0.28
R. ..	-1.29			

The total saving of Rs. 1.57 lakhs in the original provision (27 per cent) was explained as due to vacancies owing to non-availability of technical personnel (Rs. 1.17 lakhs) and non-receipt of spare parts and raw materials ordered for the calendaring plant (Rs. 0.40 lakh).

(4) S.2—Industries—Industrial Development (Plan—State Sector)—

O. ..	5.05	1.97	1.94	-0.03
R. ..	-3.08			

The total saving of Rs. 3.11 lakhs (62 per cent) in the provision was attributed to (i) vacancies (Rs. 1.79 lakhs), (ii) less expenditure on publicity as an economy measure (Rs. 0.40 lakh) and (iii) non-payment of subsidy to the Orissa Small Scale Industries Corporation for equalisation of power tariff owing to the Corporation not claiming it (Rs. 0.42 lakh) and non-payment of subsidy on rent of industrial estates owing to non-finalisation of the rent (Rs. 0.50 lakh)

(5) U. 13—Grants-in-aid to Prize-winning Grama Pachayats for establishment of Panchayat Samiti Industries—(Plan—State Sector)—

O. ..	13.60	..	..	..
R. ..	-13.60	..	..	..

The entire provision remained unutilised due to post-budget decision of Government to drop the scheme as a measure of economy.

The provision made on this account (Rs. 33 lakhs) during 1964-65 also remained unutilised due to decision of Government to set up industries through the agency of Industrial Development Corporation (a fully owned Government Company).

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) U.14—Subsidy to Central Financing Agencies—(Plan—State Sector)—			
O. .. 2.00	0.70	0.70	..
R. .. -1.30			

The saving of Rs. 1.30 lakhs (65 per cent) in the provision was explained as due to less number of Industrial Co-operatives having availed loans from Central Financing Agencies.

(7) W—Development of Handloom Industry—(Plan—State Sector)—			
O. .. 9.02	6.74	6.42	-0.32
R. .. -2.28			

The total saving of Rs. 2.60 lakhs (29 per cent) in the provision was attributed mainly to non-entertainment of staff for want of suitable personnel.

A saving of Rs. 3.21 lakhs (31 per cent) in the provision occurred under this group-head during 1964-65 also.

8) X.1-Industries-Industrial Development—Pilot Project for intensive development of Rural Industries—(Plan—Central Sector)—			
O. .. 8.68	4.95	4.94	-0.01
R. .. -3.73			

Provision was made under this group-head to meet expenditure on working capital and machinery, etc., to be provided to Pilot Projects. Government decided subsequently to grant loans to industrial units for these items of expenditure for which provision was made under 'Grant No. 41'. Thus a sum of Rs. 3.73 lakhs remained unutilised under this group-head.

A saving of Rs. 13.58 lakhs (55 per cent) occurred under this group-head during 1964-65 also.

Group-head	Total Grant	Actual Expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(9) Y-Add—Lump provision for revision of pay and dearness allowance—				
O. ..	3.40			
R. ..	— 3.40			

The provision was made under this group-head for reappropriation to the units of pay of officers/establishment and allowance to meet the extra expenditure arising out of revision of pay and dearness allowance of personnel of the Directorate of Industries and sub-ordinate offices. An amount of Rs. 0.32 lakh only was utilised for the purpose; the balance of Rs. 3.08 lakhs remained unutilised and was surrendered on 23rd March, 1966 as the extra requirement on account of revision of pay and dearness allowance was accommodated within the appropriate units.

(v) *Grants made by the Central Silk Board for development of Silk Industry.*—The grants received from the Central Silk Board for different schemes for the development of Silk Industry in the State of Orissa are credited 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 before the close of the accounts 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 from this grant as reduction of expenditure. During 1965-66 no grant was received from the Board nor was any expenditure on the scheme met from the Deposit Account.

The balance at the credit of the Account as on 31st March, 1966 was Rs. 32,080.

(vi) *Subsidy paid by Government*—The expenditure shown under this grant includes an amount of Rs. 18.34 lakhs paid by Government as subsidy to different organisations during the year 1965-66 as indicated below:—

Purpose for which subsidy was paid	Amount (In lakhs of rupees)
(1) Rebate allowed to consumers for hand loom cloth	7.30
(2) Other miscellaneous purposes (such as reimbursement of expenditure incurred by Co-operative Institutions for implementation of Industries Schemes).	10.34
(3) Subvention to Orissa State Financial Corporation for meeting the minimum dividend guaranteed by Government.	0.70

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

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	38,67,000	38,67,000	38,07,590
Supplementary	..			- 59,410
Amount surrendered during the year (March 1966).			17,700

Notes and Comments—

The grant includes a sum of Rs. 1.92 lakhs provided for administration of Orissa Hindu Religious Endowment Act, 1951. According to the accounting procedure, the entire expenditure on the administration of the Act is initially met from the provision made under this grant and is subsequently reimbursed from the "Orissa Hindu Religious Endowment Administration Fund". During the year 1965-66, an expenditure of Rs. 2.03 lakhs was incurred; no amount was reimbursed from the Fund.

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

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

Original	89,44,900	92,57,600	88,28,204	-4,29,396
Supplementary	3,12,700			
Amount surrendered during the year (March, 1966).			13,900	

Notes and Comments—

The expenditure in the grant did not even come upto the original provision. In view of this, the supplementary grant obtained in March, 1966 could have been restricted to token amounts where necessary.

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

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	29,15,200	25,04,941	—4,10,359
Supplementary	100		
Amount surrendered during the year (December, 1965: Rs. 46,200; February, 1966 : Rs. 6,900 : and March, 1966: Rs. 3,08,700)			3,61,800

Notes and Comments—

In the group—head noted below, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
B.2—State Insurance Hospitals and Dispensaries (Plan—State Sector)—			
O. ..	4.41	3.26	—0.12
S. ..	*		
R. ..	—1.15		

The total saving of Rs. 1.27 lakhs in the original provision (29 per cent) was explained as mainly due to late appointment of medical officers, non-availability of technical staff, non-purchase of furniture and equipment and non-payment of house rent on account of non-sanction.

A saving of Rs. 2.02 lakhs (58 per cent) in the provision occurred in the preceding year also.

*Represents token supplementary grant of Rs. 100.

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

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

	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original	3,27,39,600	3,27,90,500	2,58,01,713
Supplementary	50,900		
Amount surrendered during the year (December, 1965 : Rs. 5,00,000, February, 1966 : Rs. 8,88,000 and March, 1966 : Rs. 37,15,100).			51,03,100

Notes and Comments—

(i) The saving of Rs. 69.89 lakhs in the grant formed 21 per cent of the provision. Out of the saving, only an amount of Rs. 51.03 lakhs was surrendered of which nearly three-fourth was surrendered as late as on 24th and 31st March, 1966.

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A.5—Scheduled Tribes— Public Health—			
O. ..	9.55	7.56	6.73
R. ..	—1.99		

The total saving of Rs. 2.82 lakhs in the original provision (30 per cent) was explained as mainly due to economy measures.

A saving of Rs. 2.30 lakhs (27 per cent) in the original provision occurred under this group-head in the year 1964-65 also.

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

O. ..	38.74	26.21	19.27
R. ..	—12.53		

The total saving of Rs. 19.47 lakhs in the original provision (50 per cent) was explained as mainly due to less release of land by Dandakaranya Development Authority under the scheme "Settlement of Adivasis in Dandakaranya" (Rs. 15.17 lakhs), vacancies in some posts (Rs. 1.34 lakhs), and economy of expenditure on the scheme of "Grain golas" (Rs. 1.00 lakh).

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

	Provision	Saving	Percentage of saving
	(In lakhs of rupees)		
1963-64 ..	35.71	8.27	23
1964-65 ..	38.38	14.25	37

The cost of rehabilitation of Tribals in the lands reclaimed by the Dandakaranya Development Authority initially met out of the Consolidated Fund of the State is reimbursed by that Authority. An amount of Rs. 42.50 lakhs is recoverable from the Dandakaranya Development Authority for settling 1836 families during the years 1960-61 to 1965-66. An amount of Rs. 5.54 lakhs only has been recovered so far in respect of the expenditure incurred during the years 1960-61 and 1961-62; the reasons for non-recovery of the balance amount have not been intimated by the controlling officer.

Out of 18,969 acres of reclaimed land released by the Dandakaranya Development Authority up to March, 1966, the State Government utilised only 9,724 acres of land for resettling 1,836 tribal families mentioned above. Reasons for the shortfall in utilisation of the reclaimed land are awaited.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(3) B.7— Scheduled Tribes— Other Welfare Schemes— (Plan—State Sector)—			
O. ..	19.29	9.97	-1.46
S. ..	*		
R. ..	-7.86		
	11.43		

The bulk of the total saving of Rs. 9.32 lakhs in the original provision (48 per cent) was mainly under "Rehabilitation of most backward Tribes" (Rs. 5.24 lakhs) and "Grain gas in Tribal areas (Rs 2.50 lakhs). Of this a saving of Rs. 6.94 lakhs was explained as mainly due to economy measures; the reasons for the balance saving have not been intimated by the controlling officer.

(4) C.2.—Scheduled Tribes— Other Welfare Schemes— (Plan—Central Sector)—			
O. ..	30.26	13.02	-2.64
R. ..	-17.24		
		10.38	

The total saving of Rs. 19.88 lakhs in the original provision (66 per cent) was explained as mainly due to economy measures (Rs. 14.12 lakhs) and non-receipt of the approval of the Government of India for the scheme of Lanjia Saura Pilot Project (Rs. 5.00 lakhs).

*Represents token supplementary grant of Rs. 100.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(5) C. 5.—Scheduled Castes— Other Welfare Schemes— (Plan—Central Sector)—			(In lakhs of rupees)
O. .. 5.84	}
R. .. -5.84			

The non-utilisation of the entire provision was explained as due to non-approval of the scheme by Government of India.

(iii) *Subsidies paid by Government*—The expenditure under this grant includes an amount of Rs. 7.54 lakhs paid as subsidy to Tribal Co-operative Societies.

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

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 2,88,77,600	} 2,88,77,800	2,86,97,565	-1,80,235
Supplementary .. 200			
Amount surrendered during the year (March, 1966)	..	..	10,84,500

Notes and Comments—

(i) Savings anticipated in the voted grant were surrendered only on the last day of the financial year; even so, the amount surrendered (Rs. 10.84 lakhs) was far in excess of the amount that became available for surrender (Rs. 1.80 lakhs).

(ii) The saving of Rs. 1.80 lakhs in the grant is the net result of savings totalling Rs. 35.11 lakhs under 22 group-heads and excesses amounting to Rs. 33.33 lakhs under 11 group-heads.

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

(1) B.1(2)—Hospitals and Dispensaries—
Suspense—Debit—

O. .. 2.00	}
R. .. -2.00			

The provision remained unutilised due to non-purchase of drugs, as there were meagre sales even from existing Stocks.

Savings ranging from 76 to 91 per cent (Rs. 4.44 lakhs to Rs. 8.15 lakhs) of the provision occurred for the same reason in the preceding 4 years also.

(2) In the following group-heads, the net saving of Rs. 10.61 lakhs comprises of a total saving of Rs. 11.58 lakhs and final excesses totalling Rs. 0.97 lakh. Out of the total saving of Rs. 11.58 lakhs, a saving of Rs. 11.41 lakhs was explained as due to (i) vacancies in the posts of medical personnel (Rs. 6.68 lakhs), (ii) economy in expenditure on contingencies (Rs. 2.44 lakhs), (iii) non-purchase of drugs by the State Government owing to free supply being made by the Government of India (Rs. 1.42 lakhs) and (iv) less number of candidates deputed for post-graduate education (Rs. 0.87 lakh).

Group-head	Provision	Saving	Saving in previous year (s)	
			(In lakhs of rupees)	
(a) B.6—Hospitals and Dispensaries— Health Centres in permanent Blocks	46.23	3.41	1964-65 1963-64	5.62 6.29
Plan-State Sector—				
(b) I.9—Hospitals and Dispensaries— Improvement of subdivisional hospitals.	2.55	1.30	1964-65	1.13
(c) I.10—Establishment of T. B. Demonstration and Training Centre.	2.13	1.12	..	..
(d) I.11—Establishment of District T.B Control Centres.	3.00	2.17	1964-65	2.73
(e) K.1—Improvement of the S.C.B. Medical College and attached Hospital, Cuttack.	1.86	1.47	..	..
(f) K.3—Post Graduate Medical Education	1.99	1.14	..	..
Group-head	Total Grant	Actual Expenditure	Excess + Saving—	
	(In lakhs of rupees)			
(3) L.1—Establishment of Medical College at Berhampur (Plan- Central Sector)—				
O. ..	2.00	..	..	..
R. ..	-2.00			

The entire provision remained unutilised; the non-utilisation was explained as due to non-sanction of the scheme.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(4) M-Add—Lump provision for revision of pay and dearness allowance—			(In lakhs of rupees)
O. .. 15.50	}
R. .. -15.50			

The provision was made under this group-head to meet the additional expenditure arising out of the revision of pay and dearness allowance of personnel in the Medical Department.

Almost the entire provision was not applied for the purpose for which it was provided for but reappropriated for meeting other expenditure except an amount of Rs. 0.32 lakh.

The non-utilisation was explained as due to meeting the additional expenditure from the savings in the provision made in the appropriate units.

(iv) A case of substantial additional expenditure is given below—

K.2(1)—Medical Colleges and Hospitals—S e c o n d Medical College at Burla—College—

O. .. 7.62	}	11.86	13.19	+1.33
R. .. 4.24				

The expenditure exceeded the original provision by Rs. 5.57 lakhs (73 per cent) of which excess to the extent of Rs. 4.24 lakhs was covered by reappropriation of funds made during February and March, 1966 for meeting expenditure on additional furniture and equipments. At the same time an amount of Rs. 1.00 lakh was surrendered on 31st March, 1966 anticipating a saving from the provision made for gas plant. Had this provision been retained, the uncovered excess could have been reduced to Rs. 0.33 lakh.

The reasons for the final excess of Rs. 1.33 lakhs have not been intimated by the controlling officer.

(v) 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 1965-66 no expenditure was booked under this head in the grant. The debits in the suspense account below represent the value of the purchases made and credits represent the value of drugs sold.

A summary of the transactions of suspense account for the year 1965-66 with the opening and closing balances is given below:—

Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
7,44,129	..	73,504	6,70,625

Certificate of acceptance of the balances has not been received from the controlling officer.

Grant No. 23—Public Health (All Voted)

(MAJOR HEADS: 30—PUBLIC HEALTH AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 3,08,09,200	3,08,09,400	2,58,67,880	-49,41,520
Supplementary .. 200			
Amount surrendered during the year (December, 1965: Rs. 6,80,800 and March, 1966: Rs. 62,34,400).		..	69,15,200

Notes and Comments—

(i) The savings anticipated in the grant were surrendered mostly between 24th and 31st March, 1966; even so, the amount surrendered (Rs. 69.15 lakhs) was in excess (by Rs. 19.74 lakhs) of the amount available for surrender (Rs. 49.41 lakhs).

(ii) The saving of Rs. 49.41 lakhs in the grant mainly comprised of a total saving of Rs. 65.22 lakhs under 9 group-heads and excesses amounting to Rs. 15.77 lakhs under 3 group-heads.

Out of the total saving of Rs. 65.22 lakhs, an amount of Rs. 53.82 lakhs remained unutilised in the provision made for Plan Schemes.

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

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) C—Expenses in connection with Epidemic Diseases—(Non-Plan)—			
O. .. 10.37	7.08	7.45	+0.37
R. .. -3.29			

The net saving of Rs. 2.92 lakhs formed 28 per cent of the provision. The reduction of Rs. 3.29 lakhs in the provision was attributed mainly to vacancies generally for want of qualified hands and non-settlement of arrear claims regarding purchase of vaccine from the Government of Bihar.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) H.5—Public Health Establishment—Family Planning Centres—(Plan-State Sector)—			
O. .. 1,03.04	52.57	51.24	-1.33
R. .. -50.47			

Of the total saving of Rs. 51.80 lakhs (50 per cent) in the provision, a saving of Rs. 50.47 lakhs was explained as due to late implementation of the scheme and vacancies in certain posts (Rs. 12.77 lakhs) and less requirement under contingencies and stipend (Rs. 37.70 lakhs); the reasons for less requirement and the final saving of Rs. 1.33 lakhs have not been intimated by the controlling officer.

A saving of Rs. 74.97 lakhs (77 per cent) occurred under this group-head during 1964-65 also.

(3) K—Leprosy—
(Plan-State Sector).—

O. .. 4.05	2.89	2.84	-0.05
R. .. -1.16			

The total saving of Rs. 1.21 lakhs (30 per cent) in the provision was attributed mainly to vacancies, non-opening of clinics and hospitals and admission of less number of candidates.

Savings of 60 per cent and 29 per cent occurred under this group-head during 1963-64 and 1964-65 also.

(iv) In the following group-head, the entire lump provision made remained unutilised—

L—Add—Lump provision for revision of pay and dearness allowance—

O. .. 5.65
R. .. -5.65			

Provision was made for additional expenditure on account of revision of pay and dearness allowance of personnel of Public Health Department. The entire provision was surrendered in December, 1965 as the expenditure could be met within the appropriate units.

Grant No. 24—Irrigation

(MAJOR HEADS: 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 42—MULTIPURPOSE RIVER SCHEMES; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL) AND 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL))

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	9,31,65,400	10,61,09,800	10,62,19,164
Supplementary	1,29,44,400		
Amount surrendered during the year (March, 1966)			.. 5,14,500
Charged—			
Original	5,000	5,000	2,153
Supplementary	..		
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure in the voted grant exceeded the total provision by Rs. 1,09,364 which requires to be regularised.

(ii) (a) Excesses occurred mainly under the following group-heads—

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
Hirakud Dam Project—Stage I— Hydro-Electric Installations—			
(1) T—Suspense—Gross Debit—			
O. ..	4.00	4.00	9.99
The reasons for the excess have not been intimated by the controlling officer.			

Excess of Rs. 5.39 lakhs (180 per cent) occurred under this group-head during 1964-65 also.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
<i>Embankments—</i>					
(2) GGG—Suspense-Debit—					
O.	..	1,10·00	1,25·00	1,43·80	+18·80
S.	..	6·16			
R.	..	8·84			

The supplementary grant obtained in March, 1966 for purchase of machinery and stock materials for execution of different plan projects as also the reappropriation of funds made in March, 1966 proved inadequate.

The final excess of Rs. 18·80 lakhs was explained as mainly due to purchase of more building materials for speedy execution of works.

An excess of Rs. 10·41 lakhs occurred under this group-head during 1964-65 also.

(b) The excesses were partly counterbalanced by savings under other group-heads; important cases of savings are mentioned in note (iii) below.

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

Hirakud-Stage I—

Dam and Appurtenant Works—

(1) B—Extensions and Improvements—

O.	..	1·75
R.	..	—1·75			

The non-utilisation of the entire provision was explained as due to non-execution of works due to emergency.

A saving of Rs. 1·90 lakhs (96 per cent) occurred under this head during 1964-65 also.

(2) D—Establishment—

O.	..	22·54	20·36	19·98	—0·38
R.	..	—2·18			

The total saving of Rs. 2·56 lakhs was explained as mainly due to vacancies of certain posts and economy in expenditure on account of T. A. and contingency.

Group-head	Total Grant	Actual Expenditure	Excess + Saving
(In lakhs of rupees)			
<i>Hirakud-Stage II—Hirakud Subsidiary Power-House Project, Chiplima—</i>			
(3) W-1—Maintenance and Repairs—			
O. .. 10.45 }	8.87	8.55	—0.32
R. .. —1.58 }			

The total saving of Rs. 1.90 lakhs in the original provision (18 per cent) was attributed to non-introduction of Employee's Provident Fund Scheme during the year.

(4) W.2—Contribution to Depreciation Reserve Fund—			
O. .. 12.00 }	9.93	9.92	—0.01
R. .. —2.07 }			

The total saving of Rs. 2.08 lakhs in the original provision (17 per cent) was explained as due to transfer of less amount based on works outlay.

(5) X—Suspense—Gross Debit—			
O. .. 9.00 }	6.05	4.75	—1.30
R. .. —2.95 }			

Out of the total saving of Rs. 4.25 lakhs in the original provision (47 per cent), a saving of Rs. 2.95 lakhs was attributed to less receipt of debits for supplies received than anticipated.

The reasons for balance saving have not been intimated by the controlling officer.

Interest—

(6) AA—Hirakud-Stage II			
O. .. 63.00 }	61.79	52.79	—9.00
R. .. —1.21 }			

Out of the total saving of Rs. 10.21 lakhs in the original provision (16 per cent), a saving of Rs. 1.21 lakhs was explained as due to less works outlay. The reasons for the balance saving of Rs. 9.00 lakhs have not been intimated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Orissa Canals—</i>			
(7) KK—Suspense—Gross Debit—			
O. .. 6.00	4.00	4.36	+0.36
R. .. -2.00			

The net saving of Rs. 1.64 lakhs in the original provision (27 per cent) was attributed to undertaking less jobs in the Jobra work shop.

Embankments—

(8) EEE—Tools and Plant—

O. .. 20.50	13.37	13.89	+0.52
R. .. -7.13			

The provision made under this group-head is for net expenditure taking credits for certain receipts, such as, hire charges of vehicles. The net saving of Rs. 6.61 lakhs in the original provision (32 per cent) was due to such receipts being more than anticipated.

A saving of Rs.2.82 lakhs (15 per cent) occurred under this group-head during 1964-65 also due to the same reason.

(iv) In the group-heads indicated below, the additional funds obtained by reappropriation during March, 1966 to meet the additional expenditure due to arrival of materials such as cement proved unnecessary in view of the final savings. The reasons for the final saving have not been communicated by the controlling officer.

*Hirakud Dam—Stage I—
Dam and Appurtenant Works—*

F—Suspense—Gross Debit—

O. .. 11.50	14.01	9.15	—4.86
R. .. 2.51			

(v) *Pro rata Distribution of establishment and Tools and Plant charges of Irrigation Branch of the Public Works Department for the year 1965-66—*

The gross expenditure on account of establishment and Tools and Plant charges of the Irrigation Wing relating to the Sections, Sub divisions, Divisions, Circles and the Office of the 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 work done on behalf of other Governments and Departments and private bodies at the rate of 11 per cent for establishment and 4 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 Sub-divisions under "42—Multipurpose River Schemes" are transferred to "44—Irrigation etc.—A (2) Miscellaneous Expenditure etc.," and "42—Multipurpose River Schemes" respectively.

The net establishment 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.", "99—Capital outlay, etc., (commercial)" and "100—Capital Outlay on Irrigation, Navigation, 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 common establishment and Tools and Plant charges among several Irrigation Major Heads for the year 1965-66—

	43— Irrigation, Navigation, etc.	44— Irrigation, Navigation, 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)					
Establishment charges	2.16	2.82	17.18	23.42	6.09	51.67
Tools and Plant charges	0.57	0.86	4.57	6.22	1.62	13.84

(vi) The percentage of establishment charges to works outlay in respect of Irrigation Branch for the three years ending with the year 1965-66 are compared below :—

Class of work	Year	Works outlay	Establish- ment charges	percent- age
Irrigation works excluding works in charge of Civil Officers and Investigation expenditure under Development Schemes.	1963-64	6,11.01	39.00	6.38
	1964-65	7,89.67	44.84	5.95
	1965-66	8,96.57	51.67	5.76

(vii) *Pro rata* distribution of establishment and Tools and Plant charges of Hirakud Dam Project for the year 1965-66—The *pro rata* distribution of Establishment and Tools and Plant charges of Hirakud Dam Project was

introduced with effect from the accounts for the year 1962-63. The gross expenditure on account of establishment and tools and plant charges of Hirakud Dam Project is initially accounted for under "Demand No. 24—Major head 42—Multipurpose River Schemes—A—Working expenses—Hirakud Dam Project Stage I—Dam and Appurtenant Works, etc., and the same is distributed in proportion to the works outlay recorded under the major heads "42—Multipurpose River Schemes" and "98—Capital outlay on Multipurpose River Schemes" at the end of the year. The following table shows the *pro rata* distribution for the year 1965-66 of the Establishment and Tools and Plant charges under the different units of Stages I and II of Hirakud Dam Project.

Under different units of Stages I and II of Hirakud Dam Project

Name of the Project and the head of account to which <i>pro rata</i> charges were allocated	Establishment charges	Tools and Plant charges
	(In lakhs of rupees)	
(a) 42— <i>Multipurpose River Schemes</i> —		
(1) Hirakud Dam Project—Stage I—		
(i) Dam and Appurtenant Works ..	5.86	1.82
(ii) Main Canals, Branches and Distributaries.	3.74	1.16
(iii) Hydro-Electric Installations ..	2.69	0.84
(2) Hirakud Dam Project—Stage II ..	2.21	0.69
(b) 98— <i>Capital Outlay, etc.</i> —		
(1) Hirakud Dam Project—Stage I—		
(i) Dam and Appurtenant Works ..	2.21	0.69
(ii) Main Canals, Branches and Distributaries.	1.50	0.46
(iii) Hydro-Electric Installations ..	0.29	0.09
(2) Hirakud Dam Project—Stage II ..	1.47	0.46
Total ..	19.97	6.21

(viii) The percentage of establishment charges to works outlay in case of Hirakud Dam Project for three years ending the year 1965-66 are compared below:—

Year	Works outlay	Establishment charges	Percentage
	(In lakhs of rupees)		
1963-64 ..	2,07.05	18.68	9.02
1964-65 ..	64.33	18.97	29.49
1965-66 ..	77.18	19.97	25.87

The percentage of establishment charges of Hirakud Dam Project is high as compared with percentage of establishment charges in other wings of State Public Works Department, viz., Roads and Buildings Wing—4.69 per cent, Irrigation Wing—5.76 per cent.

(ix) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes an amount of Rs. 1,81.20 lakhs under "Suspense."

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

During the year under report the operations under this minor head occurred under four of the five prescribed sub-heads, viz., (a) Purchases, (b) Stock, (c) Miscellaneous Public Works Advances and (d) Workshop suspense. 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 specific work or stock, the value of the materials is credited to "Purchases" so that *per contra*, the cost may be included at once in the account for the work or stock. When payment is made the head "Purchases" is debited. The head "Purchases" thus shows a credit (negative) balance representing the value of stores received but not paid for.

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

(c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of the stores sold on credit, (2) the expenditure incurred on deposit works in excess of deposits received, (3) the loss of cash or stores and (4) the sum 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 items (a) (1) and (4) and (b) below.

A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for the year 1965-66 is given below:—

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
(In lakhs of rupees)				
(a) 42—Multipurpose River Schemes—Working Expenses—Hirakud—				
(1) Dam and Appurtenant Works—				
Purchases ..	—35.87			
Stock ..	3.28	4.63	4.30	—35.54
Miscellaneous Public Works Advances.	39.23	3.28	1.95	4.61
Workshop Suspense.	—0.11	1.24	0.80	39.67
Total ..	6.53	9.15	7.05	—0.11
				8.63

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
(In lakhs of rupees)				
(2) <i>Main Canals, Branches and Distributaries—</i>				
Purchases ..	—4.24	3.07	4.59	—5.76
Stock ..	0.65	5.57	4.08	2.14
Miscellaneous Public Works Advances.	0.84	0.50	0.11	1.23
Total ..	—2.75	9.14	8.78	—2.39
(3) <i>Hydro-Electric Installations—</i>				
Purchases ..	—2.57	6.53	6.77	—2.81
Stock ..	7.25	2.32	1.82	7.75
Miscellaneous Public Works Advances.	1.09	1.14	1.02	1.21
Total ..	5.77	9.99	9.61	6.15
(4) <i>Hirakud Stage II—Subsidiary Power House, Chiplima—</i>				
Purchases ..	—1.22	2.55	3.00	—1.67
Stock ..	0.36	2.06	0.99	1.43
Miscellaneous Public Works Advances.	0.10	0.14	0.23	0.01
Workshop Suspense.	..	0.01	..	0.01
Total ..	—0.76	4.76	4.22	—0.22
(b) <i>43—Irrigation, Navigation, Embankment and Drainage Works—(Commercial)—</i>				
Workshop Suspense.	2.69	4.36	4.31	2.74
Total ..	2.69	4.36	4.31	2.74

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
(In lakhs of rupees)				
(c) 44—Irrigation, Navigation, Embankment and Drainage Works—(Non-Commercial)—				
Prurchases ..	—37.57	61.64	48.27	—24.20
Stock ..	28.75	80.83	73.36	36.22
Miscellaneous Public Works Advances.	3.40	1.33	2.71	2.02
Total ..	—5.42	1,43.80	1,24.34	14.04

(x) Depreciation Reserve Fund—Electricity—Hydro-Electric Schemes—Hirakud Dam Project—The expenditure in the grant includes an amount of Rs. 11.38 lakhs relating to Stage I and Rs. 9.92 lakhs relating to Stage II of the project transferred to this Fund.

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

The balances as at the end of 31st March, 1966 at the credit of the Depreciation Reserve Fund of Stage I and Stage II of the Project were Rs. 1,99.16 lakhs and Rs. 33.18 lakhs respectively.

An account of the transactions of the Fund for the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

Grant No. 25—Public Works
(MAJOR HEADS : 30—PUBLIC HEALTH; 50—PUBLIC WORKS AND 64—FAMINE RELIEF).

	Total Grant or Appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original	17,07,64,700	19,66,41,200	18,94,23,909
Supplementary	2,58,76,500		
Amount surrendered during the year (March, 1966).			
			—72,17,291
<i>Charged—</i>			
Original	3,20,000	2,42,149	—77,851
Supplementary	..		
Amount surrendered during the year (March, 1966)			
			74,500

Notes and Comments—

(i) The savings anticipated in the voted grant were surrendered only on 29th and 31st March, 1966; the amount surrendered (Rs. 1,13.45 lakhs) was, however, in excess (by Rs. 41.28 lakhs) of the amount available for surrender (Rs. 72.17 lakhs).

(ii) The department anticipated additional expenditure in the voted grant and obtained a supplementary grant in March, 1966 (Rs. 17.01 lakhs) but surrendered in the same month an amount of Rs. 1,13.45 lakhs as surplus to requirements. This would show that the department could not assess their requirements correctly even towards the end of the financial year.

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

Group-head			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
(1) H.1 (1) (1)—Repairs—Buildings—Public Works (Non-Plan)—					
O.	..	2,90.16	2,32.98	2,33.16	+0.18
R.	..	—57.18			

The net saving of Rs. 57.00 lakhs in the original provision (19 per cent) was explained as due to post-budget decision to reduce the expenditure on building works to find funds for completion of some bridge works, the expenditure on which is booked under group-head F.1(2)(2) (Rs. 43.00 lakhs) and reduction of non-plan expenditure as a measure of economy (Rs. 14.00 lakhs).

(2) K.3—Suspense—Aero-Engine Factory—					
O.	..	4,00.00	1,44.55	1,38.09	—6.46
R.	..	—2,55.45			

Provision under this group-head was made to accommodate expenditure on stores transactions relating to works taken up for Aero-Engine Factory. The total saving of Rs. 2,61.91 lakhs in the original provision (65 per cent) was explained as mainly due to less requirement of funds for works connected with Hindusthan Aeronautics Limited as the cost of purchases of building materials was paid for by the Corporation direct (Rs. 2,55.45 lakhs) and non-adjustment of cost of Tools and Plant received for want of details from other divisions (Rs. 6.46 lakhs).

A saving of Rs. 1,87.41 lakhs (47 per cent) occurred under this group-head during 1964-65 also largely due to slow progress of work.

(3) L—Transfer of Grants for Road Development to the deposit head Subventions from Central Road Fund.					
O.	..	22.24	16.36	15.00	—1.36
R.	..	—5.88			

The transfer of grant received from the Government of India out of the Central Road Fund to the deposit head "Subventions from Central Road Fund" is recorded under this group-head (vide note (viii) at page 63). The expenditure incurred on the schemes approved by the Government of India is recorded under the group-head "O.4" (Sl. No. 13).

Out of the total saving of Rs. 7.24 lakhs in the original Provision (33 per cent), a saving of Rs. 5.88 lakhs was attributed to less grants by the Government of India.

The reasons for the final saving of Rs. 1.36 lakhs have not been communicated by the controlling officer.

A saving of Rs. 5.28 lakhs (36 per cent) in the provision occurred under this group-head during 1964-65 also due to receipt of less grants from the Government of India.

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

*Development Schemes—
State Sector—*

M.I.—Buildings—Public Works—

(4) M.I. (1)—Jails—

O.	..	2.38	} 1.27	1.25	—0.02
R.	..	—1.11			

The total saving of Rs. 1.13 lakhs in the original provision (47 per cent) was explained as due to non-receipt or late receipt of administrative approval of 2 works and dropping of one work.

A saving of Rs. 2.29 lakhs occurred under this group-head during 1964-65 also.

(5) M.I (2)—Education—

O.	..	10.72	} 7.10	6.83	—0.27
R.	..	—3.62			

The total saving of Rs. 3.89 lakhs in the original provision (36 per cent) was explained as mainly due to non-receipt of revised administrative approval of 3 works and completion of one work with less amount.

A saving to the extent of Rs. 3.62 lakhs (23 per cent) in the total provision occurred under this group-head during 1964-65 also.

(6) M.I (3)—Medical—

O.	..	4.46	} 32.04	32.08	+0.04
S.	..	31.47			
R.	..	—3.89			

The net saving of Rs. 3.85 lakhs (11 per cent) was mainly attributed to less requirement of funds and non-finalisation of plans and other technical formalities.

A saving of Rs. 2.56 lakhs occurred under this group-head during 1964-65 also due to non-adjustment of land acquisition charges.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(7) M.1 (5)—Animal Husbandry—					
O.	..	24.75	22.12	22.48	+0.36
R.	..	-2.63			

The net saving of Rs. 2.27 lakhs was explained as mainly due to less requirement on some works and non-receipt of administrative approval in respect of the work "Construction of building for State Poultry Farm at Sundargarh/Angul."

(8) M.1 (6)—Industries—

O.	..	26.86	24.95	24.75	-0.20
R.	..	-1.91			

The total saving of Rs. 2.11 lakhs was explained as mainly due to non-finalisation of site for the work "Construction of Technical Education staff quarters for the Engineering Schools" and non-receipt of administrative approval/detailed estimate in respect of 3 works.

Large savings occurred under this group-head during 1963-64 (Rs. 3.49 lakhs) (38 per cent) and 1964-65 (Rs. 12.82 lakhs) (33 per cent) also.

(9) M.1 (8)—Miscellaneous Departments—

O.	..	6.94	4.58	4.58	..
R.	..	-2.36			

The saving of Rs. 2.36 lakhs in the original provision (34 per cent) was explained as mainly due to non-selection of site and non-receipt of administrative approval in respect of some works.

A saving of Rs. 1.36 lakhs (22 per cent) in the provision occurred under this group-head during 1964-65 also.

Central Sector—

N.1.—Buildings—Public Works—

(10) N. 1(1)—Education—

O.	..	13.30	1.50	1.47	-0.03
R.	..	-11.80			

The total saving of Rs. 11.83 lakhs in the original provision (89 per cent) was explained as due to non-starting of works due to non-submission of details of the works by the Education Department to the Public Works Department (Rs. 9.50 lakhs), non-receipt of administrative approval of one work (Rs. 1.90 lakhs) and non-selection of site for the work "Construction of building for the Secondary Training Schools at Agarpara and Bhawanipatna" (Rs. 0.40 lakh).

Group-head			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
(11) N.1 (2)—Medical—					
O.	..	16.04	2.59	2.59	..
S.	..	*			
R.	..	-13.45			

The saving of Rs. 13.45 lakhs in the original provision (84 per cent) was explained as mainly due to curtailment of expenditure on account of non-availability of Central assistance as expected.

(12) N.1(3)—Animal Husbandry—

O.	..	4.75	4.35	3.00	-1.35
S.	..	*			
R.	..	-0.40			

The total saving of Rs. 1.75 lakhs formed 37 per cent of the provision. The reasons for final saving of Rs. 1.35 lakhs have not been intimated by the controlling officer.

(13) O.4—Communication—Public
Works—Communication—
Allocation—

O.	..	22.24	16.36	16.38	+0.02
R.	..	-5.88			

The net saving of Rs. 5.86 lakhs (26 per cent) was explained as due to less expenditure on works due to less receipt of grants from the Government of India.

(iv) In the group-head indicated below, the expenditure exceeded the provision and the excess remained uncovered; the reasons for the excess have not been intimated by the controlling officer.

Excess to the extent of Rs. 23.08 lakhs occurred under this group-head during 1964-65 also.

B.1(1)—Works—Original Works
and Repairs—Major Works—

O.	..	9.00	9.00	13.10	+4.10
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(v) In the group-heads indicated below, the additional funds provided by reappropriation proved inadequate in view of the final excesses. These could have been covered by reappropriation of funds if the department had located the savings under other group-heads.

*Represents token supplementary grant of Rs. 100.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) K.1—Suspense—Public Works Department—Debits—			
O. .. 6,20·00	8,63·15	8,90·94	+27·79
S. .. 1,50·00			
R. .. 93·15			

The final excess of Rs. 27·79 lakhs was explained as due to acquisition of more building materials due to accelerated progress of work in connection with National Highway Project.

Expenditure exceeded the provision appreciably during the previous years also as indicated below:—

Year	Provision	Excess
(In lakhs of rupees)		
1963-64 ..	4,88·75	2,67·19
1964-65 ..	5,93·00	3,32·33

(2) K.2—Electrical—Debit—

O. .. 23·00	51·42	63·25	+11·83
S. .. 0·50			
R. .. 27·92			

The reasons for the final excess of Rs. 11·83 lakhs have not been intimated by the controlling officer.

(vi) A total sum of Rs. 2,92·43 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
H.1(1)(1)—Repairs—Buildings—Public Works.	57·18	B.1(3)—Works—Repairs	15·00
		B.2—Works—Suspense Debit	32·55
K.3—Suspense Debit—Aero-Engine Factory	1,73·95	B.3—Works—Miscellaneous—Tools and Plant.	13·00

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
L—Transfer of grants for road development to the deposit head 'Subventions from Central Road Fund'.	5.88	F.1(2)(2)—Communcation—Project Financed from the special award of the Finance Commission.	43.00
O.4—Communication—Public Works—Communication—Allocation.	5.88	K.1—Suspense—Public Works Department—Debit.	93.15
		K.2—Suspense—Electrical—Debit.	27.92
		P.1—Relief Works—Test Relief.	8.00
		Other Group-heads ..	10.27
Total ..	2,42.89	Total ..	2,42.89

(vii) The expenditure under the grant includes an amount of Rs. 12,81.50 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 (ix) 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 the year 1965-66 is given below:—

Suspense heads	Opening balance on 1st April, 1965	Debits during 1965-66	Credits during 1965-66	Closing balance on 31st March, 1966
(In lakhs of rupees)				
<i>Purchases—</i>				
Public Works Department—	4,68.55	2,74.28	4,05.54	—5,99.81
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—10.83	26.29	28.99	—13.53
<i>Stock—</i>				
Public Works Department	2,13.01	5,71.10	6,68.20	1,15.91
Irrigation ..	6.93	..	..	6.93
Electricity ..	9.97	35.46	28.44	16.99

Suspense heads	Opening balance on 1st April, 1965	Debits during 1965-66	Credits during 1965-66	Closing balance on 31st March, 1966
<i>Miscellaneous Public Works Advances—</i>				
		(In lakhs of rupees)		
Public Works Department	1,09.41	1,83.65	65.12	2,27.94
Irrigation ..	5.31	..	..	5.31
Electricity ..	0.14	1.50	1.17	0.47
<i>Totals—</i>				
Public Works Department	—1,46.13	10,29.03	11,38.86	—2,55.96
Irrigation ..	—15.08	..	..	—15.08
Electricity ..	—0.72	63.25	58.60	3.93
Grand Total ..	—1,61.93	10,92.28	11,97.46	—2,67.11

(b) A summary of the transactions accounted for under suspense (Major Head—"30—Public Health") together with the opening and closing balances for 1965-66 is given below:—

Public Health ..	1,86.02	1,89.22	1,56.71	2,18.53
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(viii) *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 Central Government is also initially booked under this grant and subsequently transferred to the deposit account "Subventions from Central Road Fund". Subvention of Rs. 15.00 lakhs was received during 1965-66; an expenditure of Rs. 5.27 lakhs was incurred during the year.

The balance at the credit of the Fund as on 31st March, 1966 was Rs. 19.60 lakhs; an account of the Fund for 1965-66 is given in Statement No. 16 of the Finance Accounts, 1965-66.

Grant No. 26—State Legislature

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

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Voted—			
Original .. 12,30,200	13,19,400	13,18,640	—760
Supplementary .. 89,200			
Amount surrendered during the year	..		nil
Charged—			
Original .. 35,000	35,000	27,759	—7,241
Supplementary ..			
Amount surrendered during the year (March, 1966)			6,909

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

(MAJOR HEAD: 50—PUBLIC WORKS)

Original .. 1,50,87,300	1,50,87,300	1,49,75,024	—1,12,276
Supplementary ..			
Amount surrendered during the year (31st March, 1966).			3,39,200

Notes and Comments—

(i) Saving in the grant occurred mainly in the following group-head partly counterbalanced by small excesses under other group-heads.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Expressway—</i>			
F.3—Executive Establishment—			
O. .. 12.87	9.29	9.43	+0.14
R. .. —3.58			

The net saving of Rs. 3.44 lakhs in the original provision (27 per cent) was explained as mainly due to abolition of four divisions and non-entertainment of staff for want of qualified hands.

A saving of Rs. 3.97 lakhs (31 per cent) occurred under this group-head during 1964-65 also.

(ii) 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—Major head “50—Public Works—State”. From this, recoveries for works done on behalf of other Governments and Departments and Private bodies at the rate of 11 per cent for establishment and 4 per cent for Tools and Plant charges are deducted. The balance is distributed at the end of the year between 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 establishment and tools and plant charges between the two Major heads for the year 1965-66.

	50—Public Works	103—Capital Outlay	Total
	(In lakhs of rupees)		
Establishment charges—Voted	22.18	30.64	52.82
Tools and Plant charges — Voted.	16.56	22.87	39.43

(iii) The percentages of establishment charges to works outlay in case of Civil Works excluding expenditure on special offices for three years ending with 1965-66 are compared below:—

Year	Works Outlay	Establishment Charges	Percentage
	(In lakhs of rupees)		
1963-64 ..	12,70.96	46.38	3.65
1964-65 ..	12,57.43	37.78	3.00
1965-66 ..	11,25.20	52.82	4.69

Grant No. 28—Electricity Schemes (All Voted)

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	1,03,18,900	1,64,47,300	1,90,79,072 +26,31,772
Supplementary	61,28,400		
Amount surrendered during the year (March, 1966).			400

Notes and Comments—

(i) The expenditure exceeded the total grant by Rs. 26,31 772 ; the excess requires regularisation.

(ii) (a) Excess occurred mainly under the following group-head—

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

Interest—

C.2(1)—Thermo-Electric Schemes—

Interest on Capital Outlay on Electricity Schemes—

O.	70.00	} 74.89	1,05.29	+ 30.40
S.	4.89			

The rate of interest charges levied on capital outlay on commercial undertakings was raised from 4 per cent to 7 per cent from 1965-66. The Department obtained a supplementary grant of Rs. 4.89 lakhs only in March, 1966, while the additional requirement consequent on the rise in interest rates was more than Rs. 50 lakhs.

The expenditure exceeded the total grant by Rs. 30.40 lakhs. This indicates defective estimation while preparing the supplementary estimates.

(b) The excess was partly counterbalanced by saving under the group-head 'B—Maintenance Proper' mentioned in note (iii) below.

(iii) In the group-head indicated below, the provision was augmented by obtaining supplementary grant in March, 1966 for payment of arrear dues to the Andhra Pradesh Government and anticipated rise in maintenance expenditure:

Hydro Electric Schemes—Machkund Hydro-Electric (Joint) Scheme—Working Expenses—

B—Maintenance Proper—

O.	14.00	} 39.43	35.39	—4.04
S.	25.43			

The saving of Rs. 4.04 lakhs in the provision was explained as due to less requirement of funds than originally anticipated by the Chief Engineer, Electricity, Andhra Pradesh, who executes the work. The supplementary grant proved excessive.

Large savings occurred under this group-head in earlier years also as indicated below:—

Year	Provision	Saving	Percentage of saving
	(In lakhs of rupees)		
1961-62	15.40	4.95	32.1
1962-63	19.58	9.45	48.2
1963-64	19.50	14.43	74.0
1964-65	17.00	13.16	77.4

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

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

		Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original	8,02,500	9,30,000	8,65,562	—64,438
Supplementary	1,27,500			
Amount surrendered during the year (March, 1966)			..	35,700

Grant No. 30—Transport Schemes (All Voted)

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

		Total Grant	Actual Expenditure	Excess+ Saving—
Original	1,89,43,000	2,07,62,800	2,05,79,697	—1,83,103
Supplementary	18,19,800			
Amount surrendered during the year (March, 1966)			..	1,14,400

Notes and Comments—

(i) The provision remained unutilised to a substantial extent in the following group-head—

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

B.2—Land Acquisition Establishment for Railways at Rourkela—

O.	..	1.60	} 0.42	0.39	—0.03
R.	..	—1.18			

The total saving of Rs. 1.21 lakhs formed 76 per cent of the provision; the reasons for the saving have not been intimated by the controlling officer.

(ii) Depreciation and other Reserve Funds of Government Commercial undertakings—State Transport Service—

(a) Depreciation Reserve Fund

(b) Accident Reserve Fund

(c) Amenities Reserve Fund

The expenditure under the Grant includes Rs. 27.40 lakhs transferred to and Rs. 22.93 lakhs met from these three Reserve Funds

These Funds created out of the revenues of the State Transport Service are intended to provide for reserves 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 close of the accounts of the financial year to the accounts of the Funds. The expenditure incurred and the balances at the credit of the Funds at the end of 1965-66 are shown below:—

	Amount transferred to the Fund out of revenues	Amount of expenditure met from the Fund	Balance at the credit of the Fund as on the 31st March, 1966
(In lakhs of rupees)			
(a) Depreciation Reserve Fund.	25.50	21.48	27.03
(b) Accident Reserve Fund	..	(a)	1.92
(c) Amenities Reserve Fund	1.90	1.45	6.73

An account of the transactions of the Funds is given in Statement No. 16 of the Finance Accounts, 1965-66.

Grant No. 31—Forest

(MAJOR HEADS : 70—FOREST AND 71—MISCELLANEOUS)

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	2,02,76,400 } 2,03,26,500	1,93,87,527	—9,38,973
Supplementary				50,100 }
Amount surrendered during the year (December, 1965 : Rs. 1,34,000 and March, 1966 Rs. 7,94,500.)			9,28,500
Charged—			
Original	5,000 } 5,000	5,015	+15
Supplementary			
Amount surrendered during the year			nil

(a) Rs. 382 only.

Notes and Comments—

(i) The charged appropriation exceeded the provision by Rs. 15 which requires to be regularised.

(ii) In the Voted grant substantial saving occurred in the following group-heads :—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
<i>Plan Schemes—</i>			
<i>State Sector—</i>			
<i>Conservancy and Works—</i>			

(1) E. 8—Timber Working Cost—

O.	..	6.82	}	5.57	5.57	..
S.	..	*				
R.	..	-1.25				

The saving (18 per cent in the provision) was explained as due to post-budget decision to discontinue the scheme of departmental working of coupes in some divisions in favour of Orissa Forest Corporation (a fully owned State Government undertaking).

Central Sector—

(2) G.1—Sowing and Planting—

O.	..	7.79	}	5.28	5.28	..
R.	..	-2.51				

The reduction of provision (32 per cent) was explained as due to post-budget instructions of Government of India to limit the cost of the Scheme.

Non-Plan—

(3) Grants-in-aid, contributions, etc—

K.1—Grants from the proceeds of Kendu Leaves—

O.	..	45.00	}	42.05	42.65	+0.60
R.	..	-2.95				

The net saving of Rs. 2.35 lakhs was explained as mainly due to less payment of grants to Grama Panchayats on account of less profits earned on the Government trading of Kendu leaves.

*Represents token Supplementary grant of Rs. 100.

Grant No. 32—Fisheries

(MAJOR HEAD : 31—AGRICULTURE)

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted—				
Original	57,61,100	57,61,400	44,90,235	—12,71,165
Supplementary	300			
Amount surrendered during the year (March, 1966)			..	12,42,700
Charged—				
Original	..	1,600	..	—1,600
Supplementary	1,600			
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)		
Plan Schemes—State Sector—			
(1) B-7—Pilot Power fishing in sea—			
O.	..	19.30	11.97
R.	..	—7.33	
			11.72
			—0.25

The total saving of Rs. 7.58 lakhs (39 per cent) in the provision was explained as mainly due to non-sanction of certain posts by Government (Rs. 1.53 lakhs) and reduction of contingent expenditure (Rs. 6.05 lakhs) as a measure of economy.

(2) B.17—Training in Fisheries—

O.	..	2.70	1.04
R.	..	—1.66	
			1.05
			+0.01

The net saving of Rs. 1.65 lakhs (61 per cent) was explained as mainly due to sanction of restricted training programme during the year.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
Plan Scheme—Central Sector—			
(3) B.22—Establishment of Cannery on Chilika Lake—			
O. ..	2.70	}	..
R. ..	—2.70		

Provision was made for establishing a Canning factory at Balugaon. The entire provision remained unutilised and was surrendered in March, 1966 due to post-budget decision of Government to grant loans to marine co-operatives for establishment of canneries by them; the expenditure on the grant of loans has been recorded under Grant No. 41.

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

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	1,12,98,200	}	—25,38,681
Supplementary	..		
Amount surrendered during the year (March, 1966)			11,43,200

Notes and Comments—

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

(1) J. 1.—Superintendence-Departmental reorganisation- (Plan State Sector)—

O. ..	17.25	}	12.55	—1.92
R. ..	—2.78			

The total saving of Rs. 4.70 lakhs (27 per cent) in the provision was explained as mainly due to vacancies in field staff for want of suitable candidates.

A saving of Rs. 1.68 lakhs (16 per cent) in the provision occurred under this group-head during 1964-65 also.

Group-head	Total Grant	Actual Expenditure	Excess Saving	+ —
(2) K.—Grants-in-aid (Plan—State Sector)—				
O. .. 28·70	24·90	23·44	—1·46	
R. .. —3·80				

(In lakhs of rupees)

The total saving of R. 5·26 lakhs (18 per cent) in the provision was explained as mainly due to—

- (i) non-receipt of approval from the Government of India for "cadre scheme" (Rs. 1·75 lakhs);
- (ii) non-eligibility of grantees for the grants as they did not start the training units for want of candidates (Rs. 0·95 lakh);
- (iii) non-sanction of some grants by Government due to non-fulfilment of formalities (Rs. 0·93 lakh);
- (iv) non-sanction of grant to farming societies due to their non-formation as the cultivators did not pool their entire land (Rs. 0·85 lakh); and
- (v) non-drawal of the sanctioned grants by certain grantees (Rs. 0·40 lakh).

(3) N.—Grants-in-aid— (Plan—Central Sector)—				
O. .. 13·59	10·33	5·23	—5·10	
R. .. —3·26				

The total saving of Rs. 8·36 lakhs which constituted 62 per cent of the provision was explained as mainly due to—

- (i) non-sanction or less sanction of grants to certain institutions by Government (Rs. 4·78 lakhs);
- (ii) non-receipt of the approval of the Government of India for payment of subsidies to certain institution (Rs. 2·17 lakhs);
- (iii) postponement of organisation of district wholesale stores as per Government of India's decision (Rs. 0·53 lakh); and
- (iv) delay in organisation of some societies (Rs. 0·51 lakh).

(4) O—Add—Lump provision for revision of pay and dearness allowance—				
O. .. 4·09	3·59	..	—3·59	
R. .. —0·50				

Provision was made under this group-head to meet the extra expenditure arising out of the revision of pay and dearness allowance of personnel of Co-operative Department. Only an amount of Rs. 0·50 lakh was utilised by reappropriation to appropriate group-heads and provision to the extent of Rs. 3·59 lakhs (88 per cent) remained unutilised; the reasons therefor are awaited.

(ii) *State Agricultural Credit (Relief and Guarantee) Fund*—The expenditure in the grant includes an amount of Rs. 2·00 lakhs transferred to the Fund during 1965-66. The Fund has been constituted for the purpose of writing off of irrecoverable arrears due to co-operative credit institutions where such debt threatens the stability of the Co-operative structure and where such arrears arise due to natural calamities, payments in fulfilment of the State Government's guarantee in respect of accommodation provided by the Reserve Bank of India to State and Central Co-operative Banks for agricultural purposes. The Fund is credited by (i) contribution from the Consolidated Fund of the State against the provision made in the grant (Grant No. 33), (ii) grants from the Central Government, and (iii) receipts from other sources.

The expenditure from the Fund is routed through this grant and initially accounted for under 34—Co-operation and then transferred to the Fund at the close of the year. During the year 1965-66 no expenditure was incurred out of the Fund. The balance at the credit of the Fund as on 31st March, 1966 was Rs. 5·72 lakhs.

An account of the transactions of the Fund for the year 1965-66 is given in Statement No. 16 of the Finance Accounts 1965-66.

(iii) *Expenditure met from grants received from National Co-operative Development Corporation*—The grants received from the National Co-operative Development Corporation for different schemes for Co-operative development in the State are credited to the "Deposit Account of grants from National Co-operative Development Corporation". During the year, grant amounting to Rs. 13·51 lakhs was received from the Corporation.

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

The expenditure under this grant includes an amount of Rs. 13·51 lakhs which was met from the deposit account on different schemes during the year 1965-66. There was no balance at the credit of the deposit account as at the 31st March, 1966.

An account of the transactions of the deposit account during the year 1965-66 is given in Statement No. 16 of the Finance Accounts for the year 1965-66.

(iv) *Subsidy paid by Government*—The expenditure shown under the grant includes an amount of Rs. 29·07 lakhs paid by Government as grants/subsidy to different organisations during the year 1965-66 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.	1·42
(2) Grant/Subsidy paid to Co-operative Institutions for miscellaneous purposes (such as for Co-operative propaganda, reorganisation and revitalisation of small sized co-operative Societies, for organisation of consumers' stores and to meet part of running expenses of State Co-operative union and other Co-operative banks/institutions).	27·65

(iv) In the group-head indicated below, the provision remained unutilised to a substantial extent—

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(1) K.1.—Expenditure on Displaced Persons—Relief—			(In lakhs of rupees)
O. .. 20.62	16.90	13.14	—3.76
S. .. 1.92			
R. .. —5.64			

An amount of Rs. 5.64 lakhs was mainly surrendered in March, 1966. This has been explained as due to anticipated saving of Rs. 8.54 lakhs on account of non-arrival of new families in the refugee camps (Rs. 1.50 lakhs), non-receipt of sanction from the Government of India for expenditure on roads and drains in colonies in Koraput and Sambalpur Districts (Rs. 3.07 lakhs) and post-budget decision to debit expenditure on water-supply scheme direct to the account of the Government of India (Rs. 3.81 lakhs) partly offset by additional expenditure on providing food and clothing to the refugees.

There was a further saving of Rs. 3.76 lakhs in the reduced provision; the reasons for the saving have not been intimated by the controlling officer.

A saving of Rs. 40.55 lakhs (68 per cent) in the provision occurred under this head during 1964-65 also.

(2) L.5—Grants-in-aid, contributions, etc.—Grants to Local Bodies for payment of emoluments to their employees—			
O. .. 11.60	8.72	8.81	+0.09
R. .. —2.88			

The net saving of Rs. 2.79 lakhs (24 per cent) in the provision was attributed to non-payment of fresh grants during the year owing to non-receipt of utilisation certificates from some grantees for grants paid during the previous years.

A saving of Rs. 2.19 lakhs (20 per cent) occurred under this group-head during the previous year (1964-65) also.

(v) In the following group-heads, the expenditure exceeded the provision; the reasons for the excess expenditure are awaited:—

(1) K.3—Expenditure on Displaced Persons—Establishment charges—			
O. .. 2.83	1.64	6.03	+4.39
R. .. —1.19			

Saving of Rs. 1.19 lakhs was anticipated and surrendered on 31st March, 1966; this was explained as due to non-arrival of new families in refugee camps. The actual expenditure came to nearly four times the reduced provision.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)
(2) O.1—Grants-in-aid, contributions, etc.—Grants to Municipalities and Notified Area Councils— (Plan—Central Sector)—			
O. .. 0.50	0.50	2.00	+1.50
(vi) In the group-head indicated below, provision made by reappropriation on 25th March, 1966 to give grants to Local Bodies for development works like roads, etc., proved excessive; the reasons for the saving are awaited.			
M.1.—Grants-in-aid, Contributions, etc.—Grants to Municipalities and Notified Area Councils for Municipal Development Works— (Plan—State Sector)—			
R. .. 2.00	2.00	0.46	—1.54

Grant No. 35—Animal Husbandry (All Voted)
(MAJOR HEADS: 33—ANIMAL HUSBANDRY; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original 1,85,88,000	1,99,90,100	1,65,02,793	—34,87,307
Supplementary 14,02,100			
Amount surrendered during the year (December, 1965: Rs. 5,15,900 and March, 1966: Rs. 27,46,100).			32,62,000

Notes and Comments—

(i) In the group-head indicated below, supplementary provision proved largely excessive:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
R.6—Breeding Operations—Intensive cattle Development Scheme (Plan—Central Sector)—			
O. ..	7.79	7.78	—0.01
S. .. 13.03			
R. .. —5.24			

Supplementary grant was obtained under this group-head in October, 1965 for implementation of "Intensive Cattle Development Scheme". Provision to the extent of Rs. 5.25 lakhs (40 per cent), however, remained unutilised mainly due to late sanction of the Scheme by Government and observance of economy.

(ii) In the following group-heads, substantial provision remained unutilised:—

Group-head	Total Grant	Actual Expenditure	Saving—
	(In lakhs of rupees)		
(1) M.1—Hospitals and Dispensaries—Control and Eradication of Rinderpest (Plan—State Sector)—			
O. .. 8.70	6.92	6.48	—0.44
R. .. —1.78			

The total saving of Rs. 2.22 lakhs (26 per cent) was explained as mainly due to late appointment and non-entertainment of staff for want of trained personnel and non-receipt of debits towards supply of vaccines.

Large savings ranging between 37 and 55 per cent occurred under this group-head during the previous three years also.

(2) N.24—Breeding Operations—Production of premixed poultry feed (Plan—State Sector)—			
O. .. 26.18	15.85	15.73	—0.12
R. .. —10.33			

The total saving of Rs. 10.45 lakhs (40 per cent) was explained as mainly due to non-availability of poultry feed.

A saving of Rs. 4.94 lakhs (60 per cent) in the provision occurred under this group-head during 1964-65 also.

(iii) In the group-heads indicated below, the total saving of Rs. 11.63 lakhs was explained as mainly due to not starting the schemes on account of non-completion of the buildings by the Public Works Department or non-selection of site.

Group-head	Provision	Saving	Saving in previous year(s)
	(In lakhs of rupees)		
(Plan—State Sector)			
(a) N. 22—Breeding operations—Rural Dairy Extension of Rourkela.	5.96	2.72	
(b) N. 25—Establishment of Rural Dairy farm.	8.83	4.75	1964-65 : 1.83
(Plan—Central Sector)			
(c) R.2—Breeding operations—Intensive Egg and Poultry Production-cum-marketing Centre.	8.55	4.16	

(iv) In the group-head "S—Add—Lump provision for revision of pay and dearness allowance", a lump provision of Rs. 11.94 lakhs was made to meet the extra expenditure arising out of revision of pay and dearness allowance of personnel of Animal Husbandry Department. Provision to the extent of Rs. 5.32 lakhs only was applied for the purpose it was meant; the balance amount of Rs. 6.62 lakhs (56 per cent) remained unutilised and was explained as due to non-entertainment of full length of staff for want of technical personnel and non-finalisation of pay fixation of some personnel in the revised scale.

(v) *Expenditure met from Special Funds*—The expenditure under this grant includes an amount of Rs. 4,200 met from the deposit account of grant received from the Indian Council of Agricultural Research. The nature of transactions in respect of the grant has been explained in item (vi) of the notes below Appropriation Account of "Grant No. 37—Agriculture".

Grant No. 36—Public Relations

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

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
<i>Voted—</i>			
Original .. 38,58,100	38,58,100	32,80,170	—5,77,930
Supplementary			
Amount surrendered during the year (March, 1966)			5,20,600
<i>Charged—</i>			
Original	2,300	..	—2,300
Supplementary 2,300			
Amount surrendered during the year			nil
<i>Notes and Comments—</i>			

(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.2(1)—Civil Secretariat—Home (Public Relations) Department— Provincial Organisation— (Non-Plan)—			
O. .. 12.72	11.35	11.20	—0.15
R. .. —1.37			

The total saving of Rs. 1.52 lakhs in the original provision (12 per cent) was explained as mainly due to non-availability of required quantity of dry battery packs owing to Emergency and observance of economy in expenditure on publicity.

Group-head			Total Grant	Actual Expenditure	Excess + Saving—
(2) B—Civil Secretariat—(Plan-State Sector)—			(In lakhs of rupees)		
O.	..	16.42	13.14	12.32	—0.82
R.	..	—3.28			

The expenditure connected with the Public Relations and Publicity Schemes are accounted under this group-head.

Out of the total saving of Rs. 4.10 lakhs in the original provision (25 per cent) a saving of Rs. 3.28 lakhs was explained as mainly due to observance of economy in expenditure, less running and maintenance expenses on account of late purchase of a tourist bus and non-allotment of vehicles, non-entertainment of staff and curtailment of contingent expenditure as a measure of economy (Rs. 2.76 lakhs) and non-utilisation of provision for purchase of petrol owing to non-allotment of vehicles and late purchase of bus (Rs. 0.52 lakh); the reasons for the final 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 from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued as and when required by villagers on cash payment. The expenditure shown under the grant includes an amount of Rs. 0.70 lakh under the head "Suspense" on account of purchase of these spare parts during 1965-66. The debits in the Suspense Account represent value of purchases made by Government and the credits represent the value of spare parts sold to villagers.

A summary of the transactions together with the opening and closing balances for the year 1965-66 is given below—

Opening balance on 1st April, 1965	Debits during 1965-66	Credits during 1965-66	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
1,23,088	70,380	98,887	94,581

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

The certificate of acceptance of the balance is awaited from the controlling officer.

Grant No. 37—Agriculture
(MAJOR HEAD : 31—AGRICULTURE)

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
<i>Voted—</i>			
Original .. 4,41,91,800	} 4,49,78,100	3,06,04,665	-1,43,73,435
Supplementary .. 7,86,300			
Amount surrendered during the year (December, 1965: Rs. 3,32,100 and March, 1966: Rs. 1,18,97,000)			1,22,29,100
<i>Charged—</i>			
Original .. 2,00,000	} 2,00,000	2,00,000	..
Supplementary			
Amount surrendered during the year			nil

Notes and Comments—

(i) The saving of Rs. 1,43.73 lakhs formed 32 per cent of the total provision. A large portion of the saving (Rs. 1,18.97 lakhs or 83 per cent of the total saving) was surrendered only between 26th and 31st March, 1966.

The savings in the preceding two years were also appreciable, as indicated below :—

Year	Provision (In lakhs of rupees)	Saving	Percentage to the provision
1963-64 ..	3,40.50	93.44	27
1964-65 ..	4,01.89	80.08	20

(ii) Out of the total saving of Rs. 1,43.73 lakhs, a saving of Rs. 1,23.53 lakhs occurred under the 'Plan schemes', the major cases of which are indicated below :—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) K—Subordinate and Expert Staff—(Plan-State Sector)—			
O. .. 32.82	} 22.60	22.61	+0.01
R. .. -10.22			

The net saving of Rs. 10.21 lakhs in the original provision (31 per cent) was mainly attributed to—

(a) post-budget modification and curtailment of Plan expenditure (Rs. 6.07 lakhs);

(b) late appointment and non-appointment of staff (Rs. 2.23 lakhs); and

(c) non-purchase of tractor and raw materials and non-utilisation of funds for fencing, etc., as a measure of economy (Rs. 1.50 lakhs).

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(2) L—Experimental Farms— (Plan—State—Sector)—			(In lakhs of rupees)		
O.	..	42.25	31.83	30.63	—1.20
R.	..	—10.42			

Out of the total saving of Rs. 11.62 lakhs in the original provision (28 per cent), a saving of Rs. 10.42 lakhs was explained as due to—

- (a) less distribution of fertilisers (Rs. 4.36 lakhs);
- (b) late appointment and non-appointment of staff (Rs. 3.37 lakhs);
- (c) late starting of some farms and less contingent expenditure thereon (Rs. 1.19 lakhs); and
- (d) post-budget modification and curtailment of Plan expenditure (Rs. 1.50 lakhs).

The reasons for the balance saving have not been intimated by the controlling officer.

(3) M—Agricultural Demonstration and propaganda including Public Exhibitions and Fairs (Plan—State Sector)—

(a) M.8—Plant Protection Scheme—

O.	..	13.11	11.55	10.94	—0.61
R.	..	—1.56			

(b) M.10—Multiplication and distribution of oil seeds—

O.	..	4.94	3.85	3.07	—0.78
R.	..	—1.09			

(c) M.12—Demonstration of improved agricultural implements—

O.	..	2.07	0.99	0.92	—0.07
R.	..	—1.08			

The reasons for the saving under the group-heads 'M.8', 'M.10' and 'M.12' are awaited from the controlling officer.

Group-head		Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)		
(4) N—Agricultural ments and (Plan—State Sector)—	Experi- Research—			
O. ..	18.62	13.53	12.94	—0.59
R. ...	—5.09			

The total saving of Rs. 5.68 lakhs in the original provision (30 per cent) was attributed mainly to (a) late appointment and non-appointment of staff (Rs. 2.02 lakhs) and (b) non-sanction and late or non-execution of certain schemes (Rs. 1.79 lakhs).

The savings in the preceding two years were also appreciable, as indicated below:—

Year	Provision	Saving	Percentage to the provision
(In lakhs of rupees)			
1963-64 ..	14.79	4.74	32
1964-65 ..	16.86	2.88	16
(5) P.13—Miscellaneous—Reclamation of land in Saline Inundated areas (Plan—State Sector)—			
O. ..	5.34	1.00	0.99
R. ..	—4.34		

The total saving of Rs. 4.35 lakhs in the original provision (81 per cent) was explained as mainly due to late receipt of administrative approval for works.

(6) P.20—Miscellaneous—Resettlement of Landless Labourers—(Plan—State Sector)—			
O. ..	29.59	1.01	—1.01
R. ..	—28.58		

The entire provision remained unutilised and was explained as due to non-sanction of the scheme owing to administrative difficulties.

Savings of Rs. 28.58 lakhs (96 per cent) and Rs. 1.01.42 lakhs (cent per cent) occurred under this group-head in 1964-65 and 1963-64 also due to post-budget revision and non-implementation of the Scheme respectively.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(7) Q—Grants-in-aid, Contributions, etc.—(Plan—State Sector)—Voted—			
O. .. 13.78	6.39	6.39	..
R. .. -7.39			

The saving of Rs. 7.39 lakhs in the original provision (54 per cent) was explained as mainly due to sanction of less grants to the University of Agriculture and Technology owing to non-utilisation of grants paid during the previous years.

(8) R—Subordinate and Expert Staff—(Plan—Central Sector)—			
O. .. 19.64	3.12	3.30	+0.18
R. .. -16.52			

The net saving of Rs. 16.34 lakhs formed 83 per cent of the original provision. The reduction of provision was attributed mainly to non-receipt of Government sanction for certain schemes (Rs. 13.69 lakhs), late appointment and non-appointment of staff (Rs. 1.71 lakhs) and post-budget modification of the scheme (Rs. 1.12 lakhs).

(9) S—Agricultural Experiments and Research—(Plan—Central Sector)—			
O. .. 21.23	5.66	3.72	-1.94
S. .. *			
R. .. -15.57			

Out of the total saving of Rs. 17.51 lakhs in the original provision (82 per cent), a saving of Rs. 15.57 lakhs was explained as mainly due to post-budget modification of the scheme (Rs. 15.26 lakhs); the reasons for the balance saving of Rs. 1.94 lakhs have not been intimated by the controlling officer.

(10) T—Miscellaneous—(Plan—Central Sector)—			
O. .. 43.28	40.89	41.01	+0.12
S. .. 7.86			
R. .. -10.25			

The net saving of Rs. 10.13 lakhs in the provision (20 per cent) was explained as mainly due to post-budget modification of some Centrally Sponsored Agriculture Schemes (Rs. 9.09 lakhs) and late appointment and non-appointment of staff (Rs. 1.11 lakhs).

* Represents token Supplementary grant of Rs. 100.

(iii) Other cases of savings are given below:

In these cases, out of a total provision of Rs. 1,37.41 lakhs, provision totalling Rs. 25.33 lakhs remained unutilised mainly due to late appointment of staff (Rs. 12.89 lakhs), and the budget provision made under the group-heads 'C' and 'D', without receiving estimates from the various drawing officers proved excessive to the extent of Rs. 2.48 lakhs. Reasons for the remaining saving are indicated below the group-heads concerned.

Group-head	Provision	Saving	Saving during previous year(s)
	(In lakhs of rupees)		
(1) C—Subordinate and Expert staff (Non-Plan)	35.66	3.04	1963-64: 7.79 1964-65: 5.04
(2) D—Experimental Farms (Non-Plan)	21.49	2.70	1963-64: 2.12 1964-65: 3.67
(3) H—Miscellaneous (Non-Plan)	9.02	1.42	
(4) I—Grants-in-aid, contributions, etc., (Non-Plan)	12.24	4.30	1964-65: 2.89

The saving was attributed to adjustment of unspent balances of grants paid during the previous years by short payment of grants during the current year.

(5) P—Miscellaneous—(Plan—State Sector)—			
P. 2—Intensive Rice Cultivation Scheme.	18.36	2.49	
P. 12—Intensive Agricultural District Programme.	25.58	7.70	1964-65: 11.58

The reasons for a saving of Rs. 4.60 lakhs are awaited.

P. 16—Land Reclamation and Hiring of tractors	15.06	3.68	
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The reasons for a saving of Rs. 1.06 lakhs are awaited.

(iv) In the following group-head, additional funds provided by reappropriation on 31st March, 1966 to meet the expenditure for distribution of more Rabi seeds among the cultivators at subsidised rates, remained unutilised; the reasons for the non-utilisation have not been intimated by the controlling officer.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
M.1—Agricultural Demonstration and propaganda including Public Exhibitions and Fairs—Multiplication and distribution of improved Millet seeds (Plan—State Sector)—			
O. ..	0.05		
S. ..	*		
R. ..	1.99		
	2.04	0.04	—2.00

* Represents taken Supplementary grant of Rs. 100.

(v) In the following group-head, lump provision made remained largely unutilised—

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) U—Add—Lump provision for revision of pay and dearness allowance—			
O. .. 7.64	1.77	..	—1.77
R. .. —5.87			

A sum of Rs. 5.71 lakhs was surrendered during March, 1966 as savings for meeting the extra expenditure on account of revision of pay and allowances were available under the respective group-heads. The balance amount of Rs. 1.77 lakhs remained unsurrendered.

(vi) *Expenditure met from Special Funds*—The expenditure under this grant includes an amount of Rs. 36,825 met from deposit account of grants received from the Indian Council of Agricultural Research (Rs. 8,000) and the Indian Central Sugarcane Committee (Rs. 28,825). The balances in the deposit account as on 31st March, 1966 are indicated below—

Name of the deposit account	Purpose of grant	Expenditure during 1965-66	Balance at credit of the deposit account on 31st March, 1966
		Rs.	Rs.
(a) Deposit account of grants made by the Indian Council of Agricultural Research.	Agricultural Research and improvements	12,200*	24,124
(b) Deposit account of grants made by the Indian Central Sugarcane Committee.	Furtherance of Sugarcane schemes	53,425**	..

Grants received from these bodies are credited to the relevant deposit heads; the actual expenditure on the Agricultural Schemes for which grants are received is initially booked under this grant (Grant No. 37—Agriculture), while that relating to Animal Husbandry schemes is booked under "Grant No. 35". 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, 1965-66.

* Includes Rs. 4,200 relating to Animal Husbandry Schemes vide note (v) below Appropriation Account of Grant No. 35.

** Includes an amount of Rs. 24,600 being the expenditure incurred during the previous years debited to the Fund during the year and taken credit under XXV—Agriculture.

Grant No. 38—Supply Department (All Voted)

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 35,55,500	35,55,500	34,77,030	—78,470
Supplementary }			
Amount surrendered during the year (March, 1966)			54,700

Grant No. 39—Ports (All Voted)

(MAJOR HEAD: 53—PORTS AND PILOTAGE)

Original .. 3,69,400	3,69,400	2,79,121	—90,279
Supplementary }			
Amount surrendered during the year (March, 1966)			79,400

Appropriation—Interest on Debt and other Obligations (All charged)

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

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 11,52,61,700	12,04,99,600	12,01,43,377	—3,56,223
Supplementary .. 52,37,900			
Amount surrendered during the year (March, 1966)			25,800

Notes and Comments—

(i) In the following group-heads, a total saving of Rs. 15.67 lakhs in the original provision was explained as mainly due to less requirement as the actual requirement could not properly be assessed at the budget stage. The saving was reappropriated to other group-heads to meet the additional requirements thereunder on 31st March, 1966.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) C. 2—Interest on cash credit from the State Bank of India—			
O. .. 12.00	7.02	7.02	..
R. .. -4.98			
(2) Interest on loans taken from the Central Government—			
(a) M. 2—Interest on special Loan for Interest charges (Stage 1)—			
O. .. 21.14	17.42	17.42	..
R. .. -3.72			
(b) M. 20—Interest on loans for Drought and Flood Relief Schemes—			
O. .. 8.26	5.68	5.68	..
R. .. -2.58			
c) M. 22—Interest on loans for Small Scale and Cottage Industries—			
O. .. 4.03	2.74	2.74	..
R. .. -1.29			
(d) M. 29—Interest on loans for Development of Ports—			
O. .. 4.40	1.30	1.30	..
R. .. -3.10			
(ii) In the following group-head also, the provision remained unutilised to a substantial extent—			
L. 1—Miscellaneous—Interest on compensation payable under section 37(2) of the Orissa Estates Abolition Act—			
O. .. 7.00	6.46	4.39	-2.07
R. .. -0.54			

The total saving of Rs. 2.61 lakhs in the original provision (37 per cent) was explained as mainly due to less payment of interest due to the payees not turning up to receive payment after completing the formalities.

(iii) In the following case, funds were provided by reappropriation to meet the interest charges on the open market loan floated during the year 1965-66. The expenditure exceeded the provision; this was explained as mainly due to payment of more interest than anticipated. The excess remained uncovered.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A. 9—Interest on 5½% Orissa Government Loan, 1977—			
O.	11·81	13·84	+2·03
R. 11·81			

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

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

	Total Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 4,70,53,000	4,72,36,000	4,72,36,282	+282
Supplementary 1,83,000			
Amount surrendered during the year			nil

Notes and Comments—

(i) The excess expenditure of Rs. 282 over the appropriation requires to be regularised.

The expenditure exceeded the provision of funds under group-head "B. 2—Repayment of Loans from the Reserve Bank of India for purchase of shares in Co-operative Banks and Societies" by Rs. 72,000. Excess expenditure to the extent of Rs. 71,700 was anticipated and provided for by reappropriation from the savings available under group-head "B. 3—Repayment of loans from Life Insurance Corporation of India" leaving an uncovered excess of Rs. 300. The final excess of Rs. 300 was explained as due to clerical error.

(ii) The expenditure under the Appropriation represents annual contribution to the Sinking Funds/Depreciation Funds in respect of market loans raised by State Government and also for repayment of certain other loans taken from the Reserve Bank of India, Life Insurance Corporation and National Co-operative Development Corporation; the details are given below :—

(1) *Sinking Funds*—During 1965-66, amounts of Rs. 3,91·36 lakhs and Rs. 55·47 lakhs were transferred from revenues to Sinking Funds for Amortisation of loans and for Depreciation of loans respectively.

An account of the transactions of the Sinking Funds for the year 1965-66 is given in the Annexure to statement No. 19 of the Finance Accounts, 1965-66.

(2) *Other Appropriations*—A further amount of Rs. 25·53 lakhs equal to repayment made in respect of loans taken from autonomous bodies, such as, Reserve Bank of India, National Co-operative Development Corporation and Life Insurance Corporation of India was charged on the revenue account.

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

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 700			
Supplementary .. }	700	56,588	+55,888
Amount surrendered during the year (March, 1966)		..	600

Notes and Comments—

(i) The expenditure in the grant exceeded the budget provision by Rs. 55,888 which requires regularisation.

The excess under this grant occurred consecutively for the fourth year in succession as indicated below :—

Year	Total Grant	Excess
	(In lakhs	of rupees)
1962-63 ..	0.07	2.80
1963-64 ..	1.05	2.05
1964-65 ..	0.01	0.74

(ii) The excess occurred mainly under the group-head "Community Development Projects—Central Stores—Suspense—Debit"; an expenditure of Rs. 51,930 was incurred without any provision of funds.

This group-head accommodates the debits in Personal Ledger Accounts opened for Community Development Projects, the nature of which is explained in note (iii) below. Orders were issued as early as August, 1961 to close the Personal Ledger Accounts and to refund the advance sanctioned at the time of opening these accounts. Budget provision is required to be made for accommodating debits on account of withdrawal of amount from the accounts for refunding the advance. No provision was, however, made for the purpose either in 1964-65 or 1965-66. Two Block Development Officers drew an amount of Rs. 50,000 in August and Septemeber, 1965 to close their Personal Ledger Accounts. During 1964-65 also similar withdrawals (Rs. 74,250) were made by 3 other Block Development Officers. The reasons for not making necessary provision of funds have not been intimated by the department.

(iii) *Central Stores—Suspense*—The expenditure under the grant includes an amount of Rs. 51,930 under the head "Suspense". The transactions on purchase and utilisation of stores required for various purposes in the Blocks

are to be accounted for under the Personal Ledger Accounts. The debits represent withdrawals from the treasury for meeting stores transactions and the credits represent the recoupment made on transfer of cost of stores to the accounts of the works concerned. A summary of the Personal Ledger Accounts in the names of various Block Development Officers for Central Stores Suspense (Community Development Projects) for the year 1965-66 is given below—

Opening balance on 1st April, 1965	Credits during the year	Debits during the year	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
21,91,499	—197	51,930	21,39,372

Certificates of acceptance of the balances are awaited.

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

(MAJOR HEAD : Q—LOANS AND ADVANCES BY THE STATE/
UNION TERRITORY GOVERNMENTS—LOANS TO LOCAL
FUNDS, PRIVATE PARTIES, ETC.)

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	4,91,24,600	14,67,88,200	10,56,87,540
Supplementary	9,76,63,600		
Amount surrendered during the year (March, 1966)			3,75,70,530

Notes and Comments—

(i) The department anticipated additional expenditure in the grant and obtained supplementary grants in October, 1965 (Rs. 1,71.96 lakhs), December, 1965 (Rs. 3,94.00 lakhs) and March, 1966 (Rs. 4,10.68 lakhs). The expenditure, however, did not come up to the original provision and the supplementary grants obtained in October and December, 1965. The supplementary grant obtained as late as in March, 1966 proved unnecessary and could have been restricted to token amounts, where necessary.

(ii) The saving of Rs. 4,11.01 lakhs in the grant formed 28 per cent of the total provision; out of this a sum of Rs. 3,75.71 lakhs was surrendered but on the last day of the financial year.

Savings ranging from 16 to 50 per cent (Rs. 65.79 lakhs to Rs. 2,94.16 lakhs) of the provision occurred in the preceding five years also.

(iii) The analysis of the total saving between "Plan" and "Non-Plan" is as indicated below :—

	Provision	Actual Expenditure	Saving
(In lakhs of rupees)			
Plan ..	7,89.50	7,38.32	51.18
Non-Plan ..	6,78.38	3,18.55	3,59.83
Total ..	14,67.88	10,56.87	4,11.01

(iv) The following table gives an analysis of the variations between the provision and the expenditure by category of loans.

	Provision	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
1) Loans to Municipalities—			
Non-Plan ..	1.00	0.30	—0.70
Plan ..	2.23	0.35	—1.88
(2) Loans to District and other Local Fund Committees—			
Non-Plan ..	5.00	0.04	—4.96
Plan ..	14.66	9.42	—5.24
(3) Advances to cultivators—			
Non-Plan ..	47.83	48.57	+0.74
Plan ..	33.79	30.16	—3.63
(4) Loans to Land holders and other notabilities—			
Non-Plan ..	1.00	1.00	..
(5) Loans under State Aid to Industries Act—			
Plan ..	7.00	5.03	—1.97
(6) Advances to displaced persons—			
Non-Plan ..	1.50	..	—1.50
Plan ..	1,55.10	..	—1,55.10
(7) Loans and Advances under Community Development Programme—			
Plan ..	20.28	14.67	—5.61
(8) Loans to Orissa State Electricity Board—			
Non-Plan ..	90.00	90.00	..
Plan ..	49.92	49.92	..

		Provision	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(9) Loans to Industrial Development Corporation of Orissa—				
Non-Plan	..	2,86.00	..	-2,86.00
Plan	..	3,67.00	4,97.00	+1,30.00
(10) Loans to Orissa Mining Corporation—				
Non-Plan	..	1,00.00	50.00	-50.00
Plan	..	..	50.00	+50.00
(11) Loans under various Housing Schemes—				
Non-Plan	..	15.00	15.01	+0.01
Plan	..	25.00	21.31	-3.69
(12) Loans to Co-operative Institutions—				
Non-Plan	..	59.00	55.00	-4.00
Plan	..	57.89	24.43	-33.46
(13) Other Miscellaneous Loans and Advances—				
Non-Plan	..	53.05	27.02	-26.03
Plan	..	56.63	36.03	-20.60
(14) Loans to Government servants—				
Non-Plan	..	19.00	31.61	+12.61
Total	..	14,67.88	10,56.87	-4,11.01

Some of the items of the savings are discussed below:—

Group-head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(1) E—Miscellaneous Loans and Advances—(Non-Plan)—				
O.	..	75.05	2,41.33	2,37.03
S.	..	5.28.00		
R.	..	-3,61.72			-4.30

The total saving of Rs. 3,66.02 lakhs in the provision (61 per cent) was attributed mainly to mid-year revision of 'Plan' and consequent payment of loans from the Plan group-head (Rs. 3,36.00 lakhs), cultivators having not come forward to take loans for fertilisers (Rs. 23.09 lakhs) and non-sanction of loans for re-lending to Central Co-operative Banks to productive societies (Rs. 4.00 lakhs). The supplementary grant of Rs. 5,28.00 lakhs obtained in October, 1965 (Rs. 1,45.00 lakhs), December, 1965 (Rs. 3,73.00 lakhs) and March, 1966 (Rs. 10.00 lakhs) proved largely excessive.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(2) B.1—Loans to District and other Local Fund Committees—Loans to Grama Panchayats for piped water-supply Schemes—(Non-plan)—					
O.	..	5.00	0.09	0.04	—0.05
R.	..	—4.91			

Almost entire provision remained unutilised which was explained as due to non-sanction of loans owing to Emergency (Rs. 2.50 lakhs) and less demand from Panchayats (Rs. 2.41 lakhs).

A saving of Rs. 5.12 lakhs (85 per cent) occurred under this group-head in 1964-65 also.

- (3) J.2—Loans to Municipalities and Notified Area Councils for slum clearance—(Plan—State Sector)—

O.	..	1.87
R.	..	—1.87			

The Urban Local Bodies were to contribute from their own funds 37.5 per cent and Government was to provide 62.5 per cent as loan for the implementation of the Scheme.

The non-utilisation of the entire provision was stated to be due to Urban Local Bodies having not agreed to take loan on the condition of contributing their share.

A saving of Rs. 1.70 lakhs (91 per cent) occurred under this group-head in 1964-65 also.

- (4) K. 2—Loans to District and other Local Fund Committees—Loans to Grama Panchayats—(Plan—State Sector)—

O.	..	12.06	7.33	7.42	+0.09
R.	..	—4.73			

The net saving of Rs. 4.64 lakhs in the original provision (38 per cent) was explained as mainly due to non-receipt of loan applications from Grama Panchayats for grant of loans for Productive Schemes like market sheds, street lighting, etc. (Rs. 2.73 lakhs) and economy measure (Rs. 2.00 lakhs).

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(5) L—Advances to cultivators— (Plan—State Sector)—					
O.	..	22.29	20.30	20.16	-0.14
S.	..	1.50			
R.	..	-3.49			

The total saving of Rs. 3.63 lakhs in the provision (15 per cent) was explained as mainly due to—

- (a) non-finalisation of terms and conditions of loans to cultivators for development of horticulture (Rs. 1.49 lakhs); and
- (b) mid-year adjustment of Plan expenditure and parties not taking loans owing to non-supply of machineries ordered by them under the scheme "Loans for purchase of agricultural implements and machineries" (Rs. 2.14 lakhs).

(6) M—Advances under special Laws—(Plan—State Sector)—					
O.	..	7.00	5.00	5.03	+0.03
R.	..	-2.00			

The net saving of Rs. 1.97 lakhs in the original provision (28 per cent) was explained as mainly due to less number of parties having availed of the loans.

(7) R—Miscellaneous Loans and
Advances—(Plan—Central
Sector)—

O.	..	51.42	63.07	33.62	-29.45
S.	..	25.30			
R.	..	-13.65			

The total saving of Rs. 43.10 lakhs in the total provision (56 per cent) was attributed mainly to less disbursement of loans for the following reasons—

- (a) non-sanction of loans to Regional Marketing Societies as Government of India did not sanction the funds (Rs. 16.75 lakhs);
- (b) organisation of only one wholesale consumers' stores out of the contemplated 9 stores (Rs. 2.75 lakhs) and non-sanction of working capital loan to wholesale consumers' stores by Government of India (Rs. 2.00 lakhs);
- (c) sanction of a loan of Rs. 50,000 only to one labour contract co-operative society against the provision made for 9 societies at Rs. 1.00 lakh per society (Rs. 8.50 lakhs);

- (d) non-sanction of loans to voluntary organisations, such as, Bharat Sevak Samaj as they did not agree to the terms and conditions (Rs. 2.00 lakhs);
- (e) non-sanction of loans to the Co-operative Societies owing to non-registration of Gramdan Multipurpose Co-operative Societies (Rs. 2.60 lakhs);
- (f) non-sanction of loans for development of poultry feeds for want of demand (Rs. 3.00 lakhs);
- (g) grant of less loans to poultry farmers owing to less demand (Rs. 2.03 lakhs); and
- (h) less release of Central assistance for fresh awards and renewals under "Advances under National Loan Scholarship Scheme" (Rs. 5.00 lakhs).

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(8) S—Loans and Advances to Displaced Persons—(Plan—Central Sector)—			
O. .. 1,55.10			
R. .. —1,55.10			

The non-utilisation of the entire provision was explained as due to late receipt of sanction from Government of India.

(v) In the following case, savings were anticipated by the department on account of revision of 'Plan' ceiling under Community Development Programme and the provision was reduced by Rs. 5.75 lakhs by reappropriation to other group-heads. The actual expenditure, however, exceeded the reduced provision; the reduction of provision did not prove justified.

N.1—Loans and Advances under Community Development programme—Stage I Blocks (Plan—State Sector)—

O .. 10.39			
R. .. —5.75			
	4.64	6.29	+1.65

The final excess was attributed to drawal of funds exceeding the allotment by some Block Development Officers.

(vi) A total sum of Rs. 2,40.75 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
E—Miscellaneous Loans and Advances (Non-Plan)	2,23.02	G—House building Advance.	9.50
N.1—Loans and Advances under Community Development Programme—Stage I Blocks (Plan—State Sector)	5.75	O—Miscellaneous Loans and Advances (Plan—State Sector)	2,24.62
Other Group-heads	5.35		
Total ..	2,34.12	Total ..	2,34.12

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

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

	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Original ..	51,00,000	39,66,185	—11,33,815
Supplementary ..			
Amount surrendered during the year (March, 1966)			4,30,749

Notes and Comments—

(i) The saving in the grant occurred mainly under the following group-heads:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Payment of compensation to land-holders, etc., on the abolition of the Zamindari system— Compensation—			
O. 50.00	} 45.70	} 38.01	} —7.69
R. —4.30			

The total saving of Rs. 11.99 lakhs which constituted 22 per cent of the provision was explained as mainly due to intermediaries of some estates having not turned up to receive compensation.

(ii) *Personal Ledger Accounts*—The expenditure under the grant includes an amount of Rs. 50,000 under the head "Suspense" (Personal Deposits). The transactions relating to purchase and utilisation of stores required for development works executed by the District Collectors are accounted for under this Personal Ledger Account. The debits represent withdrawal from the treasury for meeting the stores transactions and the credits represent the recoupments made on transfer of cost of stores to the accounts of the works concerned.

A summary of the Personal Ledger Accounts in the name of District Collectors in connection with central stores (Development works) for the year 1965-66 is given below:—

Opening balance as on 1st April, 1965	Credits during the year	Debits during the year	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
—1,86,540	55,994	50,000	—1,80,546

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

Grant No. 43--Irrigation and Electricity Schemes

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original	32,40,10,400	33,55,89,600	31,38,43,935
Supplementary	1,15,79,200		
Amount surrendered during the year (March, 1966).			26,14,800
<i>Charged—</i>			
Original	..	1,73,400	1,71,552
Supplementary	1,73,400		
Amount surrendered during the year			nil

Notes and Comments—

(i) This grant accommodates expenditure on the capital outlay on works of Hirakud Stage I, Stage II, Delta Irrigation and Balimela Schemes, Major and Medium Irrigation Projects, Flood Control Works and Talcher Thermal Scheme.

(ii) The expenditure in the voted grant (Rs. 31,38.44 lakhs) did not come even upto the original provision (Rs. 32,40.10 lakhs). The supplementary grants (Rs. 1,15.79 lakhs) obtained mainly in March, 1966 had the effect of increasing the saving to Rs. 2,17.46 lakhs. This indicates that the supplementary grants were unnecessary and could have been restricted to token amounts, where necessary.

(iii) Out of the saving of Rs. 2,17.46 lakhs in the voted grant, an amount of Rs. 26.15 lakhs only was surrendered, and that too on 26th and 30th of March, 1966.

(iv) The saving of Rs. 2,17.46 lakhs in the voted grant was the net result of variations between the provision and the expenditure in respect of the schemes indicated below:—

	Provision	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
Delta Irrigation Scheme (Plan) ..	4,72.80	5,07.91	+35.11
Balimela Dam Project (Plan) ..	5,25.09	4,46.52	-78.57
Hirakud—Stages I and II (Plan) ..	1,23.69	66.76	-56.93
Medium Irrigation Projects (Plan)	3,77.25	5,86.58	+2,09.33
Irrigation Works (Non-Plan) Un-productive.	10.09	9.86	-0.23
Flood Control Schemes (Plan) ..	1,08.94	1,05.69	-3.25
Talcher Thermal Scheme (Plan) ..	17,38.04	14,15.12	-3,22.92
Total ..	33,55.90	31,38.44	-2,17.46

Major cases of savings in individual group-heads are dealt with below:—

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

Delta Irrigation Scheme—

(1) A—1—Works—Head Works—

O. ..	49.57	26.07	26.20	+0.13
R. ..	-23.50			

The net saving of Rs. 23.37 lakhs (47 per cent) in the original provision was mainly due to difficulties in having foreign exchange for procuring steel and other materials for fixing of the gates and non-finalisation of contract in connection therewith.

Balimela Dam Project—

(2) F—Works—

O. ..	2,01.79	1,53.42	1,35.13	-18.29
R. ..	-48.37			

Out of the total saving of Rs. 66.66 lakhs in the original provision (33 per cent), a saving of Rs. 48.37 lakhs was explained as mainly due to slow progress of work owing to non-availability of sufficient labourers and post-budget decision of Government to effect economy in expenditure.

The reasons for the balance saving of Rs. 18.29 lakhs have not been intimated by the controlling officer.

Appreciable saving to the extent of Rs. 1,80.01 lakhs (83 per cent) occurred under this group-head during 1964-65 also mainly due to slow progress of work.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)
(3) G-1—Establishment—			
Chief Construction Engineer—			
O. .. 3.90	2.96	2.60	—0.36
R. .. —0.94			

The total saving of Rs. 1.30 lakhs in the original provision (33 per cent) was attributed to non-posting of technical and non-technical staff by the Government of Andhra Pradesh, who were to depute their share of staff for the joint scheme.

(4) H—Tools and Plant—			
O. .. 10.00	6.45	2.23	—4.22
R. .. —3.55			

Out of the total saving of Rs. 7.77 lakhs in the original provision (78 per cent), a saving of Rs. 3.55 lakhs was explained as due to less purchase of tools and plant consequent on post-budget decision of Government to effect economy in expenditure.

The reasons for the balance saving of Rs. 4.22 lakhs have not been intimated by the controlling officer.

Balimela Power and Irrigation Project—

Balimela Power Scheme—Generation—

(5) M—Works—			
O. .. 1.27.40	85.23	64.59	—20.64
R. .. —42.17			

The total saving of Rs. 62.81 lakhs formed 49 per cent in the original provision. Saving to the extent of Rs. 42.17 lakhs was attributed to slow progress of work owing to non-availability of sufficient labourers and less purchase of tools and plant consequent on decision of Government to effect economy in expenditure.

The reasons for the balance saving have not been communicated by the controlling officer.

(6) O—Tools and Plant—			
O. .. 10.00	1.67	1.12	—0.55
R. .. —8.33			

The total saving of Rs. 8.88 lakhs (89 per cent) was explained as due to less purchase of tools and plant consequent on decision of Government to effect economy in expenditure.

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

(In lakhs of rupees)

*Hirakud Dam Project—Stage I—**Hydro—Electric Installation—*

(7) FF—Works—

O.	..	2.90	}	1.14	1.14	..
R.	..	-1.76				

The saving of Rs. 1.76 lakhs (61 per cent) was explained as due to less clearance of liabilities.

(8) II—Suspense—Gross Debit—

O.	..	10.00	}	4.88	4.88	..
R.	..	-5.12				

The saving of Rs. 5.12 lakhs in the original provision (51 per cent) was attributed to non-receipt of debits from Director General of Supplies and Disposals in respect of materials received from certain firms.

*Hirakud Dam Project—Stage II—**Hirakud Subsidiary Power House**Project—Chiplima—*

(9) LL—Works—

O.	..	30.71	}	7.97	4.39	-3.58
R.	..	-22.74				

The total saving of Rs. 26.32 lakhs (85 per cent) in the original provision was explained as due to late delivery of Synchronous condensers for which orders were placed through the Director General of Supplies and Disposals (Rs. 18.00 lakhs), cost of the additional transformers having been borne by State Electricity Board (Rs. 4.74 lakhs) and non-adjustment of certain debits for want of full particulars (Rs. 3.58 lakhs).

A saving of Rs. 52.26 lakhs (81 per cent) in the provision occurred under this group-head during 1964-65 also mainly due to non-receipt of equipment for Grid sub-station.

(10) MM—Suspense—Gross Debit—

O.	..	15.00	}	5.28	5.18	-0.10
R.	..	-9.72				

The total saving of Rs. 9.82 lakhs in the original provision (65 per cent) was explained as due to non-adjustment of certain debits for want of full details.

Group-head			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
(11) OO-1—Add-Pro rata shares— Establishment					
O.	..	5.36	2.05	1.47	-0.58
R.	..	-3.31			

The total saving of Rs. 3.89 lakhs in the original provision (73 per cent) was explained as due to less works outlay.

A saving of Rs. 4.38 lakhs (50 per cent) in the provision occurred under this group-head during 1964-65 also due to the same reason.

Talcher Thermal Scheme—

(12) III—Works—					
O.	..	9,38.29	7,98.52	6,51.02	-1,47.50
R.	..	-1,39.77			

The total saving of Rs. 2,87.27 lakhs formed 31 per cent in the original provision. The reduction of provision by Rs. 1,39.77 lakhs was explained as mainly due to less receipt of materials and consequent less payment of erection charges. The reasons for the balance saving of Rs. 1,47.50 lakhs have not been communicated by the controlling officer.

(v) In the group-heads indicated below, substantial excesses remained uncovered. These could have been covered by reappropriation of funds had the savings under other group-heads been located in time (vide note (iv) above). The reasons for the excess and the circumstances under which the additional expenditure under the head's could not be assessed and the funds provided to cover it have not been intimated by the controlling officer.

*Balimela Power Scheme—
Generation—*

(1) N—Establishment					
O.	..	4.54	5.78	15.00	+9.22
S.	..	*			
R.	..	1.24			

(2) PP. 3—Anandpur Barrage
Project—

Suspense Debit—

O.	..	4.00	5.30	8.14	+2.84
R.	..	1.30			

* Represents token supplementary grant of Rs. 300.

Group-head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(3) QQ-3—Salandi Irrigation Project— Suspense—Debit—			
O. .. 66.40	1,07.36	1,41.26	+33.90
R. .. 40.96			

The final excess was explained as due to increased expenditure on works.

The expenditure exceeded the provision by Rs. 64.59 lakhs (167 per cent) during 1964-65 also.

Talcher Thermal Scheme—

(4) KKK—Tools and Plant—

O. .. 15.00	14.73	22.55	+7.82
R. .. —0.27			

(vi) In the group-heads indicated below, the additional funds obtained be reappropriation in March, 1966 for meeting additional requirements proved excessive/unnecessary in view of the eventual savings. The reasons for the savings have not been intimated by the controlling officer.

Balimela Dam Project—

Dam and Appurtenant Works—

(1) I—Suspense Debit—

O. .. 83.75	1,62.81	1,27.05	—35.76
R. .. 79.06			

Generation—

(2) P—Suspense Debit—

O. .. 65.00	93.59	80.41	—13.18
R. .. 28.59			

(vii) In the group-heads indicated below, the reduction of provision by reappropriation /surrender during March, 1966 proved unnecessary/excessive in view of the final excesses—

Delta Irrigation Schemes—

(1) A. 6—Works—

Special Tools and Plant—

O. .. 2.50	0.03	1.28	+1.25
R. .. —2.47			

The reduction of provision by Rs. 2.47 lakhs was explained as due to non-purchase of tools and plant and adjustment of credits. The final excess was attributed to non-receipt of anticipated credits in respect of Plant and machineries transferred to Salandi.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>Balimela Dam Project—</i>			
<i>Dam and Appurtenant works—</i>			
(2) G. 3—Establishment—Medical—			
O. .. 1.86	0.76	1.68	+0.92
R. .. -1.10			
Reduction of provision by Rs.1.10 lakhs was explained as mainly due to economy in expenditure.			

(3) G. 5—Executive—			
O. .. 13.02	11.78	13.89	+2.11
R. .. -1.24			

The reduction of provision by Rs.1.24 lakhs was attributed to non-posting of technical hands by the Government of Andhra Pradesh, who were to depute their share of staff for the joint scheme.

(viii) A total sum of Rs.4,44.90 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
<i>Delta Irrigation Scheme—</i>		<i>Delta Irrigation Scheme—</i>	
A. 1—Works—Head Works	23.51	A. 2(2)—Works—Main Canals and Branches—Land	7.01
		A. 3—Distributaries and Minors.	51.29
<i>Balimela Dam Project—</i>		<i>Balimela Dam Project—</i>	
<i>Dam and Appurtenant Works—</i>		<i>Dam and Appurtenant Works—</i>	
F—Works	48.37	I—Suspense Debit	79.06
Generation—		Generation—	
M—Works	42.17	P—Suspense Debit	28.59
O—Tools and Plant	8.33		

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
<i>Hirakud Dam Project— Stage II—Subsidiary Power House Project— Chiplima—</i>		<i>Medium Irrigation Projects—</i>	
LL—Works ..	22.74	QQ.1—Salandi Irrigation Project—Works—	20.97
MM—Suspense—Debit	8.94	QQ.3—Suspense Debit ..	40.96
<i>Talcher Thermal Scheme—</i>		RR.1—Bhudhibudhani Irrigation Project—Works.	30.06
III—Works ..	1,39.77	SS.1—Salia Irrigation Project—Works.	16.64
LLL—Suspense—Debit	38.52	TT.1—Bahuda Irrigation Project—Works.	8.83
Other Group-heads ..	5.20	UU.1—Godahada Irrigation Project—Works.	5.04
		VV.1—Dhanai Irrigation Project—Works.	14.29
		YY.1—Darjang Irrigation Project—Works.	34.81
Total ..	3,37.55	Total ..	3,37.55

(ix) *Pro rata* distribution of Establishment charges of Balimela Dam Project for the year 1965-66—

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—Major Head 98—Capital Outlay on Multi-purpose River Schemes—Balimela Dam (Joint) Project—I—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 1965-66.

Establishment charges	I—Dam and Appurtenant Works (Joint Scheme)	II—Balimela Power Scheme (Orissa)	Total
	(In lakhs of rupees)		
Gross expenditure ..	2.67	..	2.67
<i>Pro rata</i> distribution to units noted in column 3.	—0.86	0.86	..
Total—Establishment charges ..	1.81	0.86	2.67

The percentage of establishment charges to works outlay for the last three years are compared below.

Year	Works outlay	Establishment charges	Percentage
	(In lakhs of rupees)		
1963-64 ..	2,84.90	5.19	1.82
1964-65 ..	1,93.88	1.61	0.83
1965-66 ..	1,99.72	2.67	1.34

(x) *Suspense*—The nature of transactions recorded under the head "Suspense" has been explained in item (ix) 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 1965-66 is given below:—

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
----------------	------------------------------------	------------------------	-------------------------	-------------------------------------

(In lakhs of rupees)

98—CAPITAL OUTLAY ON
MULTIPURPOSE
RIVER SCHEMES—

Development Schemes—
State Sector—

(a) Hirakud Dam Project—

Stage I—					
Purchases	..	-1,43.18	7.64	2.30	-1,37.84
Stock	..	1,72.24	17.14	8.77	1,80.61
Miscellaneous Works Advances	Public	49.19	7.87	6.78	50.28
Workshop Suspense	..	29.03	3.39	3.20	29.22
Total	..	1,07.28	36.04	21.05	1,22.27

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
(In lakhs of rupees)				
<i>(b) Hirakud Dam—Stage II—</i>				
Purchases ..	—43·54	2·36	3·74	—44·92
Stock ..	—6·25	2·12	2·12	—6·25
Miscellaneous Works Advances Public	9·65	0·70	1·66	8·69
Total ..	—40·14	5·18	7·52	—42·48
<i>(c) Delta Irrigation Scheme—</i>				
Purchases ..	—2,01·92	29·46	67·60	—2,40·06
Stock ..	34·91	1,36·93	1,64·60	7·24
Miscellaneous Works Advances Public	35·65	19·21	8·90	45·96
Total ..	—1,31·36	1,85·60	2,41·10	—1,86·86
<i>(d) Balimela Dam Project— Dam and Appurtenant Works—</i>				
Purchases ..	—3,55·34	71·14	..	—2,84·20
Stock ..	29·09	35·12	0·58	63·63
Miscellaneous Works Advances Public	3,60·71	18·35	93·44	2,85·62
Workshop Suspense ..	..	2·43	..	2·43
Total ..	34·46	1,27·04	94·02	67·48
<i>(e) Balimela Power Scheme—</i>				
Purchases ..	—2·07	5·19	18·07	—14·95
Stock ..	—1·99	39·99	22·90	15·10
Miscellaneous Works Advances Public	8·15	35·23	19·88	23·50
Total ..	4·09	80·41	60·85	23·65

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
		(In lakhs of rupees)		
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COM- MERCIAL) —				
Development Schemes— State Sector—				
Irrigation Works— Medium Irrigation Projects—				
Purchases ..	—1,18·05	63·30	83·35	—1,38·10
Stock ..	28·16	72·56	61·59	39·13
Miscellaneous Public Works Advances	20·17	13·55	14·09	19·63
Total ..	—69·72	1,49·41	1,59·03	—79·34
100—CAPITAL OUTLAY ON IRRIGATION, NAVI- GATION, EMBANK- MENT AND DRAINAGE WORKS (NON-COMMER- CIAL) —				
Development Schemes— State Sector—				
<i>Navigation, Embankment and Drainage Works—</i>				
Unproductive Works—				
Flood Control Schemes—				
Purchases ..	—0·65	0·30	0·49	—0·84
Stock ..	2·91	1·89	2·42	2·38
Miscellaneous Public Works Advances	0·10	0·40	0·19	0·31
Total ..	2·36	2·59	3·10	1·85

Suspense heads	Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
(In lakhs of rupees)				
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES -				
<i>(a) Tulcher Thermal Scheme—</i>				
Purchases ..	—1,46.70	3,14.98	4,27.18	—2,58.90
Stock ..	32.62	79.25	84.20	27.67
Miscellaneous Public Works Advances	61.04	3,34.48	1,49.25	2,46.27
Total ..	—53.04	7,28.71	6,60.63	15.04
<i>(b) Duduma Transmission Scheme—</i>				
Purchases ..	—7.37	..	..	—7.37
Stock ..	14.98	..	..	14.98
Miscellaneous Public Works Advances	2.81	..	..	2.81
Total ..	10.42	..	..	10.42
<i>(c) Hirakud Power Utilisation Scheme—</i>				
Purchases ..	—38.06	..	..	—38.06
Stock ..	45.79	..	..	45.79
Miscellaneous Public Works Advances	6.48	..	..	6.48
Total ..	14.21	..	..	14.21
<i>(d) Small towns and Rural Electrification Schemes—</i>				
Purchases ..	—26.23	..	..	—26.23
Stock ..	26.49	..	..	26.49
Miscellaneous Public Works Advances	2.28	..	..	2.28
Total ..	2.54	..	..	2.54

Grant No. 44—Agricultural Improvement and Research

(MAJOR HEADS : 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH AND 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT)

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted—			
Original .. 1,76,23,700	2,21,21,600	1,96,74,872	-24,46,728
Supplementary 44,97,900			
Amount surrendered during the year (March, 1966)			22,38,400
Charged—			
Original	2,100	2,020	-80
Supplementary 2,100			
Amount surrendered during the year			nil

Notes and Comments—

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

Group-head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(1) C.1—Agricultural Improvement and Research—Construction of Roads and Buildings—(Plan-State Sector)—			
O. .. 11.98	7.77	8.02	+0.25
R. .. -4.21			

The net saving of Rs. 3.96 lakhs (33 per cent) in the provision was explained as mainly due to mid-year curtailment of Plan expenditure.

(2) D.1—Construction of roads and Buildings—(Plan-Central Sector)—

O. .. 3.07
R. .. -3.07			

The entire provision remained unutilised and was surrendered on 24th March, 1966 as the sanctions for the works were not issued by Government.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(3) G.1—Cold Storage Plant-(Plan-Central Sector)—		(In lakhs of rupees)	
O. .. 32.20	}	18.60	21.29
R. .. -13.60				+2.69

The net saving of Rs. 10.91 lakhs formed 34 per cent in the provision. Reduction of the provision by Rs. 13.60 lakhs was attributed to sanctions accorded for less expenditure. The reasons for the reduced sanction and for the final excess of Rs. 2.69 lakhs have not been intimated by the controlling officer.

(ii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 4.25 lakhs under the head "Suspense (personal Deposits)". A summary of the Personal Ledger Accounts for 1965-66 in the names of the Director of Agriculture and Food Production, Orissa and Registrar of Co-operative Societies, Orissa, for the transactions of Cold Storage Plants at (a) Cuttack, (b) Bhubaneswar and (c) Semiliguda are given below:—

Opening balance 1st April, 1965	Credits during the year	Debits during the year	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
<i>Director of Agriculture and Food Production—</i>			
(a) 4,16,212	6,04,344	4,25,281	5,95,275
<i>Registrar of Co-operative Societies—</i>			
(b) ..	6,00,000	..	6,00,000
(c) ..	4,00,000	..	4,00,000

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

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

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 10,56,35,000	} 12,67,20,000	16,22,12,208	+3,54,92,208
Supplementary 2,10,85,000				nil
Amount surrendered during the year			

Notes and Comments—

(i) The expenditure exceeded the budget provision by Rs. 3,54,92,208 which requires to be regularised.

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

Group-head		Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)				
A. 2—Grain Purchase Scheme—				
Suspense (Personal Deposit)—				
O	..	8,03.00	10,53.30	14,16.76
S.	..	2,10.85		
R.	..	39.45			+3,63.46

This group-head accommodates expenditure on Government Trading in food-grains; the nature of transactions in the suspense account has been explained in note (iv) below.

Excess expenditure was anticipated due to post-budget decision of Government to take up monopoly procurement of rice and paddy of the entire surplus stock. Additional provision was made in March, 1966 by supplementary grant (Rs. 2,10.85 lakhs) and by reappropriation (Rs. 39.45 lakhs) from group-head mentioned in note (iii). This proved quite inadequate; the final excess of Rs. 363.46 lakhs was explained as due to procurement of more rice and paddy before 31st March, 1966 than anticipated.

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

(1) A.3—Grain Purchase Scheme—

Works—				
O.	..	3.35	3.35	0.89
				—2.46

The saving of Rs. 2.46 lakhs (71 per cent) in the provision was explained as due to non-availability of materials, man power and selected contractors.

Saving of Rs. 1.25 lakhs (33 per cent) occurred under this group-head during 1964-65 also.

(2) B—Other Miscellaneous Schemes—

B.1 (1)—Trading in Scrap iron and other materials—Suspense—(Personal Deposit) Debit—

O.	..	15.00	0.55	0.53
R.	..	—14.45			—0.02

The total saving of Rs. 14.47 lakhs (96 per cent) was explained as due to post-budget decision of Government not to import skull scrap and hard coke.

A saving of Rs. 21.67 lakhs (76 per cent) occurred in this group-head during 1964-65 also due to non-supply of required quantity of hard coke and scrap iron by M/s. Hindustan Steel Company.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(3) B.2 (1)—Trading in Mustard Oil—Suspense (Personal Deposit)—Debit—			
O. .. 25.00	10.00	3.92	—6.08
R. .. —15.00			

Out of the total saving of Rs. 21.08 lakhs (84 per cent), saving of Rs. 15.00 lakhs was attributed to non-availability of adequate stock of mustard seeds; the reasons for the final saving of Rs. 6.08 lakhs have not been intimated by the controlling officer.

(4) B.3 (1)—Trading in seeds, pulses, etc., grown in Tribal Areas—Suspense (Personal Deposit)—Debit—			
O. .. 10.00	..	..	..
R. .. —10.00			

The entire provision remained unutilised due to non-sanction of the Personal Ledger Account during the year.

(iv) *Personal Ledger Accounts*—The expenditure under the grant includes an amount of Rs. 14,21.23 lakhs under the head "Suspense—Personal Deposits". Personal Ledger Accounts exist in the name of District Officers and Secretary, Supply Department in connection with the purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials. The transactions in these accounts during 1965-66 are summarised below:—

Opening balance on the 1st April, 1965	Credits during the year	Debits during the year	Closing balance on the 31st March, 1966
Rs.	Rs.	Rs.	Rs.
(a) Personal Ledger Accounts for purchase of rice and paddy under Grain Supply Scheme—	2,48,14,712	..	2,48,14,712
(b) Personal Ledger Accounts for trading in scrap iron and other materials—	15,19,132	4,98,662	53,076
(c) Personal Ledger Accounts for trading in mustard oil*—	12,00,000	4,12,354	3,92,309
(d) Personal Ledger Accounts for purchase of paddy and rice under Grain Purchase Scheme—	3,21,25,123	14,05,75,908	14,16,76,140
(e) Personal Ledger Accounts for purchase of cloth—	47,066	..	1,418

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

*Includes transactions relating to purchase of mustard seeds which were shown separately in the accounts for 1964-65.

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

(MAJOR HEAD : 114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES)

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	11,30,000	14,30,000	13,24,407
Supplementary	3,00,000		
Amount surrendered during the year (March, 1966)			77,500

Notes and Comments—

The entire provision of Rs. 3 lakhs made under the group-head "B--Water Transport Service in Hirakud Reservoir" remained unutilised due to non-operation of Water Transport Schemes in Hirakud Reservoir; reasons for non-operation have not been intimated by the controlling officer.

Out of the saving, funds to the extent of Rs. 2.23 lakhs were reappropriated to the group-head "A-Motor Transport Service--provision for Bus Station, etc., in the existing State Transport Unit".

The provision made under this group-head during the three preceding years also remained unutilised as indicated below:—

Year	Provision made	Saving	Reasons
(In lakhs of rupees)			
1961-62	2.00	1.57	Due to delay in construction of boats for operation.
1963-64	1.00	1.00	Due to non-completion of preliminaries.
1964-65	1.50	1.50	Due to non-materialisation of opening of Boat Service in the Hirakud Reservoir due to delay in Survey.

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

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

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original	34,00,000	34,00,100	34,02,879
Supplementary	100			+2,779
Amount surrendered during the year			nil
<i>Charged—</i>			
Original	..	1,41,500	..
Supplementary	1,41,500		
Amount surrendered during the year.			nil

Notes and Comments—

(i) The expenditure in the Voted Grant exceeded the provision by Rs. 2,779 which requires to be regularised.

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

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

Original	2,20,03,400	3,14,68,500	3,07,43,956	—7,24,544
Supplementary	94,65,100			
Amount surrendered during the year (February, 1966 : Rs. 7,00,000 and March, 1966: Rs. 32,600)				7,32,600

Notes and Comments—

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

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

Plan Schemes—State Sector—

(1) D—Investments in Co-operative Societies—

O.	..	7.00	}
R.	..	-7.00				

Provision was made for investment in the Co-operative Spinning Mill at Bargarh. The entire provision remained unutilised as the Mill did not go into production and the Government decided to invest the amount after it started production.

(2) E—Original Works—Industries—

O.	..	25.41	}	18.31	18.31	..
R.	..	-7.10				

The saving of Rs. 7.10 lakhs in the provision (28 per cent) was explained as due to delay in finalising the type of industries to be set up after due survey of industrial potentiality of the area on account of "National Emergency".

The saving was reappropriated to other group-heads and utilised thereunder.

(ii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 5.39 lakhs shown under the head "Suspense (Personal Deposits)".

A summary of Personal Ledger Accounts for 1965-66 in the name of the Director of Industries, Orissa for the transactions of certain Government Commercial undertakings is given below:—

Schemes	Opening balance on 1st April, 1965	Credits during the year	Debits during the year	Closing balance on 31st March, 1966
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	98,219	2,66,922	2,56,000	1,09,141
(2) Boudh Tannery ..	44,297	2,47,790	2,52,682	39,405
(3) Raniganj Tiles ..	85,422	39,763	30,347	94,838

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

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

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 53,27,000	53,27,000	5,15,368	—48,11,632
Supplementary			
Amount surrendered during the year (December, 1965: Rs, 25,00,000 and March, 1966: Rs 21,82,500)			46,82,500

Notes and Comments—

The saving of Rs. 48,11,632 in the grant formed 90 per cent of the original provision and occurred mainly under the following group-head. There was a saving of 88 per cent of the provision during 1964-65 also.

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

Hirakud Dam Project—Stage I—

A—Dam and Appurtenant Works—
Works—

O. .. 52.27	5.00	3.80	—1.20
R. .. —47.27			

The total saving of Rs. 48.47 lakhs constituted 93 per cent of the provision and was explained as due to non-payment of land compensation owing to (i) the appeal filed in the Supreme Court which was pending disposal (Rs. 47.27 lakhs) and (ii) non-appearance of payees (Rs. 1.20 lakhs).

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

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

Original .. 7,65,52,000	7,65,52,000	2,30,28,963	—5,35,23,037
Supplementary			
Amount surrendered during the year (December, 1965: Rs 45,00,000 and March, 1966: Rs. 4,89,77,000)			5,34,77,000

Notes and Comments—

(i) The saving of Rs. 5,35.23 lakhs formed 69 per cent of the total provision. The main reason which accounted for saving to the extent of Rs. 4,75.82 lakhs was the transfer of the execution of the Paradeep Port to the Government of India from 1st June, 1965.

(ii) Two other cases in which provision remained unutilised to a substantial extent are given below:

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Plan Schemes—State Sector—			
(1) A.1—Investments in Government Commercial and Industrial Undertakings—Purchase of Shares in the Orissa State Commercial Transport Corporation—			
O. .. 80.00	17.50	17.50	..
R. .. —62.50			

The saving of Rs. 62.50 lakhs in the original provision (78 per cent) was explained as due to non-investment owing to non-import of tractor trailers by the Corporation for want of foreign exchange.

Plan Schemes—Central Sector—

(2) G.1—Development of Chandbali Port—Survey Dredging and Miscellaneous—Survey—			
O. .. 2.05	0.35	0.15	—0.20
R. .. —1.70			

The total saving of Rs. 1.90 lakhs formed 93 per cent of the original provision; the reasons for the saving have not been intimated by the controlling officer.

Saving of Rs. 1.77 lakhs (83 per cent) occurred in the provision made under this group-head in 1964-65 also.

(iii) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 5.28 lakhs shown under the head “Suspense (Personal Deposits)”.

A summary of Personal Ledger Account for 1965-66 in the name of Joint Secretary to the Government of Orissa, Commerce (Ports) Department for transactions in connection with trading in iron ore is given below:—

Opening balance on 1st April, 1965	Credits during the year	Debits during the year	Closing balance on 31st March, 1966
Rs. 9,77,331	Rs. ..	Rs. 5,27,664	Rs. 4,49,667

The certificate of acceptance of the balance is awaited from the controlling officer.

(iv) *Suspense Accounts*—The expenditure in the grant includes amounts of Rs. 47.18 lakhs and Rs. 0.68 lakh under the head "Suspense" relating to stores transactions of the Paradeep Port Organisation and the Gopalpur Port respectively.

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

The analysis of the transactions together with the opening and closing balances for the year 1965-66, is given below:—

(a) *Paradeep Port Organisation*—

Opening balance on 1st April, 1965	Debits during the year	Credits during the year	Closing balance on 31st March, 1966
Rs.	Rs.	Rs.	Rs.
39,84,819	47,18,467	32,44,700	54,58,586

(b) *Gopalpur Port*—

—28	67,861	2,732	65,101
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The certificates of acceptance of the balances are awaited from the controlling officers.

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

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	5,00,000	5,00,000	—5,00,000
Supplementary	..		
Amount surrendered during the year (28th March, 1966).			5,00,000

Notes and Comments—

Provision was made under this grant for expenditure on buildings and land acquisition and development scheme executed by the Labour, Employment and Housing Department with the loan assistance from the Life Insurance Corporation of India.

The entire provision remained unutilised and was surrendered on 28th March, 1966 as loans were not received from the Corporation.

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

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

		Total grant	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	4,35,000	4,35,000	4,20,118	—14,882
Supplementary	.. }			
Amount surrendered during the year.				nil

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

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND
ECONOMIC DEVELOPMENT; 119—CAPITAL OUTLAY ON FORESTS
AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT
TRADING)

Original	3,96,78,300	4,17,65,300	3,36,18,414	—81,46,886
Supplementary	20,87,000			
Amount surrendered during the year (December, 1965: Rs. 1,48,200. and March, 1966: Rs. 82,200)				2,30,400

Notes and Comments—

(i) The expenditure in the grant did not come even up to the original provision. The supplementary grant of Rs. 20.87 lakhs obtained in December, 1965 (Rs. 2.00 lakhs) and March, 1966 (Rs. 18.87 lakhs) only increased the saving to Rs. 81.47 lakhs. In view of this, the supplementary grant obtained as late as in March, 1966 could have been restricted to token amounts where necessary.

(ii) The saving of Rs. 81.47 lakhs formed 19 per cent of the total provision; of this, a saving of Rs. 2.30 lakhs only was surrendered.

Appreciable savings amounting to Rs. 3.43.02 lakhs (92 per cent of the provision) occurred in the grant during 1964-65 also.

(iii) In the following group-head, the supplementary provision obtained in March, 1966 proved wholly unjustified :

Group-head	Total grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
D.1(2)—Trading in Kendu Leaves— Suspense— (Personal Deposits) — D e b i t —			
O. .. 3,40.00	3,55.87	2,76.62	—79.25
S. .. 16.87			
R. .. —1.00			

A personal Ledger Account to record the transactions of the scheme of Government trading in Kendu Leaves has been opened from December, 1965. Additional expenditure was anticipated for which extra funds were provided by supplementary grant obtained in March, 1966. This proved unnecessary as the expenditure did not even come upto the original provision.

The reasons for the total saving of Rs. 80.25 lakhs have not been intimated by the controlling officer.

The entire provision made in the previous 2 years 1963-64 (Rs. 3.50 lakhs) and 1964-65 (Rs. 3.40 lakhs) also remained unutilised.

(iv) *Personal Ledger Account*—The expenditure in the grant includes an amount of Rs. 2,76.62 lakhs under the head "Suspense (Personal Deposits)". A summary of the Personal Ledger Account in the name of Divisional Forest Officers in connection with the transactions of the 'Trading in Kendu Leaves' for the year 1965-66 is given below:—

Opening balance on the 1st April, 1965	Credits during the year	Debits during the year	Closing balance on the 31st March, 1966
Rs.	Rs.	Rs.	Rs.
Nil	2,87,49,080	2,76,62,346	10,86,734

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

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

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	1,85,39,500	1,91,39,600	59,85,750
Supplementary				6,00,100
Amount surrendered during the year (21st March, 1966).			65,08,600

Notes and Comments—

(i) The saving of Rs. 1,31.54 lakhs formed 69 per cent of the provision and occurred mainly in the provision made for share capital contribution to (1) Co-operative Institutions (Rs. 26.50 lakhs), (2) Marketing Societies (Plan-Central Sector) (Rs. 6.75 lakhs) and (3) Rice-Cum-oil Milling Units (Rs. 96.44 lakhs).

A saving of Rs. 97.37 lakhs (58 per cent) in the provision occurred under this grant during 1964-65 also.

(ii) Out of the total saving of Rs. 1,31.54 lakhs, saving to the extent of Rs. 65.09 lakhs only was surrendered and that too in March, 1966.

(iii) In the following group-heads, supplementary grants obtained in December, 1965 proved unnecessary.

Group-head	Total grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
B—Investments in other Commercial and Industrial Undertakings—			
(1) B.1—Purchase of shares in the State Ware-housing Corporation (Plan-State Sector).			
O.			
S.	3.00	..	--3.00

Supplementary provision was made for investment in the State Ware-Housing Corporation to be at par with the fresh investment proposed to be made by the Central Ware-Housing Corporation. The Central Ware-Housing Corporation subsequently did not release funds; consequently the entire provision made remained unutilised.

(2) B.2—Purchase of shares in the Central Fisheries Corporation—

O.			
S.	3.00	3.00	..

The amount provided was withdrawn from the treasury by the controlling Officer in March, 1966. The investment was not made consequent on decision of Government in July, 1966 not to invest the amount; the amount was refunded in July, 1966.

(iv) Savings to a substantial extent also occurred in the group-heads indicated below:—

A—Investments in Co-operative Societies—

(a) A.2—Share Capital Contribution to Co-operative Institutions—

O.	35.00		
R.	--9.73	25.27	8.50 --16.77

The amount of share capital contributions by Government depends on the quantum of loans disbursed by the Co-operative institutions.

The total saving of Rs. 26.50 lakhs in the provision (76 per cent) was explained as mainly due to eligibility of the Co-operative Institutions for less amounts owing to less sanction of loans by them on account of drought and other reasons.

Group-head	Total grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(b) C.4—Share capital contribution to Co-operative Farming Societies—(Plan-State Sector)—			
O. .. 1.20	0.20	0.20	..
R. .. —1.00			

The saving of Rs. 1.00 lakh in the original provision (83 per cent) was explained as mainly due to (i) non-organisation of required number of Farming Societies as the cultivators did not agree to pool a portion of their land and (ii) non-completion of settlement work.

(c) C.8—Share Capital contribution to Consumer's Co-operative Stores—(Plan—Central Sector)—			
O. .. 3.18	1.00	1.00	..
R. .. —2.18			

The saving of Rs. 2.18 lakhs in the original provision (69 per cent) was explained as mainly due to non-organisation of required number of wholesale stores as per subsequent decision of Government of India.

(d) C.9—Share Capital Contribution to Marketing Societies—(Plan-Central Sector)—			
O. .. 6.75	6.75	..	—6.75

The entire provision remained unutilised and was explained as due to non-sanction of funds by National Co-operative Development Corporation which provides funds to the State Government for the purpose.

(e) C.10—Share Capital Contribution to Rice-cum-Oil Milling Units—(Plan-Central Sector)—			
O. .. 1,20.00	63.49	23.56	—39.93
R. .. —56.51			

The total saving of Rs. 96.44 lakhs (80 per cent) in the provision was attributed to post-budget decision of Government of India to drop the setting up of 60 Rice-cum-oil Milling units which were proposed to be set up.

The entire provision of Rs. 96.25 lakhs made for the investment during 1964-65 also remained unutilised.

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

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

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	27,00,000	} 40,00,000	49,82,082	+9,82,082
Supplementary	13,00,000			
Amount surrendered during the year				nil

Notes and Comments—

(i) The expenditure in the grant exceeded the budget provision by Rs. 9,82,082 which requires to be regularised.

(ii) Excess occurred under the following group-head; the reasons for the excess have not been intimated by the controlling officer.

Group head	Total grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Tube Well Irrigation (Plan—State Sector)—			
O.	5.00	5.00	14.83 +9.83

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

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

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	8,19,200	} 8,81,200	8,25,118	—56,082
Supplementary	62,000			
Amount surrendered during the year.				nil

Notes and Comments—

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)		
B—Original Works—Buildings— Animal Husbandry Department (Plan—State Sector).			
O.	7.45	6.29	—1.16

The saving occurred mainly in the provision made for construction of buildings for stock-man centres; the reasons for the saving have not been intimated by the controlling officer.

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

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

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original 10,00,000	10,00,000	6,80,073	—3,19,927
Supplementary ..			
Amount surrendered during the year (March, 1966)			2,64,300

Notes and Comments—

The saving of Rs. 3.20 lakhs formed 32 per cent of the provision.

The saving occurred mainly under the following group-head:—

B.2—Construction of Grama Panchayat Grain golas—

O.	..	3.00	} 0.29	0.28	—0.01
R.	..	—2.71			

Provision under this group-head was made for completion of grain golas taken up in previous years. The total saving of Rs. 2.72 lakhs in the provision (91 per cent) was explained as mainly due to post-budget decision of Government to observe economy in expenditure on the construction of grain golas.

In the preceding year (1964-65) there was a saving of Rs. 1.48 lakhs (49 per cent of the provision) which was stated to be due to post-budget decision of Government to go slow in the matter of construction of new grain golas owing to reorganisation of the Grama Panchayats.

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

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

		Total Grant	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	56,03,000	62,66,000	57,20,759	—5,45,241
Supplementary	6,63,000			
Amount surrendered during the year				nil

Notes and Comments—

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—National Malaria Control Programme—			
O. ..	56.03	50.28	—5.75

Reasons for the saving of Rs. 5.75 lakhs (10 per cent of the provision) are awaited from the controlling officer.

Grant No. 60—Capital Outlay on Public Works

(MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND 103—CAPITAL OUTLAY ON PUBLIC WORKS)

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original	6,61,94,700	9,06,00,300	9,13,71,890	+7,71,590
Supplementary	2,44,05,600			
Amount surrendered during the year (March, 1966)				72,900
<i>Charged—</i>				
Original	50,000	75,200	71,713	—3,487
Supplementary	25,200			
Amount surrendered during the year (March, 1966)				2,100

Notes and Comments—

(i) The expenditure in the voted grant exceeded the provision by Rs. 7,71,590 which requires to be regularised.

(ii) The Department anticipated additional expenditure in the voted grant and obtained supplementary grants totalling Rs. 2,44.05 lakhs in October, 1965 (Rs. 1.30 lakhs) December, 1965 (Rs. 76.90 lakhs) and March, 1966 (Rs. 1,65.85 lakhs). The expenditure, however, exceeded the original plus supplementary provision. The supplementary grants proved inadequate.

(iii) (a) Excesses occurred mainly under the following group-heads:—

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B.3(4)(2)—Buildings—P u b lic Health—Police—Others—			
O. .. 0.05	1.09	3.79	+2.70
R. .. 1.04			

The reasons for the final excess of Rs. 2.70 lakhs have not been intimated by the controlling officer.

(2) D.1(1)—Add—*pro rata* shares—
Establishment—Buildings—

O. .. 4.17	5.45	9.07	+3.62
R. .. 1.28			

The excess was attributed to higher rate of *pro rata* charges adopted during the year and more works outlay.

(3) I.1—Suspense—Gross Debit—
Expressway—

O. .. 35.00	35.00	38.64	+3.64
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The excess of Rs. 3.64 lakhs was explained as due to adjustment of outstanding items relating to defunct R. I. Division, Dharmasala which could not be located earlier.

(4) J.1(1)—Add—*pro rata* shares—
Establishment—Buildings—

O. .. 1.37	2.23	3.80	+1.57
R. .. 0.86			

The total excess of Rs. 2.43 lakhs over the grant was attributed to calculation of *pro rata* charges at higher rates adopted during the year and more works outlay.

Group-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) J.1(2)(2)—Communication— Expressway—			
O. ..	6.08	13.41	+5.74
R. ..	1.59		
	7.67		

The total excess of Rs. 7.33 lakhs over the provision was attributed to more expenditure on establishment and works.

New Capital Project—

(6) L.3(1)—Public Health— Sanitary and Water-supply—			
O. ..	0.50	11.44	+1.66
S. ..	*		
R. ..	9.28		
	9.78		

The excess was explained as mainly due to execution of works for which provision was not made.

(7) M.2—Suspense Debit— Electrical—			
S. ..	2.56	9.86	+1.95
R. ..	5.35		
	7.91		

Supplementary provision of Rs. 2.56 lakhs was obtained in March, 1966 consequent on decision of Government to book the suspense transactions as expenditure on Revenue Account and to transfer the credit balance in the Suspense Account to 'Grant No. 25—Major Head 50' by showing corresponding debit under this group-head. Actual expenditure, however, exceeded the provision by Rs. 7.30 lakhs of which excess to the extent of Rs. 5.35 lakhs was covered by reappropriation.

The reasons for the final excess have not been communicated by the controlling officer.

(8) O—Add—Lump sum charges creditable to other Establishments—			
O. ..	0.07	2.72	+1.20
R. ..	1.45		
	1.52		

The reasons for the final excess are awaited.

* Represents token supplementary grant of Rs. 100.

(b) The excesses were partly counterbalanced by savings under other group heads; important cases of saving are mentioned in notes (iv) and (v) below.

(iv) In the following group-head, the supplementary grant proved excessive:—

Group-head		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
M.3—Suspense—Gross Public Health—	Debit—			
S.	.. 31.58	26.22	10.37	—15.85
R.	.. —5.36			

Supplementary provision of Rs. 31.58 lakhs was obtained in March, 1966 consequent on decision of Government to book the Suspense transactions as expenditure on Revenue Account and to transfer the credit balances in the Suspense Account to 'Grant No. 25—Major head 30' by showing corresponding debit under this group-head. Out of the total saving of Rs. 21.21 lakhs (67 per cent), a saving of Rs. 5.36 lakhs was explained as due to less credit balances. The reasons for the balance saving are awaited.

(v) In the group-heads indicated below, the provision of funds remained unutilised to a substantial extent:—

(1) B.1(4)—Buildings—P u b l i c
Works—Administration of
Justice—

O.	.. 12.65	4.10	4.10	..
R.	.. —8.55			

The saving of Rs. 8.55 lakhs in the original provision (68 per cent) was explained as mainly due to non-sanction or late receipt of administrative approval for works "acquisition of land and construction of quarters for High Court staff, construction of conference room for Orissa High Court and construction of Munsif's residence at Parlakhemidi" (Rs. 4.21 lakhs) and reduction of non-plan expenditure to effect economy (Rs. 4.31 lakhs).

(2) B.1(7)—Buildings—P u b l i c
Works—Education—

O.	.. 2.59	0.71	0.71	..
R.	.. —1.88			

The saving of Rs. 1.88 lakhs in the original provision (73 per cent) was explained as mainly due to reduction of non-plan expenditure as a measure of economy.

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) B.1(13)—Buildings—P u b l i c Works—Co-operation—			
O. .. 2·00
R. .. -2·00			

The non-utilisation of the entire provision was explained as due to non-receipt of administrative approval in respect of the work "construction of Co-operative Circle Office buildings and staff quarters".

(4) B.1(14)—Buildings—P u b l i c Works—Civil Works—			
O. .. 10·70	4·51	4·41	-0·10
R. .. -6·19			

The total saving of Rs. 6·29 lakhs in the original provision (59 per cent) was explained as mainly due to reduction of non-plan expenditure as a measure of economy (Rs. 5·00 lakhs) and late receipt of administrative approval in respect of work "construction of office and residential quarters for Rourkela Public Health Division and for two head quarters subdivisions at Rourkela". (Rs. 1·00 lakh).

(5) B.1(16)—Buildings—P u b l i c Works—M i s c e l l a n e o u s Departments—			
O. .. 23·05	9·59	9·59	..
R. .. -13·46			

The saving of Rs. 13·46 lakhs formed 58 per cent of the original provision. The saving was explained as mainly due to diversion of funds for completing Public Health portion in respect of 2 works (Rs. 7·76 lakhs) and late receipt or non-receipt of administrative approval in respect of works, "construction of dormitory for trainees and some staff quarters for the A. O. T. S., Hirakud and residential buildings for State Transport Services at Baripada" (Rs. 4·55 lakhs).

(6) B.3(4)(1)—Buildings—P u b l i c Health—P o l i c e H o u s i n g Scheme—			
O. .. 11·33	14·01	11·71	-2·30
S. .. 2·09			
R. .. 0·59			

The reasons for the final saving of Rs. 2·30 lakhs have not been communicated by the controlling officer.

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

Development Schemes—
State Sector—

(7) G.1(3)—Buildings—Public Works—Animal Husbandry—			
O. .. 4.44	1.61	1.59	—0.02
R. .. —2.83			

The total saving of Rs. 2.85 lakhs in the original provision (64 per cent) was the net result of a saving of Rs. 3.43 lakhs and excess of Rs. 0.58 lakh. The saving was explained as mainly due to completion of works with less amounts.

Development Schemes—

Central Sector—

(8) P.1(1)—Buildings—Public Works—Industries—			
O. .. 11.30	7.90	7.90	..
R. .. —3.40			

The saving of Rs. 3.40 lakhs formed 30 per cent of the provision and was explained as due to dispute over site for the work "Expansion of Orissa School of Engineering, Cuttack—construction of hostel buildings" (Rs. 2.40 lakhs) and non-approval of modified plan by Government for the work "Expansion of hostel buildings for Berhampur Engineering School" (Rs. 1.00 lakh).

The entire saving was reappropriated to other group-heads during March, 1966 for meeting additional expenditure thereunder.

A saving of Rs. 2.40 lakhs (75 per cent) in the provision occurred under this group-head during 1964-65 also due to non-receipt of administrative approval in respect of certain works.

(vi) A total sum of Rs. 1,34.51 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
103—Capital Outlay on Public Works— Non-Plan—		103—Capital Outlay on Public Works— Non-Plan—	
B.1(4)—Buildings—Public Works—Administration of Justice.	8.55	B.1(3)—Buildings—Public Works—General Administration.	7.01
B.1(14)—Civil Works ..	6.19	B.3(10)—Buildings—Public Health—Miscellaneous Departments.	7.82

Group-heads where the provision was reduced by reappropriation	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
B.1(16)—Miscellaneous Departments	13.46		
<i>Plan—</i>			
New Capital Project—			
L.1(4)—Works—Buildings—Residential.	13.57	L.1(1)—Works—Jungle clearnace.	6.10
M.3—Suspense—Debit—Public Health	5.36	L.3(1)—Public Health—Sanitary and Water Supply.	9.28
		M2—Suspense Debit—Electrical	5.36
		Other group-heads	11.56
Total ..	47.13	Total ..	47.13

(vii) *Suspense*—The expenditure under the Grant includes an amount of Rs. 1,10.21 lakhs accounted for under the head 'Suspense'. The nature and scope of transactions recorded under the head 'Suspense' has been described in item (ix) 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 1965-66, is given below:—

Suspense heads	Opening balance on 1st April, 1965	Debits during 1965-66	Credits during 1965-66	Closing balance on 31st March, 1966
(In lakhs of rupees)				
103—Capital Outlay on Public Works—				
(a) <i>Expressway Project</i> —				
Purchases ..	—57.85	26.30	31.01	—62.56
Stock ..	1.60	3.54	3.10	2.04
Miscellaneous Public Works Advances	50.52	8.79	9.79	49.52
Total ..	—5.73	38.63	43.90	—11.00
(b) <i>New Capital Project</i> —				
Purchases ..	—80.19	63.19	..	—17.00
Stock ..	—5.30	6.97	21.00	—19.33
Miscellaneous Public Works Advances	1,04.08	1.42	89.12	16.38
Total ..	18.59	71.58	1,10.12	—19.95

Appropriation—Floating debt (Repayment)—(All Charged)

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

	Total Appro- priation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original	1,50,00,000	14,80,00,000	14,31,00,000
Supplementary	13,30,00,000		
Amount surrendered during the year (31st March, 1966)			49,00,000

Notes and Comments—

Provision to the extent of Rs. 1,00.00 lakhs was made under the group-head "A.2" for repayment of cash credit advance from the State Bank of India. The repayment was not made during the year due to increased requirement of funds for purchase of food grains under the monopoly procurement scheme.

A saving of Rs. 51.00 lakhs was reappropriated to the group-head "A.1" for repayment of part of the Ways and Means advances obtained from the Reserve Bank of India on 8th March, 1966; the repayment was made on 18th March, 1966.

Appropriation—Loans from the Central Government (Repayment)
(All Charged).

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

	Total Appro- priation	Actual Expendi- ture	Saving	Total/Net Saving (Per- centage of saving to provision)
Original	9,02,16,600	17,48,68,400	17,47,32,090	-1,36,310
Supplementary	8,46,51,800			
Amount surrendered during the year (31st March, 1966).				1,85,700

Notes and Comments—

(i) In the following cases, the provision for repayment of loans to the Government of India had been made on an *ad hoc* basis pending finalisation of terms and conditions. The repayments were made according to the terms and conditions finalised during the year 1965-66. This resulted in non-utilisation of provision to the extent shown below:—

Group-head	Total Appro- priation	Actual Expendi- ture	Saving	Total/Net Saving (Per- centage of saving to provision)
(In lakhs of rupees)				

(a) A.2—Loans for Grow More
Food Schemes—

O.	1,14.96	1,10.81	1,10.81	..	4.15 (4)
R.	-4.15				

Saving of Rs. 16.57 lakhs (31 per cent of provision) occurred during 1964-65 also for the same reason.

Group-head	Total Appropriation	Actual Expenditure	Saving	Total/Net saving (Percentage of saving to provision)
(In lakhs of rupees)				
(b) A.6—Loans for Flood and Drought Schemes—				
O. .. 87.62	77.88	77.88	..	9.74 (11)
R. .. -9.74				
(c) A.9—Loans for small scale and Cottage Industries—				
O. .. 15.66	13.05	13.05	..	2.61 (17)
R. .. -2.61				
(d) A.15—Loans for Delta Irrigation Scheme—				
S. .. 3.13	1.50	1.50	..	1.63 (52)
R. .. -1.63				
The supplementary grant in this case was obtained as late as on 15th March, 1966.				
(e) A.21—Loans for Low Income Group Housing Scheme—				
O. .. 5.40	3.95	3.95	..	1.45 (27)
R. .. -1.45				
(ii) In the following case also, provision for repayment of loans to the Government of India had been made on an <i>ad hoc</i> basis; the actual repayment was made to the extent of recoveries from the displaced persons—				
A.4—Loans for Rehabilitation of displaced persons from East Pakistan—				
O. .. 4.50	0.12	0.12	..	4.38 (97)
R. .. -4.38				

There were appreciable savings under this group-head during the previous four years also as indicated below:—

Year	Provision	Saving	Percentage
	(In lakhs of rupees)		
1961-62	.. 7.42	7.08	95
1962-63	.. 8.97	8.97	100
1963-64	.. 4.50	4.15	92
1964-65	.. 4.56	4.21	92

(iii) In the following group-head, additional funds provided by reappropriation as late as on the 31st March, 1966 proved excessive. The reasons for the final saving of Rs. 2.05 lakhs have not been intimated by the controlling officer.

Group-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A.11—Loans for other Miscellaneous Schemes—			
O. .. 9.50	18.00	15.95	—2.05
R. .. 8.50			

(iv) In the following group-head, funds for meeting the expenditure were not provided. The reasons for this have not been intimated by the controlling officer.

A.30—Loans for Rehabilitation of Gold Smiths—	..	2.50	+2.50
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(v) A total saving of Rs. 22.16 lakhs was reappropriated from several group-heads to meet additional expenditure under other group-heads. Important cases involving reduction/addition under each group-head are indicated below:—

Group-heads where the provision was reduced by reappropriation.	Amount of reduction by reappropriation (Rs. lakhs)	Group-heads where the provision was increased by reappropriation	Amount of addition by reappropriation (Rs. lakhs)
A.2—Grow more Food Schemes.	4.15	A.5—Community Development Project Schemes.	5.85
A.4—Loans for Rehabilitation of displaced persons from East Pakistan.	4.38	A.11—Other Miscellaneous Schemes	8.50
A.6—Flood and drought relief Scheme.	9.74	A.8—Small Saving Collection.	5.03
Other group-heads	1.11		
Total	19.38	Total	19.38

Appropriation—Other Loans (Repayment) (All Charged)

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

	Total Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 23,70,400	} 25,53,400	} 25,53,682	} +282
<i>Supplementary</i> .. 1,83,000			
<i>Amount surrendered during the year</i>			<i>nil</i>
<i>Notes and Comments—</i>			

The excess expenditure of Rs. 282 over the appropriation requires to be regularised.

APPENDIX

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

(Referred to in the Summary of Appropriation Accounts at Page 9)

Number and name of Grant	Budget estimates	Actuals	Actuals compared with Budget Estimates More + Less —
1	2	3	4
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department.	3,22,000	4,62,500	+1,40,500
2—Jails ..	2,01,000	2,21,720	+ 20,720
3—Police ..	54,51,100	19,600	—54,31,500
4—Expenditure relating to the Planning and Co-ordination Department.	57,25,300	3,13,09,136	+2,55,83,836
5—Community Development Projects, etc.	30,000	..	—30,000
6—Expenditure relating to the Political and Services Department.	10,81,600	2,38,004	—8,43,596
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department	6,500	..	—6,500
10—Pensions ..	7,76,200	7,76,682	+ 482
11—Expenditure relating to the Education Department	2,000	..	—2,000
16—District Administration and other expenditure relating to the Revenue Department.	15,02,000	51,59,260	+36,57,260
18—Civil and Sessions Courts and other expenditure relating to the Law Department	1,82,900	..	— 1,82,900
19—Stationery and Printing and other expenditure relating to the Commerce Department	4,000	2,00,714	+1,96,714
21—Tribal and Rural Welfare Department	23,26,000	..	—23,26,000
22—Medical and other expenditure relating to the Health Department	2,01,400	74,936	—1,26,464
24—Irrigation ..	2,20,87,300	2,32,29,165	+11,41,865
25—Public Works ..	11,70,79,900	13,79,12,272	+2,08,32,372
27—Public Works, Common establishment and other expenditure relating to the Works Department	1,63,22,400	62,56,853	—1,00,65,547
30—Transport Schemes ..	26,17,500	24,77,397	—1,40,103

APPENDIX—concl'd.

Number and name of Grant	Budget estimates	Actuals	Actuals compared with Budget Estimates More + Less —
1	2	3	4
	Rs.	Rs.	Rs.
33—Co-operation and Marketing ..	31,06,000	13,51,000	—17,55,000
34—Contribution to Local Bodies ..	1,56,60,000	14,51,249	—1,42,08,751
35—Animal Husbandry ..	1,09,700	4,200	—1,05,500
36—Public Relations ..	1,50,000	98,887	—51,113
37—Agriculture ..	3,76,300	36,825	—3,39,475
40—Community Development Projects	700	49,803	+ 49,103
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	50,00,000	39,16,117	—10,83,883
43—Irrigation and Electricity Schemes	14,42,25,600	14,33,31,071	—8,94,529
44—Agricultural Improvement and Research	16,88,000	16,04,344	—83,656
45—Government Trading Scheme ..	10,58,74,000	14,15,54,446	+ 3,56,80,446
46—Road and Water Transport Schemes	2,000	1,465	—535
47—Capital expenditure relating to Public Health and Health (L.S.G) Department	16,48,100	16,46,786	—1,314
48—Capital Outlay on Industrial Development	8,87,000	7,99,585	—87,414
50—Capital Outlay on Ports ..	1,71,84,000	32,67,182	—1,39,16,818
51—Capital expenditure relating to Labour Department	32,000	18,441	—13,559
53—Capital Expenditure relating to Home Department	..	5,000	+ 5,000
54—Capital outlay on Forests. ..	3,40,00,000	2,87,49,080	—52,50,920
57—Capital expenditure relating to Animal Husbandry Department	..	8,080	+ 8,080
58—Capital Expenditure relating to Grama Panchayat Department	..	72,597	+ 72,597
59—Capital expenditure relating to Health Department	56,03,000	57,29,093	+ 1,26,093
60—Capital Outlay on Public works ..	35,00,000	1,62,83,890	+ 1,27,83,890
Appropriation to the Contingency Fund	..	3,00,00,000	+ 3,00,00,000
Grand Total— ..	51,49,65,500	58,83,17,381	+ 7,33,51,881



CONTROLLER AND AUDITOR
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