



GOVERNMENT OF ORISSA

**APPROPRIATION  
ACCOUNTS  
1969-70**



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1969-70 presents the accounts of sums expended in the year ended 31st March 1970 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 APROPRIATION 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	.. 73,62,000	66,58,873	7,03,127	..
Charged	.. 11,30,000	10,54,649	75,351	..
2—Jails				
Voted	.. 85,90,600	78,21,093	7,69,507	..
3—Police				
Voted	.. 5,76,86,700	6,55,56,048	21,30,652	..
Charged	.. ..	300	..	300
4—Expenditure relating to the Planning and Co-ordination Department				
Voted	.. 6,56,36,400	5,54,26,101	1,02,10,299	..
Charged	.. 700	678	22	..
5—Community Development Projects, etc.				
Voted	.. 6,91,25,500	5,13,93,227	1,77,32,273	..
6—Expenditure relating to the Political and Services Department				
Voted	.. 50,15,900	45,74,817	4,41,083	..
Charged	.. 2,55,700	2,29,374	26,326	..
7—Cultural Affairs				
Voted	.. 20,70,000	19,95,661	74,339	..
8—Stamps				
Voted	.. 7,38,200	6,52,735	85,465	..
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted	.. 2,26,83,700	2,24,08,482	2,75,218	..
Charged	.. 6,13,300	6,09,692	3,808	..

## Summary

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
10—Pensions				
Voted ..	1,32,16,900	1,34,44,117	..	2,27,217
Charged ..	52,900	24,268	28,632	..
11—Expenditure relating to the Education Department				
Voted ..	20,03,81,800	19,46,28,714	57,53,086	..
Charged ..	1,56,400	1,56,400	..	..
12—Taxation				
Voted ..	72,26,100	70,37,686	1,88,414	..
13—Land Revenue				
Voted ..	4,68,84,300	4,04,26,567	64,57,733	..
14—Excise				
Voted ..	44,05,800	43,52,070	53,730	..
15—Registration				
Voted ..	17,72,000	15,30,124	2,41,876	..
16—District Administration and other expenditure relating to the Revenue Department				
Voted ..	3,62,89,600	3,43,79,677	19,09,923	..
Charged ..	1,25,00,000	1,25,00,000	..	..
17—Expenditure relating to the Industries Department				
Voted ..	3,29,62,300	2,49,91,218	79,71,082	..
17-A—Expenditure relating to Mining and Geology Department				
Voted ..	29,40,200	28,78,311	61,889	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	51,28,900	49,96,858	1,32,042	..
19—Stationery and printing and other expenditure relating to the Commerce Department				
Voted ..	1,07,45,200	97,68,775	9,76,425	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
20—Labour, Emigration and Employment Organisation				
Voted ..	50,53,300	44,66,379	5,86,921	..
Charged ..	100	..	100	..
21—Tribal and Rural Welfare Department				
Voted ..	3,98,49,200	3,27,12,223	71,36,977	..
22—Medical and other expenditure relating to the Health Department				
Voted ..	5,29,88,000	4,96,47,347	33,40,653	..
23—Public Health				
Voted ..	4,51,46,300	3,81,06,121	70,40,179	..
24—Irrigation				
Voted ..	14,45,28,300	11,41,77,000	3,03,51,300	..
Charged ..	6,100	..	6,100	..
25—Public Works				
Voted ..	17,17,96,200	12,84,66,203	4,33,29,997	..
Charged ..	3,86,300	3,36,120	50,180	..
26—State Legislature				
Voted ..	15,77,700	15,76,313	1,387	..
Charged ..	56,100	56,075	25	..
27—Public Works, Common Establishment and other expenditure relating to the Works Department				
Voted ..	1,55,06,800	1,58,46,036	..	3,39,236
28—Electricity Schemes				
Voted ..	4,83,23,600	4,34,69,900	48,53,700	..
29—Taxes on vehicles				
Voted ..	16,69,200	15,38,255	1,30,945	..
Charged ..	4,800	..	4,800	..

## Summary

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
30—Transport Schemes ..				
Voted ..	2,87,97,100	2,85,71,526	2,25,574	..
Charged ..	1,600	..	1,600	..
31—Forest				
Voted ..	3,52,43,900	3,30,65,733	21,78,167	..
Charged ..	5,000	..	5,000	..
32—Fisheries				
Voted ..	87,32,700	60,76,791	26,55,909	..
Charged ..	100	100	..	..
33—Co-operation and Marketing				
Voted ..	1,65,93,400	1,35,63,076	30,30,324	..
34—Contribution to Local Bodies				
Voted ..	1,32,11,400	1,13,18,173	18,93,227	..
35—Animal Husbandry				
Voted ..	2,31,50,700	2,24,74,785	6,75,915	..
Charged ..	1,600	1,600	..	..
36—Public Relations				
Voted ..	46,26,100	42,19,451	4,06,649	..
37—Agriculture				
Voted ..	5,51,73,200	4,01,60,335	1,50,12,865	..
38—Supply Department				
Voted ..	73,27,900	66,21,622	7,06,278	..
39—Ports				
Voted ..	3,33,300	1,83,873	1,49,427	..
Charged ..	62,000	62,000	..	..
<i>Interest on Debt and other obligations</i>				
Charged ..	21,25,15,400	20,46,86,018	78,29,382	..
<i>Appropriation for reduction or avoidance of Debt</i>				
Charged ..	4,96,98,300	4,96,98,472	..	172

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure 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 ..	1,49,800	2,95,734	..	1,45,934
41—Loans to Local Funds, Government servants, etc.				
Voted ..	8,39,14,100	7,88,52,364	50,61,736	..
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department				
Voted ..	49,71,000	35,63,212	14,07,788	..
43—Irrigation and Electricity Schemes				
Voted ..	19,96,13,200	18,35,50,488	1,60,62,712	..
Charged ..	1,60,900	1,59,951	949	..
44—Agricultural Improvement and Research				
Voted ..	1,29,68,700	84,92,763	44,75,937	..
45—Government Trading Scheme				
Voted ..	17,61,80,000	5,00,39,936	12,61,40,064	..
46—Road and Water Transport Schemes				
Voted ..	19,60,000	17,86,182	1,73,818	..
Charged ..	7,500	7,429	71	..
47—Capital expenditure relating to Public Health and Urban Development Department				
Voted ..	58,00,000	57,96,290	3,710	..
48—Capital Outlay on Industrial Development				
Voted ..	3,54,17,000	3,32,57,282	21,59,718	..
Charged ..	20,400	20,400	..	..
49—Hirakud Dam Project				
Voted ..	10,04,000	4,04,991	5,99,009	..
50—Capital Outlay on Ports				
Voted ..	58,00,000	19,08,062	38,91,938	..
51—Capital expenditure relating to Labour, Employment and Housing Department				
Voted ..	4,63,000	..	4,63,000	..

Summary

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
53—Capital expenditure relating to Home Department				
Voted	.. 2,00,000	1,99,831	169	..
54—Capital Outlay on Forests				
Voted	.. 6,41,73,600	6,39,15,227	2,58,373	..
55—Share Capital Contribution to Co-operative Organisations				
Voted	.. 68,06,900	47,48,000	20,58,900	..
56—Capital expenditure relating to Planning and Co-ordination Department				
Voted	.. 77,28,000	76,52,687	75,313	..
Charged	.. 88,500	87,879	621	..
57—Capital expenditure relating to Animal Husbandry Department				
Voted	.. 99,000	91,672	7,328	..
Charged	.. 600	599	1	..
58—Capital expenditure relating to the Grama Panchayat Department				
Voted	.. 10,000	4,582	5,418	..
59—Capital expenditure relating to Health Department				
Voted	.. 43,29,000	32,65,625	10,63,375	..
60—Capital Outlay on Public Works				
Voted	.. 2,89,33,100	2,39,20,096	50,13,004	..
Charged	.. 61,700	29,237	32,463	..
60-A—Capital expenditure relating to Tribal and Rural Welfare Department				
Voted	.. 28,75,400	18,42,264	10,33,136	..
61—Capital expenditure relating to the Mining and Geology Department				
Voted	.. 1,34,55,900	1,34,55,900	..	..
Permanent Debt (Repayment)—				
Charged	.. 4,40,77,500	4,34,14,741	6,62,759	..

## Summary

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.
<i>Floating Debt (Repayment)</i>				
<i>Charged</i> ..	40,73,00,000	43,16,74,000	..	2,43,74,000
<i>Loans from the Central Government (Repayment)</i>				
<i>Charged</i> ..	39,14,60,100	28,55,99,838	10,58,60,262	..
<i>Other Loans (Repayment)</i>				
<i>Charged</i> ..	83,36,100	65,08,672	18,27,428	..
Total—Voted ..	198,73,42,100	163,82,25,484	34,98,29,003	7,12,587
<i>Charged</i> ..	112,89,59,900	103,69,18,492	11,64,15,880	243,74,572
Grand Total ..	311,63,02,000	267,51,43,976	46,62,44,883	2,50,85,059

The excess over the voted grants in the following cases requires regularisation :—

10—Pensions;

27—Public Works, Common Establishment and other expenditure relating to the Works Department; and

40—Community Development Projects.

The excess over the charged Appropriation “3—Police”, “Appropriation for Reduction or Avoidance of Debt” and “Floating Debt (Repayment)” also requires regularisation.

The expenditure shown in column 3 of the above summary does not include a sum of Rs. 19,83,446 met out of advances from the Contingency Fund which were not reimbursed to the Fund during the year by a vote of the Legislature. The details of this expenditure are as follows :—

Major head (grant number and name)	Amount Rs.	Date of sanction of advance	Date of recoupment to the fund during the next year i. e., 1970-71
(1) 30—Public Health (Grant no. 23—Public Health)	9,83,446	25th March 1970	25th September 1970
(2) Loans and Advances by the State Government (Grant no. 41—Loans to Local Funds, Government servants etc.)	10,00,000	13th March 1970	25th September 1970

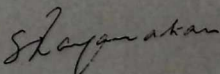
As the grants and appropriations are for gross amounts required for expenditure, the expenditure shown against them do not include recoveries adjusted in the account in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1969-70 and that shown in the Finance Accounts for the year is given below :-

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	163,82,25,484	103,69,18,492
Deduct—Total Recoveries ..	29,85,94,046	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	133,96,31,438	103,69,18,492

The details of recoveries referred to above are given in the appendix at pages 94—95.

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 my Report for the year 1969-70.



(S. RANGANATHAN)

Comptroller and Auditor General of India

NEW DELHI,

The

117 APR 1971

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

(MAJOR HEADS : 18— PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE;  
19—GENERAL ADMINISTRATION ; 21—ADMINISTRATION OF JUSTICE;  
26— MISCELLANEOUS DEPARTMENTS : 67—PRIVY PURSES  
AND 71— MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	64,79,800	73,62,000	66,58,873
Supplementary	8,82,200		
Amount surrendered during the year (March 1970)			6,29,800
<b>Charged—</b>			
Original	11,30,000	11,30,000	10,54,649
Supplementary	..		
Amount surrendered during the year (February 1970)			63,000

**Notes and comments—**

The saving in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Other election charges—			
O.	6.19	13.60	12.75
S.	8.76		
R.	—1.35		
			—0.85

The total saving of Rs. 2.20 lakhs was mainly due to non-payment of printing charges to private presses which failed to print the supplementary electoral rolls in time.

(2) O—Civil Defence—Miscellaneous—			
O.	4.20	2.11	2.09
R.	—2.09		
			—0.02

The total saving of Rs. 2.11 lakhs (50 per cent of the provision) was mainly due to non-purchase of equipment and uniforms owing to non-receipt of suitable tenders and non-payment for broadcasting facilities due to non-receipt of demand from the Postal Department.

## Grant No. 2—Jails (All Voted)

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	85,60,600	85,90,600	78,21,093	-7,69,507
Supplementary	30,000			
Amount surrendered during the year (March 1970)				3,27,000

## Notes and Comments—

The saving occurred mainly under—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Jail Manufactures—			
O.	5.49	4.99	1.47
R.	-0.50		-3.52

Of the total saving of Rs. 4.02 lakhs (73 per cent of the provision), reasons for saving of Rs. 3.52 lakhs have not been intimated ; the balance saving of Rs. 0.50 lakh was due to non-purchase of raw materials.

## Grant No. 3—Police

(MAJOR HEAD: 23—POLICE)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	6,75,85,900	6,76,86,700	6,55,56,048	-21,30,652
Supplementary	1,00,800			
Amount surrendered during the year (March 1970)				12,77,700
Charged—				
Original	..	..	300	+300
Supplementary	..			
Amount surrendered during the year				nil

## Notes and comments—

The expenditure exceeded the charged appropriation by Rs. 300 which requires to be regularised.

The expenditure represents reimbursement of cost of defence to an ex-assistant sub-inspector of police sanctioned by Government in August 1969 in pursuance of court decree ; the amount was paid in December 1969. No provision was made even in the supplementary appropriation.

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

(MAJOR HEADS : 31—AGRICULTURE; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original ..	4,45,10,300	6,56,36,400	5,54,26,101	- 1,02,10,299
Supplementary	2,11,26,100			
Amount surrendered during the year (March 1970)				2,36,300
Charged—				
Original ..	..	700	678	—22
Supplementary	700			
Amount surrendered during the year				nil
<i>Notes and comments—</i>				

(i) The Department obtained supplementary grants of Rs. 2.11.26 lakhs in September 1969 (Rs. 50.26 lakhs) and March 1970 (Rs. 1.61.00 lakhs); the total expenditure, however, fell short of the original plus supplementary provision by Rs. 1.02.10 lakhs (63 per cent of the supplementary grant obtained in March 1970). Of the saving of Rs. 1.02.10 lakhs in the voted grant saving of Rs. 97.70 lakhs occurred under:—

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
M—Public Works—Suspense— Gross Debit (Non-Plan)			
O. ..	2,50.00	1,52.30	—97.70

The Department has not intimated the detailed provision made under the subdivisions of the "Suspense" head (*viz.*, stock, purchases, miscellaneous public works advances) ; reasons for saving are also awaited.

(ii) *Suspense Account*— The expenditure under the grant includes Rs. 1.52.30 lakhs relating to the purchase of stores etc., for the Rural Engineering Organisation booked under the group-head "M—Suspense" under "50—Public Works". The nature and scope of the transactions under the head "Suspense" and the accounting procedure followed for these transactions have been explained in note (vi) below grant no. 24— Irrigation.

A summary of the transactions in the Suspense account during 1969-70 is given below :—

Opening balance on 1st April 1969	Debits during the year	Credit during the year	Closing balance on 31st March 1970
32.69	(In lakhs of rupees) 1,52.30	1,44.66	40.33

## 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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	6,91,24,600	6,91,25,500	5,13,93,227	—1,77,32,273
Supplementary	900			
Amount surrendered during the year (March 1970)				1,59,77,600

*Notes and comments—*

(i) Analysis of provision, actual expenditure, saving and amount surrendered in this grant between "Plan" and "non-Plan" is given below :—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan ..	1,78.72	1,75.09	3.63	1.81
Non-Plan ..	5,12.54	3,38.84	1,73.70	1,57.97

(ii) In the following group-heads, out of the total provision of Rs. 2,56.57 lakhs, Rs. 1,76.81 lakhs (69 per cent) remained unutilised. Saving of Rs. 1,68.24 lakhs which was either surrendered (Rs. 1,55.04 lakhs) or re-appropriated (Rs. 13.20 lakhs) to other group-heads was attributed mainly to—

(a) curtailment of expenditure as a measure of economy (Rs. 1,23.81 lakhs);

(b) post-budget reduction of Plan maintenance expenditure in post-stage-II Blocks (Rs. 9.38 lakhs) ;

(c) non-finalisation of remuneration and honorarium payable to village level workers (Rs. 4.60 lakhs) ;

(d) late appointment and non-appointment of staff (Rs. 2.59 lakhs) and

(e) discontinuance of training of village level workers (Rs. 0.51 lakh).

## Group-head

Total grant	Actual expenditure	Excess+ Saving—
-------------	--------------------	--------------------

(In lakhs of rupees)

## Rural Development—

(1) A. 1—Direction and Organisation—Panchayat Office Establishment—

O.	..	39.24	} 37.40	36.02	—1.38
S.	..	*			
R.	..	—1.84			

Reasons for the final saving of Rs. 1.38 lakhs are awaited.

Saving of Rs. 3.81 lakhs occurred during 1968-69 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) A. 4—Establishment of District Advisory Councils—			
O. .. 7.82	3.42	2.96	—0.46
R. .. —4.40			
(3) B.1—Grants-in-aid, contributions, etc.—Grants to Panchayat Samitis and Zilla Parishads for maintenance of wells and tube wells—			
O. .. 6.00	1.99	1.94	—0.05
R. .. —4.01			
(4) B.2—Grants to Panchayat Samitis for payment to the sanitation staff maintenance by Grama Panchayat—			
O. .. 12.00	9.00	8.87	—0.13
R. .. —3.00			
Saving of Rs. 3.12 lakhs occurred during 1968-69 also.			
(5) B.4—Grants to Grama Panchayat for maintenance of Panchayat Road—			
O. .. 16.00	13.00	12.34	—0.66
R. .. —3.00			
(6) B. 7—Grants to Panchayat Samitis—			
O. .. 9.00	6.25	6.19	—0.06
R. .. —2.75			
Saving of Rs. 2.47 lakhs occurred during 1968-69 also.			
(7) B.8—Grants to Grama Panchayat Samitis for pay of Grama Panchayat Secretaries—			
O. .. 4.60	..	..	..
R. .. —4.60	..	..	..
Saving of Rs. 10.69 lakhs occurred during 1968-69 also.			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Community Development Projects, National Extension Service and Local Development Works—			
<i>National Extension Service—</i>			
(8) G.2(2)—Agricultural Development including Animal Husbandry, Fisheries, Minor Irrigation and Local Improvement—Grants-in-aid (Non-recurring)—			
O.            ..    1,05.38	}	..    ..	..    ..
R.            ..    -1,05.38			
(9) G. 2(3)—Amenities—Health and Rural Sanitation—Grants-in-aid—			
O.            ..    35.13	}	..    ..	..    ..
R.            ..    -35.13			
<i>General—</i>			
(10) H.2—Training Schemes—Inte- grated Training Institution—			
O.            ..    7.80	}	3.67	3.28
R.            ..    -4.13			
(11) BB.1—Grants-in-aid, Contribu- tions etc.—Grants to Applied Nutri- tion Programme—(Plan-Central Sector)—			
O.            ..    13.60	13.60	8.16	-5.44

Reasons for the final saving are awaited.

**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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original	... 50,15,900	} 50,15,900	45,74,817	-4,41,083
Supplementary	... ..			
Amount surrendered during the year (March 1970)				4,03,600
<b>Charged—</b>				
Original	... 2,55,700	} 2,55,700	2,29,374	-26,326
Supplementary	... ..			
Amount surrendered during the year (November 1969: Rs. 19,300, February 1970: Rs. 1,100 and March 1970: Rs. 4,900)				25,300

**Notes and comments—**

Saving in the voted grant occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>B.4—Special Land acquisition establishment, Rourkela—</b>			
O.	— 4.30	} 0.66	0.65
R.	... -3.64		
			-0.01

The total saving of Rs. 3.65 lakhs (85 per cent of the original provision was mainly due to non-completion of formalities by Hindustan Steel Ltd. in whose favour land was to be acquired.

**Grant No. 7— Cultural Affairs (All Voted)**

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.	
Original	— 19,20,000	} 20,70,000	19,95,661	
Supplementary	— 1,50,000			
Amount surrendered during the year (March 1970)				60,200

## Grant No. 8—Stamps (All Voted)

(MAJOR HEAD: 14—STAMPS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 5,00,300	} 7,38,200	6,52,735	—85,465
Supplementary .. 2,37,900			
Amount surrendered during the year (March 1970)			14,000

## 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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original .. 2,01,52,000	} 2,26,83,700	2,24,08,482	—2,75,218
Supplementary .. 25,31,700			
Amount surrendered during the year (March 1970)			1,14,700
Charged—			
Original .. 6,13,500	} 6,13,500	6,09,692	—3,808
Supplementary .. ..			
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—PAYMENT OF COMMUTED VALUE OF PENSIONS)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original .. 1,04,83,700	} 1,32,16,900	1,34,44,117	+2,27,217
Supplementary .. 27,33,200			
Amount surrendered during the year			nil
Charged—			
Original .. 28,000	} 52,900	24,268	—28,632
Supplementary .. 24,900			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The expenditure in the voted grant exceeded the budget provision by Rs. 2,27, 217 which requires to be regularised.

(ii) The excess in the voted grant occurred mainly under "A. 5—Pensions granted under Section I of the liberalised pension rules" (expenditure: Rs. 71.31 lakhs; provision: Rs. 58.33 lakhs) due to finalisation of more pension cases during the year; the excess was partly set off by less drawal of pensions than anticipated under "A.1—Payment to Pensioners" (expenditure: Rs. 1.07 lakhs; provision: Rs. 10.00 lakhs).

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

(MAJOR HEADS: 26—MISCELLANEOUS DEPARTMENTS; 28—EDUCATION; 64—FAMINE RELIEF; 68—STATIONERY AND PRINTING AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	19,97,66,200	20,03,81,800	19,46,28,714
Supplementary..	6,15,600		
Amount surrendered during the year (March 1970)			7,07,900
<b>Charged—</b>			
Original ..	..	1,56,400	1,56,400
Supplementary	1,56,400		
Amount surrendered during the year			nil

*Notes and comments—*

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "non-Plan" is given below:—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	87.45	74.03	13.42	1.32
Non-Plan ..	19,16.37	18,72.26	44.11	5.76

(ii) The saving under the grant occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) C—Government Arts Colleges—			
O. ..	1,16.97	1,12.11	1,11.89
S. ..	*		
R. ..	—4.86		
			—0.21

The total saving of Rs. 5.07 lakhs was due to late appointment of staff and vacancies in certain posts.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(2) G—Direct grants to non-Government Secondary schools—		(In lakhs of rupees)	
O. .. 4,15·36	3,48·28	3,40·10	—8·18
S. .. *			
R. .. —67·08			

Out of the total saving of Rs. 75·26 lakhs, saving of Rs. 67·08 lakhs was mainly due to Government taking over one hundred forty-two aided high schools (Rs. 66·53 lakhs) and amalgamation of Middle English Schools with Girls' High Schools (Rs. 1·07 lakhs); reasons for the balance saving of Rs. 8·18 lakhs are awaited.

(3) I—Government Primary Schools—

O. .. 42·95	24·33	22·39	—1·94
R. .. —18·62			

Out of the total saving of Rs. 20·56 lakhs (48 per cent of the provision), saving of Rs. 18·62 lakhs was due to reduced requirement; reasons for reduced requirement and reasons for balance saving of Rs. 1·94 lakhs are awaited.

(4) L—Government Special Schools—

O. .. 59·08	46·48	41·93	—4·55
S. .. *			
R. .. —12·60			

Out of the total saving of Rs. 17·15 lakhs (29 per cent of the provision), saving of Rs. 12·60 lakhs was mainly due to admission of less number of trainees to institutions (Rs. 7·46 lakhs) and abolition of elementary training schools (Rs. 4·50 lakhs); reasons for the balance saving of Rs. 4·55 lakhs are awaited.

Saving of Rs. 22·19 lakhs (41 per cent of the provision) occurred during 1968-69 also.

(5) P—Scholarships—

O. .. 38·03	35·51	26·58	—8·93
R. .. —2·52			

Out of the total saving of Rs. 11·45 lakhs (30 per cent of the provision) reasons for saving of Rs. 8·93 lakhs are awaited; the balance saving of Rs. 2·52 lakhs was mainly due to want of awardees (Rs. 1·94 lakhs).

(6) Q—Miscellaneous—

O. .. 73·51	64·84	61·78	—3·06
S. .. **			
R. .. —8·67			

Out of the total saving of Rs. 11·73 lakhs, saving of Rs. 8·67 lakhs was mainly due to non-holding of National Cadet Corps Camps and less number of cadets attending the camps and parades (Rs. 5·88 lakhs) and conversion of basic training schools to secondary training schools (Rs. 3·08 lakhs); reasons for the balance saving of Rs. 3·06 lakhs are awaited.

Saving of Rs. 11·27 lakhs occurred during 1968-69 also.

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
(7) T—Government Arts Colleges—(Plan—State Sector)—					
O.	..	12·10	9·13	9·00	—0·13
R.	..	—2·97			

Total saving of Rs. 3·10 lakhs (25 per cent of the provision) was mainly due to late sanction/non-sanction of some schemes.

(8) V—Government Secondary Schools—(Plan—State Sector)—

O.	..	5·50	4·59	3·50	—1·09
R.	..	—0·91			

The total saving of Rs. 2·00 lakhs formed 36 per cent of the provision; reasons for the final saving of Rs. 1·09 lakhs are awaited.

Saving of Rs. 4·05 lakhs occurred during 1968-69 also.

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

O.	..	24·23	17·36	13·90	—3·46
S.	..	**			
R.	..	—6·87			

Out of the total saving of Rs. 10·33 lakhs (43 per cent of the provision) saving of Rs. 6·87 lakhs was mainly due to wrong provision of funds (Rs. 13·06 lakhs) and late appointment of staff (Rs. 2·36 lakhs) partly set off by additional requirement of funds for some schemes (Rs. 8·55 lakhs). Reasons for the the balance saving of Rs. 3·46 lakhs are awaited.

(10) JJ—Scholarships - (Plan—Central Sector)—

O.	..	27·89	10·20	8·18	—2·02
R.	..	—17·69			

Out of the total saving of Rs. 19·71 lakhs (70 per cent of the provision) saving of Rs. 17·69 lakhs was mainly due to non-receipt of Central assistance (Rs. 14·67 lakhs) and less scholarships awarded (Rs. 2·50 lakhs). Reasons for the balance saving of Rs. 2·02 lakhs are awaited.

Saving of Rs. 4·23 lakhs (31 per cent of the the provision) occurred during 1968-69 also.

\*Rs. 400

\*\*Rs. 100

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(11) NN—Miscellaneous and Unforeseen charges—			
O. .. 17.50	10.01	10.00	—0.01
R. .. —7.49			

The total saving of Rs. 7.50 lakhs (43 per cent of the provision) was due to economy measures.

(iii) In the following group-head additional provision made by reappropriation in March 1970 proved excessive:—

FF—Direct grants to non-Government Secondary Schools (Plan—Central Sector)—	Total grant	Actual expenditure	Excess+ Saving—
O. .. 1.36	12.30	10.15	—2.15
S. .. *			
R. .. 10.94			

Reasons for the saving are awaited.

(iv) *Orissa Loan Stipend Fund*—The expenditure in the grant includes Rs. 10.00 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 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 stipendaries and debited with advances granted to the stipendaries. During 1969-70 the total loans advanced to the stipendaries from the fund were Rs. 24.85 lakhs. The balance at the credit of the fund on 31st March 1970 was Rs. 12.25 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70.

#### 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 68,42,400	72,26,100	70,37,686	—1,88,414
Supplementary 3,83,700			
Amount surrendered during the year (March 1970)			88,500

\*Rs. 100

## Grant No. 13—Land Revenue (All Voted)

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	4,68,84,100	4,68,84,300	4,04,26,567	—64,57,733
Supplementary	200			
Amount surrendered during the year (March 1970)				57,10,600

## Notes and comments—

(i) Substantial savings occurred under:—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(1) A. 1—Charges of Administration—Land Reforms—				
O.	9.32	7.46	7.26	—0.20
S.	*			
R.	—1.86			

The total saving of Rs. 2.06 lakhs (22 per cent of the provision) was mainly due to non-sanction of posts and abolition of large number of posts entertained for land reforms work from December 1969.

(2) B.1—Management of Government Estates—Tahasil Establishment—				
O.	1,79.18	1,73.98	1,71.57	—2.41
R.	—5.20			

Out of the total saving of Rs. 7.61 lakhs, saving of Rs. 5.20 lakhs was due to entertainment of additional collection peons for one month only instead of four months. Reasons for the balance saving of Rs. 2.41 lakhs are awaited.

(3) C.2—Survey settlement and Record operations—Record of Rights and settlement operations—				
O.	1,02.11	99.75	99.64	—0.11
S.	*			
R.	—2.36			

The total saving of Rs. 2.47 lakhs was mainly due to postponement of rent camps and non-purchase of vehicles.

(4) C.3—Survey settlement and Record operations—survey office and Traverse Establishment—				
O.	14.79	11.92	12.00	+0.08
R.	—2.87			

Out of the net saving of Rs. 2.79 lakhs, saving of Rs. 1.74 lakhs was due to non-purchase of chemicals; reasons for the balance saving of Rs. 1.05 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(5) F—Other Miscellaneous assignments and Compensations etc.—			
Land Revenue—			
O. 79.70	36.27	31.37	—4.90
R. —43.43			

Out of the total saving of Rs. 48.33 lakhs (61 per cent of the provision) saving of Rs. 42.87 lakhs was attributed to less payment of cess to *panchayats* owing to less collection of cess on land; reasons for the balance saving of Rs. 5.46 lakhs are awaited.

Saving of Rs. 7.72 lakhs occurred during 1968-69 also.

(ii) *Zamindari Abolition Fund*—The expenditure in the grant includes Rs. 55.00 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 to Rs. 55 lakhs. 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 credit to the head "XVI—Interest" respectively. The balance at the credit of the fund on 31st March 1970 was Rs. 89.80 lakhs.

An account of the transactions in the fund during 1969-70 has been given in statement no.16 of Finance Accounts 1969-70.

#### 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 40,85,200	44,05,800	43,52,070	— 53,730
Supplementary 3,20,600			

Amount Surrendered during the year (March 1970)

8,000

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

(MAJOR HEAD: 15—REGISTRATION FEES)

		Total grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original	17,72,000	17,72,000	15,30,124	-2,41,876
Supplementary	..			
Amount surrendered during the year (March 1970)				2,31,500

## Notes and comments—

(1) The saving occurred mainly under :—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
District Charges—				
O.	17.09	14.92	14.83	-0.09
R.	-2.17			

The total saving of Rs. 2.26 lakhs was mainly due to non-sanction of new posts by Government pending revision of formula for calculating staff.

## 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; 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	3,06,40,800	3,62,89,600	3,43,79,677	-19,09,923
Supplementary	56,48,800			
Amount surrendered during the year (March 1970)				16,35,600
Charged—				
Original	1,23,00,000	1,25,00,000	1,25,00,000	..
Supplementary	2,00,000			
Amount surrendered during the year				nil

## Notes and comments—

(i) In the following group-heads provision of Rs. 18.39 lakhs remained unutilised in the voted grant. Non-utilisation was mainly due to the amount required to render relief to people affected by drought and floods being less than that provided originally on *ad hoc* basis.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a) L—Famine Relief—Relief Works—			
O.                                   62.00	80.73	81.73	+1.00
S.                                   22.00			
R.                                   -3.27			
(b) M. 2—Famine Relief—Gratuitous Relief—Relief on Natural calamities—Concessional Supply of food—			
O.                                   5.00	..	..	..
R.                                   -5.00			
(c) N. 1—Famine Relief—Miscellaneous—Supply of Drinking Water—			
O.                                   15.00	3.89	3.88	-0.01
R.                                   -11.11			

(ii) *Orissa Famine Relief Fund*—The expenditure under the charged appropriation includes Rs. 1,25.00 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. Rs. 1,25.00 lakhs were transferred to the fund from revenue this year. 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 lakhs 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. 1,25.00 lakhs were debited to the fund in 1969-70. This expenditure was initially accounted for against provision made in the following grants:—

Grant	Amount of expenditure
	Rs.
16—District Administration	1,21,55,716
24—Irrigation	1,00,007
35—Animal Husbandry	1,28,871
37—Agriculture	1,15,406
Total	1,25,00,000

The balance at the credit of the fund as on the 31st March 1970 was Rs. 16. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70.

**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	3,03,97,700	3,29,62,300	2,49,91,218	—79,71,082
Supplementary	25,64,600			
Amount surrendered during the year (January 1970: Rs. 4,31,000 and March 1970: Rs.71,02,900)				75,33,900

*Notes and comments—*

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "non-Plan" is given below:—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan ..	55.92	23.84	32.08	31.41
Non-Plan ..	2,73.70	2,26.07	47.63	43.93

(ii) Provision remained unutilised wholly or to a substantial extent under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) F—Technical Education— Technical Institutions— (Non-Plan)—			(In lakhs of rupees)

O.	67.95	58.76	56.59	—2.17
R.	—9.19			

Of the total saving of Rs. 11.36 lakhs, saving of Rs. 9.19 lakhs was mainly due to less admission to schools (Rs. 3.36 lakhs), payment of stipends to some students direct by Government of India (Rs. 1.45 lakhs), less amount of stipends paid on revision in rate and absence of students (Rs. 1.37 lakhs), vacancies (Rs. 1.30 lakhs) and abandonment of the scheme of tools and equipment for industrial training institutes (Rs. 0.66 lakh); reasons for the balance saving of Rs. 2.17 lakhs are awaited.

Saving of Rs. 9.28 lakhs and Rs. 7.67 lakhs occurred during 1967-68 and 1968-69 also.

(2) G—Technical Education—  
Grants-in-aid, Contributions,  
etc. (Non-Plan)—

O.	55.64	33.82	33.82	..
R.	—21.82			

The saving (39 per cent of the provision) was due to less sanction of grants by Government of India as its 50 per cent share of expenditure of Regional Engineering College, Rourkela, (Rs. 13.24 lakhs) and less requirement of grants by the University College of Engineering, Burla, (Rs. 8.58 lakhs).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(3) H—Technical Education— Technical Institutions— (Plan-State Sector)—			
O. 11.18	7.69	7.62	—0.07
S. *			
R. —3.49			

The total saving of Rs. 3.56 lakhs (32 per cent of the provision) was mainly due to non-starting of part-time diploma course in Engineering schools owing to certain difficulties (Rs. 1.50 lakhs), non-sanction of certain posts on account of non-receipt of Central assistance (Rs. 1.06 lakhs) and less expenditure on training of craft instructors as the departmental trainees drew their allowances from their parent offices (Rs. 0.44 lakh).

Saving of Rs. 25.03 lakhs (64 per cent), Rs. 3.77 lakhs (43 per cent) and Rs. 2.40 lakhs (30 per cent) also occurred during 1966-67, 1967-68 and 1968-69 respectively.

(4) J—Technical Education— Grants-in-aid, Contributions, etc. (Plan-Central Sector)—			
O. 21.00	..	..	..
R. —21.00			

The entire provision remained unutilised due to non-sanction of post-graduate courses and research by Government of India.

(5) M—Industries—Grants-in-aid, Contributions etc., (Non-Plan)—			
O. 23.90	18.24	18.24	..
S. **			
R. —5.66			

The saving of Rs. 5.66 lakhs (24 per cent of the provision) was mainly due to less grants to Agro and Small Industries Corporation due to post-budget decision to transfer the Panchayat Industries Officers to the Directorate of Industries and Orissa Khadi and Village Industries Board owing to its reconstitution in September 1969.

(6) U. 1—Industries—Industrial Development—(Plan—Central Sector)—			
O. 8.84	2.57	2.49	—0.08
R. —6.27			

The total saving of Rs. 6.35 lakhs (72 per cent of the provision) was mainly due to non-receipt of central assistance (Rs. 4.31 lakhs), non-collection of industrial intelligence data (Rs. 1.02 lakhs) and non-acceptance of proposals for grant of subsidy on interest by Government of India (Rs. 0.81 lakh).

\*Rs. 100

\*\*Rs. 200

Grant No. 17-A—Expenditure relating to Mining and  
Geology Department (All Voted)

(MAJOR HEAD: 27—SCIENTIFIC DEPARTMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	29,40,200	29,40,200	28,78,311
Supplementary	..		
Amount surrendered during the year (March 1970)			49,100

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 Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Original	50,68,900	51,28,900	49,96,858
Supplementary	60,000		
Amount surrendered during the year (March 1970)			60,500

Notes and comments—

The expenditure in this grant includes Rs. 2.80 lakhs for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on administration of the Act is initially met from the provision under this grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1969-70 Rs. 2.96 lakhs were spent 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  
(All Voted)

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	1,07,45,000	1,07,45,200	97,68,775
Supplementary	200		
Amount surrendered during the year			nil

## Notes and comments—

Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Purchase of Stationery Stores—			
O. 17.40	15.27	11.03	—4.24
R. —2.13			

The total saving of Rs. 6.37 lakhs (37 per cent of the original provision) was due to less purchase of paper; reasons for less purchase are awaited.

## Grant No. 20—Labour Emigration and Employment Organisation

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Voted—	Rs.	Rs.	Rs.
Original 47,03,300	50,53,300	44,66,379	—5,86,921
Supplementary 3,50,000			
Amount surrendered during the year (March 1970)			4,80,600
Charged—			
Original ..	100	—	—100
Supplementary 100			
Amount surrendered during the year			nil

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 3,98,48,300	3,98,49,200	3,27,12,223	—71,36,977
Supplementary 900			
Amount surrendered during the year (March 1970)			26,56,300

*Notes and comments—*

(i) An analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "non-Plan" is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of		rupees)	
Plan ..	99.98	68.66	31.32	17.40
Non-Plan ..	2,98.51	2,58.46	40.05	9.16

(ii) Saving in the grant occurred mainly under—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Rural Welfare Department—			
Scheduled Tribes—			
(1) A. 4—Educational Improvement—			

O. ..	1,68.65	} 1,64.87	1,49.02	—15.85
S. ..	•			
R. ..	—3.78			

Out of the total saving of Rs. 19.63 lakhs, reasons for saving of Rs. 16.24 lakhs are awaited; the balance saving of Rs. 3.39 lakhs was due to sanction of stipends instead of boarding charges (Rs. 1.89 lakhs) and less number of students in Ashram Schools (Rs. 1.50 lakhs).

Saving of Rs. 3.76 lakhs occurred during 1968-69 also.

(2) A. 9—Other Welfare Schemes—

O. ..	35.94	} 26.81	23.83	—2.98
R. ..	—9.13			

The total saving of Rs. 12.11 lakhs was 34 per cent of the provision; reasons are awaited.

Savings between 23 and 50 per cent (Rs. 8.27 lakhs to Rs. 19.47 lakhs) occurred during the preceding six years also.

The cost of rehabilitation of tribals on lands reclaimed by Dandakaranya Development Authority initially met out of the Consolidated Fund is reimbursed by that Authority. Out of Rs. 38.28 lakhs recoverable from that Authority for settling 1,836 families between 1960-61 and 1965-66, Rs. 34.18 lakhs were recovered during February 1964 and March 1968. The balance remains to be recovered. Information about expenditure incurred and the area of the land reclaimed by Dandakaranya Development Authority and utilised during 1966-67, 1967-68, 1968-69 and 1969-70 is awaited from the Department. According to provision made in the budget estimates, Rs. 14.00 lakhs each for 1966-67, 1967-68, 1968-69 and 1969-70 are recoverable from the Dandakaranya Development Authority; no part of this amount has been recovered so far (November 1970).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ saving—
Backward Classes—			
(3) A. 17—Scholarships and Stipends—			
O. .. 6'11	4'79	3'81	—0'98
R. .. —1'32			

Reasons for the total saving of Rs. 2'30 lakhs (38 per cent of the provision) have not been intimated.

Scheduled Castes—

(4) B. 9—Educational Improvement— (Plan—State Sector)—			
O. ... 6'40	6'34	4'35	—1'99
R. — — —0'06			

Reasons for the total saving of Rs. 2'05 lakhs (32 per cent of the provision) are awaited.

(5) In the following group-heads Rs. 23'09 lakhs remained unutilised mainly due to reduction in Plan ceiling.

Group-head	Total grant	Actual expenditure	Saving— (Percentage of total saving to provision)
			(In lakhs of rupees)
Scheduled Tribes—			
C. 1—Educational Improvement— (Plan—Central Sector)—			
O. .. 34'90	30'30	25'44	—4'86 (27)
S. .. *			
R. .. —4'60			
C. 2—Other Welfare Schemes— (Plan—Central Sector)—			
O. .. 9'37	7'28	5'05	—2'23 (46)
S. .. *			
R. .. —2'09			
Scheduled Castes—			
C. 4—Educational Improvement— (Plan—Central Sector)			
O. .. 4'60	1'00	0'50	—0'50 (89)
R. .. —3'60			
Other Backward castes—			
C. 6—Educational Improvement— (Plan—Central Sector)—			
O. .. 5'21	..	..	(100)
R. .. —5'21			

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 .. 5,29,87,300	5,29,88,000	4,96,47,347	—33,40,653
Supplementary 700			
Amount surrendered during the year (March 1970)			24,94,000

Notes and comments—

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "non-Plan" is given below:—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan .. 65.89	34.64	31.25	22.30	
Non-Plan .. 4,63.99	4,61.83	2.16	2.64	

(ii) Out of the net saving of Rs. 43.15 lakhs under the following group-heads, saving of Rs. 35.75 lakhs was mainly due to—

(a) vacancies (Rs. 14.71 lakhs) ;

(b) diversion of funds to meet more urgent expenditure under other group-heads (Rs. 11.65 lakhs);

(c) late receipt of allocation from Government of India for centrally sponsored schemes (Rs. 3.65 lakhs) ;

(d) less expenditure (reasons are awaited) (Rs. 2.95 lakhs) ; and

(e) less sanction of expenditure (reasons are awaited) (Rs. 2.43 lakhs).

Reasons for the balance saving of Rs. 7.40 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) B. 1—Hospitals and dispensaries— Muffasil Hospitals and dispensaries—			
O. .. 1,52.45	1,38.98	1,39.14	+0.16
R. .. —13.47			
(2) B. 7—Health Centres in permanent Blocks—			
O. .. 1,09.07	1,05.73	1,05.76	+0.03
R. .. —3.34			
(3) G.5—Establishment of Primary Health Units— (Plan—State Sector)—			
O. .. 28.91	14.30	6.90	—7.40
R. .. —14.61			

Saving of Rs. 12.71 lakhs (39 per cent) and Rs. 27.13 lakhs (87 per cent of the provision) occurred during 1967-68 and 1968-69 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(4) J. 1—Medical Colleges and Schools—Post-graduate Medical Education—(Plan—Central Sector)—			
O. .. 6.47	1.95	1.95	..
R. .. —4.52			

Saving of Rs. 6.67 lakhs (77 per cent of the provision) and Rs. 2.81 lakhs (36 per cent of the provision) occurred during 1967-68 and 1968-69 also.

### Grant No. 23—Public Health (All Voted)

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original 4,50,45,800	4,51,46,300	3,81,06,121	—70,40,179
Supplementary 1,00,500			
Amount surrendered during the year (March 1970)			20,44,500

The expenditure in the voted grant does not include Rs. 9,83,446 spent from out of an advance from the Contingency Fund sanctioned in March 1970. The amount remained unrecouped to the Fund before the close of the year.

#### Notes and comments—

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "non-Plan" is given below:—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	83.80	80.73	3.07	1.97
Non-Plan ..	3,67.66	3,00.33	67.33	18.48

(ii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) C—Expenses in connection with epidemic diseases (Non-Plan)—			
O. .. 11.59	8.69	8.71	+0.02
R. .. —2.90			

The net saving of Rs. 2.88 lakhs was mainly due to vacancies (Rs. 2.09 lakhs) and abolition of filaria control unit (Rs. 0.22 lakh).

Group-head	Total grant	Actual expenditure	Excess + Saving— (Percentage of total/net saving to provision)
( In lakhs of rupees )			
(2) F—Leprosy—(Non-Plan)—			
O. ..	16·10	11·58	11·58
R. ..	—4·52		
The saving of Rs. 4·52 lakhs was due to post-budget decision to meet expenditure on forty survey, education and treatment centres and three leprosy control units from "Plan—Central Sector". But no part of the saving was reappropriated to the relevant group-head ("M—Leprosy").			
(3) M—Leprosy—(Plan—Central Sector)—			
O. ..	3·40	3·40	0·85 —2·55
Reasons for the saving (75 per cent of the provision) are awaited.			
(ii) In the following cases out of the total provision of Rs. 2,39·33 lakhs for some Centrally sponsored schemes, Rs. 67·88 lakhs remained unutilised; saving of Rs. 35·38 lakhs which was surrendered/reappropriated in March 1970 was due to non-allocation of funds by Government of India. Reasons for the final saving are awaited.			
(a) K—Public Health Establishment— (Plan—Central Sector)—			
O. ..	2,14·52	1,97·37	1,65·94 —31·43 (23)
R. ..	—17·15		
Saving of Rs. 17·07 lakhs occurred during 1968-69 also.			
(b) L. 2—National Filari Control Programme— (Plan—Central Sector)—			
O. ..	10·00	4·21	2·95 —1·26
S. ..	..		
R. ..	—5·79		
(c) L. 3—Small Pox Eradication Programme—(Plan—Central Sector)—			
O. ..	10·00	0·99	1·18 +0·19 (88)
R. ..	—9·01		

Group-head			Total grant	Actual expenditure	Excess+ Saving— (Percentage of total/net saving to provision)
( In lakhs of rupees )					
(d) L. 4—B. C. G. Vaccination— (Plan—Central Sector)—					
O.	..	1'17	..	..	..
R.	..	-1'17			
(100)					
(e) L. 5—Cholera Control Programme—(Plan—Central Sector)—					
O.	..	3'64	1'38	1'38	..
R.	..	-2'26			
(62)					

(iii) The Department augmented provision by reappropriation in the following group-head but the expenditure fell short of the increased provision:—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )					
L. 1—National Malaria Eradication Programme—(Plan—Central Sector)—					
O.	..	1,24'43	1,41'33	1,24'84	-16'49
S.	..	*			
R.	..	16'90			

Reasons for the saving are awaited.

(iv) Expenditure was incurred in the following group-head without budget provision and the excess remained uncovered:—

J—Leprosy—(Plan—State Sector)—					
O.	..	..	..	2'80	+2'80

Reasons for the excess are awaited.

## Grant No. 24—Irrigation

(MAJOR HEADS : 31—AGRICULTURE : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 42—MULTIPURPOSE RIVER SCHEMES ; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL) : 44—IRRIGATION, 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+ Savings—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	13,23,27,900	14,45,28,300	11,41,77,000
Supplementary	1,22,00,400		
Amount surrendered during the year (March 1970)			3,87,57,900
<b>Charged—</b>			
Original	5,000	6,100	..
Supplementary	1,100		
Amount surrendered during the year			nil

## Notes and comments—

(i) In the voted grant Rs. 3,87.58 lakhs were surrendered in March 1970 as surplus to requirement whereas the available savings were Rs. 3,03.51 lakhs.

(ii) Saving in the voted grant occurred mainly under:—

(A) In the following group-heads provision of Rs. 3,82.37 lakhs for interest on capital outlay of certain irrigation projects remained unutilised mainly due to post-budget decision of Government not to adjust interest on commercial irrigation schemes for which revenue accounts have not been opened.

Group-head	Total grant	Actual expenditure	Excess+ Savings—
(In lakhs of rupees)			
(1) V—Multipurpose River Schemes— Interest—Balimela Dam Project— O.	2,11.32	..	..
R.	—2,11.32	..	..
(2)—EEE—Irrigation Works— (Commercial)—Interest— O.	4,09.55	2,43.59	2,38.50
R.	—1,65.96		

(B) Substantial savings occurred under :—		Total	Actual	Excess+
Group-head		grant	expenditure	Savings—
(In lakhs of rupees)				
(1) E—Hirakud Dam Project— Stage-I—Dam and Appurtenant Works—Maintenance and Repairs— O.	27.32	23.29	24.21	+0.92
R.	—4.03			
The net saving of Rs. 3.11 lakhs was mainly due to less expenses on transfer of electricity generation stations to the Orissa State Electricity Board.				
(2) F—Hirakud Dam Project— Stage-I—Dam and Appurtenant Works—Establishment— O.	18.11	16.51	15.07	—1.44
R.	—1.60			
Of the total saving of Rs. 3.04 lakhs, saving of Rs. 1.60 lakhs was mainly due to vacancies and non-payment of certain arrear claims ; reasons for the balance saving of Rs. 1.44 lakhs are awaited.				
(3) L—Hirakud Dam Project— Stage-I—Main canals, Branches and Distributaries—Extensions and Improvements— O.	3.40	1.64	0.84	—0.80
R.	—1.76			
Out of the total saving of Rs. 2.56 lakhs (75 per cent of the provision) saving of Rs. 1.76 lakhs was due to non-execution of new extension and improvement works ; reasons for the balance saving of Rs. 0.80 lakh are awaited.				
(4) P—Hirakud Dam Project— Stage-I—Main canals, Branches and Distributaries—S u s p e n s e— Gross Debit— O.	4.05	1.18	1.17	—0.01
R.	—2.87			
The total saving of Rs. 2.88 lakhs (71 per cent of the provision) was due to adjusting cost of certain materials direct to works.				
Saving of Rs. 2.33 lakhs (51 per cent of the provision) occurred during 1968-69 also.				
(5) W.2(2)—Investigation on Multi- purpose River Schemes—Preliminary expenses (in-charge of Chief Engineer, Irrigation)— Establishment— O.	11.01	10.21	8.01	—2.20
R.	—0.80			
Out of the total saving of Rs. 3.00 lakhs (27 per cent of the provision) reasons for saving of Rs. 2.20 lakhs are awaited ; the balance saving of Rs. 0.80 lakh was due to vacancies.				



Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(1) T—Hirakud Interest—	Dam—Stage-I—			
O.	2,31·85	2,29·02	2,62·70	+33·68
R.	—2·83			
(2) U—Hirakud Interest—	Dam—Stage-II—	..	57·18	+57·18
(3) EE—Irrigation Works (Commercial)—Unproductive Works—Working Expenses—Orissa canals—Suspense—Gross Debit—				
O.	5·00	2·00	7·06	+5·06
R.	—3·00			

Reduction of provision by Rs. 3·00 lakhs was due to less jobs undertaken in Jobra workshop.

(4) EEEE—Famine Works—	Relief—Relief			
S.	1,22·00	1,52·00	1,58·39	+6·39
R.	30·00			

Reasons for the excess are awaited.

(v) *Pro rata* distribution of establishment and Tools and plant charges of Irrigation branch of Public Works Department and Hirakud dam project for 1969-70—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 account 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 account 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 transaction of the Public Works department*—The expenditure under the grant includes Rs. 81·62 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 where 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 thus represents recoverable amounts.

(d) *Workshop Suspense*—The charges for 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 (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 1969-70 is given below :—

Suspense head	Opening balance on 1st April 1969	Debits during the year	Credits during the year	Closing balance on 31st March 1970
(a) 42—MULTIPURPOSE RIVER SCHEMES—				
Working Expenses—Hirakud Dam Project—Stage-I—				
(1) Dam and Appurtenant Works—				
Purchases ..	—33'46	3'19	2'26	—32'53
Stock —	0'58	0'93	1'11	0'40
Miscellaneous public works advances	40'22	0'66	1'32	39'56
Workshop suspense ..	—0'11	..	..	—0'11
Total ..	7'23	4'78	4'69	7'32
(2) Main canals branches and distributaries—				
Purchases	—4'36	0'41	0'42	—4'37
Stock	1'53	0'47	0'80	1'20
Miscellaneous public works advances	1'87	0'29	0'07	2'09
Total	—0'96	1'17	1'29	—1'08

(In lakhs of rupees)

Suspense head	Opening balance on 1st April 1969	Debits during the year	Credits during the year	Closing balance on 31st March 1970
(In lakhs of rupees)				
(b) 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Workshop suspense	2.92	7.06	1.88	8.10
(c) 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Purchases	—27.40	24.59	19.53	—22.34
Stock	11.96	37.96	46.90	3.02
Miscellaneous public works advances	4.28	6.06	5.63	4.71
Total	—11.16	68.61	72.06	—14.61

## 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	16,22,77,200	17,17,96,200	12,84,66,203
Supplementary	95,19,000		
Amount surrendered during the year (March 1970)			3,10,93,500
Charged—			
Original	3,53,300	3,86,300	3,36,120
Supplementary	33,000		
Amount surrendered during the year			ni 1

## Notes and comments—

(i) The saving of Rs. 4,33.30 lakhs in the voted grant was 25 per cent of the total provision.

Saving of Rs. 2,99.73 lakhs occurred in this grant during 1968-69 also.

(ii) The surrender of surplus funds (Rs. 3.11 crores) in the voted grant was made only in March 1970, even so, there was unsurrendered saving of Rs. 1.22 crores.

(iii) The Department anticipated additional expenditure in the voted grant and obtained supplementary grants in October 1969 (Rs. 57.53 lakhs) and March 1970 (Rs. 37.66 lakhs) and surrendered Rs. 3,10.93 lakhs as surplus to requirements in March 1970. The expenditure also did not come up even to the original provision. This would show that the Department could not assess their requirements correctly even towards the end of the financial year.

(iv) Instances of substantial savings are given below :—

(a) Savings were sizable under the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A.3—Public Health Establishment—			
Executive—			
O.	31.40	29.72	—2.53
S.	*		
R.	0.85		
Reasons for the saving are awaited.			
(2) D—Public Health—Suspense—Gross			
Debit—			
O.	1,20.00	77.27	+4.85
R.	—42.73		

The net saving of Rs. 37.88 lakhs (32 per cent of the provision) was mainly due to restriction imposed by Government on purchase of materials and non-sanction of letter of credit authorising the Public Health Engineering divisions to incur expenditure.

Saving of Rs. 72.63 lakhs (61 per cent of the provision) occurred during 1968-69 also.

(3) M.1 (2)—Buildings— Public Works—Medical— (Plan— State Sector)— Voted—			
O.	30.20	25.13	—1.80
S.	10.00		
R.	—15.07		

Out of the total saving of Rs. 16.87 lakhs (42 per cent of the total provision) saving of Rs. 15.07 lakhs was due to late starting of some works and diversion of funds for completion of sanitary and electric installations of certain buildings. Reasons for the balance saving of Rs. 1.80 lakhs are awaited.

Saving of Rs. 3.43 lakhs occurred during 1968-69 also.

(4) P.1 (3)—Buildings—Public Works—Public Health (Plan— Central Sector)—			
O.	27.10	3.17	+0.36
R.	—23.93		

Net saving of Rs. 23.57 lakhs (87 per cent of the provision) was mainly due to non-issue of administrative approval and non-availability of land.

(b) In the following group-heads, entire provision (Rs. 10.04 lakhs) made for repairs of roads remained unutilised; reasons are awaited.

(1) 1.2 (4)—Repairs—Communication—Maintenance of P. W. D. Roads out of special award of the Finance Commission—			
O.	6.04	6.04	—6.04

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(2) I.2 (5)—Repairs—Communication—New Capital Roads—			(In lakhs of rupees)
O. 4.00	4.00	..	—4.00

(c) In the group-heads given below, out of the total saving of Rs. 3,62.31 lakhs saving of Rs. 2,35.18 lakhs was mainly due to less requirement ; reasons for less requirement and the reasons for the balance saving of Rs. 1,27.13 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Saving— (Percentage of total saving to provision)
			(In lakhs of rupees)
(1) L.1—Suspense—Public Works— Debits—Voted—			
O. 7,00.00	4,97.57	3,85.23	—1,12.34 (45)
R. —2,02.43			
(2) L.3—Suspense—Aero-engine Factory—Debit—			
O. 1,30.00	97.25	82.46	—14.79 (37)
R. —32.75			

(d) Saving of Rs. 10.68 lakhs occurred under the following group-heads due to non-receipt of Central assistance :—

(1) P.1 (1) Buildings—Public works— Education (Plan-Central Sector)—			
O. 4.00	..	..	..
R. - 4.00			
(2) P.1 (2)—Buildings—Public Works—Medical (Plan- Central Sector)—			
O. 8.53	1.85	1.85	..
R. —6.68			
(v) In the following group-head, provision was augmented by reappropriation in March 1970 but the expenditure fell short of the increased provision.			
M.3(2)—Buildings—Public Health— Medical—			
O. 1.94	9.63	4.71	—4.92
S. *			
R. 7.69			

Reasons for the saving are awaited.

(iv) In the following group-heads, expenditure exceeded the budget provision and the final excess remained uncovered.

(1) B—Public Health—Works—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
O.	48·20	50·50	56·90	+6·40
S.	* 2·30			
R.				

(2) I.1 (2)—Répairs—Buildings—  
Electrical—Voted—

O.	11·94	11·94	16·18	+4·24
----	-------	-------	-------	-------

Excess of Rs. 5·45 lakhs occurred during 1968-69 also.

(3) T.1—Famine Relief—Relief  
Works—Test Relief—

S.	76·25	76·25	81·84	+5·59
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The Department could have covered the additional expenditure by timely provision from savings under group-heads mentioned in note (iv) above. Reasons for the excess have not been communicated.

(vii) The Department reduced the provision under the following group-head by reappropriation and the expenditure exceeded the reduced provision; reasons for the excess are awaited.

L.2—Suspense—Electrical—  
Debit—

O.	35·00	30·00	33·85	+3·85
R.	—5·00			

Reduction of provision by surrender on 31st March 1970 was due to less requirement of funds; reasons for less requirement are awaited.

(viii) The expenditure under the grant includes Rs. 5,83·65 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and accounting procedure followed for 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 1969-70 is given below :—

Suspense head	Opening balance on 1st April 1969 (+ debit) (— credit)	Debits during the year	Credits during the year	Closing balance on 31st March 1970 (+ debit) (— credit)
(In lakhs of rupees)				
<i>Purchase—</i>				
Public Works Department..	—4,61-06	1,82-74	1,80-92	—4,59-24
Irrigation ..	—27-32	..	..	—27-32
Electricity ..	—7-41	14-43	17-03	—10-01
<i>Stock—</i>				
Public Works Department	1,46-36	2,23-00	2,33-77	1,35-59
Irrigation ..	6-93	..	..	6-93
Electricity ..	11-54	19-06	20-88	9-72
<i>Miscellaneous Public Works Advances—</i>				
Public Works Department..	2,02-33	56-56	44-92	2,13-97
Irrigation ..	5-31	..	..	5-31
Electricity ..	—1-01	0-36	0-37	—1-02
<i>Workshop Suspense—</i>				
Public Works Department	3-07	5-38	0-02	8-43
<i>Total—</i>				
Public Works Department	—1,09-30	4,67-68	4,59-63	—1,01-25
Irrigation ..	—15-08	..	..	—15-08
Electricity ..	3-12	33-85	38-28	—1-31
Grand Total ..	—1,21-26	5,01-53	4,97-91	—1,17-64

(b) A summary of transactions accounted for under "Suspense" (Major head "30—Public Health") together with opening and closing balances for 1969-70 is given below :—

Opening balance on 1st April 1969	Debits during 1969-70	Credits during 1969-70	Closing balance on 31st March 1970
(In lakhs of rupees)			
1,51-06	82-12	1,13-18	1,20-00

(ix) *Subvention 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 Central Government. From this fund subventions are made to State for expenditure on schemes of road development approved by Central Government; the amount received as subvention

is credited as grants received from Central Government and an equivalent amount is transferred to a deposit account (subvention 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 account of the year. No subvention has been received during 1969-70; Rs. 24,206 were adjusted as *minus* expenditure due to some credits in the works financed from the fund.

The balance at the credit of the fund on 31st March 1970 was Rs. 20.10 lakhs; an account of the fund for 1969-70 is given in statement no. 16 of Finance Accounts, 1969-70.

#### Grant No. 26—State Legislature

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	15,03,600	15,77,700	15,76,313
Supplementary	74,100		
Amount surrendered during the year			nil
<b>Charged—</b>			
Original	47,500	56,100	56,075
Supplementary	8,600		
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	Actual expenditure	Excess+ Sa ving—
	Rs.	Rs.	Rs.
Original	1,50,83,200	1,55,06,800	1,58,46,036
Supplementary	4,23,600		
Amount surrendered during the year (March 1970)			3,14,300

## Notes and comments—

(i) The expenditure exceeded the provision [by Rs. 3,39,236 which requires to be regularised.

(ii) The excess was mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A.3—Roads and Buildings—Establishment—			
Executive—			
O. .. 47.90	49.78	55.22	+5.44
S. .. *			
R. .. 1.88			

Token supplementary grant was obtained in March 1970 for creation of two divisions. The provision was augmented by reappropriation in March 1970. The expenditure, however, exceeded the increased provision. The excess was due to reduced provision made at the budget stage; the controlling officer approached Government for additional funds on 10th March and 27th March 1970 after the second supplementary demands were placed before the legislature and hence additional funds were not provided.

(iii) The excess was partly off set by saving mainly under:—

B—Roads and Buildings—Tools and Plant—			
O. .. 30.00	25.40	26.65	+1.25
R. .. -4.60			

The budget provision was reduced by Rs. 4.60 lakhs due to less purchase of tools and plant to provide funds under other group-heads.

The expenditure exceeded the reduced provision by Rs. 1.25 lakhs mainly due to unanticipated expenditure on repair and maintenance of tools and plant to prevent dislocation of works programme.

(iv) *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 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 by debit to "103—Capital Outlay, etc." per contra 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 .. 4,78,42,100	4,83,23,600	4,34,69,900	-48,53,700
Supplementary .. 4,81,500			
Amount surrendered during the year (March 1970)			14,52,100

## Notes and comments—

(i) Substantial saving occurred under:—				
Group-head		Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
(1) G—Thermo-Electric Schemes—Talcher Thermal Scheme—Working Expenses—				
O.	2,15'00	1,96'05	1,68'17	—27'88
R.	—18'95			

The total saving of Rs. 46'83 lakhs (22 per cent of the original provision) was the net result of saving of Rs. 78'61 lakhs under some units and an excess of Rs. 31'78 lakhs under some other units. Of the saving of Rs. 78'61 lakhs, saving of Rs. 50'73 lakhs was due to non-receipt of boiler accessories (Rs. 18'40 lakhs), vacancies (Rs. 12'81 lakhs), less transfer to depreciation reserve fund due to delay in operating the fourth unit (Rs. 11'82 lakhs), less purchase of coal and spares (Rs. 3'90 lakhs) and less renewals and replacements (Rs. 3'80 lakhs); reasons for the balance saving of Rs. 27'88 lakhs are awaited.

The excess of Rs. 31'78 lakhs under some units was mainly due to meeting the cost of pulverizer balls and other boiler accessories.

Saving of Rs. 95'10 lakhs (entire provision), Rs. 1,25'55 lakhs (entire provision) and Rs. 1,37'66 lakhs (54 per cent of the provision) occurred in 1966-67, 1967-68 and 1968-69 also.

(2) H—Thermo-electric schemes—Talcher thermal scheme—Interest—				
O.	1,98'80	1,64'58	1,65'09	+0'51
R.	—34'22			

The net saving of Rs. 33'71 lakhs was due to less adjustment of interest on capital outlay due to delayed operation of the fourth unit.

(ii) In the following group-head, expenditure exceeded the provision and the final excess remained uncovered.

B—Machkund Hydro-electric (Joint)scheme—Maintenance proper —				
O.	38'94	73'40	75'71	+2'31
S.	4'82			
R.	29'64			

The excess was due to adjustment of more share of expenditure passed on by Andhra Pradesh Government on more drawal of power from the Machkund Hydro-electric (Joint) scheme which is maintained by that Government.

(iii) *Suspense*—The expenditure under the grant includes Rs. 7'27 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in note (vi) below Grant no. 24—"Irrigation".

A summary of transactions accounted for under the head "Suspense" together with the closing balance for 1969-70 is given below:—

Suspense Head	Debits during the year	Credits during the year	Balance on 31st March 1970
(In lakhs of rupees)			
45—Electricity Schemes— Therm o-E lectric Sche mes—T al cher Thermal scheme—			
Purchases ..	7.21	—32.07	39.28
Stock ..	..	..	..
Miscellaneous public works advances	0.06	0.05	0.01
Total ..	7.27	—32.02	39.29

## Grant No. 29—Taxes on vehicles

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

	Total grant or appropriation	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Voted—				
Original ..	13,22,300	16,69,200	15,38,255	—1,30,945
Supplementary ..	3,46,900			
Amount surrendered during the year (March 1970)				1,01,000
Charged—				
Original ..	..	4,800	—	—4,800
Supplementary ..	4,800			
Amount surrendered during the year				nil

## Grant No. 30—Transport Schemes

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Voted—</b>			
Original .. 2,65,97,100	2,87,97,100	2,85,71,526	-2,25,574
Supplementary 22,00,000			
Amount surrendered during the year (March 1970)			1,57,300
<b>Charged—</b>			
Original .. .. .	1,600	..	-1,600
Supplementary .. 1,600			
Amount surrendered during the year			nil

**Note—***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. 27.57 lakhs transferred to and Rs. 33.39 lakhs met from the three reserve funds.

These funds created out of revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements, (b) to cover third party risks arising out of accident, fire or other calamities consequent upon or incidental to the operation of passenger buses and (c) to provide for 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 balance at the credit of the funds at the end of 1969-70 are shown below:—

	Amount trans- ferred to the Fund out of revenue	Expenditure met from the fund	Balance at the credit of the Fund on 31st March 1970
(In lakhs of rupees)			
(a) Depreciation Reserve Fund	26.00	30.00	50.64
(b) Accident Reserve Fund	0.20	0.49	1.79
(c) Amenities Reserve Fund	1.37	2.90	5.92

An account of the transactions of the funds is given in statement no. 16 of Finance Accounts 1969-70.

## Grant No. 31—Forest

(MAJOR HEADS: 70—FOREST; 71—MISCELLANEOUS AND MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS) 76—OTHER

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original	2,94,43,800	3,30,65,733	—21,78,167
Supplementary	58,00,100		
Amount surrendered during the year (March 1970)			18,40,700
Charged—			
Original	.. 5,000	5,000	—5,000
Supplementary	.. ..		
Amount surrendered during the year (March 1970)			4,500

## Notes and comments—

The saving in the voted grant mainly occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) H.1—Conservancy and Works— Afforestation of Soil Conservation in catchment areas of Hirakud and Machkund (Plan—Central Sector)—			
O. .. 10.50	7.51	7.51	..
R. .. —2.99			

Saving of Rs. 2.99 lakhs (28 per cent of the provision) was mainly due to less sanction of expenditure by Government of India for this Centrally sponsored scheme.

Saving of Rs. 3.43 lakhs (26 per cent of the provision) occurred during 1968-69 also.

(2) I.1—Establishment—Afforestation in catchment areas of Hirakud and Machkund—

O. .. 4.50	2.99	1.87	—1.12
R. .. —1.51			

Of the total saving of Rs. 2.63 lakhs (58 per cent of the provision), saving of Rs. 1.51 lakhs was due to less amount sanctioned by Government of India; reasons for the balance saving of Rs. 1.12 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) K.1—Other Miscellaneous			
Compensations and assignments—			
Grants in-aid, Contributions, etc.			
Grants from proceeds of Kendu leaves—			
S. ..	58'00	1,23'11	1,20'07
R. ..	65'11		
			—3'04

Provision was made for more receipts from Kendu leaves necessitating more assignments to local bodies. Out of the additional provision of Rs. 78'00 lakhs made by reappropriation due to more receipts expected from Kendu leaves trade Rs. 12'89 lakhs were surrendered since the special grant kept in reserve with Government was sanctioned late.

Reasons for the final saving of Rs. 3'04 lakhs have not been intimated.

#### Grant No. 32—Fisheries

(MAJOR HEAD: 31—AGRICULTURE)

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original	87,32,500	87,32,700	60,76,791
Supplementary	200		
Amount surrendered during the year (March 1970)			24,91,100
Charged—			
Original	..	100	100
Supplementary	100		
Amount surrendered during the year			nil
Notes and comments—			

(i) The saving of Rs. 26'56 lakhs in the voted grant was 30 per cent of of the total provision. Rs. 24'91 lakhs of the savings were surrendered as surplus to requirement but only between 24th and 31st March 1970.

(ii) The saving occurred mainly in the provision made for Plan schemes under:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) B.5—Scheme for Intensive Production and Marketing of Marine Fish (Plan—State Sector)—			
O. .. 6.46	2.65	2.68	+0.03
R. .. —3.81			

The net saving of Rs. 3.78 lakhs (59 per cent of the provision) was due to delay in finalisation of tenders for construction of the boats (Rs. 1.86 lakhs), non-completion of construction of hulls and fabrication of nets by supplying firm (Rs. 1.21 lakhs) and non-purchase of land due to legal complications (Rs. 0.71 lakh).

(2) B.9—Fishing by Mechanised Boats—  
(Plan—State Sector)—

O. .. 5.71	1.43	1.43	..
R. .. —4.28			

The saving of Rs. 4.28 lakhs (75 per cent of the provision) was due to non-sanction of expenditure by Government (Rs. 2.00 lakhs), less requirement of provision (Rs. 1.03 lakhs), non-transfer of trawler by the Orissa Fisheries Development Corporation owing to certain difficulties (Rs. 1.00 lakh) and vacancies (Rs. 0.25 lakh); reasons for non-sanction of expenditure and less requirement of provision have not been intimated.

(3) C.1—Fishing Harbour Development in Minor Ports and Landing and Berthing facilities (Plan—Central Sector)—

O. .. 20.00	1.40	1.40	..
R. .. —18.60			

The saving of Rs. 18.60 lakhs (93 per cent of the provision) was due to less sanction of expenditure by Government; reasons for less sanction have not been intimated.

Saving of Rs. 5.00 lakhs (entire provision) occurred during 1968-69 also.

Grant No. 33—Co-operation and Marketing (All Voted)  
(MAJOR HEADS : 31—AGRICULTURE AND 34—CO-OPERATION)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	1,61,37,200	1,65,93,400	1,35,63,076	—30,30,324
Supplementary	4,56,200			
Amount surrendered during the year (March 1970)				30,54,100

Notes and comments—

(i) The saving mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Superintendence(Non-Plan)—			
O. .. 93.58	87.50	87.75	+0.25
R. .. —6.08			

Out of net saving of Rs. 5.83 lakhs, saving of Rs. 4.99 lakhs was due to vacancies, reasons for the balance saving of Rs. 0.84 lakhs are awaited.

K—Grants-in-aid, Contributions, etc. (Plan—Central Sector)—

O. .. 40.00	16.00	16.00	..
R. .. —24.00			

The saving (60 per cent of the provision) was due to sanction of less grants by Government; reasons for less sanction are awaited.

Saving of Rs. 3.40 lakhs (41 per cent), Rs. 10.45 lakhs (45 per cent) and Rs. 21.75 lakhs (43 per cent) in the total provision occurred during 1966-67, 1967-68 and 1968-69 also.

(ii) *Expenditure met from grants received from National Co-operative Development Corporation*—Grants received from the National Co-operative Development Corporation for schemes of co-operative development are credited to the head "Deposit account of grants from National Co-operative Development Corporation". During the year Rs. 5.39 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 in transferred to the deposit head.

The expenditure in the grant includes Rs. 5.39 lakhs which was met from the deposit account during 1969-70. The balance at the credit of the deposit account on 31st March 1970 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 1969-70.

## 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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original 1,31,72,300	1,32,11,400	1,13,18,173	—18,93,227
Supplementary 39,100			
Amount surrendered during the year (March 1970)			17,38,800

## Notes and comments—

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "non-Plan" is given below :—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan ..	9.99	7.68	2.31	2.21
Non-Plan ..	1,22.12	1,05.50	16.62	15.18

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) D. 1—Grants for Public Health purposes—Town Planning—(Non-Plan)—			

(In lakhs of rupees)

O. ..	7.99	5.80	5.68	—0.12
R. ..	—2.19			

The total saving of Rs. 2.31 lakhs (29 per cent of the provision) was mainly under Town Planning Organisation due to non-entertainment of officers and staff (Rs. 1.26 lakhs) and non-payment of house rent (Rs. 0.93 lakh).

(2) K. 1—Expenditure on displaced persons—Relief (Non-Plan)—

O. ..	13.78	3.01	2.95	—0.06
R. ..	—10.77			

The total saving of Rs. 10.83 lakhs (78 per cent of the provision) was mainly due to non-receipt of sanction from Government of India for street lighting and construction of roads and culverts in camps (Rs. 5.12 lakhs), dispersal of families of displaced persons to Dandakaranya Project and closure of camps (Rs. 3.29 lakhs) and not taking up repair works of tenements (Rs. 2.00 lakhs).

Saving of Rs. 6.61 lakhs (51 per cent of the provision) occurred during 1968-69 also.

## Grant No. 35—Animal Husbandry

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original .. 2,24,50,500	2,31,50,700	2,24,74,785	-6,75,915
Supplementary 7,00,200			
Amount surrendered during the year (March 1970)			5,11,100
<b>Charged—</b>			
Original .. .. .	1,600	1,600	..
Supplementary 1,600			
Amount surrendered during the year			nil

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 39,32,100	46,26,100	42,19,451	-4,06,649
Supplementary 6,94,000			
Amount surrendered during the year (March 1970)			3,50,100

## Notes and comments—

(i) The saving was mainly in the following group-head which records the expenditure connected with public relations and publicity schemes:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) B—Civil Secretariat—(Plan—State Sector)—	(In lakhs of rupees)		
O. .. 3.75	1.66	1.66	..
R. .. -2.09			

The saving formed 56 per cent of the original provision; reasons for the saving are awaited.

(ii) *Suspense Account of spare radio parts*—Under the community listening scheme, radio sets were distributed to community centres. To prevent the sets from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment as and when required. Expenditure shown under the grant includes Rs. 0.25 lakh under the head "Suspense" towards purchase of these spare

parts during 1969-70. 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 1969-70 is given below :—

Opening balance on 1st April 1969	Debits during the year	Credits during the year	Closing balance on 31st March 1970
Rs.	Rs.	Rs.	Rs.
1,65,906	24,617	75,400	1,15,123

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	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	5,51,72,500	5,51,73,200	4,01,60,335
Supplementary	700		
Amount surrendered during the year (March 1970)			1,19,26,300

#### Notes and comments—

(i) The saving of Rs. 1,50.13 lakhs was 27 per cent of the total provision. 79 per cent of the saving was surrendered but only in March 1970.

Savings of Rs. 2,93.16 lakhs (42 per cent), Rs. 2,74.63 lakhs (45 per cent) and Rs. 1,59.83 lakhs (31 per cent) occurred during 1966-67, 1967-68 and 1968-69 also.

(ii) Analysis of provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "non-Plan" is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan	1,59.86	80.09	79.77	68.74
Non-Plan	3,91.87	3,21.51	70.36	50.52

(iii) In the following group-heads, out of the total provision of Rs. 4,89.52 lakhs, Rs. 1,46.68 lakhs (30 per cent) remained unutilised.

Group-head	Total grant	Actual expenditure	Saving- Percentage of total saving to provi- sion)	Saving during the previous year(s)	
				Year	Amount
(In lakhs of rupees)					
(1) C—Subordinate and Expert Staff—(Non-Plan)—					
O. 93.27	71.87	69.24	-2.63 (26)	1967-68	12.94
R. -21.40				1968-69	5.96
(2) K—Subordinate and expert staff—(Plan—State Sector)—					
O. 16.07	9.04	7.31	-1.73 (54)	1967-68	24.62
R. -7.03				1968-69	13.09
(3) D—Experimental Farms—(Non-Plan)—					
O. 50.79	46.47	43.85	-2.62	1967-68	13.70
S. *				1968-69	7.70
R. -4.32					
(4) F—Agricultural experiment and research—(Non-Plan)—					
O. 25.81	22.72	21.45	-1.27	..	..
R. -3.09					
(5) N—Agricultural experiment and research (Plan—State Sector)—					
O. 13.53	6.96	5.79	-1.17 (57)	1967-68	3.20
R. -6.57				1968-69	11.83
(6) S—Agricultural experiment and research—(Plan—Central Sector)—					
O. 8.47	3.90	2.56	-1.34 (70)	1967-68	10.38
S. *				1968-69	4.30
R. -4.57					
(7) F—Agricultural Education (Non-Plan)—					
O. 3.40	1.49	1.11	-0.38 (67)	..	..
R. -1.91					

Group-head	Total grant	Actual expenditure	Saving- (Percentage of total saving to provi- sion)	Saving during the previous year(s)		
				Year	Amount	
(8) H—Miscellaneous—(N o n-Plan)—						
O.	1,51.51	1,34.17	1,28.10	-6.07	1967-68	6.11
S.	*					
R.	-17.34					
O—Miscellaneous—(P l a n- State Sector)—					1968-69	6.53
(9) O.3—Intensive rice cultiva- tion schemes—						
O.	7.97	0.68	0.62	-0.06	1967-68	17.37
R.	-7.29				(92) 1968-69	10.62
(10) O.8—Intensive Agricultural District Programme—						
O.	5.43	0.80	0.38	-0.42	1968-69	2.38
R.	-4.63					
(11) O.14—Production of High yielding varieties of food grains—						
O.	18.67	2.65	1.47	-1.18	1967-68	76.00
R.	-16.02				(92) 1968-69	23.25
(12) U—Miscellaneous (Plan— Central Sector)—						
O.	32.63	18.21	15.85	-2.36	1968-69	6.11
R.	-14.42					
(13) E—Agricultural Demons- tration and propaganda including Public Exhibitions and Fairs (Non-Plan)—						
O.	18.46	17.25	16.28	-0.97	..	..
R.	-1.21					
M—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs (Plan—State Sector)—						
(14) M.4—Multiplication and distribution of oil seeds—						
O.	8.54	2.59	1.80	-0.79	1968-69	5.21
R.	-5.95					

Group-head	Total grant	Actual expenditure	Saving (Percentage of total saving to provision)	Savings during *the previous year(s)	
				Year	Amount
(In lakhs of rupees)					
(15) M.10—Loss due to distribution of seeds—					
S. *	4.64	..	-4.64 (100)	..	..
R. 4.64					
(16) R—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs (Plan—Central Sector)—					
O. 4.09	2.07	1.92	-0.15 (53)	..	..
S. *					
R. -2.02					
(17) I—Grants-in-aid, Contributions, etc. (Non-Plan)—					
O. 30.88	25.11	25.11	..	..	..
R. -5.77					

Out of the total saving of Rs. 1,46.68 lakhs, saving of of Rs. 1,18.90 lakhs was mainly due to—

(i) post-budget reduced sanction as a measure of economy for production of high yielding varieties of foodgrains (Rs. 14.85 lakhs), schemes of subordinate and expert staff (Rs. 8.51 lakhs), grants to University of Agriculture and Technology (Rs. 5.41 lakhs), multiplication and distribution of oil seeds (Rs. 5.35 lakhs) agricultural experiments and research (Rs. 5.32 lakhs), intensive rice cultivation scheme (Rs. 4.56 lakhs), intensive agricultural district programme (Rs. 3.34 lakhs) and other schemes (Rs. 18.98 lakhs);

(ii) non-sanction of schemes of subordinate and expert staff (Rs. 8.03 lakhs), agricultural experiments and research (Rs. 7.32 lakhs), Field demonstration with jute and mesta (Rs. 2.48 lakhs) and other schemes (Rs. 8.34 lakhs); and

(iii) late and non-appointment of staff (Rs. 24.48 lakhs).  
Reasons for the balance saving of Rs. 27.78 lakhs are awaited.

## 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	73,27,900		
Supplementary	..		
Amount surrendered during the year (March 1970)		73,27,900	66,21,622
Notes and comments—			3,29,000

(i) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(1) B.2—Scheme for the improvement of Agricultural Marketing in India—			
Metric system of weights and measures—			
O.	8.89		
R.	—1.77	7.12	6.74
			—0.38

The total saving of Rs. 2.15 lakhs (24 per cent of the provision) was mainly due to non-sanction of posts ; reasons for non-sanction are awaited.

(2) E—Miscellaneous—P e t t y Establishment—

O.	59.69	59.69	57.03	—2.66
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The saving was under establishment of "Rationing and Grain Supply Scheme" (Rs. 0.98 lakh) and "Enforcement of Food grains Licence Order" (Rs. 1.68 lakhs) ; reasons are awaited.

## Grant No. 39—Ports

(MAJOR HEADS: 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 53—PORTS AND PILOTAGE)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original	3,33,300		
Supplementary	..		
Amount surrendered during the year (March 1970)		3,33,300	1,83,873
			1,43,700
Charged—			
Original	..		
Supplementary	62,000		
Amount surrendered during the year		62,000	62,000
			..
			nil

## Appropriation—Interest on Debt and other obligations (All Charged)

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

		Total appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	21,25,15,000	21,25,15,400	20,46,86,018	—78,29,382
Supplementary	400			
Amount surrendered during the year (March 1970)				78,55,300

## Notes and comments—

(i) Substantial saving occurred under :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
M. 8—Interest paid to the Central Government—Interest on Ways and Means Advance ( <i>Ad hoc</i> loans)—			

O.	1,33.03	4.27	4.27	..
R.	—1,28.76			

The saving was due to non-receipt of *ad hoc* loans. Rs. 76.83 lakhs out of the saving were reappropriated to other group-heads in March 1970.

(ii) Savings also occurred under :—

(1) C.1—Interest on other Floating loans—Interest on Ways and Means Advances—

O.	25.00	25.00	22.14	—2.86
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Reasons for the saving are awaited.

(2) G—Interest on Unfunded Debt—State Provident Fund—Interest on General Provident Fund—

O.	65.75	65.75	63.20	—2.55
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The saving was due to less adjustment of interest due to unanticipated heavy withdrawals from the General Provident Fund during the last quarter of 1969-70.

(3) In the following two group-heads, Rs. 10.38 lakhs remained unutilised due to less payment of interest due to non-receipt of loans from Government of India anticipated at the budget stage:—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Interest paid to the Central Government—			
(a) M.13—Interest on Grow-More-Food Loans—			
O.	44.92	39.00	39.00
R.	—5.92		
(b) M.17—Interest on Relief and Rehabilitation Loans—			
O.	5.93	1.47	1.47
R.	—4.46		

(4) In the following three group-heads the entire provision of Rs. 16.67 lakhs remained unutilised for non-adjustment of interest on Depreciation Reserves on transfer of those assets to the State Electricity Board in 1964-65, 1966-67 and 1969-70.

Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings—

N. 3—Depreciation Reserve Fund—  
Electricity—

O.	3.07	..	..
R.	—3.07		

N. 4—Depreciation Reserve Fund  
Hirakud (Stage-I)—

O.	10.62	..	..
R.	—10.62		

N. 5—Depreciation Reserve Fund  
Hirakud (Stage-II)—

O.	2.98	..	..
R.	—2.98		

Appropriation—Appropriation for reduction or Avoidance of Debt (All Charged)			
(MAJOR HEADS: 17—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT)			
	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	4,96,98,300	4,96,98,472	+172
Supplementary 4,96,98,300			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The expenditure exceeded the appropriation by Rs. 172. The excess requires to be regularised.

The excess was mainly under the group-head "B.1—Repayment of loans from National Co-operative Development Corporation".

(ii) Expenditure under the appropriation represents annual contribution to the sinking funds for market loans raised by Government as also repayment of certain loans taken from the National Co-operative Development Corporation, the Reserve Bank of India, Minerals and Metals Trading Corporation and Life Insurance Corporation of India.

(iii) According to the notifications for the open market loans raised by Government the following provisions for amortisation of each loan are to be made annually beginning with the financial year immediately following that in which the loan is raised:—

(a) *Depreciation Fund*—A sum equal to  $1\frac{1}{2}$  per cent of total nominal amount of loans is to be set apart annually to the depreciation fund.

(b) *Sinking Fund*—In addition to the annual contribution to the respective depreciation funds, an annual contribution is made to the sinking fund for amortisation of loans at such rates as Government may decide from time to time.

During 1969-70 no provision was made in the original budget for transfer from revenue to sinking funds for amortisation of loans. Supplementary provision of Rs. 4,31.90 lakhs was made in March 1970 and accordingly an equal amount was transferred from revenue to the sinking funds.

No amount was, however, transferred to depreciation funds as no provision was made therefor.

An account of the transactions of the sinking funds for 1969-70 is given in the annexure to statement no. 19 of Finance Accounts 1969-70.

(iv) *Other Appropriations*—During 1969-70 Rs. 65.08 lakhs repaid towards loans taken from autonomous bodies, such as National Co-operative Development Corporation of India, Minerals and Metals Trading Corporation, Reserve Bank of India and Life Insurance Corporation of India, were charged to the revenue account.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving—Rs.
Original	1,49,800	2,95,734	+1,45,934
Supplementary 1,49,800			
Amount surrendered during the year			nil

## Notes and comments—

(i) Expenditure under the grant exceeded the provision by Rs. 1,45,934; the excess requires to be regularised.

The excess occurred under "A. 1—Central Stores—Suspense—Debit" (Rs. 0.75 lakh) and "B.1 (1)—Materials and equipment under the T. C. A. Programme—Transport and other incidental charges" (Rs. 0.71 lakh).

(ii) (a) The debits in the personal ledger accounts opened for community development projects are accounted under the group-head "A. 1—Central Stores—Suspense—Debit". 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.

The Department obtained a supplementary grant of Rs. 1.50 lakhs in March 1970 under "A. 1—Community Development Projects—Central Stores—Suspense—Debit" to accommodate the debits up to December 1969 arising out of operation of the personal ledger accounts by six Block Development Officers.

The expenditure, however, exceeded the provision by Rs. 0.75 lakh because three Block Development Officers withdrew this amount during January-February 1970 from their personal ledger accounts to refund the advance and close their personal ledger accounts. This remained uncovered.

Fifty-four Block Development Officers have yet to close the accounts.

(b) Low cost radio sets were supplied to village level workers in areas served by the Farm and Home units of the All India Radio and the transport and incidental charges of Rs. 0.71 lakh are accounted under the group-head "B. 1(1)—Material and Equipment under Technical Co-operation Programme—Transport and Incidental charges". Government of India allocated the equipment in March 1970 and hence no provision was made. The excess remained uncovered.

(iii) *Central Stores—Suspense*—A summary of the personal ledger accounts of the Block Development Officers for 1969-70 is given below:—

Opening balance on 1st April 1969	Credits during the year	Debits during the year	Closing balance on 31st March 1970
Rs.	Rs.	Rs.	Rs.
20,76,040	72,144	2,24,809	19,23,375

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

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

(MAJOR HEADS: Q—LOANS AND ADVANCES BY THE STATE/UNION  
TERRITORY GOVERNMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 3,10,21,800	8,39,14,100	7,88,52,364	--50,61,736
Supplementary .. 5,28,92,300			
Amount surrendered during the year (January 1970: Rs. 12,77,000 and March 1970: Rs. 33,04,600)			45,81,600

The expenditure in the voted grant does not include Rs. 10,00,000 spent from out of an advance from the Contingency Fund sanctioned in March 1970. The amount remained unrecouped to the Fund till the close of the year.

Notes and Comments—

(i) Substantial savings occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Loans to Local Funds, private parties, etc.—			
A—Loans to Municipal Corporations, and Municipalities (Non-Plan)—			
O. .. 2.50	17.76	17.76	..
S. .. 17.76			
R. .. -2.50			

The saving of Rs. 2.50 lakhs was due to non-sanction of loans to (i) municipalities and notified area councils for construction of stalls owing to non-receipt of Central assistance (Rs. 2.00 lakhs) and (ii) notified area councils for piped water supply scheme due to non-receipt of loan applications (Rs. 0.50 lakh).

C—Loans to Co-operative Institutions and Banks—(Non-Plan)—

O. .. 87.00	30.00	30.00	..
R. .. -57.00			

The saving of Rs. 57.00 lakhs (65 per cent of the provision) was due to non-sanction of loans by Government to Khadi and Village Industries Co-operative societies from the funds provided by Khadi and Village Industries Commission owing to reorganisation of the Orissa Khadi and Village Industries Board (Rs. 42.00 lakhs) (according to the revised procedure the Khadi and Village Industries Board would receive the funds from the Commission for payment of loans to the societies), Post-budget decision to sanction less loans to Orissa State Co-operative Land Development Bank (Rs. 10.00 lakhs) and fixation of ceiling for loans to Central Co-operative Banks for productive purposes (Rs. 5.00 lakhs).

Rs. 42.33 lakhs out of saving were reappropriated to other group-heads.

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	(In lakhs of rupees)	
E—Advances to Cultivators—	(Non-Plan)—			
O.	.. 5.00	34.50	34.54	+0.04
S.	.. 42.00			
R.	.. —12.50			

The net saving of Rs. 12.46 lakhs (27 per cent of the provision) was mainly due to non-requirement of part of the provision for loans in connection with flood.

F—Miscellaneous loans and advances—(Non-Plan)—				
O.	.. 21.04	19.61	19.61	..
S.	.. 1.50			
R.	.. —2.93			

The saving of Rs. 2.93 lakhs was mainly under "Reserve at the disposal of Government" to meet urgent and immediate requirements and was due to non-requirement (Rs. 3.00 lakhs).

Saving of Rs. 51.59 lakhs occurred during 1968-69 also.

T—Miscellaneous Loans and advances—(Plan—Central Sector)—				
O.	.. 16.57	1.80	1.80	..
R.	.. —14.77			

The saving (89 per cent of the provision) was under (i) loans to rural industries project (Rs. 12.77 lakhs) due to reduction of Plan allocation by Government of India and (ii) loans to backward tribes (Rs. 2.00 lakhs) on revision of estimates.

Saving of Rs. 9.97 lakhs (26 per cent of the provision) occurred under this group-head during 1968-69 also.

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

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 48,00,000	49,71,000	35,63,212	—14,07,788
Supplementary 1,71,000			
Amount surrendered during the year (March 1970)			14,07,200

## Notes and comments—

(i) The saving of Rs. 14.08 lakhs was 28 per cent of the total provision and occurred mainly under the following (there was a saving of 27 per cent during 1968-69 also):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—Payment of Compensation to Land Holders, etc., on the Abolition of Zamindari system—Compensation—			
O. . . . . 48.00	33.93	33.96	+0.03
R. . . . . 14.07			

The net saving of Rs. 14.04 lakhs (28 per cent of the total provision) was due to non-finalisation of compensation cases.

Saving of Rs. 25.79 lakhs (57 per cent) and 11.37 lakhs (28 per cent) occurred during 1967-68 and 1968-69 also.

(ii) *Personal Ledger Account*—The transactions relating to purchase and utilisation of stores for development works executed by the District Collectors are accounted for under the personal ledger account. Debits represent withdrawal from the treasury for the stores transactions and credits represent recoupsments 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 1969-70 is given below:—

Balance on 1st April 1969	Credits during the year	Debits during the year	Balance on 31st March 1970
Rs.	Rs.	Rs.	Rs.
—2,15,437	1,733	15,094	—2,28,798

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

## Grant No. 43—Irrigation and Electricity Schemes

(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)

Voted—	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 19,16,15,000	19,96,13,200	18,35,50,488	—1,60,62,712
Supplementary 79,98,200			
Amount surrendered during the year (March 1970)			4,80,300
Charged—			
Original . . . . .	1,60,900	1,59,951	—949
Supplementary 1,60,900			
Amount surrendered during the year			nil

## Notes and comments—

(i) This grant accommodates expenditure on capital outlay on Tube-well irrigation, lift irrigation, Hirakud stage-I and II, Delta irrigation and Balimela schemes, major and medium irrigation projects, flood control works and Talcher thermal scheme.

(ii) Rs. 1,60.63 lakhs remained unutilised in the voted grant. Of that only Rs. 4.80 lakhs were surrendered and that too between 28th and 31st March 1970.

(iii) The Department obtained supplementary grants in March 1970 (Rs. 79.98 lakhs). The expenditure, however, did not come up even to the original provision.

(iv) Instances of substantial savings were :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A.1—Lift Irrigation Works— Works—(Plan-State Sector)—			
O.           ..    18.69	10.74	10.56	—0.18
R.           ..    —7.95			

The total saving of Rs. 8.13 lakhs (43 per cent of the provision) was mainly due to execution of less number of lift irrigation projects.

## (2) Balimela Power Scheme—Generation—

M—Suspense—Gross Debit—

O.           ..    49.91	78.58	70.65	—7.93
S.           ..           *			
R.           ..    28.67			

Reasons for the saving are awaited.

Saving of Rs. 59.76 lakhs occurred during 1968-69 also.

## (3) Salandi Irrigation Project—

JJ.3—Tools and Plant—

O.           ..    2.35	1.28	0.14	—1.14
R.           ..    —1.07			

Out of the total saving of Rs. 2.21 lakhs (94 per cent of the provision) saving of Rs. 1.07 lakhs was due to less purchase of tools and plant owing to less sanction by Government (reasons for less purchase and less sanction are awaited).

## (4) JJ.4—Suspense—Gross Debit—

O.           ..    1,36.00	44.30	34.58	—9.72
R.           ..    —91.70			

Of the total saving of Rs. 1,01.42 lakhs (75 per cent of the provision) saving of Rs. 91.70 lakhs was due to less purchase of stores owing to (i) non-completion of certain works (Rs. 52.45 lakhs), (ii) transfer of certain machines to Balimela project owing to closing down of some works (Rs. 26.06 lakhs) and (iii) non-requirement of provision (Rs. 13.19 lakhs) for which reasons have not been furnished; reasons for the balance saving of Rs. 9.72 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Uttei Irrigation Project—			
(5) TT.1—Works—			
O.                   6·88	1·06	1·16	+0·10
R.                   -5·82			
The net saving of Rs. 5·72 lakhs (83 per cent of the provision) was mainly due to non-finalisation of tenders.			
(6) In the following group-heads, the net saving of Rs. 10·13 lakhs was mainly due to less requirement; reasons for less requirement have not been intimated.			
(a) Balimela Dam (Joint) Project—			
H—Add—percentage charges at the rate of 16 per cent of Electrical construction division of Balimela Power Project—			
O.                   6·30	1·51	1·03	-0·48
R.                   -4·79			
(b) Balimela Power Scheme—			
L—Tools and Plant—			
O.                   5·00	2·86	2·66	-0·20
R.                   -2·14			
(c) Talcher Thermal Scheme—			
BBB—Tools and Plant—			
O.                   10·45	7·85	7·93	+0·08
R.                   -2·60			
(7) Total saving of Rs. 8·61 lakhs occurred in the provision made to meet establishment charges under the following group-heads mainly due to non-sanction of posts and some vacancies.			
(a) Balimela Power Scheme—Generation—			
K—Establishment—			
O.                   -15·82	13·74	12·84	-0·90
R.                   -2·08			
Saving of Rs. 3·08 lakhs occurred during 1968-69 also.			
(b) Salandi Irrigation Project—			
JJ.2—Establishment—			
O.                   18·23	16·20	15·90	-0·30
R.                   -2·03			
Saving of Rs. 2·13 lakhs occurred during 1968-69 also.			
(c) Talcher Thermal Scheme—			
AAA—Establishment—			
O.                   21·17	18·24	17·87	-0·37
R.                   -2·93			

(8) In the following group-heads, out of the total saving of Rs. 70.18 lakhs saving of Rs. 55.29 lakhs was attributed to slow progress of works:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a) Hirakud Dam Project—Stage-I— Dam and Appurtenant Works— Voted—			
R—Works—			
O.           ..       5.00	3.28	0.65	-2.63
R.           ..       -1.72			
Reasons for the final saving of Rs. 2.63 lakhs are awaited.			
Saving of Rs. 2.60 lakhs occurred during 1968-69 also.			
(b) Hirakud Dam Project—Stage-I— Dam and Appurtenant Works— U—Suspense—Gross Debit—			
O.           ..       15.48	14.77	12.27	-2.50
R.           ..       -0.71			
Reasons for the final saving of Rs. 2.50 lakhs are awaited.			
(c) Hirakud Dam Project—Stage-II— Hirakud Subsidiary Power House Project, Chipilima— FF—Suspense—Gross Debit—			
O.           ..       3.91	0.25	0.34	+0.09
R.           ..       -3.66			
(d) Delta Irrigation Scheme— II. 4—Suspense—Gross Debit—			
O.           ..       1,57.20	1,08.00	98.15	-9.85
R.           ..       -49.20			

Reasons for the final saving of Rs. 9.85 lakhs are awaited.

(9) In the following group-heads, reduction of provision by Rs. 13.18 lakhs was mainly due to (i) non-finalisation of land acquisition proceedings (Rs. 8.18 lakhs) and non-finalisation of some claims of contractors (Rs. 5.00 lakhs):—

(a) Salia Irrigation Project— LL.1—Works—			
O.           ..       36.36	31.36	31.66	+0.30
R.           ..       -5.00			

Saving of Rs. 4.78 lakhs occurred during 1968-69 also.

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

## (b) Salki Irrigation Project—

## QQ.1—Works—

O. .. 18.18	10.00	8.07	-1.93
R. .. -8.18			

Saving of Rs. 10.22 lakhs occurred during 1968-69 also.

Reasons for the final saving of Rs. 1.93 lakhs are awaited.

(v) In the following group-heads, the Department augmented the provision by reappropriation in March 1970 due to (i) better progress of works (Rs. 87.92 lakhs) and (ii) additional requirement for imported machines, etc. (Rs. 39.92 lakhs):—

## (1) Balimela Dam (Joint) Project—

## Dam and Appurtenant Works—

## C—Works—

O. .. 3,74.44	4,62.36	3,18.41	-1,43.95
R. .. 87.92			

The expenditure did not come upto even the original provision; reasons for the saving are awaited.

Saving of Rs. 2,62.55 lakhs occurred during 1968-69 also.

## (2) Talcher Thermal Scheme—

## ZZ—Works—

O. .. 1,44.86	1,84.78	1,52.63	- 32.15
S. .. *			
R. .. 39.92			

The expenditure fell short of the increased provision; reasons for the final saving are awaited.

(vi) In the following, withdrawal of Rs. 3.90 lakhs by reappropriation in March 1970 due to execution of less number of lift irrigation projects proved excessive in view of the final excess:—

## A.3—Lift Irrigation Works—

## Suspense—Gross Debit—

O. .. 15.00	11.10	14.37	+ 3.27
R. .. -3.90			

Reasons for the final excess are awaited.

(vii) In the group-heads given below, expenditure exceeded the original provision and the final excess remained uncovered:—

## (1) Delta Irrigation Scheme—

## II.1—Works—Voted—

O. .. 1,40.91	1,67.79	1,83.86	+ 16.07
S. .. *			
R. .. 26.88			

\* Rs. 100

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) Salandi Irrigation Project—			
JJ.1—Works—			
O. .. 20.91	16.77	24.69	+7.92
R. .. —4.14			

Withdrawal of provision of Rs. 4.14 lakhs by reappropriation in March 1970 was owing to non-completion of certain works; the withdrawal proved unnecessary in view of the final excess.

## (3) Godahada Irrigation Project—

## NN.1—Works—

O. .. 13.64	23.60	25.64	+2.04
R. .. 9.96			

## (4) Talcher Thermal Scheme—

## CCC—Suspense Gross Debit—

O. .. 1,15.15	1,02.91	1,50.85	+47.94
R. .. —12.24			

The withdrawal of provision of Rs. 12.24 lakhs was due to completion of the project.

(viii) *Pro rata distribution of establishment and Tools and plant charges of Balimela Dam Project*—Upto the 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" (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 expenditure under the grant includes Rs. 6,09.20 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in item (vi) of notes below grant no. 24—"Irrigation".

A summary of transactions accounted for under the head "Suspense" together with opening and closing balances for 1969-70 is given below :—

Suspense head	Balance on 1st April 1969	Debits during the year	Credits during the year	Balance on 31st March 1970
(In lakhs of rupees)				
<b>95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>				
Purchases ..	—3.05	3.14	2.08	—1.99
Stock ..	3.31	5.78	8.06	1.03
Miscellaneous public works advances	2.22	0.80	0.54	2.48
Workshop suspense ..	3.72	4.65	2.45	5.92
Total ..	6.20	14.37	13.13	7.44
<b>98—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—</b>				
Development Schemes—				
State Sector—				
<i>(a) Hirakud Dam Project—</i>				
<i>Stage-I</i>				
Purchases ..	—1,09.88	0.38	..	—1,09.50
Stock ..	1,89.97	5.74	4.51	1,91.20
Miscellaneous public works advances	41.50	1.32	2.81	40.01
Workshop suspense ..	39.51	4.89	0.81	43.59
Total ..	1,61.10	12.33	8.13	1,65.30
<i>(b) Hirakud Dam Project—</i>				
<i>Stage-II</i>				
Purchases ..	—28.83	..	..	—28.83
Stock ..	—4.17	0.30	0.55	—4.42
Miscellaneous public works advances	33.64	0.04	0.03	33.65
Total ..	0.64	0.34	0.58	0.40
<i>(c) Balimela Dam Project—</i>				
<i>Dam and Appurtenant Works—</i>				
Purchases ..	—2,92.52	..	9.08	—3,01.60
Stock ..	1,30.54	39.63	22.02	1,48.15
Miscellaneous public works advances	2,58.11	1,82.40	1,25.38	3,15.13
Workshop suspense ..	5.24	2.92	0.75	7.41
Total ..	1,01.37	2,24.95	1,57.23	1,69.09

Suspense head	Balance on 1st April 1969	Debits during the year	Credits during the year	Balance on 31st March 1970
	(In lakhs of rupees)			
<i>(d) Balimela Power Scheme—</i>				
Purchases ..	—19.93	7.73		
Stock ..	—0.50		32.58	—44.78
Miscellaneous public works advances	1,22.01	41.88	35.94	5.44
		19.91	24.24	1,17.68
Workshop suspense ..	0.87	1.13		
Total ..	1,02.45	70.65	0.22	1.78
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—			92.98	80.12
Development Schemes—				
State Sector—				
Irrigation Works—				
<i>(a) Irrigation Works—</i>				
Purchases ..	—88.46	22.74	9.85	—75.57
Stock ..	17.25	16.16	15.33	18.08
Miscellaneous public works advances	47.54	—5.03	6.58	35.93
Workshop suspense ..	2.44	0.70	0.39	2.75
Total ..	—21.23	34.57	32.15	—18.81
<i>(b) Delta Irrigation Scheme—</i>				
Purchases ..	—3,30.97	43.07	22.46	—3,10.36
Stock ..	—13.36	40.18	39.58	—12.76
Miscellaneous public works advances	38.32	14.90	3.53	49.69
Total ..	—3,06.01	98.15	65.57	—2,73.43
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Development Schemes—				
State Sector—				
Navigation, Embankment and Drainage Works—				
Unproductive Works—				
Flood Control Schemes—				
Purchases ..	—1.23	0.57	1.51	—2.17
Stock ..	2.46	2.18	2.65	1.99
Miscellaneous public works advances	0.63	0.25	0.09	0.79
Total ..	1.86	3.00	4.25	0.61

Suspense head	Balance on 1st April 1969	Debits during the year	Credits during the year	Balance on 31st March 1970
(In lakhs of rupees)				
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
<i>Talcher Thermal Scheme—</i>				
Purchases ..	-2,13.82	87.81	27.96	-1,53.97
Stock ..	29.71	20.98	21.69	29.00
Miscellaneous public works advances	86.50	42.05	10.73	1,17.82
Total ..	-97.61	1,50.84	60.38	-7.15

**Grant No 44—Agricultural Improvement and Research  
(All Voted)**

(MAJOR HEADS: 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH; 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 88,38,000	1,29,68,700	84,92,763	-44,75,937
Supplementary 41,30,700			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The Department obtained a supplementary grant of Rs. 41.31 lakhs (October 1969: Rs. 6.50 lakhs) and (March 1970: Rs. 34.81 lakhs); the total expenditure, however, did not come up to the original provision and there was saving of Rs. 44.76 lakhs (35 per cent of the total provision).

(ii) The entire provision remained unutilised under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A.2—Agricultural Improvement and Research—Electrification of Chatikona Fruit Preservation Factory (Plan—State Sector)—			
S. *	2.00	..	-2.00
R. 2.00			

Token supplementary grant was obtained in March 1970 for providing electric line to Chatikona Fruit Preservation Factory and additional funds were also reappropriated in March 1970 but no amount was spent.

Reasons for the saving are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) D.1—Investments in Co-operative Institutions—Purchase of shares in Agricultural Credit Corporation (Plan—State Sector)—			
O. .. 5.00	..	..	..
R. .. -5.00			

Non-utilisation of the provision was due to non-formation of Agricultural Credit Corporation.

(3) E.2—Purchase and distribution of seeds—Suspense (Personal Deposit)—Debit—(Plan—State Sector)—	40.00	..	-40.00
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Reasons for the saving are awaited.

(iii) Substantial saving also occurred under:—

(1) B.1—Capital Outlay on Departmental Commercial Undertakings—Cold Storage Plant—Suspense (Personal Deposits)—(Plan—State Sector)—			
S. .. 34.80	34.80	30.04	-4.76

The supplementary grant was obtained in March 1970 to provide working capital to cold storage plants; of that Rs. 4.76 lakhs remained unutilised; reasons for the saving are awaited.

(iv) In the following group-head provision was withdrawn by reappropriation in March 1970 mainly due to reduction of Plan ceiling:—

A.1—Agricultural Improvement and Research—Construction of Roads and Buildings—(Plan—State Sector)—			
O. .. 9.88	4.38	6.38	+2.00
R. .. -5.50			

The expenditure exceeded the reduced provision by Rs. 2.00 lakhs; reasons for the excess are awaited.

(v) *Personal Ledger Account*—The expenditure in the grant includes Rs. 30.04 lakhs under the head "Suspense (Personal Deposits)". A summary of transactions in the personal ledger accounts for 1969-70 for (i) transactions of cold storage plants at Cuttack, Bhubaneswar and Semiliguda and (ii) purchase and distribution of quality seeds to cultivators is given below:—

	Balance on 1st April 1969	Credits during the year	Debits during the year	Balance on 31st March 1970 Rs.
	Rs.	Rs.	Rs.	Rs.
(i) Cold Storage Plants—				
(a) Cuttack ..	8,36,336	9,66,890	16,44,238	1,58,988
(b) Bhubaneswar ..	12,00,293	9,53,084	8,03,405	13,49,972
(c) Semiliguda ..	13,30,063	67,919	5,56,432	8,41,550
(2) Purchase and distribution of quality seeds to culti- vators	..	20,00,000	..	20,00,000

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

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original 17,61,80,000	17,61,80,000	5,00,39,936	—12,61,40,064
Supplementary ..			
Amount surrendered during the year (March 1970)			10,50,00,000

Notes and comments—

(i) The saving of Rs. 12,61.40 lakhs was 72 per cent of the provision. Rs. 10.50 crores were surrendered but only on 11th March 1970; even then there was a further unsurrendered saving of more than Rs. 2.11 crores.

(ii) Substantial saving occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
A.1—Grain purchase scheme—Suspense (Personal Deposit) Debit—			(In lakhs of rupees)
O. ..	17,61.00	7,10.95	4,99.71
R. ..	—10,50.05		

This group-head accommodates expenditure on Government trading in food grains; the nature of transactions in the suspense account has been explained in note (iii) below.

Out of the total saving of Rs. 12,61.29 lakhs, saving of Rs. 10,50.05 lakhs was due to post-budget decision to purchase less rice and wheat; reasons for the balance saving of Rs. 2,11.24 lakhs are awaited.

Saving of Rs. 15,03.61 lakhs and Rs. 3,75.79 lakhs occurred during 1967-68 and 1968-69 also.

(iii) *Personal Ledger Account*—The expenditure under the grant includes Rs. 4,99.74 lakhs under the head "Suspense (Personal Deposit)". 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 1969-70 are summarised below:—

Balance on 1st April 1969 Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on 31st March 1970 Rs.
(a) Purchase of rice and paddy under grain supply scheme— 2,48,14,712	..	..	2,48,14,712
The scheme is not in operation since 1959; the personal ledger accounts have not so far been closed.			
(b) Trading in Scrap iron and other materials— 19,31,001	5,300	..	19,36,301
(c) Trading in mustard oil— 9,84,288	..	2,950	9,81,338
(d) Purchase of rice and paddy under grain purchase scheme— 4,19,45,886	5,22,35,447	4,99,71,056	4,42,10,277
(e) Purchase of cloth— 45,648	..	..	45,648

The scheme is inoperative from 1954-55; the personal ledger account has not been closed.

Certificates of acceptance of balances awaited from the controlling officers.

#### Grant No 46—Road and Water Transport Schemes

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original 19,60,000	19,60,000	17,86,182	—1,73,818
Supplementary ..			
Amount surrendered during the year (March 1970)			1,57,500
<b>Charged—</b>			
Original ..	7,500	7,429	—71
Supplementary 7,500			
Amount surrendered during the year			nil

**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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	58,00,000	58,00,000	57,96,290	—3,710
Supplementary	..			
Amount surrendered during the year				nil

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

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted—				
Original	1,81,75,000	3,54,17,000	3,32,57,282	—21,59,718
Supplementary	1,72,42,000			
Amount surrendered during the year (January 1970: Rs. 17,35,000 and March 1970: Rs. 3,93,500)				21,28,500

Charged—				
Original	..	20,400	20,400	..
Supplementary	20,400			
Amount surrendered during the year				nil

Notes and comments—

(i) Substantial savings occurred under—  
Group-head

(1) F.1—Industries—Pilot Project for intensive development of Rural Industries— (Plan—Central Sector)—

O.	..	18.35	1.00	0.98	—0.02
R.	..	—17.35			

The total saving of Rs. 17.37 lakhs (95 per cent of the original provision) was mainly due to less Central assistance.

Saving of Rs. 2.20 lakhs (77 per cent of the provision) occurred during 1968-69 also.

(2) E.3—Industries—Establishment of developed areas (Plan—State Sector)—

O.	..	6.30	0.72	0.72	..
R.	..	—5.58			

The saving was due to post-budget decision to transfer the scheme to the Industrial Development Corporation and to provide share capital contribution to it.

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 8.86 lakhs shown under the head "Suspense (Personal deposits)". A summary of the Personal Ledger Account for 1969-70 in the name of the Director of Industries, Orissa for the transactions of certain commercial undertakings is given below:—

Scheme	Balance on 1st April 1969 Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on 31st March 1970 Rs.
(1) Titagarh Tannery ..	3,15,087	5,30,481	6,41,584	2,03,984
(2) Boudh Tannery ..	53,886	2,17,958	2,40,463	31,381
(3) Raniganj Tiles ..	1,31,449	..	4,203	1,27,246

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 Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	10,04,000		
Supplementary	..	10,04,000	4,04,991
			—5,99,009

Amount surrendered during the year (March 1970) 5,74,000

*Notes and comments—*

The saving of Rs. 5.99 lakhs (60 per cent of the original provision) occurred mainly under (there were savings between 41 per cent and 90 per cent of the total provision in the preceding four years also):—

Group-head

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

Hirakud Dam Project—Stage-I—

A—Dam and Appurtenant Works—  
(Plan—State Sector)—

O. ..	9.79	2.53	2.23	—0.30
R. ..	—7.26			

The total saving of Rs. 7.56 lakhs (77 per cent of the provision) was due to non-finalisation of land acquisition cases pending in law courts.

Savings of Rs. 2.54 lakhs (36 per cent) and Rs. 14.09 lakhs (71 per cent) occurred during 1967-68 and 1968-69 also.

## 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	58,00,000	19,08,062	—38,91,938
Supplementary	..		
Amount surrendered during the year (February 1970: Rs. 17,00,000 and March 1970: Rs. 21,91,900)			38,91,900

## Notes and comments—

(i) The saving of Rs. 38.92 lakhs was 67 per cent of the provision (Savings of Rs. 52.78 lakhs (53 per cent) and Rs. 71.42 lakhs (93 per cent) occurred during 1967-68 and 1968-69 also) and occurred mainly under the following group-heads due to non-release of Central assistance for Centrally sponsored schemes:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(a) B.1—Irrigation Works—Works—Major Works—(Plan—Central Sector)—			
O. .. 20.00	}	..	..
R. .. —20.00			
Saving of Rs. 12.13 lakhs occurred in 1968-69 also.			
(b) D.1—Development of Chandabali Port—Survey dredging and Miscellaneous—Survey—(Plan—Central Sector)—			
O. .. 15.00	}	..	..
R. .. —15.00			
(c) E.1—Development of Gopalpur Port—Works—			
O. .. 2.00	}	..	..
R. .. —2.00			

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 3.08 lakhs under the head "Suspense—(Personal Deposits)". A summary of the personal ledger account (in connection with trading in iron-ore) for 1969-70 is given below:—

Balance on 1st April 1969	Credits during the year	Debits during the year	Balance on 31st March 1970
Rs.	Rs.	Rs.	Rs.
50,50,266	8,06,146	3,08,062	55,48,350

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

Grant No. 51—Capital expenditure relating to Labour,  
Employment & Housing Department (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	4,63,000	4,63,000	—4,63,000
Supplementary	..		
Amount surrendered during the year (12th March 1970)			4,63,000

*Notes and comments—*

Provision was made under this grant for expenditure on land acquisition and development scheme for house building; 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 12th March 1970 mainly due to non-finalisation of land acquisition proposals.

Rs. 2.64 lakhs (53 per cent), Rs. 5.00 lakhs (entire provision) and Rs. 3.00 lakhs (entire provision) remained unutilised during 1966-67, 1967-68 and 1968-1969 also.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	2,00,000	1,99,831	—169
Supplementary	..		
Amount surrendered during the year			nil

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	4,00,73,600	6,39,15,227	—2,58,373
Supplementary	2,41,00,000		
Amount surrendered during the year			nil

*Note—*

*Personal Ledger Account*—The expenditure in the grant includes Rs. 6.28-44 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account (trading in Kendu Leaves) for 1969-70 is given below :—

Balance on 1st April 1969	Credits during the year	Debits during the year	Balance on 31st March 1970
Rs.	Rs.	Rs.	Rs.
80,33,108	5,55,23,439	6,28,43,633	7,12,914

Certificate of acceptance of balance has not been received 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	64,05,000	47,48,000	—20,58,900
Supplementary	4,01,900		
Amount surrendered during the year (March 1970)			16,57,100

*Notes and Comments—*

(i) The saving of Rs. 20.59 lakhs was 30 per cent of the total provision. There were savings of 49 per cent and 21 per cent during 1967-68 and 1968-1969 also.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(1) A. 1—Share Capital Contribution to Cold Storage plants (Non-Plan)—			
O.	..	4.02	—4.02
S.	4.02		

The Supplementary grant was obtained in March 1970 to convert some loans given to two Co-operative cold storages into share capital in those Co-operatives. The conversion was, however, not made; reasons are awaited.

(2) B.3—Share Capital Contribution to Agricultural Credit Co-operative Societies (Plan-State Sector)—

O.	10.00	6.18	6.18	..
R.	—3.82			

The saving (38 per cent of the provision) was due to less investment on account of less assistance received from the Reserve Bank of India.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) B. 5—Share Capital Contribution to Co-operative Institutions (Plan-State sector)—			
O. 20.00	16.35	16.35	..
R. —3.65			

The saving was due to less amount sanctioned by the Reserve Bank of India and by Government; reasons therefor are awaited.

(4) C. 1—Share Capital Contribution to Appex Marketing Societies (Plan—Control Sector)—			
O. 18.25	9.50	9.50	..
S. *			
R. —8.75			

The saving (48 per cent of the provision) was due to non-release of assistance by the National Co-operative Development Corporation.

#### Grant No. 56—Capital expenditure relating to Planning and Co-ordination Department

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>			
Original 77,28,000	77,28,000	76,52,687	—75,313
Supplementary ..			
Amount surrendered during the year			nil
<b>Charged—</b>			
Original ..	88,500	87,879	—621
Supplementary 88,500			
Amount surrendered during the year			nil

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.
Voted—			
Original	99,000	91,672	-7,328
Supplementary	..		
Amount surrendered during the year (March 1970)			3,200
Charged—			
Original	..	599	-1
Supplementary	600		
Amount surrendered during the year			nil

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	10,000	4,582	-5,418
Supplementary	..		
Amount surrendered during the year (March 1970)			5,400

Grant No. 59—<sup>Capital</sup> Expenditure relating to Health Department (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	..	32,65,625	-10,63,375
Supplementary	43,29,000		
Amount surrendered during the year			nil

Notes and comments—

The Department obtained supplementary grants of Rs. 43.29 lakhs in March 1970 to meet the anticipated cost of materials and equipment under T. C. A. programme; of that Rs. 10.63 lakhs (25 per cent of the provision) remained unutilised as a result of less materials and equipment received under certain schemes and more material received for certain others.

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

(MAJOR HEAD : 103—CAPITAL OUTLAY ON PUBLIC WORKS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Voted—	Rs.	Rs.	Rs.
Original	2,11,92,200	2,89,33,100	2,39,20,096
Supplementary	77,40,900		
Amount surrendered during the year (March 1970)			16,88,400
Charged—			
Original	50,000	61,700	29,237
Supplementary	11,700		
Amount surrendered during the year (March 1970)			21,800

## Notes and comments—

(i) In the following group-heads supplementary grants obtained in October 1969 and March 1970 proved to be excessive:—

Group-head	Total grant	Actual expenditure	Saving— (Percentage of total saving to provision)
	(In lakhs of rupees)		
(1) G. 2—Communication— Expressway—Works—(Plan— State Sector)—			
S.	17.44	15.15	12.02
R.	-2.29		
			-3.13 (31)

The reduction of provision was mainly due to non-receipt or delay in receipt of materials.

(2) G. 3—Communication—  
Expressway—Tools and Plant  
(Special) (Plan—State Sector)—

S.	8.15	8.15	3.21	-4.94 (60)
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(3) J. 1—Communication—  
Expressway—Supense-Gross  
Debit (Plan—State Sector)—

S.	9.60	9.60	6.89	-2.71 (28)
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Reasons for the final savings are awaited.

Saving of Rs. 16.89 lakhs (56 per cent of the provision) under serial no. (3) above occurred during 1968-69 also.

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

Group-head	Total grant (In	Actual expenditure lakhs of	Excess + Saving— rupees)
(1) A. 1(5)—Public Works— Buildings—Administration of Justice—(Non-Plan)—			
O.	5.00	2.32	2.01
S.	0.40		
R.	—3.08		

The total saving of Rs. 3.39 lakhs (63 per cent of the total provision) was mainly due to non-finalisation of land acquisition proceedings.

(2) A. 1(7) (2)—Public Works— Police—Other works—			
O.	7.82	4.13	3.08
S.	*		
R.	—3.69		

Out of the total saving of Rs. 4.74 lakhs (61 per cent of the original provision) saving of Rs. 3.69 lakhs was mainly due to postponement of certain works; reasons for balance saving of Rs. 1.05 lakhs are awaited.

Saving of Rs. 2.05 lakhs (53 per cent of the provision) occurred during 1968-69 also.

(3) E. 1 (2)—Public Works—Build- ings—Medical (Plan-State Sector)—			
O.	6.09	4.12	2.87
S.	*		
R.	—1.97		

Out of the total saving of Rs. 3.22 lakhs (53 per cent of the original provision) saving of Rs. 1.97 lakhs was mainly due to diversion of funds for completion of sanitary fittings of certain buildings (Rs. 1.40 lakhs) and non-issue of administrative approval of certain works (Rs. 0.60 lakh). Reasons for the balance saving of Rs. 1.25 lakhs are awaited.

Saving of Rs. 10.52 lakhs (77 per cent of the provision) occurred during 1968-69 also.

(4) E. 3(5)—Public Health— Buildings—Industries— (Plan- State Sector)—			
O.	3.37	0.80	0.68
R.	—2.57		

The total saving of Rs. 2.69 lakhs formed 80 per cent of the provision. Reasons for the saving are awaited.

(5) G.1—Communication—Road Development Programme— (Plan—State Sector)—Voted—			
O.	63.26	72.11	66.65
S.	8.85		

Reasons for the saving are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(6) H. 1—Add—Prorata Shares— Buildings/ Communication—			
O. 8.24	11.41	9.10	—2.31
S. 3.32			
R. —0.15			

Reasons for the saving are awaited.

(iii) Under the following the Department augmented the provision by reappropriation in March 1970 but expenditure did not even come upto the original plus supplementary provision:—

L. 1—New Capital Project— Works—Public Works—	Total grant	Actual expenditure	Excess+ Saving—
O. 7.33	12.19	8.04	—4.15
S. 1.31			
R. 3.55			

Reasons for the saving are awaited.

(iv) *Suspense*—The expenditure under the grant includes Rs. 6.89 lakhs accounted for under "Suspense". The nature and scope of the transactions recorded under the head "Suspense" has been explained in note (vi) below grant no. "24—Irrigation".

An analysis of "Suspense" transactions in the grant during 1969-70 is given below (together with the opening and closing balances).

Opening balance on 1st April 1969	Debits during the year	Credits during the year	Closing balance on 31st March 1970

(In lakhs of rupees)

103—CAPITAL OUTLAY ON PUBLIC WORKS—

*Expressway Project—*

Purchases ..	—59.54	5.10	0.01	—54.45
Stock ..	48.70	1.66	3.12	47.24
Miscellaneous public works advances	49.82	0.13	0.52	49.43
Total ..	38.98	6.89	3.65	42.22

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 28,75,400	28,75,400	18,42,264	—10,33,136
Supplementary ..			
Amount surrendered during the year (March 1970)			4,50,700

*Notes and comments—*

(i) The saving of Rs. 10.33 lakhs was 36 per cent of the provision. There was a saving of 32 per cent in the grant during 1968-69 also.

(ii) The saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
Purchase, sale and fair price shops schemes—			
(1) A. 1 (1)—Advances—			
O.                   11.63	7.12	7.04	—0.08
R.                   —4.51			

The total saving of Rs. 4.59 lakhs (39 per cent of the provision) was due to revision of Plan ceiling.

(2) A. 1 (2)—Suspense—Personal Deposits (Debit)—

O.                   17.13	17.13	11.38	—5.75
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Reasons for the saving (34 per cent of the provision) are awaited.

Saving of Rs. 5.02 lakhs (41 per cent of provision) occurred during 1968-69 also.

(iii) *Personal Ledger Account*—The expenditure under the grant includes Rs. 11.38 lakhs under "suspense (Personal deposits)". A summary of the personal ledger account opened for purchase, sale, fair price shop scheme sale centres under the Tribal and Rural Welfare Department for 1969-70 is given below :—

Opening balance	Credits during the year	Debits during the year	Closing balance on 31st March 1970
Rs.	Rs.	Rs.	Rs.
10,40,563	18,19,897	11,38,264	17,22,196

**Grant No 61—Capital Expenditure relating to the Mining and Geology Department (All Voted)**

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	1,04,00,000	1,34,55,900	..
Supplementary			
Amount surrendered during the year			nil

Permanent Debt and Floating Debt

Appropriation—Permanent Debt (Repayment) (All charged)

( MAJOR HEAD :—PUBLIC DEBT—DEBT RAISED IN INDIA—PERMANENT DEBT—(REPAYMENT) )

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	4,40,77,500	4,34,14,741	-6,62,759
Supplementary	..		
Amount surrendered during the year			nil
Notes and comments—			nil

Repayment of market loans on their maturity is accounted for under this appropriation. Rs. 6.63 lakhs remained unutilised and was the net result of (i) saving of Rs. 18.04 lakhs under "4% Orissa Government Loan 1969" discharged during the year due to non-preferment of claims by some subscribers and (ii) excess of Rs. 11.41 lakhs (for which no provision was made) under "4% Orissa Government Loan 1968" discharged during 1968-69 due to preferment of claims by some subscribers during 1969-70.

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	10,00,00,000	43,16,74,000	+2,43,74,000
Supplementary	30,73,00,000		
Amount surrendered during the year			nil
Notes and comments—			nil

(i) The expenditure exceeded the appropriation by Rs. 2,43,74,000. The excess requires to be regularised.

(ii) The excess occurred under:—

Group-head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(1) A. 1—Ways and Means Advances—			
O. ..	10,00'00	4,50'00	+1,80'00
R. ..	-7,30'00		
The excess of Rs. 1,80'00 lakhs represents ways and means advance (special) obtained on 28th March and repaid on 30th March 1970.			
(2) A. 2—Overdraft with the Reserve Bank of India—			
S. ..	30,73'00	38,66'74	+63'74
R. ..	7,30'00		
The excess of Rs. 63'74 lakhs represents overdraft from the Reserve Bank of India obtained on 28th March and repaid on 30th March 1970.			

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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	27,53,62,500	39,14,60,100	28,55,99,838
Supplementary	11 60,97,600		
Amount surrendered during the year (March 1970)			10,58,81,800

Notes and comment s—

(i) Saving of Rs. 10,58\*60 lakhs in the appropriation occurred mainly under:—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Other Ways and means advances—			
O. ..	4,73*03	..	..
S. ..	6,26*97	..	..
R. ..	-11,00*00	..	..

Saving was due to conversion of ways and means advances received from Government of India during 1969-70 *ab inito* as specific purpose loans.

Appropriation—Other Loans (Repayment) (All Charged)

(MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN  
INDIA—OTHER LOANS)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	77,23,500	83,36,100	65,08,672
Supplementary	6,12,600		
Amount surrendered during the year (March 1970)			18,27,600

Notes and comments—

(i) The expenditure on repayment of instalments of loans obtained from the National Agricultural Credit (long term operation) Fund, of the Reserve Bank of India, Life Insurance Corporation of India, National Co-operative Development Corporation, Minerals and Metals Trading Corporation and Khadi and Village Industries Commission is recorded under this appropriation. An equal amount was charged to revenue account, *vide* note (iv) under "Appropriation for Reduction or Avoidance of Debt" at page 64.

(ii) The saving of Rs. 18.27 lakhs in the appropriation was mainly under:—

Group-head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
E—Loans from the Khadi and Village Industries Commission of India—			
O. ..	25.00		
R. ..	—25.00		

Provision was made for repayment of loans obtained on behalf of the dissolved Orissa Khadi and Village Industries Board. The Board has been reconstituted in September 1969. According to the revised procedure, repayment of the loans from the Commission would be made direct by the Board. Hence the saving.

Out of the saving, Rs. 7.87 lakhs were utilised for repayment of loans from the Minerals and Metals Trading Corporation.

## APPENDIX

*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 estimates	Actuals	Actuals compared with budget estimates
			More + Less —
1	2	3	4
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department	6,54,500	6,08,160	—46,340
2—Jails ..	2,80,000	..	—2,80,000
3—Police ..	41,00,000	7,50,850	—33,49,150
4—Expenditure relating to the Planning and Co-ordination Department	2,95,70,400	1,60,60,012	—1,35,10,388
6—Expenditure relating to the Political and Services Department	5,60,000	62,817	—4,97,183
10—Pensions ..	9,85,800	8,88,460	—97,340
16—District Administration and other expenditure relating to the Revenue Department	1,08,00,000	1,21,55,716	+13,55,716
17—Expenditure relating to the Industries Department	14,91,000	25,64,000	+10,73,000
18—Civil and Sessions Courts and other expenditure relating to the Law Department	2,80,000	..	—2,80,000
19—Stationery and printing and other expenditure relating to the Commerce Department	1,00,000	73,407	—26,593
21—Tribal and Rural Welfare Department	14,00,000	..	—14,00,000
23—Public Health ..	..	1,00,007	+1,00,007
24—Irrigation ..	1,36,25,600	1,02,94,266	—33,31,334
25—Public Works ..	10,11,35,300	6,26,92,942	—3,84,42,358
27—Public Works, Common Establishment and other expenditure relating to the Works Department	59,91,600	30,08,635	—29,82,965
28—Electricity Schemes ..	20,00,000	—32,01,508	—52,01,508
30—Transport Schemes ..	36,97,100	36,41,054	—56,046
31—Forest ..	38,300	..	—38,300
33—Co-operation and Marketing ..	5,31,200	5,39,100	+7,900
35—Animal Husbandry ..	87,900	1,28,871	+40,971

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 ..	25,000	75,400	+50,400
37—Agriculture ..	4,32,500	1,15,406	—3,17,094
40—Community Development Projects ..	..	2,00,779	+2,00,779
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	48,00,000	33,97,697	—14,02,303
43—Irrigation and Electricity Schemes ..	8,56,52,000	5,84,48,280	—2,72,03,720
44—Agricultural improvement and research	40,00,000	39,88,388	—11,612
45—Government Trading Schemes ..	17,61,01,000	5,22,73,330	—12,38,27,670
47—Capital expenditure relating to Public Health and Urban Development Department	21,22,300	38,96,996	+17,74,696
48—Capital Outlay on Industrial Development	11,40,000	14,30,639	+2,90,639
50—Capital Outlay on ports ..	5,00,000	8,68,896	+3,68,896
51—Capital expenditure relating to Labour Employment and Housing Department	14,600	27,367	+12,767
53—Capital expenditure relating to Home Department	7,000	409	—6,591
54—Capital Outlay on Forests ..	3,90,00,000	5,55,23,439	+1,65,23,439
55—Share Capital contribution to Co-operative Organisations ..	..	18,000	+18,000
58—Capital expenditure relating to the Grama Panchayat Department	5,00,000	5,06,008	+6,008
59—Expenditure relating to Health Department ..	..	48,19,438	+48,19,438
60—Capital Outlay on Public Works	50,000	8,16,888	+7,66,888
60—A—Capital expenditure relating to Tribal and Rural Welfare Department	17,12,700	18,19,897	+1,07,197
Total ..	49,33,85,800	29,85,94,046	—19,47,91,754



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