



APPROPRIATION
ACCOUNTS

GOVERNMENT
OF
ORISSA

1976-77





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APPROPRIATION
ACCOUNTS

1918-19

GOVERNMENT OF OREGON

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1976-77 presents the accounts of sums expended in the year ended 31st March 1977 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 1	Amount of grant/ appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department—		
Voted	23,37,23,000	23,78,000
Charged	26,04,000	..
2—Expenditure relating to the Political and Services Department—		
Voted	1,51,09,000	1,93,000
Charged	15,76,300	..
3—Expenditure relating to the Revenue Department—		
Voted	19,16,39,000	45,01,000
Charged	3,58,89,000	..
3—A—Expenditure relating to the Excise Department—		
Voted	95,09,000	1,00,000
Charged	16,000	..
4—Expenditure relating to the Law Department—		
Voted	1,48,77,000	1,50,000
Charged	10,000	..
5—Expenditure relating to the Finance Department—		
Voted	30,88,26,000	19,09,72,000
Charged	65,000	..
6—Expenditure relating to the Commerce Department—		
Voted	3,41,98,000	81,43,000
7—Expenditure relating to the Works Department—		
Voted	26,21,94,000	9,19,78,000
Charged	8,37,000	49,49,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	38,02,000	10,000
Charged	99,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	1,57,76,000	52,98,51,000
Charged	..	57,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,30,40,139	17,45,375	6,82,861	6,32,625	..	..
<i>25,04,255</i>	..	<i>99,745</i>	..	..	..
1,42,81,472	1,12,500	8,27,528	80,500	..	..
<i>15,54,508</i>	..	<i>21,492</i>	..	..	..
17,11,36,06	625,07,612	2,05,02,934	19,93,388	..	..
<i>3,58,87,050</i>	..	<i>1,950</i>	..	..	..
95,87,144	36,090	..	63,910	78,144	..
<i>15,806</i>	..	<i>194</i>	..	..	..
1,41,13,275	99,630	7,63,725	50,370	..	..
<i>10,000</i>	..	..	..	..	..
7,34,29,668	15,39,06,297	23,53,96,332	3,70,65,703	..	..
<i>58,198</i>	..	<i>6,802</i>	..	..	..
3,17,02,501	44,54,835	24,95,499	36,88,165	..	..
26,40,69,514	8,75,05,939	..	44,72,061	18,75,514	..
<i>6,62,917</i>	<i>45,53,445</i>	<i>1,74,083</i>	<i>3,95,555</i>	..	..
34,79,256	6,800	3,22,744	3,200	..	..
<i>90,884</i>	..	<i>8,116</i>	..	..	..
1,53,27,963	62,98,55,661	4,48,037	..	..	10,00,04,661
..	<i>56,236</i>	..	<i>764</i>	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
10—Expenditure relating to the Education Department—		
Voted	65,87,22,000	57,77,000
Charged	2,62,000	..
11—Expenditure relating to the Tribal and Rural Welfare Department—		
Voted	11,02,67,000	1,16,50,000
12—Expenditure relating to the Health and Family Planning Department—		
Voted	27,38,98,000	3,00,000
Charged	26,000	..
13—Expenditure relating to the Urban Development Department—		
Voted	8,55,16,000	1,69,88,000
Charged	46,000	..
14—Expenditure relating to the Labour, Employment and Housing Department—		
Voted	1,39,57,000	73,35,000
15—Expenditure relating to the Department of Tourism and Cultural Affairs—		
Voted	77,95,000	50,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	3,10,84,000	1,44,000
17—Expenditure relating to the Rural Development Department—		
Voted	10,31,65,000	6,69,56,000
Charged	3,000	97,000
18—Expenditure relating to the Community Development and Social Welfare Department—		
Voted	14,87,56,000	7,54,000
Charged	11,000	..
18—A—Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department—		
Voted	1,45,61,000	4,15,000
Charged	1,000	..

ACCOUNTS FOR 1976-77

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63,97,47,688	49,50,382	1,89,74,312	8,26,618	..	..
2,43,151	..	18,849	..	..	..
10,32,12,768	1,14,70,182	70,54,232	1,79,818	..	..
25,45,61,093	1,94,046	1,93,36,907	1,05,954	..	..
26,000	..	..	..	..	..
10,61,44,822	1,56,17,704	..	13,70,296	2,06,28,822	..
72	..	45,928	..	..	..
1,34,24,074	71,10,727	5,32,926	2,24,273	..	..
71,27,904	41,220	6,67,096	8,780	..	..
87,48,092	65,225	2,23,35,908	78,775	..	..
8,98,26,606	6,56,17,002	1,33,38,394	13,38,998	..	..
2,480	94,650	520	2,350	..	..
14,34,64,671	5,71,225	52,91,329	1,82,775	..	..
11,000	..	..	..	..	..
1,45,39,363	3,31,350	21,637	83,650	..	..
..	..	1,000	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/ appropriation	
		Revenue	Capital
1		2	3
		Rs.	Rs.
19—Expenditure relating to the Industries Department—			
	Voted	4,86,05,000	2,56,23,000
	Charged	71,000	1,000
20—Expenditure relating to the Irrigation and Power Department—			
	Voted	37,70,26,000	73,57,27,000
	Charged	..	38,13,000
21—Expenditure relating to the Transport Department—			
	Voted	82,97,000	51,000
	Charged	21,000	..
22—Expenditure relating to the Forest and Animal Husbandry Department—			
	Voted	14,95,88,000	12,76,21,000
	Charged	50,000	..
23—Expenditure relating to the Agriculture and Co- operation Department—			
	Voted	24,10,97,000	18,44,77,000
	Charged	4,000	84,000
24—Expenditure relating to the Mining and Geology Department—			
	Voted	95,81,000	67,000
<i>Appropriation for reduction or avoidance of debt—</i>			
	Charged	64,24,000	..
<i>Interest Payments—</i>			
	Charged	39,66,47,000	..
<i>Internal Debt of the State Government—</i>			
	Charged	..	1,55,33,17,000
<i>Loans and Advances from the Central Government—</i>			
	Charged	..	20,51,15,000
Total—			
	Voted	3,37,15,68,000	2,01,22,11,000
	Charged	44,46,62,000	1,76,74,33,000
Grand Total		3,81,62,30,000	3,77,96,44,000

ACCOUNTS FOR 1976-77

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,69,01,034	2,38,59,632	17,03,966	17,63,368	..	..
69,922	454	1,078	546	..	..
36,94,42,559	66,09,90,495	75,83,441	7,47,36,505	..	..
..	36,89,204	..	1,23,796	..	..
77,47,007	47,085	5,49,993	3,915	..	..
..	..	21,000	..	..	..
13,44,16,516	16,91,65,404	1,51,71,484	..	..	4,15,44,404
..	..	50,000	..	..	..
18,17,03,362	15,50,65,060	5,93,93,638	2,94,11,940	..	..
3,556	82,838	444	1,162	..	..
92,01,936	55,840	3,79,064	11,160	..	..
64,24,000	..	..	..	..	..
38,22,19,589	..	1,44,27,411	..	..	..
..	1,77,59,12,071	..	..	..	22,25,95,071
..	20,55,08,189	..	..	..	3,93,189
2,96,03,76,493	1,99,53,83,318	43,37,73,987	15,83,76,747	2,25,82,480	14,15,49,065
42,97,83,388	1,98,98,97,087	1,48,78,612	5,24,173	..	22,29,88,260
3,39,01,59,881	3,98,52,80,405	44,86,52,599	15,89,00,920	2,25,82,480	36,45,37,325

SUMMARY

The excess over the following five grants and two charged appropriations requires regularisation :—

Revenue Section—

- 3-A—Expenditure relating to the Excise Department;
- 7—Expenditure relating to the Works Department and
- 13—Expenditure relating to the Urban Development Department.

Capital Section—

- 9—Expenditure relating to the Food and Civil Supplies Department ;
- 22—Expenditure relating to the Forest and Animal Husbandry Department ;

Appropriation Internal Debt of the State Government and
Appropriation—Loans and Advances from the Central Government.

The expenditure shown in columns 4 and 5 of the above summary does not include a sum of Rs. 15,19,244* 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	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e. 1977-78)
	Rs.		
239—State Excise (Grant No. 3-A-Expenditure relating to the Excise Department)	3,25,000	26th March 1977	September 1977
480—Capital Outlay on Medical (Grant No. 7-Expenditure relating to the Works Department)	1,41,244	26th March 1977	September 1977
498—Capital Outlay on Co-operation (Grant No. 23-Expenditure relating to the Agriculture and Co-operation Department)	3,70,000	27th March 1977	September 1977
	6,83,000	30th March 1977	September 1977
Total	15,19,244		

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

* Besides, an advance of Rs. 9,68,950 met out of advance sanctioned on 16th April 1975 was not recouped to the Fund (February 1978).

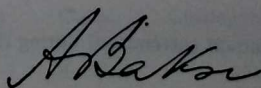
SUMMARY

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The reconciliation between the total expenditure according to the Appropriation Accounts for 1976-77 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.	42,97,83,388	1,98,98,97,087	2,41,96,80,475	2,96,03,76,493	1,99,53,83,318	4,95,57,59,811
Deduct—Total of recoveries shown in Appendix.	1,95,99,923	..	1,95,99,923	28,89,23,161	1,05,39,06,235	1,34,28,29,396
Net total expenditure as shown in the Finance Accounts.	41,01,83,465	1,98,98,97,087	2,40,00,80,552	2,67,14,53,332	94,14,77,083	3,61,29,30,415

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 Services) 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 1976-77.



(A. BAKSI)

NEW DELHI.

The

Comptroller and Auditor General of India

Grant No. 1—Expenditure relating to the Home Department

	Total grant or Appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ...	19,19,74,000	23,37,23,000	23,30,40,139
Supplementary	4,17,49,000		
			—6,82,861
Amount surrendered during the year (March 1977)			11,63,000
Charged—			
Original ...	24,28,000	26,04,000	25,04,255
Supplementary	1,76,000		
			—99,745
Amount surrendered during the year (March 1977)			5,000
Capital :			
Voted—			
Original	23,00,000	23,78,000	17,45,375
Supplementary	78,000		
			—6,32,625
Amount surrendered during the year (March 1977)			3,50,000

Notes and comments :—

(i) In the revenue section of the grant (voted), Rs. 11.63 lakhs were surrendered in March 1977 whereas the available saving was Rs. 6.83 lakhs.

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

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

766—Loans to Government Servants, etc.—

PP—Festival advances—

O.	22.00	} 19.11	16.33	—2.78
R.	—2.89			

Anticipated saving was due to less number of applications for the grant of festival advances. Reasons for the final saving have not been intimated (February 1978).

(iii) *Suspense accounts of spare radio-parts* :—Under the community listening scheme, radio sets were distributed to community centres. To prevent sets from remaining unused for want of spare parts, 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 1976-77 is given below :—

Opening balance on 1st April 1976	Debits during the year	Credits during the year	Closing balance on 31st March 1977
Rs.	Rs.	Rs.	Rs.
—16,575	40,000	...	23,425

— — —

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ... 1,37,68,000	} 1,51,09,000	1,42,81,472	—8,27,528
Supplementary 13,41,000			
Amount surrendered during the year (March 1977)			7,82,000
Charged—			
Original ... 14,44,000	} 15,76,000	15,54,508	—21,492
Supplementary 1,32,000			
Amount surrendered during the year (March 1977)			30,000
Capital :			
Voted—			
Original ... 1,93,000	1,93,000	1,12,500	—80,500
Amount surrendered during the year (March 1977)			44,000

Notes and comments :—

(i) In view of the saving of Rs. 8.28 lakhs in the revenue section of the grant, the supplementary grant of Rs. 9.74 lakhs obtained in March 1977 proved excessive.

(ii) Saving occurred mainly under 252—Secretariat—General—Services, O—Secretariat (Provision : Rs. 47.28 lakhs, expenditure : Rs. 40.95 lakhs) and was stated to be due to non-filling of posts.

Grant No. 3—Expenditure relating to the Revenue Department

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ... 16,37,66,000	19,16,39,000	17,11,36,066	—2,05,02,934
Supplementary 2,78,73,000			
Amount surrendered during the year (March 1977)			1,83,59,000
Charged —			
Original ... 3,58,00,000	3,58,89,000	3,58,87,050	—1,950
Supplementary 89,000			
Amount surrendered during the year			nil
Capital :			
Voted—			
Original .. 45,00,000	45,01,000	25,07,612	—19,93,388
Supplementary 1,000			
Amount surrendered during the year (March 1977)			18,56,000

Notes and comments :—

(i) In view of the final saving of Rs. 2,05·03 lakhs in the revenue section of the grant (voted), the supplementary grant of Rs. 1,21·25 lakhs obtained in March 1977 proved unnecessary and could have been restricted to token provision for new items of services.

(ii) Out of the saving of Rs. 2,05·03 lakhs in the revenue section of the grant, Rs. 1,83·59 lakhs were surrendered and that too on 31st March 1977.

(iii) Substantial savings in the revenue section (voted) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
288 - Social Security and Welfare —			
<i>Other Social Security and Welfare Programmes—</i>			
(1) P—Other Programmes—			
P. 2—Relief for distress—			
O.	13.50	26.00	20.89
S.	12.50		
Reasons for the saving have not been intimated (February 1978).			
(2) P. 3—Rehabilitation of bonded labour—			
S.	5.00	4.10	2.00
R.	—0.90		
Anticipated saving of Rs. 0.90 lakh was due to non-rehabilitation of freed labour in some districts. Reasons for the final saving of Rs. 2.10 lakhs have not been intimated (February 1978)			
(3) R—Tribal Areas Sub-Plan —			
R. 1—Minimum Needs Programme—			
O.	17.50	22.50	14.02
S.	5.00		
Reasons for the saving have not been intimated (February 1978).			
289—Relief on account of Natural calamities—			
<i>Gratuitous Relief—</i>			
(4) S—Food and clothing—			
O.	60.00	5.95	4.74
R.	—54.05		
Saving was stated to be due to reassessment of requirements.			

Head	Total	Actual	Excess +
	grant	expenditure	Saving—
	(In lakhs of rupees)		
<i>Relief Works—</i>			
(5) U—Roads—			
O.	2,50.50	1,20.21	1,19.20
R.	-1,30.29		
			-1.01

Saving was stated to be due to less requirement. Reasons for less requirement have not been intimated (February 1978).

304—Other General Economic Services—

(6) BB—Land Ceilings—

BB. 2—Revenue Inspectors Establishment—

O.	18.30	3.00	...	-3.00
R.	-15.30			

Anticipated saving of Rs. 15.30 lakhs was stated to be due to post-budget decision to account for only ten per cent of the expenditure of Revenue Inspector circles created during the fifth plan under the above head out of the total expenditure booked under the head "229-Land Revenue-B—Management of Government Estates-Tehsil Establishment". Reasons for the final saving have not been intimated (February 1978).

305—Agriculture—

(7) DD—Agricultural Economics and Statistics—

DD. 1—Agricultural Census—

O.	6.75	0.53	0.52	-0.01
R.	-6.22			

Saving was due to non-implementation of the Agricultural Census Scheme during 1976-77.

Head	Total	Actual	Excess + Saving —
	(In lakhs of rupees)		
308—Area Development—			
(8) EE—Ayacut development—			
EE. 1—Consolidation of holdings—			
S.	11.50	11.50	7.03 —4.47
Reasons for the saving have not been intimated (February 1978).			
(iv) The above saving was partly counterbalanced by excess mainly under :—			
288—Social Security and Welfare—			
<i>Other Social Security and Welfare Programmes—</i>			
(1) Q—Other Programmes—			
Q. 1—Minimum Needs Programme—	17.50	20.97	+ 3.47
289—Relief on account of Natural calamities—			
<i>Gratuitous Relief—</i>			
(2) T—Other Gratuitous Relief—			
T. 1—Repairs to damaged houses—			
R.	3.54	3.54	3.54 ...
(3) T. 2—Transportation of goods for relief works—			
O.	5.00	9.83	12.09 +2.26
R.	4.83		

Head	Total grant	Actual expenditure	Excess+ Saving
	(In lakhs of Rupees)		
<i>General—</i>			
(4) W—Direction and Administrations—			
Voted—			
O.	42.30	46.46	46.80
S.	0.01		
R.	4.15			+0.34
(5) X—Other expenditure—			
X. 1—Repairs to public property—			
R.	8.92	8.92	9.27
+0.35			
304—Other General Economic Services—			
(6) BB—Land ceilings—			
BB. 1—Ceiling of surplus lands under Orissa Land Reforms Act—			
O.	9.35	17.50	17.71
R.	8.15			+0.21

The excess in the above cases was stated to be mainly due to engagement of more staff on land reforms work (Rs. 8.15 lakhs), payment of claims for assistance from the Indian Air Force (Rs. 6.36 lakhs), payment of grants and subsidies to Orissa Lift Irrigation Corporation for repair and hiring of pumps (Rs. 5.21 lakhs), entertainment of for staff for relief works (Rs. 4.56 lakhs), assistance to educational institutions damaged by cyclone (Rs. 4.44 lakhs) and house building grants to cyclone/flood affected people in the districts of Balasore and Phulbani (Rs. 3.54 lakhs).

(v) In the capital section of the grant, saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ saving—
	(In lakhs of rupees)		
504—Capital Outlay on other General Economic Services—			
(1) GG—Compensation to land holders on abolition of Zamindari system—			
GG. 1.—Equated annual instalment of final compen- sation under Section 37 (3) of the Act—			
O. 5·00 } R. —3·00 }	2 00	1·58	—0·42
(2) GG.2—Lump sum outstanding compensation under proviso to Section 37 (3) of the Act—			
O. 17·00 } R. —12·00 }	5·00	4·05	—0·95
705 Loans for Agriculture—			
(3) HH—Other agricultural loans—			
HH. 1—Loans to cultivators under Land Improvement Act 1883—			
O. 2·00 } R. —2·00 }	...	...	...
766 —Loans to Government Servants, etc.—			
(4) II —Festival advances—			
O. 12·00 } R. —3·18 }	8·82	8·62	—0·20

Saving in the above cases was due mainly to non-finalisation of annuity/compensation cases in respect of some major estates on account of certain legal and technical difficulties (Rs. 16.37 lakhs) and reassessment of requirements (Rs. 5.18 lakhs).

(vi) *Personal Ledger Account*—The transactions relating to the purchase and the utilisation of stores for development works executed by District Collectors are accounted for under the personal ledger account.

There were no transactions during 1976-77 and the balance on the 31st March 1977 remained Rs.—2,96,771. Certificate of acceptance of balance is awaited from the controlling officer (Secretary, Board of Revenue, Orissa).

(vii) *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 1977 was Rs. 59.19 lakhs.

An account of transactions in the fund during 1976-77 is given in statement no. 16 of the Finance Accounts 1976-77.

(viii) *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) Acts, 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 fireproof houses in villages which are often affected by fire.

Rupees 1.96 lakhs were debited to the fund in 1976-77. The balance at the credit of the fund on the 31st March 1977 was Rs. 2,11.30 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1976-77.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original ... 73,91,000	} 95,09,000	95,87,144	+ 78,144
Supplementary 21,18,000			
Amount surrendered during the year (March 1977)			1,04,000
Charged—			
Original	} 16,000	15,806	—194
Supplementary 16,000			
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ... 1,00,000	1,00,000	36,090	—63,910
Amount surrendered during the year			nil

The expenditure in the revenue section does not include Rs. 3,25,000 spent from out of advance from the Contingency Fund but not recouped to the Fund till the close of the year.

Notes and comments :—

(i) The expenditure exceeded the grant by Rs. 78,144 in the revenue section; the excess requires regularisation.

(ii) In view of the excess in the revenue section of the grant, the surrender of Rs. 1.04 lakhs in March 1977 was injudicious.

(iii) Excess occurred under 239-State Excise-B-Purchase of opium (provision : Rs. 14.12 lakhs, expenditure : Rs. 16.31 lakhs). Reasons for the excess have not been intimated (February 1978).

Grant No. 4-Expenditure relating to the Law Department

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original ...	1,26,30,000	1,48,77,000	1,41,13,275
Supplementary	22,47,000		
Amount surrendered during the year (March 1977)			7,91,000
Charged —			
Original ...			
Supplementary	10,000	10,000	...
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ...	1,50,000	1,50,000	99,630
Amount surrendered during the year (March 1977)			—50,370
			12,000

Notes and comments :—

(i) In the revenue section of the grant (voted) the department surrendered Rs. 7.91 lakhs on 31st March 1977 whereas the available saving was Rs. 7.64 lakhs.

In view of the saving of Rs. 7.64 lakhs, the supplementary grant of Rs. 17.82 lakhs obtained in March 1977 proved excessive.

(ii) The expenditure in the grant includes Rs. 8.95 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 1976-77 Rs. 8.95 lakhs were spent but Rs. 3.00 lakhs were reimbursed from the fund; reasons for non-reimbursement of the balance have not been intimated (February 1978).

Out of the total amount of Rs. 60.92 lakhs being the expenditure on this account for the period from 1955-56 to 1976-77, an amount of Rs. 26.76 lakhs has only been reimbursed from the fund during the period 1958-59 to 1976-77. Reasons for non-reimbursement of Rs. 34.16 lakhs from the fund have not been intimated (February 1978).

Grant No. 5-Expenditure relating to the Finance Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ...	30,67,25,000	7,34,29,668	—23,53,96,332
Supplementary	21,01,000		
	30,88,26,000		
Amount surrendered during the year (March 1977)			7,08,87,000
Charged —			
Original ...	65,000	65,000	58,198
			—6,802
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ...	6,09,71,000	19,09,72,000	15,39,06,297
Supplementary	13,00,01,000		
	19,09,72,000		—3,70,65,703
Amount surrendered during the year (March 1977)			3,82,18,000

Notes and comments :—

(i) The saving of Rs. 23,53.96 lakhs in the revenue section of the grant was 76 per cent of the total provision.

(ii) Saving of Rs. 7.64.51 lakhs and Rs. 21.62.94 lakhs also occurred in this grant in 1974-75 and 1975-76 respectively.

(iii) Against the available saving of Rs. 23,53.96 lakhs the department surrendered only Rs. 7,08.87 lakhs and that too in March 1977.

(iv) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
252—Secretariat—			
General Services—			
L-Salaries—			
Lump provision—			
O. ...	24,25.00	} 17,34.01	... —17,34.01
R.	—6,90.99		

Provision was made to meet expenditure on enhanced pay and dearness allowance to be paid to Government Servants. Of the anticipated saving of Rs. 6,90.99 lakhs, Rs. 6,56.81 lakhs were surrendered on the 31st March 1977 due to non-fixation of pay of some Government employees and Rs. 34.18 lakhs were reappropriated to other heads of account. Reasons for final saving have not been intimated (February 1978).

(v) The entire provision remained unutilised mainly under :—

254—Treasury and Accounts Administration—

Q-Treasury establishment—

O.	2.50	} 3.13	... —3.13
S.	0.63		

Reasons for the saving have not been intimated (February 1978).

(vi) Savings also occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
266—Pension and other Retirement benefits—			
(1) S—Committed value of pensions—	12.28	8.08	—4.20

Reasons for the saving have not been intimated (February 1978).

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

(2) EE-Entertainment Tax—

EE. 1—Compensation—

O.	60.00	} 40.20	39.89	0.31
R.	—19.80			

Saving was due to non-receipt of figures of tax collected from the Commissioner of Commercial Taxes, Orissa, Cuttack in respect of 9 Local Bodies and consequential non-payment of compensation to them.

(vii) Savings were partly offset by excesses over the original plus supplementary provision, if any, under :—

230—Stamps and Registration—

Stamps-Non-Judicial—

(1) C-Direction and Administration—

O.	0.20	} 0.21	6.51	+ 6.30
R.	0.01			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
240—Sales Tax—			
(2) F—Direction and Administration—			
F.3—District establishment—			
O.	74.55	87.67	86.02
S.	0.01		
R.	13.11			-1.65
252—Secretariat—			
General Services—			
(3) J—Secretariat—			
J. 1—Finance Department—			
O.	47.44	54.96	54.93
S.	0.02		
R.	7.50			-0.03
254—Treasury and Accounts Administration—			
(4) N—Treasury establishment—			
O.	48.72	54.50	57.40
S.	1.76		
R.	4.02			+ 2.90

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
266—Pensions and other Retirement benefits—			
(5) R—Superannuation and Retirement allowances—			
R. 2—Pensions to Government Servants other than High Court Judges—	1,70.34	2,20.63	+ 50.29
(6) V—Gratuities—			
V. 1—Death-cum-Retirement Gratuity—	53.72	65.94	+ 12.22
(7) W—Family Pensions—	27.10	48.22	+ 21.12
(8) Y—Pensions to employees of State aided educational institutions—			
Y.1—Pension to Teachers of Non-Government Primary Schools under Triple Benefit Scheme—	4.38	8.97	+ 4.59

Additional funds provided under the heads mentioned at serial numbers (1) to (4) above by reappropriation were due mainly to payment of enhanced dearness allowance; reasons for the final excess under serial number 1 and serial numbers 4 to 8 have not been intimated (February 1978).

(viii) In the capital section of the grant the department surrendered Rs. 3,82.18 lakhs whereas the available saving was Rs. 3,70.66 lakhs only.

(ix) Saving over the original provision (partly counterbalanced by excess under other heads) occurred mainly under the following head :—

767 - Miscellaneous Loans -

LL—Miscellaneous Loans—

LL.1 Ways and Means Advances to State Undertakings, etc.—

O.	5,00.00	}	1,13.00	1,13.00	...
R.	-3,87.00				

Anticipated saving was stated to be due to re-assessment of requirement.

(x) *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 guarantees given by them.

Rupees 2.96 lakhs were spent in discharging guarantee liabilities during 1976-77. 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 1976-77.

The balance at the credit of the fund as on 31st March 1977 was Rs. 28.16 lakhs vide statement No. 19 of Finance Accounts, 1976-77.

(xi) 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) of Rs. 2,00 lakhs was found insufficient to meet the need for drought relief and other unforeseen and emergent expenditure. It was, therefore, decided to raise the corpus of the Fund to Rs. 10,00 lakhs by promulgation of the Orissa Contingency Fund (Amendment) Ordinance, 1977 on 22nd January 1977. 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 March 1977. The Ordinance was not replaced by an Act of the Legislature; it, therefore, ceased to be operative on the expiry of six weeks from the date of reassembly of the Legislature. The Orissa Legislative Assembly met on 25th March 1977 and corpus of the Contingency Fund stood reduced to the Rs. 2,00 lakhs. Rupees 8,00 lakhs were accordingly transferred from the Contingency Fund to the Consolidated Fund in March 1977.

**Grant No. 6—Expenditure relating to the Commerce Department
(All voted)**

	Total grant	Actual expenditure	Excess + Savings —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ... 2,37,18,000	} 3,41,98,000	3,17,02,501	— 24,95,499
Supplementary 1,04,80,000			
Amount surrendered during the year (March 1977)			6,22,000
Capital :			
Voted—			
Original ... 81,43,000	81,43,000	44,54,835	— 36,88,165
Amount surrendered during the year (March 1977)			36,76,000

Notes and comments :—

(i) Against the available saving of Rs. 24.95 lakhs in the revenue section of the grant, the department surrendered Rs. 6.22 lakhs only and that too in March 1977.

(ii) Saving occurred mainly under :—

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

258—Stationery and Printing—

(1) B—Purchase and supply of stationery stores—

O.	32.18	} 92.63	79.22	— 13.41
S.	60.28			
R.	0.17			

The final saving of Rs. 13.41 lakhs was due to non-receipt of (i) paper and other material from the mills and (ii) debits towards cost of paper from the Pay and Accounts Officer.

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

338—Road and Water Transport Services—

(2) O-Other expenditure—

O.	5·00	}
R.	—5·00				

The entire provision remained unutilised due reportedly to non-approval of the scheme of survey and investigation of Chilika lake, Hirakud Reservoir and estuaries in tidal rivers by the Government of India.

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

535—Capital Outlay on Ports, Light Houses and Shipping—

R—Development of Minor ports—

O.	47·13	}	32·79	32·78	— 0·01
R.	— 14·34				

The saving was due mainly to non-approval of the scheme by the Government of India.

(iv) The entire provision remained unutilised under :—

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

(1) P—Navigation in Mahanadi—

O.	20·00	}
R.	—20·00				

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

538—Capital Outlay on Road and Water Transport Services—

(2) S— Other Expenditure—

O.	2·00	...	...
R.	—2·00	...	...

The saving in the above heads was stated to be due to non-availability of Central assistance (Rs. 20·00 lakhs) and non-preference of outstanding claims by concerned agencies and firms (Rs. 2·00 lakhs).

(v) Savings of Rs. 34·43 lakhs and Rs. 24·16 lakhs had also occurred in the capital section of the grant in 1975-76 and 1974-75 respectively.

(vi) *Personal Ledger Account* :— A summary of the personal ledger account (in connection with trading in iron-ore) during 1976-77 is given below ;—

Balance on 1st April 1976	Credits during the year	Debits during the year	Balance on 31st March 1977
Rs.	Rs.	Rs.	Rs.
55,48,350	55,48,350

Grant No. 7—Expenditure relating to the Works Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ...	17,66,69,000		
Supplementary	8,55,25,000		
	26,21,94,000	26,40,69,514	+ 18,75,514
Amount surrendered during the year (March 1977)			42,63,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
Original ...	4,58,000	8,37,000	6,62,917	-1,74,083
Supplementary	3,79,000			
<i>Amount surrendered during the year (March 1977)</i>				<i>nil</i>
<i>Capital :</i>				
<i>Voted—</i>				
Original ...	6,88,69,000	9,19,78,000	8,75,05,939	-44,72,061
Supplementary	2,31,09,000			
<i>Amount surrendered during the year (March 1977)</i>				<i>40,62,000</i>
<i>Charged—</i>				
Original ...	30,000	49,49,000	45,53,445	-3,95,555
Supplementary	49,19,000			
<i>Amount surrendered during the year (March 1977)</i>				<i>30,000</i>

The expenditure in the grant (capital section) does not include Rs. 1,41,244 spent from out of advance from the Contingency Fund sanctioned in March 1977 but not recouped to the Fund till the close of the year.

Notes and comments :

(i) Expenditure exceeded the grant by Rs. 18,75,514 in the revenue section; the excess requires regularisation.

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

(iii) The department anticipated additional expenditure in the revenue section of the grant and obtained supplementary grants in September 1976 (Rs. 8,35.78 lakhs) and March 1977 (Rs. 19.47 lakhs) which proved inadequate. In view of the excess in the grant, surrender of an amount of Rs. 42.63 lakhs in March 1977 proved injudicious.

(iv) Substantial excess occurred under the following heads : —

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
259—Public Works—			
(1) G-Suspense—			
G- 1-Roads and Buildings—			
O.	3,25-00	10,17-33	11,43-29
S.	6,92-33			+ 1,25-96
283—Housing—			
<i>Government Residential Buildings—</i>			
(2) U-Consturction			
U.4-Add-Proportionate charges—		4-02	37-95
			+ 33-93
337—Roads and Bridges—			
(3) LL-District and other Roads—			
LL. 1-Maintenance—			
Voted—			
O.	1,40-00	1,40-01	2,67-41
S.	0-01			+ 1,27-40
(4) LL. 10-Work-charged Establishment		40-00	98-81
			+ 58-81
(5) LL.11-Add-Proportionate charges		48-96	1,17-24
			+ 68-28

Reasons for the excess in the above heads have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
283—Housing—			
<i>Government Residential Buildings—</i>			
(5) V—Maintenance and Repairs—			
V. 1—Public Works Divisions—			
(Roads and Buildings)			
V. 1 (2)—Electrical—	11.40	6.58	— 4.82
(6) V. 1 (3)—Public Health—			
O. 11.40	0.75	0.70	— 0.05
R. — 10.65			
(7) V.5—Add-proportionate Charges—			
O. 14.84	19.94	6.45	—13.49
S. 5.10			
337—Roads and Bridges—			
(8) KK—State Highways—			
KK.1 - Maintenance—			
O. 59.12	78.32	55.68	— 22.64
S. 19.20			
(9) KK.2—Work-charged Establishment—			
O. 17.88	16.47	2.91	—13.56
S. 1.86			
R. —3.27			
(10) LL—District and other Roads—			
LL.3 - Other District Roads	51.00	...	—51.00

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(11) LL.4—Culverts and Village Roads—	1,00.00	...	—1,00.00
(12) MM—Machinery and equipment—			
MM. 3—Work-charged Establishment—	19.80	11.40	—8.40
(13) MM. 4 - Work-charged Establishment— (Expressway)			
O. 1.50	1.37	1.07	—0.30
S. 4.44			
R. —4.57			
(14)—NN—Suspense—			
O. 2,00.00	1,97.66	1,69.02	—28.64
R. —2.34			

Out of the total saving of Rs. 3,05.11 lakhs, anticipated saving of Rs. 31.27 lakhs was stated to be due to re-assessment of requirement (Rs. 19.39 lakhs), non-approval of the work of construction of temporary leprosy hospitalisation ward (Rs. 5.66 lakhs), want of administrative approval for construction of a college building and hospital staff quarters (Rs. 4.78 lakhs) and non-drawal of arrears of pay and allowances of work-charged staff (Rs. 1.44 lakhs); reasons for the final saving of Rs. 2,73.84 lakhs have not been intimated (February 1978).

(vii) In the capital section of the grant (voted), the department surrendered Rs. 40.62 lakhs whereas the available saving was Rs. 43.72 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
477-Capital Outlay on Education, Art and Culture—			
(1) UU-University and other Higher education—			
O.	53.21	55.41	... —55.41
R.	2.20		

537-Capital Outlay on Roads and Bridges—

(2) NNN—State highways—
 NNN. 1—Expressways—
 NNN. 1 (4)—Road Development Programme—

O.	1,24.00	1,24.04	... —1,24.04
S.	0.04		

Reasons for the savings in the above heads have not been intimated (February 1978).

(ix) Savings also occurred under :—

459—Capital Outlay on Public Works—

(1) PP—Construction—
 Voted—

O.	19.12	66.05	63.49	—2.56
S.	64.08			
R.	— 17.15			

Head		Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
State Plan—				
(2) RR—Construction—				
Voted—				
O.	1,25.50	1,34.67	1,29.54	— 5.13
S.	20.95			
R.	— 11.78			

537—Capital Outlay on Roads and Bridges—

- (3) NNN—State Highways—
 NNN. 1 - Expressway—
 NNN. 1 (1)—Major works —

Charged—

S.	7.26	7.26	3.43	— 3.83
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Anticipated savings in the above heads were due mainly to non-receipt of administrative approval for works. Reasons for the final saving have not been intimated (February 1978).

(x) The savings mentioned in notes (viii) and (ix) above were partly counterbalanced by excesses under :—

477—Capital Outlay on Education, Art and Culture—

State Plan—

- (1) TT—Secondary education—

O.	14.28	12.09	69.18	+ 57.09
S.	0.01			
R.	— 2.20			

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
537—Capital Outlay on Roads and Bridges—			
State Plan—			
(2) NNN—State Highways—			
NNN. 1—Expressways—			
NNN. 1 (1)—Major works—			
Voted—			
O.	1.857	3.06	36.06 + 33.00
S.	1.217		
(3) QQQ—Tribal Areas Sub-Plan—			
S.	13.777	57.51	88.28 + 30.77
R.	43.747		

Reasons for the total excess of Rs. 1,62.40 lakhs have not been intimated (February 1978).

(xi) In the following head the department reduced the provision in March 1977 due to re-assessment of requirement; the expenditure, however, exceeded the provision. Reasons for the excess have not been intimated (February 1978).

537—Capital Outlay on Roads and Bridges—

State Plan—

OOO—District and other roads—

O.	1,90.007	1,82.05	2,37.69	+ 55.64
S.	36.59			
R.	- 44.547			

(xii) The expenditure under the grant includes Rs. 14,75.77 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 (xi) below "Grant No. 20—Expenditure relating to the Irrigation and Power Department."

A summary of the transactions accounted for under each unit of suspense together with the opening and the closing balances for 1976-77 is given below :—

Suspense head	Opening balance on the 1st April 1976 (+ Dr.) (- Cr.)	Debits during the year	Credits during the year	Closing balance on 31st March 1977 (+ Dr.) (- Cr.)
(In lakhs of rupees)				
(a) 259 Public Works—				
<i>Works Department—</i>				
Purchases	— 7,69.21	3,55.31	2,19.11	—6,33.01
Stock	5,21.00	8,56.26	9,14.76	4,62.50
Miscellaneous Works Advances.	5,86.48	82.31	1,59.20	5,09.59
Wokshop Suspense	40.39	...	...	40.39
Total	3,78.66	12,93.88	12,93.07	3,79.47
(b) 337 – Roads and Bridges—				
<i>National Highways –</i>				
Purchases	...	21.78	32.19	—10.41
Stock	...	1,02.24	1,21.73	—19.49
Miscellaneous Works Advances	..	45.72	32.56	(a) 13.16
Total	...	1,69.74	1,86.48	—16.74
(c) 459—Capital Outlay				
on Public Works—				
<i>Capital Construction</i>				
<i>Project—</i>				
Purchases	—17.00	...	...	—17.00
Stock	—19.33	...	...	—19.33
Miscellaneous Works	16.38	..	...	(a) 16.38
Total	—19.95	...	...	—19.95

(a) Minus balance was due to adjustment of the value of materials issued from stock without accounting for the stock receipts.

Suspense head	Opening balance on the 1st April 1976 (+ Dr.) (- Cr.)	Debits during the year	Credits during the year	Closing balance on the 31st March 1977 (+ Dr.) (- Cr.)
---------------	---	------------------------	-------------------------	--

(In lakhs of rupees)

(d) 537—Capital Outlay on
Roads and Bridges—*Expressway Project—*

Purchases	— 47.70	2.73	...	— 44.97
Stock	24.93	7.62	5.93	26.62
Miscellaneous Works	47.98	1.80	0.76	49.02
Advances				
Total	25.21	12.15	6.69	30.67

(xiii) *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. 3.95 lakhs was credited during 1976-77 and expenditure of Rs. 10.36 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March 1977 was Rs. 14.83 lakhs. An account of the fund for 1976-77 is given in statement no. 16 of the Finance Accounts 1976-77.

(xiv) The percentages of establishment and tools and plant charges to works outlay in case of Public Works (Roads and Buildings) for the three years ending with 1976-77 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)					
1974-75	17,37.32	2,69.65	1,14.72	15.52	6.60
1975-76	13,42.54	3,13.81	93.21	23.37	6.94
1976-77	14,30.20	3,06.75	1,34.16	21.45	9.38

(xv) *Pro-rata distribution of establishment and tools and plant charges*— From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant 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 plant 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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	...	32,19,000	38,02,000	34,79,256
Supplementary		5,83,000		
Amount surrendered during the year (March 1977)				3,02,000
Charged—				
Original	...	87,000	99,000	90,884
Supplementary		12,000		
Amount surrendered during the year (March 1977)				8,000
Capital :				
Voted—				
Original	...	10,000	10,000	6,800
Amount surrendered during the year (March 1977)				3,000

Notes and comments—

(i) In view of the saving of Rs. 3.23 lakhs in the revenue section of the grant, the supplementary grant of Rs. 1.90 lakhs obtained in March 1977 proved unnecessary.

(ii) Saving in the revenue section of the grant occurred under the head 211-Parliament/State/Union Territory Legislature-A-Legislative Assembly (Provision : Rs. 23.24 lakhs expenditure : Rs. 19.20 lakhs) and was due mainly to less number of Assembly sittings (Rs. 3.01 lakhs) and non-preferment of claims towards train coupons by the Railway authorities (Rs. 0.94 lakh).

Grant No 9 - Expenditure relating to the Supply Department

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving- Rs.
Revenue :			
Voted—			
Original ... 1,41,68,000	} 1,57,76,000	1,53,27,963	- 4,48,037
Supplementary 16,08,000			
Amount surrendered during the year (March 1977)			1,35,000
Capital :			
Voted—			
Original ... 52,98,51,000	52,98,51,000	62,98,55,661	+ 10,00,04,661
Amount surrendered during the year (March 1977)			5,66,87,000
Charged—			
Original	} 57,000	56,236	- 764
Supplementary 57,000			
Amount surrendered during the year			nil

Notes and comments :—

(i) In the capital section the expenditure exceeded the grant by Rs. 10,00,04,661; the excess requires regularisation.

(ii) In view of the excess the surrender of Rs. 5,66.87 lakhs on 31st March 1977 was injudicious.

(iii) In the capital section excess occurred under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving- (In lakhs of rupees)
509—Capital Outlay on Food—			
I—Procurement and supply			
I.1—Grain purchase scheme—			
I.1—(1)—Advance	..	15,75.00	+ 15,75.00

This head accommodates expenditure on food grains under Government Trading Scheme. Excess was due to adjustment of cash credit accommodation obtained from the State Bank of India during June 1976 (Rs. 6,00.00 lakhs) and March 1977 (Rs. 9,75.00 lakhs) to finance the trading scheme. Reasons for non-provision of funds to cover the adjustment have not been intimated (February 1978).

(iv) Excess mentioned in note (iii) above was partly offset by savings under :—

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

509 - Capital Outlay on Food—

(1) I—Procurement and Supply—

I.2 - Suspense (Personal Deposits) Debit—

O.	52,95.00	} 47,30.24	47,22.42	-7.82
R.	-5,64.76			

Saving was stated to be due mainly to less procurement of food grains.

(2) J-Other expenditure—

O.	2.50	} 0.39	0.37	-0.02
R.	-2.11			

Saving was due mainly to non-receipt of proposals for repair of the storage godowns from the Executive Engineers.

(v) *Personal Ledger Account*—The expenditure under the grant includes Rs. 47,22,98,566 under the head "Suspense (Personal Deposits) 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 1976-77 are summarised below : —

Scheme	Balance on 1st April 1976	Credits during the year	Debits during the year	Balance on 31st March 1977
	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 (February 1978).

(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	6,89,02,653	53,97,84,549	47,22,98,566	13,63,88,636
(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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original ... 57,64,88,000	} 65,87,22,000	63,97,47,688	-1,89,74,312
Supplementary 8,22,34,000			
Amount surrendered during the year (March 1977)			13,69,000
Charged—			
Original	} 2,62,000	2,43,151	-18,849
Supplementary 2,62,000			
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ... 57,77,000	57,77,000	49,50,382	-8,26,618
Amount surrendered during the year			nil

Notes and comments :—

(i) In the revenue section of the grant (voted) against the available saving of Rs. 1,89.74 lakhs the department surrendered only Rs. 13.69 lakhs. In the capital section, no amount was surrendered although a saving Rs. 8.27 lakhs was available.

(ii) Substantial savings in the revenue section (voted) were mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education—			
<i>Primary Education—</i>			
(1) E—Assistance to non-Government primary schools—			
F.1 - Grants—			
O. 20,05.73	} 21,91.45	20,24.06	-1,67.39
S. 1,85.00			
R. 00.72			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>Secondary Education—</i>			
(2) I—Assistance to non-Government secondary schools—			
I.1 Secondary Schools—			
O. 11,50·00	13,95·22	13,55·63	—39·59
S. 2,46·07			
R. —0·85			
<i>Special Education—</i>			
(3) P—Sanskrit Education—			
O. 44·03	30·95	20·96	—9·99
R. —13·08			
<i>University and other Higher Education—</i>			
(4) R—Government colleges—			
O. 3,19·30	3,63·16	3,59·52	—3·64
S. 46·68			
R. —2·82			
<i>General—</i>			
(5) Y—Other expenditure—			
Y.6—Special employment programme—			
O. 1,47·00	1,81·64	1,75·41	6·23
S. 35·23			
R. —0·59			
<i>Primary Education—</i>			
(6) EE—Assistance to Local Bodies for primary education—			
EE.1—Grants—			
O. 2,30·93	2,56·29	2,44·53	11·76
S. 28·79			
R. —3·43			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>Secondary Education—</i>			
(7) FF—Government Secondary schools—			
FF.2—High Schools—			
O. 22.37	17.28	15.31	—1.97
S. 0.01			
R. —5.10			
(8) HH—Assistance to non-Government Secondary Schools—			
HH.1—Middle English School			
O. 1,84.83	1,84.18	1,70.26	—13.92
R. —0.65			
<i>University and other Higher Education—</i>			
(9) QQ—Government Colleges—			
O. 30.82	26.34	25.24	—1.10
S. 0.01			
R. —4.49			
<i>Secondary Education—</i>			
(10) WW—Government Secondary Schools—	5.84	0.21	—5.63
(11) XX—Assistance to non-Government Secondary Schools—			
XX.1—Grants—	60.43	38.11	—22.32
<i>University and other Higher Education—</i>			
(12)—BBB—Book Promotion—			
O. 20.00	19.92	10.00	—9.92
R. —0.08			

Anticipated saving of Rs. 31.09 lakhs was stated to be due mainly to reassessment of actual requirements (Rs. 15.63 lakhs), non-implementation of the scheme of re-organisation of sanskrit education and introduction of a new Syllabus (Rs. 5.93 lakhs), late appointment of staff in schools and colleges (Rs. 4.44 lakhs), non-implementation of the scheme of vocational courses in girls' schools (Rs. 4.39 lakhs) and late opening of Middle English schools (Rs. 0.65 lakh).

Reasons for the final saving of Rs. 2,93.46 lakhs have not been intimated (February 1978).

(iii) Other significant savings occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
277—Education—			
<i>Secondary Education—</i>			
(1) K—Scholarships—			
O. 28.92	45.38	40.65	—4.73
S. 16.46			
<i>General—</i>			
(2) TT—Direction and Administration—			
TT.1—Headquarters Organisation—			
O. 4.49	2.30	2.04	—0.26
R. —2.19			
<i>Special Education—</i>			
(3) YY—Adult Education—			
YY.1—Functional Literacy Centres for adult farmers—	8.83	4.09	—4.74
(4) ZZ—Sanskrit Education—			
ZZ.2—Scholarships—	4.67	0.56	—4.11

Anticipated saving of Rs 2.19 lakhs was due to reassessment of actual requirement (Rs. 1.11 lakhs) and non-implementation of the scheme of basic science services in Middle English Schools (Rs. 1.08 lakhs).

Reasons for the final saving of Rs. 13.84 lakhs have not been intimated (February 1978).

(iv) Savings in notes (ii) and (iii) above were partly counter-balanced by excesses mainly under :—

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

277—Education—

Primary Education—

(1) E—Assistance to non-Government Primary Schools—

E. 1 Grants—

O.	1,20.88	} 1,72.73	3,31.13	+ 1,58.40
S.	50.01			
R.	1.84			

University and other Higher Education—

(2) NN—Assistance to Universities for non-Technical Education—

NN.1—Utkal University—

S.	2.22	} 16.19	16.18	— 0.01
R.	13.97			

Additional provision of Rs. 15.81 lakhs by re-appropriation was made mainly for payment of more grants to universities (Rs. 13.97 lakhs), meeting additional expenses on account of taking over of management of primary schools run by Government of India at Sunabeda (Rs. 1.00 lakh) and payment of grants to Orient Paper Mill, Brajaraj Nagar for running Upper Primary Schools (Rs. 0.67 lakh).

Reasons for the final excess of Rs. 1,58.40 lakhs against the head at serial no. (1) have not been intimated (February 1978).

(v) In the capital section of the grant the saving occurred mainly under the following head.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
677—Loans for Education, Art and Culture—			
GGG—Other educational loans—			
GGG.1—Scholarships and advances to stipendiaries from Orissa Loan Stipend Fund—	29.00	21.29	—7.71

Reasons for the saving have not been intimated (February 1978).

(vi) *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 donations 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 was Rs. 23.77 lakhs. The balance at the credit of the fund on 31st March 1977 was Rs. 42.14 lakhs.

Grant No. 11—Expenditure relating to the Tribal and Rural Welfare Department (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original ... 9,16,29,000	11,02,67,000	10,32,12,768	—70,54,232
Supplementary 1,86,38,000			
Amount surrendered during the year			46,26,000
(January 1977 : Rs. 2,02,000 and March 1977 : Rs. 44,24,000)			

Head	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :			
Voted—			
Original ... 54,50,000	1,16,50,000	1,14,70,182	-1,79,818
Supplementary 62,00,000			
Amount surrendered during the year (March 1977)			90,000

Notes and comments :—

(i) In view of the saving of Rs. 70.54 lakhs in the revenue section of the grant, the supplementary grant of Rs. 91.01 lakhs obtained in March 1977 proved excessive.

(ii) The surrender of surplus funds to the extent of Rs. 46.26 lakhs in the voted grant was made on the 31st March 1977. Even then there was un-surrendered saving of Rs. 24.28 lakhs.

(iii) In the revenue section of the grant, saving over the original and supplementary provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare—			
<i>Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</i>			

(1) D. 5—Other educational facilities—

O.	69.30	60.93	60.92	-0.01
S.	0.01			
R.	-8.38			

Centrally Sponsored—

(2) K—Welfare of Scheduled Tribes—

K.3—Research-cum-Training—

O.	4.00	2.13	1.47	-0.66
R.	-1.87			

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

(3) K. 4-Purchase, Sale and Fair price shops—

O.	10.00	1.00	1.00	...
R.	—9.00			

(4) L-Welfare of Scheduled castes—

L.1—Other educational facilities—

O.	16.80	12.74	12.74	...
R.	—4.06			

Saving of Rs. 23.98 lakhs was due to reduction in plan allocation (Rs.18.39 lakhs), less number of student boarders (Rs. 4.06 lakhs) and reassessment of requirements (Rs. 1.53 lakhs).

(iv) *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 1976-77 is given below :—

Opening balance on the 1st April 1976	Credits during the year	Debits during the year	Closing balance on the 31st March 1977
Rs.	Rs.	Rs.	Rs.
—4,63,765	—4,63,765 (a)

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

(a) *Minus* balance is under investigation.

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ... 19,44,53,000	} 27,38,98,000	25,45,61,093	—1,93,36,907
Supplemen- 7,94,45,000 tary			
Amount surrendered during the year (March 1977)			2,18,91,000
Charged—			
Original	} 26,000	26,000	...
Supplementary 26,000			
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ... 3,00,000	3,00,000	1,94,046	—1,05,954
Amount surrendered during the year			nil

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 the Major head "160-Grants-in-aid from Central Government" and corresponding debits are accommodated in the revenue section of this grant.

(ii) In the revenue section of the grant (voted) the department surrendered Rs. 2,18.91 lakhs in March 1977 whereas the saving available was only Rs. 1,93.37 lakhs.

(iii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
267—Aid Materials and Equipments—			
(1) A—National Malaria Eradication Programme—			
S. 85.82	85.82	26.54	—59.28
281—Family Planning—			
(2) GG—Compensation—			
O. 50.00	3,79.00	3,62.58	—16.42
S. 4,60.42			
R. —1,31.42			
282—Public Health, Sanitation and Water Supply—			
(3) TT — Prevention and control of diseases—			
TT.4 —Leprosy—			
O. 63.32	28.14	26.38	—1.76
S. 2.40			
R. —37.58			

Anticipated saving of Rs. 1,69.00 lakhs in the heads at serial Nos (2) and (3) was due to less number of cases for compensation (Rs. 1,31.42 lakhs) and non-receipt of Central assistance (Rs. 37.58 lakhs). Reasons for final savings have not been intimated (February 1978).

(iv) Significant savings over the original/supplementary provision also occurred under : —

267 - Aid Materials and Equipments—			
(1) B—National Filaria Control Programme—			
S. 5.17	5.17	1.75	—3.42
(2) F — Leprosy Control Programme—			
S. 2.40	2.40	0.36	—2.04

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of Rupees)		
280—Medical—			
(3) U—Education—			
O. 12.77	6.53	6.53	...
R. —6.24			
(4) X—Ayurvedic (State Plan)—			
O. 7.23	4.50	4.19	—0.31
R. —2.73			
281—Family Planning—			
(5) DD—Rural Family Planning Services—			
DD.2—Training and Employment of Multipurpose Workers—			
O. 17.54	12.00	1.80	—10.20
R. —5.54			

Anticipated saving of Rs. 14.51 lakhs was due to (i) post-budget decision of the Government to transfer the provision to grant no. 7 for which supplementary grant was obtained (Rs. 6.84 lakhs), (ii) late/non-admission of candidates for training/employment of multipurpose workers under rural family planning scheme (Rs. 5.32 lakhs) (iii) non-sanction/non-filling of posts (Rs. 1.90 lakhs), (iv) re-assessment of actual requirements (Rs. 0.28 lakh) and (v) economy measures (Rs. 0.17 lakh). Reasons for the final saving of Rs. 15.97 lakhs have not been intimated (February 1978).

(v) Withdrawal of provision in March 1977 due to vacancies in the establishment and restriction of expenditure to Central assistance proved excessive in view of the final excess under the following head :—

281—Family Planning—

HH—Other services and supplies—

O. 23.83	22.88	26.49	+3.61
S. 6.29			
R. —7.24			

(vi) Savings in notes (iii) to (v) above were partly counter-balanced by excesses under the following heads; reasons for excess have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
280—Medical—			
(1) L—Direction and Administration—			
O.	28.99	30.04	37.91
S.	0.94		
R.	0.11		
			+ 7.87
(2) M. 6—Medical College Hospital, Burla—			
O.	36.79	38.10	42.60
S.	1.35		
R.	—0.04		
			+ 4.50
(3) M. 7—Medical College Hospital, Berhampur—			
O.	41.48	43.93	51.44
S.	1.46		
R.	—0.99		
			+ 7.51
(4) N.—Education—			
N. 1—Medical College, Cuttack—			
O.	42.03	44.69	49.69
S.	2.40		
R.	0.26		
			+ 5.00

Head		Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
(5) N. 2—Medical College, Burla—				
O.	33.39	35.87	38.96	+ 3.09
S.	2.04			
R.	0.44			
(6) O—Other expenditure—				
O.	4.55	4.07	7.15	+ 3.08
R.	—0.48			
282—Public Health, Sanitation and Water Supply—				
(7) TT—Prevention and control of diseases—				
TT. 3—Small-pox Eradi- cation Programme—				
O.	31.39	29.59	37.02	+ 7.43
R.	— 1.80			
(vii) Expenditure was incurred without budget provision under the following heads; reasons for excess have not been intimated (February 1978).				
267—Aid Materials and Equip- ments —				
(1) D—Family Planning Programme—	...		5.67	+ 5.67
(2) G—National Trach o m a Control Programme—	...		3.81	+ 3.81

(viii) While the supplementary provision proved inadequate, the department surrendered Rs. 13.00 lakhs on 31st March 1977 with a view to limiting the expenditure to the Central allocation under the following head. Reasons for final excess of Rs. 33.43 lakhs have not been intimated (February 1978).

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

(In lakhs of rupees)

282— Public Health, Sanitation and Water Supply—

TT—Prevention and control of diseases—

TT. 1—National Malaria Eradication Programme—

O.	1,25.14	} 1,97.96	2,31.39	+ 33.43
S.	85.82			
R.	— 13.00			

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

There were no transactions during 1976-77. The opening and closing balances are given below :—

Opennig balance on 1st April 1976	Debits during the year	Credits during the year	Closing balance on 31st March 1977
Rs.	Rs.	Rs.	Rs.
6,70,304	6,70,304

There have been no transactions in the account after 1967-68.

**Grant No. 13—Expenditure relating to the Urban
Development Department**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original	6,86,27,000	10,61,44,822	+ 2,06,28,822
Supplementary	1,68,89,000		
	8,55,16,000		
Amount surrendered during the year (March 1977)			8,96,000
Charged—			
Original ...	...	46,000	72
Supplementary	46,000		
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ...	1,14,65,000	1,69,88,000	1,56,17,704
Supplementary	55,23,000		
Amount surrendered during the year (March 1977)			1,47,000

Notes and comments :—

(i) Expenditure exceeded the grant in the revenue section by Rs. 2,06,28,822; the excess requires regularisation.

(ii) Excess of Rs. 1,41,27,630 and Rs. 2,34,13,934 also occurred in the revenue section of the grant in 1974-75 and 1975-76 respectively.

(iii) While the supplementary grant of Rs. 1,68.89 lakhs obtained in September 1976 (Rs. 1,22.41 lakhs) and March 1977 (Rs. 46.48 lakhs) proved inadequate, the department surrendered Rs. 8.96 lakhs in March 1977.

(iv) Against the available saving of Rs. 13.70 lakhs in the capital section of the grant the department surrendered Rs. 1.47 lakhs only and that too in March 1977.

(v) In the revenue section of the grant substantial excess occurred in the following heads; reasons for the excess have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
282—Public Health, Sanitation and Water Supply—			
(1) P—Suspense—	1,50.00	3,56.20	+ 2,06.20
(2) Q—Urban Water Supply Schemes—			
O. 93.86	1,01.62	1,34.38	+ 32.76
S. 7.76			

(vi) Expenditure was incurred without budget provision under :—

282—Public Health, Sanitation and Water Supply—			
S—Sanitation Services	...	4.18	+ 4.18

Reasons for excess have not been intimated (February (1978).

(vii) Excess detailed in notes (v) and (vi) above were partly offset by savings mainly under :—

282—Public Health, Sanitation and Water Supply—			
(1) M—Sanitation Services—			
O. 66.59	72.60	50.44	—22.16
S. 6.75			
R. —0.74			
(2) O—Machinery and equipments —			
O. 16.00	17.47	14.95	—2.52
S. 1.47			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
284 - Urban Development—			
(3) CC—Town and Regional Planning—			
O.	17·90	14·30	14·23
S.	1·17		
R.	—4·77		
			—0·07

The anticipated saving of Rs. 5·51 lakhs under serial nos. (1) and (3) above was attributed to reassessment of requirements. Reasons for the final saving of Rs. 24·75 lakhs have not been intimated (February 1978).

(viii) In the capital section, saving occurred mainly under the following heads; reasons for the saving have not been intimated (February 1978) :—

**459—Capital Outlay on Public
Works—**

State Plan—

(1) RR—Construction—

O.	4·63	14·86	4·31	—10·55
S.	10·00			
R.	0·23			

**482—Capital Outlay on Public
Health, Sanitation and
Water Supply—**

State Plan—

(2) XX—Sewerage Schemes	20·00	10·00	—10·00
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(ix) The above saving was partly counterbalanced by excess under :—

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
YY—Urban Water Supply— (State Plan)—				
O.	44.96	78.63	89.41	+ 10.78
S.	32.42			
R.	1.25			

Additional provision of Rs. 1.25 lakhs in the above head was made on reassessment of actual requirement for water supply scheme for Puri Town (Rs. 0.65 lakh) and joint water supply project, Berhampur (Rs. 0.60 lakh). Reasons for the final excess have not been intimated (February 1978).

(x) *Suspense Account*—The expenditure under the grant includes Rs. 3,56.20 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 (xi) below "Grant No. 20-Expenditure relating to Irrigation and Power Department".

A summary of transactions accounted for under 'Suspense' together with the opening and closing balances for 1976-77 is given below :—

Head	Balance on the 1st April 1976	Debits during the year	Credits during the year	Balance on the 31st March 1977
(In lakhs of rupees)				
282—Public Health, Sanitation and Water Supply	1,36.99	3,56.20	3,43.08	1,70.11

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
(In lakhs of rupees)			
Revenue :			
Voted—			
Original ...	1,25,71,000	1,39,57,000	1,34,24,074
Supplementary	13,86,000		
Amount surrendered during the year (March 1977)			5,46,000

Capital :

Voted—

Original ...	73,35,000	73,35,000	71,10,727	—2,24,273
Amount surrendered during the year (March 1977)				1,20,000

Notes and comments :—

In view of the ultimate saving of Rs. 5.33 lakhs in the revenue section, the supplementary grant of Rs. 7.30 lakhs obtained in March 1977 proved excessive.

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

	Total grant	Actual expenditure	Excess+ Saving—	
	Rs.	Rs.	Rs.	
Revenue :				
Original ...	66,45,000	77,95,000	71,27,904	
Supplementary	11,50,000			
Amount surrendered during the year (March 1977)			1,13,000	
Capital :				
Original ...	50,000	50,000	41,220	—8,780
Amount surrendered during the year (March 1977)				8,000

Notes and comments :—

(i) In the revenue section of the grant the department surrendered only Rs. 1.13 lakhs in March 1977 against the available saving of Rs. 6.67 lakhs.

(ii) Supplementary provision in the following head proved excessive in view of the saving.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
278—Art and Culture —			
1—Promotion of Arts and Culture—			
1.2—Miscellaneous —			
O. 3.55	6.40	3.68	—2.72
S. 2.91			
R. —0.06			

Saving was stated to be due to non-drawal of the amount timely for payment in connection with the Organisation of Third Eastern Zonal Cultural Conference at Bhubaneswar.

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Original .. 3,05,71,000	3,10,84,000	87,48,092	—2,23,35,908
Supplementary... 5,13,000			
Amount surrendered during the year (March 1977)			2,22,92,000
Capital :			
Original ... 1,44,000	1,44,000	65,225	78,775
Amount surrendered during the year (March 1977)			59,000

Notes and comments :—

In the revenue section of the grant, saving over the original provision occurred mainly in the following heads :—

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

(In lakhs of rupees)

304— Other General Economic Services—

K—Other expenditure—

K. 2—Miscellaneous—
(State Plan)

O.	2,02·00	}	...	...	..
R.	—2,02·00		...	...	..

The saving was stated to be due to reduction in Plan outlay.

305— Agriculture—

M—Agricultural Economics and
Statistics—M.2—Establishment of an agency
for collection of Agricultural
Statistics in Orissa
(Special Non-Plan)—

O.	26·00	}	10·56	10·41	—0·15
R.	—15·44		10·56	10·41	—0·15

The saving was attributed to late appointment of staff.

**Grant No. 17 - Expenditure relating to the Rural Development
Department**

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving - Rs.
Revenue :				
Voted -				
Original ..	9,93,21,000	10,31,65,000	8,98,26,606	- 1,33,38,394
Supplementary	38,44,000			
Amount surrendered during the year (March 1977)				67,60,000
Charged—				
Original ...	...	3,000	2,480	- 520
Supplementary	3,000			
Amount surrendered during the year				nil
Capital :				
Voted—				
Original ...	5,23,59,000	6,69,56,000	6,56,17,002	- 13,38,998
Supplementary	1,45,97,000			
Amount surrendered during the year (March 1977)				10,74,000
Charged—				
Original ...	...	97,000	94,650	- 2,350
Supplementary	97,000			
Amount surrendered during the year				nil

Notes and comments :—

(i) The department surrendered only Rs. 67.60 lakhs and Rs. 10.74 lakhs against the available savings of Rs. 1.33.38 lakhs and Rs. 13.39 lakhs in the revenue and capital sections of the grant respectively.

(ii) In the revenue section of the grant, the augmentation of original provision by supplementary grants (Rs. 32.69 lakhs in September 1976 and Rs. 5.75 lakhs in March 1977) proved unnecessary in view of the surrender of Rs. 67.60 lakhs in March 1977.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
288-Social Security and Welfare —			
(1) L—Welfare of Scheduled Tribes—(Non-Plan)			
O.	7.14	6.45	5.99
S.	1.09		
R.	—1.78		
(2) N—Welfare of Scheduled Tribes—(State Plan)			
O.	9.60	8.60	6.70
R.	—1.00		
(3) Q—Welfare of Scheduled Tribes (Centrally Sponsored)—			
O.	1,04.00	46.91	44.28
R.	—57.09		
314-Community Development—			
(4) X—Machinery and Equipment—			
O.	50.00	51.42	4.65
S.	1.42		

Anticipated saving of Rs. 59.87 lakhs was reported to be due mainly to non-receipt/late receipt of work-wise allotments from the Tribal and Rural Welfare Department (Rs. 59.26 lakhs) and decision of the Government not to take up fresh works (Rs. 0.61 lakh). Reasons for the final saving of Rs. 51.76 lakhs have not been intimated (February 1978).

(iv) The entire provision remained unutilised under :—

308—Area Development—

V—Ayacut Development—

O.	5.00	...	...	...
R.	—5.00	...	...	...

Saving was stated to be due to non-receipt of clearance from the Government of India.

(v) *Suspense Account* — The expenditure under the grant includes Rs. 4,22.05 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 (xi) below "Grant No.20—Expenditure relating to the Irrigation and Power Department".

A summary of the transactions in the suspense account during 1976-77 is given below :—

Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)			
2,58.59	4,22.05	4,61.91	2,18.73

Grant No. 18-Expenditure relating to the Community Development and Social Welfare Department

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

Voted —

Original	9,83,38,000	}	14,87,56,000	14,34,64,671	—52,91,329
Supplementary	5,04,18,000				

Amount surrendered during the year (March 1977) 38,41,000

Charged—

Original	...	}	11,000	11,000	...
Supplementary	11,000				

Amount surrendered during the year nil

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving— Rs.
Capital :				
Voted—				
Original	...	7,54,000	5,71,225	-1,82,775
Amount surrendered during the year (March 1977)				82,000

Notes and comments :—

(i) Against available saving of Rs. 52.91 lakhs in the revenue section of the grant, the department surrendered only Rs. 38.41 lakhs.

(ii) Substantial saving occurred under :—

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

288-Social Security and Welfare—

(1) G—Pension under Social Security Schemes—

G.1-Old age pension for destitutes—

O.	30.00	} 67.27	61.94	—5.33
S.	42.78			
R.	-5.51			

Anticipated saving was due to non-finalisation of pension cases (Rs. 5.38 lakhs) and reassessment of actual requirement (Rs. 0.13 lakh). Reasons for the final saving have not been intimated (February 1978).

(2) N—Education and Welfare of the handicapped—
N. 1—Grants—State Council for Children's Welfare—

O.	20.00	} 3.19	3.18	—0.01
R.	-16.81			

Saving was due reportedly to non-receipt of allocation from the Government of India.

Head		Total grant	Actual expenditure	Excess+ Saving—
Community Development—				
(3)	Direction and Administration —			
	V.1— Stage II Blocks — Strengthening of Block staff—			
	O. 42.52	43.44	43.29	- 0.15
	S. 6.20			
	R. —5.28			

The saving was due to vacancies in the cadre of Sub-assistant Engineer and transfer of staff to projects under Tribal Areas Sub-Plan.

(iii) *Personal Ledger Account of Central Store Suspense*— A summary of the personal ledger accounts of Block Development Officers for 1976-77 is given below : —

Opening balance on 1st April 1976	Credits during the year	Debits during the year	Closing balance on 31st March 1977
Rs.	Rs.	Rs.	Rs.
18,15,768	...	6,199	18,09,569

During 1976-77 one Block Development Officer has closed his account.

(iv) *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".

There have been 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. 18-A - Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original ... 1,32,68,000	} 1,45,61,000	1,45,39,363	— 21,637
Supplementary 12,93,000			
Amount surrendered during the year (March 1977)			2,35,000
Charged—			
Original	} 1,000	...	— 1,000
Supplementary 1,000			
Amount surrendered during the year			nil
Capital ;			
Voted—			
Original ... 4,15,000	4,15,000	3,31,350	— 83,650
Amount surrendered during the year (March 1977)			16,000

Notes and comments :—

(i) In the revenue section of the voted grant, the department surrendered Rs. 2.35 lakhs against the available saving of Rs. 0.22 lakh.

(ii) *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'.

There have been 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 1977. It represents the value of stores remaining unsold with the department.

Grant No. 19—Expenditure relating to the Industries Department

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

Voted—

Original ...	4,40,91,000	} 4,86,05,000	4,69,01,034	—17,03,966
Supplementary	45,14,000			

Amount surrendered during the year (March 1977)				13,74,000
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Charged—

Original	} 71,000	69,922	—1,078
Supplementary	71,000			

Amount surrendered during the year				nil
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Capital :

Voted—

Original ...	1,87,87,000	} 2,56,23,000	2,38,59,632	—17,63,368
Supplementary	68,36,000			

Amount surrendered during the year (March 1977)				19,75,000
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Charged—

Original	} 1,000	454	—546
Supplementary	1,000			

Amount surrendered during the year				nil
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Notes and comments :—

(i) In the revenue section of the grant the department surrendered Rs. 13.74 lakhs in March 1977 against the available saving of Rs. 17.04 lakhs.

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

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

(In lakhs of rupees)

288 - Social Security and Welfare—

Other Social Security and Welfare Programmes—

(1) S - Other programmes —

S. 1 Assistance to displaced Goldsmiths —

O.	7.11	3.10	3.09	—0.01
R.	—4.01			

Saving was due to non-receipt of claims for stipends from different educational institutions.

321 - Village and Small Industries -

(2) XX Small Scale Industries —

O.	3.18	0.85	0.70	—0.15
R.	—2.33			

Saving was mainly due to non-sanctioning of funds under the Price Equalisation Scheme (Rs. 1.00 lakh), non-implementation of the scheme of Providing Margin Money for Weaker Section (Rs. 0.50 lakh) and non-implementation of scheme of providing Turn Key Projects for the benefit of entrepreneurs belonging to scheduled castes, scheduled tribes, etc. (Rs. 0.50 lakh)

(3) DDD - Tribal Areas Sub-Plan—

O.	5.32	2.53	2.28	—0.25
R.	—2.79			

Saving was due mainly to non-sanctioning of funds under the scheme of providing transportation in backward areas and non-implementation of the scheme of Providing Margin Money for Weaker Section and non-implementation of scheme of providing Turn Key Projects for the benefit of entrepreneurs belonging to scheduled castes, scheduled tribes, etc.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) EEE—Direction and Administration —			
O. 13.41	11.12	11.30	+0.18
R. -2.29			

Saving was stated to be due to less receipt of allocation from Government of India for Rural Industries Projects at Cuttack, Barpali, Bhawanipatna and Bolangir.

(iii) In the capital section of the grant, the department surrendered Rs. 19.75 lakhs whereas the available saving was only Rs. 17.63 lakhs.

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

498—Capital Outlay on
Co-operation—

(1) KKK—Other co-operatives —

KKK.2—Share capital investment in Orissa State Powerloom Servicing Co-operative Society for Printing and Dying Centre—

O. 3.00	}
R. -3.00				

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
520—Capital Outlay on Industrial Research and Development—			
(2) NNN—Other expenditure—			
NNN. 1—Share capital investment in Industrial Promotion and Investment Corporation for establishment of Testing and Development Centre for Electronic Industries—			
S.	5.00	}	}
R.	—5.00		
521—Capital Outlay on Village and Small Industries—			
(3) QQQ - Small scale industries—			
QQQ.3—Share capital investment in Orissa Small Industries Corporation for construction of Industrial Estates—			
O.	10.00	}	}
R.	—10.00		

Saving in the above cases was stated to be due mainly to post-budget decision of Government not to invest in the Orissa State Powerloom Servicing Co-operative Society for Printing and Dying Centre (Rs. 3.00 lakhs), non-receipt of allocation from the Government of India for establishment of Testing and Development Centre for Electronic Industries (Rs. 5.00 lakhs) and post-budget decision of Government not to invest in Orissa Small Industries Corporation for construction of industrial estates (Rs. 10.00 lakhs).

(v) Saving also occurred under :—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
698—Loans for Co-operation—				
VVV—Industrial co-operatives—				
VVV.2 Loans under Rural Industries Project—				
O	3.73	0.50	0.50	...
R.	-3.23			

Anticipated saving was stated to be due to less receipt of allocation from the Government of India for the Rural Industries Projects.

(vi) Savings in notes (iv) and (v) above were partly counterbalanced by excess under other heads.

(vii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 13.54 lakhs under the head "Suspense (Personal Deposits)". A summary of the personal ledger account for 1976-77 held in the name of the Director of Industries, Orissa, Cuttack for recording transactions of certain commercial undertakings is given below :—

Scheme	Balance on the 1st April 1976	Credits during the year	Debits during the year	Balance on the 31st March 1977
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	8,683	10,21,034	9,54,071	75,646
(2) Boudh Tannery	-80,044	4,15,000	4,00,100	-65,144 (a)
(3) Raniganj Tiles (b)	1,27,246	...	...	1,27,246

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

(b) Inoperative from 1969-70.

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original ... 33,97,99,000	} 37,70,26,000	36,94,42,559	—75,83,441
Supplementary 3,72,27,000			
Amount surrendered during the year (March 1977)			21,52,000
Capital :			
Voted—			
Original ... 70,08,43,000	} 73,57,27,000	66,09,90,495	—7,47,36,505
Supplementary 3,48,84,000			
Amount surrendered during the year (March 1977)			7,14,48,000
Charged—			
Original	} 38,13,000	36,89,204	—1,23,796
Supplementary 38,13,000			
Amount surrendered during the year			nil

Notes and comments :—

(i) An amount of Rs. 21.52 lakhs only out of the total saving of Rs. 75.83 lakhs was surrendered and that too on 31st March 1977.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
332 - Multipurpose River Projects -			
<i>Rengali Multipurpose River Project—</i>			
(1) T—Other expenditure—			
T.1—Interest—			
O. 1,32.89	} 99.01	95.27	—3.74
R. —33.88			

Anticipated saving of Rs. 33.88 lakhs was stated to be based on actual requirements. Reasons for the final saving of Rs. 3.74 lakhs have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries—			
(2) I—Fishing Harbour and landing facilities—	34.20	...	—34.20

Reasons for non-utilisation of the provision have not been intimated (February 1978).

331—Water and Power Development—

(3) K—Survey and Investigation—

K.1—Investigation of Medium Irrigation Projects—

O.	32.00	}	57.76	51.96	—5.80
S.	35.36				
R.	—9.60				

Anticipated saving of Rs. 9.60 lakhs was reported to be due mainly to less expenditure on some investigation works on account of certain technical difficulties and non-sanction of staff. Reasons for the final saving of Rs. 5.80 lakhs have not been intimated (February 1978).

(4) K. 2—Investigation of Rengali Project—

S.	33.43	}	27.00	17.97	—9.03
R.	—6.43				

Saving was attributed to reassessment of requirements on account of technical difficulties.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Medium Irrigation Projects —</i>			
(5) EEE—Sunel Irrigation Project—			
O.	25·31	0·90	0·93
R.	—24·41		
			+ 0·03

Saving was due reportedly to less requirement towards interest charges for adjustment in respect of capital outlay on the projects.

334—Power Projects —

Hydro-Electric Schemes—

(6) XXX—Machkund Hydro-Electric (Joint) Scheme—

O.	74·92	1,23·98	69·86	— 54·12
S.	49·41			
R.	— 0·35			

The department anticipated payment of additional dearness allowance to the staff and adjustment of outstanding debits on account of maintenance of Machkund Project passed on by Government of Andhra Pradesh and augmented the provision by obtaining supplementary grant in September 1976. The supplementary grant, however, proved unnecessary in view of the final saving of Rs. 54·12 lakhs, reasons for which have not been intimated (February 1978).

(iii) In the following heads the department anticipated additional expenditure mainly on account of increase in the year's Plan outlay and augmented the provision by means of supplementary grant/re-appropriation. Reasons for the final excesses under serial nos. (1) and (3) have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
332—Multipurpose River Projects—			
<i>Hirakud Stage I</i>			
(1) N—Irrigation Schemes—			
O.	39.68	42.17	51.90
S.	1.35		
R.	1.14			+ 9.73
333—Irrigation, Navigation, Drainage and Flood Control Project.			
(2) PP—Kalo Irrigation Project—			
O.	8.66	19.86	19.86
R.	11.20		
(3) SSS—Suspense—			
O.	2,07.00	2,79.56	3,69.51
S.	72.56			+ 89.95

(iv) In the capital section of the grant (voted) the department anticipated additional expenditure and obtained supplementary grants in March 1977 (Rs. 3,48.73 lakhs). The department, however, surrendered Rs. 7,14.48 lakhs on 31st March 1977 as surplus to requirements. The expenditure also did not come up even to the original provision and the supplementary grant could have been restricted to a token amount only, if so required for new items of service.

(v) Even after the surrender of Rs. 7,14.48 lakhs in this section, there was an unsundered saving of Rs. 32.89 lakhs.

(vi) In the following heads, the department anticipated execution of certain schemes but expenditure was curtailed on account of reduction in Plan allocation :—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
(1) TTTT—Delta Irrigation Project—			
TTTT. 1 - Delta Irrigation Project—Stage I—			
TTTT. 1 (4) - Distributaries—			
TTTT. 1 (4) (2)—Minor Works —			
O.	20.00	...	0.48
R.	-20.00		
			+ 0.48
(2) TTTT. 1 (5)—Drainage and Protectives—			
TTTT. 1 (5) (1)—Major Works —			
O.	26.70	7.66	9.35
R.	-19.04		
			+ 1.69
(3) TTTT. 2—Delta Irrigation Project—Stage II—			
TTTT. 2 (6)—Distributaries—	2,07.53	1,88.43	- 19.10
(4) WWWW—Rushikulya system—			
WWWW. 1-Modernisation of Rushikulya system and irrigation system —			
O.	52.00	16.12	16.39
R.	- 35.88		
			+ 0.27

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Medium Irrigation Projects—</i>			
(5) JJJJ — Dahuka Irrigation Project — Voted—			
O. 40·00	29·87	29·99	+0·12
R. —10·13			
<i>Irrigation Projects (Non-Commercial)—</i>			
(6) DDDDDD—Delta Irrigation Project — Stage I— DDDDDD. 1—Restoration of Canals—			
O. 40·00	7·91	8·39	+0·48
R. —32·09			
(7) DDDDDD. 2—Delta Irrigation Project—Stage II— DDDDDD. 2 (1)—Restoration of Canals—			
O. 11·00	0·46	0·24	—0·22
R. —10·54			
(vii) Other significant savings occurred under : -			

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—

(1) CCCC. Lift Irrigation—
CCCC. 1 — Purchase of shares in Orissa Lift Irrigation Corporation—

O. 75·00	81·77	81·77	...
S. 25·00			
R. —18·23			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Rengali Multipurpose River Project—</i>			
(2) FFFF—Flood control and Drainage Schemes—			
FFFF. 1—Protective Works—			
O.	1,40.00	1.00	0.92
R.	—1,39.00			—0.08
(3) FFFF. 5—Machinery and Equipment—			
O.	10.00	...	...
R.	—10.00		
(4) FFFF. 6—Suspense—			
O.	20.00	2.35	2.04
R.	—17.65			—0.31
532-Capital Outlay on Multipurpose River Projects—			
<i>Potteru Irrigation Project—</i>			
(5) HHHH—Irrigation Scheme—			
HHHH. 3—Canals and Branches—			
O.	2,35.28	1,95.72	1,28.42
R.	—39.56		
(6) HHHH. 4—Buildings—			
O.	51.10	17.75	12.58
R.	—33.35			—5.17
<i>Rengali Multipurpose River Project—</i>			
(7) QQQQ—Irrigation Scheme—			
QQQQ. 1—Barrage—			
O.	16.00	...	...
R.	—16.00		

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(8) QQQQ. 2—Canals, Branches and Distributaries—			
O. 19·20	}	}	}
R. —19·20			
(9) QQQQ. 3—Buildings—	...	...	...
O. 14·40	}	}	}
R. —14·40			
(10) QQQQ. 5—Executive—			
O. 10·55	}	}	}
R. —0·86			
	9·69	...	—9·69
(11) SSSS—Power Scheme—			
SSSS. 1—Power House—			
O. 30·00	}	}	}
R. 3·72			
	33·72	5·02	—28·70
(12) SSSS. 5—Buildings—			
SSSS. 5 (1)—Major works—			
O. 25·50	}	}	}
R. —15·28			
	10·22	9·28	—0·94
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial)—</i>			
(13) TTTT—Delta Irrigation Project—			
TTTT. 2—Delta Irrigation Project—Stage II—			
TTTT. 2 (5)—Canals and Branches—			
O. 97·32	}	}	}
R. —21·70			
	75·62	71·26	—4·36
(14) TTTT. 2 (7)—Drainage and Protectives—	67·48	54·46	—13·02

Head	Total grant	Actual expenditure	Excess+ Saving -
	(In lakhs of Rupees)		
<i>Salandi Irrigation Project -</i>			
(15) UUUU - Salandi Irrigation Project—			
UUUU. 11—Miscellaneous—			
O. 8.36	21.28	8.22	- 13.06
S. 12.92			
<i>Medium Irrigation Project—</i>			
(16) DDDDD Ghodahada Irrigation Project—			
O. 1.00	26.50	- 21.98	- 48.48
R. 25.50			

Reasons for the *minus* expenditure have not been intimated (February 1978).

(17) QQQQQ—Saipal Irrigation Project—			
O. 65.00	77.00	36.97	- 40.03
S. 12.00			

734—Loans to Power Projects—			
(18) LLLLLL—Transmission and Distribution—			
LLLLLL. 1—Loans to Orissa State Electricity Board for execution of plan schemes—			
O. 6,86.00	1,83.00	1,83.00	...
R. -5,03.00			

Part of the saving in the above heads was due to—

(a) less payment of loans to the Orissa State Electricity Board for execution of plan schemes as the Board was having the necessary resources (Rs. 5,03.00 lakhs),

(b) reassessment of requirements (Rs. 1,81.93 lakhs),

(c) post-budget decision of the state Government to approach the Government of India for less grant and delay in execution of canal works (Rs. 72.91 lakhs),

(d) post-budget decision of the Government to transfer the provision for investigation of Rengali Irrigation Project to the revenue section of the grant (Rs. 50.46 lakhs),

(e) reduction in Plan allocation (Rs. 21.70 lakhs) and

(f) post-budget decision of the Government to invest less funds on purchase of diesel pumps (Rs. 18.23 lakhs).

Reasons for the remaining saving of Rs. 2,01.92 lakhs have not been intimated (February 1978).

(viii) The savings in notes (vi) and (vii) above were partly counter-balanced by excess mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose River Projects—			
<i>Rengali Multipurpose River Project—</i>			
(1) FFFF—Flood control and Drainage Schemes—			
FFFF. 2—Machinery and equipment—			
O.	20.00	37.06	32.60
R.	17.06		
(2) FFFF. 3—Suspense—			
O.	60.00	1,81.95	2,31.26
S.	0.01		
R.	1,21.94		
(3) FFFF. 4—Buildings—			
O.	30.00	57.65	43.61
R.	27.65		
<i>Potteru Irrigation Project—</i>			
(4) HHHH—Irrigation Scheme—			
HHHH. 1—Barrage—			
O.	46.00	32.18	1,10.43
S.	0.01		
R.	—13.83		

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
533 - Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial)—</i>			
(5) TTTT - Delta Irrigation Project—			
TTTT.1—Delta Irrigation Project—Stage I—			
TTTT.1 (3)—Canals and Branches—			
TTTT.1 (3) (1)—Major works	10.90	31.61	+ 20.71
(6) TTTT.1 (4)—Distributaries—			
TTTT.1 (4) (1)—Major works	25.13	45.88	+ 20.75
(7) UUUU—Salandi Irrigation Project—			
UUUU.2—Distributaries—			
O. 8.74	16.55	22.57	+ 6.02
R. 7.81			
(8) UUUU.9—Canals, Branches—			
S. 0.01	9.87	14.23	+ 4.36
R. 9.86			
(9) VVVV—Anandapur Barrage Project—			
VVVV.1—Barrage—			
O. 10.57	29.14	32.37	+ 3.23
R. 18.57			
<i>Medium Irrigation Projects—</i>			
(10) ZZZZ—Salia Irrigation Project—			
O. 7.00	20.00	20.99	+ 0.99
R. 13.00			
(11) CCCCC—Darjang Irrigation Project—			
Voted—			
O. 30.00	49.68	49.63	— 0.05
R. 19.68			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(12) 00000—Ramiala Irrigation Project—			
O. 71·00	96·00	1,37·57	+41·57
R. 25·00			
(13) SSSSS—Daha Irrigation Project—			
O. 60·00	86·00	76·02	-9·98
S. 5·03			
R. 20·97			

Reasons for the excess have not been intimated (February 1978).

(ix) 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 1976-77 are compared below : -

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)						
1. Multipurpose river schemes						
(a) Hirakud Dam Project	1974-75	56·91	31·53	5·80	55·41	10·19
	1975-76	79·30	43·62	7·12	55·01	8·98
	1976-77	92·43	33·48	7·20	36·22	7·79
(b) Balimela Dam Project	1974-75	5,96·78	81·76	-38·24	13·70	-6·41
	1975-76	6,56·43	94·34	-0·67	14·37	-0·10
	1976-77	3,81·09	82·50	-1,23·71	21·65	-32·46

Multipurpose river schemes	Year	Works outlay	Establi- shment charges	Tools and plant charges	Percentage	
					Establi- shment charges to Works outlay	Tools and plant charges to works outlay
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
(c) Rengali Multi- purpose River Project	1974-75 1975-76 1976-77	2,73.99 2,33.54 2,97.70	35.64 61.39 65.38	13.51 25.44 61.04	13.01 26.29 21.96	4.93 10.89 20.50
(d) Bhimkund Irrigation Project	1974-75 1975-76 1976-77	9.19 2.39 0.44	2.65 2.54 0.01	0.03 0.02 ...	28.83 1,06.28 1.46	0.32 0.84 ...
(e) Potteru Irri- gation Project	1974-75 1975-76 1976-77	37.06 79.56 1,39.65	2.42 7.32 10.67	1.64 6.55 22.54	6.53 9.20 7.64	4.43 8.23 16.14
2. Irrigation works (excluding works in charge of Civil Officers and investi- gation expendi- ture)	1974-75 1975-76 1976-77	10,72.05 15,62.19 17,57.11	1,73.50 2,31.78 1,96.17	26.01 45.62 66.90	16.18 14.84 11.16	2.43 2.92 3.81

(x) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project for 1976-77*—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 *prorata* distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for major irrigation projects is directly charged to the projects. For medium irrigation projects, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in monthly accounts by debit to the heads concerned and credit to "Grant No. 20-against 333—Irrigation, Navigation, etc."

For Hirakud Dam Project, establishment charges at the rate of 17.25 per cent and tools and plant charges at the 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—532-Capital Outlay on Multipurpose River Projects-Hirakud Dam Project-Stages I and II" and credit to "Grant No. 20—332-Multipurpose River Projects".

(xi) *Suspense transactions of the Public Works Department* The expenditure under the grant includes Rs. 15,01.66 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 (minus) 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 works 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' transactions—A summary of the transactions accounted for under the minor head 'Suspense' together with the opening and closing balances for 1976-77 is given below :—

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
---------------	--	------------------------------	-------------------------------	---

(In lakhs of rupees)

(a) 259—Public Works—

Purchases	—27·32	...	...	—27·32
Stock	6·93	...	..	6·93
Miscellaneous Works Advances	5·31	...	...	5·31
Total	—15·08	...	...	—15·08

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)				
(b) 331—Water and Power Development Services—				
(1) <i>Water Development</i> —				
Miscellaneous Works Advances	—0·10	...	...	—0·10
(2) <i>Rengali Project</i> —				(a)
Purchases	...	0·01	0·01	*
Stock	...	0·01	0·01	**
Miscellaneous Works Advances.	...	0·04	...	0·04
Total	...	0·06	0·02	0·04
(c) 332 Multipurpose River Projects—				
(1) <i>Hirakud Dam Project Stage I</i> —				
(i) <i>Irrigation Scheme</i> —				
Purchases	--34·86	5·17	5·43	—35·12
Stock	1·53	0·16	0·69	1·00
Miscellaneous Works Advances	40·59	1·71	2·00	40·30
Workshop Suspense	—0·11	..	...	—0·11
Total	7·15	7·04	8·12	6·07
(ii) <i>Canals, Branches and Distributaries</i> —				
Purchases	—3·70	0·47	1·32	—4·55
Stock	2·02	1·98	2·16	1·84
Miscellaneous Works Advances.	1·44	1·90	1·41	1·93
Workshop Suspense	—0·07	...	...	—0·07
Total	—0·31	4·35	4·89	—0·85

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

* Rs. —372 only.

** Rs. —275 only.

(b) 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 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)				
<i>(iii) Hydro-Electric Installations—</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.	..	0·13	0·08	0·05
<i>(d) 333—Irrigation, Navigation, Drainage and Flood Control Projects</i>				
<i>(1) Irrigation Projects (Commercial)— Orissa Canals—</i>				
Stock	...	2·18	4·29	—2·11
Workshop Suspense	24·19	2·85	2·26	24·78
Total	24·19	5·03	6·55	22·67
<i>(2) Flood Control and Anti-sea Erosion Projects—</i>				
Purchases	—64·25	84·00	92·60	—72·85
Stock	47·39	1,91·87	1,94·87	44·39
Micellaneous Works Advances	70·02	93·64	81·76	81·90
Total	53·16	3,69·51	3,69·23	53·44

(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 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)				
(e) 334—Power Projects—				
Purchases	—10.39	...	...	—10.39
Stock	16.61	...	...	16.61
Miscellaneous Works Advances	0.01	...	...	0.01
Total	6.23	...	...	6.23
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
(g) 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—				
Suspense	—0.03	...	...	—0.03
(h) 531—Capital Outlay on Water and Power Deve- lopment Services—				
Purchases	0.08	...	1.89	—1.81
Stock	—0.01	0.10	0.05	0.04
Miscellaneous Works Advances	...	...	0.12	—0.12
Total	0.07	0.10	2.06	—1.89

(a) Minus balance is under reconciliation.

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)				
(i) 532—Capital Outlay on Multipurpose River Projects—				
<i>Hirakud Dam Project—</i>				
<i>Stage-I</i>				
Purchases	—56.09	...	...	—56.09
Stock	1,89.21	10.70	4.46	1,95.45
Miscellaneous Works Advances	33.34	0.09	0.61	32.82
Workshop Suspense	69.16	10.48	0.44	79.20
Total	2,35.62	21.27	5.51	2,51.38
(2) <i>Hirakud Dam Project Stage II—</i>				
Purchases	—28.83	...	...	—28.83
Stock	—3.42	0.02	..	—3.40
Miscellaneous Works Advances	33.65	...	..	(a) 33.65
Total	1.40	0.02	...	1.42
(3) <i>Balimela Project - Irrigation Scheme—</i>				
Purchases	—3,12.75	7.77	10.20	—3,15.18
Stock	2,43.38	64.60	91.85	2,16.13
Miscellaneous Works Advances	3,05.41	15.38	40.07	2,80.72
Workshop Suspense	18.94	6.62	0.17	25.39
Total	2,54.98	94.37	1,42.29	2,07.06
(4) <i>Balimela Project— Power Scheme—</i>				
Purchases	—35.77	3.04	2.71	—35.44
Stock	40.14	52.64	88.69	4.09
Miscellaneous Works Advances	73.51	45.51	28.10	90.92
Workshop Suspense	12.13	6.08	1.91	16.30
Total	90.01	1,07.27	1,21.41	75.87

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

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing Balance on the 31st March 1977
(In lakhs of rupees)				
(5) Rengali Project—				
<i>Power Scheme—</i>				
Purchases	—6·25	3·92	0·52	
Stock	6·61	4·71	3·46	—2·85
Miscellaneous Works	16·07	1·01	4·34	7·86
Advances				12·74
Total	16·43	9·64	8·32	17·75
(6) Rengali Project—				
<i>Flood Control and Drainage Scheme -</i>				
Purchases	—91·97	25·82	6·40	—72·55
Stock	1,67·96	1,49·66	46·14	2,71·48
Miscellaneous Works	2,09·43	57·82	1,00·66	1,66·59
Advances				
Total	2,85·42	2,33·30	1,53·20	3,65·52
(7) Rengali Project—				
<i>Irrigation Scheme—</i>				
Purchases	—0·06	...	...	—0·06
Stock	0·27	...	...	0·27
Miscellaneous Works	0·24	...	...	0·24
Advances				
Total	0·45	...	...	0·45
(8) Bhimkund Project—				
Purchases	—0·33	...	...	—0·33
Stock	0·40	...	...	0·40
Miscellaneous Works	0·11	0·01	...	0·12
Advances				
Total	0·18	0·01	...	0·19
(9) Potteru Irrigation Project—				
Purchases	—3·13	2·55	2·73	—3·31
Stock	24·92	48·78	20·21	53·49
Miscellaneous Works	14·96	38·35	3·71	49·60
Advances				
Total	36·75	89·68	26·65	99·78

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)				
(j) 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—				
<i>Irrigation Project—</i>				
<i>(Commercial)—</i>				
(1) <i>Delta Irrigation Project—</i>				
Purchases	-3,16.15	12.07	14.44	-3,18.52
Stock	11.04	43.51	49.83	4.72
Miscellaneous Works Advances	1,02.28	21.46	7.26	1,16.48
Total	-2,02.83	77.04	71.53	-1,97.32
(2) <i>Salandi and Anandapur Projects—</i>				
Purchases	-2.88	6.00	7.61	-4.49
Stock	12.08	19.35	18.98	12.45
Miscellaneous Works Advances	49.49	27.73	10.69	66.53
Workshop Suspense	2.73	...	...	2.73
Total	61.42	53.08	37.28	77.22
(3) <i>Upper Kolab Project—</i>				
Stock	...	0.11	...	0.11
Miscellaneous Works Advances	...	87.29	...	87.29
Workshop Suspense	...	0.07	...	0.07
Total	...	87.47	...	87.47

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
	(In lakhs of rupees)			
(4) <i>Medium Irrigation Projects—</i>				
Purchases	...	33.27	67.01	—33.74
Stock	...	1,13.49	79.31	34.18
Miscellaneous Works Advances	...	83.29	34.36	48.93
Total	...	2,30.05	1,80.68	49.37
(5) <i>Flood Control and Anti-sea Erosion Projects—</i>				
Purchases	—2.17	...	...	—2.17
Stock	1.99	...	...	1.99
Miscellaneous Works Advances	0.79	...	...	0.79
Total	0.61	...	...	0.61
(k) 534—Capital Outlay on Power Projects—				
(1) <i>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
(2) <i>Talcher Thermal Scheme—</i>				
Stock	0.41	...	...	0.41
Miscellaneous Works Advances	13.99	..	...	13.99
Total	14.40	...	...	14.40

Suspense head	Opening balance on the 1st April 1976	Debits during the year	Credits during the year	Closing balance on the 31st March 1977
(In lakhs of rupees)				
<i>(3) 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
<i>(4) 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
<i>(5) Hydro-Electric Projects Upper Kolab Project—</i>				
Stock	2·91	21·59	5·77	18·73
Miscellaneous Works Advances	5·13	90·20	19·86	75·47
Workshop Suspense	...	0·45	...	0·45
Total	8·04	1,12·24	25·63	94·65
Grand total	10,44·38	15,01·66	11,63·45	13,82·59

Grant No. 21—Expenditure relating to the Transport Department

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original ...	70,77,000	77,47,007	—5,49,993
Supplementary	12,20,000		
Amount surrendered during the year (March 1977)			5,51,000
<i>Charged —</i>			
Original ...	...	21,000	... —21,000
Supplementary	21,000		
Amount surrendered during the year (March 1977)			1,000
Capital :			
Voted—			
Original ...	51,000	47,085	—3,915
Amount surrendered during the year (March 1977)			7,000

Notes and comments :—

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

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

241—Taxes on vehicles —

(1) D—Collection charges—
D-1—Regional Transport
Authority—

O.	2.00	}
R.	—2.00			

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

(In lakhs of rupees)

265—Other Administrative Services—

(2) F—Motor garages, etc.—

F. 1—Air Craft Establishment—

O.	27.99	} 30.47	29.71	-0.76
S.	5.29			
R.	-2.81			

Saving was mainly due to non-installation of weigh bridge on account of delay in getting the clearance from the Government of India and technical sanction from the Works Department (Rs. 2 lakhs) and non-receipt of import licence for purchase of spare parts (Rs. 2.81 lakhs).

(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 to 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. 5,30,766 have accumulated under the Depreciation Reserve Fund, Accident Reserve Fund and Amenities Reserve Fund respectively. The Orissa State Road Transport Corporation was formed with effect from 16th May 1974, but the balances under the respective reserve funds have not yet been transferred.

Besides, order of Government on the treatment of capital expenditure of Rs. 3,34,30,532 incurred up to end of 1975-76 as loan to the Corporation have not been received (February 1978).

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

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

Voted—

Original .. 13,61,13,000	} 14,95,88,000	13,44,16,516	-1,51,71,484
Supplementary 1,34,75,000			

Amount surrendered during the year (March 1977) 1,63,66,000

Charged—

Original	} 50,000	..	-50,000
Supplementary 50,000			

Amount surrendered during the year nil

Capital :

Voted —

Original ... 12,42,76,000	} 12,76,21,000	16,91,65,404	+ 4,15,44,404
Supplementary 33,45,000			

Amount surrendered during the year (March 1977) 12,66,000

Notes and comments :—

(i) In the revenue section of the grant (voted) Rs. 1,63.66 lakhs were surrendered on 31st March 1977 as surplus to requirement against the available saving of Rs. 1,51.71 lakhs.

(ii) The supplementary grant of Rs. 1,34.75 lakhs obtained under revenue section of the grant proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to a token provision for new items of service, if any.

(iii) The saving over the original provision occurred mainly under :--

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

(In lakhs of rupees)

310- Animal Husbandry—

(1) AA—Cattle development—

O.	24.06	} 12.91	12.91	...
R.	- 11.15			

Anticipated saving was due reportedly to non-receipt of sanction from Government of India for purchase of animals for establishment of Exotic Cattle Breeding Farm (Rs. 10.66 lakhs) and non-appointment of staff (Rs. 0.49 lakh).

312 Fisheries—

(2) YY—Off-shore fisheries—

O.	46.62	} 5.00	5.00	..
R.	- 41.62			

Anticipated saving was due to non-sanction of funds by Government for development of infra-structure in coastal fishing villages.

313 Forest—

(3) AAA-Forest produce—

O.	42.80	} 35.11	31.27	-- 3.84
S.	2.25			
R.	- 9.94			

Out of the total saving of Rs. 13.78 lakhs anticipated saving of Rs. 9.94 lakhs was stated to be due to less requirement (Rs. 8.10 lakhs), non-availability of adequate quantity of sabai grass in Baripada Forest Division (Rs. 1.13 lakhs) and less clearance operation of trees damaged by cyclone (Rs. 0.71 lakh). Reasons for less requirement of Rs. 8.10 lakhs and the final saving of Rs. 3.84 lakhs have not been intimated (February 1978).

(4) FFF-Plantation Scheme—

O.	25.95	} 20.31	20.29	—0.02
R.	- 5.64			

Saving was stated to be due to late sanction of second afforestation division at Chitrakonda and ban on recruitment of non-gazetted staff.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) MMM - Tribal Areas Sub-Plan—			
O. 12.50	12.05	2.11	-9.94
R. -0.45			
Reasons for saving have not been intimated (February 1978).			

(6) OOO-Plantation schemes—			
O. 32.50	22.10	15.48	-6.62
S. 0.01			
R. -10.41			

Out of the total saving of Rs. 17.03 lakhs, anticipated saving of Rs. 10.41 lakhs was due reportedly to limiting the expenditure to the funds sanctioned by the Government of India. Reasons for the final saving of Rs. 6.62 lakhs have not been intimated (February 1978).

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

(7) QQQ Other Miscellaneous Compensation and Assignments—			
O. 2,20.00	1,58.50	1,58.48	-0.02
R. -61.50			

Fifty per cent of the profit from trading in 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 under the trading scheme.

(iv) In the following heads, withdrawal of provision by surrender/re-appropriation to other heads on 31st March 1977 proved excessive in view of the final excess; reasons for the excess have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
310—Animal Husbandry—			
(1) X—Other expenditure—			
O. 18·65	11·94	14·35	+ 2·41
S. 0·01			
R. -6·72			

The anticipated saving of Rs. 6·72 lakhs was due to late sanction/late implementation of the scheme "Special Cell for Live-stock Production Programme".

313—Forest—

(2) NNN—Forest conservation and Development—

O. 21·70	8·48	15·49	+ 7·01
S. 0·01			
R. -13·23			

The anticipated saving was due to non-receipt of Central assistance for development of national parks, sanctuaries and nature's reserves (Rs. 7·25 lakhs) and less requirements (Rs. 5·98 lakhs); reasons for less requirement have not been intimated (February 1978).

(v) The saving in notes (iii) and (iv) above was partly counter-balanced by excess mainly under :—

313—Forest—

KKK—Plantation scheme—

O. 10·25	11·98	20·62	+ 8·64
S. 0·01			
R. 1·72			

Anticipated excess was due to payment of dearness allowance at enhanced rates; reasons for the final excess have not been intimated (February 1978).

(vi) In the capital section of the grant (voted) expenditure exceeded the grant by Rs. 4,15,44,404; the excess requires regularisation.

(vii) Excess occurred mainly under the following heads; reasons for the excess have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
512—Capital Outlay on Fisheries—			
(1) RRR—Processing, preservation and marketing—			
RRR. 1—Exploitation and marketing of fish—			
RRR. 1 (2)—Suspense (Personal Deposits) Debit—			
S.	5.00	5.00	16.87 + 11.87
513—Capital Outlay on Forests—			
(2) SSS—Forest Produce—			
SSS. 1—Government Trading in Kendu leaves—			
SSS. 1 (3) Suspense (Personal Deposits) Debit—			
	8,24.99	12,44.39	+ 4,19.40
(3) UUU—Plantations—			
O.	6.62	7.12	16.48 + 9.36
R.	0.50		

(viii) The excess in note (vii) above was partly offset by saving mainly under :—

513—Capital Outlay on Forests—

(1) SSS - Forest produce—

SSS. 1—Government Trading in Kendu leaves—

SSS. 1 (1) - Management—

O.	1,25.64	1,39.01	1,37.85	-1.16
S.	22.85			
R.	-9.48			

Anticipated saving of Rs. 9.48 lakhs was due mainly to ban on appointment of Foresters and Forest Guards/non-drawal of arrears of pay etc. of some employees (Rs. 7.28 lakhs) and curtailment of expenditure under certain heads (Rs. 2.20 lakhs). Reasons for the final saving of Rs. 1.16 lakhs have not been intimated (February 1978).

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

(2) VVV—Forest Conservation and Development—

O.	4.00	}	2.99	...	—2.99
R.	—1.01				

Anticipated saving of Rs. 1.01 lakhs was due reportedly to want of sanction for investment in the share capital of Orissa Forest Corporation. Reasons for the final saving of Rs. 2.99 lakhs have not been intimated (February 1978).

(3) WWW—Tribal Areas Sub-Plan—

O.	11.00	}	12.00	0.79	—11.21
R.	1.00				

Reasons for the final saving of Rs. 11.21 lakhs have not been intimated (February 1978).

(ix) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 12,61.73 lakhs under the head “Suspense (Personal Deposits) Debit” relating to trading schemes viz. “Exploitation and marketing of fish”, “Trading in Kendu Leaves” and “Government trading in kendu leaves”.

The transactions in these accounts are summarised below :—

Scheme	Head under which accounted for	Balance on the 1st April 1976 Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on the 31st March 1977 Rs.
(a) Poultry Development	510—Capital Outlay on Animal Husbandry	1,53,000	...	...	1,53,000

There were no transactions during the year.

(b) Exploitation and marketing of fish	512—Capital Outlay on Fisheries	4,18,128	13,15,949	16,86,956	47,121
(c) Marketing of fish and bye-products		3,95,344	...	...	3,95,344
(d) Trading in Kendu leaves	513—Capital Outlay on Forests.	75,81,116	2,653	46,500	75,37,269
(e) Government trading in kendu leaves		1,44,68,657 (a) 13,01,93,167		12,44,39,117	2,02,22,707

Cuttack Milk Supply Scheme shown in the previous account was transferred to the control of the Orissa Agro Industries Corporation.

(a) Decreased by Rs. 2,50,00,000 due to correction of balance proforma.

**Grant No: 23—Expenditure relating to the Agriculture and
Co-operation Department**

	Total grant of appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Voted—			
Original ... 19,62,13,000	} 24,10,97,000	18,17,03,362	—5,93,93,638
Supplementary 4,48,84,000			
Amount surrendered during the year (October 1976 : Rs. 14,00,000, January 1977 : Rs. 2,70,000 and March 1977: Rs. 4,46,90,000)			4,63,60,000
Charged—			
Original }	} 4,000	3,556	—444
Supplementary 4,000			
Amount surrendered during the year			nil
Capital :			
Voted—			
Original ... 8,28,03,000	} 18,44,77,000	15,50,65,060	—2,94,11,940
Supplementary 10,16,74,000			
Amount surrendered during the year (March 1977)			37,91,000
Charged—			
Original }	} 84,000	82,838	—1,162
Supplementary ... 84,000			
Amount surrendered during the year			nil

The expenditure does not include Rs. 10,53,000 in the revenue section spent from out of advances from the Contingency Fund sanctioned in March 1977 but not recouped the Fund till the close of the year.

Notes and comments :—

(i) In view of the ultimate saving of Rs. 5,93.94 lakhs in the revenue section (voted) of the grant the supplementary grants of Rs. 3,08.49 lakhs and Rs. 1,40.35 lakhs obtained during September 1976 and March 1977 respectively proved unnecessary and could have been restricted to a token provision wherever required.

(ii) Against the available saving of Rs. 5,93.94 lakhs the department surrendered Rs. 4,63.60 lakhs only.

(iii) Savings in the revenue section occurred also in the preceding eight years.

(iv) Substantial saving over the original and supplementary provision occurred under :—

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

298—Co-operation—

(1) T—Credit co-operatives

(State Plan)—

O.	64.00	} 82.50	} 68.51	} —13.99
S.	35.00			
R.	—16.50			

Anticipated saving was mainly due to late implementation of schemes and vacancies in the cadre of Secretaries (Rs. 9.80 lakhs) and reassessment of requirements (Rs. 5.20 lakhs). Reasons for final saving have not been intimated (February 1978).

(2) Z—Credit co-operatives—

(Centrally sponsored)—

O.	73.84	} 1.50	} 2.38	} + 0.88
R.	—72.34			

Reasons for anticipated saving have not been intimated (February 1978).

305—Agriculture—

(3) CC—Multiplication and distribution of seeds—

O.	35.93	} 2,60.20	} 1,97.18	} —63.02
S.	2,56.97			
R.	—32.70			

Anticipated saving was due to less purchase of seeds (Rs. 23.00 lakhs) and reassessment of actual requirement (Rs. 9.70 lakhs). Reasons for final saving have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
(4) 000-Other expenditure -			
O. 2,50.00	14.64	8.82	-5.82
S. 8.06			
R. -2,43.42			

Saving was due mainly to payment of grants by the Government of India directly to the Project Director, Small Farmers Development Agencies and Marginal Farmers Agricultural Labourers Projects.

308 - Area Development -

(5) IIII - Ayacut Development -

O. 53.06	20.54	19.44	-1.10
S. 0.01			
R. -32.53			

Saving was due mainly to late/non-appointment of certain staff.

(v) Other significant savings occurred under :-

298 - Co-operation -

(1) M - Credit co-operatives -

O. 5.00	4.37	...	-4.37
R. -0.63			

Saving was due mainly to payment of subsidy by Government of India directly to the Orissa State Co-operative Bank towards the fag end of the year.

(2) Q - Direction and Administration -

O. 11.52	6.06	4.85	-1.21
R. -5.46			

Saving was due mainly to reassessment of requirements.

305 - Agriculture -

(3) BB - Direction and Administration -

O. 1,31.52	1,41.97	1,36.50	-5.47
S. 13.91			
R. -3.46			

Anticipated saving was due mainly to late/non-appointment of certain staff. Reasons for final saving have not been intimated (February 1978).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving -
(4) PP—Other expenditure -			
O. 32.57	47.66	33.61	-14.05
S. 16.03			
R. -0.94			

Anticipated saving was stated to be due to observance of economy. Reasons for final saving have not been intimated (February 1978).

(5) III—Commercial crops -			
O. 29.71	25.94	23.31	-2.63
S. 1.73			
R. -5.50			

Anticipated saving was due to reassessment of actual requirements (Rs. 3.06 lakhs) and non-sanction of some posts (Rs. 2.44 lakhs). Reasons for the final saving have not been intimated (February 1978).

(6) MMM—Agricultural marketing and quality control—			
S. 12.60	1.62	0.88	-0.74
R. -10.98			

Saving was reported to be due mainly to less allocation by the Government of India.

308 Area Development—

(7) FFFF—Ayacut Development -			
O. 49.99	28.79	26.14	-2.65
S. 4.01			
R. -25.21			

Anticipated saving was due mainly to post-budget decision of Government to pay grants to Command Area Development Authority (Rs. 13.13 lakhs); reduction in expenditure due to creation of Command Area Development Authority from 25th January 1977 (Rs. 8.42 lakhs), post-budget decision to divert funds to the Revenue Department for consolidation operations in Command Area (Rs. 2.50 lakhs) and non-purchase of vehicles (Rs. 1.08 lakhs).

Reasons for the final saving of Rs. 2.65 lakhs have not been intimated (February 1978).

(vi) In the capital section of the grant the department surrendered only Rs. 37.91 lakhs in March 1977 although the available saving was Rs. 2,94.12 lakhs.

(vii) The entire provision remained unutilised under the following heads; reasons for the saving have not been intimated (February 1978).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
505—Capital Outlay on Argiculture—			
(1) AAAAA—Seeds—	2,08.00	...	—2,08.00
(2) CCCCC—Storage and warehousing—	46.40	...	—46.40

(viii) Saving also occurred under :—

498—Capital Outlay on Co-operation—

(1) QQQQ—Credit co-operatives—

O.	2,39.00	}	2,28.19	1,66.25	- 61.94
S.	0.44				
R.	-11.25				

Anticipated saving was due mainly to post-budget decision of Government to invest in Regional Rural Banks. Reasons for final saving have not been intimated (February 1978).

(2) UUUU—Consumers' co-operatives—

O.	16.20	}	17.53	16.83	- 0.70
S.	10.00				
R.	-8.67				

Anticipated saving was due to transfer of funds to Tribal Areas Sub-Plan in accordance with the decision of the Government.

698—Loans for Co-operation—

(3) QQQQQ—Credit co-operatives—

O.	24.61	}	0.50	0.50	...
R.	-24.11				

Anticipated saving of Rs. 24.11 lakhs was due to non-release of funds by the National Co-operative Development Corporation.

distribution of seeds, fertilizers etc., is given below :—

Personal ledger account for—	Balance on the 1st April 1976* Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on the 31st March 1977 Rs.
(i) Cold Storage Plant—				
(a) Cuttack	...	11,72,389	22,15,092	—10,42,703(a)
(b) Bhubaneswar	...	18,91,661	5,49,611	13,42,050
(c) Semiliguda	...	1,06,452	23,000	83,452
(d) Parlakhemundi	...	49,669	1,15,093	—65,424(a)
(e) Bolangir	...	1,24,369	2,16,682	—92,313(a)
(f) Kuarmunda	...	66,151	95,653	—29,502(a)
Total	...	34,10,691	32,15,131	1,95,560

(ii) Purchase and distribu- tion of quality seeds to Cultivators	...	83,72,461	1,28,85,951	—45,13,490(a)
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(xi) *Personal Ledger Account*—A summary of the transactions under the capital account in the personal ledger account as at the end of 1976-77 relating to (i) Cold Storage Plant at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi, Bolangir and Kuarmunda and (ii) purchase and distribution of quality seeds to cultivators which are accounted for under the capital account is given below :—

(i) Cold Storage Plant—				
(a) Cuttack	10,52,413	...	...	10,52,413
(b) Bhubaneswar	15,10,006	...	...	15,10,006
(c) Semiliguda	4,62,144	...	...	4,62,144
(d) Parlakhemundi	1,71,189	...	...	1,71,189
(e) Bolangir	3,76,523	...	...	3,76,523
(f) Kuarmunda	—42,332	...	...	—42,332(a)
Total	35,29,943	...	...	35,29,943

(ii) Purchase and distribu- tion of quality seeds to cultivators	56,94,612	56,94,612
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There were no transactions during the year in the above accounts following post-budget decision of Government to operate these accounts in the revenue section of the grant. Government orders about the balances lying in the capital section of the accounts are awaited (February 1978).

*Decision of Government about the balances lying in the capital section of accounts (note xi) is awaited (February 1978).

(a) *Minus* balances are under reconciliation.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Original ..	92,08,000	} 95,81,000	92,01,936	-3,79,064
Supplementary	3,73,000			
Amount surrendered during the year (March 1977)				84,000
Capital :				
Original ..	67,000	67,000	55,840	-11,160
Amount surrendered during the year (March 1977)				7,000

Notes and comments :—

(i) The supplementary grants of Rs. 0.27 lakh and Rs. 3.46 lakhs obtained in September 1976 and March 1977 respectively proved unnecessary as the expenditure did not come even upto original provision and could have been restricted to a token provision for new items of service, if any.

(ii) Against the available saving of Rs. 3.79 lakhs in the revenue section of the grant the department surrendered only Rs. 0.84 lakh in March 1977.

(iii) The saving mainly occurred under the head 328—Mines and Minerals—Regulation and Development of Mines-E-Direction and Administration (Provision : Rs.10.11 lakhs, Expenditure : Rs.6.16 lakhs) and was due to non-creation/non-filling of certain posts.

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

Appropriation - Appropriation for reduction or avoidance of debt (All Charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Original ... 64,24,000	} 64,24,000	64,24,000	...
Supplementary ...			
Amount surrendered during the year			nil

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)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Original ... 39,66,47,000	} 39,66,47,000	38,22,19,589	- 1,44,27,411
Supplementary ...			
Amount surrendered during the year (March 1977)			1,84,75,000

Notes and comments:—

(i) The department surrendered Rs. 1,84.75 lakhs whereas the available saving in the appropriation was only Rs. 1,44.27 lakhs.

(ii) Substantial saving occurred under :—

	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
249—Interest Payments—			
<i>Interest on Small Savings Provident Funds, etc.—</i>			
E—Interest on State Provident Funds—			
E. 1—Interest on General Provident Fund—			
O.	5,47.36	3,79.08	3,29.99
R.	—1.68.28		
			—49.09

Saving was due mainly to less payment of interest than anticipated.

(iii) Other significant savings occurred under :—

249—Interest Payments

Interest on Internal Debt—

(1) C—Interest on other
Internal debts—

C. 3—Interest on loans
from the National Agri-
cultural Credit (long
term) Operation Fund
of the Reserve Bank of
India—

O.	17.26	10.07	10.08	+0.01
R.	—7.19			

Head	Total appropriation	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
<i>Interest on Loans and Advances from Central Government—</i>				
(2) H—Interest on loans for Central Plan Schemes—				
O.	21·94	} 15·34	15·38	+ 0·04
R.	—6·60			
(3) I—Interest on loans for Centrally Sponsored Plan Schemes—				
O.	7·74	} 5·65	5·62	- 0·03
R.	—2·09			
<i>Interest on other Obligations—</i>				
(4) K—Miscellaneous—				
K. 1—Interest on compensation payable under Section 37 (3) of Orissa Estates Abolition Act—				
O.	5·80	} 1·55	1·23	- 0·32
R.	—4·25			

Savings in the above heads were stated to be due to less payment of interest and non-finalisation of compensation cases in respect of some estates in Puri and Cuttack districts.

(iv) The savings in notes (ii) and (iii) above were partly offset by excesses mainly under :—

Head	Total	Actual	Excess + Saving—
	(In lakhs of rupees)		
249—Interest Payments—			
<i>Interest on Internal Debt—</i>			
(1) C— Interest on other Internal debts—			
C. 1— Interest on loans from Reserve Bank of India—			
O. 6·00	} 41·93	40·94	—0·99
R. 35·93			
(2) C. 4—Interest on loans from the National Co-operative Development Corporation—			
O. 27·21	} 30·47	30·47	...
R. 3·26			
(3) C. 5—Interest on loans from State Bank of India—			
R. 1·79	1·79	33·76	+ 31·97

The anticipated excess in the above three cases was due to payment of more interest. The final excess of Rs. 31·97 lakhs against serial no. (3) was due to payment of interest on cash credit accommodation granted by the State Bank of India, which was not anticipated.

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

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :			
Original ... 50,22,22,000	155,33,17,000	177,59,12,071	+ 22,25,95,071
Supplementary 105,10,95,000			
Amount surrendered during the year (March 1977)			93,000

Notes and comments :—

(i) The expenditure exceeded the appropriation by Rs. 22,25,95,071; the excess requires regularisation.

(ii) Excess occurred under the following heads :—

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

603—Internal Debt of the State Government—

(1) D-Loans from the National Agricultural Credit Fund of the Reserve Bank of India—

O.	30.66	39.08	39.13	+ 0.05
R.	8.42			

Excess was due to more repayment of loan to the Reserve Bank of India.

(2) E-Loans from the State Bank of India and other Banks—

O.	10,00.00	7,00.00	18,75.46	+ 11,75.46
R.	—3,00.00			

The provision was reduced by Rs. 3,00 00 lakhs on 31st March 1977 anticipating less repayment of loans; the expenditure, however, exceeded the provision. Final excess was due to repayment of more cash credit accommodation obtained from the State Bank of India than anticipated.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(3) G-Ways and Means advances from the Reserve Bank of India—			
G. 2—Overdrafts and shortfalls—			
S. 28,36.72	} 34,65.47	45,40.07	+ 10,74.60
R. 6,28.75			

Excess was due to repayment of more overdrafts obtained in March 1977.

(iii) Excess was partly offset by saving mainly under :—

G—Ways and Means advances
from the Reserve Bank of
India—

G. 1-Ways and Means advances—

O. 30,00.00	} 1,02,03.00	1,02,03.00	...
S. 75,00.00			
R. —2,97.00			

Saving was due mainly to less repayment of Ways and Means advances to the Reserve Bank of India.

Appropriation-Loans and Advances from the Central Government

(All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :			
Original ... 17,91,11,000	20,51,15,000	20,55,08,189	+ 3,93,189
Supplementary 2,60,04,000			

Amount surrendered during the year nil

Notes and comments :—

(i) The expenditure exceeded the appropriation by Rs. 3,93,189; the excess requires regularisation.

(ii) Excess of Rs. 10,56,806 occurred in the preceding year also.

(iii) Excess occurred under the following heads :—

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

(In lakhs of rupees)

604—Loans and Advances from the Central Government—

Pre-1974 Loans -

(1) S - Other Loans—

S. 1-Loans for Paradeep Port written off—

S.	2,60.04	4,13.57	4,13.57	...
R.	1,53.53			

(2) Q-Consolidated Rehabilitation/Scholarship Loans—

R.	3.67	3.67	7.60	+ 3.93
----	------	------	------	--------

Anticipated excess in the above cases was due to writeoff of Paradeep loan (Rs. 1,53.53 lakhs) and repayment of more loan (Rs. 3.67 lakhs); final excess (Rs. 3.93 lakhs) was due to writeoff of certain loans advanced to displaced persons.

(iv) The excess in note (iii) was partly offset by savings under :—

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

(In lakhs of rupees)

604—Loans and Advances from the Central Government—

Non-Plan Loans—

(1) A—Agriculture—

A. 1—Short term loans for Agricultural purposes—

O.	2,00.00	}	1,00.00	1,00.00	...
R.	-1,00.00				

Loans for State|Union Territory Plan Schemes—

(2) E—Block loans—

O.	4,22.36	}	3,85.13	3,85.13	...
R.	- 37.23				

Loans for Central Plan Schemes—

(3) I—Irrigation, Navigation, Drainage and Flood Control Projects—

I. 1—Rengali Project—

O.	23.73	}	6.80	6.80	...
R.	- 16.93				

Loans for Centrally Sponsored Plan Schemes—

(4) P—Other Loans—

O.	3.30	}
R.	- 3.30				

Saving in the above heads was stated to be due to less repayments.

APPENDIX

(Referred to

The following table shows by grants and appropriations, the actual

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
1. Expenditure relating to the Home Department ..	40,000	..
3. Expenditure relating to the Revenue Department		
<i>Charged</i>	.. 3,58,00,000	..
Less recovery against the charged appropriation was due mainly to less Famine Relief Fund".		
5. Expenditure relating to the Finance Department ..	29,04,000	..
The excess recovery under capital section was due to non-provision for the Fund".		
6. Expenditure relating to the Commerce Department ..	..	2,00,000
7. Expenditure relating to the Works Department ..	6,47,47,000	6,95,000
More recoveries under revenue section were mainly under "Public Works—reasons have not been intimated (February 1978).		
9. Expenditure relating to the Food and Civil Supplies .. Department.	..	62,97,50,000
More recoveries were mainly under "Capital Outlay on Food—Procurement (February 1978).		
10. Expenditure relating to the Education Department ..	..	29,00,000
13. Expenditure relating to the Urban Development .. Department.	1,64,94,000	..
More recoveries were mainly under "Public Health, Sanitation and Water Rs. 1,64.94 lakhs); reasons have not been intimated (February 1978).		
17. Expenditure relating to the Rural Development Department. ..		5,40,86,000
More recoveries were mainly under "Community Development—Suspense— to issue of more materials to works (Rs. 3,07.37 lakas) and clearance of old items		

at page 9)

recoveries adjusted in the accounts as reduction of expenditure :—

Actuals		Actuals compared with budget estimates	
Revenue	Capital	More+ Less—	More+ Less—
(4)	(5)	Revenue (6)	Capital (7)
Rs.	Rs.	Rs.	Rs.
..	..	-40,000	..
1,95,99,923	..	-1,62,00,077	..
10,59,678	8,00,00,000	-18,44,322	+8,00,00,000
..	..	..	-2,00,000
14,79,54,810	14,21,917	+8,32,07,810	+7,26,917
Suspense-Gross Credit (recoveries : Rs. 12,93.07 lakhs; estimates : 4,47.47 lakhs);			
..	65,73,80,903	..	+2,76,30,903
..	21,28,960	..	-7,71,040
3,43,08,290	..	+1,78,14,290	..
Supply—Suspense—Gross Credit" (recoveries : Rs. 3,43.08 lakhs; estimates:			
5,46,30,807	..	+5,44,807	..
Gross Credit" (recoveries: Rs. 4,61.91 lakhs; estimates: Rs. 4,54.96 lakhs) and were due under "Miscellaneous Works services" (Rs. 90.70 lakhs).			

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 Social Welfare Department.	..	..
19. Expenditure relating to the Industries Department ..	3,00,000	12,50,000
20. Expenditure relating to the Irrigation and Power Department.	.. 1,91,16,000	6,19,53,000
21. Expenditure relating to the Transport Department ..	6,000	..
22. Expenditure relating to the Forest and Animal Husbandry Department,	..	12,00,63,000
Recoveries were mainly under "Government Trading in Kendu Leaves—		
23. Expenditure relating to the Agriculture and Co-operation Department.	..	2,57,40,000
Excess recovery under revenue section was due to non-provision for Suspense Purchase and distribution of quality seeds to cultivators"; reasons for the excess		
Excess recovery under capital section was due to non-provision under (February 1978).		
Total :	Voted	.. 15,76,93,000
	Charged	.. 3,58,00,000
		84,25,51,000
		..

Actuals		Actuals compared with budget Estimates	
Revenue	Capital	More+ Less—	More+ Less—
(4)	(5)	Revenue (6)	Capital (7)
Rs.	Rs.	Rs.	Rs.
..	7,411	..	+7,411
2,96,463	16,05,184	—3,537	+3,55,184
3,88,89,961	8,01,45,053	+1,97,73,961	+1,81,92,053
..	..	—6,000	..
..	15,65,12,618	..	+3,64,49,618
Suspense (Personal Deposit)—Credit".			
1,17,83,152	7,47,04,189	+1,17,83,152	+4,89,64,189

(Personal Deposits)—Gross Credits under "Multiplication and distribution of seeds—
have not been intimated (February 1978).

"Manures and fertilisers-Sale proceeds of fertilisers". Reasons have not been intimated

28,89,23,161	1,05,39,06,235	+13,12,30,161	+21,13,55,235
1 95 99,923	..	—1,62,00,077	..



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