



APPROPRIATION ACCOUNTS

GOVERNMENT
OF
ORISSA

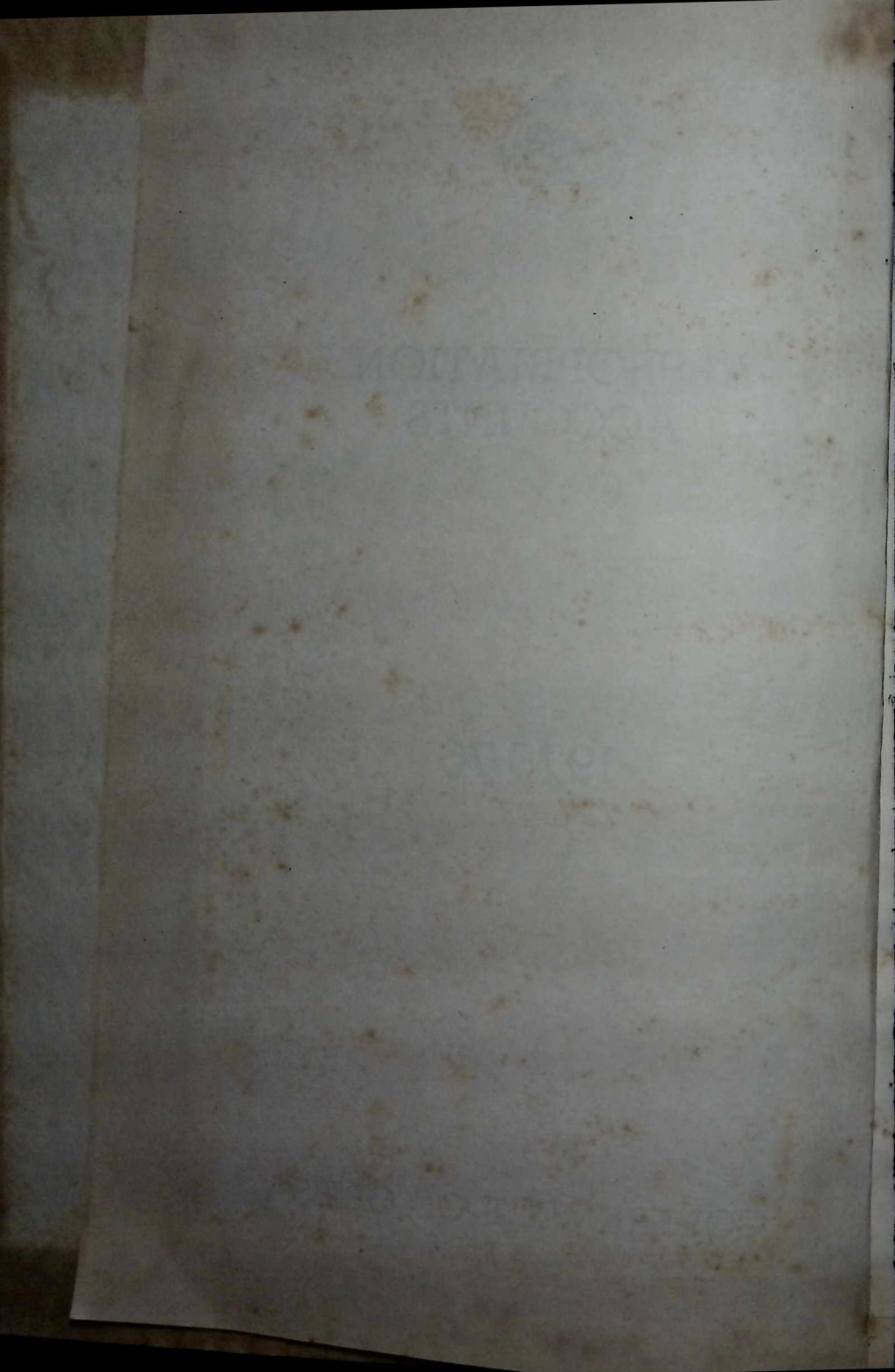
1975-76



APPROPRIATION
ACCOUNTS

1975-76

GOVERNMENT OF ORISSA



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APPROPRIATION ACCOUNTS, GOVERNMENT OF ORISSA, 1975-76

Page	Reference	For	Read
7	Summary, Grant No. 22 Voted, Column 5	16,44,52,209	16,44,52,206
7	Summary, Grant No. 22 Charged, Column 6	000	1,000
7	Summary, Total—Voted, Column 5	1,46,66,91,967	1,46,66,61,967
13	Heading of Grant No. 2	and	and
14	Grant No. 3, Major head references 2nd line	255	253
15	Grant No. 3, 2nd line from bottom . .	Isss	less
16	Grant No. 3, Note (i) item 3, Column 1	Economic	Economics
21	Grant No. 5, Major head references, 5th line	267	287
24	Grant No. 5 Note (vi), item 2, Column 3	38·28	58·28
26	Grant No. 5, 12th line	transferred	transferred
27	Grant No. 6, Note (iii), 1st line	a justment	adjustment
27	Grant No. 6, Note (iii), item 1, figure against O in column 1	32·48	32·47
34	Grant No. 7, Note (viii), item 1, column 4	—334	—3·34
38	Grant No. 7, Note (xii), 1st and 3rd lines	tools and plants	tools and plant
41	Grant No. 10, Major head references 2nd line	286	288
42	Grant No. 10, 6th line	Supplemantary	Supplementary
46	Grant No. 10, 1st line	non-Governmen	non-Government
46	Grant No. 10, Note (ii), 5th line	expenditure ;	expenditure
49	Grant No. 11, Note (i), 1st line	grant	grant,
58	Grant No. 12, Note (vi), item (12), Column 4	+9·81	—9·81
59	Grant No. 13, Major head references, 11th line	SANITARY	SANITATION
64	Grant No. 14, Note (i), explanation, 4th line	transaction	transfer
66	Grant No. 16, 4th line	SERVAICES	SERVICES
67	Grant No. 17, 21st line	Insert "Voted—" below "Capital ; "	
68	Grant No. 17, 3rd line from bottom	Tribal	Tribal and

Page	Reference	For	Read
73	Grant No. 18, Note (iii) 1st line	Augmentation	Augmentation
74	Grant No. 18, 12th line	pertaining	pertaining
77	Grant No. 19, Personal Ledger Account (Suspense statement), item 1, Column 3	8,32,970	8,32,979
79	Grant No. 20, Note (iii), item 2, figure against 0 in column 1	91'98	81'98
82	Grant No. 20, Note (vii) 1st line	occurred	occurred
84	Grant No. 20, Note (vii) Serial 13 column 1	MM. 5(3)—Suspense	MMM. 5 (3)—Suspense
86	Grant No. 20, Explanation below Note (viii), 1st line	mainly to (i)	mainly to
88	Grant No. 20, Note (x) 16th line from bottom, column 1	Balimela Irrigation Project	Balimela Dam Project
89	Grant No. 20, Note (x) 14th line from bottom column 1	Insert "(9)" before "000.19".	
91	Grant No. 20, Column 1, item (d)	Bhimkund Irrigation Project	Bhimkund Project
100	Grant No. 20, Suspense Statement, item (2) figure against "Purchases" in column 4	3'54	3'45
101	Grant No. 20, heading of the statement, column 3	year	year
104	Grant No. 22, (18th line, column 3) Actual expenditure against Revenue, Voted	12,35,51,938	12,35,51,936
107	Grant No. 22, Note (iv), item 2, column 4	+1'08	+0'09
108	Grant No. 22, 3rd line from bottom	Insert "(3)" before "TTT. 3"	
116	Grant No. 23, Note (viii), 2nd line	excess was reportedly	reportedly
117	Grant No. 23, Note (x), item (f), column 5	42,332(a)	—42,332(a)
123	Appropriation—Loans and Advances from the Central Government, Note (ii), column 1	Insert 'R' below 'S' with figure Rs. 55'84 there against.	
123	Appropriation—Loans and Advances from the Central Government, Note (iii), 10th line, column 1	Insert (2) before "B. 3".	
126	Appendix, Grant No. 9, column 1	relting	relating
128	Appendix, No. 20		
	2nd line	estimates	estimate
	3rd line	reason	reasons

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1975-76 presents the accounts of sums expended in the year ended 31st March 1976 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 re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
1—Expenditure relating to the Home Department—		
Voted ..	21,07,03,000	24,17,000
Charged ..	22,74,000	..
2—Expenditure relating to the Political and Services Department—		
Voted ..	1,41,02,000	1,05,000
Charged ..	14,79,000	..
3—Expenditure relating to the Revenue Department—		
Voted ..	17,95,59,000	2,61,00,000
Charged ..	3,58,07,000	..
3-A—Expenditure relating to the Excise Department—		
Voted ..	81,59,000	1,00,000
Charged ..	3,09,000	..
4—Expenditure relating to the Law Department—		
Voted ..	1,29,83,000	11,30,000
Charged ..	1,000	..
5—Expenditure relating to the Finance Department—		
Voted ..	28,59,23,000	10,63,24,000
Charged ..	58,000	..
6—Expenditure relating to the Commerce Department—		
Voted ..	2,61,70,000	64,30,000
Charged ..	2,13,000	..
7—Expenditure relating to the Works Department—		
Voted ..	21,13,96,000	10,13,30,000
Charged ..	6,54,000	3,53,000
8—Expenditure relating to Orissa Legislative Assembly—		
Voted ..	32,72,000	7,000
Charged ..	87,000	..
9—Expenditure relating to the Supply Department—		
Voted ..	1,50,49,000	45,26,01,000
Charged ..	..	63,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,04,31,475	22,06,036	2,71,525	2,10,964	..	..
22,46,672	..	27,328	..	..	..
1,35,53,141	82,360	5,48,859	22,640	..	..
14,68,110	..	10,890	..	..	..
17,71,22,766	2,24,72,483	24,36,234	36,27,517	..	..
3,58,00,000	..	7,000	..	..	..
78,57,313	910	3,01,687	99,090	..	..
3,01,770	..	7,230	..	..	..
1,25,78,589	10,35,490	4,04,411	94,510	..	..
..	..	1,000	..	..	..
6,96,28,778	10,29,60,063	21,62,94,222	33,63,937	..	..
37,320	..	20,680	..	..	..
2,73,46,340	29,87,311	..	34,42,689	11,76,340	..
2,12,700	..	300	..	..	..
26,48,50,679	10,20,67,508	..	..	5,34,54,679	7,37,508
6,00,682	612	53,318	3,52,388	..	..
32,00,629	7,000	71,371	..	..	..
85,666	..	1,334	..	..	..
1,42,55,767	39,21,43,818	7,93,233	6,04,57,182	..	..
..	..	..	63,000	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
10—Expenditure relating to the Education Department—		
Voted ..	61,84,35,000	45,40,000
Charged ..	1,000	..
11—Expenditure relating to the Tribal and Rural Welfare Department—		
Voted ..	14,75,69,000	39,50,000
Charged ..	1,000	..
12—Expenditure relating to the Health and Family Planning Department—		
Voted ..	19,48,70,000	2,22,000
Charged ..	59,000	..
13—Expenditure relating to the Urban Development Department—		
Voted ..	8,03,41,000	1,27,49,000
Charged ..	81,000	..
14—Expenditure relating to the Labour, Employment and Housing Department—		
Voted ..	1,21,08,000	83,85,000
15—Expenditure relating to the Department of Tourism and Cultural Affairs—		
Voted ..	64,48,000	42,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted ..	82,03,000	1,40,000
17—Expenditure relating to the Rural Development Department—		
Voted ..	15,10,65,000	4,17,30,000
Charged ..	32,000	..
18—Expenditure relating to the Community Development and Panchayati Raj Department—		
Voted ..	11,68,51,000	13,25,000
Charged ..	3,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59,49,91,593	43,79,003	2,34,43,407	1,60,997	..	..
76	..	924	..	..	..
8,12,07,721	36,25,240	6,63,61,279	3,24,760	..	..
..	..	1,000	..	..	..
20,39,11,732	1,52,277	..	69,723	90,41,732	..
..	..	59,000	..	..	..
10,37,54,934	1,31,11,840	..	..	2,34,13,934	3,62,840
80,850	..	150	..	..	..
1,14,12,348	78,69,932	6,95,652	5,15,068	..	..
62,14,622	32,499	2,33,378	9,501	..	..
..
75,59,950	90,565	6,43,050	49,435	..	..
11,57,59,463	4,07,68,635	3,53,05,537	9,61,365	..	..
28,590	..	3,410	..	..	..
10,86,79,440	10,25,120	81,71,560	2,99,880	..	..
..	..	3,000	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
19—Expenditure relating to the Industries Department—		
Voted ..	4,58,22,000	2,55,08,000
Charged ..	23,000	18,000
20—Expenditure relating to the Irrigation and Power Department—		
Voted ..	31,01,96,000	48,00,68,000
Charged ..	6,000	5,00,000
21—Expenditure relating to the Transport Department—		
Voted ..	59,98,000	11,44,000
22—Expenditure relating to the Forest and Animal Husbandry Department—		
Voted ..	12,84,45,000	12,71,00,000
Charged ..	1,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted ..	18,99,05,000	16,13,55,000
Charged ..	2,000	..
24—Expenditure relating to the Mining and Geology Department—		
Voted ..	93,52,000	77,000
<i>Appropriation for reduction or avoidance of debt—</i>		
Charged ..	77,38,000	..
<i>Interest Payments—</i>		
Charged ..	35,65,57,000	..
<i>Internal Debt of the State Government—</i>		
Charged ..	..	50,26,88,000
<i>Loans and advances from the Central Government—</i>		
Charged ..	..	30,85,83,000
Total— Voted ..	2,99,29,24,000	1,56,48,79,000
Charged ..	40,53,86,000	81,22,05,000
Grand Total ..	3,39,83,10,000	2,37,70,84,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,30,13,452	2,39,43,359	28,08,548	15,64,641	..	..
12,682	18,000	10,318	..	..	..
29,18,34,847	40,27,98,521	1,83,61,153	7,72,69,479	..	..
..	2,25,974	6,000	2,74,026	..	..
55,18,889	10,94,429	4,79,111	49,571	..	..
12,35,51,936	16,44,52,209	48,93,064	..	..	3,73,52,206
..	..	000	..	..	..
15,69,85,444	17,72,91,842	3,29,19,556	..	..	1,59,36,842
..	..	2,000	..	..	..
86,08,187	63,520	7,43,813	13,480	..	..
77,38,000	..	..	..	..	..
34,44,49,551	..	1,21,07,449	..	..	..
..	71,33,54,288	..	..	..	21,06,66,288
..	30,96,39,806	..	..	..	10,56,806
2,66,38,30,035	1,46,66,91,967	41,61,80,650	15,26,06,429	8,70,86,685	5,43,89,396
39,30,62,669	1,02,32,38,680	1,23,23,331	6,89,414	..	21,17,23,094
3,05,68,92,704	2,48,99,00,647	42,85,03,981	15,32,95,843	8,70,86,685	26,61,12,490

The excess over the following voted grants requires regularisation :—

Revenue Section —

- 6—Expenditure relating to the Commerce Department;
- 7—Expenditure relating to the Works Department;
- 12—Expenditure relating to the Health and Family Planning Department;
and
- 13—Expenditure relating to the Urban Development Department.

Capital Section —

- 7—Expenditure relating to the Works Department ;
- 13—Expenditure relating to the Urban Development Department ;
- 22—Expenditure relating to the Forest and Animal Husbandry Department;
- 23—Expenditure relating to the Agriculture and Co-operation Department;
- Appropriation—Internal Debt of the State Government and
- Appropriation—Loans and Advances from the Central Government.

The expenditure shown in columns 3 and 4 of the above summary does not include a sum of Rs. 79,00,733 met out of advances from the Contingency Fund which was 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	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e. 1976-77)
	Rs.		
280—Medical (Grant No. 12— Expenditure relating to the Health and Family Planning Department)	2,00,000	12th March 1976	September 1976

SUMMARY

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Major head (grant number and name)	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e. 1976-77)
	Rs.		
288—Social Security and Welfare (Grant No. 19—Expenditure relating to the Industries Department)	1,88,000	30th March 1976	September 1976
289—Relief on account of Natural calamities (Grant No. 3—Expenditure relating to the Revenue Department)	9,68,950	16th April 1975	..
298—Co-operation (Grant No.23—Expenditure relating to the Agriculture and Co-operation Department)	8,62,000	25th March 1976 } 29th March 1976 }	September 1976
308—Area Development (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	6,00,000	25th March 1976	September 1976
310—Animal Husbandry (Grant No. 7—Expenditure relating to the Works Department)	2,88,000	25th March 1976	September 1976
314—Community Development (Grant No. 18—Expenditure relating to the Community Development and Panchayati Raj Department)	4,951	10th March 1976	September 1976
498—Capital Outlay on Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	34,32,950	24th March 1976 } 25th March 1976 } 29th March 1976 }	September 1976

SUMMARY

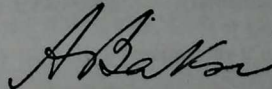
Major head (grant number and name)	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e., 1976-77)
	Rs.		
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development (Grant No. 17—Expenditure relating to the Rural Development Department)	7,557	10th March 1976 } 25th March 1976 }	September 1976
698—Loans to Co-operative Societies (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	13,48,325	25th March 1976 } 29th March 1976 }	September 1976
Total ..	79,00,733		

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 the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1975-76 and that shown in Finance Accounts for the year is given below :—

	Charged			Voted		
	Revenue	Capital	Total	Revenue	Capital	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	39,30,62,669	1,02,32,38,680	1,41,63,01,349	2,66,38,30,035	1,46,66,61,967	4,13,04,92,002
Deduct—Total of Recoveries shown in Appendix	3,08,00,000	..	3,08,00,000	26,43,13,768	73,75,68,489	1,00,18,82,257
Net total expenditure as shown in the Finance Accounts	36,22,62,669	1,02,32,38,680	1,38,55,01,349	2,39,95,16,267	72,90,93,478	3,12,86,09,745

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 reports on the accounts of the Government of Orissa for the year 1975-76.



(A. BAKSI)

NEW DELHI,

The

Comptroller and Auditor General of India

30 JUL 1977

Grant No. 1—Expenditure relating to the Home Department

(MAJOR HEADS : 214—ADMINISTRATION OF JUSTICE ; 215—ELECTIONS ; 252—SECRETARIAT—GENERAL SERVICES ; 255—POLICE ; 256—JAILS ; 260—FIRE PROTECTION AND CONTROL ; 265—OTHER ADMINISTRATIVE SERVICES ; 268—MISCELLANEOUS GENERAL SERVICES ; 283—HOUSING ; 285—INFORMATION AND PUBLICITY ; 288—SOCIAL SECURITY AND WELFARE ; 295—OTHER SOCIAL AND COMMUNITY SERVICES ; 483—CAPITAL OUTLAY ON HOUSING AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ..	15,98,39,000	21,07,03,000	21,04,31,475
Supplementary	5,08,64,000		
			—2,71,525
Amount surrendered during the year			52,61,000
Charged—			
Original ..	21,22,000	22,74,000	22,46,672
Supplementary	1,52,000		
			—27,328
Amount surrendered during the year			3,000
Capital :			
Voted—			
Original ..	22,50,000	24,17,000	22,06,036
Supplementary	1,67,000		
			—2,10,964
Amount surrendered during the year			1,03,000

Notes and comments :—

(i) In the revenue section of the grant (voted) Rs. 52.61 lakhs were surrendered in March 1976 whereas the available saving was Rs. 2.72 lakhs.

(ii) *Suspense accounts of spare radio-parts* :—Under the community listening scheme, the radio sets were distributed to community centres. To prevent sets from remaining unused for want of spare parts, the Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment, as and when required.

The debits in the suspense account represent value of purchases made by the Government and credits represent the value of spare parts sold to villagers. There were no sales during the year.

A summary of the transactions together with the opening and closing balances in 1975-76 is given below :—

Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
Rs.	Rs.	Rs.	Rs.
—61,922	45,347	..	—16,575(a)

Grant No. 2—Expenditure relating to the Political and Services Department

(MAJOR HEADS: 212—GOVERNOR; 213—COUNCIL OF MINISTERS; 251—PUBLIC SERVICE COMMISSION; 252—SECRETARIAT—GENERAL SERVICES; 265—OTHER ADMINISTRATIVE SERVICES; 268—MISCELLANEOUS GENERAL SERVICES; 283—HOUSING; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 1,06,87,000	1,41,02,000	1,35,53,141	—5,48,859
Supplementary 34,15,000			
Amount surrendered during the year			6,21,000

(a) The *minus* balance is under reconciliation.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	..	12,97,000	14,79,000	14,68,110
<i>Supplementary</i>		1,82,000		
<i>Amount surrendered during the year</i>				15,000
<i>Capital :</i>				
<i>Voted—</i>				
<i>Original</i>	..	1,05,000	1,05,000	82,360
<i>Amount surrendered during the year</i>				4,000

Grant No. 3—Expenditure relating to the Revenue and Excise Department

(MAJOR HEADS: 229—LAND REVENUE; 230—STAMPS AND REGISTRATION; 252—SECRETARIAT—GENERAL SERVICES; 255—DISTRICT ADMINISTRATION; 259—PUBLIC WORKS; 265—OTHER ADMINISTRATIVE SERVICES; 268—MISCELLANEOUS SERVICES; 283—HOUSING; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 295—OTHER SOCIAL AND COMMUNITY SERVICES; 304—OTHER GENERAL ECONOMIC SERVICES; 305—AGRICULTURE; 337—ROADS AND BRIDGES; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS; 504—CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES; 705—LOANS FOR AGRICULTURE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Revenue :</i>				
<i>Voted—</i>				
<i>Original</i>	..	11,23,65,000	17,95,59,000	17,71,22,766
<i>Supplementary</i>		6,71,94,000		
<i>Amount surrendered during the year</i>				33,78,000

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<i>Charged—</i>					
<i>Original</i>	..	3,58,00,000	} 3,58,07,000	3,58,00,000	-7,000
<i>Supplementary</i>		7,000			
<i>Capital :</i>					
<i>Voted—</i>					
<i>Original</i>	..	51,00,000	} 2,61,00,000	2,24,72,483	-36,27,517
<i>Supplementary</i>		2,10,00,000			
Amount surrendered during the year					39,27,000

The expenditure in the revenue section of the grant does not include Rs. 9,68,950 spent from out of an advance from the Contingency Fund sanctioned in April 1975 but not recouped to the Fund till the close of the year.

Notes and comments:—

(i) Overall saving though small (in percentage), a few significant cases are mentioned below:—

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

(In lakhs of rupees)

289—Relief on account of Natural calamities—

Gratuitous Relief—

(1) X—Other gratuitous relief—

X. 1—Repairs to damaged houses—

S.	..	40.00	} 16.01	..	-16.01
R.	..	-23.99			

Anticipated saving was due to less requirement. Reasons for the less requirement and final saving have not been intimated (April 1977).

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

(In lakhs of rupees)

(2) X—Other gratuitous relief—

X. 2—Transportation of goods on relief works—

S. ..	23.40	} 7.30	7.25	—0.05
R. ..	—16.10			

Saving was due to non-receipt of bills of Indian Air Force for transportation during the financial year (Rs. 16.10 lakhs).

305—Agriculture—

(3) HH—Agricultural Economic and Statistics—

O. ..	6.49	} 0.68	0.37	—0.31
R. ..	—5.81			

Rupees 5.81 lakhs were surrendered in March 1976 pending final decision by Government of India on the implementation of Agricultural Census Scheme during 1975-76.

363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

(4) JJ—Other miscellaneous compensation and Assignments—

O. ..	45.83	} 22.91	21.49	—1.42
R. ..	—22.92			

Saving was due mainly to less payment of grants to non-government institutions for primary education (Rs. 16.96 lakhs) and non-payment of enhanced dearness allowance (Rs. 5.56 lakhs).

283—Housing—

(5) R—Government Residential Buildings—

R.1—Construction—

O. ..	14.21	} 16.87	8.50	—8.37
S. ..	2.50			
R. ..	0.16			

Reasons for the saving have not been intimated (April 1977).

(ii) Saving was partly counterbalanced by excess mainly under the following:—

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

(In lakhs of rupees)

229—Land Revenue—

B—Management of Government Estates—

B.1—Tehsil Establishment—

O.	..	3,37.96	}	4,52.69	4,61.48	+8.79
S.	..	71.10				
R.	..	43.63				

Excess was explained as due to drawal of additional dearness allowance, clearance of arrear travelling allowance claims and due to creation of 250 additional revenue inspector circles for which provision of funds was not made.

(iii) In the capital (voted) section of the grant saving occurred under the following heads:—

504—Capital Outlay on other General Economic Services—

(1) KK—Compensation to Land holders on abolition of Zamindari system—

O.	..	25.00	}	9.01	9.15	+0.14
R.	..	—15.99				

Saving occurred due mainly to non-finalisation of compensation cases in respect of some major estates due to legal and technical difficulties and in some cases due to non-receipt of certain information from the Endowment Commissioner (Rs. 15.87 lakhs). Similar savings occurred under this head during the previous years.

705—Loans for Agriculture—

(2) LL—Other agricultural loans—

LL.2—Loans to cultivators under A. L. Act 1884

O.	..	8.00	}	1,92.86	1,92.86	..
S.	..	2,02.00				
R.	..	—17.14				

Saving was due to availability of loans to agriculturists from co-operative institutions and banks.

766—Loans to Government Servants, etc.—

(3) MM—Festival advances—

O.	..	15.00	}	9.13	11.99	+2.86
R.	..	-5.87				

Anticipated saving was due to less number of applications for advance. Reasons for the final excess have not been intimated (April 1977).

(iv) *Zamindari Abolition Fund*—The fund was created in 1952-53. The payment of compensation and the interest charges arising therefrom are initially accounted for against provision in the capital section of the grant. No contribution from revenue was made during the year. The balance at the credit of the fund on the 31st March 1976 was Rs. 59.19 lakhs.

An account of transactions in the fund during 1975-76 is given in statement no. 16 of the Finance Accounts 1975-76.]

(v) *Orissa Famine Relief Fund*—The expenditure in the grant under the charged appropriation includes Rs. 3.58 lakhs transferred to the fund.

The fund was constituted under Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. 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 lakh, the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for the 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 3.10 lakhs were debited to the fund in 1975-76. The balance at the credit of the fund as on the 31st March 1976 was Rs. 48.87 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1975-76.

Grant No. 3—A—Expenditure relating to the Excise Department

(MAJOR HEADS : 239—STATE EXCISE; 252—SECRETARIAT-GENERAL SERVICES; 283—HOUSING AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	.. 66,74,000	81,59,000	78,57,313	—3,01,687
Supplementary	14,85,000			
Amount surrendered during the year				nil
Charged—				
Original	.. ..	3,09,000	3,01,770	—7,230
Supplementary	3,09,000			
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	.. 1,00,000	1,00,000	910	—99,090

Grant No. 4—Expenditure relating to the Law Department

(MAJOR HEADS : 214—ADMINISTRATION OF JUSTICE; 252—SECRETARIAT-GENERAL SERVICES ; 295—OTHER SOCIAL AND COMMUNITY SERVICES ; 766—LOANS TO GOVERNMENT SERVANTS, ETC. AND 767—MISCELLANEOUS LOANS)

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	.. 1,07,79,000	1,29,83,000	1,25,78,589	—4,04,411
Supplementary	22,04,000			
Amount surrendered during the year				5,87,000

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
Original	} 1,000	..	-1,000
Supplementary 1,000			
Amount surrendered during the year			nil
<i>Capital :</i>			
<i>Voted—</i>			
Original .. 90,000	} 11,30,000	10,35,490	-94,510
Supplementary 10,40,000			
Amount surrendered during the year			24,000

Notes and comments:—

(i) The department surrendered Rs. 5.87 lakhs in March 1976 whereas the available saving was Rs. 4.04 lakhs.

(ii) The expenditure in the grant includes Rs. 6 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 Endowments Administration Fund. During the year 1975-76 Rs. 6 lakhs were spent but Rs. 1 lakh were reimbursed from the fund; the reasons for non-reimbursement of the balance have not been intimated (April 1977).

Out of the total amount of Rs. 51.97 lakhs being the expenditure on this account for the period from 1955-56 to 1975-76, an amount of Rs. 23.76 lakhs has only been reimbursed from the fund during the period 1958-59 to 1975-76. The department intimated (July 1976) that the balance of Rs. 28.21 lakhs could not be reimbursed from the fund due to non-payment of arrears by the trustees of the religious institutions.

Grant No. 5--Expenditure relating to the Finance Department

(MAJOR HEADS : 230—STAMPS AND REGISTRATION ; 240—SALES TAX ; 245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES ; 247—OTHER FISCAL SERVICES ; 252—SECRETARIAT—GENERAL SERVICES ; 254—TREASURY AND ACCOUNTS ADMINISTRATION ; 266—PENSIONS AND OTHER RETIREMENT BENEFITS ; 268—MISCELLANEOUS GENERAL SERVICES ; 267—LABOUR AND EMPLOYMENT ; 288—SOCIAL SECURITY AND WELFARE ; 295—OTHER SOCIAL AND COMMUNITY SERVICES ; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS ; 766—LOANS TO GOVERNMENT SERVANTS, ETC. ; 767—MISCELLANEOUS LOANS AND 769—APPROPRIATION TO CONTINGENCY FUND.)

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ..	28,11,55,000	28,59,23,000	6,96,28,778 —21,62,94,222
Supplementary	47,68,000		
Amount surrendered during the year			22,66,31,000
Charged—			
Original ..	58,000	58,000	37,320 —20,680
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ..	2,00,00,000	10,63,24,000	10,29,60,063 —33,63,937
Supplementary	8,63,24,000		
Amount surrendered during the year			17,86,000

Notes and comments:—

(i) The saving of Rs. 21,62.94 lakhs in the revenue section of the grant was 75.65 per cent of the total provision.

(ii) The department surrendered Rs. 22,66.31 lakhs whereas the savings available in the grant were Rs. 21,62.94 lakhs only.

(iii) The department anticipated additional expenditure in the revenue section of the grant and obtained supplementary grants in November 1975 (Rs. 19.66 lakhs) and March 1976 (Rs. 28.02 lakhs) and surrendered Rs. 22,66.31 lakhs in January 1976 (Rs. 14.50 lakhs) and on the 31st March 1976 (Rs. 22,51.81 lakhs). The expenditure also did not come up even to the original provision.

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

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

(In lakhs of rupees)

252—Secretariat-General Services—

L—Salaries—

Lump Provision—

O.	..	22,69.00	}	0.01	..	-0.01
S.		0.01				
R.		-22,69.00				

Provision was made to meet expenditure on enhanced salaries to be paid to Government Servants.

In March 1976 the department anticipated more expenditure due to grant of further dearness allowance and obtained a token grant anticipating meeting the expenditure from the savings available in the grant. Rupees 22,41.43 lakhs were surrendered on the 31st March 1976 mainly due to late sanction of dearness allowance and non-fixation of pay in the revised scales of pay of some Government employees.

(v) Saving [was] partly counterbalanced by excess mainly under:—

240—Sales Tax —

(1) F—Direction and Administration—

F.1—Headquarters Establishment—

O.		20.71	}	25.23	25.51	+0.28
S.	..	0.41				
R.		4.11				

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
254—Treasury and Accounts Administration—			
(2) N—Treasury Establishment—			
O.	42·51	50·41	53·10
R.	7·90		
(3) O—Local Fund Audit—			
O.	16·56	21·48	21·70
S.	1·30		
R.	3·62		
266—Pensions and other Retirement benefits—			
(4) V—Family Pensions—			
O.	15·42	16·99	30·81
R.	1·57		
Excess was due to payment of enhanced dearness allowance and finalisation of more pension cases.			
(vi) In the following cases withdrawal of funds by re-appropriation proved to be injudicious in view of the final excess reasons for which have not been intimated (April 1977).			
266—Pensions and other Retirement benefits—			
(1) R—Superannuation and Retirement Allowances—			
R.2—Pensions to Government servants other than High Court Judges—			
O.	1,38·04	1,23·05	1,77·28
R.	—14·99		
+54·23			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) U—Gratuities—			
U. 3—Death-cum-Retirement Gratuities—			
O.	44·93	40·71	38·28
R.	—4·22			+17·57

288—Social Security and Welfare—

(3) DD—Pensions to freedom fighters, their dependents, etc.—

O.	15·00	11·39	16·15
R.	—3·61			+4·76

(vii) In the following head, augmentation of provision by supplementary grant proved inadequate in view of the final excess. While the expenditure exceeded the total provision (Original Rs. 4·05 lakhs and Supplementary Rs. 5·95 lakhs) the department withdrew Rs. 2·55 lakhs on receipt of reports from the Treasury officers about the decline in the sale of impressed stamps; the sale of the stamps, however, registered a significant increase in the last three months of the year.

230—Stamps and Registration—

E—Expenses on sale of stamps—

E. 2—Impressed stamps—

O.	4·05	7·45	17·43
S.	5·95		
R.	—2·55			+9·98

(viii) In the capital section of the grant saving occurred mainly under the following heads :—

766—Loans to Government servants,
etc.—

(1) HH—Advances for purchase of
Motor Conveyances—

O.	33·00	}	17·00	18·17	+1·17
R.	—16·00				

Anticipated saving was stated to be due to economy measures.

(2) LL—House B u i l d i n g
Advances—

O.	50·00	}	68·12	54·17	—13·95
S.	18·24				
R.	—0·12				

Budget provision was augmented by Supplementary Rs. 18·24 lakhs in November 1975 part of which (Rs. 13·95 lakhs) was intended to recoup expenditure met from the Contingency Fund during the previous year. No part of the expenditure in 1974-75, however, remained unrecovered at the end of that year. Reasons for the saving have not been intimated (April 1977).

(ix) *Guarantee Reserve Fund* :—The expenditure in the voted section of the grant includes Rs. 10 lakhs transferred to the Guarantee Reserve fund. The fund was constituted by the Government during 1969-70 to enable it to discharge the liabilities arising out of giving guarantees.

Rupees 4·08 lakhs were spent in discharging guarantee liabilities during 1975-76. The expenditure was initially accounted for against provision made in grant no. "19—Expenditure relating to the Industries Department" and transferred to the fund during 1975-76.

The balance at the credit of the fund as on the 31st March 1976 was Rs. 21·12 lakhs vide statement no. 19 of Finance Accounts, 1975-76.

(x) The expenditure under this grant includes Rs. 8,00 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 was Rs. 2,00 lakhs. This was considered insufficient to meet the situation

arising out of drought, flood and other unforeseen and emergent expenditure. It was, therefore, decided to augment the corpus of the Fund and two Ordinances were issued on 15th July 1975 and 23rd September 1975 under Article 213 (1) of the Constitution raising the corpus of the Fund by Rs. 3,00 lakhs and Rs. 5,00 lakhs respectively. Rupees 8,00 lakhs were accordingly transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer were obtained through the supplementary demand in November 1975. The Ordinances were not replaced by Acts of the Legislature; the Ordinances, therefore, ceased to be operative on the expiry of six weeks from the 10th November 1975 and the corpus of the Contingency Fund stood reduced to Rs. 2,00 lakhs. Rupees 8,00 lakhs were transferred from the Contingency Fund to the Consolidated Fund.

Grant No. 6—Expenditure relating to the Commerce Department

(MAJOR HEADS :—252—SECRETARIAT—GENERAL SERVICES ; 258—STATIONERY AND PRINTING ; 265—OTHER ADMINISTRATIVE SERVICES ; 277—EDUCATION ; 335—PORTS, LIGHT HOUSES AND SHIPPING ; 338—ROAD AND WATER TRANSPORT SERVICES ; 533—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS ; 535—CAPITAL OUTLAY ON PORTS, LIGHT HOUSES AND SHIPPING ; 538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 2,17,43,000	2,61,70,000	2,73,46,340	+11,76,340
Supplementary 44,27,000			
Amount surrendered during the year			17,48,000
Charged—			
Original	2,13,000	2,12,700	—300
Supplementary 2,13,000			

arising out of drought, flood and other unforeseen and emergent expenditure. It was, therefore, decided to augment the corpus of the Fund and two Ordinances were issued on 15th July 1975 and 23rd September 1975 under Article 213 (1) of the Constitution raising the corpus of the Fund by Rs. 3,00 lakhs and Rs. 5,00 lakhs respectively. Rupees 8,00 lakhs were accordingly transferred from the Consolidated Fund to the Contingency Fund. Necessary funds to cover this transfer were obtained through the supplementary demand in November 1975. The Ordinances were not replaced by Acts of the Legislature; the Ordinances, therefore, ceased to be operative on the expiry of six weeks from the 10th November 1975 and the corpus of the Contingency Fund stood reduced to Rs. 2,00 lakhs. Rupees 8,00 lakhs were transferred from the Contingency Fund to the Consolidated Fund.

Grant No. 6—Expenditure relating to the Commerce Department

(MAJOR HEADS :—252—SECRETARIAT—GENERAL SERVICES ; 258—STATIONERY AND PRINTING ; 265—OTHER ADMINISTRATIVE SERVICES ; 277—EDUCATION ; 335—PORTS, LIGHT HOUSES AND SHIPPING ; 338—ROAD AND WATER TRANSPORT SERVICES ; 533—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS ; 535—CAPITAL OUTLAY ON PORTS, LIGHT HOUSES AND SHIPPING ; 538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 2,17,43,000	} 2,61,70,000	2,73,46,340	+11,76,340
Supplementary 44,27,000			
Amount surrendered during the year			17,48,000
Charged—			
Original	} 2,13,000	2,12,700	—300
Supplementary 2,13,000			

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original ..	29,30,000	29,87,311	—34,42,689
Supplementary	35,00,000		
Amount surrendered during the year			34,12,000

Notes and comments :—

(i) The expenditure in the revenue section exceeded the grant by Rs. 11,76,340 ; excess requires regularisation.

(ii) While the supplementary grant proved inadequate the department surrendered Rs. 17.48 lakhs as surplus to requirements on the 31st March 1976.

(iii) Excess occurred mainly under the following heads due to a 'justment during the year of debits on account of materials supplied to the Government Press in the previous years.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
258—Stationery and Printing—			
(1) C—Purchase and supply of Stationery stocks—			
O.	32.48	40.67	+4.72
S.	3.40		
R.	0.08		
(2) D—Printing storage and Distribution of Forms—			
O.	45.95	62.70	+13.77
R.	2.98		

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

(In lakhs of rupees)

(3) E—Government Presses—

O.	1,00.68	1,11.58	1,24.95	+13.37
S.	4.94			
R.	5.96			

(iv) The excesses mentioned above were partly offset by savings under:—

338—Road and Water Transport Services—

(1) Q—Other expenditure—

O.	13.50
R.	—13.50			

Saving was due to non-implementation of schemes—survey and investigation of Chilka lake, Hirakud reservoir and estuaries of tidal rivers for development of inland water transport on account of non-receipt of Central assistance.

258—Stationery and Printing—

(2) H—Government Presses—

O.	1.74	19.37	15.78	—3.59
S.	17.63			

Saving was due mainly to non-receipt of debits towards cost of machines and commission charges from the Pay and Accounts Officer.

(v) In the capital section of the grant entire provision remained unutilised under:—

533—Capital Outlay on Irrigation, Navigation Drainage and Flood Control Projects—

R—Navigation in Mahanadi—

O.	20.00
R.	—20.00			

Saving was due to non-finalisation of design of the lock gate to be fixed in Mundali Weir.

(vi) Saving also occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
535—Capital Outlay on Ports Lighthouses and Shipping—			
S—Development of Ports—			
O. 5'00	28'09	28'08	—0'01
S. 35'00			
R. —11'91			

Saving was due to late receipt of allocation of funds from the Government of India and administrative difficulties.

(vii) *Personal Ledger Account* :—A summary of the personal ledger account (in connection with trading in iron-ore) during 1975-76 is given below:—

Balance on the 1st April 1975	Credits during the year	Debits during the year	Balance on the 31st March 1976
Rs.	Rs.	Rs.	Rs.
55,48,350	55,48,350

Grant No. 7—Expenditure relating to the Works Department

(MAJOR HEADS: 214—ADMINISTRATION OF JUSTICE; 252—SECRETARIAT—GENERAL SERVICES; 259—PUBLIC WORKS; 277—EDUCATION; 280—MEDICAL; 283—HOUSING; 287—LABOUR AND EMPLOYMENT; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 310—ANIMAL HUSBANDRY; 311—DAIRY DEVELOPMENT; 337—ROADS AND BRIDGES; 459—CAPITAL OUTLAY ON PUBLIC WORKS; 477—CAPITAL OUTLAY ON EDUCATION; 480—CAPITAL OUTLAY ON MEDICAL; 483—CAPITAL OUTLAY ON HOUSING; 485—CAPITAL OUTLAY ON INFORMATION AND PUBLICITY; 505—CAPITAL OUTLAY ON AGRICULTURE; 520—CAPITAL OUTLAY ON INDUSTRIAL RESEARCH AND DEVELOPMENT; 537—CAPITAL OUTLAY ON ROADS AND BRIDGES; 544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original .. 17,26,23,000	21,13,96,000	26,48,50,679	+5,34,54,679
Supplementary.. 3,87,73,000			
Amount surrendered during the year			1,50,81,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i> ..	4,58,000	6,54,000	6,00,682	—53,318
<i>Supplementary</i>	1,96,000			
<i>Amount surrendered during the year</i>				<i>nil</i>
<i>Capital:</i>				
<i>Voted—</i>				
<i>Original</i> ..	6,07,76,000	10,13,30,000	10,20,67,508	+7,37,508
<i>Supplementary</i>	4,05,54,000			
<i>Amount surrendered during the year</i>				7,61,000
<i>Charged—</i>				
<i>Original</i> ..	80,000	3,53,000	612	—3,52,388
<i>Supplementary</i>	2,73,000			
<i>Amount surrendered during the year</i>				<i>nil</i>

The expenditure in the grant (revenue section) does not include Rs. 2,88,000 spent from out of advance from the Contingency Fund sanctioned in March 1976 but not recouped to the Fund till the close of the year.

Notes and comments:—

(i) Expenditure exceeded the grant by Rs. 5,34,54,679 and Rs. 7,37,508 in the revenue and capital section respectively; excesses require regularisation.

(ii) Excess in the revenue section of the grant occurred in the preceding five years also.

(iii) The department anticipated additional expenditure in the revenue section of the grant and obtained supplementary grants in November 1975 (Rs. 22.05 lakhs) and March 1976 (Rs. 3,65.68 lakhs). It, however, surrendered Rs. 1,50.81 lakhs as surplus to requirement in March 1976.

(iv) Some cases of substantial excesses are given below:—

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
259—Public works—				
(1) E—Maintenance and Repairs—				
O.	1,06.00	99.38	1,15.70	+16.32
R.	—6.62			
(2) H—Suspense—				
O.	6,80.00	9,67.89	16,89.43	+7,21.54
S.	3,00.00			
R.	—12.11			
283—Housing—				
(3) O—Construction—				
O.4—Add-Proportionate Charges—		4.02	9.88	+5.86
(4) P—Maintenance and Repairs—				
P.4—Add-Proportionate Charges—		13.90	16.79	+2.89
337—Roads and Bridges—				
(5) CC—District and other Roads—				
O.	3,23.10	3,12.59	3,55.54	+42.95
S.	3.55			
R.	—14.06			
(6) EE—Other Expenditure—		14.40	19.98	+5.58
Reasons for the excess as in the above cases have not been intimated (April 1977).				
(v) In the following head expenditure was incurred without budget provision; reasons for the excess have not been intimated (April 1977).				
289—Relief on account of Natural calamities—				
Relief works—				
U—Roads	..	..	3.64	+3.64

(vi) The excesses mentioned in notes (iv) and (v) above were partly offset by savings under other heads mentioned below:—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
259—Public works—				
(1) G—Machinery and Equipment—				
O.	17·00	14·27	7·55	—6·72
R.	2·73			
(2) I—Other expenditure—				
S.	4·51	4·51	..	—4·51
283—Housing—				
(3) P—Maintenance and Repairs—				
P.1—Housing—				
O.	80·40	78·16	71·24	—6·92
R.	—2·24			
337—Roads and Bridges—				
(4) HH—District and other Roads				
O.	78·00	..	..	..
R.	—78·00			

Out of the total saving of Rs. 1,01·12 lakhs, anticipated saving of Rs. 82·97 lakhs was stated to be due to non-approval of schemes by the Government (Rs. 78 lakhs) and observance of economy (Rs. 4·97 lakhs); reasons for the remaining saving of Rs. 18·15 lakhs have not been intimated (April 1977).

(vii) In the capital section of the grant excess occurred mainly under the following heads:—

459—Capital Outlay on Public Works—

(1) JJ—Construction—

JJ.4—Add-Proportionate Charges—

O.	4·65	4·90	12·10	+7·20
S.	0·25			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) JJ—Construction—			
JJ.5—New Capital Project—			
S. 7·42 } R. 8·05 }	15·47	17·13	+1·66
483—Capital Outlay on Housing—			
Government Residential Buildings—			
(3) NN—Construction—			
NN.1—Public Works—			
O. 5·62 } R. —2·06 }	3·56	34·40	+30·84
(4) NN—Construction—			
NN.3—Public Health—			
O. 1·50 } R. 0·49 }	1·99	6·09	+4·10
(5) OO—Police Housing Scheme—	..	12·71	+12·71
(6) SS—Construction—			
SS.4—Add—Proportionate Charges—			
O. 1·28 } S. 2·41 }	3·69	9·85	+6·16

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
(7) ZZ—State Highways—			
O.	27·88	27·90	47·79 +19·89
S.	0·02		
(8) BBB—Suspense—			
O.	5·00	5·00	14·42 +9·42
<p>Out of the total excess of Rs. 98·46 lakhs in the above cases, excess of Rs. 13·39 lakhs was reportedly due to clearance of outstanding liabilities relating to previous years; reasons for the remaining excess have not been intimated (April 1977).</p>			
<p>(viii) The above excesses in the capital section were partly offset by savings under other heads; important cases of savings are mentioned below; reasons for the savings have not been intimated (April 1977).</p>			
459—Capital Outlay on Public Works—			
(1) II—Construction—			
II.1—Public Works—			
O.	8·00	31·59	28·25 —334
S.	23·75		
R.	—0·16		
(2) II—Construction—			
II.2—Electrical—			
O.	1·00	8·58	4·80 —3·78
S.	7·66		
R.	—0·08		
480—Capital Outlay on Medical—			
(3) MM—Medical Relief—			
O.	2·46	..	..
R.	—2·46		

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
483—Capital outlay on Housing—				
(4) RR—Police Housing Scheme—				
S.	56·19	55·99	4·29	
R.	—0·20			—51·70
(5) SS—Construction—				
SS. 1—Public Works—				
O.	6·24	17·83	17·36	
S.	13·65			—0·47
R.	—2·06			
(6) SS—Construction—				
SS.5—New Capital Project—				
O.	50·00	41·94	36·32	
R.	—8·06			—5·62

Out of the saving of Rs. 77·93 lakhs in the above cases saving of Rs. 12·82 lakhs was stated to be due to reassessment of requirements (Rs. 10·12 lakhs) ; non-receipt of Central assistance (Rs. 2·46 lakhs); non-execution of works (Rs. 0·24 lakh); reasons for the remaining saving (Rs. 65·11 lakhs) have not been intimated (April 1977).

(ix) The expenditure under the grant includes Rs. 17,04·00 lakhs accounted for under the head 'Suspense'. The nature and scope of transactions under the head 'Suspense' and the accounting procedure followed for these transactions have been explained in note (xiv) below "Grant No. 20—Expenditure relating to the Irrigation and Power Department".

A summary of the transactions accounted for under each unit of Suspense (Major head '259—Public Works') together with the opening and the closing balances for 1975-76 is given below:—

Suspense head	Opening balance on the 1st April 1975 (+Dr.) (—Cr.)	Debits during the year	Credits during the year	Closing balance on the 31st March 1976 (+Dr.) (—Cr.)
(In lakhs of rupees)				
(a) 259—Public Works—				
<i>Works Department</i>				
Purchases ..	—8,93.60 (a)	4,10.74	2,86.35	—7,69.21
Stock ..	4,25.07	10,15.72	9,19.79	5,21.00
Miscellaneous Works ..	5,30.35	2,52.62	1,96.49	5,86.48
Advances				
Workshop Suspense ..	30.36	10.50	0.47	40.39
Total ..	92.18	16,89.58	14,03.10	3,78.66

(b) 459—Capital Outlay on Public Works

Capital Construction Project—

Purchases ..	—17.00 (a)	..	..	—17.00
Stock ..	—19.33 (a)	..	..	—19.33 (b)
Miscellaneous Works ..				
Advances	16.38 (a)	..	..	16.38
Total ..	—19.95	..	..	—19.95

(a) The opening balance has been arrived at after taking into account the balance shown at page 118 of Appropriation Accounts, 1973-74.

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

Suspense head	Opening balance on the 1st April 1975 (+Dr.) (—Cr.)	Debits during the year	Credits during the year	Closing balance on the 31st March 1976 (+Dr.) (—Cr.)
(In lakhs of rupees)				
(c) 537—Capital Outlay on Roads and Bridges—				
<i>Expressway Project—</i>				
Purchases ..	—54.59(a)	6.89	..	—47.70
Stock ..	22.67(a)	6.63	4.37	24.93
Miscellaneous Works .. Advances	47.12(a)	0.90	0.04	47.98
Total ..	15.20	14.42	4.41	25.21

(x) *Subventions from Central Road Fund*—The additional revenue realised from the excise and import duties on motor spirit is credited to the Central Road Fund constituted by the Government of India. From this fund, subventions are made to the States for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited in the accounts of the State Government as grant received from the Government of India and simultaneously an equivalent amount is transferred to a deposit account "Subvention from Central Road Fund" by debit to this Grant under '337—Roads and Bridges'.

The actual expenditure on the schemes approved by the Government of India is also initially booked in the revenue section of this grant and subsequently transferred to the deposit account. Subvention of Rs. 19.98 lakhs was credited during 1975-76 and expenditure of Rs. 17.24 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March 1976 was Rs. 21.25 lakhs. An account of the fund for 1975-76 is given in statement no. 16 of the Finance Accounts, 1975-76.

(a) The opening balance has been arrived at after taking into account the balance shown at page 118 of Appropriation Accounts, 1973-74.

(xi) The percentages of establishment and tools and plants charges to works outlay in case of Public Works (Roads and Buildings) for the three years ending with 1975-76 are compared below:—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to works outlay	Tools and plants charges to works outlay
	(In lakhs of rupees)				
1973-74 ..	15,85.35	2,31.32	1,66.85	14.59	10.52
1974-75 ..	17,37.32	3,69.65	1,14.72	15.52	6.60
1975-76 ..	13,42.54	3,13.81	93.21	23.37	6.94

(xii) *Pro rata* distribution of establishment and tools and plants charges—
From 1967-68 a system of fixed percentage charges on account of establishment and tools and plants charges was introduced. The establishment charges at 10.5 per cent and tools and plant charges at 4.5 per cent of works expenditure are adjusted monthly by the divisions by debit to '459—Capital Outlay on Public Works', '483—Capital Outlay on Housing' and '537—Capital Outlay on Roads and Bridges' and *per contra* credit to '259—Public Works' (Minor heads—Direction and Administration and Machinery and Equipment) under which the gross expenditure on common establishment and machinery and equipment is recorded.

After carrying out the adjustment in the manner indicated above, net charges on establishment of Public Works are calculated by deducting notionally 11 per cent for establishment and 4 per cent for tools and plants for works done for other Governments and Local Bodies, etc. This net amount is distributed *pro rata* among '259—Public Works', '283—Housing' and '337—Roads and Bridges' in proportion to works expenditure recorded under these major heads.

Grant No. 8—Expenditure relating to the Orissa Legislative Assembly

(MAJOR HEADS : 211—PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES AND 766—LOANS TO GOVERNMENT SERVICES, ETC.)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original ..	30,55,000	32,72,000	32,00,629	—71,371
Supplementary ..	2,17,000			
Amount surrendered during the year				52,000
Charged—				
Original ..	77,000	87,000	85,666	—1,334
Supplementary ..	10,000			
Capital :				
Voted—				
Original ..	7,000	7,000	7,000	..

Grant No. 9—Expenditure relating to the Supply Department

(MAJOR HEADS: 276—SECRETARIAT—GENERAL SERVICES; 288—SOCIAL SECURITY AND WELFARE; 304—OTHER GENERAL ECONOMIC SERVICES; 305—AGRICULTURE; 309—FOOD; 509—CAPITAL OUTLAY ON FOOD AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original ..	1,18,57,000	1,50,49,000	1,42,55,767	—7,93,233
Supplementary	31,92,000			
Amount surrendered during the year				6,14,000

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original .. 45,26,01,000	45,26,01,000	39,21,43,818	—6,04,57,182
Amount surrendered during the year			6,09,52,000
Charged—			
Original	} 63,000	..	—63,000
Supplementary 63,000			

Notes and comments :—

(i) In the capital section of the grant the department surrendered Rs. 6,09.52 lakhs whereas the available saving was Rs. 6,04.57 lakhs.

(ii) Saving occurred under the head "J.1 (1)—Procurement and Supply—Grain Purchase Schemes—Suspense (Personal Deposits)—Debit" and was due to less purchase of foodgrains.

(iii) *Personal Ledger Account*—The expenditure under the grant includes Rs. 39,18,94,401 under the head "Suspense (Personal Deposit)—Debit". The 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 1975-76 are summarised below :—

Scheme	Balance on the 1st April 1975	Credits during the year	Debits during the year	Balance on the 31st March 1976
	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 account has not so far been closed.

Scheme	Balance on the 1st April 1975	Credits during the year	Debits during the year	Balance on the 31st March 1976
	Rs.	Rs.	Rs.	Rs.
(b) Trading in scrap iron and other materials.	19,42,350	..	..	19,42,350
(c) Trading in Mustard Oil.	9,81,270	..	..	9,81,270
The scheme is inoperative from 1971-72.				
(d) Purchase of rice under Grain Purchase Scheme	8,35,33,608	37,72,63,446	39,18,94,401	6,89,02,653
(e) Purchase of cloth.	45,648	..	..	45,648

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

Grant No. 10 Expenditure relating to the Education Department

(MAJOR HEAD : 276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES; 277—EDUCATION; 286—SOCIAL SECURITY AND WELFARE ; 677—LOANS FOR EDUCATION, ART AND CULTURE; AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 49,74,45,000	} 61,84,35,000	59,49,91,593	—2,34,43,407
Supplementary 12,09,90,000			
Amount surrendered during the year			40,17,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Supplementary</i>	1,000	1,000	76	—924
<i>Amount surrendered during the year</i>				<i>nil</i>
Capital :				
<i>Voted—</i>				
Original ..	45,40,000	45,40,000	43,79,003	—1,60,997
<i>Amount surrendered during the year</i>				2,65,000

Notes and comments :—

(i) In the revenue section of the grant substantial savings occurred mainly under :—

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

(In lakhs of rupees)

277—Education —**Primary—****(1) G—Other expenditure—****G.1—Assistance to
Selection
Board—**

O. ..	2·00	} 0·01	..	—0·01
R. ..	—1·99			

Secondary—**(2) K—Scholarships—**

O. ..	28·92	} 28·41	23·15	—5·26
R. ..	—0·51			

Head	Total grant	Actual expenditure	Excess Saving	+
				—
(In lakhs of rupees)				
(3) L—Teachers Training —				
O.	66.30	69.97	61.33	—8.64
S.	2.77			
R.	0.90			
Special Education —				
(4) Q—Sanskrit Education —				
O.	34.16	31.57	27.01	—4.56
R.	—2.59			
University and other Higher Education —				
(5) V—Scholarships —				
O.	25.31	27.42	24.50	—2.92
S.	1.76			
R.	0.35			
Sports and Youth Welfare—				
(6) X—Youth Welfare Schemes—				
X.1—Miscellaneous —				
O.	14.45	14.65	9.19	—5.46
R.	0.20			
Secondary—				
(7) GG—Government Schools—				
GG.2—High Schools —				
O.	27.99	16.69	6.69	—10.00
S.	0.01			
R.	—11.31			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(8) HH—Assistance to non-Government Secondary Schools—			
HH.2—High Schools—			
O. 5.40	1.13	..	—1.13
S. 0.01			
R. —4.28			
(9) KK—Other expenditure—			
KK.1—Grants to Secondary Board of Education, Orissa—			
O. 5.00	1.56	1.68	+0.12
R. —3.44			
University and other Higher Education —			
(10) MM—Government Colleges—			
O. 28.85	25.14	20.88	—4.26
S. 0.01			
R. —3.72			
Secondary—			
(11) SS—Assistance to non-Government Secondary Schools—			
SS.1—Grants—			
O. 50.20	50.08	23.04	—27.04
R. —0.12			
Special Education—			
(12) TT—Adult Education—			
TT.1—Functional literacy centres for adult forums —			
O. 19.18	17.49	2.58	—14.91
R. —1.69			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(13) UU—Sanskrit Education—			
UU.2—Scholarships—			
O.	3.60	3.60	0.56
University and other Higher Education—			—3.04
(14) WW—Book Promotion—			
WW.1—Grants to State Bureau of Text Book Preparation and Production—			
O.	20.20	18.77	12.00
R.	—1.43		
}			—6.77
288—Social Security and Welfare—			
Social Welfare—			
(15) AAA—Welfare of Poor and Destitute —			
AAA.1—Grants —			
O.	3.52	..	..
R.	—3.52		
}			..
(16) EEE—Education and Welfare of Handicapped —			
O.	20.00	..	..
R.	—20.00		
}			..

Out of the total saving of Rs. 1,48.72 lakhs anticipated saving of Rs. 54.60 lakhs was due to (i) post-budget decision of the Government to transfer the provision to Grant No. 18, for which supplementary grant was obtained (Rs. 23.52 lakhs), (ii) delay in introduction of new structural pattern (10+2+3) of education (Rs. 17.34 lakhs), (iii) non-appointment/late appointment of staff (Rs. 8.03 lakhs), (iv) non-receipt of information regarding requirement of additional dearness

allowance from non-Government institutions (Rs. 4.28 lakhs). and (v) less Central assistance for payment of grants to Bureau of Text Book Production (Rs. 1.43 lakhs). Final net saving of Rs. 93.88 lakhs was explained as due mainly to less sanction/non-sanction of certain schemes (Rs. 45.58 lakhs), non-appointment of Hindi teachers (Rs. 27.04 lakhs) and non-drawal of enhanced dearness allowance/non-sanction of scholarships for want of eligible candidates (Rs. 16.12 lakhs).

(ii) The department obtained supplementary grant of Rs. 5,10.81 lakhs in February 1976 for meeting expenditure in connection with payment of enhanced dearness allowance to Government employees. Of this Rs. 2,20.67 lakhs were reappropriated to the following heads ; but the expenditure, fell short of the increased provision by Rs. 68.73 lakhs.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
277—Education—			
Secondary—			
(1) H—Government Secondary Schools—			
H.1—Secondary Schools—			
O.	4,61.87	5,58.93	5,30.42 —28.51
S.	35.67		
R.	61.39		

Final Saving was reported to be due mainly to non-drawal of enhanced dearness allowance by some drawing officers.

(2) I—Assistance to non-Government Secondary Schools —			
I.1—Secondary Schools —			
I.1 (1)—Grants —			
O.	10,02.00	12,90.18	12,63.25 —26.93
S.	1,63.00		
R.	1,25.18		

Final saving was reported to be due mainly to non-sanction of some schemes and payment of less grants than estimated.

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
------	------------------------------------	-----------------------	---------------------

(In lakhs of Rupees)

University and other Higher
Education—

(3) T—Government Arts Colleges—

O.	2,89·57	3,42·58	3,35·17	—7·41
S.	30·83			
R.	22·18			

Final saving was reported to be due to non-drawal of enhanced dearness allowance by some drawing officers.

Secondary—

(4) HH—Assistance to non-Government
Secondary Schools—

HH—1—M. E. Schools—

O.	1,04·96	1,16·88	1,11·00	—5·88
R.	11·92			

Final saving was due to want of qualified candidates.

(iii) In the capital section of the grant savings occurred mainly under:—

677—Loans for Education, Art and
Culture—

GGG—Other Educational Loans—

GGG.1—National loan Scholar-
ships—

O.	19·60	17·00	17·00	..
R.	—2·60			

Saving was due to late receipt of allotment from Government of India.

(iv) *Orissa loan stipend fund*—The expenditure in the grant includes Rs. 7 lakhs transferred to this fund as Government contribution. The fund was established by the Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government contribution, private donation and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to "677—Loans for Education, Art and Culture" and are transferred to the fund during the year by minus debit to "677—Loans for Education, Art and Culture". The total loan advanced to the stipendiaries from the fund during the year were Rs. 22.73 lakhs. The balance at the credit of the fund on 31st March 1976 was Rs. 22.88 lakhs.

**Grand No. 11—Expenditure relating to the Tribal and
Rural Welfare Department**

(MAJOR HEADS :—276—SECRETARIAT SOCIAL AND COMMUNITY SERVICES; 288—SOCIAL SECURITY AND WELFARE ; 488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 13,91,53,000	} 14,75,69,000	8,12,07,721	—6,63,61,279
Supplementary 84,16,000			
Amount surrendered during the year			6,29,18,000
Charged—			
Original ..	} 1,000	..	—1,000
Supplementary 1,000			
Amount surrendered during the year			nil

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Capital :	Rs.	Rs.	Rs.
Voted —			
Original .. 4,50,000	} 39,50,000	36,25,240	—3,24,760
Supplementary 35,00,000			
Amount surrendered during the year			1,23,000

Notes and comments :—

(i) In the revenue section of the grant saving of Rs. 6,63.61 lakhs was 45 per cent of the grant.

(ii) The surrender of surplus funds (Rs. 6,29.18 lakhs) in the voted grant was made on the 31st March 1976. Even then there was an un-surrendered saving of Rs. 34.43 lakhs.

(iii) The Department anticipated additional expenditure in the revenue section of the grant and obtained supplementary grants in December 1975 (Rs. 50.85 lakhs) and March 1976 (Rs. 33.31 lakhs). It, however, surrendered Rs. 6,29.18 lakhs as surplus to requirements on 31st March 1976. The expenditure did not come up even to the original provision.

(iv) In the following heads savings occurred to a substantial extent :—

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

(In lakhs of rupees)

288—Social Security and Welfare—

(1) E—Welfare of Scheduled Castes—

E.5—Other educational facilities—

O.	68.30	} 62.50	60.82	—1.68
R.	—5.80			

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(2)	N—Welfare of Scheduled Tribes—			
	N.1—Other Educational Facilities—			
	O. 12·00	8·07	8·05	—0·02
	R. —3·93			
(3)	N—Welfare of Scheduled Tribes—			
	N.3—Research-cum-Training—			
	O. 5·00	0·05	0·05	..
	R. —4·95			
(4)	N—Welfare of Scheduled Tribes—			
	N.4—Purchase and Sale in Fair Price Shops—			
	O. 30·00	5·00	5·00	..
	R. —25·00			
(5)	N—Welfare of Scheduled Tribes—			
	N.7—Special area Development Programme—			
	O. 6,00·00	2,00·01	1,84·92	—15·09
	S. 0·01			
	R. —4,00·00			
(6)	O—Welfare of Scheduled Castes—			
	O.3—Other Educational Facilities—			
	O. 15·00	11·28	11·28	..
	R. —3·72			

Out of the total saving of Rs. 4,60·19 lakhs anticipated saving of Rs. 4,43·40 lakhs was stated to be due to non-receipt of Central assistance (Rs. 4,29·95 lakhs) and admission of less number of students than anticipated (Rs. 13·45 lakhs); reasons for the remaining saving of Rs. 16·79 lakhs have not been intimated (April 1977).

(v) Entire provision remained unutilised mainly under the following heads statedly due to non-sanction of the schemes by the Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
(1) M—Direction and Administration—			
M.1—District Establishment—			
O.	6·27	}	}
R.	—6·27		
(2) N—Welfare of Scheduled Tribes—			
N.5—Grants for Housing Facilities—			
O.	73·00	}	}
R.	—73·00		
(3) N—Welfare of Scheduled Tribes—			
N.6—Prevention of Podu Cultivation—			
O.	30·00	}	}
R.	—30·00		
(4) O—Welfare of Scheduled Castes—			
O.1—Grants for Housing Facilities—			
O.	35·00	}	}
R.	—35·00		
(5) O—Welfare of Scheduled Castes—			
O.4—Pilot Project in Scheduled Castes concentrated areas—			
O.	11·08	}	}
R.	—11·08		

(vi) *Personal Ledger Account* — A summary of the personal ledger account opened for the purchase, sale and Fair Price shop scheme and sale centres under Tribal and Rural Welfare Department for 1975-76 is given below :—

There were no transactions in the personal ledger account after 1973-74.

Opening balance on the 1st April 1975	Credits during the year	Debits during the year	Closing balance as on the 31st March 1976
Rs.	Rs.	Rs.	Rs.
— 4,63,765	— 4,63,765(a)

Grant No. 12—Expenditure relating to the Health and Family Planning Department

(MAJOR HEADS: 267—AID MATERIALS AND EQUIPMENTS; 276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES; 280—MEDICAL; 281—FAMILY PLANNING; 282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 298—CO-OPERATION; 688—LOANS FOR SOCIAL SECURITY AND WELFARE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original ..	16,21,04,000	19,48,70,000	20,39,11,732
Supplementary	3,27,66,000		
Amount surrendered during the year			87,78,000
Charged—			
Supplementary ..	59,000	59,000	..
Amount surrendered during the year			nil

(a) Minus balance is under investigation.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital:			
Voted—			
Original ..	1,80,000	2,22,000	1,52,277
Supplementary ..	42,000		
Amount surrendered during the year			27,000

The expenditure in the capital section does not include Rs. 2,00,000 spent from out of advance from the Contingency Fund, sanctioned in March 1976 but not recouped to the fund till the close of the year.

Notes and comments:—

(i) The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health and Family Planning Department are taken credit under Major head 160—Grants-in-Aid from Central Government and corresponding debits are accommodated in the revenue section of this grant.

(ii) The expenditure in the revenue section exceeded the grant (voted) by Rs. 90,41,732; the excess requires regularisation.

(iii) The supplementary grant of Rs. 3,27.66 lakhs obtained in the voted grant in November 1975 (Rs. 23.02 lakhs) and March 1976 (Rs. 3,04.64 lakhs) proved inadequate; in spite of the excess of Rs. 90.42 lakhs, Rs. 87.78 lakhs were surrendered as surplus to requirement in March 1976.

(iv) Substantial excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
280—Medical—			
(1) K—Medical Relief—			
K. 1—Hospitals and Dispen- saries—			
O. ..	3,00.88	3,96.58	+36.47
S. ..	50.19		
R. ..	9.04		
	3,60.11		

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
(2) K—Medical Relief—			
K. 3—Primary Health Centres—			
O.	1,94.76	2,47.73	2,79.80
S.	42.10		
R.	10.87		
			+32.07
(3) K—Medical Relief—			
K. 5—Medical College Hospital, Cuttack—			
O.	88.88	1,06.71	1,09.77
S.	16.05		
R.	1.78		
			+3.06
(4) K—Medical Relief—			
K. 8—Charges payable to Ranchi Hospital—			
O.	1.03	1.52	9.00
R.	0.49		
			+7.48
(5) L—Education—			
L. 1—Medical College, Cuttack—			
O.	35.39	43.38	46.84
S.	7.01		
R.	0.98		
			+3.46
(6) Q—Medical Relief—			
Q. 1—Hospital and Dispensaries—			
O.	14.30	21.71	23.00
S.	4.79		
R.	2.62		
			+1.29

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
281—Family Planning—			
(7) BB—Compensation—			
BB. 1—Sterilisation operation—			
O.	25·80	45·78	59·46
S.	0·01		
R.	19·97			+13·68
(8) FF—Direction and Adminis- tration—			
FF. 2—District Establishment—			
O.	62·30	75·08	74·91
S.	8·96		
R.	3·82			—0·17
282—Public Health, Sanitation and Water supply--			
(9) GG—Filaria—			
GG. 4—Other Epidemic disea- ses—			
O.	25·74	42·19	41·82
S.	11·13		
R.	5·32			—0·37

The department augmented the provision by Rs. 54·89 lakhs by means of reappropriation mainly to meet the arrear liabilities due to enhanced rate of dearness allowance (Rs. 31·49 lakhs) ; for increase in number of sterilisation operations (Rs. 19·97 lakhs) and for purchase of equipments and ambulance vans (Rs. 2·27 lakhs). Final excess of Rs. 13·68 lakhs under the head BB. 1—Sterilisation operation was due to conducting sterilisation operations in excess of the target. Reasons for the net final excess of Rs. 83·29 lakhs in the remaining cases have not been intimated (April 1977).

(v) Expenditure was incurred without budget provision in the following cases which was reported as due to late receipt of allocation from the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
267—Aid Materials and Equipments—			
(1) A—National Malaria Eradication Programme—	..	68.33	+68.33
(2) B—National Filaria Control Programme—	..	16.28	+16.28
(3) C—Family Planning Programme—	..	7.59	+7.59
(4) D—National T. B. Control Programme—	..	3.04	+3.04

(vi) Excesses detailed in Notes (iv) and (v) above were partly offset by savings mainly under :—

276—Secretariat—Social and Community Services—

(1) H—Secretariat—

H. 2—Lump provision—
(Salaries)—

O.	83.10	}
R.	— 83.10				

280—Medical —

(2) Q—Medical Relief—

Q. 6—Medical College Hospital,
Berhampur—

O.	4.26	}	2.06	2.06	..
R.	— 2.20				

(3) R—Education—

R. 3—Training of Medical
Auxiliary personnel—

O.	6.20	}	2.95	2.95	..
R.	— 3.25				

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(4) R—Education—			
R. 4—Medical College, Berhampur—			
O. 3·74	1·25	1·25	..
R. — 2·49			
281—Family Planning—			
(5) X—Rural Family Planning Services—			
O. 1,93·59	1,70·01	1,69·83	— 0·18
S. 0·01			
R. — 23·59			
(6) Y—Urban Family Planning Services—			
O. 9·72	5·73	5·73	..
R. — 3·99			
(7) CC—Other Services and supplies—			
O. 21·28	10·45	9·40	— 1·05
S. 0·02			
R. — 10·85			
(8) DD—Mass Education—			
O. 5·00	2·82	2·82	..
R. — 2·18			
(9) EE—Training, Research and Statistics—			
EE. 2—Training of Nurses, Midwives and Lady Health Visitors—			
O. 6·36	2·72	2·72	..
R. — 3·64			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
282—Public Health, Sanitation and Water Supply —			
(10) OO—Prevention and Control of diseases—			
OO. 2—Small-pox Eradication Programme—			
O.	31·39	31·61	32·11
S.	2·42		
R.	—2·20			+0·50
(11) OO—Prevention and Control of Diseases—			
OO. 3—Leprosy—			
O.	10·88	20·12	20·12
S.	12·68		
R.	—3·44		
(12) QQ—Public Health, Water Supply and Sanitation—			
S.	15·00	15·00	5·19
			+9·81

The anticipated saving of Rs. 1,40·93 lakhs was stated to be due to (i) limiting expenditure to Central allocation (Rs. 46·59 lakhs); (ii) reappropriation of funds to relevant heads of account (Rs. 44·98 lakhs); (iii) reassessment of the actual requirement (Rs. 43·14 lakhs); (iv) Post-budget decision to meet expenditure mainly for completion and construction of buildings in the three medical colleges from the Public Works Budget for which supplementary grant was taken by surrendering funds under the head at serials 3 and 4 above (Rs. 5·74 lakhs) and (v) non-creation and non-filling of posts (Rs. 0·48 lakh). Reasons for the final saving of Rs. 9·81 lakhs in the case of head at serial (12) have not been intimated (April 1977).

(vii) The entire provision in the following head remained unutilised; reasons for the saving have not been intimated (April 1977).

281—Family Planning—

Z—Maternity and Child Health.	3·00	..	—3·00
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Grant No. 13—Expenditure relating to the Urban Development Department

(MAJOR HEADS : 253—DISTRICT ADMINISTRATION ; 259—PUBLIC WORKS ; 265—OTHER ADMINISTRATIVE SERVICES ; 276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES ; 277—EDUCATION ; 280—MEDICAL ; 281—FAMILY PLANNING ; 282—PUBLIC HEALTH—SANITATION AND WATER SUPPLY ; 283—HOUSING ; 284—URBAN DEVELOPMENT ; 288—SOCIAL SECURITY AND WELFARE ; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES ; 320—INDUSTRIES ; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS ; 459—CAPITAL OUTLAY ON PUBLIC WORKS ; 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE ; 480—CAPITAL OUTLAY ON MEDICAL ; 482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITARY AND WATER SUPPLY ; 483—CAPITAL OUTLAY ON HOUSING ; 484—CAPITAL OUTLAY ON URBAN DEVELOPMENT ; 682—LOANS FOR PUBLIC HEALTH, SANITATION AND WATER SUPPLY ; 684—LOANS FOR URBAN DEVELOPMENT ; 688—LOANS FOR SOCIAL SECURITY AND WELFARE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 6,31,94,000	} 8,03,41,000	10,37,54,934	+2,34,13,934
Supplementary 1,71,47,000			
Amount surrendered during the year			24,45,000
Charged—			
Supplementary 81,000	81,000	80,850	—150
Capital :			
Original .. 1,01,45,000	} 1,27,49,000	1,31,11,840	+3,62,840
Supplementary 26,04,000			
Amount surrendered during the year			4,69,000

Notes and comments :—

(i) Expenditure exceeded the grant both in revenue and capital sections by Rs. 2,34,13,934 and Rs. 3,62,840 respectively. The excesses require regularisation.

(ii) An excess of Rs. 1,41,27,630 had also occurred in the revenue section of the grant in 1974-75.

(iii) While the supplementary grant of Rs. 1,71.47 lakhs obtained in the revenue section in November 1975 (Rs. 35.10 lakhs) and March 1976 (Rs. 1,36.37 lakhs) proved inadequate, the department surrendered Rs. 24.45 lakhs in March, 1976.

(iv) In the capital section of the grant also the department surrendered Rs. 4.69 lakhs while there was an excess of Rs. 3.63 lakhs.

(v) Substantial excesses in the revenue section of the grant occurred in the following heads ; reasons for the excesses have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
259—Public Works—			
(1) C—Maintenance and Repairs—			
C. 1—External Water Supply and Sanitary Installations—			
O.	8.31	24.76	+15.87
S.	1.00		
R.	—0.42		
(2) C—Maintenance and Repairs—			
C. 2—Add—Proportionate Charges—			
	..	2.02	+2.02
282—Public Health, Sanitation and Water Supply—			
(3) P—Urban Water Supply Schemes—			
P. 1—Maintenance and Repairs—			
O.	75.00	1,21.13	+24.73
S.	25.15		
R.	—3.75		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) R—Suspense—			
O.	1,50.00	2,26.74	4,47.70
S.	76.74		
			+2,20.96
(5) S—Machinery and Equip- ment—			
O.	10.00	10.20	15.89
S.	0.70		
R.	—0.50		
			+5.69
(6) T—Rural piped water supply—			
O.	60.00	80.24	91.68
S.	20.00		
R.	0.24		
			+11.44

(vi) Excesses detailed above were partly offset by savings under :—

**282—Public Health, Sanitation
and Water Supply—**

(1) M—Sanitation Services—

M. 2—Deduct—Establishment Charges transferred to other heads of accounts—	..	—19.30	—19.30
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Reasons for the above savings have not been intimated (April 1977).

288—Social Security and Welfare—

(2) II—Irrecoverable Temporary
Loans written off—

O.	2.15
R.	—2.15			

The saving occurred due to non-sanction of remission of loans by the Revenue Department.

(vii) In the capital section excess occurred under the following heads ; reasons for the excess have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
459—Capital Outlay on Public Works—			
(1) RR—Construction—			
RR. 1—External Water Supply and Sanitary Installations—			
O.	3.28	5.78	15.09
S.	2.50		
			+9.31
483—Capital Outlay on Housing—			
(2) YY—Police Housing Scheme—			
	0.42	3.99	+3.57
(3) AAA—Rental Housing Scheme—			
	..	3.65	+3.65

(viii) Excess mentioned in note (vii) above were partly offset by savings under :—

483—Capital Outlay on Housing—			
(1) XX—Construction—			
XX. 1—New Capital Project—			
	..	-2.57	-2.57
(2) XX—Construction—			
XX.2—External Water Supply and Sanitary Installations—			
O.	2.00	6.41	2.68
S.	4.41		
			-3.73

	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) ZZ—Construction—			
ZZ.1—External Water Supply and Sanitary Installations—	3.67	1.03	—2.64

Reasons for savings in the above cases have not been intimated (April 1977).

688—Loans for Social Security
and Welfare—

(4) GGG—Rehabilitation Schemes—

GGG.1—Loans for displaced
persons—

S.	6.81	2.30	2.27	—0.03
R.	—4.51			

The saving of Rs. 4.51 lakhs was due to non-completion of formalities for granting loans to repatriates from Burma.

(ix) The expenditure under the grant includes Rs. 4,47.10 lakhs accounted for under the head 'Suspense'. The nature and scope of transactions under the head 'Suspense' and the accounting procedure followed for these transactions have been explained in note (xiv) below Grant No. "20—Expenditure relating to the Irrigation and Power Department".

A summary of transactions accounted for under 'Suspense' together with the opening and closing balances for 1975-76 is given below :—

Head	Balance on the 1st April 1975	Debits during the year	Credits during the year	Balance on the 31st March 1976
(In lakhs of rupees)				
282—Public Health, Sanitation and Water Supply.	—25.58	4,47.70	2,65.13	1,56.99

Grant No. 14—Expenditure relating to the Labour, Employment and Housing Department (All Voted)

(MAJOR HEADS : 276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES; 280—MEDICAL; 283—HOUSING; 287—LABOUR AND EMPLOYMENT; 683—LOANS FOR HOUSING AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,02,27,000	1,21,08,000	1,14,12,348	— 6,95,652
Supplementary	18,81,000			
Amount surrendered during the year				4,13,000
Capital :				
Voted—				
Original	83,85,000	83,85,000	78,69,932	—5,15,068
Amount surrendered during the year				4,48,000

Notes and Comments :—

(i) In the revenue section of the grant saving mainly occurred in the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
280—Medical—			
D—Employees State Insurance Scheme—			
D.2—Hospitals—			
O.	6.15	6.99	4.75
S.	2.01		
R.	—1.17		
			—2.24

Anticipated saving of Rs. 1.17 lakhs was due to non-opening of 10-bedded Employees State Insurance Ward at Jaykaypur and late opening of Employees State Insurance Hospital at Kansabahal. Final saving of Rs. 2.24 lakhs was due mainly to transaction of expenditure which represented security deposit made by the Government to the Public Account of the State.

(ii) In the capital section of the grant saving occurred mainly in the following head :—

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

683—Loans for Housing—

AA—Subsidised Industrial Housing Scheme—

O.	4.50	1.56	1.56	..
R.	—2.94			

Saving was due to change in the scheme for construction of industrial tenements.

Grant No. 15

Grant No. 15—Expenditure relating to the Department of Tourism and Cultural Affairs (All Voted)

(MAJOR HEADS : 276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES ; 277—EDUCATION ; 278—ART AND CULTURE ; 296—SECRETARIAT-ECONOMIC SERVICES ; 339—TOURISM AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original ..	55,77,000	64,48,000	62,14,622
Supplementary	8,71,000		
Amount surrendered during the year			1,08,000
Capital :			
Original ..	42,000	42,000	32,499
Amount surrendered during the year			—9,501
			3,000

Grant No. 16—Expenditure relating to the Planning and Co-ordination Department (All Voted)

(MAJOR HEADS : 287—LABOUR AND EMPLOYMENT ; 288—SOCIAL SECURITY AND WELFARE ; 296—SECRETARIAT-ECONOMIC SERVICES ; 304—OTHER GENERAL ECONOMIC SERVICES ; 305—AGRICULTURE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original .. 72,09,000	82,03,000	75,59,950	—6,43,050
Supplementary 9,94,000			
Amount surrendered during the year			6,98,000
Capital :			
Original 1,40,000	1,40,000	90,565	—49,435
Amount surrendered during the year			46,000

Notes and comments :—

In the revenue section of the grant saving occurred in the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
296—Secretariat-Economic Services—			
(1) F—Other offices—			
(Special Non-Plan)			
O. 7.29	4.26	4.25	—0.01
R. —3.03			
(2) G—Other offices—			
(State Plan)			
O. 3.00	0.30	0.30	..
R. —2.70			

Saving in the above heads was due mainly to non-implementation of the scheme "State Planning Machinery" and non-filling of posts.

Grant No. 17—Expenditure relating to the Rural Development Department

(MAJOR HEADS : 259—PUBLIC WORKS ; 283—HOUSING ; 287—LABOUR AND EMPLOYMENT ; 288—SOCIAL SECURITY AND WELFARE ; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 296—SECRETARIAT-ECONOMIC SERVICES ; 306—MINOR IRRIGATION ; 314—COMMUNITY DEVELOPMENT ; 337—ROADS AND BRIDGES ; 459—CAPITAL OUTLAY ON PUBLIC WORKS ; 480—CAPITAL OUTLAY ON MEDICAL ; 483—CAPITAL OUTLAY ON HOUSING ; 506—CAPITAL OUTLAY ON MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT ; 537—CAPITAL OUTLAY ON ROADS AND BRIDGES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	11,00,23,000	15,10,65,000	11,57,59,463
Supplementary	4,10,42,000		
Amount surrendered during the year			4,25,87,000
Charged—			
Supplementary	32,000	32,000	28,590
			—3,410
Capital :			
Original	3,93,68,000	4,17,30,000	4,07,68,635
Supplementary	23,62,000		
Amount surrendered during the year			13,73,000

The expenditure in the capital section does not include Rs. 7,557 spent from out of advance from the Contingency Fund sanctioned in March 1976 but not recouped to the fund till the close of the year.

Notes and comments :—

(i) Rs. 4,25.87 lakhs and Rs. 13.73 lakhs were surrendered by the Department on 31st March 1976 as surplus to requirement against the available savings of Rs. 3,53.06 lakhs and Rs. 9.61 lakhs in the revenue and capital section of the grant respectively.

(ii) In the revenue section of the grant the department obtained supplementary grant of Rs. 4,10.42 lakhs (Rs. 14.21 lakhs in November 1975 and Rs. 3,96.21 lakhs in March 1976). It, however, surrendered Rs. 4,25.87 lakhs in March 1976. The supplementary grant could have been restricted to token amount only.

(iii) In the revenue section of the grant, the saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Securities and Welfare—			
K—Welfare of Scheduled Tribes—			
O.	4,17.00	20.97	10.09
R.	—3,96.03			—10.88

Anticipated saving was due to non-receipt of Central assistance. Reasons for final saving have not been intimated (April 1977).

(iv) The entire provision remained unutilised under :—

288—Social Security and Welfare—

(1) I—Welfare of Backward Classes—

O.	1.50	3.50	..	—3.50
S.	2.00			

(2) L—Welfare of Scheduled Castes—

O.	10.92	2.00	..	—2.00
R.	—8.92			

(3) M—Welfare of Denotified and Nomadic tribes—

O.	4.07
R.	—4.07			

The anticipated saving of Rs. 12.99 lakhs in the above cases was attributed to non-receipt of work-wise allotment from the Tribal Rural Welfare Department by the Rural Development Department. Reasons for the final saving of Rs. 5.50 lakhs have not been intimated (April 1977).

(v) Above savings were partly counterbalanced by the excess in the following head ; reasons for the excess have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314— Community Development—			
Rural Works Programme—			
V—Suspense—			
O.	3,00.00	6,00.00	6,87.97
S.	3,00.00		
			+87.97

(vi) In the capital section, the saving occurred mainly under:—

459—Capital Outlay on Public Works—

(1) Z—Construction—

O.	4.42	0.24	0.25	+0.01
R.	—4.18			

480—Capital Outlay on Medical—

(2) AA—Medical Relief—

O.	8.00	0.90	0.42	—0.48
R.	—7.10			

Anticipated saving of Rs. 11.28 lakhs was due mainly to non-receipt of details of allotment and list of works from Agriculture Department by the Rural Development Department (Rs. 4.18 lakhs); surrender of funds as per the decision of the Health Department (Rs. 7.00 lakhs).

(vii) *Suspense account*—The expenditure under the grant includes Rs. 6,88.26 lakhs relating to purchase of stores, etc. for the Rural Engineering Organisation booked under 'Suspense' under '314—Community Development'. The nature and scope of the transactions under the head "Suspense" and the accounting procedure followed for those transactions have been explained in note (xiv) below Grant No. 20—"Expenditure relating to the Irrigation and Power Department".

A summary of the transactions in the suspense account during 1975-76 is given below:—

Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
79.32	6,88.26	5,08.99	2,58.59
(In lakhs of rupees)			

**Grant No. 18—Expenditure relating to the Community Development
and Panchayati Raj Department**

(MAJOR HEADS : 283—HOUSING; 288—SOCIAL SECURITY AND WELFARE; 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES; 296—SECRETARIAT-ECONOMIC SERVICES; 314—COMMUNITY DEVELOPMENT; 483—CAPITAL OUTLAY ON HOUSING; 514—CAPITAL OUTLAY ON COMMUNITY DEVELOPMENT; 714—LOANS FOR COMMUNITY DEVELOPMENT AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual Expenditure	Excess— Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original ..	8,79,65,000	11,68,51,000	10,86,79,440
Supplementary	2,88,86,000		
Amount surrendered during the year			37,91,000
Charged—			
Original .. .. .	..	3,000	..
Supplementary	3,000		
Amount surrendered during the year			1,000
Capital:			
Voted—			
Original ..	13,25,000	13,25,000	10,25,120
Amount surrendered during the year			2,24,000

The expenditure does not include Rs. 4,951 spent from out of the advance from the Contingency Fund sanctioned in March 1976 but not recouped to the fund till the close of the year.

Notes and comments:—

(i) Revenue—The entire provision remained unutilised under:—

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

288—Social Security and Welfare—

(1) N—Education and Welfare of handicapped—

N.1—Grants—

S.	20.00	20.00	..	—20.00
----	-------	-------	----	--------

Saving was due to non-finalisation of the programme by Government for (i) construction of school buildings and hostels and (ii) purchase of specialised equipment.

314—Community Development—

Community Development Programme—

(2) HH—Other Expenditure—

HH.1—Survey in chronically drought affected areas—

O.	9.00	}
R.	—9.00				

Saving was due to discontinuance of the scheme.

(ii) Saving also occurred under:—

288—Social Security and Welfare—

(1) H—Pension under Social Security Scheme—

H.1—Oldage pensions for destitutes—

S.	14.50	}	4.77	2.84	—1.93
R.	—9.73				

Saving was due to late introduction of the scheme and receipt of lesser number of applications than anticipated.

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

(In lakhs of rupees)

314—Community Development—

General—

(2) Z—Direction and Administration—

Z.1—Stage II Blocks strengthening Blocks staff—

O.	52.00	} 39.63	35.09	—4.54
S.	0.02			
R.	—12.39			

Saving was due mainly to reduction in establishment of Sub-Assistant Engineers.

Community Development Programme—

(3) GG—Multipurpose Programme—

GG.2—Social Services Grants to Panchayat Samities.

O.	20.00	} 11.75	11.74	—0.01
S.	0.01			
R.	—8.26			

Saving was due mainly to reduction in establishment of Sub-Assistant Engineers and non-holding of Panchayat Samity elections.

Rural Works Programme—

(4) II—Other expenditure—

II.1—Rural Employment project.

O.	15.99	} 11.20	12.88	+1.68
R.	—4.79			

Saving was due to reduction in Central assistance.

(iii) Augmentation of provision due to grant of additional dearness allowance proved excessive under the following in view of final saving attributed to less requirement by drawing officers.

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

314—Community Development—

U—Assistance to Panchayati Raj Institutions.—

U.1—Post Stage II Blocks—

O.	3,59.43	}	4,47.31	4,32.90	—14.41
S.	52.29				
R.	35.59				

(iv) In the capital section of the grant, saving occurred in the following head:—

766—Loans to Government Servants, etc.—

LL—Festival advances—

O.	8.60	}	6.36	6.05	—0.31
R.	—2.24				

Saving was due to less requirement reasons for which have not been intimated (April 1977).

(v) *Personal Ledger Account of Central Store Suspense*—A summary of the personal ledger accounts of Block Development Officers for 1975-76 is given below. There were no transactions after 1971-72—

Opening balance on the 1st April 1975	Credits during the year	Debits during the year	Closing balance on the 31st March 1976
Rs.	Rs.	Rs.	Rs.
18,15,768	18,15,768

(vi) *Suspense account of spare parts of irrigation pumps and bone digesters*—Government have supplied irrigation pumps and bone digesters etc. to different Gram Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts, a scheme was formulated during 1959-60 for stocking these at district headquarters for sale to Gram Panchayats. The transactions pertaining to the purchase

and sale of the parts are accounted for under the head 'Suspense'. The debits in the 'Suspense' account represent the value of spare parts purchased and the credits represent the payments made by the Gram Panchayats.

There were no transactions under the head 'Suspense' after 1965-66. The balance of Rs. 10,342 (Debit) as at the end of 31st March 1965 remained uncleared as on 31st March 1976. It represents the value of stores remaining unsold with the department.

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

The transactions pertaining to the stores are recorded under the head 'Suspense'. The debits in the 'Suspense' account represent the value of stores purchased and the credits represent the value of stores transferred to the accounts of the works.

There were no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs.

Grant No. 19

Grant No. 19—Expenditure relating to the Industries Department

(MAJOR HEADS: 265—OTHER ADMINISTRATIVE SERVICES; 277—EDUCATION; 287—LABOUR AND EMPLOYMENT; 288—SOCIAL SECURITY AND WELFARE; 295—OTHER SOCIAL AND COMMUNITY SERVICES; 296—SECRETARIAT-ECONOMIC SERVICES; 297—FOREIGN TRADE AND EXPORT PROMOTION; 298—CO-OPERATION; 304—OTHER GENERAL ECONOMIC SERVICES; 320—INDUSTRIES; 321—VILLAGE AND SMALL INDUSTRIES; 498—CAPITAL OUTLAY ON CO-OPERATION; 520—CAPITAL OUTLAY ON INDUSTRIAL RESEARCH AND DEVELOPMENT; 521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES; 688—LOANS FOR SOCIAL SECURITY AND WELFARE; 698—LOANS TO CO-OPERATIVE SOCIETIES; 721—LOANS FOR VILLAGE AND SMALL INDUSTRIES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	3,70,70,000	4,30,13,452	—28,08,548
Supplementary	87,52,000		
Amount surrendered during the year			13,85,000

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i>	} 23,000	12,682	—10,318
<i>Supplementary</i> 23,000			
<i>Amount surrendered during the year</i>			<i>nil</i>
<i>Capital:</i>			
<i>Voted—</i>			
<i>Original</i> .. 1,91,30,000	} 2,55,08,000	2,39,43,359	—15,64,641
<i>Supplementary</i> 63,78,000			
<i>Amount surrendered during the year</i>			14,82,000
<i>Charged—</i>			
<i>Original</i>	} 18,000	18,000	..
<i>Supplementary</i> 18,000			
<i>Amount surrendered during the year</i>			<i>nil</i>

The expenditure in the revenue section does not include Rs. 1,88,000 spent from out of an advance from the Contingency Fund sanctioned in March 1976 but not recouped to the fund till the close of the year.

Notes and comments:—

(i) In the revenue section of the grant the department surrendered Rs. 13.85 lakhs in March 1976 against the available saving of Rs. 28.08 lakhs.

(ii) Saving occurred mainly under:—

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

288—Social Security and Welfare—

**Other Social Security and Welfare
Programme—**

(1) Q—Other programme—

O.	7.11	} 4.64	4.64	..
S.	1.88			
R.	—4.35			

The saving was due to non-sanctioning of posts on account of delay in execution of the Employment Promotion Programme (Rs. 1.88 lakhs) and availing of stipend by less number of displaced gold smith students (Rs. 2.47 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries—			
(2) TT—Direction and Administration.			
O.	5.03	2.72	2.34
R.	—2.31			—0.38

Saving was attributed to non-payment of subsidies to small industries (Rs. 0.90 lakh), non-creation of posts and late appointment of staff (Rs. 0.32 lakh) and non-implementation of the scheme of Marketing and Guidance Cell (Rs. 0.24 lakh).

(iii) In the capital section of the grant, substantial saving occurred under :—

520—Capital Outlay on Industrial Research and Development—

EEE—Other Expenditure—

EEE.2—Share Capital investment in the Orissa Industrial Promotion and Investment Corporation.

O.	30.00	15.01	15.00
R.	—14.99			—0.01

The saving was due mainly to post-budget decision to meet the expenditure towards subsidy for power from revenue (Rs. 14.00 lakhs).

(iv) *Personal Ledger Account*—The expenditure in the grant includes Rs. 11.92 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account for 1975-76 in the name of the

Director of Industries, Orissa, Cuttack for the transactions of certain commercial undertakings is given below :—

Scheme	Balance on the 1st April 1975	Credits during the year	Debits during the year	Balance on the 31st March 1976
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery.	—24,324(a)	8,32,970	7,99,972	8,683
(2) Boudh Tannery	—1,02,486(a)	4,14,500	3,92,058	—80,044 (b)
(3) Raniganj tiles (c)	1,27,246	..	..	1,27,246

Grant No. 20—Expenditure Relating to the Irrigation and Power Department

(MAJOR HEADS : 245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES ; 296—SECRETARIAT-ECONOMIC SERVICES ; 306—MINOR IRRIGATION ; 312—FISHERIES ; 331—WATER AND POWER DEVELOPMENT SERVICES ; 332—MULTIPURPOSE RIVER PROJECTS ; 333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS ; 334—POWER PROJECTS ; 531—CAPITAL OUTLAY ON WATER AND POWER DEVELOPMENT SERVICES ; 532—CAPITAL OUTLAY ON MULTIPURPOSE RIVER PROJECTS ; 533—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS ; 534—CAPITAL OUTLAY ON POWER PROJECTS AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	29,16,08,000	31,01,96,000	29,18,34,847
Supplementary	1,85,88,000		
Amount surrendered during the year (March 1976)			72,03,000

(a) Balance corrected *Proforma*.

(b) The *minus* balance is due to misclassification by Treasuries, which is under reconciliation.

(c) Inoperative from 1969-70.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	..	} 6,000	..	—6,000
<i>Supplementary</i>	6,000			
<i>Amount surrendered during the year</i>				<i>nil</i>
 <i>Capital :</i>				
<i>Voted—</i>				
<i>Original</i>	41,61,16,000	} 48,00,68,000	40,27,98,521	—7,72,69,479
<i>Supplementary</i>	6,39,52,000			
<i>Amount surrendered during the year (March 1976)</i>				<i>7,47,00,000</i>
 <i>Charged</i>				
<i>Original</i>	..	} 5,00,000	2,25,974	—2,74,026
<i>Supplementary</i>	5,00,000			
<i>Amount surrendered during the year (March 1976)</i>				<i>3,000</i>

Notes and comments :—

(i) The provision made under this grant was to accommodate capital expenditure, besides normal revenue expenditure, on Bhimkund and Rengali Irrigation Projects, Hirakud Stage I and II, Balimela Project, Delta Irrigation Scheme, Major and Medium Irrigation Projects, Flood Control Projects and Lift Irrigation Works.

(ii) The department surrendered Rs. 72.03 lakhs on 31st March 1976 in the revenue section against the actual saving of Rs. 1,83.61 lakhs.

(iii) In the following heads provision of Rs. 3,06.56 lakhs for interest on capital outlay of certain irrigation projects remained unutilised ; reasons for the non-utilisation of the provision have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
332—Multipurpose River Projects—			
Hirakud Dam Project-Stage I—			
(1) Q—Other expenditure—			
Q.1—Interest—			
O.	3,66.70	4,17.95	1,21.43
S.	37.25		
R.	14.00		
			—2,96.52
Rengali Irrigation Project—			
(2) U—Other expenditure—			
U.1—Interest—			
O.	91.98	70.07	57.94
R.	—11.91		
			—12.13
(iv) Saving occurred mainly under :—			
296—Secretariat-Economic Services—			
(1) D—Secretariat—			
D.2—Lump provision for Dearness Allowance—			
S.	18.45	..	..
R.	—18.45	..	..
Rupees 7.74 lakhs were re-appropriated to other heads and the balance of Rs. 10.71 lakhs was surrendered being surplus to requirement.			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
312—Fisheries—			
(2) J—Fishing Harbour and landing Facilities—			
J.1—Major works—			
O.	45.00	}	.. .. ..
R.	—45.00		
Saving was due to non-approval of estimates of works/non-receipt of Central assistance.			
331—Water and Power Development Services—			
Water Development—			
(3) M—Survey and Investigation (State Plan)—			
M.1—Investigation of Medium Irrigation Projects—			
O.	39.00	}	39.63 26.24 —13.39
S.	0.02		
R.	0.61		
Reasons for the final saving have not been intimated (April 1977).			
332—Multipurpose River Projects—			
Balimela Dam Project—			
(4) R—Power House—			
R.1—Maintenance—			
O.	20.38	}	14.00 12.72 —1.28
R.	—6.38		
Saving was due mainly to observance of economy measures.			

(v) Saving in note (iv) above was partly counterbalanced by excess mainly under the following heads ; reasons for the excess have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
332—Multipurpose River Projects—			
(1) P—Irrigation Schemes—			
P.2—Hirakud Security Force—			
O.	4.51	5.18	11.22
S.	0.25		
R.	0.42			+6.04
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
Irrigation Projects (Commercial)—			
(2) X—Orissa Canals—			
X.2—Suspense—			
O.	2.00	1.50	9.96
R.	—0.50			+8.46
(3) Z—Delta Irrigation Scheme—			
Z.1—Maintenance	13.13	19.96	+6.83
(4) EE—Other expenditure—			
EE.1— <i>Add.</i> -Amount (30.3 per cent) transferred from Major head "332—Multipurpose River Projects—Hirakud Stage I (Irrigation Portion)"—			
O.	14.43	16.21	22.49
R.	1.78			+6.28
(5) LL—Suspense	2,00.00	3,84.18	+1,84.18

(vi) In the capital section of the grant (voted) the department obtained supplementary grants of Rs. 3,75.06 lakhs (November 1975) and Rs. 2,64.46 lakhs (March 1976). The expenditure, however, did not come up even to the original provision.

(vii) Substantial savings occurred in the capital section of the grant under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects—			
Potteru Irrigation Project—			
(1) XX—Irrigation Schemes—			
XX. 3—Canals and Branches—			
XX.3(1)—Major Works—			
O.	1,95.76	61.64	58.55
R.	-1,34.12		
(2) XX. 3—Canals and Branches—			
XX. 3 (4)—Suspense—			
O.	42.50	37.50	1.54
R.	-5.00		
(3) XX. 4—Buildings—			
XX. 4 (2)—Minor Works—			
O.	15.95	14.23	1.46
R.	-1.72		
Rengali Irrigation Project—			
(4) AAA—Flood Control and Drainage Schemes—			
AAA. 1—Protective works—			
AAA. 1 (1)—Works—			
O.	1,95.00	56.00	62.03
R.	-1,39.00		
+6.03			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) AAA. 1—Protective works—			
AAA. 1(2)—Machinery and Equipments—			
O. 40·00	6·00	14·71	+8·71
R. —34·00			
(6) AAA. 2—Buildings—			
AAA. 2 (1)—Major works—			
O. 70·00	50·00	31·02	—18·98
R. —20·00			
Balimela Dam Project—			
(7) FFF—Irrigation Scheme—			
FFF. 2—Reservoir—			
O. 55·00	30·00	14·89	—15·11
R. —25·00			
(8) FFF. 3—Spillway—			
O. 1,70·40	1,35·45	88·26	—47·19
R. —34·95			
(9) GGG—Power Scheme—			
GGG. 1—Power House—			
GGG. 1 (4)—Suspense—			
O. 47·00	38·00	3·75	—34·25
R. —9·00			
Rengali Irrigation Project—			
(10) HHH—Flood Control and Drainage Scheme—			
HHH. 2—Tools and Plant—			
O. 30·00	..	1·12	+1·12
R. —30·00			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(11) HHH. 6—Protective works—			
S. 1,68.33 }	74.71	79.78	+5.07
R. —93.62 }			
(12) III—Irrigation Schemes—			
III. 2—Canals, Branches and Distributaries—			
II. 2 (1)—Works—			
O. 42.78 }	39.36	38.88	—0.48
S. 20.62 }			
R. —24.04 }			
(13) MMM—Salandi Irrigation Project—			
MMM. 5—Water courses—			
MM. 5 (3)—Suspense—	13.70	3.02	—10.68
(14) OOO—Medium Irrigation Projects—			
OOO. 3—Bahuda Irrigation Project—			
O. 21.00 }	11.00	9.39	—1.61
R. —10.00 }			
(15) 000.7—Baghua Irrigation Project—			
O. 50.00 }	40.00	31.65	—8.35
R. —10.00 }			
(16) 000. 13—Pilla Salki Irrigation Project—			
O. 28.00 }	14.60	6.62	—7.98
R. —13.40 }			
(17) 000.14—Ongo Irrigation Project—	70.00	44.03	—25.97

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(18) 000.20—Nesa Irrigation Project—			
O. 20.00	6.99	—0.07	—7.06
R. —13.01			
(19) 000.21—Pitamahal Irrigation Project—			
O. 70.00	28.89	23.04	—5.85
R. —41.11			
(20) 000.23—Dahuka Irrigation Project—			
O. 40.00	30.50	11.20	—19.30
R. —9.50			

Out of the total net saving of Rs. 8,81.17 lakhs, anticipated saving of Rs. 6,47.47 lakhs was due mainly to (i) less expenditure due to less receipt of grant from Government of India (Rs. 3,33.84 lakhs), (ii) non-clearance of schemes by the Planning Commission (Rs. 1,16.63 lakhs), (iii) slow progress of works (Rs. 89.95 lakhs), (iv) reduction in Plan outlay (Rs. 89.19 lakhs) and (v) non-finalisation of land acquisition cases (Rs. 8.86 lakhs); reasons for the final saving of Rs. 2,54.63 lakhs and excess of Rs. 20.93 lakhs have not been intimated (April 1977).

(viii) Entire provision remained unutilised in the following heads :—

532—Capital Outlay on Multipurpose River Projects—

Rengali Irrigation Project—

(1) AAA—Flood Control and Drainage Schemes—

AAA. 2—Buildings—

AAA. 2 (3)—Suspense—

O. 20.00	}
R. —20.00	

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) KKK—Delta Irrigation Project—Stage I—			
KKK.5—Drainage and protective works—			
KKK.5(1) Works—			
O. 44.60	44.20	32.76	—11.44
R. —0.40			
(3) OOO—Medium Irrigation Project—			
OOO.9—Sundar Irriga- tion Project	80.00	60.41	—19.59
(4) OOO.17—Darj a n g Irrigation Project—			
O. 35.00	13.00	15.01	+2.01
R. —22.00			
(5) OOO.22—Dumarbahal Irrigation Project—			
O. 25.00	30.00	14.85	—15.15
R. 5.00			

Out of the total net saving of Rs. 76.27 lakhs, anticipated saving of Rs. 26.26 lakhs was due to—

- (a) curtailment of expenditure on account of reduction in Plan Outlay (Rs. 22 lakhs);
- (b) reassessment of requirements (Rs. 3.86 lakhs); and
- (c) non-execution of works (Rs. 0.40 lakh).

Reasons for the remaining saving of Rs. 57.02 lakhs and excess of Rs. 7.01 lakhs have not been intimated (April 1977).

(x) The savings in notes (vii), (viii) and (ix) above were counterbalanced by excess mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multipurpose River Projects—			
Potteru Irrigation Project—			
(1) XX—Irrigation Schemes—			
XX. 1—Barrage—			
XX. 1(4) Suspense	3.50	42.01	+38.51
Rengali Irrigation Project—			
(2) AAA—Flood Control and Drainage Schemes—			
AAA.1—Protective Works—			
AAA.1(3)—Suspense	80.00	1,76.19	+96.19
Balimela Irrigation Project—			
(3) GGG—Power Scheme—			
GGG.2—Water Conduit System—			
GGG.2(4) Suspense	18.00	64.86	+46.86
Rengali Project—			
(4) HHH—Flood Control and Drainage Scheme—			
HHH.5—Suspense—			
S.	4.00	} 1,52.07	1,47.42
R.	1,48.07		
(5) JJJ—Power Scheme—			
JJJ. 3—Buildings—			
JJJ. 3(4) Suspense— Debit	8.50	28.42	+19.92

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—				
(6) KKK—Delta Irrigation Project—				
Stage—I—				
KKK.4—Distributaries—				
KKK.4(1)—Works—				
O.	33.63	37.63	51.09	+13.46
S.	4.00			
(7) OOO—Medium Irrigation Projects—				
OOO.16—Ramiala Irrigation Project—				
O.	20.00	65.00	69.15	+4.15
R.	45.00			
(8) OOO.18—Kala Irrigation Project				
		80.00	1,03.79	+23.79
OOO.19—Khadakhei Irrigation Project				
		80.00	1,15.76	+35.76
534—Capital Outlay on Power Projects—				
Hydro-Electric Schemes				
(10) XXX—Upper Kolab Project—				
XXX.3—Ancillary works—				
XXX.3(3) Suspense—				
O.	1.00	5.44	14.92	+9.48
R.	4.44			

Reasons for the excess in all the above cases have not been intimated (April 1977).

(xi) Augmentation of provision in the following head by reappropriation on 31st March 1976 anticipating additional expenditure proved unnecessary; reasons for the final savings have not been intimated (April 1977).

Head	Total	Actual	Excess+
	grant	expenditure	Saving—
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose River Projects—			
Balimela Dam Project—			
FFF—Irrigation Schemes—			
FFF.1—Dam and Appurtenant Works—			
FFF.1(1) Works—			
O.	4,05.00	4,22.00	3,69.09
S.	0.01		
R.	16.99			—52.91

(xii) The percentages of establishment and tools and plant charges to works outlay in respect of (i) Multipurpose River Schemes and (ii) Irrigation Works for the three years ending with 1975-76 are compared below:—

Multipurpose River Schemes	Year	Works outlay	Establishment charges	Tools and plant charges	Percentages	
					Establishment charges to works outlay	Tools and Plant charges to works outlay
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
1. Multipurpose river schemes—						
(a) Hirakud Dam Project	1973-74	72.51	25.40	6.22	35.03	8.58
	1974-75	56.91	31.53	5.80	55.41	10.19
	1975-76	79.30	43.62	7.12	55.01	8.98

Multipurpose river schemes	Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
					Establishment charges to works outlay	Tools and plant charges to works outlay
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
(b) Balimela Dam Project	1973-74	7,22.25	71.85	6.61	9.95	0.92
	1974-75	5,96.78	81.76	—38.24	13.70	—6.41
	1875-76	6,56.43	94.34	—0.67	14.37	—0.10
(c) Rengali Multipurpose River Project	1973-74	1,23.55	10.82	2.47	8.76	2.00
	1974-75	2,73.99	35.64	13.51	13.01	4.93
	1975-76	2,33.54	61.39	25.44	26.29	10.89
(d) Bhimkund Irrigation Project.	1973-74	28.95	4.13	0.04	1,40.11	1.19
	1974-75	9.19	2.65	0.03	28.83	0.32
	1975-76	2.39	2.54	0.02	1,06.34	0.88
(e) Potteru Irrigation Project	1973-74	37.23	1.24	0.13	3.34	0.35
	1974-75	37.06	2.42	1.64	6.53	4.43
	1975-76	79.56	7.32	6.55	9.20	8.23
2. Irrigation Works (excluding works incharge of Civil Officers and investigation expenditure)	1973-74	8,44.10	1,71.16	25.00	20.28	2.96
	1974-75	10,72.05	1,73.50	26.01	16.18	2.43
	1975-76	15,62.19	2,31.78	45.62	14.84	2.92

(xiii) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project for 1975-76—* 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 accounts by debit to the heads concerned and credit to "Grant No. 20—against 333—Irrigation, etc."

For Hirakud Dam Project establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting to "Grant No. 20 against 532—Capital Outlay, etc.—Hirakud Dam Project—Stage I and II" and credit to "Grant No. 20 against 332—Multipurpose River Projects".

(xiv) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes Rs. 12,58.55 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 Demands for Grants exclude the credits and are for the gross debits. The transactions under 'Suspense' are accounted for under four sub-heads, viz., (a) Purchases, (b) Stock, (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature and accounting of the 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 without being paid for or adjusted during the month, their value is credited to Purchases by per contra debit to 'Work' or 'Stock' as the case may be. When payment is made or the value is adjusted by transfer the head 'Purchases' is debited. The head 'Purchases' thus shows a credit (negative) balance representing the value of stores received but not paid for or adjusted.

(b) *Stock*—This is debited with the value of materials received for stock purposes. 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 Works Advances*—The debits represent (1) the value of stores sold on credit, (2) expenditure incurred on deposit work in excess of deposits received, (3) 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 departmental workshops are initially debited to this head pending their recovery or adjustment.

Summary of 'Suspense' transaction—A summary of the transactions accounted for under the minor head 'Suspense' together with the opening and closing balances for 1975-76 is given below:—

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
(a) 259—Public Works—				
Purchases	—27.32	..	..	—27.32
Stock	6.93	..	..	6.93
Miscellaneous Works..	5.31	..	..	5.31
Advances				
Total	—15.08	..	..	—15.08
(b) 331—Water and Power Development Services—				
(1) <i>Water Development</i>				
Miscellaneous Works	—0.10	..	..	—0.10
Advances				
(c) 332—Multi p u r p o s e River Projects.—				
(1) <i>Hirakud Dam Project</i> —				
Stage I—				
(i) <i>Irrigation Scheme</i> —				
Purchases ..	—33.63	3.04	4.27	—34.86
Stock ..	1.18	2.71	2.36	1.53
Miscellaneous Works	40.12	3.89	3.42	40.59
Advances				
Workshop Suspense ..	—0.11	..	..	—0.11
(a)				
Total ..	7.56	9.64	10.05	7.15

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

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
<i>(ii) Canals, Branches and Distributaries—</i>				
Purchases ..	—3.94	0.84	0.60	—3.70
Stock ..	2.20	1.23	1.41	2.02
Miscellaneous Works Advances	1.47	0.50	0.53	1.44
Workshop Suspense ..	—0.07	..	..	—0.07 (a)
Total ..	—0.34	2.57	2.54	—0.31
<i>(iii) Hydro-Electric Installation—</i>				
Purchases ..	—3.02	..	..	—3.02
Stock ..	12.24	..	..	12.24
Miscellaneous Works Advances	1.36	..	..	1.36
Total ..	10.58	..	..	10.58
<i>(2) Hirakud Dam Project— Stage-II—</i>				
Purchases ..	—3.39	..	..	—3.39
Stock ..	3.86	..	..	3.86
Miscellaneous Works Advances	1.73	..	..	1.73
Workshop Suspense ..	0.01	..	..	0.01
Total ..	2.21	..	..	2.21
<i>(3) Balimela Dam Project— Power Scheme—</i>				
Miscellaneous Works Advances ..	..	0.01	0.01	..

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

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
(d) 333—Irrigation, Navigation, Drainage and Flood Control projects—				
(1) Irrigation Projects (Commercial)— Orissa Canals—				
Workshop Suspense ..	18.24	9.96	4.01	24.19
(2) Flood Control and Anti-Sea Erosion Projects—				
Purchases ..	—59.16	53.33	58.42	—64.25
Stock ..	27.60	1,85.41	1,65.62	47.39
Miscellaneous Works .. Advances	53.68	1,45.44	1,29.10	70.02
Total ..	22.12	3,84.18	3,53.14	53.16
(e) 334—Power projects— Talcher Thermal Scheme—				
Purchases	—0.64	..	..	—0.64
Stock ..	0.61	..	..	0.61
Miscellaneous Works Advances	0.01	..	..	0.01
Total ..	—0.02	..	..	—0.02
(f) 505—Capital outlay on Agriculture— Lift Irrigation—				
Purchases	—12.01	..	..	—12.01
Stock ..	64.25	..	..	64.25
Miscellaneous Works Advances	72.55	..	..	72.55
Workshop Suspense ..	1.49	..	..	1.49
Total ..	1,26.28	..	..	1,26.28

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
<i>(g) 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</i>				
Suspense	..	—0.03	..	—0.03
<i>(h) 531—Capital Outlay on Water and Power Development Services—</i>				
Purchases	..	0.08	..	0.08
Stock	..	*	0.01	—0.01
Total	..	0.08	0.01	0.07
<i>(i) 532—Capital Outlay on Multipurpose River Projects—</i>				
<i>(1) Hirakud Dam Project—</i>				
<i>Stage-I—</i>				
Purchases	..	—56.13	0.04	—56.09
Stock	..	1,85.48	6.76	1,89.21
Miscellaneous Works Advances		37.08	0.70	33.34
Workshop Suspense		62.63	6.82	69.16
Total	..	2,29.06	14.32	2,35.62

* Rs. 195 only.

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
(2) <i>Hirakud Dam Project—Stage-II—</i>				
Purchases ..	—28·83	..	..	—28·83
Stock ..	—3·42	..	..	—3·42
Miscellaneous Advances Works	33·65	..	..	(a) 33·65
Total ..	1·40	..	..	1·40
(3) <i>Balimela Project — Dam and Appurtenant Works —</i>				
Purchases ..	—3,06·54	20·95	27·16	—3,12·73
Stock ..	2,08·67	84·92	50·21	2,43·38
Miscellaneous Advances Works	3,55·26	44·25	94·10	3,05·41
Workshop Suspense	11·74	8·26	1·06	18·94
Total ..	2,69·13	1,58·38	1,72·53	2,54·98
(4) <i>Balimela Project — Power Scheme —</i>				
Purchases ..	—45·24	9·75	0·28	—35·77
Stock ..	46·46	72·51	78·83	40·14
Miscellaneous Advances Works	69·08	57·42	52·99	73·51
Workshop Suspense	6·66	6·79	1·32	12·13
Total ..	76·96	1,46·47	1,33·42	90·01

(a) *Mints* balance was due to excess adjustment in stock issue of defunct *Chipilima* Division during 1963-64.

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
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(In lakhs of rupees)

(5) Rengali Project —

Power Scheme —

Purchases	4.70	10.95	—6.25
Stock	7.06	0.45	6.61
Miscellaneous Works Advances	.. ..	16.66	0.59	16.07
Total	.. ..	28.42	11.99	16.43

(6) Rengali Project —

Flood Control and Drainage Scheme —

Purchases	.. ..	—1,24.02	68.29	36.24	—91.97
Stock	.. ..	1,24.74	1,07.91	64.69	1,67.96
Miscellaneous Works Advances	.. ..	1,33.68	1,47.42	71.67	2,09.43
Total	.. ..	1,34.40	3,23.62	1,72.60	2,85.42

(7) Rengali Project —

Irrigation Scheme—

Purchases	.. ..	..	..	0.06	—0.06
Stock	.. ..	0.15	0.13	0.01	0.27
Miscellaneous Works Advances	.. ..	0.06	0.21	0.03	0.24
Total	.. ..	0.21	0.34	0.10	0.45

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
(8) <i>Bhimkund Project</i> —				
Purchases ..	—0·33	..	..	—0·33
Stock ..	0·68	0·18	0·46	0·40
Miscellaneous Works Advances	0·20	0·03	0·12	0·11
Total ..	0·55	0·21	0·58	0·18
(9) <i>Potteru Irrigation Project</i> —				
Purchases ..	—2·85	0·04	0·32	—3·13
Stock ..	6·29	21·66	3·03	24·92
Miscellaneous Works Advances	9·52	21·86	16·42	14·96
Total ..	12·96	43·56	19·77	36·75
(j) 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—				
(1) <i>Irrigation Projects—(Commercial)—</i>				
<i>Delta Irrigation Project</i> —				
Purchases ..	—3,05·63	9·53	20·05	—3,16·15
Stock ..	2·33	52·01	43·30	11·04
Miscellaneous Works Advances	96·66	31·79	26·17	1,02·28
Total ..	—2,06·64	93·33	89·52	—2,02·83

Suspense head	Opening balances on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
<i>(2) Salandi and Anandapur Projects —</i>				
Purchases ..	—5.24	5.81	3.54	—2.88
Stock ..	11.09	17.89	16.90	12.08
Miscellaneous Works Advances.	56.35	8.43	15.29	49.49
Workshop Suspense	2.73	..	..	2.73
Total ..	64.93	32.13	35.64	61.42
<i>(3) Flood Control Project —</i>				
Purchases ..	—2.17	..	..	—2.17
Stock ..	1.99	..	..	1.99
Miscellaneous Works Advances.	0.79	..	..	0.79
Total ..	0.61	..	..	0.61
<i>(k) 534—Capital Outlay on Power Projects—</i>				
<i>(1) Duduma Transmission Scheme—</i>				
Purchases ..	—7.37	..	..	—7.37
Stock ..	14.98	..	..	14.98
Miscellaneous Works Advances.	2.81	..	..	2.81
Total ..	10.42	..	..	10.42

Suspense head	Opening balance on the 1st April 1975	Debits during the year	Credits during the year	Closing balance on the 31st March 1976
(In lakhs of rupees)				
(2) <i>Talcher Thermal Scheme</i> —				
Stock ..	0.41	..	..	0.41
Miscellaneous Works Advances	13.99	..	..	13.99
Total	14.40	..	..	14.40
(3) <i>Hirakud Power Utilisation Scheme</i> —				
Purchases ..	—38.06	..	..	—38.06
Stock ..	45.79	..	..	45.79
Miscellaneous Works Advances	6.48	..	..	6.48
Total ..	14.21	..	..	14.21
(4) <i>Small Towns and Rural Electrification Scheme</i> —				
Purchases ..	—26.23	..	..	—26.23
Stock ..	26.49	..	..	26.49
Miscellaneous Works Advances	2.28	..	..	2.28
Total ..	2.54	..	..	2.54
(5) <i>Hydro-Electric Projects—</i>				
<i>Upper Kolab Project—</i>				
Stock ..	..	7.73	4.82	2.91
Miscellaneous Works Advances	..	7.19	2.06	5.13
Total ..	..	14.92	6.88	8.04

Grant No. 21—Expenditure relating to the Transport
Department (All Voted)

(MAJOR HEADS: 241—TAXES ON VEHICLES; 245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES; 265—OTHER ADMINISTRATIVE SERVICES; 266—PENSIONS AND OTHER RETIREMENT BENEFITS; 288—SOCIAL SECURITY AND WELFARE; 296—SECRETARIAT ECONOMIC SERVICES; 338—ROAD AND WATER TRANSPORT SERVICES; 538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES; 688—LOANS FOR SOCIAL SECURITIES AND WELFARE; 738—LOANS FOR RIVER AND WATER TRANSPORT SERVICES AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original .. 46,75,000	} 59,98,000	55,18,889	— 4,79,111
Supplementary .. 13,23,000			
Amount surrendered during the year			4,35,000
Capital :			
Voted —			
Original .. 42,000	} 11,44,000	10,94,429	— 49,571
Supplementary .. 11,02,000			
Amount surrendered during the year			1,000

Notes and comments :—

(i) Saving in the revenue section occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
241—Taxes on Vehicles —			
E.—Collection charges—			
E.1—Regional Transport Authority —			
O.	2.00		
S.	2.00	2.00	..
R.	—2.00		

Saving was due mainly to non-finalisation of requisite formalities for the purchase of a weigh-bridge.

(ii) *Depreciation and other reserve funds of the Government Commercial Undertakings—State Transport Service—*

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

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 accidents, 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.

Rupees 2,63,636, Rs. 1,50,168 and Rs. 5,29,693 have accumulated under the Depreciation Reserve Fund, Accident Reserve Fund and Amenities Reserve Fund respectively. Though the Orissa State Road Transport Corporation was formed with effect from 16th May 1974, the balances under the respective reserve funds have not yet been transferred.

Besides, orders of the Government on the treatment of capital expenditure of Rs. 3,34,30,532 incurred upto end of 1975-76 as loan to the Corporation have not been received (April 1977).

Grant No. 22—Expenditure relating to the Forest and Animal Husbandry Department

(MAJOR HEADS : 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES ; 296—SECRETARIAT—ECONOMICS SERVICES ; 309—FOOD ; 310—ANIMAL HUSBANDRY ; 311—DAIRY DEVELOPMENT ; 312—FISHERIES ; 313—FOREST ; 363—COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS ; 510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY ; 511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT ; 512—CAPITAL OUTLAY ON FISHERIES ; 513—CAPITAL OUTLAY ON FOREST ; 713—LOANS FOR FOREST AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 9,82,63,000	} 12,84,45,000	12,35,51,938	- 48,93,064
Supplementary 3,01,82,000			
Amount surrendered during the year			59,63,000
Charged—			
Supplementary 1,000	1,000	..	-1,000
Capital :			
Voted—			
Original .. 12,52,09,000	} 12,71,00,000	16,44,52,206	+3,73,52,206
Supplementary 18,91,000			
Amount surrendered during the year			3,85,000

Notes and comments :—

(i) In the revenue section of the grant (voted) saving occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Savings—
------	-------------	--------------------	------------------

(In lakhs of rupees)

310—Animal Husbandry—

(1) G—Veterinary Services and Animal Health—

G.8—Check-post and Immune Zone—

O.	4.95	2.96	2.91	—0.05
S.	3.55			
R.	—5.54			

Saving was stated to be due mainly to re-assessment of requirement.

313—Forest—

(2) AAA—Communication and Building—

O.	24.37	22.54	21.25	—1.29
R.	—1.83			

Anticipated saving was due to economy measures. Reasons for the final saving have not been intimated (April 1977).

(3) DDD—Plantation Scheme—

O.	0.26	4.96	5.02	+0.06
S.	8.43			
R.	—3.73			

The saving was due to non-sanctioning of staff for plantation scheme in Potteru command area.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) GGG—Forest Conservation and Development—			
O. 12.92	7.74	8.09	+0.35
R. —5.18			

Saving was due to non-entertainment of additional staff.

363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

(5) OOO—Other Miscellaneous Compensation and Assignments—			
O. 1,35.00	1,00.00	99.77	—0.23
R. —35.00			

Fifty per cent of the profit from Kendu leaves is paid as grant to local bodies for development works and accounted for under this head.

Saving was due to non-ascertainment of net profit of the trading scheme.

(ii) The entire provision remained unutilised under :—

313—Forest—

MMM—Plantation Scheme—

MMM.3—Mixed Plantation of fuel wood species—

O. 10.00
R. —10.00			

The saving was due to non-sanctioning of funds by the Government of India.

(iii) In the following case the supplementary grant obtained in February 1976 remained entirely unutilised.

313—Forest—

EEE—Forest Conservation and Development—

S. 4.01	4.01—	—4.01
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Reasons for the saving have not been intimated (April 1977).

(iv) The above saving was partly counterbalanced by excess mainly under:—

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
310—Animal Husbandry—				
(1) E—Direction and Administration—				
E.3—District Administration—				
O.	13.05	18.49	18.63	+0.14
S.	1.78			
R.	3.66			
(2) G—Veterinary Services and Animal Health—				
G.3—Hospitals and Dispensaries—				
O.	57.21	67.07	67.16	+1.08
S.	3.51			
R.	6.35			
(3) G.4—Live-stock-aid-centre—				
O.	68.67	76.57	76.91	+0.34
S.	4.00			
R.	3.90			
313—Forest—				
(4) LLL—Forest conservation and Development—				
O.	6.12	5.00	9.73	+4.73
R.	-1.12			

Anticipated excess in the heads at serial numbers 1, 2 and 3 was due to payment of dearness allowance at enhanced rates; reasons for the final excess of Rs. 4.73 lakhs under the head at serial number 4 have not been intimated (April 1977).

(v) In the capital section of the grant (voted) expenditure exceeded the grant by Rs. 3,73,52,206; the excess requires regularisation.

(vi) Excess occurred mainly under the following heads; reasons for the excess have not been intimated (April 1977):—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
512—Capital Outlay on Fisheries—			
(1) SSS—Processing, Preservation and Marketing—			
SSS.1—Exploitation and Marketing of fish—			
SSS.1(2)—Suspense (Personal Deposit)—Debit—			
O.	2.00		
S.	9.00	11.00	48.75 +37.75
513—Capital Outlay on Forest—			
(2) TTT—Forest Produce—			
TTT.1—Government Trading in kendu leaves—			
O.	1,11.56		
S.	0.90	1,09.49	1,16.07 +6.58
R.	-2.97		
TTT.3—Suspense (Personal Deposit)—Debit—			
	8,51.00	11,82.39	+3,31.39

(vii) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 12,31.65 lakhs under the head "Suspense (Personal Deposits)—Debit" relating to trading scheme, viz., Cuttack Milk Supply Scheme, exploration of marketing of fish and Government trading in kendu leaves. The transactions relating to these trading schemes are being accounted for under the Major heads "511—Capital Outlay on Dairy Development", "512—Capital Outlay on Fisheries" and "513—Capital Outlay on Forest".

The transactions in these accounts are summarised as below:—

Scheme	Balance on the 1st April 1975	Credits during the year	Debits during the year	Balance on the 31st March 1976
	Rs.	Rs.	Rs.	Rs.
(a) Poultry Development	1,53,000		..	1,53,000
(b) Cuttack Milk Supply Scheme	—4,54,708	52,073	50,709	—4,53,344 (a)
(c) Exploitation and marketing of fish	11,65,235	41,27,523	48,74,630	4,18,128
(d) Marketing of fish and Bye-products	3,95,344	..	..	3,95,344
(e) Trading in kendu leaves	59,31,037	16,50,079	..	75,81,116
(f) Government trading in kendu leaves	1,20,94,190	14,56,13,312	11,82,38,845	3,94,68,657

(a) Reasons for the minus balance are under investigation.

**Grant No. 23—Expenditure relating to the Agriculture and
Cooperation Department**

(MAJOR HEADS: 259—PUBLIC WORKS; 283—HOUSING; 295—OTHER SOCIAL AND COMMUNITY SERVICES; 296—SECRETARIAT—ECONOMIC SERVICES; 298—CO-OPERATION; 305—AGRICULTURE; 306—MINOR IRRIGATION; 307—SOIL AND WATER CONSERVATION; 308—AREA DEVELOPMENT; 498—CAPITAL OUTLAY ON CO-OPERATION; 500—INVESTMENTS IN GENERAL FINANCIAL TRADING INSTITUTIONS; 505—CAPITAL OUTLAY ON AGRICULTURE; 515—INVESTMENTS IN AGRICULTURAL FINANCIAL INSTITUTIONS; 698—LOANS TO CO-OPERATIVE SOCIETIES; 705—LOANS FOR AGRICULTURE AND 766—LOANS TO GOVERNMENT SERVANTS, ETC.)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original ..	17,66,97,000		
Supplementary	1,32,08,000		
	} 18,99,05,000	15,69,85,444	—3,29,19,556
Amount surrendered during the year			3,21,22,000
Charged—			
Original ..	..	
Supplementary	2,000		
	} 2,000	..	—2,000
Amount surrendered during the year			nil
Capital:			
Voted—			
Original ..	10,34,92,000		
Supplementary	5,78,63,000		
	} 16,13,55,000	17,72,91,842	+1,59,36,842
Amount surrendered during the year			2,58,61,000

The expenditure does not include Rs. 62,43,275 (Revenue: Rs. 14,62,000; Capital: Rs. 47,81,275) spent from out of advances from the Contingency Fund sanctioned in March 1976 but not recouped to the Fund till the close of the year.

Notes and comments :—

(i) The saving of Rs. 3,29.20 lakhs in the revenue section of the grant was 17 per cent of the total provision. Bulk of the saving was surrendered but only on the 31st March 1976.

Saving in the revenue section of the grant relating to "Agriculture" occurred in the preceding years also as shown below:—

Year	Amount of saving (In lakhs of rupees)
1968-69	1,59.83
1969-70	1,50.13
1970-71	1,09.03
1971-72	74.36
1972-73	1,42.80
1973-74	2,00.50
1974-75	2,78.76

(ii) Savings were sizable under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
298—Co-operation—			
(1) M—Direction and Administration—			
O.	11.27	4.98	3.49
R.	—6.29		
—1.49			
(2) N—Audit of Co-operatives—			
O.	7.91	4.87	3.22
R.	—3.04		
—1.65			
(3) S—Credit Co-operatives—			
O.	48.29	0.75	0.75
R.	—47.54		

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
305—Agriculture—				
(4) OO—Manures and Fertilisers—				
O.	4.35	4.06	2.11	-1.95
R.	-0.29			
(5) YY—Other Expenditure—				
O.	5.50	2.95	2.10	-0.85
R.	-2.55			
(6) DDD—Horticulture—				
O.	8.84	1.38	1.22	-0.16
R.	-7.46			
(7) EEE—Other Co-operatives—				
O.	2,50.00	1,37.76	1,37.76	..
R.	-1,12.24			
307—Soil and Water Conservation—				
(8) LLL—Other Expenditure—				
O.	6.62	8.43	1.14	-7.29
S.	1.70			
R.	0.11			
(9) RRR—Soil Conservation Schemes—				
O.	32.50	27.58	24.50	-3.08
R.	-4.92			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
308—Area Development—			
(10) TTT—Ayacut Development—			
O.	23.99	17.90	-1.68
S.	0.01		
R.	-4.42		
(11) UUU—Dryland Development—			
O.	2,80.00	1,62.28	-1.68
R.	-1,16.04		
Saving was due mainly to—			
(1) reduction in Plan ceiling for execution of pre-consolidation scheme (Rs. 1,25.38 lakhs).			
(2) non-sanction/reduced sanction of/for some schemes by Government of India (Rs. 1,72.10 lakhs); and			
(3) late sanction/non-sanction of new posts (Rs. 12.93 lakhs).			
(iii) In the following heads Rs. 26.92 lakhs remained un-utilised due mainly to non-sanction of schemes and staff (Rs. 9.91 lakhs), non-availability of jute and mesta seeds (Rs. 5.76 lakhs), diversion of funds for construction of storage godowns (Rs. 4.40 lakhs) and economy measure (Rs. 2.39 lakhs) and reduction in Plan ceiling (Rs. 1.47 lakhs).			
298—Co-operation—			
(1) Q—Ware Housing and Marketing Co-operatives—			
O.	15.50	11.10	..
R.	-4.40		
305—Agriculture—			
(2) H—Horticulture—			
O.	36.21	34.45	+0.63
R.	-2.39		
(3) RR—Commercial Crops—			
O.	36.81	29.39	-1.66
R.	-5.76		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) TT—Extension and Farmers' Training—			
O.	21.50	19.29	14.40
R.	—2.21		
(5) ZZ—Commercial Crops—			
O.	22.39	22.62	21.50
S.	2.66		
R.	—2.43		
308—Area Development—			
(6) VVV—Ayacut Development—			
O.	14.97	12.61	12.28
R.	—2.36		
(iv) The savings mentioned in notes (ii) and (iii) above were partly counterbalanced by excesses in the following heads due mainly to payment of grants to Orissa University of Agriculture and Technology (Rs. 11.02 lakhs) and payment of subsidy on potato seed (Rs. 3.25 lakhs).			
305—Agriculture—			
(1) NN—Multiplication and distribution of seeds—			
O.	16.41	16.16	19.42
S.	0.01		
R.	—0.26		
(2) UU—Agricultural Education—			
O.	20.00	28.01	39.03
S.	3.01		
R.	5.00		
307—Soil and Water Conservation—			
(3) KKK—Soil Conservation Schemes—			
O.	48.32	52.88	61.55
S.	1.10		
R.	3.46		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) NNN—Soil Survey and Testing—			
O.	5.00	9.19	11.29
S.	0.01		
R.	4.18		
			+2.10

(v) In the following heads, the provision was augmented by means of re-appropriation but the expenditure fell short even of the original provision:—

305—Agriculture—

MM—Direction and Administration—

O.	13.20	15.73	11.64	—4.09
R.	2.53			

(vi) In the capital section of the grant expenditure exceeded the grant by Rs. 1,59,36,842; excess requires regularisation.

Though the expenditure exceeded the grant, the department surrendered Rs. 2,58.61 lakhs on the 31st March 1976 as surplus to requirement.

(vii) Excess occurred mainly under:—

498—Capital outlay on Co-operation—

(1) FFFF—Consumers Co-operatives—

O.	15.20	34.99	35.77	+0.78
S.	10.01			
R.	9.78			

505—Capital Outlay on Agriculture—

(2) JJJJ—Seeds—

JJJJ.1—Purchase and distribution of quality seeds—

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

2,80.00 3,86.18 +1,06.18

Excess was reported to be as due mainly to less Provision of funds (Rs. 106.18 lakhs) and payment of increased working capital to primary credit co-operative society for distribution of controlled cloth and other articles.

(viii) Expenditure was incurred in the following head without budget provision; excess was reportedly for purchase of chemical fertiliser, clear position of which was not known for making provision of funds by means of supplementary grant:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
KKKK—Manures and fertilisers—	..	3,33.95	+3,33.95

(ix) The above excesses were partly offset by saving mainly under:—

498—Capital Outlay on Co-operation—			
(1) YYY—Ware-housing and Marketing Co-operatives—			
S.	1,04.57	} 86.05	86.03
R.	—18.52		
(2) AAAA—Credit Co-operatives—			
O.	2,30.00	} 1,15.13	1,09.13
R.	—1,14.87		

Saving was due to cut in the Plan allocation.

505—Capital Outlay on Agriculture—			
(3) LLLL—Storage and Warehousing—			
O.	49.35	} 34.69	21.83
R.	—14.66		

Saving was due to non-availability of potato seed during the procurement season.

698—Loans to Co-operative Societies—			
(4) PPPP—Warehousing and Marketing Co-operatives—			
O.	2,00.00	} 1,00.00	1,00.00
R.	—1,00.00		

Saving was due to reduced sanction reasons for which have not been intimated (April 1977).

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

(In lakhs of rupees)

(5) VVVV—Credit Co-operatives—

O.	16.10	0.25	0.25	..
R.	—15.85			

Saving was due to less sanction of assistance by Government of India.

(x) *Personal Ledger Account*—The expenditure in the grant includes Rs. 4,08.01 lakhs under the head "Suspense (Personal Deposits)—Debit". A summary of transactions in the personal ledger account for 1975-76 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi, Bolangir and Kuarmunda and (ii) purchase and distribution of quality seeds to cultivators is given below:—

Personal ledger Account for—	Balance on the 1st April 1975	Credits during the year	Debits during the year	Balance on the 31st March 1976
	Rs.	Rs.	Rs.	Rs.
(i) Cold Storage Plant—				
(a) Cuttack	2,37,462	16,64,025	8,49,074	10,52,413
(b) Bhubaneswar	21,96,170	1,03,783	7,89,947	15,10,006
(c) Semiliguda	4,90,355	1,06,009	1,34,220	4,62,144
(d) Parlakhemundi	95,500	1,22,552	46,863	1,71,189
(e) Bolangir	3,09,096	2,24,038	1,56,611	3,76,523
(f) Kuarmunda	89,948	74,022	2,06,302	42,332(a)
Total	34,18,531	22,94,429	21,83,017	35,29,943
(ii) Purchase and distribution of quality seeds to cultivators—	1,25,36,907	3,17,75,488	3,86,17,783	56,94,612

(a) Reasons for minus balance are under investigation.

**Grant No. 24—Expenditure relating to the Mining and Geology
Department (All Voted)**

(MAJOR HEADS: 296—SECRETARIAT—ECONOMIC SERVICES; 328—
MINES AND MINERALS AND 766—LOANS TO GOVERNMENT
SERVANTS, ETC.)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Original	76,56,000	93,52,000	86,08,187	—7,43,813
Supplementary	16,96,000			
Amount surrendered during the year				1,70,000
Capital:				
Original	77,000	77,000	63,520	—13,480
Amount surrendered during the year				nil

Notes and comments:—

(i) Against the available saving of Rs. 7.44 lakhs in the revenue section of the grant the department surrendered only Rs. 1.70 lakhs and that too in March 1976.

(ii) In the revenue section of the grant the saving occurred mainly under:—

328—Mines and Minerals—

F—Direction and Administration—

O.	9.00	4.45	4.19	—0.26
R.	—4.55			

Saving was due mainly to non-creation and non-filling of posts.

Appropriations—Appropriation for reduction or avoidance of debt 119
and Interest Payments

Appropriation—Appropriation for reduction or avoidance of Debt
(All Charged)

(MAJOR HEAD: 248—APPROPRIATION FOR REDUCTION OR
AVOIDANCE OF DEBT)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 77,38,000	77,38,000	77,38,000	..
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i>			<i>nil</i>

Notes and comments:—

The expenditure under this appropriation represents annual contribution to the sinking funds and depreciation funds for market loans raised by the Government and loans obtained from the Life Insurance Corporation of India.

• Appropriation-Interest Payments (All Charged)

(MAJOR HEAD : 249—INTEREST PAYMENTS)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Original</i> .. 35,65,57,000	35,65,57,000	34,44,49,551	-1,21,07,449
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i>			12,40,000

Notes and comments:—

(i) Against the available saving of Rs. 1,21.07 lakhs the department surrendered only Rs. 12.40 lakhs and that too in March 1976.

120 Appropriations—Interest Payments—concl'd. and Internal Debt of the State Government

(ii) Substantial saving occurred under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
249—Interest Payments—			
(1) A.14—5½ per cent Orissa Government Loan, 1983—	44·64	36·78	—7·86
(2) A.18—6 per cent Orissa Government Loan, 1985—	41·57	3·18	—38·39
Savings in the above heads were due mainly to non-drawal of interest by bond holders.			
(3) E.1—Interest on General Provident Fund—			
O. 3,78·23	3,78·23	3,08·16	—70·07
Saving was reported to be due to less payment of interest than anticipated.			
(4) L.1—Interest on compensation payable under section 37 (3) of Orissa Estates Abolition Act—			
O. 6·00	2·50	2·50	..
R. —3·50			
Saving was due to non-finalisation of compensation cases.			

Appropriation—Internal Debt of the State Government (All Charged)

(MAJOR HEAD: 603—INTERNAL DEBT OF THE STATE GOVERNMENT)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital:			
Original .. 21,37,98,000	50,26,88,000	71,33,54,288	+21,06,66,288
Supplementary 28,88,90,000			
Amount surrendered during the year			nil

Notes and comments:—

(i) The expenditure exceeded the appropriation by Rs. 21,06,66,288; excess requires regularisation.

(ii) Excess occurred mainly under the following heads:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
------	------------------------	-----------------------	--------------------

(In lakhs of rupees)

603—Internal Debt of the State Government —

(1) B—Ways and Means
Advances from the
Reserve Bank of India—

B.1—Ways and Means
Advances—

O.	8,00·00	}	34,89·46	41,14·00	+6,24·54
S.	22,88·90				
R.	4,00·56				

The provision augmented by supplementary appropriation and re-appropriation (Rs. 22,88·90 lakhs and Rs. 4,00·56 lakhs) proved inadequate in view of the excess. Excess was due to repayment of more ways and means advances availed by the Government.

(2) B—Ways and Means
Advances from the
Reserve Bank of India—

B.2—Overdrafts and short-
fall—

S.	6,00·00	6,00·00	20,81·86	+14,81·86
----	---------	---------	----------	-----------

Excess was due to repayment of more overdrafts obtained in February and March 1976 than anticipated.

122 Appropriations—Internal Debt of the State Government—*concl'd.*
and Loans and Advances from the Central Government

(iii) Excess was partly offset by savings under:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
------	------------------------	-----------------------	--------------------

(In lakhs of rupees)

603—Internal Debt of the State Government

(1) D—Loans from the Life Insurance Corporation of India—

O.	54.19	}	46.86	46.86	..
R.	—7.33				

(2) E—Loans from the State Bank of India—

O.	12,00.00	}	8,00.00	8,00.00	..
R.	—4,00.00				

Saving in the above heads was due to less requirement for repayment to the Reserve Bank of India and the Life Insurance Corporation of India.

Appropriation—Loans and Advances from the Central Government
(All Charged)

(MAJOR HEAD: 604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT)

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

Rs.	Rs.	Rs.
-----	-----	-----

Capital:

<i>Original</i> ..	26,51,25,000	}	30,85,83,000	30,96,39,806	+10,56,806
<i>Supplementary</i>	4,34,58,000				

Amount surrendered during the year *nil*

Notes and comments:—

(i) The expenditure exceeded the appropriation by Rs. 10,56,806; excess requires regularisation.

(ii) Excess occurred mainly under the following:—

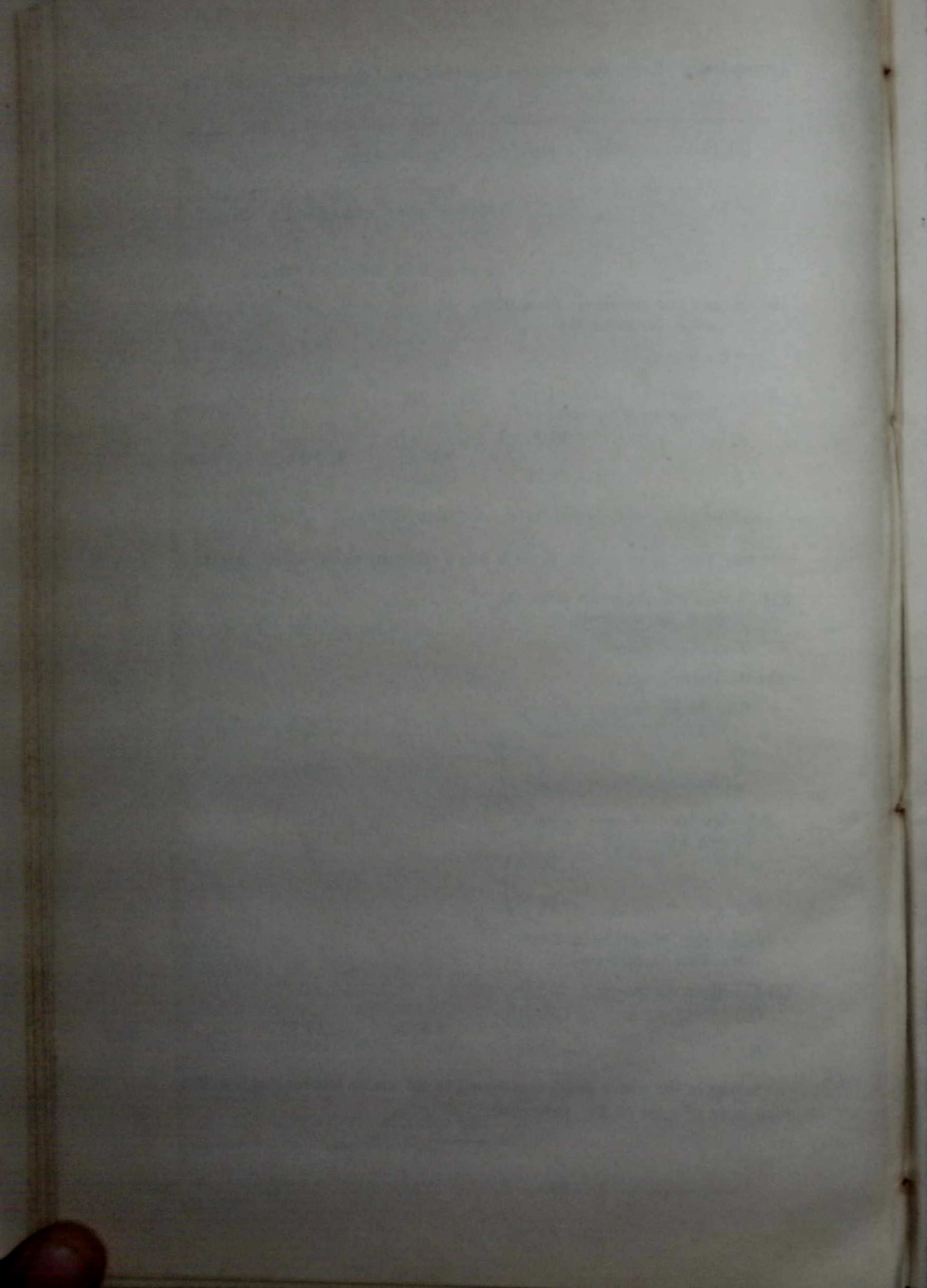
Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government—			
A—Agriculture—			
A.1—Short-term Loans for Agricultural purposes—			
O.	4,50.00	9,40.42	9,50.00
S.	4,34.58		
} +9.58			

Reasons for the excess have not been intimated (April 1977).

(iii) The excess in note (ii) was partly offset by saving mainly under:—

604—Loans and Advances from the Central Government			
Non-Plan Loans—			
(1) B—Other Loans—			
B.1—Modernisation of police Force—			
O.	7.02	0.20	0.20
R.	—6.82		
} ..			
B.3—Specific Loan outside Fourth Plan—			
O.	26.76	..	..
R.	—26.76		
} ..			
Loans for State/Union Territory Plan Schemes—			
(3) C—Block Loans—			
O.	1,89.51	1,69.56	1,69.56
R.	—19.95		
} ..			

Saving in the above heads was stated to be due to less requirement for repayment of loan to the Government of India.



APPENDIX

(Referred to

The following table shows by grants and appropriations, the actual recoveries adjusted

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
3. Expenditure relating to the Revenue Department ..	20,66,000	10,00,000

The excess recovery was due to non-provision for transfer of the expenditure, met

5. Expenditure relating to the Finance Department ..	19,22,000	..
--	-----------	----

The excess recovery under capital section was due to non-provision for the of the Contingency Fund in November 1975.

6. Expenditure relating to the Commerce Department..	..	2,00,000
7. Expenditure relating to the Works Department ..	6,80,00,000	19,40,000

More recoveries were mainly under "Public Works—Suspense—Gross Credit" intimated (April 1977).

9. Expenditure relating to the Supply Department	57,25,00,000
---	----	--------------

Less recovery was due mainly to less sale of foodgrains under "Capital Outlay on

10. Expenditure relating to the Education Department ..	..	22,00,000
13. Expenditure relating to the Urban Development Department	1,53,18,000	..

Excess recovery was mainly under "Public Health—Sanitation and Water reasons have not been intimated (April 1977).

17. Expenditure relating to the Rural Development Department.	3,81,30,000	..
---	-------------	----

More recovery was mainly under "Community Development—Suspense—Gross (April 1977).

at page 10)

in the accounts as reduction of expenditure :—

Actuals		Actuals compared with budget estimates	
Revenue	Capital	More + Less—	More + Less—
		Revenue	Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
1,63,871	..	—19,02,159	—10,00,000
3,08,00,000	..	+3,08,00,000	..
10,43,313	8,00,00,000	—8,78,687	+8,00,00,000
..	..	..	—2,00,000
14,03,10,018	30,84,639	+7,23,10,018	+11,44,639
(recoveries : Rs. 14,03'10 lakhs ; estimates : Rs. 6,80'00 lakhs) ; reasons have not been			
..	37,72,63,446	..	—19,52,36,554
Food—Procurement and supply—Grain Purchase Scheme".			
..	22,72,695	..	+72,695
2,66,99,804	..	+1,13,81,804	..
Supply—Suspense—Gross Credit" (recoveries : 2,65'13 lakhs ; estimate Rs. 1,50'00 lakhs);			
5,86,92,480	..	+2,05,62,480	..
Credit" (recoveries : Rs. 5,87 lakhs ; estimate: Rs. 3,81 lakhs); reasons have not been intimated			

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
18. Expenditure relating to the Community Development and Panchayati Raj Department.	..	..
19. Expenditure relating to the Industries Department ..	6,15,000	12,50,000
20. Expenditure relating to the Irrigation and Power Department.	1,85,90,000	5,64,22,000
<p>Excess recovery in the revenue section was mainly under "Irrigation, Navigation, lakhs, estimates : Rs. 1,79.99 lakhs) while in the capital section the excess recovery Credit" (recovery : Rs. 5,64.97 lakhs, estimate : Rs. 4,15.78 lakhs) ; reason for the</p>		
21. Expenditure relating to the Transport Department ..	1,32,000	..
22. Expenditure relating to the Forest and Animal Husbandry Department.	..	12,14,56,000
<p>More recovery was mainly under "Government Trading in Kendu Leaves trade - Rs. 12.13 lakhs) ; reasons for the excess have not been intimated (April 1977).</p>		
23. Expenditure relating to the Agriculture and Co-operation Department.	..	4,32,33,000
Total :	Voted	14,47,73,000
	Charged	80,02,01,000
		..
		..

Actuals		Actuals compared with budget Estimates	
Revenue	Capital	More + Less—	More + Less—
		Revenue	Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
..	19,090	..	+19,090
4,08,207	12,74,011	-2,06,793	+24,011
3,69,96,105	7,01,41,704	+1,84,06,105	+1,37,19,704

Drainage and Flood Control Projects—Suspense—Gross Credit" (recovery : Rs. 3,53,60 occurred mainly under "Capital Outlay on Multipurpose River Projects—Suspense—Gross excess recoveries have not been intimated (April 1977).

..	..	-1,32,000	..
..	15,14,42,987	..	+2,99,86,987

Suspense—(Personal Deposit)—Credit" (recovery : Rs. 14,73 lakhs and estimate :

..	5,20,69,917	..	+88,36,917
26,43,13,768	73,75,68,489	+11,95,40,768	-6,26,32,511
3,08,00,000	..	+3,08,00,000	..



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