



GOVERNMENT OF ORISSA

**APPROPRIATION  
ACCOUNTS  
1972-73**



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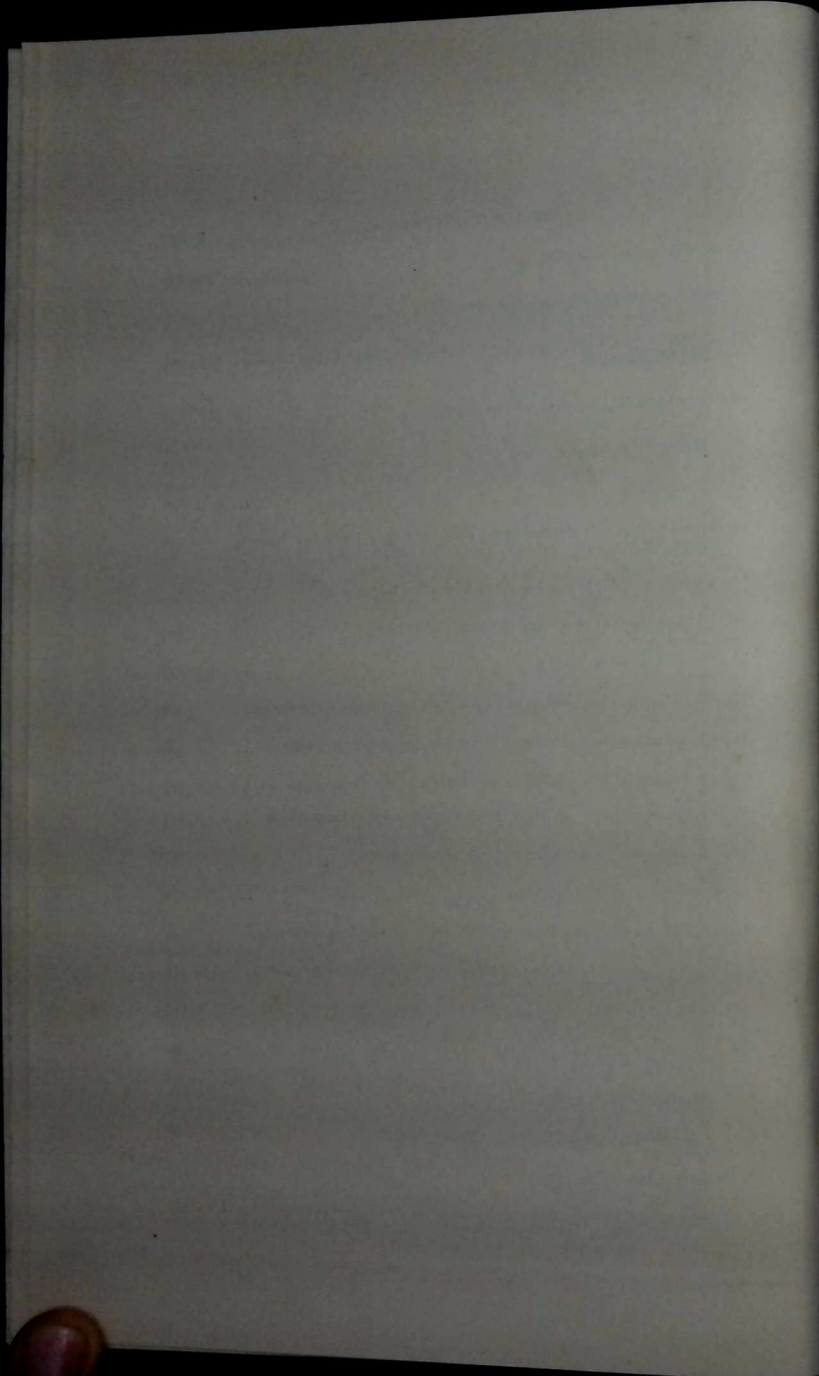
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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1972-73 presents the accounts of sums expended in the year ended 31st March 1973 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.



## SUMMARY OF APPROPRIATION ACCOUNTS

3

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	.. 1,11,98,000	1,00,18,678	—11,79,322	..
Charged	.. 14,17,800	14,31,161	..	+13,361
2—Jails—				
Voted	.. 1,12,01,200	1,08,72,438	—3,28,762	..
3—Police—				
Voted	— 8,79,99,500	8,44,82,523	—35,16,977	..
Charged	— 5,500	5,537	..	+37
4—Expenditure relating to the Planning and Co-ordination Department—				
Voted	.. 39,58,900	37,13,270	—2,45,630	..
4-A—Expenditure relating to the Rural Development Department—				
Voted	.. 9,36,11,100	11,07,30,712	..	+1,71,19,612
5—Community Development Projects, etc.—				
Voted	.. 12,51,94,300	11,12,67,467	—1,39,26,833	..
Charged	— 1,700	—	—1,700	..
6—Expenditure relating to the Political and Services Department—				
Voted	.. 49,10,000	49,31,230	..	—21,230
Charged	.. 3,40,000	2,38,276	—1,01,724	..
6-A—Expenditure relating to the Political and Services (R.V.D.) Department—				
Voted	.. 1,70,400	1,39,204	—31,196	..
7—Cultural Affairs—				
Voted	.. 29,96,100	29,52,760	—43,340	..

## 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.
8—Stamps—				
Voted	8,48,800	8,79,782	..	+30,982
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department—				
Voted	3,35,44,500	3,20,24,950	-15,19,550	..
Charged	7,96,000	7,64,538	-31,462	..
10—Pensions—				
Voted	2,17,80,100	1,74,13,592	-43,66,508	..
Charged	73,800	23,318	-50,482	..
11—Expenditure relating to the Education Department—				
Voted	31,13,77,700	29,65,03,689	-1,48,74,011	..
Charged	30,100	30,100	..	-
11-A—Text Book Press—				
Voted	36,80,000	36,12,609	-67,391	..
12—Taxation—				
Voted	1,00,24,000	82,83,840	-17,40,160	..
13—Land Revenue—				
Voted	5,65,63,700	5,01,92,962	-63,70,738	..
Charged	10,800	8,076	-2,724	..
14—Excise—				
Voted	51,23,900	48,09,576	-3,14,324	..
15—Registration—				
Voted	21,52,900	19,63,920	-1,88,980	..
16—District Administration and other expenditure relating to the Revenue Department—				
Voted	10,94,07,200	10,54,56,613	-39,50,587	..
Charged	1,25,06,300	1,25,03,100	-3,200	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			1	2
	Rs.	Rs.	Rs.	Rs.
17—Expenditure relating to the Industries Department—				
Voted	..	5,22,28,700	3,31,06,152	—1,91,22,548 ..
Charged	..	200	..	—200 ..
17-A—Mines—				
Voted	..	42,58,900	40,24,648	—2,34,252 ..
18—Civil and Sessions Courts and other expenditure relating to the Law Department—				
Voted	..	68,98,700	66,74,995	—2,23,705 ..
19—Government Press and other expenditure relating to the Commerce Department—				
Voted	..	1,41,02,800	1,19,13,495	—24,89,305 ..
20—Labour Employment and Housing—				
Voted	..	75,80,100	55,19,610	—20,60,490 ..
21—Tribal and Rural Welfare—				
Voted	—	4,47,74,100	4,03,85,980	—43,88,120 ..
22—Medical and other expenditure relating to the Health and Family Planning Department—				
Voted	..	7,36,70,900	7,64,01,556	.. +27,30,656
Charged	..	100	..	—100 ..
23—Public Health—				
Voted	..	6,06,25,700	5,54,61,677	—51,64,023 ..
Charged	..	200	..	—200 ..
24—Irrigation—				
Voted	..	17,38,83,900	17,37,84,302	—99,598 ..
Charged	..	5,000	..	—5,000 ..
24-A—Lift Irrigation—				
Voted	..	1,65,42,200	1,60,02,850	—5,39,350 ..

## 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.
25—Public Works—				
Voted	.. 14,86,99,700	20,93,41,078	ex	+6,06,41,378
Charged	.. 5,85,200	4,85,650	—99,550	..
26—State Legislature—				
Voted	.. 20,99,700	20,89,189	—10,511	ex
Charged	.. 71,600	69,689	—1,911	..
27—Public Works, Common Establishment—				
Voted	.. 3,21,77,700	3,16,51,240	—5,26,460	..
Charged	.. 7,000	..	—7,000	..
28—Electricity Schemes—				
Voted	.. 2,16,53,300	86,34,731	—1,30,18,569	..
29—Taxes on Vehicles—				
Voted	.. 26,95,700	26,26,351	—69,349	..
30—Transport Schemes—				
Voted	.. 4,11,72,600	4,09,66,076	—2,06,524	..
Charged	.. 51,500	50,459	—1,041	..
31—Forest—				
Voted	.. 5,03,07,000	4,36,18,569	—66,88,431	..
32—Fisheries—				
Voted	.. 1,14,75,300	93,45,185	—21,30,115	..
33—Co-operation and Marketing—				
Voted	.. 2,04,51,700	1,79,14,111	—25,37,589	..
Charged	.. 200	146	—54	..
34—Expenditure relating to the Urban Development Department—				
Voted	.. 6,46,24,100	6,89,26,521	..	+43,02,421
Charged	.. 34,900	85,256	..	+50,356
35—Animal Husbandry—				
Voted	.. 3,10,65,500	2,76,95,500	—33,70,000	..
36—Public Relations and Tourism—				
Voted	.. 56,97,600	55,91,807	—1,05,793	..

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.
37—Agriculture—				
Voted	.. 8,62,21,900	7,19,42,080	-1,42,79,820	..
Charged	.. 23,300	23,270	-30	..
38—Supply Department—				
Voted	.. 78,03,500	73,93,244	-4,10,256	..
39—Ports—				
Voted	.. 3,10,300	2,34,435	-75,865	..
Charged	.. 1,88,000	1,88,000	..	..
Interest on Debt and Other Obligations—				
Charged	.. 26,45,56,000	25,35,02,383	-1,10,53,617	..
Appropriation for Reduction or Avoidance of Debt—				
Charged	.. 7,73,11,800	7,67,33,902	-5,77,898	..
41—Loans to Local Funds, Government Servants, etc.				
Voted	.. 12,18,20,000	12,05,88,554	-12,31,446	..
42—Compensation for abolition of Zamindari System and other Expenditure relating to the Revenue Department—				
Voted	.. 1,71,00,000	1,58,64,477	-12,35,523	..
43—Multipurpose River, Irrigation and Electricity Schemes—				
Voted	.. 30,29,21,300	26,87,32,882	-3,41,88,418	..
Charged	.. 1,69,400	1,68,263	-1,137	..
43-A—Capital Expenditure relating to Lift Irrigation—				
Voted	.. 2,27,00,000	3,73,87,969	..	+1,46,87,969
44—Agricultural Improvement and Research—				
Voted	.. 9,17,59,800	7,99,02,299	-1,18,57,501	..
45—Government Trading Schemes—				
Voted	.. 20,00,50,000	19,79,19,293	-21,30,707	..
Charged	.. 38,700	3,168	-35,532	..

## 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.
46—Road and Water Transport Schemes—				
Voted ..	30,87,800	30,78,267	-9,533	..
47—Capital Expenditure relating to Public Health and Urban Development Department—				
Voted ..	2,19,66,200	1,50,24,440	-69,41,760	..
Charged ..	39,000	38,911	-89	..
48—Capital Outlay on Industrial Development—				
Voted ..	2,00,46,700	1,39,23,039	-61,23,661	..
Charged ..	6,400	..	-6,400	..
49—Hirakud Dam Project—				
Voted ..	1,10,000	-5,45,102	-6,55,102	..
50—Capital Outlay on Ports—				
Voted ..	73,43,000	25,84,232	-47,58,768	..
51—Capital Expenditure relating to Labour, Employment and Housing Department—				
Voted ..	2,07,00,000	1,99,21,148	-7,78,852	..
52—Capital Expenditure relating to the Education Department—				
Voted ..	46,94,600	46,06,377	-88,223	..
53—Capital Expenditure relating to Home Department—				
Voted ..	5,00,000	4,58,386	-41,614	..
54—Capital Outlay on Forests— ..				
Voted ..	8,95,84,400	9,59,03,908	..	+63,19,508
55—Share Capital Contribution and Loans to Co-operative Organisations—				
Voted ..	2,94,48,900	2,49,62,920	-44,85,980	..
56—Capital Expenditure relating to Rural Development Department—				
Voted ..	2,60,00,000	2,44,91,782	-15,08,218	..
Charged ..	45,400	30,576	-14,824	..

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.
57—Capital Expenditure relating to Animal Husbandry Department—				
Voted ..	9,12,700	20,321	—8,92,379	..
58—Capital Expenditure relating to the Grama Panchayat Department				
Voted ..	3,80,000	3,56,505	—23,495	..
59—Capital Expenditure relating to Health Department—				
Voted ..	53,28,000	40,49,660	—12,78,340	..
60—Capital Outlay on Public Works Works—				
Voted ..	6,33,76,400	5,78,54,498	—55,21,902	..
Charged ..	1,30,000	36,258	—93,742	..
61—Capital Expenditure relating to the Mining and Geology Department—				
Voted ..	1,00,42,000	85,42,000	—15,00,000	..
62—Capital Expenditure relating to Tribal and Rural Welfare Department—				
Voted ..	60,22,000	48,43,828	—11,78,172	..
64—Capital Expenditure relating to the Department of State Public Corporations and Undertakings—				
Voted ..	20,00,000	20,00,000	..	..
<i>Permanent Debt (Repayment)—</i>				
Charged ..	6,07,12,400	5,57,73,000	—49,39,400	..
<i>Floating Debt (Repayment)—</i>				
Charged ..	36,28,93,000	53,78,13,000	..	+17,49,20,000
<i>Loans from the Central Government (Repayment)—</i>				
Charged ..	40,59,91,000	40,53,18,762	—6,72,238	..
<i>Other Loans (Repayment)—</i>				
Charged ..	75,24,100	92,92,402	..	+17,68,302
Total—Voted ..	2,94,49,57,700	2,83,39,66,880	21,68,44,576	10,58,53,756
Charged ..	1,19,55,66,400	1,35,46,17,201	1,77,01,255	17,67,52,056
Grand Total ..	4,14,05,24,100	4,18,85,84,081	23,45,45,831	28,26,05,812

The excesses over the voted grants in the following cases require regularisation:—

- 4-A—Expenditure relating to the Rural Development Department;
- 6—Expenditure relating to the Political and Services Department;
- 8—Stamps;
- 22—Medical and other expenditure relating to the Health and Family Planning Department;
- 25—Public Works;
- 34—Expenditure relating to the Urban Development Department;
- 43-A—Capital Expenditure relating to Lift Irrigation; and
- 54—Capital Outlay on Forests.

The excess under the charged appropriations “1—Elections and other Expenditure relating to the Home Department”, “3—Police”, “34—Expenditure relating to the Urban Development Department”, “Floating Debt (Repayment)” and “Other Loans (Repayment)” also requires regularisation.

The expenditure shown in column 3 of the above summary does not include a sum of Rs. 25,96,482 met out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. 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., 1973-74)
96—Capital Outlay on Industrial and Economic Development (grant no. 55—Share Capital Contribution and Loans to Co-operative organisations)	2,00,000	30th March 1973	7th September 1973
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) (grant no. 43—Multipurpose River, Irrigation and Electricity Schemes)	1,98,482	30th March 1973	9th November 1973
Q—Loans and advances by the State/Union Territory Governments (grant no. 55—Share Capital Contribution and Loans to Co-operative Organisations)	22,00,000	30th March 1973	7th September 1973

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1972-73 and that shown in Finance Accounts for the year is given below:—

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	2,83,39,66,880	1,35,46,17,200
Deduct—Recoveries ..	81,56,53,205	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	2,01,83,13,675	1,35,46,17,201

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

¶The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of Orissa for the year 1972-73.



(A. BAKSI)

NEW DELHI,

Comptroller and Auditor General of India

The

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

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original	..	95,91,700	1,11,98,000	1,00,18,678
Supplementary		16,06,300		
				—11,79,322
Amount surrendered during the year (March 1973)				6,76,100
<i>Charged—</i>				
Original	..	13,48,000	14,17,800	14,31,161
Supplementary		69,800		
				+13,361
Amount surrendered during the year				nil

*Notes and comments—*

(i) Expenditure exceeded the charged appropriation by Rs. 13,361; the excess requires regularisation.

(ii) Excess in the charged appropriation occurred mainly under the group-head "F—High Court" (expenditure: Rs. 14.31 lakhs, total provision: Rs. 14.01 lakhs); reasons for the excess have not been intimated.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
<i>A—Other Election Charges—</i>			
(In lakhs of rupees)			
O.	..	13.67	16.94
S.	..	7.70	
R.	..	—4.43	
		15.92	—1.02

Anticipated saving of Rs. 4.43 lakhs occurred mainly because some travelling allowance claims of polling and presiding officers were not paid as they were defective (Rs. 2.82 lakhs), hire charges of some vehicles obtained for 5th General Election were not paid as claims were not received (Rs. 0.68 lakh), claims of some copyists/comparers were not received (Rs. 0.49 lakh) and some temporary posts were abolished (Rs. 0.43 lakh). Reasons for the final saving of Rs. 1.02 lakhs have not been intimated.

## Grant No. 2—Jails (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 93,82,000	1,12,01,200	1,08,72,438	-3,28,762
Supplementary 18,19,200			
Amount surrendered during the year (March 1973)			64,300

## Grant No 3—Police

(MAJOR HEAD: 23—POLICE)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 7,90,60,000	8,79,99,500	8,44,82,523	-35,16,977
Supplementary 89,39,500			
Amount surrendered during the year (March 1973)			8,75,500
<i>Charged—</i>			
Original .. .. .	5,500	5,537	+37
Supplementary 5,500			
Amount surrendered during the year			nil

*Notes and comments—*

Expenditure exceeded the charged appropriation by Rs. 37; the excess requires regularisation.

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

(MAJOR HEADS ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 71—MISCELLANEOUS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 38,98,800	39,58,900	37,13,270	-2,45,630
Supplementary 60,100			
Amount surrendered during the year (March 1973)			2,46,000

Grant No. 4-A—Expenditure relating to the Rural Development Department (All Voted)

[ 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 AND 64—FAMINE RELIEF ]

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	5,13,71,100	9,36,11,100	11,07,30,712
Supplementary	4,22,40,000		
Amount surrendered during the year (March 1973)			3,000

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 1,71,19,612 ; the excess requires regularisation.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A—Agriculture—Miscellaneous— (Non-Plan)			
O.	2,80.00	3,00.77	+25.77
S.			
R.			

Anticipated saving of Rs. 5.00 lakhs was due to post-budget changes in classification of expenditure on investigation of minor irrigation projects relating to Special Employment Programme and was reappropriated to group-head "D. 1—Miscellaneous Social and Developmental Organisations—Special Welfare Schemes".

The excess of Rs. 25.77 lakhs was mainly due to more expenditure on minor irrigation (reservoir) schemes towards the end of the year.

(2) K—Public Works—Suspense—  
Gross Debit—

O.	2,20.00	2,45.00	3,74.00	+1,29.00
S.	25.00			

The excess was mainly due to more purchase of stores on account of more work load and excess expenditure on deposit works.

(3) Reasons for the excess under the following have not been intimated:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a) D. 1—Miscellaneous Social and Developmental Organisations—Special Welfare Schemes—(Non-Plan)—			
O.			
S.	10·00		
R.	5·00		
		15·00	23·73
			+8·73
(b) E—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—Irrigation Works—Maintenance and Repairs—			
O.	39·43		
S.	0·20		
		39·63	42·70
			+3·07
(c) G—Public Works—Tools and Plant—			
O.	30·00	30·00	31·02
			+1·02
(d) N—Famine Relief—Miscellaneous—			
O.	10·00		
S.	55·00		
		65·00	67·04
			+2·04

(iii) *Suspense Accounts* :—The expenditure under the grant includes Rs. 3,74·00 lakhs relating to purchase of stores etc. for the Rural Engineering Organisation booked under the group-head "K—Suspense" under "50—Public Works". The nature and scope of the transactions under the head "Suspense" and the accounting procedure followed for those transactions have been explained in note (viii) below grant no. "24—Irrigation".

A summary of the transactions in the suspense account during 1972-73 is given below :—

Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
76·21	3,74·00	4,12·55	37·66

(In lakhs of rupees)

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

(MAJOR HEADS : 32—RURAL DEVELOPMENT; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS )

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original .. 10,63,99,500	} 12,51,94,300	11,12,67,467	-1,39,26,833
Supplementary 1,87,94,800			
Amount surrendered during the year (March 1973)			1,22,62,500
<i>Charged—</i>			
Original .. .. .	} 1,700	..	-1,700
Supplementary 1,700			
Amount surrendered during the year			nil

*Notes and comments:—*

(i) The saving in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) I—Local Development Works— Other Miscellaneous Schemes—			
O. 1,62.50	}	..	..
S. 10.00			
R. -1,72.50			

Provision was made under this group-head for expenditure on "Crash Scheme for Rural Employment" (Rs. 1,62.50 lakhs) and "Well Construction under Special Employment Programme" (Rs. 10.00 lakhs). Consequent on post budget decision provision under "Crash Scheme for Rural Employment" was transferred to the group-head under Development Schemes—Plan—Central Sector. Provision of Rs 10.00 lakhs was transferred to the head "S—Miscellaneous Social and Developmental Services—Special Welfare Scheme".

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) Q.8—Local Development Works— Other Miscellaneous Schemes— Rural Engineering Survey— (Plan—Central Sector)—			
S. 9.10	5.79	4.80	—0.99
R. —3.31			
The total saving of Rs. 4.30 lakhs was mainly due to late appointment of staff.			
(3) Q.9—Local Development Works— Other Miscellaneous Schemes— Pilot Intensive Rural Employment Project—(Plan—Central Sector)—			
S. 10.00	8.22	8.00	—0.22
R. —1.78			
The total saving of Rs. 2.00 lakhs was mainly due to non-starting of the works programme due to late joining of Project Officer and Assistant Engineer.			
(4) Q.10—Local Development Works— Other Miscellaneous Schemes— Accelerated Rural Water Supply Programme—Grants-in-aid (Plan—Central Sector)—			
S. 33.00	..	..	..
R. —33.00	..	..	..
Supplementary grant was obtained in September 1972 for giving grants to panchayat samitis for construction of surface wells with the anticipation that the Central assistance under piped water supply scheme would be available for this scheme. As such assistance was not available the entire provision was surrendered and an equivalent amount of supplementary grant was obtained in March 1973 under Grant No. 34 for the piped water supply scheme.			
(5) U—Famine Relief—Miscellaneous—			
O. 1,47.40	30.25	30.25	..
S. 27.25			
R. —1,44.40			
Anticipated saving of Rs. 1,44.50 lakhs was under "Central Scheme for Rural Works Programme in chronically drought affected areas" and was reappropriated to the head "—Local Development Works—Other Miscellaneous Schemes" consequent on post-budget decision to treat it as a Central Plan scheme; Rs. 20.10 lakhs therefrom, however, remained unutilised and surrendered in March 1973 mainly due to non-availability of building materials.			

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

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 50—PUBLIC  
WORKS AND 71—MISCELLANEOUS)

	Total grant or Appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original ..	48,06,000		
Supplementary	1,04,000		
	} 49,10,000	49,31,230	+21,230
Amount surrendered during the year (March 1973)			7,500
<i>Charged—</i>			
Original ..	3,40,000		
Supplementary	..		
	} 3,40,000	2,38,276	-1,01,724
Amount surrendered during the year (March 1973)			96,400

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 21,230; the excess requires regularisation.

(ii) Excess occurred mainly under "B.1—District Administration—Other Establishment—Vigilance Establishment" (expenditure : Rs. 37.82 lakhs; provision : Rs. 36.95 lakhs) due to adjustment of more bus warrants and railway warrants, "D.1—Public Works—Common Establishment—Rent Section" (expenditure : Rs. 3.47 lakhs; provision : Rs. 3.27 lakhs) due to enhancement of dearness allowance of Government servants and "G—Miscellaneous—Petty Establishment" (expenditure : Rs. 1.80 lakhs; provision : Rs. 1.45 lakhs).

Grant No. 6-A—Expenditure relating to the Political and Services  
(R. V. D.) Department (All Voted)

(MAJOR HEAD : 19—GENERAL ADMINISTRATION)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	1,68,400	1,70,400	1,39,204	—31,196
Supplementary	2,000			
Amount surrendered during the year				nil

Grant No. 7—Cultural Affairs (All Voted)

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	25,77,100	29,96,100	29,52,760	—43,340
Supplementary	4,19,000			
Amount surrendered during the year (March 1973)				1,41,600

## Grant No. 8—Stamps (All Voted)

(MAJOR HEAD : 14—STAMPS)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	8,46,800	8,48,800	8,79,782	+30,982
Supplementary	2,000			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 30,982 ; the excess requires regularisation.

(ii) Excess occurred mainly under "C—Charges for the sale of stamps (Non-judicial)" (expenditure : Rs. 5.03 lakhs, provision : Rs. 5.29 lakhs) due to increase in discount on sale of more impressed stamps.

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

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

		Total grant or Appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original ..	3,13,51,400	3,35,44,500	3,20,24,950	—15,19,550
Supplementary	21,93,100			
Amount surrendered during the year (March 1973)				14,15,400
<b>Charged—</b>				
Original ..	6,97,600	7,96,000	7,64,538	—31,462
Supplementary	98,400			
Amount surrendered during the year (March 1973)				18,200

## 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 .. 1,98,84,000	2,17,80,100	1,74,13,592	-43,66,508
Supplementary 18,96,100			
Amount surrendered during the year (March 1973)			27,83,500
Charged—			
Original .. 73,800	73,800	23,318	-50,482
Supplementary ..			
Amount surrendered during the year (March 1973)			16,800

## Notes and comments—

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) A. 5—Pensions granted under Section I of the Liberalised Pension Rules—			(In lakhs of rupees)
Voted—			
O. 1,21.14	1,21.14	1,06.37	-14.77
Saving occurred because some pensioners did not prefer claims.			
(2) C. 3—Gratuities admissible under Section I and D. C. R. Gratuity admissible under Sec- tion II of the Liberalised Pension Rules—			
Voted—			
O. 43.00	28.00	24.79	-3.21
R. -15.30			
Saving was due to less number of gratuity cases than anticipated during the year (Rs. 15.00 lakhs) and some pensioners did not prefer the claims (Rs. 3.21 lakhs).			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) C. 4- Gratuity under Triple Benefit Scheme, 1966—			
O.	5.27	2.30	2.65
R.	-2.97		
			+0.35

The net saving of Rs. 2.62 lakhs was due to less claims.

(4) I—Territorial and Political pensions—			
O.	9.00	13.52	15.16
S.	18.96		
R.	-14.44		
			+1.64

The net saving of Rs. 12.80 lakhs was due to non-sanction of political pension due to non-finalisation of pension cases of some freedom fighters by the Pension Committee for freedom fighters constituted by Government.

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

(MAJOR HEADS : 28—EDUCATION, 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	28,87,73,700	31,13,77,700	29,65,03,689
Supplementary	2,26,04,000		
			-1,48,74,011
Amount surrendered during the year (March 1973)			8,62,900
Charged—			
Original ..	..	30,100	30,100
Supplementary	30,100		
			..
Amount surrendered during the year (March 1973)			nil

## Notes and comments—

(i) An analysis of provision, 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 (Voted)	5,62.20	4,56.86	1,05.34	8.61
Non-Plan (Voted)	25,51.58	25,08.18	43.40	0.02

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) F—Secondary—Direct grants to Non-Government Secondary Schools—			
O. 4,52.47	4,88.85	4,61.81	—27.04
S. 36.93			
R. —0.55			

Saving (Rs. 27.59 lakhs) was due to non-payment of dearness allowance at enhanced rate to employees of aided secondary schools (Rs. 20.54 lakhs) and admissible grants resulting in less than that anticipated (Rs. 7.05 lakhs).

(2) H—Primary—Government Primary Schools—

O. 37.38	30.88	29.68	—1.20
S. *			
R. —6.50			

Saving (Rs. 7.70 lakhs) was due to late appointment of teachers (Rs. 7.16 lakhs) and non-sanction of plan and estimate for annual repairs to school buildings before the closing of the year (Rs. 0.54 lakh).

Saving of Rs. 10.85 lakhs occurred during 1971-72 also.

(3) K—Special—Government Special Schools—

O. 55.59	53.57	46.26	—7.31
S. **			
R. —2.02			

Anticipated saving of Rs. 2.02 lakhs was due to late starting of some classes. Reasons for the final saving of Rs. 7.31 lakhs have not been intimated.

\*Rs. 100 only.

\*\*Rs. 400 only.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) N—General—Inspection—			
O.	67·36	66·72	63·17
R.	—0·64		
Reasons for the final saving of Rs. 3·55 lakhs have not been intimated. Anticipated saving of Rs.0·64 lakh was due to non-sanction of additional posts.			
(5) P—General—Miscellaneous—			
O.	72·64	73·82	69·68
S.	*		
R.	1·18		
Reasons for the final saving of Rs. 4·14 lakhs have not been intimated.			
(6) T—University—Government Arts Colleges—(Plan—State Sector)—			
O.	28·99	26·19	20·48
S.	**		
R.	—2·80		
Reasons for the final saving of Rs. 5·71 lakhs have not been intimated. Anticipated saving of Rs. 2·80 lakhs was due to late appointment of teachers.			
Saving of Rs. 27·74 lakhs occurred during 1971-72 also.			
(7) W—Secondary—Government Secondary Schools—(Plan—State Sector)—			
O.	44·35	36·86	22·33
S.	**		
R.	—7·49		

\* Rs. 300 only.

\*\* Rs. 100 only.

Reasons for the final saving of Rs. 14.53 lakhs have not been intimated. Anticipated saving of Rs. 7.49 lakhs was due to late appointment and non-appointment of teachers and staff (Rs. 3.99 lakhs), non-opening of middle schools for girls with modified basic syllabus (Rs. 2.84 lakhs) and non-sanction of scheme for vocational bias in high schools for boys (Rs. 0.66 lakh).

Saving of Rs. 9.76 lakhs occurred during 1971-72 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(8) X—Secondary—Direct grants to Non-Government Secondary Schools—(Plan—State Sector)—			
O. 89.76 }	89.76	82.62	-7.14
S. * }			

Reasons for the saving have not been intimated.

(9) AA—Primary—Grants to Local Bodies for Primary Education—(Plan—State Sector)—			
O. 1,66.12 }	1,60.12	1,40.34	-19.78
S. ** }			
R. -6.00 }			

Out of the total saving of Rs. 25.78 lakhs reasons for saving of Rs. 19.78 lakhs have not been intimated. The remaining saving of Rs. 6.00 lakhs was due to late appointment of 2,000 primary school teachers.

(10) BB—Special—Government Special Schools—(Plan—State Sector)—			
O. 8.21 }	6.08	1.99	-4.09
R. -2.13 }			

Saving (Rs. 6.22 lakhs) was due to late admission of trainees in training schools for masters and mistresses (Rs. 4.18 lakhs) and non-implementation of schemes for modernisation of Sanskrit pathshalas (Rs. 1.61 lakhs) and training of physical training instructors (Rs. 0.43 lakh).

\* Rs. 500 only,

\*\* Rs. 100 only,

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(11) CC—Special—Direct grants to non-Government Special Schools—(Plan—State Sector)—			
O. 2.75	2.61	..	—2.61
R. —0.14			

The entire provision remained unutilised due to non-implementation of the scheme for reorganisation of Sanskrit education in the State.

(12) EE—General—Inspection (Plan—State Sector)—			
O. 5.18	4.29	2.14	—2.15
R. —0.89			

Reasons for the final saving of Rs. 2.15 lakhs have not been intimated. Anticipated saving of Rs. 0.89 lakh was due to non-sanction of 20 posts for junior Sub-Inspectors by Government.

(13) HH—Secondary—Government Secondary Schools—(Plan—Central Sector)—			
O. 8.50	8.16	2.45	—5.71
R. —0.34			

Saving (Rs. 6.05 lakhs) was mainly due to less expenditure on promotion of Hindi in Secondary Schools (Rs. 4.95 lakhs) (reasons have not been intimated) and non-implementation of the scheme for employment of educated unemployed (Rs. 1.09 lakhs).

(14) II—Secondary—Direct grants to non-Government Secondary Schools—(Plan—Central Sector)—			
O. 38.75	38.75	13.97	—24.78

The saving was due to less grants to Secondary Schools for promotion of Hindi (reasons have not been intimated).

Saving of Rs. 13.78 lakhs occurred during 1971-72 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(15) QQ—General—Miscellaneous— (Plan—Central Sector)—			
O.	25·67	26·28	13·90
S.	0·80		
R.	—0·19		
			—12·38

The total saving of Rs. 12·57 lakhs was mainly due to less grants to Orissa State Bureau of Text Book for preparation and production of text books (Rs. 10·00 lakhs), less literary centres opened for Adult farmers (Rs. 0·86 lakh), less expenditure on propagation of Hindi (Rs. 0·65 lakh), less award of National scholarships in secondary schools (Rs. 0·37 lakh) and less grants to youth centres (Rs. 0·20 lakh).

Saving of Rs. 18·92 lakhs occurred during 1971-72 also.

(16) RR—General—Scholarships— (Plan—Central Sector)—			
O.	26·73	26·08	19·07
R.	—0·65		
			—7·01

Reasons for the total saving of Rs. 7·66 lakhs have not been intimated.

(iii) *Orissa Loan Stipend Fund* :—The expenditure in the grant includes Rs. 7·00 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 created with Government contribution, private donations and recoveries from stipendiaries. Advances granted to the stipendiaries are initially debited to "Q—Loans and Advances by State Government etc." and are transferred to the fund during the year by minus debit to "Q—Loans, etc.". The total loans advanced to the stipendiaries from the fund were Rs. 21·12 lakhs. The balance at the credit of the fund on 31st March 1973 was Rs. 12·95 lakhs.

An account of transactions of the fund is given in statement no. 16 of Finance Accounts, 1972-73.

## Grant No. 11-A—Text Book Press (All Voted)

(MAJOR HEAD : 68—STATIONERY AND PRINTING)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original ..	30,55,000	36,80,000	36,12,609	—67,391
Supplementary	6,25,000			
Amount surrendered during the year				nil

## 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 ..	98,15,500	1,00,24,000	82,83,840	—17,40,160
Supplementary	2,08,500			
Amount surrendered during the year (March 1973)				2,76,900

*Notes and comments —*

(i) Saving mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E.1—Other Miscellaneous Compensations and Duties—			
O.	20.00	20.00	8.86 —11.14

Reasons for the saving have not been intimated.

## Grant No. 13—Land Revenue

(MAJOR HEADS : 9—LAND REVENUE ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant or Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	5,58,40,000	5,65,63,700	5,01,92,962
Supplementary	7,23,700		
			—63,70,738
Amount surrendered during the year (March 1973)			52,01,300
<b>Charged—</b>			
Original ..	..	10,800	8,076
Supplementary	10,800		
			—2,724
Amount surrendered during the year (March 1973)			nil

Notes and comments :—

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

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

(In lakhs of rupees)

(1) C.2—Land Revenue—Record of Rights and Settlement operations—Voted—

O.	1,34·19	1,05·73	1,03·28
R.	—28·46		
			—2·45

Of the total saving of Rs. 30·91 lakhs, anticipated saving of Rs. 28·46 lakhs was due to deputation of officers and staff for relief operations and non-sanction by Government of new posts and contingent expenditure. Reasons for the final saving of Rs. 2·45 lakhs have not been intimated.

Group-Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
Other Miscellaneous Assignments and compensations—				
(2) J.2—Payment of cess to Panchayats and Zilla Parishads on account of rates and cess on land—				
O.	45'00	32'63	30'42	
R.	-12'37			-2'21
Reasons for the total saving of Rs. 14'58 lakhs have not been intimated.				
(3) F.2—Land Revenue—Charges of Administration—Compensation for ceiling surplus land under L. R. Act—(Plan—State Sector)—				
O.	10'00	3'00	3'01	
R.	-7'00			+0'01
Anticipated saving of Rs. 7'00 lakhs was due to non-issue of expenditure sanction by Government.				
(4) F. 1—Land Revenue—Charges of Administration—Land Reforms—(Plan—State Sector)—				
O.	20'00	14'72	14'66	
R.	-5'28			-0'06
(5) A. 2—Land Revenue—Charges of Administration—Consolidation of Holdings—				
O.	30'00	26'88	26'77	
S.	*			-0'11
R.	-3'12			

Provision made includes that for actual statutory consolidation operation of land holdings in 154 grama panchayats. Due to delay in enactment of consolidation law, statutory operations were not taken up in those grama panchayats resulting in a saving of Rs. 8'57 lakhs under the above mentioned two group-heads.

\* Rs. 100 only.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(6) J. 3—Payment of Solatium to village officers—			
O. 3'00 }	0'29	0'30	+0'01
R. —2'71 }			

Anticipated saving of Rs. 2'71 lakhs was due to less requirement intimated by Collectors, provision having been made on *ad hoc* basis.

(ii) *Zamindari Abolition Fund* :—The expenditure in the grant includes Rs. 25'00 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 up to 1965-66 from State Revenues. From 1966-67 to 1969-70 the annual contribution was made at the rate of Rs. 55 lakhs. The annual contributions during 1970-71 decreased to rupees five lakhs while in 1971-72 Rs. 22'07 lakhs and 1972-73 Rs. 25 lakhs were contributed to the fund. 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 1973 was Rs. 54'40 lakhs.

An account of the transactions in the fund during 1972-73 is given in statement no. 16 of Finance Accounts, 1972-73.

#### 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 .. 48,46,60 }	51,23,900	48,09,576	—3,14,324
Supplementary 2,77,300 }			
Amount surrendered during the year (March 1973)			89,700

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

( MAJOR HEAD : 15—REGISTRATION )

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 20,80,000	21,52,900	19,63,920	—1,88,980
Supplementary 72,900			
Amount surrendered during the year (March 1973)			1,49,200

## 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	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 3,63,09,200	10,94,07,200	10,54,56,613	—39,50,587
Supplementary 7,30,98,000			
Amount surrendered during the year (March 1973)			38,28,100
<b>Charged—</b>			
Original .. 1,25,00,000	1,25,06,300	1,25,03,100	—3,200
Supplementary 6,300			
Amount surrendered during the year			nil

## Notes and comments—

*Orissa Famine Relief Fund*—The expenditure under the charged appropriation includes Rs. 1,25'00 lakhs transferred to the Fund.

The fund was constituted under Orissa Famine Relief Fund Regulation 1937 as amended by Orissa Famine Relief (Amendment) Act, 1967. Rupees 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 lakh, the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for prevention of famine in the State, (ii) other capital expenditure subject to certain restrictions laid down in the Act, (iii) grant of loans to cultivators (iv) commutation of pensions and (v) grant of loans to institutions undertaking to advance loans for building fire-proof houses in villages which are often affected by fire.

Rupees 1,25'00 lakhs were debited to the fund in 1972-73. This expenditure was initially accounted for against provision made in this grant.

The balance at the credit of the fund as on the 31st March 1973 was Rs. 0'91 lakh. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts for 1972-73.

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

( MAJOR HEADS : 25—SUPPLIES AND DISPOSALS; 26—MISCELLANEOUS DEPARTMENTS; 27—SCIENTIFIC DEPARTMENTS; 28—EDUCATION; 35—INDUSTRIES; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS )

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	4,50,73,000	5,22,28,700	3,31,06,152
Supplementary	71,55,700		
Amount surrendered during the year ( March 1973 )			1,81,14,500
<b>Charged—</b>			
Original ..	200	—	—200
Supplementary			
Amount surrendered during the year			nil

(i) Saving of Rs. 1,91'23 lakhs in the voted grant was 37 per cent of the total provision. Saving of Rs. 81'14 lakhs and Rs. 1,63'45 lakhs occurred during 1970-71 and 1971-72 also.

(ii) Entire provision remained unutilised under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) P—Technical Education— Grants-in-aid, Contri- butions, etc.—(Plan—Central Sector)—			
O. 1,46.49	..	..	..
R. —1,46.49			

Saving was due to non-release of grants to Regional Engineering College, Rourkela and University College of Engineering, Burla on account of non-receipt of assistance from Government of India.

Entire provision of Rs. 52.34 lakhs and Rs. 1,11.90 lakhs remained unutilised during 1970-71 and 1971-72 also.

(2) O—Technical Education— Technical Institutions— ( Plan—Central Sector )—			
O. 4.00	..	..	..
R. —4.00			

Saving was due to non-receipt of allocation from Government of India for establishment of Food Craft Institute at Bhubaneswar.

(ii) In the following out of the total provision of Rs. 91.30 lakhs, Rs. 12.12 lakhs remained unutilised mainly due to irregular attendance and less number of students in technical institutions and posts kept vacant.

(1) J—Technical Education— Technical Institutions— ( Non-Plan )—			
O. 69.74	67.32	64.58	—2.74
S. 2.13			
R. —4.55			
(2) M—Technical Education— Technical Institutions— ( Plan—State Sector )—			
O. 19.43	14.88	14.60	—0.28
S. *			
R. —4.55			

\* Rs. 300 only.

(iii) Saving also occurred under the following:—

Group-head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(1) W. 1—Industries—Industrial Development—(Plan—State Sector)—			
O. 7.36	5.36	5.18	—0.18
S. 1.77			
R. —3.77			

The total saving of Rs. 3.95 lakhs was mainly due to non-sanction of the scheme for establishment of a common service centre and tool room at Rourkela on account of post-budget decision to find funds for investment in shares of Orissa Small Industries Corporation and Industrial promotion and Investment Corporation (grant no. 48).

(2) BB. 1—Industries—Industrial Development—(Plan—Central Sector)—

O. 12.87	5.52	4.76	—0.76
R. —7.35			

The total saving of Rs. 8.11 lakhs was mainly due to late sanction of two new pilot projects of Rural Industries Projects and less receipt of allocation from Government of India.

#### Grant No. 17-A—Mines (All Voted)

( MAJOR HEAD : 27—SCIENTIFIC DEPARTMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 41,99,800	42,58,900	40,24,648	—2,34,252
Supplementary 59,100			
Amount surrendered during the year (March 1973)			13,700

**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 ..	66,79,700	68,98,700	66,74,995	—2,23,705
Supplementary	2,19,000			
Amount surrendered during the year (March 1973)				75,800

*Notes and comments—*

The expenditure in the grant includes Rs. 3.85 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 1972-73 Rs. 3.85 lakhs were spent but no amount was reimbursed from the Fund; reasons have not been intimated.

**Grant No. 19—Government Press 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 ..	1,41,07,300	1,44,02,800	1,19,13,495	—24,89,305
Supplementary	2,95,500			
Amount surrendered during the year (March 1973)				18,43,000

*Notes and comments—*

Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) D—Purchase of Stationery Stores—			
O.	17.50	17.26	—3.10
R.	—0.24		

The total saving of Rs. 3.34 lakhs was due to non-receipt of debits from the Director General, Supplies and Disposals, towards cost of paper received (Rs. 3.10 lakhs) and less paper supplied by suppliers (Rs. 0.24 lakh).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(2) K—Addition to Plant and— Furniture ( Plan—State Sector)—			
O. 18'90	0'47	0'47	..
R. —18'43			

Reduction of provision by Rs. 18'43 lakhs was due to post-budget decision to find funds for construction of Forms Press building for which supplementary grant was obtained in September 1972 under grant no. 60.

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 73,30,900	75,80,100	55,19,610	—20,60,490
Supplementary 2,49,200			
Amount surrendered during the year (March 1973)			17,61,900

*Notes and comments—*

Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) C—Medical—Employ e e s' State Insurance scheme— ( Plan—State Sector )—			
O. 16'24	4'10	4'10	..
R. —12'14			

The anticipated saving of Rs. 12'15 lakhs was mainly due to non-opening of one hospital and three dispensaries under the Employees' State Insurance Scheme owing to non-availability of rented accommodation.

Saving of Rs. 8'64 lakhs occurred during 1971-72 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees )			
(2) K—Labour and Employment— Employment and Training— ( Plan—State Sector )—			
O.                                    5·24 } R.                                    —3·12 }	2·12	2·00	—0·12

The total saving of Rs. 3·24 lakhs was mainly due to posts kept vacant.

(3) N—Miscellaneous Social and Developmental Organisations—Miscellaneous (Plan—State Sector)—			
O.                                    4·00 } S.                                    0·45 }	4·45	2·19	—2·26

Reasons for the saving of Rs. 2·26 lakhs have not been intimated.

### Grant No. 21—Tribal and Rural welfare (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..                    4,36,68,400 } Supplementary                11,05,700 }	4,47,74,100	4,03,85,980	—43,88,120
Amount surrendered during the year (March 1973)			10,48,800

## Notes and comments—

(i) Saving in the grant occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) A. 6—Scheduled Tribes— Public Health—			
O. 11·69 } R. 0·39 }	11·30	8·35	—2·95
Reasons for saving have not been intimated.			
Saving of Rs. 4·04 lakhs occurred during 1971-72 also.			
(2) A. 8—Scheduled Tribes— Other Welfare Schemes—			
O. 21·00 } R. —0·11 }	20·89	18·08	—2·81
Reasons for the saving have not been intimated.			
(3) A. 12—Other Backward- classes—Scholarships and Stipends—			
O. 6·11 } R. —2·45 }	3·66	3·60	—0·06
Saving of Rs. 2·51 lakhs was mainly due to less number of students.			
(4) C. 3—Scheduled Tribes— Educational Improvement— ( Plan—State Sector)—			
O. 60·05 } S. * } R. —0·50 }	59·55	51·13	—8·42
Reasons for the final saving of Rs. 8·42 lakhs have not been intimated. Anticipated saving of Rs. 0·50 lakh was due to less number of students in ashram schools.			
(5) C. 7—Scheduled Tribes— Other Welfare Schemes— ( Plan—State Sector )—			
O. 15·06 } S. 0·35 } R. —2·16 }	13·25	10·18	—3·07
Reasons for the total saving of Rs. 5·23 lakhs have not been intimated.			

\*Rs. 300 only.

Group-head	Total grant	Actual expenditure	Excess- - Saving—
(In lakhs of rupees)			
(6) C. 9—Scheduled Castes— Educational Improvement— (Plan—State Sector)—			

O.	20·85	20·85	17·83	—3·02
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Reasons for the saving have not been intimated.

(7) D. 2—Scheduled Tribes— Other Welfare Schemes— ( Plan—Central Sector )—				
O.	10·00	5·50	4·24	—1·26
R.	—4·50			

Expenditure on purchase, sale and fair price shops and providing subsidy to forest co-operatives is recorded under this group head. Anticipated saving of Rs. 4·50 lakhs was due to post-budget decision to incur less expenditure on the shops to find funds for providing loan to tribal development co-operative societies for which Supplementary grant was obtained in September 1972 under grant no. 62 (Rs. 3·50 lakhs) and non-payment of subsidy to forest co-operatives on account of reduction of Plan ceiling (Rs. 1·00 lakh). Reasons for the final saving of Rs. 1·26 lakhs have not been intimated.

The cost of rehabilitation of tribals on lands reclaimed by Dandakaranya Development Authority initially met out of the Consolidated Fund is reimbursed by the Authority. Out of Rs. 40·11 lakhs recoverable from the Authority for settling 1,836 families between 1960-61 and 1967-68, Rs. 36·01 lakhs were recovered during February 1964 and March 1968. The balance remains to be recovered. Information about expenditure incurred and the area of land reclaimed by Dandakaranya Development Authority and utilised between 1968-69 and 1972-73 is awaited from the department. According to the provision made in the Budget estimates, Rs. 14·00 lakhs each for the years 1968-69 and 1969-70 Rs. 8·62 lakhs for 1970-71, Rs. 4·76 lakhs for 1971-72 and Rs. 1·89 lakhs for 1972-73 were estimated as recoverable from Dandakaranya Development Authority; Rs. 10·63 lakhs were recovered relating to the years 1968-69 to 1971-72 and no claim has been made by the department relating to the year 1972-73 pending collection of information about area reclaimed, etc.

**Grant No. 22—Medical and other expenditure relating to the Health and Family Planning Department**

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	7,15,91,400	7,36,70,900	7,64,01,556
Supplementary	20,79,500		
Amount surrendered during the year (March 1973)			— 21,70,900
<b>Charged—</b>			
Original ..	100	..	—100
Supplementary			
Amount surrendered during the year			nil

**Notes and comments—**

(i) Expenditure exceeded the voted grant by Rs. 27,30,656; excess requires regularisation.

(ii) Excess occurred mainly under the following due to filling up of vacancies and payment of arrear increments and leave salary of officers and staff towards the end of the year (Rs. 31.16 lakhs) and non-provision of funds for adjustment of arrear suppliers' bills (Rs. 17.80 lakhs) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>(1) B—Hospitals and Dispensaries—</b>			
O.	3,35.07	3,85.51	+38.42
S.	5.00		
R.	7.02		
<b>(2) D—Medical colleges and schools—</b>			
O.	1,79.79	1,95.42	+13.68
S.	*		
R.	1.95		

\* Rs. 200 only.

(iii) The excesses were partly counter balanced by savings under the following :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) H—Hospitals and Dispensaries— (Plan-State Sector)—			
O.	1,04'54	92'46	92'77
S.	*		
R.	—12'08		
			+01

The net saving of Rs. 11'77 lakhs was mainly due to non-implementation of schemes for providing increased facilities in medical institutions and for improvement of sub-divisional Hospitals (Rs. 6'85 lakhs) and less sanction or non-sanction of some schemes (Rs. 6'35 lakhs).

(2) I—Medical colleges and schools (Plan-State Sector)—			
O.	59'85	55'91	52'10
S.	**		
R.	—3'94		
			—3'81

Anticipated saving of Rs. 3'94 lakhs was due to late sanction and late filling up of posts and posts kept vacant for non-availability of qualified hands. Reasons for the final saving of Rs. 3'81 lakhs are awaited.

(3) K—Hospitals and Dispensaries— (Plan-Central Sector)—			
O.	6'02	6'27	6'47
S.	2'85		
R.	—2'60		
			+ 0'20

The net saving of Rs. 2'40 lakhs was mainly due to late starting of some T. B. control centres and posts kept vacant for non-availability of qualified hands.

\* Rs. 400 only.

\*\* Rs. 100 only.

## Grant No. 23—Public Health

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Voted —</b>			
Original ..	5,31,67,600	6,06,25,700	5,54,61,677
Supplementary	74,58,100		
Amount surrendered during the year (March 1973)			48,76,500
<b>Charged —</b>			
Original ..	200	..	—200
Supplementary			
Amount surrendered during the year			nil

## Notes and comments :—

(i) Saving mainly occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) D—Bacteriological Laboratories —			
O.	13.90	5.63	5.06
R.	—8.27		

Anticipated saving of Rs. 8.27 lakhs was due to non-sanction of some new schemes. Reasons for the final saving of Rs. 0.57 lakh have not been intimated.

(2) M. 4—Expenses in connection with Epidemic Diseases—Cholera Control Programme—(Plan—Central Sector) —

O.	6.69	3.67	2.95
R.	—3.02		

Anticipated saving of Rs. 3.02 lakhs was due to late sanction and late implementation of the programme. Reasons for the final saving of Rs. 0.72 lakh have not been intimated.

Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) N. 1—Leprosy Control Scheme— Pilot Project—(Plan—Central Sector)—			
O.	11'30	11'30	8'89
S.	*		
			—2'41

Reasons for the saving of Rs. 2'41 lakhs have not been intimated.

(4) Q. 1—Rural Family Welfare Planning Centres—(Plan—Central Sector)—			
O.	1,68'33	1,61'40	1,51'37
S.	*		
R.	—6'93		
			—10'03

Out of the total saving of Rs. 16'96 lakhs, reasons for final saving of Rs. 10'03 lakhs have not been intimated. Anticipated saving of Rs. 6'93 lakhs was due to posts kept vacant.

(5) R. 1—Urban Family Welfare Planning Centres— (Plan—Central Sector)—			
O.	16'89	12'17	9'16
R.	—4'72		
			—3'01

Out of the total saving of Rs. 7'73 lakhs, anticipated saving of Rs. 4'72 lakhs was due to economy effected by reorganisation of the centres on population basis. Reasons for the final saving of Rs. 3'01 lakhs have not been intimated.

(6) T. 1—Family Planning— Trans- port—State Transport Orga- nisation—(Plan—Central Sector)—			
O.	2'97	2'97	0'62
			—2'15

Reasons for the saving of Rs. 2'15 lakhs have not been intimated.

\* Rs. 100 only.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(7) V.—Family Planning—Mass Education—(Plan—Central Sector)—			
O. 6.90	6.66	0.61	-6.05
R. -0.24			

Reasons for the final saving of Rs. 6.05 lakhs have not been intimated. Anticipated saving of Rs. 0.24 lakh was due to late implementation of the scheme.

(8) W. 1.—Family Planning—Other Services and Supplies—(Plan—Central Sector)—			
O. 18.58	13.91	.57	-10.34
S. *			
R. -4.67			

Out of the total saving of Rs. 15.01 lakhs, reasons for final saving of Rs. 10.34 lakhs have not been intimated. Anticipated saving of Rs. 4.67 lakhs was mainly due to reduction of static sterilisation units from 60 to 4 and non-implementation of two "post-partum" programmes fully.

(9) X. 2.—Family Planning—Training of Auxiliary Nurses and Midwives—(Plan—Central Sector)—			
O. 6.14	5.18	3.94	-1.24
R. -0.96			

Out of the total saving of Rs. 2.20 lakhs, reasons for final saving of Rs. 1.24 lakhs have not been intimated. Anticipated saving of Rs. 0.96 lakh was due to non-starting of four additional training centres.

(10) BB—2.—Famine Relief—Miscellaneous—Repairs to Buildings—			
S. 2.00	2.00	..	-2.00

Reasons for the saving have not been intimated.

\* Rs. 100 only.

(ii) In the following saving was anticipated and provision was reduced in March 1973 ; the expenditure, however, exceeded the reduced provision (reasons for the excesses have not been intimated) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) U. 1—Family Planning—Compensation for Sterilisation operations—(Plan—Central Sector)—			
O.	30'27	18'20	23'94
S.	*		
R.	—12'07		
			+5'74

Anticipated saving of Rs. 12'07 lakhs was due to less compensation paid on account of less sterilisation operations.

(2) P. 2—Family Planning—District Family Planning Bureau—(Plan—Central Sector)—			
O.	22'03	19'66	28'44
R.	—2'37		

Anticipated saving of Rs. 2'37 lakhs was due to medical and para-medical posts kept vacant.

(iii) Excess occurred in the following (the reasons for the excess have not been intimated) :—

BB. 1—Family Planning—Miscellaneous—Public Health Measures in the flood and drought affected areas—			
S.	28'00	28'00	50'27
			+22'27

\* Rs. 100 only.

## Grant No. 24—Irrigation

[MAJOR HEADS : 39—MISCELLANEOUS, SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 42—MULTIPURPOSE RIVER SCHEMES ; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) AND 64—FAMINE RELIEF]

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original ..	15,63,68,700	17,38,83,900	17,37,84,302
Supplementary	1,75,15,200		
Amount surrendered during the year (March 1973)			22,22,500
<i>Charged—</i>			
Original ..	5,000	5,000	..
Supplementary	..		
Amount surrendered during the year (March 1973)			5,000

*Notes and comments—*

(i) In the voted grant Rs. 22.22 lakhs were surrendered in March 1973 as surplus to requirements where as the available saving was Rs. 1.00 lakh.

(ii) Saving of Rs. 1.00 lakh in the voted grant was the net result of savings under some group-heads partly set off by excesses under some other group heads.

(iii) Saving in the voted grant is accounted mainly under :—

(a) In the following group-heads, out of the total saving of Rs. 35.67 lakhs, saving of Rs. 27.81 lakhs was either surrendered or reappropriated to other group-heads mainly due to :—

(i) Revision of Plan outlay

(ii) Constant labour trouble

(iii) Postponement of some major and minor irrigation works and

(iv) Abolition of certain divisions.

Reasons for the balance saving of Rs. 7.86 lakhs have not been intimated

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(1) C—Hirakud Dam Project Stage I—Dam and Appurtenant Works—Maintenance and Repairs—				
	O. 33·35	24·57	24·38	—0·19
	R. —8·78			
(2) X—Irrigation Works (Commercial)—Unproductive Works—Extensions and Improvements—				
	O. 11·87	4·48	5·87	+1·39
	R. —7·39			
(3) I I—Irrigation Works (Non-Commercial)—Miscellaneous Expenditure—Miscellaneous—				
	O. 9·50	0·12	..	—0·12
	R. —9·38			
(4) RR—Embankments—Establishment—				
	O. 72·47	70·56	61·62	—8·94
	S. 0·35			
	R. —2·26			

(b) Augmentation of provision by re-appropriation to meet anticipated additional requirements in the following group-heads proved excessive/un-necessary in view of the final saving (reasons for the final saving have not been intimated):—

(1) A. 2—Special Welfare Schemes—Investigation of Irrigation and Flood Control Schemes (In-charge of Chief Engineer, Irrigation)—				
	S. 16·00	26·80	22·26	—4·54
	R. 10·80			



(vi) The percentage of establishment and tools and plant charges to works outlay in respect of (1) Multipurpose River Schemes and (2) Irrigation works for the three years ending with 1972-73 are compared below :—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to works outlay	Tools and plant charges to works outlay
(In lakhs of rupees)					
(1) Multipurpose River Schemes—					
(a) Hirakud Dam Project—					
1970-71 ..	63.83	20.70	4.23	32.43	6.63
1971-72 ..	59.21	29.69	4.73	50.14	7.99
1972-73 ..	47.74	22.75	5.26	47.65	11.02
(b) Balimela Dam Project—					
1970-71 ..	9,55.50	53.49	5.35	5.60	0.56
1971-72 ..	11,41.67	57.85	9.27	5.07	0.81
1972-73 ..	10,23.02	64.53	6.73	6.31	0.66
(2) Irrigation works (excluding works in charge of civil officers and investigation expenditure)					
1970-71 ..	5,19.17	1,13.08	20.42	21.78	3.93
1971-72 ..	5,11.43	1,18.86	20.75	23.24	4.06
1972-73 ..	6,64.80	1,27.98	14.09	19.25	2.12

(vii) *Prorata distribution of establishment and tools and plant charges of irrigation branch of Public Works Department and Hirakud Dam Project for 1972-73:—*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 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 grant 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—Stages I and II" and credit to grant no. "24—42—Multipurpose River Schemes, etc."

(viii) *Suspense Transactions of the Public Works Department* :—The expenditure under the grant includes Rs. 125.68 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 adjustment of value are necessary before the transactions can be considered complete and finally accounted for ; such transactions embrace both debits and credits. The demand for grants excludes the credits and is for the gross debits.

During the year under report the operations under this minor head<sup>d</sup> 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 works 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 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 workshop are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in items (a) (1), (a) (2), (a) (4) and (b) below :—

*Suspense transactions of Public Works Department*—A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1972-73 is given below :—

Suspense head	Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
---------------	-----------------------------------	------------------------	-------------------------	------------------------------------

(In lakhs of rupees)

(a) 42—MULTIPURPOSE RIVER SCHEMES—

*Working expenses—Hirakud Dam Project Stage—I—*

(1) *Dam and Appurtenant Works—*

Purchases ..	—33·00	3·35	1·66	—31·31
Stock ..	0·64	0·26	0·30	0·60
Miscellaneous Public Works Advances	39·49	0·59	0·47	39·61
Workshop Suspense ..	—0·11	..	..	—0·11(p)
Total ..	7·02	4·20	2·43	8·79

(2) *Main canals, branches and distributaries—*

Purchases ..	—4·42	..	..	—4·42
Stock ..	1·85	1·05	0·83	2·07
Miscellaneous Public Works Advances	2·56	0·08	1·16	1·48
Workshop Suspense ..	..	..	0·07	—0·07(p)
Total ..	—0·01	1·13	2·06	—0·94

(p) Credit balance is due to recoveries being more than charges for jobs undertaken in Central Workshop, Hirakud.

Suspense head	Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
(In lakhs of rupees)				
(3) <i>Hydro-electric installations—</i>				
Purchases ..	—3·02	..	..	—3·02
Stock ..	12·24	..	..	12·24
Miscellaneous Public Works Advances	1·36	..	..	1·36
Total ..	10·58	..	..	10·58
(4) Hirakud Dam Project Stage—II—Subsidiary Power House Project, Chiplima—				
Purchases ..	—3·39	..	..	—3·39
Stock ..	3·86	..	..	3·86
Miscellaneous Public Works Advances	1·73	..	..	1·73
Workshop Suspense ..	0·01	..	..	0·01
Total ..	2·21	..	..	2·21
(b) 43—IRRIGATION, NAVI- GATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Workshop Suspense ..	11·82	2·93	4·01	10·74
(c) 44—IRRIGATION, NAVI- GATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Purchases ..	—3·53	18·99	33·76	—18·30
Stock ..	14·58	70·84	58·65	26·77
Miscellaneous Public Works Advances	14·79	27·59	18·50	23·88
Total ..	25·84	1,17·42	1,10·91	32·35

## Grant No. 24-A—Lift Irrigation (All Voted)

(MAJOR HEADS : 31—AGRICULTURE ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 64—FAMINE RELIEF)

	Total grant	Actual expenditure	Excess+ Saving—
Original .. 73,00,000	Rs. 1,65,42,200	Rs. 1,60,02,850	Rs. —5,39,350
Supplementary 92,42,200			
Amount surrendered during the year (March 1973)			1,20,000

## Notes and comments:—

(i) In the following, supplementary grants obtained in September 1972 and March 1973 proved excessive in view of the final saving ; the reasons for the savings have not been intimated:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) A.3—Agriculture—Miscellaneous—Operation and maintenance of Lift Irrigation Projects—	(In lakhs of rupees)		
O. 8.11	24.99	19.72	—5.27
S. 16.88			
(2) A.4—Agriculture—Miscellaneous—Scheme for ground water survey and investigation of pilot borings for assessment of ground water potential under special employment programme—			
S. 7.45	7.45	3.29	—4.16
(3) E.1—Famine Relief—Miscellaneous—Minor Irrigation Programme—Lift Irrigation—			
S. 56.50	56.50	51.63	—4.87

(ii) In the following, supplementary grant of Rs. 3.30 lakhs was obtained in March 1973 against anticipated expenditure of Rs. 10.75 lakhs with the anticipation that saving of Rs. 7.45 lakhs would be available within the grant. The excess, however, remained uncovered as no re-appropriation was made even though savings to cover the excess were available within the grant.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
D. 1—Special Welfare Schemes— Pilot borings for assessment of ground water potential under Special Employment Pro- gramme—			
S.	3.30	3.30	10.75 +7.45

## Grant No. 25—Public Works

(MAJOR HEADS ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 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 .. 12,82,23,700	14,86,99,700	20,93,41,078	+6,06,41,378
Supplementary 2,04,76,000			
Amount surrendered during the year (March 1973)			36,62,300
Charged—			
Original .. 3,58,000	5,85,200	4,85,650	—99,550
Supplementary 2,27,200			
Amount surrendered during the year (March 1973)			2,300

## Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 6,06,41,378 ; excess requires regularisation.

Excess of Rs. 15,02,427 and Rs. 1,95,26,095 occurred under this grant during 1970-71 and 1971-72 also.

(ii) While the supplementary provision in the voted grant proved inadequate, the department surrendered Rs. 36.62 lakhs as surplus to requirements on 31st March 1973.

(iii) (a) Excess occurred mainly under the following group-heads ; reasons for the excesses have not been intimated.

Group-head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
(1) C.1 (2) (1)—Communication—Public Works—Other Projects—Ordinary—Voted—			
O.	7·81	11·01	21·02
S.	3·03		
R.	0·17		
			+10·01
(2) D—Public Works—Miscellaneous—			
O.	•	•	2·60
			+2·60
(3) E. 2—Repairs—Electrical—Voted—			
O.	19·13	19·13	23·12
			+3·99
Excess of Rs. 5·14 lakhs occurred under this group-head during 1971-72 also.			
(4) H.1—Suspense—Public Works Debits—Voted—			
O.	5,00·00	5,00·00	10,96·01
			+5,96·01
Excess of Rs. 6·61 lakhs and Rs. 3,32·33 lakhs occurred under this group-head during 1970-71 and 1971-72 also.			
(5) H.2—Suspense—Electrical—Debits—			
O.	37·00	37·00	57·44
			+20·44
Excess of Rs. 17·95 lakhs occurred under this group-head during 1971-72 also.			
(6) H.3—Suspense—Public Health—Debits—			
O.	25·00	25·00	33·83
			+8·83

\*Rs. 400 only.

Group-head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
(7) J.2(2)—Buildings—Electrical— Medical—(Plan—State Sector)—			
O. . . . .	1.02	1.02	6.74 +5.72
(8) J.3 (2)—Buildings—Public Health—Medical—(Plan—State Sector)—			
O. . . . .	0.03	0.03	4.83 +4.80

(b) In the following group-heads expenditure was incurred without budget provision ; reasons have not been intimated.

(1) C. 2—Communication—Trans- fer of grants for Road Develop- ment to the Deposit head sub- ventions from Central Road Fund—			
O. . . . .	}	..	10.00 +10.00
S. . . . .			
(2) K. 1 (1)—Communication— Central Road Development Fund—Allocation—(Plan—State Sector)—			
O. . . . .	}	..	10.00 +10.00
S. . . . .			
(3) M. 1—Communication—Cen- tral Road Fund Reserve—(Plan —Central Sector)—			
O. . . . .	}	..	5.00 +5.00
S. . . . .			

(c) The excesses were partly counterbalanced by savings under other group-heads ; important cases of savings are mentioned in note (iv) below :—

(iv) (a) Savings are sizable under the following group-heads ; reasons for the saving have not been intimated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. 1 (1)—Special Welfare Scheme—Special Employment Scheme—Communication—			
O.	..	14.49	11.39
S.	14.49		
}			
(2) J. 1 (2)—Buildings—Public Works—Medical—(Plan—State Sector)—			
O.	14.65	29.29	18.70
S.	14.64		
}			
(b) In the following, the provision was reduced by Rs. 16.80 lakhs by surrender/re-appropriation in March 1973 mainly due to (i) requirement of funds for works of Rural Engineering Organisation under other group-heads (Rs. 12.18 lakhs), (ii) less requirement (Rs. 2.16 lakhs) (reasons have not been intimated) and (iii) non-issue of administrative approval (Rs. 2.46 lakhs) ; reasons for the final saving of Rs. 4.96 lakhs are awaited.			
(1) B. 1 (17)—Buildings—Public Works—Miscellaneous Departments—			
O.	8.55	19.79	14.83
S.	23.42		
R.	-12.18		
}			
(2) J. 1 (1)—Buildings—Public Works—Education—(P l a n—State Sector)—			
O.	5.25	3.09	3.51
R.	-2.16		
}			
(3) L. 3 (1)—Buildings—Public Health—Family Planning—(Plan—Central Sector)—			
O.	7.12	4.66	4.24
R.	-2.46		
}			

(c) In the following, the entire provision of Rs. 6.05 lakhs was surrendered on 31st March 1973 due to non-issue of administrative approval and sanction from Government of India:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
L—1 (2)—Buildings—Public Works— Industries—(Plan—Central Sector)—			
O.	6.05	..	..
R.	—6.05	..	..

(v) The expenditure under the grant includes Rs. 12,21.97 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 (viii) below grant No. "24—Irrigation".

A summary of transactions accounted for under each unit of suspense (Major head "50—Public Works") together with the opening and closing balances for 1972-73 is given below:—

Suspense head	Opening balance on 1st April 1972 (+debit) (—credit)	Debits during the year	Credits during the year	Closing balance on 31st March 1973 (+debit) (—credit)
(In lakhs of rupees)				
<i>Purchases—</i>				
Public Works Department	—6,13.30	2,41.11	4,29.88	—8,02.07
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—14.65	23.41	20.61	—11.85
<i>Stock—</i>				
Public Works Department	1,29.00	7,15.09	7,13.38	1,30.71
Irrigation ..	6.93	..	..	6.93
Electricity ..	13.89	32.34	27.66	18.57

Suspense head	Opening balance on 1st April 1972 (+debit) (-credit)	Debits during the year	Credits during the year	Closing balance on 31st March 1973 (+debit) (-credit)
( In lakhs of rupees )				
<i>Miscellaneous Public works</i>				
<i>Advances—</i>				
Public Works Department	3,02.01	1,96.30	1,07.03	3,91.28
Irrigation ..	5.31	..	..	5.31
Electricity ..	-0.69	1.69	0.55	0.45
<i>Workshop Suspense—</i>				
Public Works Department	15.06	12.03	0.03	27.06
<i>Total—</i>				
Public Works Department	-1,67.23	11,64.53	12,50.32	-2,53.02
Irrigation ..	-15.08	..	..	-15.08
Electricity ..	-1.45	57.44	48.82	7.17
Grand Total ..	-1,83.76	12,21.97	12,99.14	-2,60.93

(vi) *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 Government of India. From this fund subventions are made to the State for expenditure on schemes of road development approved by Government of India ; the amount received as subvention is credited as grants received from Government of India 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 Government of India is also initially booked under this grant and subsequently transferred to the deposit account month by month. Subvention of Rs. 10.00 lakhs was received during 1972-73 and expenditure of Rs. 10.00 lakhs was incurred during the year.

The balance at the credit of the fund on 31st March 1973 was Rs. 19.93 lakhs. An account of the fund for 1972-73 is given in statement no. 16 of Finance Accounts 1972-73.

## 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 ..	18,91,700	20,99,700	20,89,189
Supplementary	2,08,000		
Amount surrendered during the year (March 1973)			7,700
<b>Charged—</b>			
Original ..	71,600	71,600	69,689
Supplementary ..	..		
Amount surrendered during the year (March 1973)			1,800

## Grant No. 27—Public Works, Common Establishment

(MAJOR HEADS : 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 50—PUBLIC WORKS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	2,82,00,000	3,21,77,700	3,16,51,240
Supplementary	39,77,700		
Amount surrendered during the year (March 1973).			7,61,600
<b>Charged—</b>			
Original ..	7,000	7,000	..
Supplementary	7,000		
Amount surrendered during the year			nil

*Notes and comments—*

(i) The percentage of establishment charges to works outlay in case of civil works (Roads and Buildings) for the three years ending with 1972-73 are compared below :—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to works outlay	Tools and plant charges to works outlay
(In lakhs of rupees)					
1970-71	.. 11,04.45	1,88.75	56.85	17.09	5.15
1971-72	.. 12,69.27	1,86.28	1,25.42	14.68	9.88
1972-73	.. 15,06.28	1,87.35	1,64.15	12.44	1.90

(ii) *Prorata 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; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 45—ELECTRICITY SCHEMES)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	67,35,900	86,34,731	—1,30,18,569
Supplementary	1,49,17,400		
Amount surrendered during the year (March 1973)			27,62,500

*Notes and comments—*

(i) The saving of Rs. 1,30.19 lakhs was 60 per cent of the total provision. Saving of Rs. 1,69.71 lakhs (68 per cent of the total provision) occurred under this grant during 1971-72 also.

(ii) Of the saving of Rs. 1,30.29 lakhs in the grant, only Rs. 27.62 lakhs were surrendered as surplus to requirements and that too on the 31st March 1973.

(iii) In the following group-heads, supplementary grants obtained in September 1972 and March 1973 proved to be excessive/unnecessary :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) <i>Machkund Hydro-Electric (Joint) Scheme</i>			
D—Working Expenses—Maintenance Proper—			
O. 40.02	49.11	—10.64	—59.75
S. 9.09			

The provision made (Rs. 49.11 lakhs) to accommodate 30 percent share of maintenance charges of Machkund Power House remained unutilised due to non-receipt of debits from Andhra Pradesh. The *minus* expenditure of Rs. 10.64 lakhs was due to accommodating *minus* debit received from Andhra Pradesh representing write back of part of operation and maintenance charges pertaining to the years 1965-66 to 1968-69.

(2) G. 2—Miscellaneous Expenditure — Grants-in-aid—Grants to Orissa Electricity Board for creation of a cell under Special Employment Programme

S. 26.16	..	..	..
R. —26.16			

Supplementary provision was made in September 1972. As Electricity Board was not in a position to utilise the provision in "hot haste" for the allotment made in the middle of the year and post-budget decision to provide funds under "Special Employment Scheme" under another group-head the entire provision remained unutilised.

(3) J—Talcher Thermal Scheme—Working Expenses—Suspense Gross Debit—

S. 17.37	17.79	9.04	— 8.75
R. 0.42			

Provision was made to clear up balance outstanding under suspense head "Purchases". Saving was due to non-clearance to the extent anticipated.

(iv) *Suspense*—The expenditure under the grant includes Rs. 9.04 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in note (viii) below grant no. "24—Irrigation". A summary of transactions accounted for under the head "Suspense" together with opening and closing balances for 1972-73 is given below :—

Suspense head	Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
(In lakhs of rupees)				
45—Electricity Schemes— Thermo-Electric Schemes— Talcher Thermal Scheme—				
Purchases ..	—18.43	9.04	..	—9.39
Stock ..	0.61	..	..	0.61
Miscellaneous Public Works Advances	0.01	..	..	0.01
Total ..	—17.81	9.04	..	—8.77

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	26,50,500	26,95,700	26,26,351
Supplementary	45,200		
Amount surrendered during the year (March 1973)			1,16,400

## Grant No. 30—Transport Schemes

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original ..	3,86,71,700	4,11,72,600	4,09,66,076
Supplementary	25,00,900		
Amount surrendered during the year (March 1973)			1,53,000
<i>Charged—</i>			
Original ..	..	51,500	50,459
Supplementary	51,500		
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. 42.30 lakhs transferred to and Rs. 70.61 lakhs met from the three reserve funds.

These funds created out of the 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 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 these 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 1972-73 are shown below:—

	Amount transferred to the fund out of revenue	Expenditure met from the fund	Balance at the credit of the fund on 31st March 1973
(In lakhs of rupees)			
(a) Depreciation reserve Fund ..	40.00	68.00	2.64
(b) Accident reserve Fund ..	0.30	0.54	1.55
(c) Amenities reserve Fund ..	2.00	2.22	5.74

An account of the transactions of the funds is given in statement no.16 of Finance Accounts 1972-73.

#### Grant No. 31—Forest (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	4,42,56,600	5,03,07,000	4,36,18,569
Supplementary	60,50,400		
Amount surrendered during the year (March 1973)			58,13,200

Notes and comments:—

The saving mainly occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) B. 5(1) (2)—Conservancy and Works—Nationalisation of Kendu Leaves Trade—Establishment—Other Establishment—			
O.	2.02	38.34	29.06
S.	44.83		
R.	—8.51		

Anticipated saving of Rs. 8.51 lakhs was due to late appointment and late joining of staff. The reasons for the final saving of Rs. 9.28 lakhs have not been intimated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) B. 6—Conservancy and Works—Organisation, Improvement and Extention of Forests—			
O. 17.30	16.05	16.08	+0.03
S. 2.00			
R. -3.25			

The net saving of Rs. 3.22 lakhs was mainly due to non-execution of work due to shortage of executive staff and diversion of staff to salvage cyclone damaged trees.

(3) G—Conservancy and Works—  
(Plan—State Sector)—

O. 44.30	33.71	33.86	+0.15
R. -10.59			

The net saving of Rs. 10.44 lakhs was mainly due to non-execution of some works due to late posting of officers and staff and diversion of staff in salvaging cyclone damaged timber (Rs. 7.37 lakhs), non-preparation of site preparation for plantation and shortage of planting materials (Rs. 1.86 lakhs) and non-sanction of non-conservation works by Government (Rs. 1.72 lakhs).

(4) H—Establishment—(Plan—State Sector)—

O. 28.68	22.08	24.16	- 2.08
R. -6.60			

The anticipated saving of Rs. 6.60 lakhs was mainly due to non-sanction of new establishment and engagement of staff in salvaging cyclone damaged timber. Reasons for the final excess of Rs. 2.08 lakhs have not been intimated.

(5) I—Conservancy and Works—  
(Plan—Central Sector)—

O. 11.59	13.99	10.66	-3.33
S. 2.40			

The reasons for the saving have not been intimated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(6) K.1—Other Miscellaneous Compensations and Assign- ments—Grants from the proceeds of Kendu Leaves—			
O. 1,40.00	1,21.00	1,20.93	—0.07
R. —19.00			

Fifty per cent of the profit from Kendu leaves trade is paid as grants to local bodies for development works; this expenditure is recorded under this head.

Reasons for the total saving of Rs. 19.07 lakhs which was due to release of less grants have not been intimated.

Saving of Rs. 15.48 lakhs and Rs. 33.25 lakhs occurred during 1970-71 and 1971-72 also.

#### Grant No. 32—Fisheries (All Voted)

( MAJOR HEADS: 31—AGRICULTURE; 39—MISCELLANEOUS SOCIAL  
AND DEVELOPMENTAL ORGANISATIONS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,12,50,000	1,14,75,300	93,45,185	—21,30,115
Supplementary 2,25,300			
Amount surrendered during the year (March 1973)			1,31,500

Notes and comments:—

(i) Entire provision remained unutilised in the following, (reasons have not been intimated):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) C. 12—Fisheries—Improvement of Kausalyaganga ( Plan— State Sector)—			
O. 5.00	5.00	..	—5.00

(ii) Saving also occurred under the following (the reasons for the saving have not been intimated):—

Group-head	Total grant	Actual expenditure	Excess+ Saving-
( In lakhs of rupees )			
(1) C. 6—Fisheries—Scheme for intensive production and marketing of Marine fish—( Plan—State sector )—			
O. 23.96	23.96	20.94	—3.02
S. *			
(2) C. 11—Fisheries—Establishment of Central corp Breeding Farm in the Reservoir at Chiplima—( Plan—State Sector)—			
O. 5.00	5.00	2.82	—2.18
S. *			
(3) D. 1—Supervision—Superintendence—( Plan—State Sector)—			
O. 3.16	3.14	0.07	—3.07
R. —0.02			

## Grant No. 33—Co-operation and Marketing

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 1,82,73,900	2,04,51,700	1,79,14,111	—25,37,589
Supplementary 21,77,800			
Amount surrendered during the year (March 1973)			23,17,200
Charged—			
Original .. ..	200	146	—54
Supplementary 200			
Amount surrendered during the year			nil

\* Rs. 100 only.

## Notes and comments:—

(i) Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees )			
(1) J—Grants-in-aid, Contributions, etc.—( Plan—Central Sector)—			
O.	23·20	3·53	3·53
S.	0·23		
R.	—19·90		

Saving of Rs. 19·90 lakhs was mainly due to less contribution to Agricultural credit stabilisation Fund of Apex Co-operative Bank owing to less assistance received from Government of India.

(ii) Expenditure met from grants received from National Co-operative Development Corporation:—

The expenditure in the grant includes Rs. 51·16 lakhs on subsidies given to various co-operative institutions; of this Rs. 12·70 lakhs were reimbursed by the National Co-operative Development Corporation as *ad hoc* grant. The grant received was credited to the head "Deposit account of grants from National Co-operative Development Corporation" and before the close of the accounts for the year, an equivalent amount to be set off against the grant was transferred to the deposit head.

The balance at the credit of the deposit Account on 31st March 1973 was Rs. 10·34 lakhs. An account of the transactions of the deposit account during the year is given in statement no. 16 of the Finance Accounts 1972-73.

**Grant No. 34—Expenditure relating to the Urban Development Department**

( MAJOR HEADS : 19—GENERAL ADMINISTRATION; 21—ADMINISTRATION OF JUSTICE; 26—MISCELLANEOUS DEPARTMENTS; 30—PUBLIC HEALTH; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 50—PUBLIC WORKS; 64—FAMINE RELIEF 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS )

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original ..	4,34,08,500	} 6,46,24,100	6,89,26,521	+43,02,421
Supplementary	2,12,15,600			
Amount surrendered during the year (March 1973)				1,11,73,400
<i>Charged—</i>				
Original ..	..	} 34,900	85,256	+50,356
Supplementary	34,900			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Expenditure exceeded the charged appropriation by Rs. 50,356; excess requires regularisation.

Expenditure of Rs. 51,477 was incurred under the group-head "Public Works—Repairs" relating to sanitary and water-supply installations without budget provision. Reasons for non-provision have not been intimated.

(ii) Expenditure exceeded the voted grant also by Rs. 43,02,421; excess requires regularisation.

(iii) While the supplementary grants of Rs. 2,12.16 lakhs obtained in the voted grant in September 1972 (Rs. 1,16.08 lakhs) and March 1973 (Rs. 96.08 lakhs) proved inadequate in view of the excess, Rs. 1,11.73 lakhs were surrendered as surplus to requirement in March 1973.

(iv) Excess under the voted grant occurred mainly under the following (the reasons for the excess have not been intimated):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) J. 1—Public Health— Suspense—Gross Debit—			
O. 60·00	80·00	1,59·80	+79·80
S. 20·00			
(2) L. 4—Public Health—Grants for Public Health Purposes— Tube wells—( Plan—State Sector)—			
O. 6·00	6·00	8·85	+2·85
(3) Q. 1—Miscellaneous Social and Developmental Organisations—Special Welfare Schemes—Accelerated Water Supply Programme—			
S. 33·00	33·00	96·71	+63·71
(4) S—Public Works—P u b l i c Health—Repairs—			
Voted—			
S. *	*	21·54	+21·54
(5) W—Public Works—Suspense— Gross Debit—			
S. 20·00	20·00	40·32	+20·32
(6) Y. 1 (2)—Public Works— Original Works—Buildings— Public Health—Medical—			
S. 0·21	0·21	2·45	+2·24
(7) Y. 1 (1)—Public Works— Original Works—Buildings— Public Health—Education—			
S. *	*	2·23	+2·23

Rs 100 only.

(v) In the following expenditure was incurred without budget provision ( reasons have not been intimated ) :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
L.5—Public Health—Grants for Public Health Purposes—Surveyor Establishment—(Plan—State sector)—	..	2'00	+2'00

(vi) The excesses were partly counterbalanced by savings under the following :—

(vii) Provision remained unutilised entirely or to a substantial extent under the following (reasons for final savings have not been intimated):—

(1) F.3—Public Health—Grants for Public Health Purposes—Surveyor Establishment—

O.	3'80	} 2'45	0'30	—2'15
R.	—1'35			

Reasons for the final saving of Rs. 2'15 lakhs have not been intimated. Anticipated saving of Rs. 1'35 lakhs was mainly due to non-availability of requisite personnel from other departments for filling up the posts.

(2) G.3(1) (1)—External Water Supply and Sanitary Installations—Original Works—

O.	3'31	3'31	..	—3'31
----	------	------	----	-------

(3) G.3 (2)—External Water Supply and Sanitary Installations—Repairs—

O.	18'00	18'00	..	—18'00
----	-------	-------	----	--------

(4) M.1(1)—Public Health—Works—Major Works—(Plan—State Sector)—

O.	6'64	6'64	..	—6'64
----	------	------	----	-------

(5) AA—Famine Relief—Miscellaneous—(Grants to Local Bodies for Cyclone Relief)—

S.	9'50	9'50	6'79	—2'71
----	------	------	------	-------

Group-head	Total grant	Actual expenditure	Excess + Saving—
( In lakhs of Rupees )			
(6) BB—Miscellaneous—Irrecoverable temporary loans to Displaced persons written off—			
O. 10'00 }	16'12	9'39	—6'73
S. 6'12 }			
(7) CC—Miscellaneous—Expenditure on Displaced persons—			
O. 45'82 }	7'44	8'69	+1'25
R. —38'38 }			

The net saving of Rs. 37.13 lakhs was mainly due to closure of three rehabilitation camps from June 1972.

(viii) The expenditure under the grant includes Rs. 2,00.21 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 (viii) below grant no. "24—Irrigation".

A summary of transactions accounted for under "Suspense" together with the opening and closing balances for 1972-73 is given below:—

	Balance on 1st April 1972	Debits during the year	Credits during the year	Balance on 31st March 1973
( In lakhs of rupees )				
30—Public Health	—24'77	1,59'89	1,56'34	—21'22
50—Public Works	..	40'32	53'23	—12'91

#### Grant No. 35—Animal Husbandry (All Voted)

(MAJOR HEADS : 33—ANIMAL HUSBANDRY ; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 3,03,68,500 }	3,10,65,500	2,76,95,500	—33,70,000
Supplementary 6,97,000 }			
Amount surrendered during the year (March 1973)			7,07,500

## Notes and comments:—

(i) Saving occurred mainly under the following (the reasons for the final saving have not been intimated):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) F.7—Breeding Operations— Milk Union ( Non-Plan)—			
O.                                   9·94	5·03	2·41	—2·62
R.                               —4·91			

Out of the total saving of Rs. 7·53 lakhs, anticipated saving of Rs. 4·91 lakhs was mainly under contingencies and was due to the personal edger account opened for the Milk Union Scheme (grant no. 57) meeting the needs of working capital for the scheme.

(2) O.2—Breeding Operations— Milk Union ( Plan—State Sector)—			
O.                                   2·62	2·60	0·43	—2·17
R.                               —0·02			
(3) O.11—Breeding operations— Establishment of Rural Dairy Farm—(Plan—State Sector)—			
O.                                   5·41	5·41	1·24	—4·17
(4) O.16—Breeding Operations— Intensive Cattle Develop- ment—(Plan—State Sector)—			
O.                                   20·23	20·23	15·35	—4·88

Saving of Rs. 5·85 occurred during 1971-72 also.

(5) O.18—Breeding operations— Establishment of Milk supply Scheme—(Plan—State Sector)—			
O.                                   4·98	4·98	0·75	—4·23
(6) T.1—Hospitals and Dispensaries— Establishment of Check-posts and Immune Zones—( Plan— Central Sector)—			
O.                                   4·42	1·58	1·30	—0·28
R.                               —2·84			

Anticipated saving of Rs. 2·84 lakhs was due to non-sanction of posts.

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ... 47,20,300	56,97,600	55,91,807	—1,05,793
Supplementary 9,77,300			
Amount surrendered during the year (March 1973)			93,200

## Note—

*Suspense Account of spare radio parts:*—Under the Community Listening Scheme, radio sets were distributed to community centres. To prevent sets from remaining unused 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. 0.23 lakh under the head "Suspense" towards purchase of these spare parts during 1972-73. 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 in 1972-73 is given below :—

Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
Rs.	Rs.	Rs.	Rs.
64,573	23,063	52,404	35,232

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

## Grant No. 37—Agriculture

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original ..	8,02,92,300	7,19,42,080	-1,42,79,820
Supplementary	59,29,600		
Amount surrendered during the year (March 1973)			99,75,800
<i>Charged—</i>			
Original ..	23,300	23,270	-30
Supplementary			
Amount surrendered during the year			<i>nil</i>

*Notes and comments—*

(i) Sixty-nine per cent of the saving of Rs. 1,42.80 lakhs was surrendered but only in March 1973.

Savings of Rs. 1,59.83 lakhs, Rs. 1,50.13 lakhs, Rs. 1,09.03 lakhs and Rs. 74.36 lakhs occurred during 1968-69, 1969-70, 1970-71 and 1971-72 also.

(ii) Analysis of the provision, 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	4,55.84	3,69.33	86.51	34.24
Non-Plan	4,06.38	3,50.09	56.29	65.52

(iii) In the following group-heads, out of the total provision of Rs. 5,58.50 lakhs, Rs. 1,52.73 lakhs remained unutilised :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) E—Agricultural Demonstration and propaganda including public exhibitions and fairs (Non-Plan)—			
O.	20.69	17.97	—2.31
S.	*		
R.	—0.41		
(2) F—Agricultural experiments and research—(Non-Plan)—			
O.	28.56	23.83	—2.50
R.	—2.23		
(3) H—Miscellaneous—(Non-Plan)—			
O.	99.56	1,14.19	—1.64
S.	50.00		
R.	—33.73		
(4) N—Subordinate and expert staff—(Plan-State sector)—			
O.	47.86	22.87	—17.92
S.	**		
R.	—7.07		
(5) Q—Agricultural experiments and research—(Plan—State sector)—			
O.	23.32	15.02	—4.43
S.	*		
R.	—3.87		

\* Rs. 100 only.

\*\* Rs. 200 only.

Group-head	Total grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees )			
(6) R—Miscellaneous—Plan—State sector)—			
O.                   1,83.75	1,57.85	1,41.89	—15.96
S.                   **			
R.                   —25.90			
(7) U—Agricultural experiments and research—(Plan—Central Sector)—			
O.                   28.62	25.70	18.64	—7.06
S.                   **			
R.                   —2.92			
(8) W—Miscellaneous—(Plan—Central Sector)—			
O.                   76.14	55.62	51.36	—4.26
S.                   *			
R.                   —20.52			

Out of the total saving of Rs. 1,52.73 lakhs saving of Rs. 1,09.38 lakhs was mainly due to :—

(i) Post-budget reduced sanction as a measure of economy for schemes of subordinate and expert staff (Rs 7.64 lakhs), agricultural experiments and research (Rs. 2.04 lakhs) agricultural demonstration and propaganda (Rs. 0.31 lakh) and other schemes (Rs. 19.93 lakhs) and for finding funds giving grants to small farmers development agency/marginal farmers and agricultural labourers for execution of minor irrigation works (Rs. 15.00 lakhs) for which supplementary grant was obtained in Mardh 1973;

(ii) non-sanction and non-implementation of certain schemes (Rs. 29.46 lakhs);

(iii) less requirement (Rs. 20.41 lakhs) (reasons have not been intimated); and

(iv) late appointment and non-appointment of officers and staff (Rs. 14.59 lakhs).

Reasons for the remaining saving of Rs. 43.35 lakhs have not been intimated.

\* Rs. 100 only.      \*\* Rs. 200 only.

## Grant No. 38—Supply Department (All Voted)

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 76,56,400	78,03,500	73,93,244	—4,10,256
Supplementary 1,47,100			
Amount surrendered during the year (March 1973)			3,54,700

## Grant No. 39—Ports

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

	Total or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 3,05,300	3,10,300	2,34,435	—75,865
Supplementary 5,000			
Amount surrendered during the year (March 1973)			65,100
<b>Charged—</b>			
Original .. ..	1,88,000	1,88,000	..
Supplementary 1,88,000			
Amount surrendered during the year (March 1973)			nil

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

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

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 26,45,56,000	} 26,45,56,000	25,35,02,383	-1,10,53,617
Supplementary ..			
Amount surrendered during the year (March 1973)			1,27,55,800

Notes and comments :—

(i) Saving occurred mainly under —

Group-head	Total appropriation	Actual expenditure	Excess + Saving —
------------	------------------------	-----------------------	----------------------

(In lakhs of rupees)

(1) B.1—Interest on other Floating  
Loans—Interest on Ways and  
Means Advances—

O.	25·00	} 7·00	7·00	..
R.	-18·00			

Reduction of provision by Rs. 18·00 lakhs was due to actual payment of interest resulting in lesser amount than the *ad hoc* provision.

(2) L—Interest on Inter-Govern-  
mental Debt—Interest paid to the  
Central Government—

O.	20,52·53	} 18,95·76	18,95·76	..
R.	-1,29·77			

Saving of Rs. 1,29·77 lakhs was due to less payment of interest on account of availing rebate.

82 Appropriation—Appropriation for Reduction or Avoidance of Debt and Grant No. 41

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

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

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 7,73,11,800	7,73,11,800	7,67,33,902	—5,77,898
Supplementary ..			
Amount surrendered during the year (March 1973)			23,46,200

Notes and comments —

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

(ii) *Other appropriations* —During 1972-73 Rs. 92.92 lakhs repaid towards loans taken from autonomous bodies such as Reserve Bank of India, Life Insurance Corporation of India and National Development Corporation were charged to revenue account.

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

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 1,05,00,000	12,18,20,000	12,05,88,554	—12,31,446
Supplementary 11,13,20,000			
Amount surrendered during the year (March 1973)			8,90,200

Notes and comments —

The expenditure under the grant includes Rs. 11,00.00 lakhs transferred from the Consolidated Fund of the State to augment the corpus of the Contingency Fund.

The corpus of the Orissa Contingency Fund (established under the Orissa Contingency Fund Act, 1967) at the commencement of the year 1972-73 was Rs. 2 crores. This was considered insufficient to meet emergent demand caused by natural calamities and an Ordinance was issued on 22nd June 1972 under Article 213 of the Constitution raising the corpus of the Fund to Rs. 5 crores ; Rs. 3 crores were accordingly transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer were obtained through the supplementary demand in August-September 1972. The Ordinance was laid on the table of the Legislature on reassembly of the session on 14th August 1972 but it was not replaced by an Act of the Legislature ; the Ordinance, therefore, ceased to be operative on the expiry of six weeks and the corpus of the Contingency Fund consequently stood reduced to Rs. 2 crores. Rupees 3 crores were transferred from the Contingency Fund to the Consolidated Fund.

On 20th December 1972, the corpus of the Contingency Fund was again increased from Rs. 2 crores to Rs. 5 crores by an Ordinance issued by the Governor under Article 213 of the Constitution. The corpus was further increased to Rs. 10 crores by another ordinance issued on 11th January 1973 under Article 213 of the Constitution. Rupees 8 crores were transferred to the Contingency Fund and necessary funds to cover this transfer were also obtained through supplementary demand in March 1973. These two Ordinances were laid on the table of the Legislature on reassembly of the session on 9th February 1973 but they were also not replaced by an Act of the Legislature or Parliament. (The Legislature was dissolved from 3rd March 1973 by a Proclamation of the President issued under Article 356 of the Constitution.) The ordinances ceased to be operative on expiry of six weeks from 9th February 1973 and the corpus of the Contingency Fund stood reduced to Rs. 2 crores. Rupees 8 crores were transferred from the Contingency Fund to the Consolidated Fund.

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

(MAJOR HEADS : 92—PAYMENT OF COMPENSATION TO LAND HOLDERS, ETC., ON THE ABOLITION OF THE ZAMINDARY SYSTEM ; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original ..	41,00,000	1,71,00,000	1,58,64,477
Supplementary	1,30,00,000		
Amount surrendered during the year (March 1973)			15,34,800

*Notes and comments :—*

(i) Rupees 15.35 lakhs were surrendered in the grant as surplus to requirements whereas the available savings were Rs. 12.36 lakhs.

(ii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
A—Payment of compensation to Land Holders, etc., on Abolition of Zamindari system—			
O.	36.00	20.87	21.05
R.	-15.13		
			+0.18

The net saving of Rs. 14.95 lakhs was mainly due to non-finalisation of compensation cases owing to technical difficulties, non-functioning of compensation courts due to transfer of compensation officers and their deployment on flood and cyclone relief work and non-encashment of annuity bills by intermediaries for the compensation finalised.

Saving of Rs. 11.41 lakhs occurred during 1971-72 also.

(iii) *Personal Ledger Account* :—The expenditure in the grant includes Rs. 0.71 lakh under the head "Suspense (Personal Deposits)". The transactions relating to purchase and utilisation of stores for development works executed by District Collectors are accounted for under the personal ledger account.

A summary of the personal ledger account of District Collectors for 1972-73 is given below :—

Opening balance on 1st April 1972	Credits during the year	Debits during the year	Closing balance on 31st March 1973
Rs.	Rs.	Rs.	Rs.
-2,28,798	3,109	71,082	-2,96,771

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

## Grant No. 43—Multipurpose River, Irrigation and Electricity Schemes

[MAJOR HEADS : 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES; 99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENT]

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original .. 25,33,05,600	} 30,29,21,300	26,87,32,882	—3,41,88,418
Supplementary 4,96,15,700			
Amount surrendered during the year (March 1973)			2,53,22,500
Charged—			
Original .. .. .	} 1,69,400	1,68,263	—1,137
Supplementary 1,69,400			
Amount surrendered during the year			nil

The expenditure in the charged appropriation does not include Rs. 1,98,482 spent from out of an advance from the Contingency Fund sanctioned in March 1973 but not recouped to the Fund till the close of the year.

## Notes and comments :—

(i) This grant accommodates expenditure on Capital outlay on Bhimkund and Rengali Irrigation Projects, Hirakud Stage-I and Stage -II, Delta Irrigation and Balimela Schemes, Major and Medium Irrigation Projects, Flood Control Works and Talcher Thermal Scheme.

(ii) In the voted grant out of the total saving Rs. 3,41.88 lakhs, Rs. 2,53.23 lakhs were surrendered as surplus to requirement but only on 31st March 1973.

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

(a) Under the following group-heads out of the total provision of Rs. 85.65 lakhs made under "Establishment", Rs. 20.63 lakhs remained unutilised due to posts kept vacant and non-sanction of additional staff :—

Group-head	Total grant	Actual expenditure	Excess + Saving --
(In lakhs of rupees )			
(1) G—Rengali Irrigation Project—Establishment.			
S. 9.00	2.76	2.45	—0.31
R. —6.24			
(2) N—Balimela Dam Project—Dam and Appurtenant Works—Establishment—			
O. 46.18	40.77	40.37	—0.40
R. —5.41			
(3) U—Balimela Power Scheme—Generation—Establishment—			
O. 30.47	22.54	22.20	—0.34
S. *			
R. —7.93			
(1) VV. 1—Bahuda Irrigation Project—Works—			
O. 14.54	13.00	9.25	—3.75
R. —1.54			
(2) ZZ. 1—Baghua Irrigation Project—Works—			
O. 27.27	15.00	14.94	—0.06
R. —12.27			

(b) In the following, anticipated saving of Rs. 17.54 lakhs was due to non-finalisation of land acquisition cases; reasons for the final saving of Rs. 8.65 lakhs have not been intimated.

\* Rs. 100 only.

Group-head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(3) DDD. 1—Salki Project—Works—	Irrigation			
O.	10·91	8·00	7·73	—0·27
R.	—2·91			
(4) 000—Flood Control Schemes—Works— (P l a n —State Sector)—				
O.	86·21	85·39	80·82	—4·57
S.	*			
R.	—0·82			

(c) In the following, the total saving of Rs. 86·34 lakhs was due to less transactions (reasons have not been intimated) under "Suspense" :—

P—Balimela Dam (Joint) Project—  
Dam and Appurtenant  
Works—Suspense—Gross  
Debit—(Plan—State Sector)—

O.	2,09·33	1,23·43	1,22·99	—0·44
R.	—85·90			

Saving of Rs. 72·07 lakhs occurred under this group-head during 1971-72 also.

(d) In the following, out of the total provision of Rs. 5·95 lakhs, Rs. 4·44 lakhs remained unutilised; reasons or the saving have not been intimated :—

(1) BBB. 1—Sundar Project—Works—	Irrigation			
O.	2·75	2·95	0·70	—2·25
R.	0·20			
(2) CCC. 1—Saipal Project—Works—	Irrigation			
O.	2·75	3·00	0·81	—2·19
R.	0·25			

(e) In the following, the entire supplementary provision of Rs. 47.84 lakhs was surrendered due to release of less assistance by Government of India :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) MMM—Embankment—Works—			
O. 0.40	0.40	0.03	—0.37
S. 43.10			
R. —43.10			
(2) NNN. 1—Embankment— Add—Percentage charges— Establishment—			
O. 0.09	0.09	..	—0.09
S. 4.74			
R. —4.74			

(f) In the following group-heads, out of the total provision of Rs. 6,27.06 lakhs, Rs. 3,51.79 lakhs remained unutilised. Anticipated saving of Rs. 2,73.27 lakhs which was either surrendered or re-appropriated to other group-heads in March 1973 was mainly due to :—

- (i) less requirement (reasons are not intimated),
- (ii) non-finalisation of tenders,
- (iii) slow progress of certain works on account of Rabi Irrigation and labour troubles,
- (iv) revision of plan outlay,
- (v) non-purchase of special tools and plant, and
- (vi) non-selection of sites for certain works.

Reasons for the remaining saving of Rs. 78.52 lakhs are awaited.

(1) A—Bhimkund Irrigation Project—Works—			
S. 90.00	1.77	1.94	+0.17
R. —88.23			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
(2) B—Bhimkund Irrigation Project—Establishment—			
S. 9·00	1·58	1·65	+0·07
R. —7·42			
(3) D—Bhimkund Irrigation Project—Suspense Gross Debit—			
S. 20·00	1·11	1·09	—0·02
R. —18·89			
(4) F—Rengali Irrigation Project—Works—			
S. 90·00	25·26	11·00	—14·26
R. —64·74			
(5) PP. 1—Delta Irrigation Scheme—Works—(Plan—State Sector)—			
O. 2,89·54	2,43·66	1,95·12	—48·54
R. —45·88			
Saving of Rs. 45·80 lakhs occurred under this group-head during 1971-72 also.			
(6) TT. 1—Salia Irrigation Project—Works—(Plan—State Sector)—			
O. 22·73	5·00	1·12	—3·88
R. —17·73			
(7) UU. 1—Dahuka Irrigation Project—Works—(Plan—State Sector)—			
O. 20·00	8·00	3·73	—4·27
R. —12·00			
(8) AAA. 1—Uttei Irrigation Project—Works—(Plan—State Sector)—			
O. 31·82	21·50	24·47	+2·97
R. —10·32			

Group-head	Total grant	Actual expenditure	Excess † Saving—
(In lakhs of rupees)			
(9) EEE. 1—Pitamahal Irrigation Project—Works—(Plan—State Sector)—			
O.	53·97	45·91	35·15
R.	—8·06		
Saving of Rs. 7·78 lakhs occurred under this group-head during 1971-72 also.			

(iv) The department augmented the provision by re-appropriation in March 1973 to meet anticipated additional requirement under :—

(1) M—Balimela Dam (Joint) Project—Dam and Appurtenant Works—Works—(Plan—State Sector)—			
O.	4,63·07	5,37·20	4,58·90
S.	*		
R.	74·13		

The expenditure did not come up to the original provision ; reasons for the saving have not been intimated.

(2) QQ. 4—Salandi Irrigation Project—Suspense—Gross Debit—			
O.	2·00	14·73	8·58
S.	*		
R.	12·73		

The expenditure fell short of the increased provision. Reasons for final saving of Rs. 6·15 lakhs have not been intimated.

(v) In the following group-heads, expenditure exceeded the total provision and the final excess remained uncovered (reasons for the excess are awaited) :—

(1) I—Rengali Irrigation Project—Suspense—Gross Debit—			
S.	20·00	43·60	49·46
R.	23·60		

\*Rs. 100 only.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees)			
(2) T—Balimela Power Scheme— Generation—W o r k s—(Plan— State Sector)—			
O. 4,45.48 }	4,53.95	5,64.12	+1,10.17
R. 8.47 }			
(3) JJJ. 1—Kala Irrigation Pro- ject—W o r k s—(Plan— State Sector)—			
O. 2.75 }	10.55	17.52	—6.97
R. 7.80 }			

(vi) *Pro rata distribution of Establishment and Tools and Plant charges of Balimela Dam Project* :—Up to the end of 1966-67 the gross expenditure on 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—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".

(vii) *Suspense* :—The expenditure in the grant includes Rs. 8,36.18 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in item (viii) of note below grant no. "24—Irrigation".

A summary of transactions accounted for under the head "Suspense" together with opening and closing balances for 1972-73 is given below :—

Suspense head	Balance on 1st April 1972	Debits during the year	Credits during the year	Balance on 31st March 1973
(In lakhs of rupees)				
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—				
(a) Bhimkund Irrigation Pro- ject—				
Purchases .. ..	..	..	..	..
Stock .. ..	..	0.30	0.04	0.26
Miscellaneous Public Works Advances—	..	0.79	0.28	0.51
Total .. ..	..	1.09	0.32	0.77
(b) Rengali Irrigation Project—				
Purchases .. ..	..	6.81	9.33	—2.52
Stock .. ..	..	11.16	1.618	10.25
Miscellaneous Public Works Advances .. ..	..	31.49	0.60	30.89
Total .. ..	..	49.46	10.84	38.62
Development Schemes—State Sector—				
(c) Hirakud Dam Project— Stage-I				
Purchases .. ..	—1,09.50	37.36	..	—70.14
Stock .. ..	1,88.94	6.27	2.25	1,92.96
Miscellaneous Public Works Advances .. ..	36.82	0.84	1.06	36.60
Workshop Suspense .. ..	51.23	5.81	0.95	56.09
Total .. ..	1,67.49	52.28	4.26	2,15.51
(d) Hirakud Dam Project— Stage-II				
Purchases .. ..	—28.83	..	..	—28.83
Stock .. ..	—3.86	0.19	..	—3.67(p)
Miscellaneous Public Works Advances .. ..	33.65	..	..	33.65
Total .. ..	0.96	0.19	..	1.15

(p) Minus balance was due to excess adjustment in stock issues of defunct Chiplima division during 1963-64.

Suspense head	Balance on 1st April 1972	Debits during the year	Credits during the year	Balance on 31st March 1973
	(In lakhs of rupees)			
<i>(e) Balimela Dam Project— Dam and Appurtenant works—</i>				
Purchase ..	—3,18·82	8·25	8·50	—3,19·07
Stock ..	1,73·83	63·21	1,01·69	1,35·35
Miscellaneous Public Works Advances	2,68·86	42·31	22·04	2,69·13
Workshop Suspense ..	13·19	4·22	5·26	12·15
Total ..	1,37·06	1,22·99	1,42·49	1,17·56
<i>(f) Balimela Power Scheme—</i>				
Purchases ..	—75·01	46·83	61·75	—89·93
Stock ..	12·43	1,38·11	1,26·18	24·36
Miscellaneous Public Works Advances	1,53·95	2,51·46	3,03·82	1,01·59
Workshop Suspense ...	3·12	4·57	3·59	4·10
Total	94·49	4,40·97	4,95·34	40·12
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Development Schemes—State Sector—				
<i>(a) Irrigation Works—</i>				
Purchases ..	—68·88	4·76	—37·28	—26·84
Stock ..	5·20	1·85	6·38	0·67
Miscellaneous Public Works Advances	30·20	1·92	5·19	26·93
Workshop Suspense ..	2·68	0·05	..	2·73
Total ..	—30·80	8·58	—25·71	3·49
<i>(b) Delta Irrigation Scheme—</i>				
Purchases ..	—3,06·21	17·99	9·25	—2,97·47
Stock ..	—11·94	39·54	31·81	—4·21
Miscellaneous Public Works Advances	48·23	20·84	13·61	55·46
Total ..	—2,69·92	78·37	54·67	2,46·22

Suspense head	Balance on 1st April 1972	Debits during the year	Credits during the year	Balance on 31st March 1973
(In lakhs of rupees)				
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Development Schemes—State Sector—				
<i>Navigation, Embankment and Drainage Works—</i>				
Unproductive Works—				
Flood Control Schemes—				
Purchases ..	—2.17	..	..	—2.17
Stock ..	1.99	..	..	1.99
Miscellaneous Public Work Advances	0.79	..	..	0.79
Total ..	0.61	..	..	0.61
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
(a) <i>Talcher Thermal Scheme—</i>				
Purchases ..	—85.75	83.97	2.04	—3.82
Stock ..	0.74	4.13	4.46	0.41
Miscellaneous Public Works Advances	84.94	—5.85	62.06	17.03
Total ..	—0.07	82.25	68.56	13.62
(b) <i>Duduma Transmission Schemes—</i>				
Purchases ..	—7.37	..	..	—7.37
Stock ..	14.98	..	..	14.98
Miscellaneous Public Works Advances	2.81	..	..	2.81
Total ..	10.42	..	..	10.42

Suspense head	Balance on 1st April 1972	Debits during the year	Credits during the year	Balance on 31st March 1973
	(In lakhs of rupees)			
<i>(c) Hirakud Power Utilisation Scheme—</i>				
Purchases ..	—38·06	..	..	—38·06
Stock ..	45·79	..	..	45·79
Miscellaneous Public Works Advances	6·48	..	..	6·48
Total ..	14·21	..	..	14·21
<i>(d) Small towns and Rural Electrification Schemes—</i>				
Purchases ..	—26·23	..	..	—26·23
Stock ..	26·49	..	..	26·49
Miscellaneous Public Works Advances	2·28	..	..	2·28
Total ..	2·54	..	..	2·54

## Grant No. 43-A—Capital Expenditure relating to Lift Irrigation

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 44,00,000	2,27,00,000	3,73,87,969	+1,46,87,969
Supplementary 1,83,00,000			
Amount surrendered during the year (March 1973)			28,00,000

## Notes and comments :—

(i) This grant formed part of grant no. "43—Multipurpose River, Irrigation and Electricity Schemes" in the preceding year and accommodates mainly expenditure on capital outlay on lift irrigation and tube well irrigation.

(ii) Expenditure exceeded the voted grant by Rs. 1,46,87,969 ; the excess requires regularisation.

(iii) While the supplementary provision proved inadequate, the department surrendered Rs. 28·00 lakhs as surplus to requirement on 31st March 1973.

(iv) Excess occurred mainly under the following group-heads ; the reasons for the excesses have not been intimated :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A. 1(8)—Lift Irrigation Works—			
S. 1,35·00	1,30·00	1,43·37	+13·37
R. —5·00			
Reduction of provision by Rs. 5·00 lakhs in March 1973 was due to late sanction of funds.			
(2) B. 1(2)—Lift Irrigation Works— Tools and Plant—(Plan—State Sector)—			
O. 3·50	3·50	7·61	+4·11
(3) B. 1(4)—Lift Irrigation Works— Suspense Gross Debt—(Plan—State Sector)—			
O. 15·00	15·00	1,93·81	+1,78·81

(v) The excesses were partly counterbalanced by savings under the following group-heads :—

(a) In the following group-heads, the entire supplementary grant obtained in September 1972/March 1973 remained unutilised (reasons have not been intimated)—

(1) A.1 (2)—Lift Irrigation Works— Tools and Plant—			
S. 15·00	15·00	..	—15·00
(2) A. 1(3)—Lift Irrigation Works— Special Tools and Plant—			
S. 10·00	10·00	..	—10·00

(b) In the following the entire supplementary provision of Rs.23·00 lakhs obtained in March 1973 was surrendered on 31st March 1973 due to non-availability of drilling equipment—

B.1 (3)—Lift Irrigation Works— Special Tools and Plant—(Plan—State Sector)—			
S. 23·00	..	..	..
R. —23·00			

(vi) *Suspense*—The expenditure under the grant includes Rs. 1,93·81 lakhs accounted for under the head "Suspense". The nature of transactions accounted for under the head "Suspense" has been explained in item (viii) of notes below grant no. "24—Irrigation".

A summary of transactions accounted for under the head "Suspense" together with opening and closing balances for 1972-73 is given below :—

Suspense head	Balance on 1st April 1972	Debits during the year	Credits during the year	Balance on 31st March 1973
(In lakhs of rupees)				
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—				
Purchases ..	—2.59	8.13	17.49	—11.95
Stock ..	9.74	1,38.41	80.34	67.81
Miscellaneous Public Works Advances	74.94	39.54	38.74	75.74
Workshop Suspense ..	—1.08	7.73	5.85	0.80
Total	81.01	1,93.81	1,42.42	1,32.40

#### 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 ; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENT)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 3,81,47,500	9,17,59,800	7,99,02,299	—1,18,57,501
Supplementary 5,36,12,300			
Amount surrendered during the year (March 1973)			30,94,100

#### Notes and comments—

(i) Saving of Rs. 44.76 lakhs, Rs. 59.54 lakhs and Rs. 1,62.51 lakhs occurred in the grant during 1969-70, 1970-71 and 1971-72 also.

(ii) The entire supplementary grant obtained in March 1973 for clearing arrear dues of Rural Engineering Organisation in respect of Cold storages remained unutilised under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C.1 (2)—Capital outlay on Departmental Commercial Undertakings—Cold Storage Plant—Capital cost of the Scheme—(Plan—State Sector)—			

O.	4.00	9.77	4.00	—5.77
S.	5.77			

Reasons for the saving have not been intimated.

(iii) In the following, supplementary grant of Rs. 12.77 lakhs was obtained in September 1972 for purchase of shares in Agro and Small Industries Corporation to enable it to start a cattle feed plant at Berhampur under the Special Employment Programme; Rs. 3.40 lakhs, however, remained unutilised.

D.1—Purchase of shares in Agro and Small Industries Corporation (Plan—State Sector)—

S.	12.77	12.77	9.37	—3.40
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Reasons for the saving are not intimated.

(iv) In the following, the entire provision remained unutilised. Anticipated saving of Rs. 3.50 lakhs was due to post-budget decision to sanction less loans; reasons for the final saving of Rs. 1.38 lakhs have not been intimated.

(1) L.2—Loans to Cultivators under the scheme for development of spices—(Plan—State Sector)—

O.	2.88	0.38	..	—0.38
R.	—2.50			

(2) M.1—Loans to Private Pisciculturists in scheduled districts—(Plan—State Sector)—

O.	2.00	1.00	—	—1.00
R.	—1.00			

(v) Saving occurred to a substantial extent under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(1) F.1 (2)—Purchase and distribution of seeds, Fertilizers, etc.— Suspense ( Personal Deposits)—Debits—			
O. 1,50.00	1,13.93	1,11.90	—2.63
R. —36.07			

Anticipated saving of Rs. 36.07 lakhs was due to reduction of target of procurement according to needs (Rs. 12.18 lakhs), non-preferment of claims by supplying firms (Rs. 12.07 lakhs) and non-availability of adequate quantity of seeds (Rs. 11.82 lakhs). Reasons for the final saving of Rs. 2.03 lakhs have not been intimated.

(2) J. 1—Loans to Cultivators for purchase of inputs and cash loans—

O. 1,00.00	72.18	0.80	—71.38
R. —27.82			

Reasons for the final saving of Rs. 71.38 lakhs have not been intimated. The anticipated saving of Rs. 27.82 lakhs was due to post-budget decision to sanction less loans.

L.1—Loans to Cultivators under the scheme for vegetable and Potato seeds production—Plan—State Sector)—

O. 27.00	22.57	22.08	—0.49
R. —4.43			

Anticipated saving of Rs. 4.43 lakhs was due to less requirement of loans by Cultivators (Rs. 3.68 lakhs) and post-budget decision to sanction less loans (Rs. 0.75 lakh). Reasons for final saving of Rs. 0.49 lakh have not been intimated.

(iv) *Personal ledger Account* :—(a) The expenditure in the grant includes Rs. 137.19 lakhs under the head "Suspense (Personal Deposits)". A summary of transaction in the personal ledger account for 1972-73 for (i) transac-

tions of Cold Storage Plant at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi and Bolangir, (ii) purchase and distribution of quality seeds to cultivators and (iii) marketing of fish and bye-products is given below:—

	Balance on 1st April 1972	Credits during the year	Debits during the year	Balance on 31st March 1973
	Rs.	Rs.	Rs.	Rs.
(i) Cold Storage Plant—				
(a) Cuttack ..	1,37,744	8,30,273	7,49,857	2,18,160
(b) Bhubaneswar..	14,90,151	17,87,992	12,95,001	19,83,142
(c) Semiliguda ..	7,85,985	4,29,590	2,55,873	9,59,702
(d) Parlakhemundi	2,52,507	..	94,870	1,57,637
(e) Bolangir ..	3,00,000	6,57,828	1,21,487	8,36,341
Total ..	29,66,387	37,05,683	25,17,088	41,54,982
(ii) Purchase and distribution of quality seeds to cultivators	31,69,385	2,51,26,777	1,11,90,504	1,71,05,658
(iii) Marketing of Fish and Bye- Products	4,00,000	6,602	11,258	3,95,344

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

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	7,00,00,000	20,00,50,000	19,79,19,293
Supplementary	13,00,50,000		
Amount surrendered during the year (March 1973)			33,500
Charged—			
Original ..	..	38,700	3,168
Supplementary	38,700		
Amount surrendered during the year			nil

*Notes and comments:—*

*Personal ledger Account*—The expenditure under the grant includes Rs. 19,78.92 lakhs under the head "Suspense (Personal Deposits)". Personal ledger accounts exist in the name of 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 1972-73 are summarised as below:—

	Balance on 1st April 1972	Credits during the year	Debits during the year	Balance on 31st March 1973
	Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice 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:—	19,36,776	4,274	..	19,41,050
(c) Trading in mustard oil:—	9,81,270	..	..	9,81,270
(d) Purchase of rice and paddy under grain purchase scheme:—	6,55,51,926	20,88,17,393	19,78,91,712	7,64,77,607
e) Purchase of cloth:—	45,648	..	..	45,648

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

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

( MAJOR HEADS: 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND 114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES )

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	30,22,000	30,87,800	30,78,267
Supplementary	65,800		
Amount surrendered during the year			nil

**Grant No. 47—Capital Expenditure relating to Public Health and Urban Development Department**

( MAJOR HEADS : 94—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH; 103—CAPITAL OUTLAY ON PUBLIC WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS )

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original .. 2,13,08,600	} 2,19,66,200	1,50,24,440	—69,41,760
Supplementary 6,57,600			
Amount surrendered during the year (March 1973)			84,13,000
<b>Charged—</b>			
Original .. .. .	} 39,000	38,911	—89
Supplementary 39,000			
Amount surrendered during the year			nil

Notes and comments:—

(i) In the voted section the department obtained supplementary grant of Rs. 6.58 lakhs (September 1972 : Rs. 1.00 lakh and March 1973 : Rs. 5.58 lakhs) and surrendered Rs. 84.13 lakhs in March 1973 as surplus to requirements. The expenditure, however, did not come up even to the original provision. In view of saving of Rs. 69.42 lakhs, supplementary grant could have been restricted to token grant only.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	( In lakhs of rupees )		
(1) A—Municipal Water Supply and Drainage Scheme—			
O. 35.00	} —	—	—
R. —35.00			
The entire provision remained unutilised and surrendered during March 1973 due to post-budget decision to meet expenditure on execution of water supply scheme for Talcher fertiliser project from the deposit made by the Fertiliser Corporation of India and treat it as a deposit work.			
(2) B—Municipal Water Supply and Drainage Schemes— ( Plan—State Sector )—			
<b>Voted—</b>			
O. 1,12.00	} 60.81	73.57	+12.76
R. —51.19			

The net saving of Rs. 38.43 lakhs was mainly due to non-finalisation of certain Water Supply and Drainage schemes.



## Notes and comments:—

(i) Entire Supplementary grant obtained in September 1972 in the following remained unutilised due to post-budget change in classification and decision to meet the expenditure from grant no. "17—Major head 39—Miscellaneous Social and Developmental Services".

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) E.1—Construction of Building for Industrial Estate for Educated un-employed under the Special Employment programme—			
S. 20.00	}	..	..
R. —20.00			
(2) E.2—Construction of Buildings for Industrial Estates for Educated un-employed—			
S. 25.00	}	..	..
R. —25.00			
(ii) Entire provision remained unutilised under:—			
F.2—Original Works—Buildings—Establishment of Development areas—			
O. 9.00	}	0.50	..
R. —8.50			
Anticipated saving of Rs. 8.50 lakhs was due to non-receipt of technical sanction. Reasons for the remaining saving of Rs. 0.50 lakh have not been intimated.			
(iii) Saving occurred to a substantial extent under:—			
(1) A.1 (1)—Capital Outlay on Departmental Commercial Undertakings—Titilagarh Tannery—Suspense Personal Deposit)—Debit—			
O. 8.00	}	7.00	5.93
R. —1.00			
Reasons for the total saving of Rs. 2.07 lakhs have not been intimated.			
(2) L—Miscellaneous Loans and Advances—Loans under Rural Industries Project—(Plan—Central Sector)—			
O. 5.57	}	2.81	2.81
R. —2.76			
Anticipated saving of Rs. 2.76 lakhs was due to non-receipt of Central assistance.			

(iv) Excess occurred under the following (reasons are not intimated):—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
F.1—Original Works—Buildings— Opening of conventional type of Industrial Estates—			
O.	20'00	22'41	+2'41

(v) The expenditure in the grant includes Rs. 7.59 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account for 1972-73 in the name of Director of Industries, Orissa for the transactions of certain commercial undertakings is given below:—

Scheme	Balance as on 1st April 1972	Credits during the year	Debits during the year	Balance on 31st March 1973
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	1,84,868	6,28,870	5,93,307	2,20,431
(2) Boudh Tannery	16,150	1,33,500	1,66,155	—16,505 (a)
(3) Raniganj tiles	1,27,246	..	..	1,27,246

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

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

	Total Grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	..	1,10,000	—5,45,102
Supplementary	1,10,000		
Amount surrendered during the year			—6,55,102
			nil

#### Notes and comments—

Expenditure on works relating to stage I and stage II of Hirakud Dam Project is recorded under this grant. Minus expenditure of Rs. 5.63 lakhs was recorded under "B—Hirakud Dam Project Stage I—Dam and Appurtenant Works—Works" due to credits to works being more than expenditure during the year.

(a) Minus balance is due to misclassification by Treasury Officer and is under reconciliation.

## 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) ; 109—CAPITAL OUTLAY ON OTHER WORKS ; 110—CAPITAL OUTLAY ON PORTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING]

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 73,43,000	73,43,000	25,84,232	—47,58,768
Supplementary ..			
Amount surrendered during the year (March 1973)			11,36,400

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 57,00,000	2,07,00,000	1,99,21,148	—7,78,852
Supplementary 1,50,00,000			
Amount surrendered during the year			nil

## Grant No. 52—Capital expenditure relating to the Education Department (All Voted)

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 46,94,600	46,94,600	46,06,377	—88,223
Supplementary ..			
Amount surrendered during the year			nil

**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 ..	5,00,000	5,00,000	4,58,386	—41,614
Supplementary ..				
Amount surrendered during the year				nil

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

(MAJOR HEADS : 119—CAPITAL OUTLAY ON FORESTS ; 124—CAPITAL  
OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS  
AND ADVANCES BY THE STATE/UNION TERRITORY  
GOVERNMENT)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	7,07,23,800	8,95,84,400	9,59,03,908	+63,19,508
Supplementary	1,88,60,600			
Amount surrendered during the year (March 1973)				75,600

*Notes and comments—*

(i) Expenditure exceeded the voted grant by Rs. 63,19,508 ; the excess requires regularisation.

(ii) Excess occurred under the following :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) C. 1 (1)—Other Miscellaneous Schemes—Trading in Kendu Leaves—Suspense—(Personal Deposits)—Debit—			
O.	6,73.44	6,73.44	6,85.70 +12.26

This group-head accommodates transactions on trading in Kendu Leaves under Government Trading scheme prior to nationalisation of the trade.

Reasons for the excess have not been intimated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) C. 2 (2)—Nationalisation of Kendu Leaves Trade—Suspense—(Personal Deposits)—Debit—			
S.	88.60	1,73.28	+84.68

This group-head accommodates transactions on Kendu Leaves Trade under Government Trading scheme after nationalisation of the trade during the year.

The excess was due to construction of new *phadies* and bush cutting not provided in the scheme.

(iii) The excess was partly counter balanced by saving under (reasons for the saving are not intimated):—

(1) B—Capital outlay on Forests—Communication and Buildings—(Plan—State Sector)—				
O.	12.77	} 12.08	} 9.82	} —2.26
R.	—0.69			
(2) C. 2 (1)—Other Miscellaneous schemes—Nationalisation of Kendu Leaves Trade—Advances—				
S.	1,00.00	1,00.00	70.00	—30.00

This group-head accommodates the expenditure on advance taken to open personal ledger accounts to accommodate transactions on Kendu Leaves trade after nationalisation of the trade.

(iv) *Personal Ledger Account*—The expenditure in the grant includes Rs. 8,58.98 lakhs under the head "Suspense (Personal Deposits)". A summary of personal ledger account of (i) trading in Kendu Leaves and (ii) Nationalisation of Kendu Leaves trade for 1971-72 is given below :—

	Balance on 1st April 1972	Credits during the year	Debits during the year	Balance on 31st March 1973
	Rs.	Rs.	Rs.	Rs.
(i) Trading in Kendu Leaves	64,69,499	6,42,11,718	6,85,69,963	21,11,254
(ii) Nationalisation of Kendu Leaves Trade	..	2,12,33,778	1,73,28,374	39,05,404

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

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND Q—LOANS AND ADVANCES BY THE STATE/  
UNION TERRITORY GOVERNMENT)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	1,27,10,600	2,94,48,900	2,49,62,920	—44,85,980
Supplementary	1,67,38,300			
Amount surrendered during the year (March 1973)				44,85,900

The expenditure in the grant does not include Rs. 24,00,000 spent from out of advances from the Contingency Fund sanctioned in March 1973 but not recouped to the Fund till the close of the year.

*Notes and comments—*

(i) In the following supplementary grant was obtained in March 1973 with the anticipation that the entire amount would be financed by the National Co-operative Development Corporation. Rupees 30.21 lakhs were surrendered in March 1973 due to non-receipt of full assistance.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
C. 2—Investment in Co-operative Societies—Share Capital contribution to the Co-operative Rice Mills—(Plan—Central Sector)—			
S.	67.44	37.23	37.23
R.	—30.21		
			..

(ii) Entire provision remained unutilised and was surrendered in March 1973 in the following consequent on post-budget decision to meet the expenditure from another group-head ("G. 2") in the Central Sector :—

F. 4—Loans to R. M. C. S. for construction of Rural Godowns (Plan—State Sector)—			
O.	3.44	..	..
R.	—3.44		
			..

Supplementary grant of Rs. 9.38 lakhs was obtained in September 1972 under the group-head "G. 2—Loans to Regional Marketing Co-operative Society for construction of Rural Godowns (Plan—Central Sector)" which was utilised. The supplementary could have been reduced by Rs. 3.44 lakhs by utilising the saving under this group-head.

**Grant No. 56—Capital expenditure relating to Rural Development Department**

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original ..	2,60,00,000	} 2,60,00,000	2,44,91,782	—15,08,218
Supplementary ..	..			
Amount surrendered during the year (March 1973)				15,45,400
<i>Charged—</i>				
Original ..	..	} 45,400	30,576	—14,824
Supplementary	45,400			
Amount surrendered during the year				nil

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

(MAJOR HEADS : 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 ..	4,50,000	} 9,12,700	20,321	—8,92,379
Supplementary	4,62,700			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Saving occurred mainly under :—

(a) In the following supplementary grants obtained in September 1972 (Rs. 2.50 lakhs) and March 1973 (Rs. 0.62 lakh) to provide loans to unemployed

veterinary graduates for setting up dairy and poultry units and starting clinics under the special welfare (self employment) scheme remained unutilised (reasons are not intimated) :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Miscellaneous Loans and Advances—			
S.	3.12	3.12	.. —3.12

(b) In the following, provision was made to obtain advance for opening personal ledger account to meet the working capital requirement for purchase and supply of poultry feed to poultry units; the entire provision remained unutilised (reasons for not opening the personal ledger account are not intimated) :—

Purchase and Supply of Poultry feed—

B. 2 (1)—Advance—(Plan—State Sector)—

O.	2.00	2.00	.. —2.00
----	------	------	----------

B. 2 (2)—Suspense—(Personal Deposits)—Debit—(Plan—State Sector)—

O.	2.00	2.00	.. —2.00
----	------	------	----------

(ii) *Personal Ledger Account*—Personal ledger account for the transactions relating to receipts and payments on account of sale and purchase of milk, etc. has been opened in the name of Manager, Milk Union Scheme Phulnakhara, for the Milk Scheme during 1971-72. No expenditure has been incurred from the personal ledger account during 1972-73. The balance in the personal ledger account at the end of the 31st March 1973 was Rs.1.50 lakhs.

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

(MAJOR HEADS : 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	3,80,000 } 3,80,000	3,56,505	—23,495
Supplementary			
Amount surrendered during the year (March 1973)			4,000

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

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. .. .	53,28,000	40,49,660	—12,78,340
Supplementary 53,28,000			
Amount surrendered during the year			nil

Notes and comments :—

(i) Materials and equipment received under Technical Co-operation Assistance relating to the Health department are taken credit under "LVI—Grants-in-aid from Central Government" and corresponding debits are accommodated under this grant.

(ii) The entire provision made under the following remained unutilised (reasons are not intimated) :—

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

(In lakhs of rupees)

Materials and Equipments received under Technical Assistance Programme—

E—Family Planning—

S.	8.00	8.00	..	—8.00
----	------	------	----	-------

(iii) Saving also occurred to a substantial extent under :—

Materials and Equipments received under Technical Assistance Programme—

C—Small Pox Eradication Programme—

S.	3.63	3.63	0.20	—3.43
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Reasons for the saving are awaited.

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

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	5,45,81,500	6,33,76,400	5,78,54,498
Supplementary	87,94,900		
Amount surrendered during the year (March 1973)			85,79,600
<b>Charged—</b>			
Original ..	1,30,000	1,30,000	36,258
Supplementary ..	..		
Amount surrendered during the year (March 1973)			91,000

*Notes and comments:—*

(i) In the voted grant Rs. 85.80 lakhs were surrendered in March 1973 as surplus to requirements where as the available savings were Rs. 55.22 lakhs.

(ii) The expenditure under the grant includes Rs. 26.61 lakhs accounted for under the head "Suspense". The nature and scope of the transactions recorded under the head "Suspense" has been explained in note (viii) below grant no. "24—Irrigation".

An analysis of "Suspense" transactions in the grant during 1972-73 is given below (together with the opening and closing balances) :—

Suspense head	Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
---------------	---	------------------------------	-------------------------------	--

(In lakhs of rupees)

## 103—CAPITAL OUTLAY ON PUBLIC WORKS—

## (a) Expressway project—

Purchases ..	—39.98	7.21	..	—52.77
Stock ..	27.90	18.21	24.42	21.69
Miscellaneous Public Works Advances	49.49	1.19	1.11	49.57
<b>Total ..</b>	<b>17.41</b>	<b>26.61</b>	<b>25.53</b>	<b>18.49</b>

Suspense head	Opening balance on 1st April 1972	Debits during the year	Credits during the year	Closing balance on 31st March 1973
(In lakhs of rupees)				
<i>b) New Capital Project—</i>				
Purchases ..	—17·00	..	..	—17·00
Stock ..	—19·33	..	..	—19·33(a)
Miscellaneous Public Works Advances	16·38	..	..	16·38
Total ..	—19·95	..	..	—19·95

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

(MAJOR HEAD : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original .. 15,00,000	1,00,42,000	85,42,000	—15,00,000
Supplementary 85,42,000			
Amount surrendered during the year (March 1973)			15,00,000

*Notes and comments :—*

In the following, provision was made at the budget stage for investment in shares of Orissa Mining Corporation. Subsequently the Corporation came under the administrative charge of the Department of State Public Corporations and Undertakings but reverted to the charge of Mining and Geology department on abolition of latter department at the end of 1972-73. The Mining and Geology department obtained supplementary grant of Rs. 85·42 lakhs in March 1973 for investment in shares of the Corporation and the original provision of Rs. 15·00 lakhs was not utilised, but surrendered in the same month. The department could have obtained supplementary grant for a lesser amount by utilising the original provision of Rs. 15·00 lakhs.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>A—Investment in Government Commercial and Industrial Undertakings—</b>			
<b>(Plan—State Sector)—</b>			
O.	15·00	85·42	..
S.	85·42		
P.	—15·00		

(a) Minus balance was due to accounting stock issues without corresponding stock receipts.

**Grant No. 62—Capital expenditure relating to Tribal and Rural Welfare Department (All Voted)**

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT ; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original . . . . .	53,86,000	48,43,828	—11,78,172
Supplementary . . . . .	6,36,000		
Amount surrendered during the year (March 1973)			6,53,400

Notes and comments :—

(i) Saving in the voted grant occurred mainly under the following, reasons for which have not been intimated.

(a) In the following, provision made for obtaining advance to augment the personal ledger account to meet certain transactions treating them as "non-Plan" remained unutilised due to post-budget decision to treat the entire expenditure as "Plan" :—

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

(In lakhs of rupees)

Other Miscellaneous Schemes—  
Purchase, Sale and Fair Price shop—

C.1 (1)—Advance—

O.	4.00	..	..	..
R.	—4.00			

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

O.	4.00	..	..	..
R.	—4.00			

(b) In the following, provision made for opening personal ledger account remained unutilised mainly to find funds for self-employment scheme for

unemployed passed candidates of Industrial Training Institutes for which provision was made by supplementary grant in March 1973 under grant no.21 :-

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees )			
Other Miscellaneous Schemes—			
Podu Prevention—			
C.2 (1)—Advance—			
O.	2.53	..	..
R.	—2.53	..	..
C.2 (2)—Suspense-(Personal Deposits)-Debit—			
O.	2.53	2.53	—2.53

(ii) *Personal Ledger Account* :—The expenditure under the grant includes Rs. 34.17 lakhs under "Suspense (Personal Deposits)". A summary of the personal ledger account opened for purchase, sale and fair price shop scheme sale centres under Tribal and Rural Welfare department for 1972-73 is given below :—

Opening balance on 1st April 1972	Credits during the year	Debits during the year	Closing balance on 31st March 1973
Rs.	Rs.	Rs.	Rs.
12,10,331	27,79,774	34,16,628	5,73,477

**Grant No. 64—Capital expenditure relating to the Department of State Public Corporations and Undertakings (All Voted)**

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original ..	..	..	..
Supplementary 20,00,000	20,00,000	20,00,000	..
<b>Amount surrendered during the year</b>			<b>nil</b>

Appropriation—Permanent Debt (Repayment) (All Charged)

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

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 6,07,12,400	6,07,12,400	5,57,73,000	—49,39,400
Supplementary ..			
Amount surrendered during the year			nil

Appropriation—Floating Debt (Repayment) (All Charged)

[MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—FLOATING DEBT (REPAYMENT)]

	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Original .. 2,70,00,000	36,28,93,000	53,78,13,000	+17,49,20,000
Supplementary 33,58,93,000			
Amount surrendered during the year			nil

Notes and comments :—

(i) Expenditure exceeded the appropriation by Rs. 17,49,20,000 ; excess requires regularisation.

(ii) Excess occurred under the following :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A.1—Other Floating Loans— Overdrafts with Reserve Bank of India—			
O. ..	10,41.93	16,43.13	+6,01.20
S. 10,41.93			

Government obtained supplementary provision of only Rs. 10,41.93 lakhs in March 1973 although overdraft of Rs. 16,43.13 lakhs was repaid during the year. Excess of Rs. 6,01.20 lakhs were left uncovered. Reasons for not covering the excess by supplementary provision have not been intimated.

118 Floating Debt—*conold.* and Appropriation—Loans  
from Central Government

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) A 2—Other Floating Loans— Ways and Means Advances—			
O.                                   2,70·00	} 25,87·00	} 37,35·00	} +11,48·00
S.                                   23,17·00			

The provision augmented by supplementary provision of Rs. 23,17·00 lakhs in March 1973 under the group-head was inadequate in view of the excess of Rs. 11,48·00 lakhs. Reasons for not covering the excess have not been indicated.

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

(MAJOR HEAD: 0—PUBLIC DEBT—DEBT RAISED IN INDIA—  
LOANS FROM CENTRAL GOVERNMENT (REPAYMENT))

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. 39,14,54,400	} 40,59,91,000	} 40,53,18,762	} —6,72,238
Supplementary 1,45,36,600			
Amount surrendered during the year			nil

Appropriation — Other Loans (Repayment)  
(All Charged)

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

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 72,33,300	75,24,100	92,92,402	+17,68,302
Supplementary 2,90,800			
Amount surrendered during the year			nil

Notes and comments :—

(i) Expenditure exceeded the appropriation by Rs. 17,68,302; excess requires regularisation.

(ii) 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 and National Co-operative Development Corporation is recorded under this appropriation. An equal amount was charged to revenue account vide note (ii) under "Appropriation for Reduction or Avoidance of Debt".

(iii) Excess occurred under:—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Loans from Autonomous Bodies—Loans from National Agricultural Credit (long-term operation) Fund of the Reserve Bank of India—			
O. 15.66	15.65	31.95	+16.30
R. -0.01			
(2) C—Loans from the Life Insurance Corporation of India—			
O. 34.36	34.34	35.72	+1.38
R. -0.02			

The Bank advised repayment of Rs. 0.28 lakh in April 1972 and Rs. 31.67 lakhs in February 1973. Full provision to cover the repayment was not made by Government even by obtaining supplementary provision; reasons have not been intimated.

Repayment of Rs. 35.72 lakhs was authorised by Government upto end of February 1973, yet provision to cover the actual repayment was not made even by obtaining supplementary provision; reasons have not been intimated.

## 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 11)

Number and name of grant	Budget Estimates	Actuals	Actuals compared with budget estimates
1	2	3	4
	Rs.	Rs.	Rs.
1—Election and other expenditure relating to the Home Department.	10,63,500	50,458	—10,13,042
2—Jails ..	3,30,000	5,47,840	+2,17,840
3—Police ..	43,28,500	21,19,612	—22,08,888
4—Expenditure relating to the Planning and Co-ordination Department	1,68,000	..	—1,68,000
4-A—Expenditure relating to the Rural Development Department	2,81,75,000	4,84,66,102	+2,02,91,102
More recoveries were mainly under "Public Works—Suspense—Gross Credit" (recoveries Rs. 4,12.55 lakhs, estimates : Rs. 2.25 lakhs); reasons have not been intimated			
6-A—Expenditure relating to the Political and Services (R. V. D.) Department.	1,68,400	54,792	—1,13,608
10—Pensions ..	6,82,300	5,90,051	—92,249
11—Expenditure relating to Education Department	5,24,500	..	—5,24,500
16—District Administration and other expenditure relating to the Revenue Department	1,25,00,000	1,25,00,000	..
17—Expenditure relating to the Industries Department	5,00,000	20,37,276	+15,37,276
18—Civil and Sessions Court and other expenditure relating to the Law Department	3,80,200	..	—3,80,200
19—Government Press and other expenditure relating to the Commerce Department	1,00,000	98,897	—1,103
21—Tribal and Rural Welfare Department	1,88,600	..	—1,88,600
24—Irrigation ..	1,77,22,900	1,33,51,376	—43,71,524
25—Public Works ..	6,56,93,500	13,09,14,465	+6,52,20,965
More recoveries were mainly under "Public Works—Suspense—Gross Credit" (recoveries : Rs. 11,85.33 lakhs, estimates : Rs. 5,43.00 lakhs); reasons have not been intimated			
27—Public Works, Common Establishment.	96,91,800	44,71,008	—52,20,792
28—Electricity Schemes ..	1,37,400	1,19,692	—17,708

## APPENDIX—contd.

Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates
1	2	3	More+ /Less—
	Rs.	Rs.	Rs.
30—Transport Schemes ..	53,29,000	72,23,535	+18,94,535
31—Forest ..	..	32,19,936	+32,19,936
33—Co-operation and Marketing ..	12,70,000	12,70,000	..
34—Expenditure relating to the Urban Development Department	1,18,00,000	2,27,38,230	+1,09,38,230
More recoveries were mainly under "Public Health—Suspense—Gross Credit" (recoveries : Rs. 1,56'34 lakhs, estimates: Rs. 1,00'15 lakhs) and recoveries accounted without estimates under "Public Works—Suspense"—Gross Credit" (Rs. 53'23 lakhs) and Public Health—Miscellaneous—Tools and Plant" (Rs. 12'76 lakhs).			
35—Animal Husbandry ..	2,06,100	..	-2,06,100
36—Public Relations and Tourism ..	30,000	52,404	+22,404
37—Agriculture ..	1,09,900	..	-1,09,900
41—Loans to Local Funds, Government Servants, etc.	..	11,00,00,000	+11,00,00,000
Recovery was accounted to accommodate transfer from "Contingency Fund" to "Consolidated Fund" on reduction of the corpus of the Contingency Fund on various dates.			
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	36,00,000	21,35,876	-14,64,124
43—Multipurpose River, Irrigation and Electricity Schemes	9,83,45,800	9,71,05,016	-18,39,784
43-A—Capital Expenditure relating to Lift Irrigation	15,00,000	1,42,42,255	+1,27,42,255
More recoveries were mainly under "Lift Irrigation—Suspense—Gross Credit" (recoveries: Rs. 1,42'42 lakhs, estimate : Rs. 15'00 lakhs).			
44—Agricultural Improvement and Research	1,77,27,000	3,09,63,234	+1,32,36,234
More recoveries were mainly under—"Purchase and Distribution of seeds, fertilisers, etc.—Suspense (P. D.)—Credit" (recoveries: Rs. 2,72'13 lakhs, provision: 1,50'00 lakhs) and "Cold Storage Plants—Suspense (Personal Deposits)—Credits" (recoveries: Rs. 37'06 lakhs, estimate : Rs. 27'27 lakhs).			
45—Government Training Schemes ..	7,00,11,000	20,88,37,630	+13,88,26,630
More recoveries were mainly under—"Capital Outlay on schemes of Government Trading—Grain Purchase Scheme—Suspense (Personal Deposits)—Credit" (recoveries: Rs. 20,88'17 lakhs, provision : Rs. 6,99'50 lakhs) due to more sale-proceeds of food grains.			

APPENDIX—*concl.*

Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates
1	2	3	More + / Less —
	Rs.	Rs.	Rs.
47—Capital expenditure relating to the Public Health and Urban Development Department	29,22,700	31,94,592	+2,71,892
48—Capital Outlay on Industrial Development	13,90,000	10,93,101	—2,96,899
50—Capital Outlay on Ports ..	38,00,000	..	—38,00,000
51—Capital expenditure relating to Labour, Employment and Housing Department	22,500	3,789	—18,711
52—Capital expenditure relating to the Education Department	22,00,000	21,11,777	—88,223
53—Capital expenditure relating to the Home Department	500	77,275	+76,775
54—Capital Outlay on Forests ..	6,73,44,000	8,54,45,496	+1,81,01,496
More recoveries mainly due to non-provision for recoveries under "Nationalisation of Kendu leaves trade—Suspense— (Personal Deposits)— Credit" (Rs. 2,12'34 lakhs) as the scheme was introduced during the year.			
57—Capital expenditure relating to Animal Husbandry Department	4,00,000	..	—4,00,000
58—Capital expenditure relating to Grama Panchayat Department	5,00,000	5,47,098	+47,098
59—Capital expenditure relating to the Health Department	..	40,49,660	+40,49,660
60—Capital Outlay on Public Works ..	18,88,000	32,39,958	+13,51,958
62—Capital expenditure relating to Tribal and Rural Welfare Department	43,41,400	27,79,774	—15,61,626
Total	43,76,92,500	81,56,53,205	+37,79,60,705



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