



GOVERNMENT OF ORISSA

AD

**APPROPRIATION
ACCOUNTS
1967-68**



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1967-1968

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1967-68 presents the accounts of sums expended in the year ended 31st March 1968 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 ..	60,13,300	56,13,500	3,99,800	..
Charged ..	8,50,100	8,54,666	..	4,566
2—Jails				
Voted ..	70,36,200	69,93,065	43,135	..
3—Police				
Voted ..	6,39,31,800	6,46,28,731	..	6,96,931
Charged ..	12,100	12,010	90	..
4—Expenditure relating to the Planning & Co-ordination Department				
Voted ..	4,31,59,900	3,77,66,454	53,93,446	..
5—Community Development Projects, etc.				
Voted ..	7,54,29,300	6,53,26,340	1,01,02,960	..
6—Expenditure relating to the Political & Services Department				
Voted ..	58,82,400	43,98,374	14,84,026	..
Charged ..	2,31,500	2,25,784	5,716	..
7—Cultural Affairs				
Voted ..	26,23,400	15,95,994	10,27,406	..
8—Stamps				
Voted ..	4,56,100	5,34,869	..	78,769
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted ..	1,60,93,300	1,58,67,162	2,26,138	..
Charged ..	6,13,800	6,01,757	12,043	..

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
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
10—Pensions				
Voted ..	71,53,200	73,96,105	—	2,42,905
Charged ..	34,400	8,763	25,637	—
11—Expenditure relating to the Education Department				
Voted ..	16,05,22,500	15,55,16,491	50,06,009	..
Charged ..	18,200	..	18,200	..
12—Taxation				
Voted ..	54,97,200	54,98,571	..	1,371
13—Land Revenue				
Voted ..	4,15,34,700	3,72,38,308	42,96,392	..
14—Excise				
Voted ..	40,19,700	36,13,480	4,06,220	..
15—Registration				
Voted ..	13,40,700	13,06,796	33,904	..
16—District Administration and other expenditure relating to the Revenue Department				
Voted ..	5,11,19,100	4,83,28,139	27,90,961	..
Charged ..	1,23,03,500	1,23,03,350	150	..
17—Expenditure relating to the Industries Department				
Voted ..	2,89,22,600	2,37,13,827	52,08,773	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	48,73,600	47,60,062	1,13,538	..

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.
19—Stationery and Printing and other expenditure relating to the Commerce Department				
Voted ..	96,41,000	81,96,099	14,44,901	..
Charged ..	8,700	8,700	..	..
20—Labour, Emigration and Employment Organisation				
Voted ..	42,56,800	33,21,813	9,34,987	..
Charged ..	1,700	1,700	..	..
21—Tribal and Rural Welfare Department				
Voted ..	3,22,12,300	2,71,25,446	50,86,854	..
Charged ..	500	..	500	..
22—Medical and other expenditure relating to the Health Department				
Voted ..	3,80,93,600	3,85,17,311	..	4,23,711
23—Public Health				
Voted ..	3,75,05,700	3,32,88,847	42,16,853	..
24—Irrigation				
Voted ..	13,41,03,200	11,69,19,697	1,71,83,603	..
Charged ..	5,000	..	5,000	..
25—Public Works				
Voted ..	17,58,19,000	17,82,90,605	..	24,71,005
Charged ..	5,07,100	4,20,762	86,338	..
26—State Legislature				
Voted ..	14,39,500	14,21,222	18,278	..
Charged ..	44,500	43,588	912	..
27—Public Works, Common Establishment and other expenditure relating to the Works Department				
Voted ..	1,66,35,600	1,64,89,537	1,46,063	..

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.
28—Electricity Schemes				
Voted ..	3,69,88,300	2,20,83,985	1,49,04,315	..
29—Taxes on Vehicles				
Voted ..	10,57,300	10,16,871	40,429	..
30—Transport Schemes				
Voted ..	2,56,41,000	2,14,59,212	41,81,788	..
31—Forest				
Voted ..	2,28,52,300	2,17,76,877	10,75,423	..
Charged	5,000	2,962	2,038	..
32—Fisheries				
Voted ..	70,09,700	49,23,292	20,86,408	..
Charged ..	900	862	38	..
33—Co-operation and Marketing.				
Voted ..	1,50,26,200	1,25,76,746	24,49,454	..
34—Contribution to Local Bodies.				
Voted ..	1,39,48,500	1,02,02,498	37,46,002	..
35—Animal Husbandry				
Voted ..	2,21,44,900	2,04,56,709	16,88,191	..
36—Public Relations				
Voted ..	41,69,500	31,44,300	10,25,200	..
37—Agriculture				
Voted ..	6,06,19,500	3,31,56,305	2,74,63,195	..
38—Supply Department				
Voted ..	67,85,000	57,02,180	10,82,820	..
39—Ports				
Voted ..	2,32,300	1,80,388	51,912	..
Charged ..	5,17,300	5,17,300	..	..
<i>Interest on Debt and other Obligations</i>				
Charged ..	17,74,65,700	17,10,38,807	64,26,893	..
<i>Appropriation for reduction or avoidance of debt</i>				
Charged ..	6,03,99,300	5,95,16,922	8,82,378	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure grant or compared with appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
40—Community Development Projects				
Voted ..	..	1,23,063	..	1,23,063
41—Loans to Local Funds, Government Servants, etc.				
Voted ..	7,41,26,200	5,70,56,468	1,70,69,732	..
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department				
Voted ..	49,20,000	22,24,155	26,95,845	..
43—Irrigation and Electricity Schemes				
Voted ..	26,57,21,700	24,31,99,559	2,25,22,141	..
44—Agricultural Improvement and Research				
Voted ..	73,04,000	66,78,115	6,25,885	..
45—Government Trading Scheme				
Voted ..	35,57,93,500	17,50,08,605	18,07,84,895	..
Charged ..	96,300	95,919	381	..
46—Road and Water Transport Schemes				
Voted ..	26,50,000	9,62,416	16,87,584	..
47—Capital expenditure relating to Public Health and Urban Development Department				
Voted ..	61,23,000	62,50,874	..	1,27,874
48—Capital Outlay on Industrial Development				
Voted ..	3,78,29,500	3,36,26,151	42,03,349	..
Charged ..	3,37,500	3,37,500
49—Hirakud Dam Project				
Voted ..	8,15,000	4,80,062	3,34,938	..

Summary

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure grant or compared with appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50—Capital Outlay on Ports.				
Voted ..	99,55,000	46,76,987	52,78,013	..
51—Capital Expenditure relating to Labour, Employment and Housing Department				
Voted ..	5,00,000	..	5,00,000	..
53—Capital Expenditure relating to Home Department				
Voted ..	2,00,000	1,07,754	92,246	..
54—Capital Outlay on Forests				
Voted ..	15,21,18,900	9,29,11,214	5,92,07,680	..
55—Share Capital contribution to Co-operative Organizations				
Voted ..	1,58,78,700	81,22,200	77,56,500	..
56—Capital Expenditure relating to Planning & Co-ordination Department				
Voted ..	1,83,00,000	1,61,84,904	23,15,096	..
57—Capital Expenditure relating to Animal Husbandry Department				
Voted ..	5,41,500	1,82,488	3,59,012	..
Charged ..	400	..	400	..
58—Capital Expenditure relating to the Gram Panchayat Department				
Voted ..	15,000	..	15,000	..
59—Capital expenditure relating to Health Department				
Voted ..	71,88,400	73,12,855	..	1,24,435

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 ..	9,14,77,400	9,05,92,085	8,85,315	..
Charged ..	11,43,600	6,37,402	5,06,198	..
60-A—Expenditure relating to Tribal and Rural Welfare Department				
Voted ..	4,00,000	2,00,000	2,00,000	..
Floating Debt (Repayment.)				
Charged	34,07,00,000	47,95,72,000	..	13,88,72,000
Loans from the Central Government (Repayment)				
Charged	21,59,30,300	17,56,87,900	4,02,42,400	..
Other Loans (Repayment)				
Charged	34,88,400	33,67,022	1,21,378	..
Total ..				
{ Voted ..	224,38,48,100	181,62,46,163	43,18,92,621	42,90,684
{ Charged ..	81,47,15,800	90,52,55,676	4,83,36,690	13,88,76,566
Grand Total ..	305,85,63,900	272,15,01,839	48,02,29,311	14,31,67,250

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

- 3—Police;
- 8—Stamps;
- 10—Pensions;
- 12—Taxation;
- 22—Medical and other expenditure relating to the Health Department;
- 25—Public Works;
- 40—Community Development Projects (the expenditure under this grant was incurred without any budget provision);
- 47—Capital expenditure relating to Public Health and Urban Development Department; and
- 59—Capital expenditure relating to Health Department.

The excesses over the charged Appropriations under "1—Election and other expenditure relating to the Home Department" and "Floating Debt (Repayment)" also require regularisation.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1967-68 and that shown in the Finance Accounts for that year is indicated below:—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts.	181,62,46,163	90,52,55,676
<i>Deduct</i> —Total of Recoveries ..	71,62,07,307	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	110,00,38,856	90,52,55,676

The details of recoveries referred to above are given in the Appendix at pages 120-121.

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, 1969.

NEW DELHI,

The

(S. RANGANATHAN)

Comptroller and Auditor General of India

Grant No. 1—Elections and Other Expenditure relating to the Home Department

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 53,29,100	} 60,13,300	56,13,500	—3,99,800
Supplementary .. 6,84,200			
Amount surrendered during the year (March 1968)			2,72,000
Charged—			
Original ... 8,50,000	} 8,50,100	8,54,666	+4,566
Supplementary .. 100			
Amount surrendered during the year			nil

Notes and Comments—

The expenditure exceeded the charged appropriation by Rs. 4,566 which requires to be regularised. The excess occurred under the group-head for recording the expenditure relating to Orissa High Court.

Grant No. 2—Jails (All Voted)

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

	Total grant	Actual expenditure	Excess+ Savings—
	Rs.	Rs.	Rs.
Original .. 62,36,200	} 70,36,200	69,93,065	—43,135
Supplementary .. 8,00,000			
Amount surrendered during the year (March 1968)			3,500

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 6,07,41,700	} 6,39,31,800	6,46,28,731	+6,96,931
Supplementary .. 31,90,100			
Amount surrendered during the year			nil
Charged—			
Original ..	} 12,100	12,010	—90
Supplementary .. 12,100			
Amount surrendered during the year			nil

Notes and Comments—

(i) The expenditure exceeded the voted grant by Rs. 6,96,931 which requires to be regularised.

(ii) The excess occurred under the following group-head and was attributed to more expenditure on account of receipt of more arms and accoutrements. Additional funds provided by supplementary grant and reappropriation between December 1967 and March 1968 proved inadequate; more funds were not provided by Government due to financial stringency.

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

B. 1—District Police—

O. .. 3,32.74	} 3,59.77	3,67.80	+8.03
S. .. 23.33			
R. .. 3.70			

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

(MAJOR HEADS: 31—AGRICULTURE; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	4,03,22,100	4,31,59,900	3,77,66,454	—53,93,446
Supplementary	28,37,800			
Amount surrendered during the year (March 1968)				26,58,000

Notes and Comments—

(i) Out of the total saving of Rs. 53.93 lakhs Rs. 26.58 lakhs only were surrendered between 29th and 31st March 1968.

(ii) Supplementary grant for Rs. 28.38 lakhs were obtained in December 1967 (Rs. 18.50 lakhs) and in March 1968 (Rs. 9.88 lakhs). The expenditure, however, did not come up even to the original provision.

(iii) In the following group-heads, out of the total saving of Rs. 19.71 lakhs savings of Rs. 15.19 lakhs was explained as due to imposition of ban on expenditure by Government during February 1968 owing to difficult ways and means position. Reasons for the balance saving of Rs. 4.52 lakhs have not been communicated by the controlling officers

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) G.2—Repairs—Communi- cation—(Non-plan)			
O. 28.16	23.10	19.58	—3.52
R. —5.06			
(2) K.—Original Works— C o m m u n i c a t i o n— (P l a n—S t a t e S e c t o r)			
O. 20.97	10.84	9.84	—1.00
R. —10.13			

(iv) Substantial saving also occurred in the group-heads indicated below:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B.1—Other Miscellaneous Schemes—Pilot Projects for works programme for utilisation of Rural Man Power—			
O. .. 4.50	2.34	1.81	—0.53
R. .. —2.16			

The saving of Rs. 2.16 lakhs (48 per cent) was explained as due to late implementation of rural works programme.

(2) J—Suspense—Gross Debit—
(Non-plan)

O. ..	2,50.00	2,50.00	2,29.31	—20.69
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The reasons for the final saving have not been communicated by the controlling officer.

(v) *Suspense Account*—The expenditure under this grant includes Rs. 2,29.31 lakhs relating to purchase of stores for the Rural Engineering Organisation booked under the group-head “J—Suspense” under 50—Public Works. During 1966-67 the transactions under the head were shown under the major head “19—General Administration”. 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 (vi) below Grant No. 24—Irrigation.

A summary of transactions in the suspense account during 1967-68 is given below:—

Opening balance on 1st April 1967	Debits during the year	Credits during the year	Closing balance on 31st March 1968
(In lakhs of rupees)			
—49.05	2,29.31	2,03.01	—22.75

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

(MAJOR HEADS : 32—RURAL DEVELOPMENT; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 7,05,95,800	7,54,29,300	6,53,26,340	-1,01,02,960
Supplementary .. 48,33,500			
Amount surrendered during the year (March 1968)			94,36,900

Notes and Comments—

(i) The Department anticipating additional expenditure obtained supplementary grant of Rs. 48.33 lakhs in December 1967 (Rs. 21.57 lakhs) and in March 1968 (Rs. 26.76 lakhs) but surrendered Rs. 1,01.03 lakhs between 22nd and 31st March 1968 as surplus to requirements.

(ii) Analysis of saving in the grant between "Plan" and "Non-Plan" is indicated below:—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	4,11.74	3,19.91	91.83	84.65
Non-Plan ..	3,42.55	3,33.35	9.20	9.72

(iii) Saving occurred mainly under the group-heads detailed below—

(A) In the following group-heads, out of the total provision of Rs. 70.33 lakhs, Rs. 29.06 (41 per cent) remained unutilised. Saving of Rs. 23.63 lakhs which was either surrendered (Rs. 6.59 lakhs) or re-appropriated (Rs. 17.04 lakhs) to other group-heads was explained as mainly due to:—

(a) non-sanction of fresh grants to panchayat samitis owing to non-receipt of utilisation certificates in respect of grants disbursed in previous year (Rs. 7.78 lakhs);

(b) non-implementation of the scheme to have a separate cadre of grama panchayat secretaries (Rs. 5.46 lakhs);

(c) not taking up repair of certain samiti roads (Rs. 2.84 lakhs);

(d) non-finalisation of estimates of repairs to buildings (Rs. 2.50 lakhs);

(e) delay in constitution of new grama panchayats (Rs. 2.38 lakhs); and

(f) less expenditure in conducting in grama panchayat elections (Rs. 1.35 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Saving -	Saving during the previous year (s)	
				Year	Amount
(In lakhs of rupees)					
Rural Development—					
(1) A. 4—Establishment of Zilla Parishads—					
O.	13.07	8.64	8.42	-0.22	..
R.	-4.43				
(2) A. 5—Reorganisation of Grama Panchayats—					
O.	3.09	..	..	..	1965-66 : 22.23 1966-67 : 15.00
R.	-3.09				
(3) B—Grants to Panchayat Organisations—					
(a) B. 1—Maintenance of wells and tube wells—					
O.	2.00	..	..	..	..
R.	-2.00				
(b) B. 2—Payment to Sanitation staff maintained by Grama Panchayat—					
O.	10.50	8.05	8.04	-0.01	1965-66 : 2.52 1966-67 : 2.45
R.	-2.45				
(c) B. 5—Maintenance of roads—					
O.	30.84	28.00	23.06	-4.94	1966-67 : 2.91
R.	-2.84				

The reasons for the final saving of Rs. 4.94 lakhs have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess+ Saving—	Saving during the previous year(s)	
				Year	Amount
(In lakhs of rupees)					
(d) B. 7—Grants to Panchayat Samitis—					
O. .. 8.46	2.01	1.75	-0.26	1965-66 :	3.49
R. .. -6.45				1966-67 :	2.91
(4) G—Direction and Organisation—(Plan—Central Sector)					
O. .. 2.37	..	..	..
R. .. -2.37					

(B) In the following plan group-heads, Rs. 1,10.94 lakhs out of the total provision of Rs. 2,65.12 lakhs remained unutilised. Saving of Rs. 95.48 lakhs which was surrendered (Rs. 78.95 lakhs) and reappropriated to other group-heads (Rs. 16.53 lakhs) was explained as mainly due to—

(a) post-budget decision of the Government of India—

- (1) not to open new tribal development blocks and smaller/late allocation of funds for multi-purpose projects in tribal development blocks (Rs. 49.20 lakhs),
- (2) not to implement the existing centrally sponsored water supply scheme (Rs. 20.00 lakhs) and
- (3) to allocate less funds for the pilot project for utilisation of rural man power (Rs. 9.75 lakhs) and

(b) less requirement of funds by the panchayat samitis owing to post-budget revision of their programme (Rs. 16.53 lakhs).

Community Development Projects, National Extension Service and Local Development Works—

(1) M—Animal Husbandry and Agricultural Extension—

O. 44.65	28.12	28.88	+0.76	1966-67 :	24.27
R. -16.53					

Group-head	Total grant	Actual expenditure	Excess + Saving—	Saving in previous year(s)	
				Year	Amount
(In lakhs of rupees)					
(2) N—Irrigation— N. 1—Stage I Blocks.					
O. 12.25 } R. -4.79 }	7.46	7.33	-0.13	1966-67	33.30
(3) U. 1—Pilot Project for works programme for utilisation of rural man power—					
O. 37.00 } S. * } R. -9.75 }	27.25	26.90	-0.35		
(4) W—Multipurpose Projects—					
O. 1,17.22 } R. -49.19 }	68.03	63.81	-4.22		
(5) X—Water Supply—					
O. 20.00 } R. -20.00 }	..	..	..
(6) GG. 2—Miscellaneous—CARE Programme—					
O. 23.00 } S. 7.00 }	30.00	27.01	-2.99		
(7) HH. 1—Miscellaneous—Grants to Panchayat Samitis for Family and Child Welfare Scheme—					
O. 4.00 } R. -1.09 }	2.91	0.25	-2.66		

* Represents token supplementary grant of Rs. 100.

(v) In the following group-heads, the expenditure exceeded the provision. The reasons for the excess and the circumstances in which funds to cover the additional expenditure could not be provided for have not been intimated by the controlling officer.

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+	Uncovered excess during previous year(s)	
				Year	Amount
(1) J. 1—Recurring expenditure on personnel retained in National Extension Service pattern—Establishment charges—					
O. 1,27.52	1,36.35	1,45.24	+8.89	1966-67	13.50
R. 8.83					
(2) L. 1 (1)—Community Development Projects—Block Headquarters—Stage I Blocks—Establishment charges (Plan+State Sector)—					
O. 55.16	65.16	68.51	+3.35	1965-66	16.06
S. 10.00				1966-67	11.04

**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 .. 54,75,000	58.82,400	43,98,374	—14.84,026
Supplementary.. 4,07,400			
Amount surrendered during the year (March 1968)			13,72,800
Charged—			
Original .. 2,07,500	2,31,500	2,25,784	—5,716
Supplementary .. 24,000			
Amount surrendered during the year (March 1968)			4,200

Total grant or appropriation	Actual expenditure	Excess+ Saving—
Rs.	Rs.	Rs.

Notes and Comments—

(i) The saving of Rs. 14.84 lakhs in the voted grant formed 25 per cent of the total provision.

(ii) 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)		

District Administration—

C. 4—Other Establish-
ment—Special Land
Acquisition Establish-
ment, Rourkela—

O.	12.56	} 0.59	0.57	-0.02
R.	-11.97			

The total saving of Rs. 11.99 lakhs which formed 95 per cent of the provision was explained as mainly due to non-payment of compensation owing to non-finalisation of the land acquisition proceedings.

Savings ranging between Rs. 4.20 lakhs and Rs. 7.01 lakhs (63 to 93 per cent of the provision) occurred under this group-head in preceding three years.

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	26,23,300	} 26,23,400	- 15,95,994	-10,27,406
Supplementary	100			
Amount surrendered during the year (March 1968)				10,15,600

Notes and Comments—

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) F—Museums—			
(Plan-Central Sector)			
O. 2.94	0.37	0.33	—0.04
R. —2.57			

The total saving of Rs. 2.61 lakhs (89 per cent of the provision) was attributed to non-receipt of central assistance due to non-finalisation of pattern of assistance and restrictions on expenditure imposed by Government in February 1968 owing to difficult ways and means position.

(2) J—Miscellaneous—
(Plan-Central Sector)—

O. 2.18	0.10	0.10	..
R. —2.08			

The saving of Rs. 2.08 lakhs (95 per cent of the provision) was attributed to non-receipt of central assistance for development of Oriya language due to non-finalisation of pattern of assistance.

Grant No. 8—Stamps (All Voted)
(MAJOR HEAD : 14—STAMPS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 4,48,900	4,56,100	5,34,869	+78,769
Supplementary .. 7,200			
Amount surrendered during the year (March 1968) ..			300

Notes and Comments—

(i) The expenditure exceeded the provision by Rs. 78,769 which requires to be regularised. The excess under this grant occurred for the ninth year in succession.

(ii) The excess occurred mainly under the group-head "B—Non-Judicial—Charges for sale of stamps" (expenditure of Rs. 3.05 lakhs against the total provision of Rs. 2.26 lakhs) and was attributed to sale of more stamps during the year and consequent increase on charges on their sale.

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

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 1,56,45,500	} 1,60,93,300	1,58,67,162	—2,26,138
Supplementary .. 4,47,800			
Amount surrendered during the year (March 1968) ..			1,58,700
Charged—			
Original 6,05,800	} 6,13,800	6,01,757	—12,043
Supplementary 8,000			
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.
Voted—			
Original .. 71,53,200	} 71,53,200	73,96,105	+2,42,905
Supplementary			
Amount surrendered during the year ..			nil
Charged—			
Original .. 34,400	} 34,400	8,763	—25,637
Supplementary			
Amount surrendered during the year ..			nil

Notes and Comments—

(i) The expenditure in the voted grant exceeded the budget provision by Rs. 2,42,905 which requires to be regularised. The excess was stated to be mainly due to finalisation of more pension cases (Rs. 4.23 lakhs) and cases of death-cum-retirement gratuities (Rs. 4.91 lakhs) towards the close of the year partly offset by sanction of less number of political pensions (Rs. 6.22 lakhs).

Grant No. 11—Expenditure relating to the Education Department
 (MAJOR HEADS : 26—MISCELLANEOUS DEPARTMENTS; 28—EDUCATION; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 64—FAMINE RELIEF; 68—STATIONERY AND PRINTING; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted—			
Original .. 15,23,45,900	} 16,05,22,500	15,55,16,491	—50,06,009
Supplementary 81,76,600			
Amount surrendered during the year (March 1968)			6,25,100
Charged—			
Original .. 18,200	} 18,200	..	—18,200
Supplementary			
Amount surrendered during the year			nil

Notes and Comments—

(i) Against the final saving of Rs. 50.06 lakhs, Rs. 6.25 lakhs only were surrendered and that too between 25th and 30th March 1968.

(ii) An analysis of the saving in the voted grant between "Plan" and "Non-plan" is given below—

Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)		
Plan .. 2,10.68	1,85.49	25.19	6.25
Non-Plan .. 13,94.55	13,69.68	24.87	..

(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) L—Government Special Schools—			
O. 55.56	} 41.00	40.26	—0.74
R. —14.56			

The total saving of Rs. 15.30 lakhs (28 per cent of the provision) was explained as mainly due to less disbursement of stipend and bursaries owing to less number of trainee school masters (Rs. 11.37 lakhs) and vacancies in elementary Training schools (Rs. 3.14 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Savings—
(In lakhs of rupees)			
(2) P—Scholarships—			
O. .. 31.82	29.56	27.77	—1.79
R. .. —2.26			

The reduction in provision was explained as mainly due to non-award of some scholarships in Arts Colleges and Secondary Schools for want of qualified candidates.

The final saving was explained as mainly due to some awardees in Arts colleges getting scholarships of higher value awarded by the Government of India and some awardees joining in the institutions late (Rs. 0.42 lakh) and non-eligibility of some students to the proficiency scholarships who were awarded such scholarships in the previous year and non-receipt of bills from aided institutions in time for drawal of scholarships (Rs. 1.33 lakhs).

(3) Q—Miscellaneous—

O. .. 74.36	74.68	64.95	—9.73
S. .. 0.20			
R. .. 0.12			

The final saving of Rs. 9.73 lakhs was explained mainly as due to non-holding of National Cadet Corps camps and less number of cadets attending the camps and parades (Rs. 4.58 lakhs), closing some condensed course training centres for primary school teachers for want of trainees (Rs. 2.36 lakhs) and closing 4 out of 5 centres for want of required number of adult women for preparing them for high school certificate examination (Rs. 0.93 l kh).

(4) T—Government Arts Colleges—
(Plan—State Sector)—

O. .. 19.82	15.62	10.27	—5.35
S. .. *			
R. .. —4.20			

The total saving of Rs. 9.55 lakhs (48 per cent of the provision) was explained as due to late appointment of staff for want of qualified candidates (Rs. 4.17 lakhs), ban on expenditure on contingencies imposed by Government in February 1968 on account of difficult ways and means position (Rs. 2.80 lakhs), want of university affiliation for opening post-graduate classes in some colleges (Rs. 1.88 lakhs) and non-sanction of opening evening classes in some colleges (Rs. 0.70 lakh).

* Represents token supplementary grant of Rs. 200.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(5) W—Government Secondary Schools— (Plan—State Sector)—			

O.	..	15.41	} 11.08	10.27	-0.81
R.	..	-4.33			

The total saving of Rs. 5.14 lakhs (33 per cent of the provision) was explained as due to late appointment of staff for want of qualified candidates (Rs. 4.33 lakhs) and non-drawal of certain claims of establishment in time (Rs. 0.81 lakh).

(6) 00—Scholarships—
(Plan—Central Sector)—

O.	..	9.93	} 7.43	7.03	-0.40
R.	..	-2.50			

Out of the total saving of Rs. 2.90 lakhs saving of Rs. 2.20 lakhs was explained as mainly due to non-award of some scholarships for Sanskrit studies for want of recipients.

(iv) In the following group-head, additional funds were obtained by reappropriation in March 1968 for payment of arrear recurring grant to 247 middle schools for boys (Rs. 4.58 lakhs), 18 girls high schools (Rs. 1.77 lakhs) and 37 girls middle schools (Rs. 1.01 lakhs). The actual expenditure did not, however, come up to the original provision.

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

O.	..	53.05	} 60.41	50.94	-9.47
S.	..	*			
R.	..	7.36			

The non-utilisation of Rs. 9.47 lakhs was mainly due to non-sanction and less sanction of recurring grants to middle schools for boys.

* Represents token supplementary grant of Rs. 200.

(v) *Orissa loan stipend fund*—The expenditure in the grant includes Rs. 14.00 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 31st March 1968 was Rs. 13.51 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts, 1967-68.

Grant No. 12—Taxation (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	54,77,500	54,97,200	54,98,571
Supplementary	19,700		
Amount surrendered during the year			nil

Notes and Comments—

The expenditure exceeded the provision by Rs. 1,371; the excess requires to be regularised. The excess relates mainly to the group-head for recording collection charges of entertainment tax.

Grant No. 13—Land Revenue

(All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	4,08,34,200	4,15,34,700	3,72,38,308
Supplementary	7,00,500		
Amount surrendered during the year (March 1968)			35,65,400

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—Management of Government Estates—Works—			
O. 10.00	7.62	5.48	-2.14
S. 3.00			
R. -5.38			

The total saving of Rs. 7.52 lakhs (58 per cent of the total provision) was explained as mainly due to ban on expenditure imposed by Government in February 1968 owing to difficult ways and means position.

(2) D—Transfer to Zamindari Abolition Fund—

O. 55.00	50.33	50.33	..
R. -4.67			

The saving of Rs. 4.67 lakhs was attributed to less transfer to the Zamindari Abolition Fund owing to less payment of compensation to Zamindars.

(3) F—Management of Government Estates—(Plan—State Sector)—

O. 6.30	1.36	1.36	..
R. -4.94			

The saving of Rs. 4.94 lakhs (78 per cent of the provision) was explained as mainly due to delay in approval of the scheme by Government and non-sanction of some posts during the year.

(4) G—Management of Government Estates—(Plan—Central Sector)—

O. 11.96	1.76	1.22	-0.54
R. -10.20			

Out of the total saving of Rs. 10.74 lakhs (90 per cent of the provision), a saving of Rs. 10.20 lakhs was explained as mainly due to non-execution of the scheme for setting up primary reporting agency for agricultural statistics.

Group-head	Total grant	Actual expenditure	Excess—Saving—
(5)H—Other Miscellaneous—Assignments and Compensation, etc.— Land Revenue—			(In lakhs of rupees)
O. 45.00	28.27	28.50	+0.23
S. *			
R. -16.73			

The net saving of Rs. 16.50 lakhs (37 per cent) was explained as mainly due to less payment of cess to panchayats and zilla parishads consequent on short fall in collection during 1966-67 due to scarcity conditions.

(ii) *Zamindari Abolition Fund*—The expenditure in the grant includes Rs. 50.33 lakhs transferred to this fund. The fund was created in 1952-53. An annual contribution of Rs. 35 lakhs was being made to the fund upto 1965-66 from the State revenues. From 1966-67 the annual contribution has been increased. The payment of compensation and interest charges arising therefrom are initially accounted for against provision in "Grant No. 42" and "Appropriation—Interest on Debt and Other Obligations" respectively; these are finally debited to the fund by reduction of expenditure under "Grant No. 42" and credited to the head "Interest on Debt and Other Obligations" respectively. The balance at the credit of the fund as at 31st March 1968 was Rs. 54.19 lakhs.

An account of the transactions in the fund during 1967-68 has been given in statement No. 16 of Finance Accounts, 1967-68.

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 35,05,000	40,19,700	36,13,480	-4,06,220
Supplementary 5,14,700			
Amount surrendered during the year (March 1968)			1,54,800

Grant No. 15—Registration (All Voted)

(MAJOR HEAD: 15—REGISTRATION FEES)

Original .. 11,70,100	13,40,700	13,06,796	-33,904
Supplementary .. 1,70,600			
Amount surrendered during the year (March 1968)			4,100

* Represents token supplementary grant of Rs. 100.

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

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS DEPARTMENTS ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 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.
Voted—				
Original	3,91,57,300	5,11,19,100	4,83,28,139	—27,90,961
Supplementary	1,19,61,800			
Amount surrendered during the year (March 1968)				31,87,400
Charged—				
Original	1,23,00,000	1,23,03,500	1,23,03,350	—150
Supplementary	3,500			
Amount surrendered during the year (March 1968)				100

Notes and Comments—

(i) The saving in the voted grant is the net result of savings under certain group-heads mainly relating to schemes for providing famine relief and excesses under certain other group-heads.

(ii) In the group-head indicated below the provision remained unutilised wholly or to a substantial extent.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) D—Works—Original Works—			
O.	3.50	1.87	—2.17
S.	2.00		
R.	—1.46		

The total saving of Rs. 3.63 lakhs (66 per cent of the total provision) was explained as due to ban on expenditure imposed by Government in February 1968 owing to difficult ways and means position.

(2) In the following group-heads provision to the extent Rs. 68.15 lakhs remained unutilised. Non-utilisation was explained as due to the amount required to render relief to people affected by drought and flood being less than that provided originally on an *ad hoc* basis.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a) N—Famine Relief—Relief Works—			
O. .. 1,00.00	88.83	88.07	-0.76
R. .. -11.17			
(b) O—Famine Relief—Gratuitous Relief—			
O. .. 20.00	26.94	26.92	-0.02
S. .. 29.50			
R. .. -22.56			
(c) O.2 (1)—Famine Relief—Gratuitous Relief—Relief on Natural calamities—Concessional Supply of food—			
O. .. 7.00	2.79	2.79	..
R. .. -4.21			
(d) O.2 (2)—Famine Relief—Gratuitous Relief—Relief on Natural Calamities—Provision for transportation of goods on relief works—			
O. .. 7.50	3.92	3.69	-0.23
S. .. 4.00			
R. .. -7.58			
(e) P. 1—Famine Relief—Miscellaneous—Supply of Drinking Water—			
O. .. 50.00	28.22	28.38	+0.16
R. .. 21.78			

A large portion of the saving (Rs. 44.60 lakhs) under group-heads at (a) to (e) above was reappropriated to group-head "P. 2—Famine Relief—Miscellaneous—Repairs to houses damaged by floods, etc." and utilised thereunder. Under this head initial provision of Rs. 1 lakh was increased by a supplementary grant of Rs. 60 lakhs obtained in December 1967 and the actual expenditure was Rs. 1,05.59 lakhs. The additional expenditure was necessitated due to sanction of house building grants to more people whose houses were damaged by floods and cyclone during 1967.

Group-heads	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) S.1—Grants-in-aid contributions, etc.—Grants to Orissa Bhudan Yagna Samiti—			
O. .. 6.00	2.41	2.41	..
R. .. -3.59			

Saving of Rs. 3.59 lakhs (60 per cent) was explained as due to less requirement of the samiti.

(iii) In the group-heads indicated below, expenditure exceeded the provision and the excesses remained uncovered. Reasons for the excesses and the circumstances under which funds could not be provided for in time to cover the excesses have not been intimated by the controlling officer.

(1) B—District Administration—
General Establishment—

O. .. 63.55	67.29	71.14	+3.85
S. .. 5.28			
R. .. -1.54			

(2) J—Irrigation Works (Non-commercial)—Works—

O. .. 19.50	19.50	21.99	+2.49
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(iv) Orissa Famine Relief Fund—The expenditure under the charged appropriation includes Rs. 1,23.00 lakhs transferred to this fund.

The fund was constituted under the Orissa Famine Relief Fund Regulation 1937 as amended by Orissa Famine Relief Fund (Amendment) Act 1967. The amount for transfer to the fund was increased in 1966-67 and from that year Rs. 1,23.00 lakhs are transferred each year to the fund from the revenues of the State. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious drought, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repairs of embankments after serious floods. When the balance in the fund exceeds Rs. 1,00 lakh, the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for prevention of famine in the State; (ii) other capital expenditure subject to certain restrictions laid down in the Act; (iii) grant of loans to cultivators; (iv) commutation of pensions and (v) grant of loans to institutions undertaking to advance loans for building fire-proof houses in villages which are often affected by fire.

Rs. 1,18,00,401 were debited to the fund in 1967-68. This expenditure was initially accounted for against provision made in the following grants.

In addition, Rs. 5 lakhs were transferred to deposit head "Advances from Famine Relief Fund for financing the State Loan Account" from the fund.

Grant No.	Amount of expenditure Rs.
16—District Administration ..	1,07,06,872
24—Irrigation ..	6,69,447
35—Animal Husbandry ..	3,64,282
37—Agriculture ..	59,800
Total ..	1,18,00,401

The balance at the credit of the fund as on the 31st March 1968 was Rs. 16.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts, 1967-68.

Grant No. 17—Expenditure relating to the Industries Department (All voted)

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 2,59,65,200	2,89,22,600	2,37,13,827	-52,08,773
Supplementary 29,57,400			
Amount surrendered during the year (March 1968)			47,16,700

Notes and Comments—

(i) The saving of Rs. 52.09 lakhs formed 18 per cent of the total provision; out of the saving, Rs. 47.17 lakhs were surrendered but only between 22nd and 31st March 1968.

The saving in the (voted) grant in the preceding seven years ranged between Rs. 42.29 lakhs and Rs. 1,08.36 lakhs (20 per cent to 54 per cent).

(ii) The analysis of saving in the grant between "Plan" and "Non-plan" is indicated below:—

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan ..	84.40	61.50	22.90	20.37
Non-plan ..	2,04.83	1,75.64	29.19	26.80

(iii) In the following group heads, supplementary grants obtained in December 1967 proved largely excessive in view of the eventual saving.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C. 1—Miscellaneous— Gold Control Organisation—			
O. .. 6.10	7.71	7.24	—0.47
S. .. 10.00			
R. .. —8.39			

The supplementary grant was obtained for payment of stipends to rehabilitated goldsmith students. Rs. 8.00 lakhs out of this remained unutilised due to non-receipt of full particulars from students consequent on late allotment of funds.

(2) T. 2—Industrial Development—
(Plan—State Sector)—

O. .. 3.80	1.85	1.78	—0.07
S. .. 2.38			
R. .. —4.33			

The supplementary grant was obtained for augmenting the provision of Rs. 1.57 lakhs under the scheme establishment of common facility centre tool room for ancillary industries to Rs. 3.95 lakhs. The entire amount, however, remained unutilised and was attributed to late sanction of the scheme and ban on expenditure imposed by Government in February 1968, owing to difficult ways and means position.

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

(1) E—Mines Department—
(Plan—State Sector)—

O. .. 11.34	7.68	7.18	—0.50
S. .. *			
R. .. —3.66			

The total saving of Rs. 4.16 lakhs (32 per cent of the provision) was explained as mainly due to non-sanction of certain posts by Government and non-sanction of certain new schemes.

Saving of Rs. 8.56 lakhs (57 per cent) in the provision occurred under this group-head during 1966-67 also.

* Represents taken supplementary grant of Rs. 100.

(2) In the following two group-heads, Rs. 13.05 lakhs remained unutilised and was explained as mainly due to vacancies (Rs. 4.02 lakhs), less number of students admitted to institutions (Rs. 1.79 lakhs) and ban on expenditure on contingencies imposed by Government in February 1968 owing to difficult ways and means position (Rs. 7.26 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(a) G—Technical Education—			
Technical Institutions—			
O. .. 56.40	47.73	47.12	—0.61
S. .. *			
R. .. —8.67			
(b) J—Technical Education—			
Technical Institutions—			
(Plan—State Sector)—			
O. .. 8.73	4.87	4.96	+0.09
R. .. —3.86			

A saving of Rs. 25.03 lakhs (64 per cent of the provision) occurred under this group-head during 1966-67 also.

(3) K—Technical Education—
Grants-in-aid, Contributions,
etc.—(Plan—State Sector)—

O. .. 10.50	4.40	4.40	..
R. .. —6.10			

The saving of Rs. 6.10 lakhs (58 per cent of the provision) was explained as due to less grants to the Regional Engineering College (Rs. 3.00 lakhs) and Burla Engineering College (Rs. 3.10 lakhs) reasons for which have not been intimated.

(4) M. 1—Industries—Direction—

O. .. 37.06	32.59	32.21	—0.38
R. .. —4.47			

The total saving of Rs. 4.85 lakhs was explained as mainly due to vacancies in certain posts and ban on expenditure on contingencies imposed by Government in February 1968 owing to difficult ways and means position.

(5) S—Industries—Works—

O. .. 3.00	0.24	0.24	..
R. .. —2.76			

The saving (92 per cent of the provision) was explained as due to postponement of repair work of factory buildings in the industrial estates consequent on ban imposed by Government in February 1968 owing to difficult ways and means position.

* Represents token supplementary grant of Rs. 100.

(v) *Subsidy paid by Government*—The expenditure shown under this grant includes Rs. 27.31 lakhs paid as subsidy and grant to different organisations during 1967-68 as follows:—

Purpose for which subsidy was paid	(Rs. in lakhs)
(1) Rebate allowed to consumers for handloom cloth ..	2.46
(2) Other miscellaneous purposes (such as reimbursement of expenditure incurred by co-operative and other institutions for implementation of Industrial schemes)	22.40
(3) Contribution to Special Reserve Fund of Orissa State Financial Corporation and subvention to the Corporation for meeting the minimum dividend guaranteed by Government	2.25
(4) Grants to the Board of Scientific and Industrial Research	0.20

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	44,58,000	48,73,600	47,60,062	—1,13,538
Supplementary	4,15,600			

Amount surrendered during the year nil

Notes and Comments—

The expenditure in this grant includes Rs. 2.77 lakhs provided for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on 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 1967-68 an expenditure of Rs. 2.59 lakhs was incurred but no amount was reimbursed from the Fund ; reasons are awaited.

Grant No. 19—Stationery and printing and other expenditure relating to the Commerce Department

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original	96,41,000	81,96,099	—14,44,901
Supplementary	..		
Amount surrendered during the year (March 1968)			22,000
Charged—			
Original	..	8,700	..
Supplementary	8,700		
Amount surrendered during the year			nil

Notes and Comments—

(i) In the voted section surrenders were made on 29th and 30th March 1968 even so 98 per cent of the saving was not surrendered.

(ii) In the following group-heads, Rs. 13.05 lakhs remained unutilised primarily due to the ban imposed by Government on expenditure in February 1968 owing to difficult ways and means position.

Group-head	Total grant	Actual expenditure	Saving	Total saving (percentage of saving to provision)
(In lakhs of rupees)				
(1) C—Purchase of Stationery Stores—				
O. 13.55	11.02	8.18	2.84	5.37 (40)
R. 2.53				
(2) F.3—Government Presses—Forms Department—				
O. 28.09	27.07	23.16	3.91	4.93 (18)
R. — 1.02				
(3) I—Government Presses—(Plan—State sector)—				
O. 9.00	9.00	6.25	2.75	2.75 (31)
R. ..				

(iii) In the following group-head, additional provision of Rs. 3.29 lakhs made in March 1968 mainly for payment of dearness allowance at enhanced rate (sanctioned in November 1967) proved unnecessary; the final saving was under stores and contingencies owing to ban on purchase imposed by Government earlier in February 1968.

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
F. 1—Government Presses—Orissa			
Secretariat Press—			
Voted—			
O. .. 36.36	39.65	34.84	—4.81
R. .. 3.29			

Grant No. 20—Labour Emigration and Employment Organisation
(MAJOR HEADS : 29—MEDICAL; 38—LABOUR AND EMPLOYMENT AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

Voted—	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 40,21,600	42,56,800	33,21,813	—9,34,987
Supplementary .. 2,35,200			
Amount surrendered during the year (March 1968)			8,21,940
Charged—			
Original ..	1,700	1,700	..
Supplementary .. 1,700			
Amount surrendered during the year			nil

Notes and Comments—

(i) The saving of Rs. 9.35 lakhs in the voted grant formed 22 per cent of the total provision and occurred mainly under the following group-head (there was a saving of 25 per cent in the grant during 1966-67 also):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Employees State Insurance Scheme—			
(Plan—State Sector)—			
O. .. 6.75	1.53	0.85	—0.68
R. .. —5.22			

The total saving of Rs. 5.90 lakhs (87 per cent of the original provision) was explained as mainly due to non-appointment or late appointment of staff.

Grant No. 21—Tribal and Rural Welfare Department

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	3,22,12,100	3,22,12,300	2,71,25,446	—50,86,854
Supplementary	200			
Amount surrendered during the year (March 1968) .. 39,27,600				
Charged—				
Original	..	500	..	—500
Supplementary	500			
Amount surrendered during the year .. nil				

Notes and Comments—

(i) An analysis of the saving of Rs. 50.86 lakhs in the voted grant between "Plan" and "Non-plan" is given below—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan ..	1,04.17	77.81	26.36	26.10
Non-Plan ..	2,17.95	1,93.45	24.50	13.17

(ii) Saving in the grant was accounted for mainly under the group-heads detailed below—

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

Rural Welfare Department (Orissa)—*Scheduled Tribes—*

(1) A.6—Public Health—

O.	..	11.64	7.07	6.76	—0.31
R.	..	—4.57			

The total saving of Rs. 4.88 lakhs (42 per cent of the provision) was explained as mainly due to late establishment of mobile health unit (Rs. 1.49 lakhs) and vacancies for want of suitable technical personnel for anti yaws campaign (Rs. 1.43 lakhs), establishment of six-bedded hospitals in tribal areas (Rs. 1.16 lakhs) and allopathic dispensaries (Rs. 0.50 lakh).

Saving of Rs 2.82 lakhs (30 per cent) and Rs. 4.33 lakhs (40 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(2) A.10—Other Welfare Schemes—			
O. .. 31.78	20.36	18.57	-1.79
S. .. *			
R. .. -11.42			

The total saving of Rs. 13.21 lakhs (41 per cent of the provision) was explained as mainly due to less release of land by Dandakaranya Authority (Rs. 6.99 lakhs) for settlement of adibasis, vacancies (Rs. 3.94 lakhs); closure of operations for settlement of adibasis on land (Rs. 1.10 lakhs); ban imposed by Government on expenditure on contingencies in February 1968 owing to difficult ways and means position (Rs. 6.09 lakhs); and curtailment of expenditure as a measure of economy (Rs. 0.56 lakhs).

Saving ranging from 23 to 50 per cent (Rs. 8.27 lakhs to Rs. 19.47 lakhs) in the provision occurred in the preceding four years also.

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

(3) In the following two group-heads, Rs. 24.31 lakhs remained unutilised. Non-utilisation was explained as mainly due to post-budget reduction of plan expenditure and ban on expenditure imposed by Government in February 1968 owing to difficult ways and means position.

Scheduled Castes—

(a) B.3—Educational Improvements
(Plan—State Sector)—

O. .. 32.49	28.16	26.50	-1.66
R. .. -4.33			

Scheduled Tribes—

(b) C.1—Educational Improvements
(Plan—Central Sector)—

O. .. 7.11	4.89	4.59	-0.30
R. .. -2.22			

A saving of Rs. 2.33 lakhs (40 per cent of the provision) occurred during 1966-67 also.

*Represents taken supplementary grant of Rs. 100.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(c) C.2—Other Welfare Schemes			
(Plan—Central Sector)—			
O.	27.72	11.89	11.92
R.	—15.83		
			+0.03

Saving of Rs. 19.88 lakhs (66 per cent) and Rs. 7.80 lakhs (39 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

(iii) *Subsidies paid by Government*—The expenditure under the grant includes Rs. 2.84 lakhs paid as subsidy to Forest Co-operatives to meet pay, etc. of staff.

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	3,75,56,200	3,80,93,600	3,85,17,311
Supplementary	5,37,400		
			+4,23,711
Amount surrendered during the year (30th March 1968)			11,42,000

Notes and Comments—

(i) The expenditure exceeded the budget provision by Rs. 4,23,711 which requires to be regularised.

(ii) (a) The supplementary grant of Rs. 5.37 lakhs, of which Rs. 4.57 lakhs were obtained in March 1968, covered only 56 per cent of the excess expenditure over the original grant.

(b) While the supplementary grant proved insufficient, the department surrendered Rs. 11.42 lakhs on 30th March 1968.

(iii) The excess in the grant was the net result of excesses under "non-Plan" and savings under "Plan" as indicated below—

	Provision	Actual expenditure	Excess+ Saving—	Amount surrendered
(In lakhs of rupees)				
Plan	65.37	47.73	—17.64	10.81
Non-Plan	3.15.57	3,37.44	+21.87	0.61

(iv) In the following group-heads, expenditure exceeded the provision; the reasons therefor and the circumstances in which additional funds could not be provided for, are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(i) B—Hospitals and Dispensaries—			
(a) B.1—Muffassil Hospitals and Dispensaries—			
O.	88.75	87.11	1,01.03
R.	—1.64		
(b) B.6—Health Centres in permanent blocks—			
O.	63.17	65.52	67.85
R.	2.35		
(2) D—Medical Colleges and Schools—			
(a) D.1—Medical College and Hospital, Cuttack—			
O.	63.65	68.63	71.86
S.	4.03		
R.	0.95		
(b) D.2—Medical College and Hospital, Burla—			
O.	23.75	24.41	25.75
R.	0.66		
(v) Saving occurred mainly under the following group-heads—			
(1) H.4—Hospitals and Dispensaries—Establishment of Primary Health Centres (Plan—State Sector)—			
O.	33.02	26.68	20.31
R.	—6.34		

Rs. 12.71 lakhs (39 per cent of the provision) remained unutilised. Non-utilisation of Rs. 6.34 lakhs was explained as mainly due to non-establishment of some primary health centres (Rs. 4.00 lakhs) and vacancies (1.94 lakhs). Reasons for the balance saving of Rs. 6.37 lakhs are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(2) L.1—Medical Colleges and Schools—Post Graduate Medical Education (Plan—Central Sector)			
O. .. 8.71	1.96	2.04	+0.08
R. .. -6.75			

The net saving of Rs. 6.67 lakhs (77 per cent of the provision) was explained as mainly due to post-budget decision to meet certain expenditure from group-head "L.3" under the state sector of the Plan to which funds were reappropriated (Rs. 3.34 lakhs) and late sanction of schemes for post-graduate medical education in pediatrics and non-sanction in some other branches (Rs. 3.41 lakhs).

(vi) *Suspense Account*—Government introduced a scheme during 1960-61 for purchase of costly and life saving drugs to be stored at hospitals and dispensaries and sold to public on cash payment. The transactions are booked under "Suspense".

A summary of transactions of suspense account for 1967-68 with the opening and closing balances is given below:—

Opening balance on 1st April 1967	Debits during the year	Credits during the year	Closing balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
6,70,234	70	..	6,70,304

Debits represent value of purchases made and credits represent value of drugs sold.

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

Grant No. 23—Public Health

(All Voted)

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 3,28,76,900	3,75,05,70	3,32,88,847	-42,16,853
Supplementary 46,28,800			
Amount surrendered during the year (March 1968)			27,09,300

Notes and Comments—

(i) The department obtained a supplementary grant of Rs. 38.29 lakhs in March 1968 but surrendered in the same month Rs. 27.09 lakhs.

(ii) The analysis of the saving of Rs. 42.17 lakhs between "Plan" and "non-Plan" is indicated below—

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan ..	3,02.11	2,62.11	40.00	26.27
Non-Plan ..	72.95	70.78	2.17	0.82

(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) K. 1—Public Health Establishment—Family Planning Centre—(Plan—Central Sector)			
O. ..	1,49.74	1,12.27	96.69
S. ..	*		
R. ..	- 37.47		
			- 15.58

The total saving of Rs. 53.05 lakhs formed 35 per cent of the provision of this, saving of Rs. 37.47 lakhs was explained as mainly due to vacancies in posts of medical and para-medical personnel (Rs. 25.87 lakhs), restriction on expenditure on contingencies imposed by Government in February 1968 owing to difficult ways and means position (Rs. 10.74 lakhs). The reasons for the balance saving of Rs. 15.58 lakhs have not been intimated by the controlling officer.

Rs. 13.09 lakhs were reappropriated in March 1968 to other group-heads to meet additional requirements and the balance surrendered.

(2) Q—Famine Relief—Miscellaneous—(Supply of Medicines)—

S. ..	8.00	8.00	5.78	-2.22
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The supplementary grant was obtained in December 1967 for taking health measures in cyclone-affected areas (Rs. 5.00 lakhs) and flood-affected areas (3.00 lakhs). Rs. 2.22 lakhs of the provision remained unutilised; the reasons for saving have not been intimated by the controlling officer.

* Represents token supplementary grant of Rs. 100.

(iv) Rs. 2.73 lakhs were paid as Grants-in-aid to local bodies and voluntary organisations during the year for establishment of family planning centres; the expenditure was booked under the group-head "L—Grants for Public Health Purposes (Plan—Central Sector)" without budget provision. The reasons for not providing funds to cover the expenditure have not been intimated by the Controlling Officer.

(v) In the following group-head, expenditure exceeded the provision; this could have been covered by reappropriation of savings under group-heads mentioned in note (iii) above. The reasons for the excess have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
C—Expenses in connection with Epidemic diseases—			
O. .. 10.26	} 9.64	12.33	+2.69
S. .. *			
R. .. -0.62			

Grant No. 24—Irrigation

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 12,95,77,100	} 13,41,03,300	11,69,19,697	-1,71,83,603
Supplementary 45,26,200			
Amount surrendered during the year (March 1968)			1,32,55,900
Charged—			
Original .. 5,000	} 5,000	..	-5,000
Supplementary ..			
Amount surrendered during the year (March 1968)			5,000

* Represents token supplementary grant of Rs. 100.

Notes and comments—

(i) Rs. 1,32.56 lakhs (77 per cent) out of the saving of Rs. 1,71.84 lakhs in the voted grant were surrendered; almost the entire amount (Rs. 1,32.07 lakhs) was surrendered between 25th and 31st March 1968.

Saving of Rs. 1,08.05 lakhs occurred in the voted grant during 1966-67 also.

(ii) The department obtained supplementary grants for Rs. 45.26 lakhs in December 1967 (Rs. 33.82 lakhs) and in March 1968 (Rs. 11.44 lakhs) but the expenditure did not come up even to the original provision.

(iii) Saving in the voted grant is accounted for mainly in the following group-heads:—

(A) In the following two group-heads relating to lift irrigation scheme, out of a provision of Rs. 37.34 lakhs, Rs. 13.61 lakhs remained unutilised. The saving was explained as mainly due to ban on purchase of stores and expenditure on contingencies imposed by Government in February 1968 owing to difficult ways and means position (Rs. 9.89 lakhs) and non-availability of suitable rigs (Rs. 4.00 lakhs).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Agriculture—Miscellaneous—</i>			
(1) A. 2—Hiring of Pumps—			
O. .. 6.02	19.45	20.27	+0.82
S. .. 23.32			
R. .. -9.89			
(2) B. 1—Scheme for ground water supply and investigation—			
O. .. 8.00	3.55	3.46	-0.09
R. .. -4.45			

(B) In the following group-head, Rs. 30.13 lakhs (21 per cent of the provision) remained unutilised and was explained as mainly due to restrictions imposed by Government on expenditure connected with extensions and improvement and purchase of stores in February 1968 owing to difficult ways and means position.

Hirakud Dam Project—Stages I and II—Working expenses—
(Group-heads D to R)—

O. .. 1,44.67	1,19.21	1,14.54	-4.67
R. .. -25.46			

(C) The saving of Rs. 49.74 lakhs in the following group-heads was explained as due to less capital outlay on certain works resulting in less interest charges.

(1) Hirakud Dam Project—
Stages I and II—Interest—
(Group-heads S and T)

O. .. 3,59.47	3,17.34	3,17.77	+0.43
R. .. -4.13			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) U—Balimela Dam Project—			
Interest—			
O. .. 1,21.51	1,16.25	1,13.47	+3.22
R. .. -11.26			

(D) Saving also occurred in the following group-heads to a substantial extent—

(1) QQQ—Orissa Coast Canal—			
Suspense—Gross Debit—			
O. .. 1,24.64	89.76	53.63	—36.13
R. .. -34.88			

Out of the total saving of Rs. 71.01 lakhs, saving of Rs. 34.88 lakhs was explained as due to ban on purchase of stores imposed by Government in February 1968 owing to difficult ways and means position. Reasons for the balance saving of Rs. 36.13 lakhs have not been intimated by the controlling officer.

(2) BBBB—Investigation of			
Medium Irrigation			
Projects—Miscellaneous—			
O. .. 10.99	10.91	8.80	—2.11
S. .. *			
R. .. -0.08			

Reasons for the final saving of Rs. 2.11 lakhs have not been intimated by the controlling officer.

(iv) In the following group-head, the provision was reduced by Rs. 2.19 lakhs by surrender of funds on 25th March 1968 anticipating reduced expenditure mainly on account of late and non-appointment of staff. The expenditure, however, exceeded the reduced provision by Rs. 4.62 lakhs. The reasons for the excess expenditure have not been intimated by the controlling officer.

A. 1—Lift Irrigation—

O. .. 25.38	23.19	27.81	+4.62
R. .. -2.19			

* Represents token supplementary grant of Rs. 100.

(v) *Pro rata distribution of establishment and tools and plant charges of irrigation branch of Public Works Department and Hirakud Dam Project for 1967-68*—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the previous practice of *pro rata* distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for major irrigation projects is directly charged to the projects. For medium irrigation projects, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly accounts by debit to the heads, concerned and credit to "Demand No. 24—44—Irrigation, etc".

For Hirakud dam project establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting "98—Capital Outlay, etc.—Hirakud Dam Project—Stage I and II, and credit to "Demand No. 24—42—Multipurpose River Schemes, etc".

(vi) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes Rs. 70.88 lakhs booked under the minor head "Suspense".

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

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

(a) *Purchases*—When materials are received from a supplier, another division or department for specific work or stock, the value of materials is credited to "Purchases" and the cost debited to work or stock as the case may be. When payment is made the head "Purchases" is debited. The head "Purchases" thus shows a credit (negative) balance representing the value of stores received but not paid for.

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

(c) *Miscellaneous public works advances*—The debits represent (1) the value of stores sold on credit (2) the expenditure incurred on deposit works in excess of deposits received (3) the loss of cash or stores and (4) sums recoverable from Government servants, etc. The debit balance under the head represents thus recoverable amount.

(d) *Workshop suspense*—The charges in respect of jobs executed or other operations in the Public Works Department Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in item (a) (1) and (4) and (b) below.

Suspense transactions of the public works department—A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1967-68 is given below—

Suspense heads	Opening balance on 1st April 1967	Debits during the year	Credits during the year	Closing balance on 31st March 1968
(In lakhs of rupees)				
<i>(a) 42—Multipurpose River Schemes—Working Expenses—Hirakud Dam Project—Stage I</i>				
<i>(1) Dam and Appurtenant Works—</i>				
Purchases ..	—35.42	4.75	3.33	—34.00
Stock ..	1.87	0.12	1.42	0.57
Miscellaneous Public Works Advances	40.60	0.32	0.80	40.12
Workshop Suspense	—0.11	..	..	—0.11
Total ..	6.94	5.19	5.55	6.58
<i>(2) Main canals, branches and distributaries—</i>				
Purchases ..	—4.61	0.75	1.56	—5.42
Stock ..	1.64	1.66	1.30	2.00
Miscellaneous Public Works Advances	1.20	0.66	0.05	1.81
Total ..	—1.77	3.07	2.91	—1.61
<i>(3) Hydro-electric installations—</i>				
Purchases ..	—2.85	1.84	1.66	—2.67
Stock ..	8.94	..	..	8.94
Miscellaneous Public Works Advances	1.13	0.67	0.08	1.72
Total ..	7.22	2.51	1.74	7.99

Suspense heads	Opening balance on 1st April 1967	Debits during the year (In lakhs of rupees)	Credits during the year	Closing balance on 31st March 1968
<i>Hirakud Dam Project</i>				
<i>—Stage II—Subsidiary Power House, Chiplima—</i>				
Purchases ..	—1.80	1.17	1.18	—1.81
Stock ..	1.27	0.97	0.48	1.76
Miscellaneous Public Works Advances	0.01	0.61	0.34	0.28
Workshop Suspense	0.01	..	..	0.01
Total ..	—0.51	2.75	2.00	0.24
<i>(b) 43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</i>				
Workshop Suspense	2.76	3.73	2.90	3.59
<i>(c) 44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</i>				
Purchases ..	—24.69	18.23	17.12	—23.58
Stock ..	38.97	30.76	54.00	15.73
Miscellaneous Public Works Advances	5.50	4.64	3.96	6.18
Total ..	19.78	53.63	75.08	—1.67

(vii) *Depreciation Reserve Fund—Electricity-Hydro Electric Scheme—Hirakud Dam Project*—The expenditure in the voted grant includes Rs. 11.29 lakhs relating to Stage I and Rs. 7.05 lakhs relating to Stage II of the Project transferred to this fund.

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

The balances at the end of 1967-68 at the credit of the Depreciation Reserve fund of Stage I and Stage II of the project were Rs. 2.38.57 lakhs and Rs. 50.74 lakhs respectively.

An account of the transactions of the fund for the year is given in Statement No. 16 of Finance Accounts, 1967-68.

Grant No. 25—Public Works

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 16,49,34,900	17,58,19,000	17,82,90,605	+24,71,605
Supplementary .. 1,68,84,100			
Amount surrendered during the year (March 1968)			55,08,951
Charged—			
Original .. 4,32,200	5,07,100	4,20,762	—86,338
Supplementary .. 74,900			
Amount surrendered during the year (March 1968)			37,400

Notes and Comments—

(i) Expenditure in the voted grant exceeded the total provision by Rs. 24,71,605 which requires to be regularised.

(ii) The department obtained supplementary grants in December 1967 (Rs. 1,06.71 lakhs) and March 1968 (Rs. 2.13 lakhs); the expenditure, however, exceeded the original plus supplementary provision by Rs. 24.72 lakhs. While the supplementary grant obtained proved insufficient, Rs. 55.09 lakhs were surrendered between 25th—31st March 1968.

(iii) The excess in the grant was the net result of excesses under a number of group-heads partly offset by saving under others. Group-heads in which variations were substantial are indicated in notes (iv) and (v) below.

(iv) In the following group-heads, expenditure in excess of the provision remained uncovered.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.3—Public Health Establishment—Executive—			
(Non-plan)			
O. .. 24.56	23.71	27.99	+4.28
R. .. —0.85			

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) D—Public Health—Suspense—Gross Debit—			
O. .. 1,00.00	1,00.00	1,23.32	+23.32
(3) L.I (1) (3)—Repairs—Electrical			
Voted—			
O. .. 9.00	9.00	12.18	+3.18
(4) L.I (1) (1) (4)—Repairs—Public Health—			
Voted—			
O. .. 17.00	17.00	20.25	+3.25
(5) L.I—Suspense—Public Works Debit—			
O. .. 7,00.00	7,00.00	7,95.48	+95.48

(v) In the group-heads indicated below, funds remained unutilised to a substantial extent.

The reasons for the final savings have not been communicated by the controlling officers.

(1) E.I(5)—Buildings—Public Works—Administration of Justice—(Non-plan)—			
O. .. 5.84	5.84	2.83	—3.01
(2) E.I(13)—Buildings—Public Works—Industries—(Non-plan)—			
O. .. 3.02	2.20	0.15	—2.05
R. .. —0.82			
(3) E.I(16)—Buildings—Public Works—Miscellaneous Departments—(Non-plan)—			
O. .. 5.03	4.20	1.30	—2.90
S. .. 1.24			
R. .. —2.07			

The reduction in provision was explained as due to non-receipt of administrative approval for some works.

(4) I. I(1)—Repairs—Buildings—Public Works—

Voted—

O. .. 3,12.01	3,12.61	2,99.95	—12.66
S. .. 0.60			

Savings of Rs. 57.00 lakhs (19 per cent) and Rs. 92.92 lakhs (31 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) N.1(3)—Buildings—Public Works—Medical—(Plan—State Sector)—			
O.	37.87	34.24	31.13
S.	*		
R.	—3.63		

The reduction in provision was explained as due to non-requirement; the reasons for the less requirement have not been intimated by the controlling officer.

Savings ranging between 2.56 lakhs and 11.01 lakhs occurred under this group-head during 1964-65 to 1966-67 also.

(6) N. 1(4)—Buildings—Public Works—Agriculture—(Plan—State Sector)—			
O.	15.61	11.30	11.30
R.	—4.31		

The reduction of provision by Rs. 4.31 lakhs was attributed to post-budget reduction of plan outlay.

(7) N. 1(5) —Buildings—Public Works—Animal Husbandary—(Plan—State Sector)—			
Voted—			
O.	18.85	16.55	9.36
R.	—2.30		

50 per cent of the provision (Rs. 9.49 lakhs) remained unutilised. A saving of Rs. 2.30 lakhs was explained as due to non-receipt of administrative approval for construction of staff quarters of egg and poultry production-cum-marketing centres.

Savings of Rs. 2.27 lakhs and Rs. 16.26 lakhs occurred under this group-head during 1965-66 and 1966-67 also.

(8) Q.1(1)—Buildings—Public Works—Education—			
(Plan—Central Sector)			
O.	3.50	0.50	0.50
R.	—3.00		

The saving of Rs. 3.00 lakhs was attributed to non-receipt of central assistance for executing addition and alternation of the State Museum Building, Bhubaneswar and extension of the Museum Building at Baripada.

*Represents token Supplementary grant of Rs. 200.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(9) Q.1(2)—Buildings—Public Works—Medical—(Plan—Central Sector)—			
O.	5.00	3.00	3.00
R.	—2.00		

The saving (40 per cent of the provision) was explained as due to post-budget decision to drop the construction of post-graduate hostel at Burla Medical College.

(10) Q.1(4)—Buildings—Public Works—Public Health—(Plan—Central Sector)—			
O.	30.64	11.53	11.53
R.	—19.11		

The reduction of provision by Rs. 19.11 lakhs (62 per cent) was attributed to (i) late receipt of administrative approval for the construction of staff quarters for the rural family planning organisation (Rs. 4.06 lakhs), (ii) non-availability of site for construction of staff quarters for the family planning centres at Burla and Cuttack (Rs. 3.55 lakhs) and (iii) less requirement of funds in respect of 4 other works (Rs. 11.50 lakhs); the reasons for the less requirement have not been intimated by the controlling officer.

(11) Q.1(5)—Buildings—Public Works—Industrial—(Plan—Central Sector)			
O.	6.96	5.70	3.95
R.	—1.26		

Out of the total saving of Rs. 3.01 lakhs, saving of Rs. 1.26 lakhs was explained as due to non receipt of revised administrative approval for the expansion of Industrial Training institutes at Bhawanipatna and Berhampur.

(12) In the following group-heads, Rs. 5.51 lakhs provided for Public health and electric installations in some public health department buildings remained unutilised; this was explained as due to non-completion of the building portion of the works by the contractors.

a) Q. 2(3)—Buildings—Electrical—Public Health—(Plan—Central Sector)—			
O.	2.45	..	..
R.	—2.45		

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(b) Q.3(3)—Buildings—Public Health—Public Health—(Plan—Central Sector)—			
O.	3.23	0.21	0.17
R.	—3.02		
(13) U. 1—Famine Relief—Relief Works—Test Relief—			
S.	98.60	98.60	90.33
			—8.27

(vi) The expenditure under the grant includes Rs. 11,04.11 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 (vi) below grant no. 24—Irrigation.

(a) A summary of transactions accounted for under each unit of suspense (major head "50—Public Works") together with the opening and closing balances for 1967-68 is given below—

Suspense heads	Opening balance on 1st April 1967	Debit during 1967-68	Credits during 1967-68	Closing balance on 31st March 1968
(In lakhs of rupees)				
<i>Purchases—</i>				
Public Works Department	—5,62.82	2,38.20	2,18.11	—5,42.73
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—5.57	17.23	18.55	—6.89
<i>Stock—</i>				
Public Works Department	1,44.08	6,45.23	7,00.86	88.45
Irrigation ..	6.93	..	..	6.93
Electricity ..	16.40	17.38	23.63	10.15
<i>Miscellaneous Public Works Advances—</i>				
Public Works Department	1,98.20	59.49	78.88	1,78.81
Irrigation ..	5.31	..	..	5.31
Electricity ..	0.09	0.75	1.49	—0.65

Suspense heads	Opening balance on 1st April 1967	Debit during 1967-68	Credits during 1967-68	Closing balance on 31st March 1968
(In lakhs of rupees)				
<i>Workshop Suspense—</i>				
Public Works Department.	..	2.51	2.37	0.14
Total—				
Public Works Department	—2,20.54	9,45.43	10,00.22	—2,75.33
Irrigation	.. —15.08	..	..	—15.08
Electricity	.. 10.92	35.36	43.67	2.61
Grand Total	.. —2,24.70	9,80.79	10,43.89	—2,87.80

(b) A summary of transactions accounted for under "Suspense" (major head "30—Public Health") together with the opening and closing balances for 1967-68 is given below—

Opening balance on 1st April 1967	Debits during 1967-68	Credits during 1967-68	Closing balance on 31st March 1968
(In lakhs of rupees)			
2,30.72	1,23.32	1,78.11	1,75.93

(vii) *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" under this grant.

The actual expenditure on the schemes approved by the Central Government is also initially booked under this grant and subsequently transferred to the deposit account before the close of the accounts of the year. Subvention of Rs. 9.70 lakhs was received during 1967-68; an expenditure of Rs. 9.62 lakhs was incurred during the year.

The balance at the credit of the fund as on 31st March 1968 was Rs. 19.69 lakhs; an account of the fund for 1967-68 is given in statement no. 16 of Finance Accounts, 1967-68.

Grant No. 26—State Legislature

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<i>Voted—</i>			
Original	13,72,200	14,39,500	—18,278
Supplementary	67,300		
Amount surrendered during the year (March 1968)			15,600
<i>Charged—</i>			
Original	35,000	44,500	—912
Supplementary	9,500		
Amount surrendered during the year			nil

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

(MAJOR HEAD : 50—PUBLIC WORKS)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	1,66,34,400	1,64,89,537	—1,46,063
Supplementary	1,200		
Amount surrendered during the year (March 1968)			7,85,400

Notes and Comments—

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

Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Aero—Engine Factory—</i>			
<i>I—Tools and Plant—</i>			
O.	15.00	4.24	—1.21
R.	—9.55		

Of the total saving of Rs. 10.76 lakhs, saving of Rs. 9.55 lakhs was explained as due to deferring purchase of cranes and diesel generating sets on imposition of ban on expenditure by Government in February 1968 owing to difficult ways and means position. The reasons for the balance saving of Rs. 1.21 lakhs have not been intimated by the controlling officer.

(ii) In the following group-heads, expenditure was incurred in excess of the provision ; the excess remained uncovered.

Group head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>National Highways financed from Loans from International Development Association—</i>			
(1) E—Tools and Plant—			
O. ..	2.00	2.00	4.55 + 2.55
<i>Expressways—</i>			
(2)—G—Tools and Plant—			
O. ..	5.00	5.00	10.72 + 5.72

The excess was explained as due to more expenditure on tools and plant to have better progress of work on expressway.

(iii) *Pro rata distribution of establishment and tools and plant charges—roads and buildings*—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant charges in lieu of the existing *pro rata* distribution system was introduced. Establishment charges at 3.72 per cent and tools and plant charges at 4.34 per cent of works expenditure are adjusted monthly by the divisions and included in the accounts debiting the amount to "103—Capital Outlay etc." by credit to Demand No. 27 50—Public Works common Establishment and tools and plant etc."

Grant No. 28—Electricity Schemes
(All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	3,69,88,300	2,20,83,985	—149,04,315
Supplementary	..		
Amount surrendered during the year (March 1968)			1,13,09,900

Notes and Comments—

(i) The saving of Rs. 1,49.04 lakhs in the grant formed 40 per cent of the original provision.

(ii) The provision under the following group-heads remained unutilised wholly.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Hydro-Electric Schemes— Machkund Hydro—Electric (Joint) Scheme— Working expense—			
(1) B—Maintenance proper—			
O. .. 39.00	} 33.80	..	—33.80
R. .. —5.20			

Maintenance of Machkund power house is done by the Government of Andhra Pradesh; share of expenditure of Government of Orissa is booked under this group-head. The entire provision remained unutilised due to non-receipt of debits from the Accountant General, Andhra Pradesh.

Thermo-Electric Schemes—
Talcher Thermal Scheme—

(2) G—Working expenses—

O. .. 1,25.55	}
R. .. —1,25.55			

The entire provision was surrendered in March 1968 as the Talcher thermal power station could not go into commercial operation during 1967-68 and as a result no Revenue account could be opened. The late operation of the power station was explained as due to—

- (i) seizure of some equipment by Pakistan during the hostilities in 1965;
- (ii) delay in completion of boilers, power piping system and coal conveyor system by the contractors;
- (iii) non-completion of water treatment plant mainly due to delay in release of foreign exchange and establishing letter of credit for the imported components; and
- (iv) general delay in getting release of foreign exchange and opening of letters of credit for imported machinery handled by the Director General of Supplies and Disposals.

A saving of Rs. 95.10 lakhs (entire provision) occurred under this group-head during 1966-67 also.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 10,57,300	10,57,300	10,16,871	—40,429
Supplementary ..			
Amount surrendered during the year (March 1968)			33,600

Grant No. 30—Transport Schemes (All Voted)

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

Original .. 2,33,81,200	2,56,41,000	2,14,59,212	—41,81,788
Supplementary 22,59,800			
Amount surrendered during the year (March 1968)			39,46,200

Notes and Comments—

(i) For purchase of an aeroplane the department obtained a supplementary grant of Rs. 18.00 lakhs in December 1967. The amount remained unutilised due to some difficulties in making payment of the cost of the plane. The appropriations are stated below.

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
F. 1—Petty Establishment—Air Craft Establishment—			
O. .. 3.11	3.14	2.86	—0.28
S. .. 18.00			
R. .. —17.97			
(ii) In the following group-head also, the provision remained unutilised to a substantial extent—			
C. 2—Road Transport—Working expenses—Operation—Deprecia- tion Reserve Fund—			
O. .. 52.00	29.24	29.24	..
R. .. —22.76			

The saving was explained as due to less amount of depreciation transferred to the Depreciation Reserve Fund due to less number of additional buses put on the roads due to their non-receipt.

Saving of Rs. 13.27 lakhs occurred under this group-head for similar reasons during 1966-67 also.

(iii) Depreciation and other Reserve Funds of Government Commercial Undertakings—State Transport Service—

- (a) Depreciation Reserve Fund
(b) Accident Reserve Fund
(c) Amenities Reserve Fund

The expenditure in the grant includes Rs. 24.45 lakhs transferred to and Rs. 7.13 lakhs met from these three Reserve Funds.

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

The expenditure is in the first instance booked under "Grant No. 30-Transport Schemes" and subsequently transferred to the funds before close of the accounts of the year. The expenditure incurred and the balances at the credit of the funds at the end of 1967-68 are shown below.

	Amount trans- ferred to the fund out of revenues	Expenditure met from the fund	Balance at the credit of the fund on 31st March 1968
--	---	-------------------------------------	--

(In lakhs of rupees)

(a) Depreciation Reserve Fund	23.00	6.23	53.07
(b) Accident Reserve Fund	0.08	..	2.00
(c) Amenities Reserve Fund	1.37	0.90	7.22

An account of the transactions of the funds is given in statement No. 16 of Finance Accounts, 1967-68

Grant No. 31—Forest

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

	Total grant or appro- priation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—			
Original	2,17,73,700	2,17,76,877	—10,75,423
Supplementary	10,78,600		
Amount surrendered during the year (March 1968)			5,42,100
Charged—			
Original	5,000	2,962	—2,038
Supplementary	..		
Amount surrendered during the year			2,000

Notes and Comments—

(i) An instance of saving is given below,—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
J—Grants-in-aid, Contribution, etc.—			
J. 1—Grants from the proceeds of Kendu Leaves—			
O. .. 42.62	} 38.50	} 38.50	..
R. .. -4.12			

50 per cent of the total additional receipt (net profit) from Kendu leaves is paid as grants-in-aid to local bodies for development works; this expenditure is accounted for under this group-head. The saving of Rs. 4.12 lakhs in the provision was explained as due to release of less grants based on the net profit derived out of the trade in kendu leaves.

Grant No. 32—Fisheries

(MAJOR HEAD: 31—AGRICULTURE)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original 70,09,700	} 70,09,700	} 49,23,292	-20,86,408
Supplementary ..			
Amount surrendered during the year (March 1968)			20,55,000
Charged—			
Original ..	} 900	} 862	-38
Supplementary 900			
Amount surrendered during the year			nil

Notes and Comments—

(i) The saving of Rs. 20.86 lakhs in the voted grant formed 30 per cent of the provision.

(ii) 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. 6—Scheme for Intensive production and Marketing of Marine Fish—Plan—State Sector—			
O. 22.04	} 11.54	12.48	+0.94
R. —10.50			

The net saving of Rs. 9.56 lakhs (43 per cent) in the provision was stated to be mainly due to (i) non-supply of a Marine diesel engine by suppliers (Rs. 7.40 lakhs), (ii) late receipt of sanction or to non-sanction of certain posts (Rs. 1.53 lakhs) and (iii) imposition of restrictions on contingent expenditure owing to difficult ways and means position of Government (Rs. 0.63 lakh).

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 .. 1,48,20,900	} 1,50,26,200	1,25,76,746	—24,49,454
Supplementary 2,05,300			
Amount surrendered during the year (March 1968) ..			11,87,300

Notes and Comments—

(i) Only Rs. 11.87 lakhs out of the total saving of Rs. 24.49 lakhs were surrendered and that too in March 1968.

(ii) The department obtained a supplementary grant of Rs. 2.05 lakhs in March 1968. This could have been reduced to token amounts, where necessary in view of the eventual saving.

(iii) The saving in the grant was accounted for mainly under 'plan' schemes in the following group-heads:—

Group-head	Total grant	Actual expenditure	Saving —
(In lakhs of rupees)			
(1) H—Superintendence— (Plan—State Sector)—			
O. .. 9.38	} 3.99	3.98	—0.01
R. .. —5.39			

The total saving of Rs. 5.40 lakhs (58 per cent) was explained as mainly due to vacancies owing to late sanction by Government.

Saving of Rs. 2.27 lakhs occurred under this group-head during 1966-67 also.

Group-head	Total grant	Actual expenditure	Saving —
(In lakhs of rupees)			
(2) I. 3—Grants-in-aid — Reorganisation and revitalisation of Small sized co-operative societies — Subsidy — (Plan—State Sector)—			
O. .. 17.20	14.90	14.54	—0.36
R. .. —2.30			

The total saving of Rs. 2.66 lakhs was explained as mainly due to less sanction of subsidy to co-operative societies during the year.

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

O. .. 23.15	21.67	12.75	—8.92
S. .. 0.05			
R. .. —1.53			

The total saving of Rs. 10.45 lakhs (45 per cent of the provision) was explained as due to (i) less payment of contribution to Agricultural Credit Stabilisation Fund of Apex Co-operative Bank (Rs. 7.62 lakhs) (reasons for less payment of contribution have not been communicated by the controlling officer), and (ii) decision of Government to drop the scheme "Organisation of Gramdan Multipurpose Co-operative Society" (Rs. 2.83 lakhs).

Saving of Rs. 8.36 lakhs (62 per cent of the provision) and Rs. 3.40 lakhs (41 per cent of the provision) occurred under this group-head during 1965-66 and 1966-67 also.

(iv) *State Agricultural Credit Relief and Guarantee Fund*—The expenditure in the grant includes Rs. 1.52 lakhs transferred to the fund during 1967-68. The fund has been constituted for write 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 and payments in fulfilment of the State Government's guarantee for accommodation provided by the Reserve Bank to State and Central Co-operative banks for agriculture purposes. The fund is credited with (i) contributions from the Consolidated Fund of the State against the provision made in this grant (Grant No. 33), (ii) Grants from the Central Government and (iii) receipts from other sources.

Expenditure from the fund is initially accounted for under "34—Co-operation" and then transferred to the fund before the close of the accounts for the year. During 1967-68, no expenditure was incurred out of the fund. The balance at the credit of the fund on 31st March 1968 was Rs. 11.24 lakhs.

An account of the transactions of the fund for the year is given in statement no. 16 of Finance Accounts 1967-68.

(v) *Expenditure met from grants received from National Co-operative Development Corporation*—Grants received from the National Co-operative Development Corporation for different schemes of co-operative development are credited to the head "Deposit account of grants from National Co-operative Development Corporation". During the year Rs. 2.18 lakhs were received from the Corporation.

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

The expenditure in the grant includes Rs. 2.18 lakhs which was met from the deposit account during 1967-68. The balance at the credit of the deposit account as at 31st March 1968 was Rs. 11.90 lakhs.

An account of the transactions of the deposit account during the year is given in statement no. 16 of Finance Accounts for 1967-68.

(vi) *Subsidy paid by Government*—Expenditure shown under this grant includes Rs. 51.01 lakhs paid by Government as grants/subsidy to different co-operative organisations during the year as shown below:—

Purpose for which subsidy was paid	Amount (in lakhs of rupees)
(1) Subsidy to co-operative institutions to meet pay, etc. of staff.	5.19
(2) Grants/subsidy paid to co-operative institutions for miscellaneous purposes (such as for co-operative propaganda, re-organisation 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).	45.82

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

(MAJOR HEADS : 19—GENERAL ADMINISTRATION ; 21—ADMINISTRATION OF JUSTICE ; 26—MISCELLANEOUS DEPARTMENTS ; 30—PUBLIC HEALTH ; 50—PUBLIC WORKS ; 64—FAMINE RELIEF ; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	1,34,23,500	1,39,48,500	1,02,02,498
Supplementary	5,25,000		
Amount surrendered during the year (March 1968)			36,50,300

Notes and Comments—

(i) The saving of Rs. 37.46 lakhs formed 27 per cent of the total provision. Saving of Rs. 76.50 lakhs (49 per cent), Rs. 1,75.91 lakhs (65 per cent) and Rs. 31.58 lakhs (23 per cent) in the total provision occurred under this grant during 1964-65, 1965-66 and 1966-67 also.

(ii) The analysis of saving in the grant between "Plan" and "non-Plan" is indicated below:—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	33.20	17.06	16.14	10.34
Non-Plan ..	1,06.28	84.96	21.32	26.16

(iii) The saving in the grant was accounted for mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving --
	(In lakhs of rupees)		
(1) F. 1—Town Planning (Plan—State Sector)—			
O. ..	15.84	5.50	1.26
R. ..	— 10.34			— 4.24

The reduction in provision was explained as due to non-availability of central assistance.

Reasons for the final saving have not been intimated by the controlling officer.

(2) L—Irrecoverable temporary loans to displaced persons written off—

O.	10.00	}
R.	—10.00			

The entire provision remained unutilised and was explained as due to non-finalisation of old accounts.

(3) In the following two group-heads, the total saving of Rs. 13.72 lakhs has been explained as mainly due to dispersal of families of displaced persons to Dandakaranya Project and proposed abolition of Tamdei camp (Rs. 8.82 lakhs), non-sanction of poultry and fisheries schemes for urban settlement of displaced persons (Rs. 3.00 lakhs), late sanction of funds for repairs to tenements of displaced persons in camps of Koraput district (Rs. 1.30 lakhs) and non-sanction of plans and estimates for roads and drains in new rehabilitation colonies (Rs. 0.58 lakh).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Expenditure on displaced persons—			
(a) M. 1—Relief (Non-Plan)—			
O.	15.65	7.78	6.44
R.	—7.87		
—1.34			

The total saving of Rs. 9.21 lakhs constituted 59 per cent in the provision.

Savings of Rs. 40.55 lakhs (68 per cent), Rs. 9.40 lakhs (42 per cent) and Rs. 8.25 lakhs (46 per cent) occurred under this group-head during 1964-65, 1965-66 and 1966-67 also.

(b) P. 1—Rehabilitation
(Plan—Central Sector)—

O.	5.86	1.33	1.35	+0.02
R.	—4.53			

(iv) Excess occurred under the following group-head. Reasons for the excess and its remaining uncovered have not been intimated by the controlling officer.

G. 1—Preparation of Master Plan for town planning (Plan—Central Sector).	..	4.11	+4.11
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Grant No. 35—Animal Husbandry (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
(In lakhs of rupees)			
Original	2,18,09,900	2,21,44,900	2,04,56,709
Supplementary	3,35,000		
Amount surrendered during the year (March 1968)			—16,88,191
			15,44,400

Notes and Comments—

The saving in the grant was accounted for mainly under "Plan" schemes in the following group-heads.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) L - Veterinary Education and Research—(Plan—State Sector)—			
O. 2·18	} 0·12	0·13	+0·01
R. -2·06			

The net saving of Rs. 2·05 lakhs (95 per cent of the provision) was explained as mainly due to non-sanction of some research schemes by Government.

(2) O—Grants-in-aid, contributions, etc. (Plan—State Sector)—

O. 4·85	} 1·73	1·73	..
R. -3·12			

The saving was explained as due to less release of grants to the Orissa University of Agriculture and Technology on account of post-budget reduction of plan ceiling.

(3) R—Hospitals and Dispensaries—(Plan—Central Sector)—

O. 5·10	}
R. -5·10			

Non-utilisation of entire provision was explained as due to non approval of the Government of India for executing the scheme "control and eradication of rinder pest" in the Central sector. Rs. 4·65 lakhs were reappropriated to group-head "M" for execution of the scheme in the State sector and utilised thereunder.

Grant No. 36—Public Relations (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original 41,69,500	} 41,69,500	31,44,300	-10,25,200
Supplementary ..			
Amount surrendered during the year (31st March 1968)			9,34,600

Notes and Comments—

(i) The saving of Rs. 10.25 lakhs in the grant formed 25 per cent of the original provision.

The saving was accounted for mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A.2(1)—Civil Secretariat— Home (Public Relation) Department— Provincial Organisation—			
O. 16.10	12.57	11.89	—0.68
R. —3.53			

The total saving of Rs. 4.21 lakhs was explained as mainly due to imposition of ban on contingent expenditure by Government in February 1968 owing to difficult ways and means position.

(2) B—Civil Secretariat—
(Plan-State Sector)

O. 8.88	2.29	2.15	—0.14
R. —6.59			

The expenditure connected with public relations and publicity schemes is accounted for under this group-head.

The total saving of Rs. 6.73 lakhs was explained as mainly due to (i) vacancies for want of Government sanction (Rs. 3.74 lakhs), (ii) imposition of ban on contingent expenditure by Government (Rs. 1.90 lakhs) and (iii) non-implementation of some schemes (Rs. 1.09 lakhs).

Saving of Rs. 4.10 lakhs (25 per cent) and Rs. 10.61 lakhs (65 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

(iii) *Suspense Account of Spare Radio Parts*—Under the Community listening scheme, radio sets were distributed to community centres. To prevent the sets from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment as and when required. Expenditure shown under the grant includes Rs. 0.84 lakh under the head 'suspense' towards purchase of these spare parts during 1967-68. 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 1967-68 is given below:—

Opening balance on 1st April 1967	Debits during 1967-68	Credits during 1967-68	Closing balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
1,37,336	83,969	48,456	1,72,749

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

Grant No. 37—Agriculture (All Voted)

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted—			
Original 6,06,19,300 } Supplementary 200 }	6,06,19,500	3,31,56,305	-2,74,63,195
Amount surrendered during the year (March 1968)			2,25,91,200

Notes and Comments—

(i) The saving of Rs. 2,74.63 lakhs in the grant formed 45 per cent of the total provision. A large portion of the saving (Rs. 2,25.91 lakhs i. e. 82 per cent) was surrendered but only between 25th and 31st March 1968.

Savings of Rs. 1,43.73 lakhs (32 per cent) and Rs. 2,93.16 lakhs (42 per cent) occurred under this grant during 1965-66 and 1966-67 also.

(ii) The analysis of the saving in the voted grant between ' Plan ' and ' Non-plan ' is indicated below:—

	Provision	Actual expenditure	Saving	Amount surrendered
			(In lakhs of rupees)	
Plan	3,51.15	1,21.33	2,29.82	1,93.69
Non-Plan	2,55.04	2,10.23	44.81	32.22

(iii) Saving in the grant was accounted for mainly under the group-heads detailed below:—

(A) In the following group-heads, out of the total provision of Rs. 4,85.40 lakhs, Rs. 2,32.15 lakhs (48 per cent) remained unutilised. A saving of Rs. 2,01.47 lakhs which was largely surrendered was explained as mainly due to—

- post-budget reduced sanction on account of curtailment of expenditure as a measure of economy on production of high yielding varieties of food grains (Rs. 57.49 lakhs), intensive rice cultivation (Rs. 10.85 lakhs), vegetable seed production (Rs. 8.28 lakhs), plant protection (Rs. 8.28 lakhs), intensive agricultural district programme (Rs. 7.57 lakhs), demonstration of special varieties of paddy and wheat seeds in irrigated areas (Rs. 6.30 lakhs) and other schemes (Rs. 21.82 lakhs);
- ban on expenditure on contingencies and purchase of stores imposed by Government in February 1968 owing to difficult ways and means position (Rs. 29.60 lakhs);
- late appointment or non-appointment of staff (Rs. 18.12) lakhs;
- non-sanction of certain schemes (Rs. 12.26 lakhs);

- (e) less demand by cultivators under demonstration of varieties of seeds and consequent less subsidy (Rs. 8.76 lakhs);
- (f) less requirement on account of reduction in rate of subsidy for pesticides in the scheme "high yielding variety of food grains" (Rs. 5.81 lakhs);
- (g) stoppage of production in horticultural section (plan) on account of accumulation of finished product due to its non-release to market owing to non-fixation of selling rate by Government (Rs. 2.63 lakhs);
- (h) non-implementation of the scheme "horticultural section (non-plan)" as the area of operation has not been settled (Rs. 2.12 lakhs).

The reasons for the final saving of Rs. 34.44 lakhs have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess+ Saving-	Saving during the previous year (s)	
				Year	Amount
	(In lakhs of rupees)			(Rs. lakhs)	
(1) C—Subordinate and Expert staff (Non-Plan)—					
O. 67.14	} 58.36	54.20	-4.16	1964-65	5.04
R. -8.78				1965-66	3.04
				1966-67	21.39
(2) L—Subordinate and Expert staff (Plan-State Sector)—					
O. 39.75	} 17.07	15.13	-1.94	1965-66	10.21
R. -22.68				1966-67	43.62
(3) S—Subordinate and Expert staff (Plan-Central Sector)—					
O. 4.81	} 1.49	1.26	-0.23	1965-66	16.34
R. -3.32				1966-67	6.41
(4) D—Experimental Farms (Non-Plan)—					
O. 49.16	} 37.18	35.46	-1.72	1964-65	3.67
R. -11.98				1965-66	2.70
				1966-67	14.39

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—	Saving during the previous year (s)	
				Year	Amount (Rs. lakhs)
(5) M—Experimental Farms (Plan-State Sector)—					
O. 13.78	6.51	4.67	-1.84	1965-66	11.62
R. -7.27				1966-67	13.40
(6) E—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs (Non-Plan)—					
O. 12.35	10.24	9.33	-0.91	1966-67	3.47
R. -2.11					
N—Agricultural Demonstration and Propaganda including Public Exhibitions and fairs, (Plan—State Sector)—					
(7) N.1—Subsidy for distribution of fertilisers in special areas—					
O. 2.50	1.19	..	-1.19	..	..
R. -1.31					
(8) N.4—Plant Protection Scheme—					
O. 24.09	15.81	11.27	-4.54	1965-66	2.17
R. -8.28				1966-67	4.58
(9) N.10—Demonstration of special varieties of paddy, wheat seeds in irrigated areas—					
O. 13.03	6.73	5.85	-0.88	1966-67	1.97
R. -6.30					
(10) N.11—Subsidy for distribution of seeds—					
O. 12.88	4.12	3.64	-0.48	1966-67	12.21
R. -8.76					

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—	Saving during the previous year (s)	
				Year	Amount (Rs. lakhs)
(11) F—Agricultural Experiments and Research (Non-Plan)—					
O. 17.11	14.96	14.17	—0.79	1966-67	4.13
R. —2.15					
(12) O—Agricultural Experiments and Research—(Plan—State Sector)—					
O. 12.20	9.51	9.00	—0.51	1964-65	2.88
R. —2.69				1965-66	5.68
				1966-67	26.81
(13) H—Miscellaneous (Non-Plan)—					
O. 68.65	65.34	62.54	—2.80	1966-67	19.16
R. —3.31					
(14) K—Direction—Plan—State Sector)—					
O. 2.73	0.71	0.57	—0.14	..	..
R. —2.02					
Q—Miscellaneous (Plan—State Sector)—					
(15) Q. 2—Establishment of Training—cum-Zonal service station—					
O. 2.38	0.09	..	—0.09	1966-67	3.16
R. —2.29					
(16) Q. 3—Intensive Rice cultivation Scheme—					
O. 25.84	11.72	8.47	—3.25	1965-66	2.49
R. —14.12				1966-67	13.77

Group-head	Total grant	Actual expenditure	Excess+ Saving—	Saving during the previous year (s)	
				Year	Amount (Rs. lakhs)
(In lakhs of rupees)					
(17) Q. 14—Intensive Agricultural District Programme—					
O. .. 11.95	4.38	1.01	-3.37	1964-65	11.58
R. .. -7.57				1965-66	7.70
				1966-67	5.53
(18) Q. 18—Land Reclamation and Hiring of Tractors—					
O. .. 6.24	0.76	0.73	-0.03	1965-66	3.68
R. .. -5.48				1966-67	4.67
(19) Q. 19—Schemes for compost and manure—					
O. .. 2.83	0.88	0.18	-0.70	1966-67	10.79
R. .. -1.95					
(20) Q. 23—Production of high yielding variety of food grains—					
O. .. 91.06	18.96	15.06	-3.90	..	..
R. .. -72.10					
(21) Q. 30—Salandi Irrigation Programme—					
O. .. 4.92	1.68	0.71	-0.97	..	..
R. .. -3.24					

(B) Out of the total provision of Rs. 28.43 lakhs provided under grants-in-aid in group heads indicated below, Rs. 7.24 lakhs (25 per cent) remained unutilised. Saving of Rs. 6.14 lakhs was explained as due to non-sanction of fresh grants to the University of Agriculture and Technology owing to adjustment of unspent balance of grants made during the previous year (Rs. 5.24 lakhs), non-sanction of grants for research on genetics and biochemistry due to abolition of the scheme (Rs. 0.65 lakh).

Reasons for the final saving of Rs. 1.03 lakhs have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess + Saving—	Saving during the previous year(s)	
				Year	Amount (Rs. lakhs)
(In lakhs of rupees)					
(1) I—Grants-in-aid, contributions, etc.— (Non-Plan)—					
O. .. 23.26	21.56	20.53	-1.03	1964-65	2.89
R. .. -1.70				1965-66	4.30
				1966-67	8.31
(2) R—Grants-in-aid, contributions, etc.— (Plan—State Sector)—					
O. .. 5.17	0.66	0.66	..	1965-66	7.39
R. .. -4.51				1966-67	6.85

In the group-heads mentioned below, provision of Rs. 21.55 lakhs remained unutilised. A saving of Rs. 19.18 lakhs was explained as due to post-budget decision to meet expenditure on certain schemes from the provision in state sector of the plan.

(1) T—Agricultural Demonstration and Propoganda including public exhibitions and fairs
(Plan—Central Sector) —

O. .. 11.27	1.02	0.10	-0.92	..	..
S. .. *				..	..
R. .. -10.25					

(2) U—Agricultural Experiments and Research—
(Plan—Central Sector)—

O. .. 12.79	3.84	2.41	-1.43	1965-66	17.51
R. .. -8.95				1966-67	2.29

(iv) The expenditure in the grant includes Rs. 21.19 lakhs paid as grant to the Orissa University of Agriculture and Technology and other institutions for development of agriculture.

(v) The expenditure in the grant also includes Rs. 10.37 lakhs paid as subsidy to cultivators for development of agriculture.

* Represents token supplementary grant of Rs. 100.

Grant No 38—Supply Department (All Voted)

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 61,81,000	67,85,000	57,02,180	-10,82,820
Supplementary .. 6,04,000			
Amount surrendered during the year (March 1968)			9,19,000

Notes and Comments—

(i) The Department obtained a supplementary grant of Rs. 6.04 lakhs in March 1968. The expenditure, however, did not come upto the original provision; the supplementary grant could have been reduced to token amounts, where necessary.

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

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(1) D—Scheme for the improvement of Agricultural Marketing in India—(Plan—Central Sector)			
O. .. 11.28	3.76	2.71	-1.05
R. .. -7.52			

The total saving of Rs. 8.57 lakhs (76 per cent of the provision) was explained as mainly due to non-sanction of some posts.

A saving of Rs. 2.97 lakhs occurred under this group-head during 1966-67 also.

(2) F. 1—Petty Establishment—Enforcement of food-grains licensing order—(Plan-Central Sector)

O. .. 8.21	8.90	..	-8.90
S. .. 1.34			
R. .. -0.65			

The non-utilisation of the entire provision was explained as due to non-receipt of central assistance.

(iii) Under the following group-head the department obtained a supplementary provision in March 1968. The expenditure, however, far exceeded the original plus supplementary provision and the excess remained uncovered.

Group-head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
E. 1—Petty Establishment— Rationing and Grain Supply Scheme—(Non- plan).			
O. .. 39.30	43.76	51.94	+48.18
S. .. 4.70			
R. .. -0.24			

The excess was explained as due to accommodating the expenditure on enforcement of food-grains licensing order under this group-head (c. f. sl. no. (2) above) consequent on non-receipt of central assistance and treating it as non-plan expenditure.

Grant No. 39—Ports

(MAJOR HEAD : 53—PORTS AND PILOTAGE)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 2,32,300	} 2,32,300	1,80,388	—51,912
Supplementary ..			
Amount surrendered during the year			nil
Charged—			
Original	} 5,17,300	5,17,300	..
Supplementary 5,17,300			
Amount surrendered during the year			nil

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 17,51,29,500	17,74,65,700	17,10,38,807	-64,26,893
Supplementary 23,36,200			
Amount surrendered during the year (March 1968)			13,87,800

Notes and Comments—

(i) Only Rs. 13.88 lakhs out of the total saving of Rs. 64.27 lakhs were surrendered and that too on 31st March 1968.

(ii) The supplementary appropriation of Rs. 23.36 lakhs obtained in March 1968 proved wholly unnecessary.

(iii) The saving occurred mainly under the following group-heads:—

(1) In the group-heads mentioned below, Rs. 12.12 lakhs out of a total provision of Rs. 49.74 lakhs for payment of interest on open market loans remained unutilised (the reasons for non-utilisation of funds have not been intimated by the controlling officer):—

Group-head	Total appropriation	Actual expenditure	Saving—
(In lakhs of rupees)			
(a) A.9—Interest on 5½ per cent Orissa Government loan 1978—			
O. .. 34.19	34.19	30.83	-3.36
(b) A.10—Interest on Orissa Government Loan—			
O. .. 15.55	..	..	..
R. .. -15.55			

Interest on market loans floated during 1967-68 was originally provided under this group-head. Group-head 'A-11' was later opened to record interest payable on 5½ per cent "Orissa Government Loan 1979" to which funds (Rs. 12.62 lakhs) were reappropriated from group-head "A.10" and the balance was mainly surrendered.

(c) A.11—Interest on 5½ per cent Orissa Government Loan 1979—

R. .. 12.62	12.62	6.79	-5.83
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Group-head	Total appropriation	Actual expenditure	Saving—
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(In lakhs of rupees)

(2) C.2—Interest on Other Floating Loans—Interest on Cash Credit from State Bank of India—

O.	.. 14.00	11.97	11.97	..
R.	.. -2.03			

The reduction of provision was explained as due to less payment of interest to State Bank on account of less cash credit availed of and repayment of the entire cash credit during the course of the year.

(3) In the following group-heads, saving of Rs. 7.51 lakhs in the original provision was explained as due to less payment of interest as provision was made on *ad hoc* basis in the original budget for readjustment of actual requirement on calculation at the end of the year.

(a) M—Interest paid to the Central Government—

M.3—Interest on Hirakud Loans (Stage-II)—

O.	.. 51.77	46.82	46.82	..
R.	.. -4.95			

(b) M.18—Interest on loans under Small Saving Collections—

O.	.. 73.85	71.29	71.29	..
R.	.. -2.56			

(4) The entire provision of Rs. 48.20 lakhs under the following group-head remained unutilised and was explained as due to non-receipt of terms and conditions from the Government of India:—

M.8—Interest paid to the Central Government—

Interest on Ways and means advance—

O.	.. 42.98	48.20	..	-48.20
R.	.. 5.22			

(5) In the following group-head, the net saving of Rs. 7.00 lakhs (78 per cent of the provision) was mainly attributed to less payment of interest consequent on less payment of compensation due to imposition of ban by Government during February 1968 owing to paucity of funds.

Savings of 37 per cent (Rs. 2.61 lakhs) and 53 per cent (Rs. 4.78 lakhs) of the provision occurred under this group-head during 1965-66 and 1966-67 also.

Group head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
L.1—Miscellaneous—Interest on compensation payable under section 37 (3) of the Orissa Estate Abolition Act—			
O. .. 9.00	1.61	2.00	+0.39
R. .. -7.39			

(iv) In the following group-head, the reduction of provision by Rs. 5.00 lakhs made on 31st March 1968 did not prove justified. The reasons for the final excess of Rs. 4.35 lakhs have not been communicated by the controlling officer.

C.1—Interest on other floating loans—Interest on Ways and Means Advance—			
O. .. 5.00	15.00	19.35	+4.35
S. .. 15.00			
R. .. -5.00			

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 .. 5,98,34,500	6,03,99,300	5,95,16,922	-8,82,378
Supplementary.. 5,64,800			
Amount surrendered during the year (March 1968)			1,14,400

Notes and Comments—

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

(1) *Sinking Funds*—During 1967-68 Rs. 4,84.16 lakhs were transferred from revenue to sinking funds for amortisation of loans and Rs. 77.34 lakhs to depreciation funds.

An account of the transactions of the Sinking Funds for 1967-68 is given in the annexure to statement no. 19 of Finance Accounts, 1967-68.

(2) *Other Appropriations*—Rs. 33.67 lakhs, equal to repayment of loans taken from autonomous bodies such as Reserve Bank of India, Life Insurance Corporation of India and National Co-operative Development Corporation of India were charged to the revenue account.

(ii) In the following group-head, the original provision was augmented by a supplementary appropriation obtained in March 1968 but the entire provision remained unutilised as no contribution was made to the Sinking Fund for repayment of loans from the Life Insurance Corporation received during 1966-67. The reasons therefor have not been intimated by the controlling officer.

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A. 13—Sinking fund for loans under Housing Schemes from the Life Insurance Corporation of India—			

O.	..	4.84	} 7.24		
S.	..	2.40		..	-7.24

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 ..	} ..	1,23,063	+1,23,063
Supplementary ..			
Amount surrendered during the year			nil

Notes and Comments—

(i) An expenditure of Rs. 1,23,063 was incurred under the grant without any budget provision; the excess requires to be regularised.

The excess in the grant occurred consecutively for the 6th year in succession (2nd consecutive year without any budget provision).

(ii) The excess occurred mainly under the group-head Community Development Projects—Central Stores—Suspense—Debit (Rs. 1.19 lakhs).

This group-head accommodates the debits in the personal ledger accounts opened for Community Development Projects. Orders were issued as early as August 1961 to close the personal ledger accounts and to refund the advance sanctioned at the time of opening these accounts; still seventy Block Development Officers have not closed the accounts. Budget provision is required to be made for accommodating debits on account of withdrawal of amount from the accounts for refunding the advance.

Five Block Development Officers drew Rs. 1.19 lakhs mainly in October 1967 and March 1968. The reasons for not making necessary provision of funds have not been intimated by the department.

(iii) *Central Stores—Suspense*—A summary of the personal ledger accounts of the Block Development Officers for 1967-68 is given below :—

Opening balance on 1st April 1967	Credit during the year	Debit during the year	Closing balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
22,26,332	1,12,015	1,19,349	22,18,998

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

(MAJOR HEADS: 125—APPROPRIATION TO THE
CONTINGENCY FUND AND Q—LOANS
AND ADVANCES BY THE STATE/UNION
TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	5,73,23,200	7,41,26,200	5,70,56,468
Supplementary	1,68,03,000		
Amount surrendered during the year (31st March 1968)			1,48,17,000

Notes and Comments—

(i) The expenditure under this grant includes Rs. 2,00.00 lakhs transferred on 12th May 1967 from the Consolidated Fund of the State to the Contingency Fund.

The corpus of the Orissa Contingency Fund (constituted by an ordinance promulgated by the Governor on 28th February 1967 repealing the Orissa Contingency Fund Act, 1950) at the commencement of 1967-68 was Rs. 6 crores. The ordinance remained in force till 3rd May 1967 when it lapsed. There was thus no Contingency Fund for the State from 4th to 12th May 1967 when another ordinance was promulgated followed by the Orissa Contingency Fund Act, 1967 (enacted by the Legislature and assented to by the Governor on 27th July 1967) establishing the Contingency Fund of Orissa with a corpus of Rs. 2 crores; this sum was transferred from the Consolidated Fund to the Contingency Fund on 12th May 1967.

(ii) The department obtained supplementary grants of Rs. 1,68.03 lakhs on 26th December 1967 (Rs. 1,17.35 lakhs) and 9th March 1968 (Rs. 50.68 lakhs). The expenditure, however, did not come up even to the original provision.

(iii) Out of the saving of Rs. 1,70.70 lakhs (23 per cent of the total provision), Rs. 1,48.17 lakhs were surrendered but on the last day of the financial year.

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

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

	Provision	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) Loans to Municipalities—			
Non-plan	.. 0.50	..	—0.50
Plan	.. 9.50	8.84	—0.66
(2) Loans to District and Other Local Fund Committees—			
Plan	.. 2.00	0.85	—1.15
(3) Loans to Panchayats—			
Non-plan	.. 1.00	0.30	—0.70
Plan	.. 6.00	0.59	—5.41
(4) Loans and Advances under Community Development Programme—			
Plan	.. 13.20	1.22	—11.98

	Provision	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(5) Loans to Land Holders and Other Notabilities—			
Non-plan ..	0.43	0.43	..
(6) Advances to Displaced Persons—			
Non-plan ..	13.75	—	—13.75
Plan ..	55.40	20.51	—34.89
(7) Advances to Cultivators—			
Non-plan ..	1 06.00	92.91	—13.09
Plan ..	64.01	38.04	—25.97
(8) Loans under State Aid to Industries Act—			
Plan ..	5.50	0.98	—4.52
(9) Miscellaneous Loans and Advances—			
(a) Loans to Orissa State Commercial Transport Cor- poration—			
Plan ..	32.00	32.00	..
(b) Loans to Orissa State Road Transport Corporation—			
Plan ..	—	0.50	+0.50
(c) Loans to Orissa Fisheries Development Corporation—			
Plan ..	0.33	0.33	..
(d) Loans to Co-operative Institutions—			
Non-plan ..	25.00	25.00	..
Plan ..	42.09	20.13	—21.96

	Provision	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(e) Loans under various Housing Schemes—			
Non-plan ..	48·00	46·28	—1·72
Plan ..	12·08	11·03	—1·05
(f) Other miscellaneous loans and advances—			
Non-plan ..	15·47	10·24	—5·23
Plan ..	58·00	28·31	—29·69
Total (9)—Miscellaneous Loans and Advances—			
Non-plan ..	88·47	81·52	—6·95
Plan ..	1,44·50	92·30	—52·20
(10) Loans to Government servants—			
Non-plan ..	31·00	32·07	+1·07
Total { Non-plan ..	2,41·15	2,07·23	—33·92
{ Plan ..	3,00·11	1,63·33	—1,36·78
Grand Total ..	5,41·26	3,70·56	—1,70·70

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

(1) In the following group-heads, out of the total saving of Rs. 17·60 lakhs, a saving of Rs. 14·44 lakhs was explained as mainly due to imposition of ban on expenditure by Government during February 1968 owing to difficult ways and means position. The reasons for the balance saving of Rs. 3·16 lakhs have not been intimated by the controlling officer.

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

F—Advances to Cultivators—
(Non-plan)

(a) F.1—Advances under the Land Improvement Act—			
O.	2·00	10·47	9·75
S.	10·00		
R.	—1·53		
(b) F.2—Advances under the Agriculturist's Loans Act—			
O.	28·00	85·61	83·17
S.	66·00		
R.	—8·39		

Group-head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(c) P. 1—Advances under Special Laws—Loans under State Aid to Industries Act—(Plan—State Sector)—			
O.	5.50	0.98	0.98
R.	—4.52		
(2) I—Loans to Panchayats—(Plan—State Sector)—			
O.	6.00	0.51	0.59
R.	—5.49		

The net saving of Rs. 5.41 lakhs (90 per cent) was mainly due to non-sanction of loans to grama panchayats for pisciculture owing to reorganisation of grama panchayats.

Savings of 38 per cent (Rs. 4.64 lakhs) and 39 per cent (Rs. 3.12 lakhs) of the provision occurred under this group-head during 1965-66 and 1966-67 also.

(3) N. 1—Loans and Advances under Community Development Programme—Loans under pilot project for utilisation of rural man power—(Plan—State Sector)—

O.	9.50
R.	—9.50			

The entire provision was surrendered on 31st March 1968 owing to delay in sanction of loans to grama panchayats after observing all formalities.

(4) O—Advances to Cultivators—(Plan—State Sector)—

O.	63.52	38.50	37.63	—0.87
R.	—25.02			

The reduction of provision by Rs. 25.02 lakhs was mainly due to post-budget reduced sanction of loans for vegetable and potato seed production (Rs. 12.13 lakhs) and purchase of agricultural implements and machineries (Rs. 1.93 lakhs) non-requirement of loans by cultivators for intensive production of ground nuts and construction of open wells for irrigation purposes (Rs. 9.06 lakhs) and non-finalisation of terms and conditions of loans to cultivators for development of horticulture and hybrid maize seed production (Rs. 1.90 lakhs).

Savings of Rs. 3.63 lakhs (15 per cent) and Rs. 33.66 lakhs (54 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

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

(5) Q—Miscellaneous loans and Advances—(Plan—State Sector)—

O.	45.58	65.38	62.95	—2.43
S.	41.85			
R.	—22.05			

The reduction of provision by Rs. 22.05 lakhs was explained as mainly due to (i) post-budget decision of Government to provide share capital to Land Mortgage Banks instead of loans for which provision was made under grant No. 44 (Rs. 13.50 lakhs) by supplementary grant in March 1968, lack of interest of poultry keepers to avail themselves of the small amount of loans provided under the scheme for development of poultry farming mainly due to increase in the cost of poultry feeds (Rs. 1.58 lakhs) and imposition of restrictions on expenditure by Government owing to difficult ways and means position (Rs. 6.34 lakhs).

The reasons for the final saving of Rs. 2.43 lakhs have not been intimated by the controlling officers.

(6) S—Loans and Advances to Displaced persons—(Plan—Central Sector)—

O.	55.40	20.51	20.51	..
R.	—34.89			

The saving of Rs. 34.89 lakhs in the provision (63 per cent) was explained as mainly due to non-receipt of sanction of the Government of India for implementation of industrial schemes for displaced persons.

The entire provision of Rs. 1,55.10 lakhs and Rs. 76.50 lakhs made under this group-head during 1965-66 and 1966-67 also remained unutilised due to late receipt of sanction and non-receipt of approval from the Government of India respectively.

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

O.	57.07	32.97	29.34	—3.63
R.	—24.10			

The total saving of Rs. 27.73 lakhs (49 per cent of the provision) was mainly attributed to (i) less requirement owing to non-organisation of required number of co-operative farming societies and consumers co-operative stores consequent on reduction in central assistance (Rs. 6.46 lakhs), (ii) dropping of the scheme "Gramdan Multipurpose Co-operative Societies" (Rs. 9.63 lakhs, and (iii) post-budget revision of allocation of funds by the Government of India towards loans for "Rural Industries Project", "Backward Tribes" and "National Loan Scholarship" Schemes (Rs. 11.40 lakhs).

(w) In the following group-head, additional provision of Rs. 4.10 lakhs made by reappropriation on 21st February 1968 for meeting urgent and extra demand for house building did not prove justified.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
H—Loans to Government servants—			
House Building Advances—			
O.	10.00	17.10	12.51
S.	3.00		
R.	4.10		
			—4.59

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 ZAMINDARY SYSTEM; 109—CAPITAL OUTLAY ON OTHER WORKS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	49,20,000	22,24,155	—26,95,845
Supplementary	..		
Amount surrendered during the year (March 1968)			29,78,900

Notes and Comments—

(i) The saving (Rs. 26.96 lakhs) in the grant constituted 55 per cent of the original provision.

The saving occurred mainly under the following two group-heads:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Payment of Compensation to Landholders, etc. on the Abolition of Zamindari System—Compensation—			
O.	45.00	17.78	19.21
R.	—27.22		
			+1.43

The saving of Rs. 27.22 lakhs was stated to be mainly due to non-finalisation of some compensation cases owing to closure of compensation courts during September 1967 in four districts on account of paucity of funds and non-finalisation of certain other cases before March 1968.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) B—Capital Outlay on Other Works—Land Revenue—			
O. 4.20	1.63	1.98	+0.35
R. -2.57			

The saving of Rs. 2.57 lakhs (61 per cent of the provision) was explained as due to imposition of ban on expenditure by Government owing to difficult ways and means position.

(ii) *Personal Ledger Account*—Expenditure under this grant includes Rs. 1.05, 668 booked under the head "Suspense" (Personal Deposits). The transactions relating to purchase and utilisation of stores for development works executed by the District Collectors are accounted for under this personal ledger Account. The debits represent withdrawal from the treasury for the stores transactions and the credits represent the recoupments made on transfer of cost of stores to the accounts of works.

A summary of the above personal ledger Accounts of the District Collectors for 1967-68 is given below :—

Balance as on 1st April 1967	Credit during the year	Debit during the year	Balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
-1,74,028	47,502	1,05,668	-2,32,194

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

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 24,40,01,500	26,57,21,700	24,31,99,559	-2,25,22,141
Supplementary 2,17,20,200			
Amount surrendered during the year (March 1968)			95,17,700

Notes and Comments—

(i) This grant accommodates expenditure on Capital Outlay on works relating to tube-well irrigation, lift irrigation, Hirakud Stage I and Stage II, Delta Irrigation and Balimela Schemes, major and medium irrigation projects, flood control works and Talcher Thermal Scheme.

(ii) The saving in the grant was Rs. 2,25.22 lakhs. Of this, Rs. 95.18 lakhs only were surrendered, that too, between 21st and 31st March 1968.

(iii) The supplementary grant of Rs. 2,17.20 lakhs obtained in March 1968 proved unnecessary.

(iv) Major cases of savings in individual group-heads are discussed below :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Balimela Dam (Joint) Project—			
<i>Dam and Appurtenant Works—</i>			
(1) F—Suspense—Gross Debit—			
O. .. 3,07.47	1,79.55	1,24.97	—54.58
R. .. —1,27.92			

The reduction in provision was explained as due to non-receipt of central assistance.

Reasons for the final saving have not been intimated by the controlling officer.

(2) C—Works—			
O. .. 2,58.07	3,86.00	2,49.99	—1,36.01
S. .. 56.00			
R. .. 71.93			

Reasons for the saving are awaited.

(3) In the following group-heads out of the total saving of Rs. 28.93 lakhs, a saving of Rs. 27.87 lakhs was explained as mainly due to non-requirement; the reasons therefor have not been intimated by the controlling officers.

(a) A.1—Lift Irrigation—Works—			
O. .. 45.65	29.78	28.72	—1.06
R. .. —15.87			
(b) MM.1—Godahada Irrigation Project—Works—			
O. .. 29.09	20.73	20.73	..
R. .. —8.36			

Group-head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(c) PP.1—Salki Irrigation Project— Works—			
O. .. 9.09	5.45	5.45	..
R. .. —3.64			
(4) In the following group-heads, provision to the extent of Rs. 28.70 lakhs remained unutilised. Reasons for the saving have not been intimated by the controlling officer.			
<i>Hirakud Subsidiary—Power House Project, Chiplima—</i>			
(a) EE—Suspense—Gross Debit—			
O. .. 6.00	33.10	28.38	—4.72
R. .. 27.10			
(b) HH.7(1)—Delta Irrigation Scheme—Establishment—			
O. 10.13	10.13	0.77	—9.36
(c) HH. 7(2)—Tools and Plant—			
O. 3.68	3.68	0.29	—3.39
(d) QQ. 3(1)—Darjang Irrigation Project—Add Pro rata Share—Establishment—			
O. 1.90	2.61	..	—2.61
R. 0.71			
<i>Flood control Scheme—</i>			
(e) WW—Works—			
O. 38.40	38.25	32.26	—5.99
S. *			
R. —0.15			
(f) YY.1—Add Prorata share—Establishment—			
O. 4.22	4.20	1.74	—2.46
R. —0.02			

*Represents token supplementary grant of Rs. 200.

(5) In the following group-heads reduction of provision by Rs. 58.51 lakhs was made consequent on imposition of ban on expenditure by Government during February 1968 owing to difficult ways and means position. The reasons for the final saving of Rs. 13.92 lakhs have not been intimated by the controlling officers.

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
<i>Balimela Power Scheme—</i>			
<i>(a) I—Tools and Plant—</i>			
O. 5.35	1.78	1.22	-0.56
R. -3.57			
<i>(b) M—Suspense—Gross Debit—</i>			
O. 55.50	1,41.78	1,30.41	-11.37
S. 1,06.43			
R. -20.15			
<i>Hirakud Dam Project—Stage I—Dam and Appurtenant Works—</i>			
<i>(c) R—Works—</i>			
O. 11.68	2.03	2.24	+0.21
R. -9.65			
<i>(d) U—Suspense—Gross Debit—</i>			
O. 25.98	16.55	17.98	+1.43
R. -9.43			
<i>Main canals, branches and distributaries—</i>			
<i>(e) X—Works—</i>			
O. 6.45	4.50	2.91	-1.59
R. -1.95			
<i>Hirakud Subsidiary Power House Project, Chiplima—</i>			
<i>(f) DD—Works—</i>			
O. 3.70	1.03	0.64	-0.39
R. -2.67			

The
owing to

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(g) RR. 1—Pithamahal Irrigation Project—Works—			
O. 4.09
R. -4.09			
<i>Talcher Thermal Scheme—</i>			
(h) BBB—Tools and Plant—			
O. 7.00	..	-1.65	-1.65
R. -7.00			

(6) The saving was sizable in the group-heads indicated below:—

*Balimela Dam Project—
Dam and Appurtenant Works—*

(a) D. 4—Establishment—Executive—

O. .. 16.00	11.18	12.01	+0.83
R. .. -4.82			

The net saving of Rs. 3.99 lakhs was mainly attributed to non-payment of compensatory allowance and vacancies in some posts.

(b) HH. 3—Delta Irrigation Scheme—
Tools and Plant—

O. .. 5.00	1.40	0.49	-0.91
R. .. -3.60			

The total saving of Rs. 4.51 lakhs (90 per cent of the original provision) was explained as due to adjustment of credits.

(c) II. 1—Salandi Irrigation Project—Works—

O. .. 2,03.61	1,84.49	1,85.00	+0.51
R. .. -19.12			

The reduction in provision by Rs. 19.12 lakhs was mainly attributed to non-finalisation of land acquisition cases.

(d) LL. 1—Bahuda Irrigation Project—Works—

O. .. 10.91	5.27	5.27	..
R. .. -5.64			

The provision was reduced by re-appropriation on 30th March 1968 owing to change of design of weirs.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(e) SS. 1—Uttei Irrigation Project—			
Works—			
O. .. 2.45	}
S. .. -2.45			

The non-utilisation of the entire provision was attributed to non-receipt of approval to the project from the Planning Commission.

(v) In the group-heads indicated below, the expenditure exceeded the provision. The department could have covered the excess expenditure by timely reappropriation of savings from group-heads mentioned in note (iv) above. The reasons for the final excesses have not been communicated by the controlling officers.

(1) A. 3—Lift Irrigation—Suspense—
Gross Debit—

O. .. 13.00	}	14.00	17.53	+3.53
R. .. 1.00				

(2) HH. 1—Delta Irrigation Scheme—
Works—

O. .. 2,65.73	}	2,65.29	2,88.59	+23.30
R. .. -0.44				

(3) TT. 1—Anandapur Barrage Project—
Suspense—Gross Debit—

..	6.75	+6.75
----	------	-------

An expenditure of Rs. 3.44 lakhs was incurred under this group-head without provision of funds during 1966-67 also.

Talcher Thermal Scheme—

(4) AAA. 2—Establishment—
Superintending Engineer—

O. .. 2.50	}	2.40	5.07	+ 2.67
R. .. -0.10				

(5) CCC—Suspense—Gross Debit—

O. .. 1,21.86	}	1,26.49	1,51.60	+ 25.11
R. .. 4.63				

Excess of Rs. 1,20.29 lakhs occurred under this group-head during 1966-67 also.

(vi) In the group-head mentioned below, additional funds provided by reappropriation in March 1968 due to accelerated progress of work proved unnecessary in view of the eventual savings. The reasons for the final saving have not been communicated by the controlling officer.

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

HH.4—Delta Irrigation Scheme—
Suspense—Gross Debit—

O.	..	1.28.60	} 1,40.94	1,11.31	—29.63
R.	..	12.34			

(vii) In the group-heads indicated below, reduction of provision by reappropriation/surrender did not prove justified in view of the eventual excess. The reasons for the final excesses have not been intimated by the controlling officers.

(1) HH.2—Delta Irrigation Scheme—Establishment—

O.	..	25.50	} 16.06	23.26	+ 7.20
R.	..	—9.44			

A sum of Rs. 9.44 lakhs was withdrawn by reappropriation on 30th March 1968 due to non-posting of some staff owing to imposition of ban on expenditure by Government during February 1968.

Talcher Thermal Scheme—

(2) ZZ—Works—

O.	..	3.45.99	} 2,91.98	3,58.91	+ 66.93
R.	..	—54.01			

The reduction of provision of Rs. 54.01 lakhs was mainly attributed to non-settlement of 10 per cent claims of some contractors. Out of this Rs. 4.63 lakhs were reappropriated to other group-heads for meeting additional expenditure there under.

(viii) *Pro rata distribution of Establishment and Tools and Plant charges of Balimela Dam Project*—Upto end of 1966-67 the gross expenditure of establishment charges of the Chief Construction Engineer of Balimela Dam Project was initially accounted for under "Demand No. 43 major head 98—Capital outlay on Multipurpose River Schemes—Balimela Dam (Joint) Project—I—Dam and Appurtenant Works" and distributed at the end of the year to "Balimela Dam (Joint) Project" and "Balimela Power Scheme" in proportion to works expenditure. Since *pro rata* distribution caused difficulties in passing on the proportionate debits to Government of Andhra Pradesh, it was decided by Government in 1966-67 to adjust the establishment charges on a fixed percentage basis from 1967-68. Accordingly 20 per cent of the establishment charges of the Additional Chief Engineer, Balimela and his personal staff are adjusted by debit to "Balimela Power Scheme" per contra credit to "Balimela Dam (Joint) Project".

(ix) *Suspense*—The nature of transactions accounted for under the head "Suspense" has been explained in item (iv) of notes below Grant No. "24—Irrigation".

A summary of transactions accounted for under the head "Suspense" together with the opening and closing balances for 1967-68 is given below:—

Suspense head	Balance on 1st April 1967	Debits during the year	Credits during the year	Balance on 31st March 1968
(In lakhs of rupees)				
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—				
Purchases ..	—1.56	2.82	3.78	—2.52
Stock ..	5.58	10.70	13.14	3.14
Miscellaneous Public Works Advances	0.88	0.67	0.56	0.99
Workshop suspense ..		3.34	..	3.34
Total ..	4.90	17.53	17.48	4.95

**98—CAPITAL OUT-
LAY ON MULTI-
PURPOSE RIVER
SCHEMES—**

**Development
Scheme—State
Sector—**

**(a) Hirakud Dam Pro-
ject—Stage I—**

Purchases ..	—1,35.59	25.79	0.15	—1,09.95
Stock ..	1,89.75	7.37	7.06	1,90.06
Miscellaneous Public Works Advances	52.52	5.24	14.88	42.88
Workshop Suspense	32.22	5.23	1.21	36.24
Total ..	1,38.90	43.63	23.30	1,59.23

Suspense head	Balance on 1st April 1967	Debits During the Year (In lakhs of rupees)	Credits during the Year	Balance on 31st March 1968
<i>(b) Hirakud Dam Project—Stage II—</i>				
Purchases ..	—39.04	9.19	0.03	—29.88
Stock ..	—4.55	0.29	0.17	—4.43
Miscellaneous Public Works Advances	15.51	18.90	0.76	33.65
Total ..	—28.08	29.38	0.96	—0.66
<i>(c) Balimela Dam Project—Dam and Appurtenant Works—</i>				
Purchases ..	—2,84.20	0.04	9.23	—2,93.39
Stock ..	81.40	53.25	29.76	1,04.89
Miscellaneous Public Works Advances	2,74.60	68.64	1,23.24	2,20.00
Workshop Suspense	4.23	3.04	2.07	5.20
Total ..	76.03	1,24.97	1,64.30	36.70
<i>(d) Balimela Power Scheme—</i>				
Purchases ..	—9.96	3.59	14.40	—20.77
Stock ..	12.24	20.97	24.26	8.95
Miscellaneous Public Works Advances	23.86	1,05.29	78.52	50.63
Workshop Suspense	0.20	0.56	0.23	0.53
Total ..	26.34	1,30.41	1,17.41	39.34
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Development Schemes—State Sector—				
Irrigation Works—				
<i>(a) Irrigation Projects—</i>				
Purchases ..	—1,33.02	78.53	56.84	—1,11.33
Stock ..	41.07	76.04	87.74	29.37
Miscellaneous Public Works Advances—	27.25	41.32	19.47	49.10
Workshop Suspense	..	1.28	..	1.28
Total	—64.70	1,97.17	1,64.05	—31.58

Suspense head	Balance on 1st April 1967	Debits during the year	Credits during the year	Balance on 31st March 1968
(In lakhs of rupees)				
<i>(b) Delta Irrigation Scheme—</i>				
Purchases ..	-2,99.14	25.12	62.57	-3,36.59
Stock ..	-2.08	83.12	83.92	-2.88
Miscellaneous Public Works Advances	40.01	3.07	2.22	40.86
Total	-2,61.21	1,11.31	1,48.71	-2,98.61
100—CAPITAL OUTLAY ON IRRIGATION, NAVI- GATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Development Schemes—State Sector—				
<i>Navigation, Embankment and Drainage Works—</i>				
Unproductive Works—Flood Control Schemes—				
Purchases ..	-0.58	0.08	0.87	-1.37
Stock ..	2.10	1.59	1.64	2.05
Miscellaneous Public Works Advances	0.60	0.12	0.01	0.71
Total ..	2.12	1.79	2.52	1.39
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
<i>Talcher Thermal Schemes—</i>				
Purchases ..	-2,05.65	80.32	1,10.29	-2,35.62
Stock ..	44.39	67.49	73.82	38.06
Miscellaneous Public Works Advances	1,51.38	3.79	22.85	1,32.32
Total ..	-9.88	1,51.60	2,06.96	-65.24

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 20,86,100	73,04,000	66,78,115	-6,25,885
Supplementary.. 52,17,900			
Amount surrendered during the year (March 1968)			12,95,000

Notes and Comments—

(i) The amount surrendered (Rs. 12.95 lakhs) was in excess of the amount that eventually became available for surrender (Rs. 6.26 lakhs).

(ii) 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) A. 1—Agricultural Improvement and Research—Construction of Roads and Buildings (Plan—State Sector)—			
O. .. 4.15	3.35	3.06	-0.29
S. .. 2.00			
R. .. -2.80			

Of the total saving of 3.09 lakhs (51 per cent), a saving of Rs. 2.80 lakhs was explained as due to post-budget curtailment of plan expenditure (Rs. 1.98 lakhs) and late sanction of funds (Rs. 0.82 lakh).

Substantial savings of Rs. 3.96 lakhs (33 per cent) and Rs. 12.60 lakhs (65 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

(2) C. 1—Cold Storage Plant—
Suspense (P.D.) Debit Advance—

O. .. 10.00	8.00	..	-8.00
R. .. -2.00			

This group-head records expenditure on payment of advance for opening the personal ledger account in the treasury for transactions of cold storage plant. Provision was made to augment the credit in the personal ledger account.

The reduction of provision by Rs. 2.00 lakhs was explained as due to reduction in plan ceiling. Reasons for the final saving of Rs. 8.00 lakhs have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess+ Savings—
(In lakhs of rupees)			
(3) C. 3—Cold Storage Plant— Capital cost of the Scheme— Bhubaneswar Plant—			
O. 2.44
R. -2.44			

The non-utilisation of the entire provision was attributed to post-budget decision to divert funds to Kuarmunda Cold Storage Plant for which funds could not be made available out of the plan ceiling for 1967-68.

(4) E. 1—Investment in Co-operative Societies—Investment in debentures floated by State Co-operative Land Mortgage Bank—

S. 14.00	5.85	5.85	..
R. -8.15			

The saving of Rs. 8.15 lakhs (58 per cent) was explained as due to post-budget decision to invest less funds.

(iii) In the following group-head expenditure far exceeded the provision and remained uncovered. Reasons for the excess and why it could not be covered by timely provision of funds have not been intimated by the controlling officer.

B. 1—Capital Outlay on Departmental Commercial Undertakings—Cold Storage Plant Suspense (Personal Deposit) Debit—(Non-Plan)—

O. 4.27	4.27	19.25	+14.98
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(iv) *Personal Ledger Account*—The expenditure in the grant includes Rs. 19.25 lakhs under the head "Suspense (Personal Deposits)". A summary of transactions in the personal ledger accounts for 1967-68 (for transactions of cold storage plants at (a) Cuttack, (b) Bhubaneswar, (c) Semiliguda) is given below—

Balance on 1st April 1967	Credits during the year	Debits during the year	Balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
(a) 9,11,332	12,67,119	4,26,288	17,52,163
(b) 6,83,689	16,81,351	12,64,975	11,00,065
(c) 5,84,489	5,31,499	2,33,852	8,82,136

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

Grant No. 45—Government Trading Scheme

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	35,57,83,000	17,50,08,605	—18,07,84,895
Supplementary	10,500		
Amount surrendered during the year (31st March 1968)			15,03,43,000
Charged—			
Original	..	96,300	—381
Supplementary	96,300		
Amount surrendered during the year			nil

Notes and Comments—

(i) The saving of Rs. 18,07.85 lakhs in the voted grant formed 50 per cent of the provision. Rs. 15,03.43 lakhs were surrendered but only on 31st March 1968.

(ii) In the following group-heads, out of the total provision of Rs. 35,53.00 lakhs, Rs. 18,03.61 lakhs (51 per cent) remained unutilised mainly due to entrusting procurement of food-grains to the Food Corporation of India in the khariff year 1967-68.

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(1) A. 1—Grain Purchase Scheme—			
Advance—			
O.	5,00.00	2,00.00	..
R.	—3,00.00		
This group-head records expenditure on the advance provided to the credit of the personal ledger account for Government trading in food-grains.			
(2) A. 2—Grain Purchase scheme—			
Suspense (Personal Deposit)—			
O.	30,53.00	18,53.00	—3,03.61
R.	—12,00.00		

This group-head accommodates expenditure on Government trading in food grains; the nature of transactions in the suspense account has been explained in not: (iv) below.

(iii) Saving occurred to a substantial extent in the following group—head also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A. 3—Grain Purchase Scheme—			
Works—			
O.	3.80	1.40	0.62
R.	—2.40		
			—0.78

The total saving of Rs. 3.18 lakhs (84 per cent) in the provision was explained as due to post-budget decision of Government for not constructing smaller storage godowns.

(iv) *Personal Ledger Accounts*—The expenditure under the grant includes Rs. 15,50.42 lakhs under the head "Suspense—Personal Deposits". Personal ledger Accounts exist in the name of the District Officers and Secretary, Supply Department, for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1967-68 are summarised below :—

Balance on 1st April 1967	Credits during the year	Debits during the year	Balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.

(a) Purchase of rice and paddy under Grain Supply Scheme—

2,48,14,712	2,48,14,712
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The scheme is not in operation since 1st January 1959 : the personal ledger accounts have not so far been closed.

(b) Trading in scrape iron and other materials—

20,30,466	8,561	..	20,39,027
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(c) Trading in mustard oil—

9,64,842	10,278	7,515	9,67,605
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(d) Purchase of rice and paddy under Grain Purchase Scheme—

72,43,614	20,95,42,703	15,50,34,689	6,17,51,628
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(e) Purchase of cloth—

45,648	45,648
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Certificates of acceptance of balances are awaited from the controlling officers.

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

(MAJOR HEAD : 114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 26,50,000	} 26,50,000	9.62,416	—16.87,584
Supplementary			
Amount surrendered during the year (November 1967 : Rs. 3,42,200 and March 1968 : Rs. 10,43,900)			13.86.100

Note and Comments—

(1) The saving of Rs. 16.88 lakhs in the grant formed 64 per cent of the total provision and is accounted for under the following group-head. There was a saving of 25 per cent (Rs. 10.73 lakhs) of the provision during 1966-67 also.

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

A. 1—Road Transport—Motor Transport Services—Provision of Bus Station, etc. in the State Transport Unit (Plan)—

O. .. 26.50	} 12.64	9.62	—3.02
R. .. —13.86			

Out of the total saving of Rs. 16.88 lakhs, a saving of Rs. 13.86 lakhs was explained as mainly due to (i) non receipt of 22 bus chassis from suppliers (Rs. 8.70 lakhs), (ii) execution of some works by the Public Works Department, the expenditure on which was booked under Grant No. 60—Capital Outlay on Public Works (Rs. 3.12 lakhs) and non-utilisation of provision due to ban on expenditure imposed by Government in February 1968 owing due to difficult ways and means position (Rs. 0.99 lakh); the reasons for the balance saving of Rs. 3.02 lakhs have not been received from the controlling officer.

Grant No. 47—Capital Expenditure relating to Public Health and Urban Development Department (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 61,23,000	} 61,23,000	62,50,874	+1,27,874
Supplementary			
Amount surrendered during the year (March 1968).			38,000

Notes and Comments—

The expenditure in the grant exceeded the budget provision by Rs. 1,27,874 which requires to be regularised.

The excess occurred mainly due to payment of grants-in-aid (without budget provision) to Cuttack municipality for construction of storm water drainage and surface drainage and to Sambalpur municipality for water supply scheme to Sambalpur town; reasons for non-provision of funds have not been intimated by the department.

Grant No. 48—Capital outlay on Industrial Development

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 3,78,29,500	} 3,78,29,500	3,36,26,151	—42,03,349
Supplementary			
Amount surrendered during the year (March 1968)			41,39,200
Charged—			
Original	} 3,37,500	3,37,500	..
Supplementary .. 3,37,500			
Amount surrendered during the year			nil

Notes and Comments—

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

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) A—Capital Outlay on Departmental Commercial undertakings—Demonstration Shoe Factory, Cuttack—			
(a) A. 3—(1) Advance—			
O. .. 2·00	}
R. .. -2·00			
(b) A. 3—(2) Suspense (Personal Deposit) Debit—			
O. .. 9·00	}
R. .. -9·00			

The entire provision of Rs. 11·00 lakhs under the two group-heads remained unutilised due to non-sanction of the opening of personal ledger Accounts for recording transactions of the Demonstration Shoe Factory by Government.

() E. 1—Original Works—Industries—Setting up of Industrial Estate for Accommodation of Panchayat Samiti Industries—(Plan—State Sector)—

O. .. 10·00	}	..	0·03	+ 0·03
R. .. -10·00				

The saving was explained as due to (i) reduction of expenditure under this head with a view to finding funds to meet decretal cost for acquisition of land (Rs. 3·38 lakhs) (this expenditure was booked under charged section of the grant) (ii) post-budget decision to meet certain expenditure from Grant No. 60 (Rs. 2·36 lakhs) and (iii) imposition of ban on expenditure by Government due to difficult ways and means position (Rs. 4·26 lakhs).

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

O. .. 2·00	}
R. .. -2·00				

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

(b) E. 7—Original Works—Industries—Establishment of Developed Areas (Plan—State Sector)—

O.	.. 15.00	}
R.	.. -15.00		

In the above two group-heads, the saving was explained as mainly due to imposition of ban on expenditure by Government in February 1968 owing to difficult ways and means position.

(4) E. 6—Original Works—Industries—Construction of building for Common Facility Centre and Tool Room at Rourkela—(Plan—State Sector)—

O.	.. 2.28	}
R.	.. -2.28		

The saving was explained as due to post-budget decision to meet the expenditure from grant No. 17 (as expenditure on revenue account) [c. f. note (iii) (2) at page 32].

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 6.92 lakhs shown under the head "Suspense (Personal Deposits)". A summary of the personal ledger account for 1967-68 in the name of the Director of Industries, Orissa for the transactions of certain commercial undertakings is given below—

Scheme	Balance on 1st April 1967	Credits during the year	Debits during the year	Balance on 31st March 1968
	Rs.	Rs.	Rs.	Rs.
(1) Titlagarh Tannery	.. 2,43,962	4,88,514	4,72,215	2,60,261
2) Boudh Tannery	.. 54,105	2,52,000	2,20,000	86,105
(3) Raniganj Tiles	.. 1,01,804	12,056	..	1,13,860

Certificates of acceptance of balances have not been received from the controlling officer.

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

(MAJOR HEAD : 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Original .. 8,15,000	8,15,000	4,80,062	- 3,34,938
Supplementary			
Amount surrendered during the year (March 1958) ..			3,66,000

Notes and Comments—

The saving of Rs. 3.35 lakhs in the grant formed 41 per cent of the provision and occurred mainly under the following group-head. There were savings of 88 per cent and 90 per cent of the provision during 1964-65 and 1965-66 also.

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

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

O. .. 7.05	4.20	4.51	+ 0.31
R. .. - 2.85			

The net saving of Rs. 2.54 lakhs (36 per cent) was explained as due to non-payment of land compensation pending disposal of appeals filed in the Supreme Court and the Orissa High Court and non-appearance of some payees.

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

(MAJOR HEADS 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT; 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 110—CAPITAL OUTLAY ON PORTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Original 99,55,000	99,55,000	46,76,987	-52,78,013
Supplementary			
Amount surrendered during the year (25th March 1968)			44,57,700

Notes and Comments—

(i) The saving of Rs. 52.78 lakhs formed 53 per cent of the total provision. Of this Rs. 44.58 lakhs were surrendered but only on 25th March 1968.

Saving of Rs. 1,10.34 lakhs (44 per cent) occurred under the grant during 1966-67 also.

(ii) In the following group-heads the provision remained unutilised to a substantial extent.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 1—Investment in Government Commercial and Industrial Unundertakings—Purchase of shares in Orissa State Commercial Transport Corporation (Plan-State Sector)—			
O. ..	74.50	42.50	42.50
R. ..	—32.00		

The department anticipated that the Orissa State Commercial Transport Corporation would raise its authorised share capital beyond Rs. 200 lakhs during 1967-68 and made provision for investment accordingly. The Corporation, however, did not raise its share capital beyond Rs. 200 lakhs. The department could thus invest only Rs. 42.50 lakhs.

(2) B.1—Irrigation Works—Works—Major Works (Plan-Central Sector)—

O. ..	7.00	7.00	2.38	—4.62
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Reasons for the saving of Rs. 4.62 lakhs have not been intimated by the controlling officer.

(3) C.1—Development of Chandbali Port—Survey, Dredging and Miscellaneous—Survey—(Plan-Central Sector)—

O. ..	10.00	0.08	0.08	..
R. ..	—9.92			

Rs. 9.92 lakhs (99 per cent of the provision) were surrendered on 25th March 1968 as the survey work was not completed by the Hydrographic Survey Department of the Government of India.

For similar reasons substantial savings ranging from 83 to 98 per cent occurred under this group-head in the preceding three years also.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Other Miscellaneous Schemes—			
(4) F—Trading in Iron Ore—			
F.1—Suspense—(Personal Deposits)—Debits—			
O. ..	5.00	5.00	2.25 2.75

Reasons for the saving of Rs. 2.75 lakhs have not been intimated by the controlling officer.

(iii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 2.25 lakhs under the head "Suspense" (Personal Deposits). A summary of the personal ledger account for 1967-68 (for transactions in connection with trading in iron ore) is given below:—

Balance on 1st April 1967	Credits during the year	Debits during the year	Balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
—8,30,698	62,75,870	2,24,570	52,20,602

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

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 (25th March 1968)			5,00,000

Notes and Comments—

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

The entire provision remained unutilised and was surrendered on 25th March 1968 due to non-finalisation of land acquisition proposals.

A saving of Rs. 2.64 lakhs (53 per cent) and Rs. 5.00 lakhs (entire provision) occurred under this grant during 1966-67 and 1965-66 also.

Grant No. 53—Capital expenditure relating to
Home Department (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,25,000	2,00,000	1,07,754	-92,246
Supplementary .. 75,000			
Amount surrendered during the year			nil

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

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

Original .. 3,65,79,400	15,21,18,900	9,29,11,214	-5,92,07,686
Supplementary 11,55,39,500			
Amount surrendered during the year (30th March 1968)			19,500

Notes and Comments—

(i) The saving of Rs. 5.92-08 lakhs formed 39 per cent of the total provision; of this Rs. 0.19 lakh only were surrendered.

The savings in the preceding three years ranged between 19 to 92 per cent (Rs. 3.73-97 lakhs to Rs. 4.17-65 lakhs.)

(ii) The saving in the grant occurred mainly in the following group-head—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C. 1 (1)—Trading in Kendu leaves— Suspense (Personal Deposits)— Debit—			
O. .. 3,40-00	14,95-40	9,03-72	-5.91-68
S. .. 11,55-40			

This group-head accommodates transactions in the personal ledger account opened for Government trading in Kendu leaves. 40 per cent of the total provision remained unutilised; reasons for the saving and why it could not be anticipated and surrendered in time have not been communicated by the controlling officer.

(iii) *Personal ledger account*—The expenditure in the grant includes Rs. 9,03.72 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account (in connection with the trading in Kendu leaves) for 1967-68 is given below :—

Balance on 1st April 1967	Credits during the year	Debits during the year	Balance on 31st March 1968
Rs.	Rs.	Rs.	Rs.
68,94,150	9,68,20,521	9,03,71,664	1,33,43,007

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	70,33,500	1,58,78,700	81,22,200
Supplementary	88,45,200		
Amount surrendered during the year (March 1968)			64,99,500

Notes and Comments—

(i) The saving of Rs. 77.57 lakhs in the grant formed 49 per cent of the total provision.

(ii) The department anticipated loan assistance to the full extent from the Government of India and obtained a supplementary grant of Rs. 10.00 lakhs in March 1968 under group-head "C-3" for investment in special debentures floated by the State Co-operative Land Mortgage Bank (Plan—Central Sector). The entire supplementary grant remained unutilised; the reasons for the non utilisation have not been intimated by the controlling officer.

(iii) In the following group-heads the total saving of Rs. 61.96 lakhs was explained as due to less investment on account of non-sanction of full loan assistance by the Reserve Bank of India.

Group-head	Total grant	Actual expenditure	Excess+ Saving—	Total saving (Percentage of savings to total provision)
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(In lakhs of rupees)

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

O.	8.00	15.92	13.99	-1.93	3.11 (18)
S.	9.10				
R.	-1.18				

A saving of Rs. 5.12 lakhs (51 per cent) in the provision occurred during 1966-67 also.

Group-head	Total grant	Actual expenditure	Excess + Saving —	Total saving (Percentage of savings to total provision)
(In lakhs of rupees)				
(2) A-2-Share Capital Contribution to Co-operative Institutions.				
O. 20.00	19.50	19.50	..	58.85 (75)
S. 58.35				
R. -58.85				

Savings of Rs. 26.50 lakhs (76 per cent) and Rs. 15.00 lakhs (75 per cent) occurred under this group-head during 1965-66 and 1966-67 also.

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

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 1,85,00,000	1,85,00,000	1,61,84,904	-23,15,096
Supplementary ..			
Amount surrendered during the year (March 1968)			15,21,300

Notes and Comments—

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

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) A. 1—Irrigation Works incharge of Chief Engineer, Irrigation (Plan—State Sector).			
O. .. 11.53	6.32	6.45	+0.13
R. .. -5.21			

The net saving of Rs. 5.08 lakhs (44 per cent of the provision) was explained as due to non-execution of works owing to non-preparation of revised estimates of certain projects.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) A. 2—Irrigation Works in charge of Chief Engineer, Rural Engineering Organisation (Plan—State Sector)—			
O. .. 1,73.47	1,63.47	1,55.39	—8.08
R. .. —10.00			

The saving of Rs. 10.00 lakhs was due to want of administrative approval for certain works and delay in land acquisition for certain other works. Reasons for the final saving of Rs. 8.08 lakhs have not been intimated by the controlling officer.

Grant No. 57—Capital expenditure relating to Animal Husbandry Department

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 5,41,500	5,41,500	1,82,488	—3,59,012
Supplementary			
Amount surrendered during the year (March 1968)			3,24,100
<i>Charged—</i>			
Original .. 400	400	..	—400
Supplementary			
Amount surrendered during the year			nil

Notes and Comments—

In the following group-head, provision remained unutilised to a substantial extent mainly due to imposition of ban by Government in February 1968 on expenditure owing to difficult ways and means position.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
B—Original Works—Buildings—Animal Husbandry Department (Plan—State Sector)—			
O. .. 5.29	2.08	1.68	—0.40
R. .. —3.21			

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original .. 15,000	15,000	..	—15,000
Supplementary			
Amount surrendered during the year (March 1968)			10,400

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

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

Original 19,75,000	71,88,400	73,12,855	+1,24,455
Supplementary 52,13,400			
Amount surrendered during the year			nil

Notes and Comments—

(i) The excess of Rs. 1,24,455 requires to be regularised.

(ii) The expenditure in the grant includes the cost of materials and equipment supplied by the Government of India for the following schemes, under T. C. A. programme and Colombo plan:—

Scheme under T. C. A. Programme	Expenditure (In lakhs of rupees)
(1) National Malaria Eradication Programme ..	64.48
(2) Filariasis Control ..	1.48
(3) Assistance to Medical Colleges and Allied Institutions.	2.21
(4) T. B. Control ..	1.74
<i>Colombo Plan—</i>	
(5) Cobalt Beam Therapy ..	3.09
(6) Medical Books ..	0.12

The department did not make any provision for the cost of materials received during 1967-68 for (4) and (6) above, while the provision made for (5) above proved insufficient by Rs. 1.28 lakhs. The circumstances in which the expenditure could not be anticipated and funds provided for in time have not been intimated by the controlling officer. The excess was partly offset by a saving of Rs. 1.58 lakhs under (1) above.

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.
Voted—				
Original	6,82,70,200	9,14,77,400	9,05,92,085	—8,85,315
Supplementary	2,32,07,200			
Amount surrendered during the year (March 1968)				58,89,700
Charged—				
Original	6,50,000	11,43,600	6,37,402	—5,06,198
Supplementary	4,93,600			
Amount surrendered during the year				nil

Notes and Comments—

(i) The amount surrendered in the voted grant (Rs. 58.90 lakhs) was in excess by Rs. 50.05 lakhs of the amount that eventually was available for surrender.

(ii) In the charged appropriation, the department obtained a supplementary provision of Rs. 4.56 lakhs in December 1967 to meet the balance of undisbursed extra compensation (for land acquired), awarded by Court. The provision, however, remained unutilised; reasons for the non-utilisation have not been intimated by the controlling officer.

(iii) The saving of Rs. 8.85 lakhs in the voted grant was the net result of savings in certain group-heads and excesses under certain other group-heads. Major cases of variations are explained in notes (iv) and (v) below.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) B.1(4)—Buildings—Public Works—			
General Administration—			
O.	12.56	12.05	8.77
S.	3.00		
R.	—3.51		
			—3.28

The total saving of Rs. 6.79 lakhs (44 per cent of the total provision) was explained as mainly due to non-receipt of administrative approval for construction of two new sub-treasury buildings and residential quarters for treasury staff.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) B. 1 (5)—Buildings—Public Works—Administration of Justice—			
O.	11.32	11.32	8.08 —3.24

Reasons for the saving of Rs. 3.24 lakhs (29 per cent of the provision) have not been intimated by the controlling officer.

Savings of Rs. 8.55 lakhs (68 per cent) and Rs. 1.85 lakhs (29 per cent) in the provision also occurred under this group-head during 1965-66 and 1966-67 respectively.

(3) B. 1(7)(1)—Buildings—Public Works—Police—Police Housing Scheme—			
S.	9.92	9.92	6.65 —3.27

Reasons for the final saving of Rs. 3.27 lakhs (33 per cent) have not been intimated by the controlling officer.

(4) B. 1 (14)—Buildings—Public Works—Public Works—			
O.	7.76	6.18	4.57 —1.61
R.	—1.58		

Out of the total saving of Rs. 3.19 lakhs (41 per cent of the provision) saving of Rs. 1.58 lakhs was explained as mainly due to delay in getting sites for construction of residential buildings for Berhampur Public Health division. Reasons for the balance saving of Rs. 1.61 lakhs have not been communicated by the controlling officer.

(5) B. 1 (16)—Buildings—Public Works—Miscellaneous Departments—			
O.	17.08	14.44	9.79 —4.65
R.	—2.64		

The total saving of Rs. 7.29 lakhs formed 43 per cent of the provision. The reduction in provision by Rs. 2.64 lakhs was explained as mainly due to non-receipt of administrative approval for construction of buildings for Civil Supplies office, Dhenkanal; staff quarters for Administrative officers training school and rest sheds at district headquarters for lady officers on tour. Reasons for the final saving of Rs. 4.65 lakhs have not been intimated by the controlling officer.

Savings of Rs. 13.46 lakhs (58 per cent) and Rs. 5.84 lakhs (36 per cent) in the provision also occurred under this group-head during 1965-66 and 1966-67 respectively.

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

(6) D. 1 (1)—Add—Pro rata shares—
Establishment charges—Buildings—

O.	6.37	5.13	2.77	-2.36
R.	-1.24			

Of the total saving of Rs. 3.60 lakhs (56 per cent) in the provision, a saving of Rs. 1.24 lakhs was explained as due to less requirement. Reasons for the less requirement and the final saving of Rs. 2.36 lakhs have not been intimated by the controlling officer.

(7) E. 1—Add—Lump sum charges creditable to other Governments and Departments—Public Health—

O.	11.47	11.47	3.43	-8.04
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Reasons for the saving of Rs. 8.04 lakhs (70 per cent) have not been intimated by the controlling officer.

(8) F. 1 (1)—Works—Public Works Department—Rental Housing Scheme financed out of the Life Insurance Corporation Loan—

G.	64.51	45.84	40.83	-5.01
R.	-18.67			

The total saving of Rs. 23.68 lakhs formed 37 per cent of the provision. A saving of Rs. 18.67 lakhs was explained as mainly due to less authorisation for expenditure accorded by the Labour Department. Reasons for the balance saving of Rs. 5.01 lakhs have not been intimated by the Controlling officer.

A saving of Rs. 40.16 lakhs (50 per cent) in the provision occurred under this group-head during 1966-67 also.

(9) H. 1 (2)—Buildings—Public Works—Medical (Plan—State Sector)—

O.	17.91	19.91	13.25	-6.66
S.	2.00			

Reasons for the saving of Rs. 6.66 lakhs (37 per cent of the provision) have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(10) N. (1)—New Capital Project— Works—Public Works—(Plan— State Sector)—			
O.	42.57	42.57	34.86 —7.71

Reasons for the saving of Rs. 7.71 lakhs have not been intimated by the controlling officer.

(v) In the following group-heads, expenditure exceeded the provision which remained uncovered. Reasons for the excess and the circumstances in which funds could not be provided for in time to cover it have not been intimated by the controlling officer.

(1) (a) J.1 (1)—Add—Pro rata shares—
Establishment—Buildings—
(Plan—State Sector)—

O.	1.66 ..	1.66	4.38 +2.72
----	---------	------	------------

(b) J.2 (2) (2)—Tools and Plant—
Communication—Expressway—
(Plan—State Sector)—

O.	6.40	6.40	11.79 +5.39
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(2) I. (1)—Suspense—Gross Debit—
Expressway (Plan—State Sector)—

O.	30.00	30.00	99.33 +69.33
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(vi) In the following group-head, provision of Rs. 23.79 lakhs was surrendered on 31st March 1968 and was explained as mainly due to non-finalisation of land acquisition (Rs. 16.50 lakhs), dispute in land acquisition (Rs. 4.98 lakhs), ban on expenditure imposed by Government in February 1968 owing to difficult ways and means position (Rs. 1.43 lakhs) and availability of less developed area for laying pipe line (Rs. 0.82 lakh). The expenditure, however, exceeded the reduced provision by Rs. 9.40 lakhs. There was thus excessive surrender of funds. The reasons for the final excess have not been intimated by the controlling officer.

N. (3)—New Capital Project—
Works—Public Health (Plan—
State Sector)—

O.	35.43	11.64	21.04	+ 40
R.	—23.79			

(vii) *Suspense*—The expenditure under the grant includes Rs. 99.33 lakhs accounted for under the head "Suspense". The nature and scope of the transactions recorded under the head "Suspense" has been described in item (vi) 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 1967-68 is given below:—

	Opening balance on 1st April 1967	Debits during 1967-68	Credits during 1967-68	Closing balance on 31st March 1968
(In lakhs of rupees)				
103—Capital Outlay on Public Works—				
<i>Expressway Project—</i>				
Purchases ..	—66.80	23.31	13.79	—57.28
Stock ..	1.98	58.10	6.63	53.45
Miscellaneous Public Works Advances	48.58	17.92	9.81	56.69
Total ..	—16.24	99.33	30.23	52.86

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	4,00,000	2,00,000	—2,00,000
Supplementary 4,00,000			
Amount surrendered during the year			nil

Notes and Comments—

(i) In the following group-head, the entire supplementary provision obtained in December 1967 remained unutilised (the reasons for non-utilisation have not been communicated by the controlling officer):—

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

A.1 (2)—Other Miscellaneous Schemes
—purchase sale and fair price
shop scheme—Suspense personal
deposits—Debit

O.	..	2.00	..	—2.00
S.	2.00			

(ii) *Personal Ledger Account*—A summary of the personal ledger account opened for purchase, sale, fair price shop scheme sale centres under Tribal & Rural Welfare Department for 1967-68 is given below—

Credits during the year	Debits during the year	Closing balance on the 31st March 1968
Rs.	Rs.	Rs.
4,39,329	..	4,39,329

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

Appropriation—Floating Debt (Repayment)

(All Charged)

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

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 6,50,00,000	34,07,00,000	47,95,72,000	+13,88,72,000
Supplementary .. 27,57,00,000			
Amount surrendered during the year (March 1968)			1,00,00,000

Notes and Comments—

(i) The expenditure exceeded the appropriation by Rs. 13,88,72,000 which requires to be regularised.

(ii) The excess in the appropriation was the net result of the excess of Rs. 19,88,72 lakhs under the group-head "A. 3—Overdraft with the Reserve Bank of India" partly offset by savings totalling to Rs. 6,00,00 lakhs under, two group-heads mentioned under note (iii) below. The excess of Rs. 19,88,72 lakhs represents repayment of the overdrafts obtained by Government from the Reserve Bank of India during the course of the year; this remained uncovered as the State Government has not yet agreed that the shortfall in cash balance of Government with the Reserve Bank of India should be treated as loan obtained (the matter was reported to be under correspondence with the Government of India).

(iii) (i) A total provision of Rs. 29,07,00 lakhs (including supplementary appropriation of Rs. 27,57,00 lakhs) was made under the group-head "A. 1—Ways and means advances" for repayment of ways and means advances obtained from the Reserve Bank of India; Rs. 5,00,00 lakhs thereof, however, remained unutilised, as no repayment was made during February—March 1968 (the maximum permissible advance taken by February 1968 remained outstanding till end of March 1968).

(2) A provision of Rs. 5,00,00 lakhs was made under the group-head "A—2" for repayment of cash credit advance from the State Bank of India. Fresh cash credit accommodation of Rs. 2,00,00 lakhs was obtained during 1967-68 which was repaid along with the balance of Rs. 2,00,00 lakhs outstanding from the previous year. Rs. 1,00,00 lakhs of the provision thus remained unutilised which was explained as due to non-requirement of fresh cash credit advance as the Food Corporation of India took up procurement of foodgrains from the Khariff year 1967-68.

Appropriation—Loans from the Central Government (Repayment)
(All Charged)

(MAJOR HEAD: O—PUBLIC DEBT—DEBT RAISED IN INDIA—
LOANS FROM THE CENTRAL GOVERNMENT (REPAYMENT))

	Total appropriation expenditure	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 21,59,30,300	21,59,30,300	17,56,87,900	-4,02,42,400
Supplementary ..			
Amount surrendered during the year (March 1968) ..			4,02,42,500

Notes and Comments—

The entire provision of Rs. 5,40'00 lakhs under the group-head "B—Other Ways and Means Advances" remained unutilised due to non-receipt of such advances during the course of the year.

Rs. 1,37'58 lakhs of the saving were reappropriated to other group-heads on 31st March 1968 ; the balance of the saving was also surrendered on that day.

Appropriation—Other loans (Repayment)
(All Charged)

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

Original .. 34,88,400	34,88,400	33,67,022	- 1,21,378
Supplementary ..			
Amount surrendered during the year (March 1968) ..			1,21,400

Notes and Comments—

The Expenditure on repayment of instalments of loans obtained from the National Agricultural (Long Term Operation) Fund of the Reserve Bank of India, Life Insurance Corporation of India and the National Co-operative Development Corporation is recorded under this appropriation. The amount is charged on the revenue account vide note (i) (2) under "Appropriation for Reduction or Avoidance of Debt" at page 79.

APPENDIX

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

(Referred to in the Summary of Appropriation Accounts at page 9).

Number and name of grant	Budget	Actuals	Actuals compared with budget estimate
	Estimates		More+ Less—
1	2	3	4
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department	7,35,000	7,00,000	—35,000
2—Jails ..	2,50,000	2,43,489	—6,511
3—Police ..	1,02,39,000	7,37,369	—95,01,631
4—Expenditure relating to the Planning and Co-ordination Department	2,90,00,000	2,31,54,380	—58,45,620
5—Expenditure relating to the Political and Services Department	15,14,800	2,28,142	—12,86,658
10—Pensions ..	16,97,400	7,26,907	—9,70,493
11—Expenditure relating to the Education Department	17,300	..	—17,300
16—District administration and other expenditure relating to the Revenue Department	1,07,25,000	1,07,06,872	—18,128
18—Civil and Sessions Courts and Other Expenditure relating to the Law Department	2,42,100	..	—2,42,100
19—Stationery and Printing and other expenditure relating to the Commerce Department	1,00,000	1,09,646	+9,646
21—Tribal and Rural Welfare Department	14,00,000	..	—14,00,000
22—Medical and other expenditure relating to the Health Department	100	..	—100
24—Irrigation ..	2,37,88,600	1,25,87,034	—1,12,01,566
25—Public Works ..	10,53,02,700	12,53,01,587	+1,99,98,887
27—Public Works, Common Establishment and Other Expenditure relating to the Works Department	85,04,900	70,46,596	—14,58,304
28—Electricity Schemes ..	13,00,000	..	—13,00,000
30—Transport Schemes ..	30,42,700	8,61,040	—21,81,660
33—Co-operation and Marketing	22,86,500	2,18,423	—20,68,077
34—Contribution to Local bodies	..	8,37,217	+8,37,217
35—Animal Husbandry ..	2,23,600	3,64,282	+1,40,682

Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates More + Less -
1	2	3	4
	Rs.	Rs.	Rs.
36—Public Relations ..	1,00,000	48,456	—51,544
37—Agriculture ..	5,28,700	59,800	—4,68,900
40—Community Development Projects ..	..	1,62,015	+1,62,015
41—Loans to Local Funds, Government Servants, etc.	6,00,00,000	6,00,00,000	..
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	45,00,000	20,18,086	—24,81,914
43—Irrigation and Electricity Schemes	9,80,25,700	9,93,94,135	+13,68,435
44—Agricultural Improvement and Research	16,88,000	34,79,969	+17,91,969
45—Government Trading Scheme	36,68,55,000	24,95,88,372	—11,72,66,628
46—Road and Water Transport Schemes ..	..	13,417	+13,417
47—Capital expenditure relating to Public Health and Urban Development Department	20,67,400	20,67,400	..
48—Capital outlay on Industrial Development	18,40,000	7,96,859	—10,43,141
50—Capital outlay on Ports ..	6,05,000	63,31,842	+57,26,842
51—Capital expenditure relating to Labour Department	15,000	98,276	+83,276
53—Capital expenditure relating to Home Department	7,000	4,212	—2,788
54—Capital outlay on forests ..	3,40,00,000	9,68,20,521	+6,28,20,521
56—Capital expenditure relating to Planning and Co-ordination Department	..	1,607	+1,607
58—Capital expenditure relating to the Grama Panchayat Department	5,05,000	5,15,754	+10,754
59—Capital expenditure relating to Health Department	19,75,000	71,55,426	+51,80,426
60—Capital outlay on Works ..	31,50,000	33,88,847	+2,38,847
60-A—Capital expenditure relating to Tribal and Rural Welfare Department	..	4,39,329	+4,39,329
Grand Total ..	77,62,31,500	71,62,07,307	—6,00,24,193



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