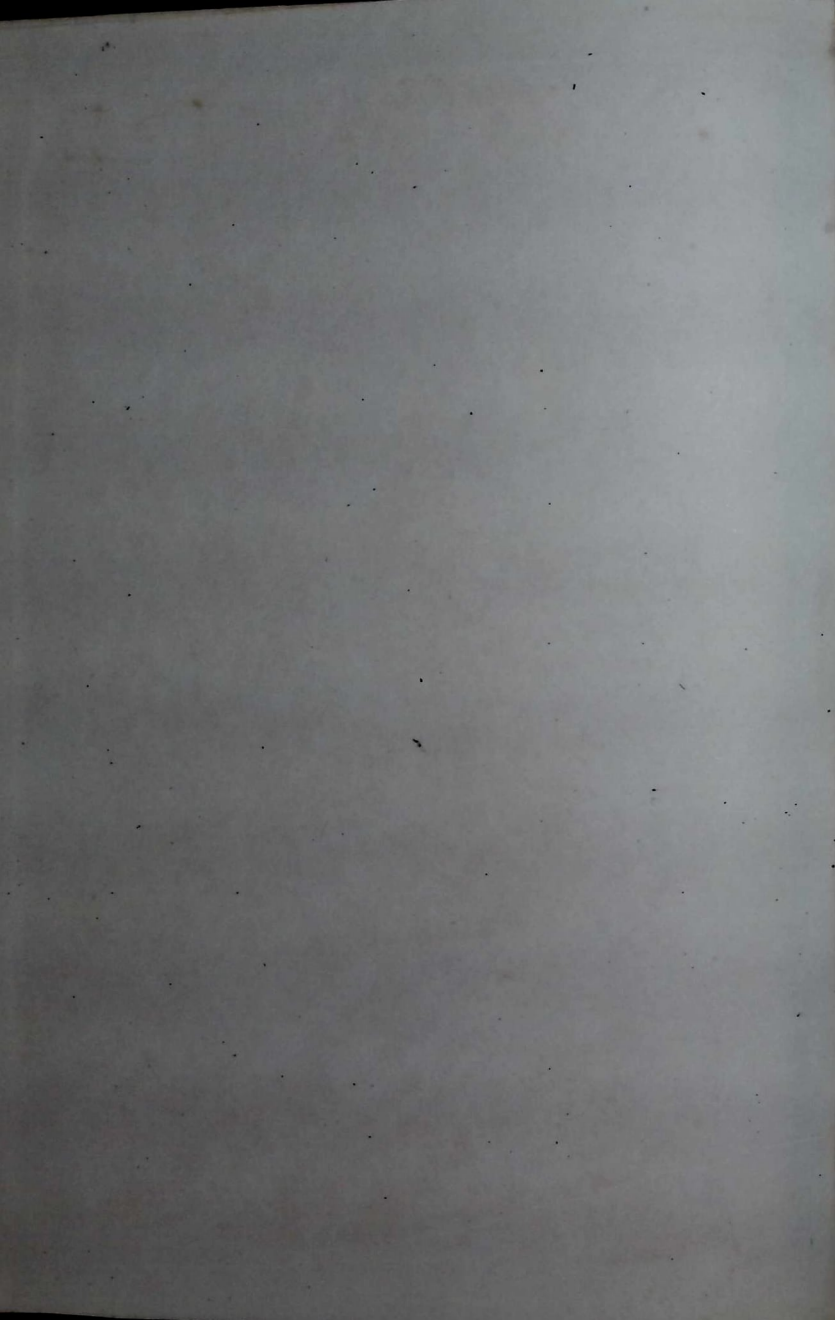




# APPROPRIATION ACCOUNTS

GOVERNMENT  
OF  
ORISSA

1977-78





# APPROPRIATION ACCOUNTS

1977-78

GOVERNMENT OF ORISSA

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1977-78 presents the accounts of sums expended in the year ended the 31st March 1978 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

2

Number and name of grant or appropriation  1	Amount of grant/appropriation	
	Revenue  2  Rs.	Capital  3  Rs.
1—Expenditure relating to the Home Department—		
Voted	24,11,14,000	23,00,000
Charged	25,68,000	..
2—Expenditure relating to the Political and Services Department—		
Voted	1,65,93,000	1,80,000
Charged	17,94,000	..
3—Expenditure relating to the Revenue Department—		
Voted	21,69,28,000	39,20,000
Charged	3,58,05,000	..
3-A—Expenditure relating to the Excise Department—		
Voted	94,56,000	1,00,000
Charged	51,000	..
4—Expenditure relating to the Law Department—		
Voted	1,58,96,000	1,50,000
5—Expenditure relating to the Finance Department—		
Voted	9,95,15,000	8,39,06,000
Charged	65,000	..
6—Expenditure relating to the Commerce Department—		
Voted	3,30,07,000	86,39,000
7—Expenditure relating to the Works Department—		
Voted	27,66,03,000	12,36,96,000
Charged	13,76,000	10,82,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	39,33,000	10,000
Charged	1,10,000	..

ACCOUNTS FOR 1977-78

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,66,09,214	17,41,674	45,04,786	5,58,326	..	..
25,48,590	..	19,410	..	..	..
1,52,43,160	1,01,700	13,59,840	78,300	..	..
16,92,826	..	1,01,174	..	..	..
19,27,34,901	28,38,441	2,41,93,099	10,81,559	..	..
3,58,00,000	..	5,000	..	..	..
94,27,796	19,730	28,204	80,270	..	..
51,000	..	..	..	..	..
1,50,02,065	63,520	8,93,935	86,480	..	..
8,23,15,014	6,46,16,805	1,71,99,986	1,92,89,195	..	..
1,18,722	..	..	..	53,722	..
3,12,58,661	33,29,402	17,48,339	53,09,598	..	..
26,01,43,565	12,06,88,553	1,64,59,435	30,07,447	..	..
13,72,913	10,50,584	3,087	31,416	..	..
38,90,857	5,800	42,143	4,200	..	..
90,487	..	19,513	..	..	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	1,61,23,000	52,81,03,000
Charged	1,000	2,68,000
10—Expenditure relating to the Education Department—		
Voted	72,59,62,000	84,50,000
Charged	24,000	..
11—Expenditure relating to the Tribal and Rural Welfare Department—		
Voted	11,85,19,000	62,88,000
Charged	88,000	..
12—Expenditure relating to the Health and Family Welfare Department—		
Voted	29,48,59,000	3,75,000
Charged	2,000	..
13—Expenditure relating to the Urban Development Department—		
Voted	12,65,44,000	2,40,11,000
Charged	1,000	23,000
14—Expenditure relating to the Labour, Employment and Housing Department—		
Voted	1,47,98,000	64,85,000
15—Expenditure relating to the Department of Tourism and Cultural Affairs—		
Voted	85,62,000	54,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	1,42,54,000	1,44,000
Charged	2,000	..

# ACCOUNTS FOR 1977-78

5

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,55,48,447	52,44,13,897	5,74,553	36,89,103	..	..
..	84,214	1,000	1,83,786	..	..
70,96,94,015	44,16,066	1,62,67,985	40,33,934	..	..
19,332	..	4,668	..	..	..
10,92,12,750	98,78,827	93,06,250	..	..	35,90,827
87,899	..	101	..	..	..
..	..	..	..	..	..
25,37,13,061	1,28,636	4,11,45,939	2,46,364	..	..
278	..	1,722	..	..	..
14,87,78,764	2,31,88,415	..	8,22,585	2,22,34,764	..
90,145	22,158	..	842	89,145	..
1,42,41,603	65,27,320	5,56,397	..	..	42,320
83,72,625	34,200	1,89,375	19,800	..	..
1,13,04,656	91,405	29,49,344	52,595	..	..
..	..	2,000	..	..	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
17—Expenditure relating to the Rural Development Department—		
Voted	10,56,27,000	7,51,00,000
Charged	..	3,00,000
18—Expenditure relating to the Community Development and Social Welfare Department—		
Voted	15,64,28,000	7,30,000
Charged	44,000	..
18-A—Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department—		
Voted	1,49,86,000	5,38,000
Charged	1,000	..
19—Expenditure relating to the Industries Department—		
Voted	4,92,40,000	3,58,02,000
20—Expenditure relating to the Irrigation and Power Department—		
Voted	44,74,50,000	85,06,04,000
Charged	3,000	3,53,000
21—Expenditure relating to the Transport Department—		
Voted	1,21,87,000	50,000
22—Expenditure relating to the Forest and Animal Husbandry Department—		
Voted	17,36,74,000	12,21,25,000
Charged	18,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	29,10,20,000	12,52,60,000
Charged	17,000	..

# ACCOUNTS FOR 1977-78

7

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,00,84,894	7,03,54,994	55,42,106	47,45,006	..	..
..	2,76,076	..	23,924	..	..
16,05,42,667	4,40,095	..	2,89,905	41,14,667	..
37,330	..	6,670	..	..	..
1,50,62,563	4,60,080	..	77,920	76,563	..
702	..	298	..	..	..
4,53,26,383	3,47,00,165	39,13,617	11,01,835	..	..
42,31,97,054	83,03,56,309	2,42,52,946	2,02,47,691	..	..
..	80,247	3,000	2,72,753	..	..
77,06,759	39,390	44,80,241	10,610	..	..
15,07,64,194	16,39,44,940	2,29,09,806	..	..	4,18,19,940
3,225	..	14,775	..	..	..
23,49,95,395	9,09,92,477	5,60,24,605	3,42,67,523	..	..
10,000	..	7,000	..	..	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount or grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
24—Expenditure relating to the Mining and Geology Department—		
Voted	1,21,49,000	67,000
<i>Appropriation for reduction or avoidance of debt—</i>		
Charged	51,68,000	..
<i>Interest Payments—</i>		
Charged	43,39,10,000	..
<i>Internal Debt of the State Government—</i>		
Charged	..	2,09,55,33,000
<i>Loans and advances from the Central Government—</i>		
Charged	..	23,89,52,000
Total—		
Voted	3,49,54,27,000	2,00,70,87,000
Charged	48,10,48,000	2,33,65,11,000
Grand Total	3,97,64,75,000	4,34,35,98,000

# ACCOUNTS FOR 1977-78

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,17,48,633	56,860	4,00,367	10,140	..	..
51,68,000	..	..	..	..	..
42,69,53,047	..	69,56,953	..	..	..
..	2,21,96,42,910	..	..	..	12,41,09,910
..	23,85,79,130	..	3,72,870	..	..
3,26,69,09,696	1,95,34,29,701	25,49,43,298	9,91,10,386	2,64,25,994	4,54,53,087
47,40,44,496	2,45,97,35,319	71,46,371	8,85,591	1,42,867	12,41,09,910
3,74,09,54,192	4,41,31,65,020	26,20,89,669	9,99,95,977	2,65,68,861	16,95,62,997

The excess over the following six grants and three charged appropriations requires regularisation :—

*Revenue Section—*

*Voted—*

- 13—Expenditure relating to the Urban Development Department ;
- 18—Expenditure relating to the Community Development and Social Welfare Department and
- 18-A—Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department.

*Charged—*

- 5—Expenditure relating to the Finance Department and
- 13—Expenditure relating to the Urban Development Department.

*Capital Section—*

*Voted—*

- 11—Expenditure relating to the Tribal and Rural Welfare Department ;
- 14—Expenditure relating to the Labour, Employment and Housing Department and
- 22—Expenditure relating to the Forest and Animal Husbandry Department.

*Charged—*

Appropriation—Internal Debt of the State Government.

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 3,98,12,373 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 :—

Sl. No.	Major head	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i.e., 1978-79)
		Rs.		
1.	259—Public Works (Grant No. 17—Expenditure relating to the Rural Development Department)	1,25,829	20th February 1978	August 1978
2.	277—Education—(Grant No. 10—Expenditure relating to the Education Department)	5,82,924	10th March 1978	August 1978
3.	280—Medical—(Grant No. 12—Expenditure relating to the Health and Family Welfare Department)	2,00,000	30th March 1978	August 1978
4.	298—Co-operation—(Grant No. 19—Expenditure relating to the Industries Department)	13,51,363	23rd March 1978 27th March 1978	} August 1978
5.	298—Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	4,88,981	9th March 1978 17th March 1978 23rd March 1978 28th March 1978	} August 1978
6.	305—Agriculture—(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	31,40,000	22nd March 1978	August 1978

The details of this expenditure are as follows :—

Sl. No.	Major head	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i.e., 1978-79)
		Rs.		
1.	259—Public Works (Grant No. 17—Expenditure relating to the Rural Development Department)	1,25,829	20th February 1978	August 1978
2.	277—Education—(Grant No. 10—Expenditure relating to the Education Department)	5,82,924	10th March 1978	August 1978
3.	280—Medical—(Grant No. 12—Expenditure relating to the Health and Family Welfare Department)	2,00,000	30th March 1978	August 1978
4.	298—Co-operation—(Grant No. 19—Expenditure relating to the Industries Department)	13,51,363	23rd March 1978 27th March 1978	} August 1978
5.	298—Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	4,88,981	9th March 1978 17th March 1978 23rd March 1978 28th March 1978	} August 1978
6.	305—Agriculture—(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	31,40,000	22nd March 1978	August 1978

## SUMMARY

Sl. No.	Major head	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i. e., 1978-79)
		Rs.		
7.	314—Community Development—(Grant No. 18—Expenditure relating to the Community Development, Social Welfare (Grama Panchayat) Department)	7,74,303	17th March 1978 } 28th March 1978 }	August 1978
8.	337—Roads and Bridges—(Grant No. 7—Expenditure relating to the Works Department)	1,02,780	1st September 1977 } 28th February 1978 }	August 1978
9.	480—Capital Outlay on Medical—(Grant No. 7—Expenditure relating to the Works Department)	20,000	13th March 1978	February 1979
10.	498—Capital Outlay on Co-operation—(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	4,60,000	23rd March 1978 } 28th March 1978 }	August 1978
11.	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development (Grant No. 17—Expenditure relating to the Rural Development Department)	74,99,469	8th March 1978	August 1978

## SUMMARY

13

Sl. No.	Major head	Amount	Date of sanction of advance	Date of recoupment to the fund during the next year (i.e., 1978-79)
		Rs.		
12.	521—Capital Outlay on Village and Small Industries—(Grant No. 19—Expenditure relating to the Industries Department)	8,50,000	29th March 1978	August 1978
13.	532—Capital Outlay on Multipurpose River Projects—(Grant No. 20—Expenditure relating to the Irrigation and Power Department)	85,87,614	22nd March 1978	August 1978
14.	537—Capital Outlay on Roads and Bridges—(Grant No. 17—Expenditure relating to the Rural Development Department)	36,485	17th January 1978	August 1978
15.	698—Loans for Co-operation—(Grant No. 19—Expenditure relating to the Industries Department)	15,00,000	30th March 1978	August 1978
16.	698—Loans for Co-operation—(Grant No. 23 Expenditure relating to the Agriculture and Co-operation Department)	1,40,92,625	16th February 1978 23rd March 1978 28th March 1978 31st March 1978	} August 1978
Total		3,98,12,373		

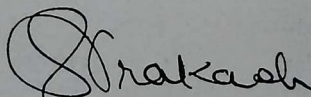
## SUMMARY

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.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1977-78 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	47,40,44,496	2,45,97,35,319	2,93,37,79,815	3,26,69,09,696	1,95,34,29,701	5,22,03,39,397
Deduct — Total of recoveries shown in Appendix I	..	..	..	33,06,49,603	81,23,30,553	1,14,29,80,156
Net total expenditure shown in Statement No. 10 of the Finance Accounts	47,40,44,496	2,45,97,35,319	2,93,37,79,815	2,93,62,60,093	1,14,10,99,148	4,07,73,59,241

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my reports on the accounts of the Government of Orissa for the year 1977-78.



( GIAN PRAKASH )

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 ..	23,66,84,000	24,11,14,000	23,66,09,214 —45,04,786
Supplementary	44,30,000		
Amount surrendered during the year (March 1978)			27,46,000
Charged—			
Original ..	25,68,000	25,68,000	25,48,590 —19,410
Amount surrendered during the year (March 1978)			28,000
Capital :			
Voted—			
Original	23,00,000	23,00,000	17,41,674 —5,58,326
Amount surrendered during the year (March 1978)			4,48,000

## Notes and comments—

## Revenue:

## Voted—

(i) In view of the saving of Rs. 45.05 lakhs in the revenue section of the grant, the supplementary grant of Rs. 44.30 lakhs obtained in February 1978 proved unnecessary and could have been restricted to token grant, where required.

(ii) Against the available saving of Rs. 45.05 lakhs the department surrendered only Rs. 27.46 lakhs in March 1978.

(iii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
<b>255—Police—</b>			
(1) R—Salaries (Lump Provision)—			
O.	79·33	..	..
R.	—79·33		
Of the provision of Rs. 79·33 lakhs, Rs. 70·48 lakhs were utilised and reappropriated to other heads of account, Rs. 8·85 lakhs were surrendered as surplus to requirement. Reasons for the saving have not been intimated (January 1979).			
<b>256—Jails—</b>			
(2) U.—Jails—			
U. 1—District and Special Jails—			
O.	1,11·05	95·47	95·13
R.	—15·58		
(3) U.2—Subsidiary Jails—			
O.	62·85	56·67	55·58
R.	—6·18		
<b>265—Other Administrative Services—</b>			
(4)—BB—Civil Defence—			
O.	9·55	7·17	7·08
R.	—2·38		

Saving was mainly due to less number of prisoners (Rs. 23·19 lakhs) and non-purchase of defence equipment (Rs. 2·38 lakhs).

(iv) Saving also occurred under :—

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

## 256—Jails—

W—Salaries—(Lump Provision)—

O.	3·86	}	..	..
R.	—3·86			

Of the provision of Rs. 3·86 lakhs, Rs. 1·16 lakhs were reappropriated to other heads of account, Rs. 2·70 lakhs were surrendered as surplus to requirement. Reasons for the saving have not been intimated (January 1979).

(v) *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.

A summary of the transactions together with the opening and closing balances in 1977-78 is given below :—

Opening balance on 1st April 1977	Debits during the year	Credits during the year	Closing balance on 31st March 1978
Rs.	Rs.	Rs.	Rs.
23,425	13,085	23,012	13,498

## Capital :

## Voted—

(i) In the capital section of the grant the department surrendered Rs. 4.48 lakhs in March 1978 against the available saving of Rs. 5.58 lakhs.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In laks of rupees)			
766—Loans to Government Servants, etc.—			
XX—Festival Advances—			
O. 22.00	17.76	17.12	- 0.64
R. —4.24			

Saving was stated to be mainly due to reassessment of requirements.

**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 1,55,32,000	1,65,93,000	1,52,33,160	-13,59,840
Supplementary 10,61,000			
Amount surrendered during the year (March 1978)			13,43,000
Charged—			
Original 16,64,000	17,94,000	16,92,826	-1,01,174
Supplementary 1,30,000			
Amount surrendered during the year (March 1978)			94,000
Capital :			
Voted—			
Original 1,80,000	1,80,000	1,01,700	-78,300
Amount surrendered during the year (March 1978)			64,000

## Notes and comments :—

## Revenue :

## Voted—

(i) In view of the saving of Rs. 13.60 lakhs in the revenue section of the grant (voted), the supplementary grant of Rs. 10.61 lakhs obtained in February 1978 proved unnecessary and could have been restricted to token grant, where required.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>252—Secretariat General Services—</b>			
<b>(1) R—Secretariat—</b>			
O.	48.14	48.42	48.39
S.	3.60		
R.	—3.32		
			—0.03
<b>(2) S—Salaries (Lump Provision)—</b>			
O.	2.18	..	..
R.	—2.18		
			..

Saving was mainly due to non-filling of certain posts (Rs. 3.32 lakhs) and reassessment of requirements (Rs. 2.18 lakhs).

## Grant No. 3—Expenditure relating to the Revenue Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	20,40,15,000	19,27,34,901	—2,41,93,099
Supplementary	1,29,13,000		
Amount surrendered during the year (March 1978)			2,33,88,000

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i>	3,58,00,000	3,58,05,000	3,58,00,000
<i>Supplementary</i>	5,000		
<i>Amount surrendered during the year (March 1978)</i>			<i>nil</i>
<i>Capital :</i>			
<i>Voted—</i>			
<i>Original</i>	39,20,000	39,20,000	28,38,441
<i>Amount surrendered during the year (March 1978)</i>			11,00,000

**Notes and comments—****Revenue :****Voted—**

(i) In view of the final saving of Rs. 2,41.93 lakhs in the revenue section of the grant (voted), the supplementary grant of Rs. 1,29.13 lakhs obtained in February 1978 proved unnecessary and could have been restricted to a token provision for new items of services, if any.

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

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

**229—Land Revenue—****(1) A—Survey and settlement operations—**

O.	2,21.07	1,80.33	1,79.71	—0.62
S.	0.01			
R.	—40.75			

Saving was due to job-contract staff being brought over to regular establishment with effect from 1st August 1977 instead of from 1st March 1977 as originally contemplated.

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

(In lakhs of rupees)

## (2) D—Salaries (Lump Provision)—

O.	48·52	15·54	..	—15·54
R.	—32·98			

Out of the provision of Rs. 48·52 lakhs, Rs. 32·98 lakhs were reappropriated to relevant heads of account. Reasons for the non-utilisation of the provision of Rs. 15·54 lakhs have not been intimated (January 1979).

## (3) E—Survey and settlement operations—

O.	95·50	79·13	79·26	+0·13
R.	—16·37			

Saving was due to late absorption of job-contract employees in regular establishment.

## (4) G—Tribal Areas Sub-Plan—

O.	20·48	17·05	17·16	+0·11
R.	—3·43			

Saving was due to not undertaking settlement operations in Mayurbhanj district owing to non-receipt of maps from Director of Survey and Map Publications (Rs. 3 lakhs) and posts kept vacant (Rs. 0·43 lakh).

## 230—Stamps and Registration—

(5) I—Salaries (Lump Provision)	2·30	..	—2·30
---------------------------------	------	----	-------

Reasons for the saving have not been intimated (January 1979).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>238—Social Security and Welfare—</b>			
<i>Other Social Security and Welfare Programmes—</i>			
<b>(6) U—Other Programmes—</b>			
O.	23·14	22·20	21·61
S.	1·50		
R.	—2·44		
			—0·59

Anticipated saving of Rs. 2·44 lakhs was due to reassessment of requirements (Rs. 2·04 lakhs) and less employment of job-contract staff (Rs. 0·40 lakh). Reasons for the final saving have not been intimated (January 1979).

**(7) W—Tribal Areas Sub-Plan—**

14·00	..	—14·00
-------	----	--------

Reasons for the saving have not been intimated ( January 1979 ).

**289—Relief on Account of Natural Calamities—**

*Gratuitous Relief—*

**(8) X—Food and clothing—**

O.	62·40	49·79	49·80	+0·01
R.	—12·61			

Anticipated saving of Rs. 12·61 lakhs was due to less requirements; reasons for less requirements have not been intimated (January 1979).

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

## (9) Y—Other Gratuitous Relief—

## Y.2—Transportation of Goods on Relief Works—

O.	5.00	1.56	1.56	..
R.	—3.44			

Saving was due to reassessment of requirements.

*Relief Works—*

## (10) Z—Roads—

O.	2,50.16	1,02.47	81.95	—20.52
R.	—1,47.69			

Saving of Rs. 1,47.69 lakhs was reported to be due to less requirements; reasons for less requirements as well as for the final saving of Rs. 20.52 lakhs have not been intimated (January 1979).

## 305—Agriculture—

*Central Plan*

## (11) KK—Agricultural economics and statistics—

O.	3.96	1.81	1.84	+0.03
R.	—2.15			

Saving was attributed to non-receipt of administrative approval from the Government of India for collection of agricultural statistics.

(iii) The above saving was partly counterbalanced by excess mainly under the following heads :

Head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
<b>252—Secretariat General Services—</b>			
(1) L—Board of Revenue—			
O.	23·06	26·69	26·65
S.	0·96		
R.	2·67		
			—0·04

Augmentation of provision was for meeting the expenditure on account of enhanced additional dearness allowance to staff.

**288—Social Security and Welfare—**

(2) V—Other programmes—

O.	21·00	1,21·00	1,35·00	+14·00
S.	1,00·00			

Excess was due to rehabilitation of the flood-affected people, particularly harijans and adibasis.

**289—Relief on Account of Natural Calamities—**

*Gratuitous Relief—*

(3) Y—Other gratuitous relief—

Y.1—Repairs to damaged houses—

O.	2·00	9·00	10·00	+1·00
R.	7·00			

Excess was mainly due to payment of house building grants and relief for repairs to damaged houses to the flood-affected people in Ganjam and Cuttack districts..

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
General—			
(4) AA—Direction and Administration—			
O.	36.41	43.73	+8.92
R.	-1.60		

Reasons for the excess have not been intimated (January 1979).

(iv) *Zamindari Abolition Fund*—The fund was created in 1952-53. The payment of compensation and the interest charges 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 1978 was Rs. 59.19 lakhs.

An account of transactions in the fund during 1977-78 is given in statement no. 16 of the Finance Accounts 1977-78.

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

The fund was constituted under Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the fund can be expended only upon (i) relief of famine in the State (ii) relief of distress caused by serious droughts, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repair 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/undertakings to advance loans for building fire-proof houses in villages which are often affected by fire.

Rupees 1,87.97 lakhs were debited to the fund in 1977-78. The balance at the credit of the fund on the 31st March 1978 was Rs.3,81.30 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1977-78.

Capital :

Voted—

(i) Saving occurred mainly under the following heads due to non-finalisation of compensation cases.

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
504—Capital Outlay on other General Services—			
(1) 00—Compensation to Land Holders on Abolition of Zamindari System—			
00.2—Equated annual instalments of Final Compensation under Section 37 (3) of the Act—			
O.                     5.00	2.56	2.86	+0.30
R.                     —2.44			
(2) 00.3—Lump sum outstanding compensation under the proviso to Section 37 (3) of the Act—			
O.                     11.00	3.91	3.92	+0.01
R.                     —7.09			

(ii) *Personal Ledger Account*—The transactions relating to 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 1977-78 and the balance on 31st March 1978 remained at Rs— 2,96,771. Certificate of acceptance of balance is awaited from the controlling officer (Secretary, Board of Revenue, Orissa).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	94,42,000	94,56,000	94,27,796
Supplementary	14,000		
Amount surrendered during the year (March 1978)			1,90,000
Charged—			
Original	51,000	51,000	51,000
Amount surrendered during the year			..
			nil
Capital :			
Voted—			
Original	1,00,000	1,00,000	19,730
Amount surrendered during the year (March 1978)			—80,270
Notes and comments :—			75,000

As against the available saving of Rs. 0.28 lakh in Revenue (Voted) section of the grant, the department surrendered Rs 1.90 lakhs in March 1978.

## Grant No. 4—Expenditure relating to the Law Department (All Voted)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted— ..			
Original 1,57,46,000	1,58,96,000	1,50,02,065	—8,93,935
Supplementary 1,50,000			
Amount surrendered during the year (March 1978)			5,82,000
Capital :			
Voted—			
Original 1,50,000	1,50,000	63,520	—86,480
Amount surrendered during the year (March 1978)			64,000

## Notes and comments :—

## Revenue :

## Voted—

(i) The supplementary grant of Rs. 1.50 lakhs obtained during February 1978 in the revenue section proved unnecessary in view of the saving of Rs. 8.94 lakhs and could have been restricted to a token provision, where required.

(ii) The department surrendered in March 1978 Rs. 5.82 lakhs only even though the available saving was Rs. 8.94 lakhs.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
295—Other Social and Community Services—			
J—Upkeep of Shrines, Temples, etc.—			
J.2—Management of Debattor institutions—			
O.	6·90	8·40	3·13
S.	1·50		
			—5·27

Reasons for the saving have not been intimated (January 1979).

(iv) The expenditure in the grant includes Rs. 8·81 lakhs for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on administration of the Act is initially met from the provision under this grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During the year 1977-78, Rs.8·81 lakhs were spent but Rs. 5·50 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 69·73 lakhs being the expenditure on this account for the period from 1956-57 to 1977-78, an amount of Rs. 32·26 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1977-78. Reasons for non-reimbursement of Rs. 37·47 lakhs from the fund were attributed by the department to the adverse position of the fund due to operation of various land laws.

## Grant No. 5—Expenditure relating to the Finance Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original 9,69,03,000	9,95,15,000	8,23,15,014	—1,71,99,986
Supplementary 26,12,000			
Amount surrendered during the year (March 1978)			1,29,07,000
Charged—			
Original 65,000	65,000	1,18,722	+53,722
Amount surrendered during the year			nil
Capital :			
Voted—			
Original 8,34,06,000	8,39,06,000	6,46,16,805	—1,92,89,195
Supplementary 5,00,000			
Amount surrendered during the year (March 1978)			2,03,60,000

## Notes and comments :—

Revenue :

Charged :—

The expenditure exceeded the charged appropriation by Rs. 53,722; the excess requires regularisation.

Excess occurred under the head "266—Pension and other Retirement Benefits—V—Superannuation and Retirement allowance" reasons for which have not been intimated (January 1979).

## Voted—

(i) In view of the saving of Rs. 1,72 lakhs, the supplementary grant of Rs. 26.12 lakhs obtained in February 1978 proved unnecessary and could have been restricted to token provision, where required. The expenditure also did not come up even to the original provision.

(ii) Against the available saving of Rs. 1,72 lakhs, the department surrendered only Rs. 1,29.07 lakhs on 31st March 1978.

(iii) In the revenue section, substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
230—Stamps and Registration—			
(1) E—Expenses on sale of stamps—			
O.	13.31	10.03	6.06
R.	—3.28		
			—3.97

Anticipated saving of Rs. 3.28 lakhs was due to reassessment of requirements. Final saving of Rs. 3.97 lakhs was due to less sale of impressed stamps.

254—Treasury and  
Accounts  
Administration—

(2) S—Salaries (Lump Provision)—

O.	5.02	3.59	..
R.	—1.43		
			—3.59

Out of the provision of Rs. 5.02 lakhs, Rs. 1.43 lakhs were reappropriated to other heads of account.

Reasons for the non-utilisation of the remaining saving of Rs. 3.59 lakhs have not been intimated (January 1979).

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

(In lakhs of rupees)

**266—Pension and other retirement benefits—**

(3) V—Superannuation and Retirement allowances—

O.	2,60.01	2,56.12	2,22.10	—34.02
R.	—3.89			

Anticipated saving of Rs. 3.89 lakhs was reported to be due to less requirements; reasons therefor as well as reasons for the final saving of Rs. 34.02 lakhs have not been intimated (January 1979).

(4) Z—Gratuities—

O.	98.92	98.35	70.32	—28.03
R.	—0.57			

Reasons for the saving have not been intimated (January 1979).

**363—Compensation and Assignments to Local bodies and Panchayati Raj Institutions—**

(5) GG—Entertainment Tax—

O.	90.00	69.80	69.79	—0.01
R.	—20.20			

Saving was due to non-receipt of tax collected from the Commissioner of Commercial Taxes, Orissa, Cuttack in respect of 32 Local Bodies and consequential non-payment of compensation to them.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) HH—Other miscellaneous compensations and assignments—			
O. 1,10.00	11.70	11.70	..
S. 1.70			
R. —1,00.00			

Saving was due to non-finalisation of annuity cases.

(iv) Savings in the above cases were partly offset by excesses over the original and supplementary provision, if any, under :—

**266—Pensions and other Retirement Benefits—**

(1) AA—Family Pensions                      36.57                      59.27                      +22.70

Reasons for the excess have not been intimated (January 1979).

(2) CC—Pension to employees of State aided educational Institutions                      6.27                      9.93                      +3.66

Reasons for the excess have not been intimated (January 1979).

**288—Social Security and Welfare—**

*Other Social Security and Welfare Programmes*

(3) EE—Pension to freedom fighters, their dependants, etc.                      15.00                      18.29                      +3.29

Reasons for the excess have not been intimated (January 1979).

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

Rupees 0.52 lakh were spent in discharging guarantee liabilities during 1977-78. 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 1977-78.

The balance at the credit of the Fund as on 31st March 1978 was Rs. 37.67 lakhs vide statement No. 16 of Finance Accounts 1977-78.

Capital:

Voted—

(i) In view of the saving of Rs. 1,92.89 lakhs, the supplementary grant of Rs. 5 lakhs obtained in February 1978 proved unnecessary and could have been restricted to a token provision where required. The expenditure did not come up even to the original provision.

(ii) Against the available saving of Rs. 1,92.89 lakhs, the department surrendered Rs. 2,03.60 lakhs on 31st March 1978.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
767—Miscellaneous loans—			
NN—Miscellaneous loans—			
NN. 1—Ways and Means advances to State Undertakings, etc.—			
O.                                 3,00.00	}     97.50	}     97.50	}     ..
R.                                 —2,02.50			

Saving was due to sanction of less ways and means advances than anticipated.

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

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

(In lakhs of rupees)

766—Loans to Government  
Servants, etc.—

LL—Other advances—

O.	10·85	10·76	22·61	+11·85
R.	0·09			

Reasons for the excess have not been intimated (January 1979).

(v) The expenditure under this grant includes Rs. 4 crores transferred during the year from the Consolidated Fund of the State to augment the corpus of the Contingency Fund from Rs. 2 crores to Rs. 6 crores.

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

	Total grant	Actual expenditure	Excess+ Saving—
Revenue :	Rs.	Rs.	Rs.
Voted—			
Original	3,25,28,000	3,30,07,000	3,12,58,661
Supplementary	4,79,000		
Amount surrendered during the year (March 1978)			16,00,000
Capital :			
Voted—			
Original	86,39,000	86,39,000	33,29,402
Amount surrendered during the year (March 1978)			—53,09,598
			53,14,000

## Notes and comments—

Revenue :

Voted—

(i) In view of saving of Rs. 17.48 lakhs in the revenue section of the grant, the supplementary grant of Rs. 4.79 lakhs obtained in February 1978 proved unnecessary; the expenditure did not come up even to the original provision.

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

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

(In lakhs of rupees)

## 258—Stationery and Printing—

(1) G—Salaries  
(Lump provision)—

O.	5.59	}	..	..
R.	—5.99			

Provision was made for payment of dearness allowance at the enhanced rate to the Government servants. Of the provision of Rs. 5.99 lakhs, Rs. 2.69 lakhs were reappropriated to other heads and Rs. 3.30 lakhs were surrendered due to reassessment of requirements.

## 338—Road and Water Transport Services—

(2)P—Other expenditure—

P.1—Survey and investigation of Chilika lake, Hirakud reservoir and estuaries of tidal rivers in the State—

O.	11.00	}	..	..
R.	—11.00			

Saving was due 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.

Saving of Rs. 14.58 lakhs, Rs. 13.50 lakhs and Rs. 5 lakhs had occurred under this head during 1974-75, 1975-76 and 1976-77 respectively as well for the same reason.

Capital :

Voted—

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

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

**535—Capital Outlay on Ports,  
Light houses and Shipping—**

S—Development of Minor  
Ports—

S.1—Gopalpur port—

O.	20.00	5.00	5.03	+0.03
R.	—15.00			

Saving was due to non-approval of the scheme for development of Gopalpur minor port by the Government of India.

Saving of Rs. 3.75 lakhs, Rs. 11.92 lakhs and Rs. 14.35 lakhs had also occurred under this head during 1974-75, 1975-76 and 1976-77 respectively.

(ii) The entire provision remained unutilised under :—

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

P—Navigation in Mahanadi—

O.	36.00	..	..	..
R.	—36.00			

The saving was due to non-finalisation of tender papers.

Saving of Rs. 18 lakhs in 1974-75 and Rs. 20 lakhs each in 1975-76 and 1976-77 had also occurred under this head.

(iii) *Personal Ledger Account*:—A summary of the personal ledger account (in connection with trading in iron-ore) during 1977-78 is given below :—

Balance on 1st April 1977	Credits during the year	Debits during the year	Balance on 31st March 1978
Rs.	Rs.	Rs.	Rs.
55,48,350	..	35,220	55,13,130

### Grant No. 7—Expenditure relating to the Works Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Voted—			
Original	27,14,30,000	27,66,03,000	26,01,43,565
Supplementary	51,73,000		
Amount surrendered during the year (March 1978)			54,26,000
<b>Charged—</b>			
Original	5,59,000	13,76,000	13,72,913
Supplementary	8,17,000		
Amount surrendered during the year			nil
<b>Capital :</b>			
Voted—			
Original	8,80,11,000	12,36,96,000	12,06,88,553
Supplementary	3,56,85,000		
Amount surrendered during the year (March 1978)			25,03,000

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	1,72,000	10,82,000	10,50,584	-31,416
<i>Supplementary</i>	9,10,000			
<i>Amount surrendered during the year (March 1978)</i>				30,000

The expenditure in the grant does not include Rs. 1,22,780 (Revenue : Rs. 1,02,780 and Capital : Rs. 20,000) spent from out of advances from the Contingency Fund sanctioned in September 1977 (Rs. 5,910), February 1978 (Rs. 96,870) and March 1978 (Rs. 20,000) but not recouped to the Fund till the close of the year.

**Notes and comments:—**

**Revenue:**

**Voted—**

(i) In the revenue section of the grant the department surrendered Rs. 54.26 lakhs only, on the 31st March 1978, even though the available saving was Rs. 1,66.83 lakhs.

(ii) In view of the saving of Rs. 1,66.83 lakhs, the supplementary provision of Rs. 51.73 lakhs obtained in February 1978 proved unnecessary and could have been restricted to a token provision where required.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
<b>259—Public Works—</b>			
<b>(1) C—Direction and Administration—</b>			
C.6 — <i>Deduct</i> — Percentage charges of establishment transferred to other major heads.	-1,23.62	-2,18.03	-94.41

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) E—Maintenance and Repairs—			
E.4—Municipal Taxes—			
O.	30.00	..	..
R.	—30.00	..	..

Saving was due to post-budget decision of Government to meet the charges on account of municipal taxes from the estimates of the respective departments.

(3) F—Machinery and equipment—			
F.5—Deduct—Percentage charges transferred to other major heads	—53.14	—1,23.62	—70.48
(4) G—Suspense—			
G.1—Roads and Buildings	10,00.00	8,68.99	—1,31.01

Reasons for the saving have not been intimated (January 1979).

### 337—Roads and Bridges—

(5) LL—Direction and Administration—

LL.3—Executive Engineer (National Highway)—

O.	98.85	83.74	81.91	—1.83
S.	0.01			
R.	—15.12			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(6) LL—5—Deduct—Prorata charges transferred to "537—Capital Outlay on Roads and Bridges"	—20·80	—27·16	—6·36
(7) MM—Machinery and equipment—			
MM.2—National highways—			
O. 21·84	0·06	0·10	+0·04
R. —21·78			
(8) MM.4—Work charged establishment—			
O. 18·92	0·92	1·03	+0·11
R. —18·00			

Saving under serial Nos. 5, 7 and 8 was due to post-budget decision of Government to account for the expenditure under the head "259—Public Works"; reasons for the saving under serial No.6 have not been intimated (January 1979).

(iv) The savings mentioned in note (iii) above were partly counter-balanced by excess under :—

#### 259—Public Works—

(1) C—Direction and Administration—

C.3—Executive (Roads and Buildings)—

O. 1,64·77	1,83·91	1,83·36	—0·55
R. 19·14			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) F—Machinery and equip- ment—			
F.1—Roads and Buildings—			
O.	79·87	99·85	1,24·69
S.	0·01		
R.	19·97		
(3) G—Suspense—			
G.2—Electrical	65·00	83·13	+18·13
(4) G.3—Public Health	50·00	75·95	+25·95
283—Housing—			
(5) W—Construction—			
W.4—Add—Proportion a t e charges—	3·97	10·67	+6·70
(6) X—Maintenance     a n d Repairs—			
X.6—Add—Proportion a t e charges—	20·79	49·18	+28·39
337—Roads and Bridges—			
(7) MM—Machinery     a n d equipment—			
MM.5—Deduct—Percentage charges on Tools     and Plant transferred to 537 —Capital Outlay     on Roads and Bridges.	—8·90	—3·85	+5·05

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(8) NN—State highways—			
NN.3—Proportionate charges	13.36	30.04	+16.68
(9) 00—District and other Roads—			
00.4—Add—Proportionate charges—			
O. 50.84	51.66	1,20.19	+68.53
S. 0.82			
(10) PP—Suspense—			
PP.1—National highways—			
O. 2,00.00	1,89.50	2,20.27	+30.77
R. —10.50			

Reasons for excess in the above mentioned cases have not been intimated (January 1979).

(11) QQ—Salaries			
(Lump Provision)—			
O. 15.34	6.51	..	—6.51
R. —8.83			

Of the provision of Rs. 15.34 lakhs, Rs. 8.83 lakhs were reappropriated to the relevant heads. Reasons for non-utilisation of Rs. 6.51 lakhs have not been intimated (January 1979).

(v) The expenditure in the revenue section of the grant includes Rs.12,71.37 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 (viii) under Grant No. 20—Expenditure relating to the Irrigation and Power Department (Revenue Section).

A summary of the transactions accounted for under each unit of suspense together with the opening and the closing balances for 1977-78 is given below:—

Sub-head of suspense	Opening balance on the 1st April 1977 (Debit+) (Credit—)	Debits	Credits	Closing balance on the 31st March 1978 (Debit+) (Credit—)
(In lakhs of rupees)				
<b>259—Public Works—</b>				
Purchases	—6,33·00 (a)	1,62·93	2,10·21	—6,80·28
Stock	4,62·49 (a)	7,92·78	10,07·74	2,47·53
Miscellaneous Works Advances	5,09·59	94·05	86·97	5,16·67
Workshop Suspense	40·39	..	..	40·39
Total	3,79·47	10,49·76	13,04·92	1,24·31
<b>337—Roads and Bridges—</b>				
Purchases	—10·41	31·87	66·69	—45·23
Stock	—19·49	1,52·75	1,23·40	9·86
Miscellaneous Works Advances	13·16	36·99	25·95	24·20
Total	—16·74	2,21·61	2,16·04	—11·17

(vi) **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

(a) Corrected *pro forma*.

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. 34.50 lakhs was credited during 1977-78 and expenditure of Rs. 30.87 lakhs was incurred during the year.

The balance at the credit of the fund on 31st March 1978 was Rs. 18.46 lakhs. An account of the fund for 1977-78 is given in statement no. 16 of the Finance Accounts 1977-78.

(vii) The percentages of establishment and tools and plant charges to works outlay in case of Public Works (Roads and Buildings) for three years ending 1977-78 are compared below:—

Year	Works outlay	Establishment charges	Tools and Plant charges	Percentage	
				Establishment charges to works outlay	Tools and plant charges to works outlay
(In lakhs of rupees)					
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
1977-78	17,15.70	3,55.43	1,33.45	20.72	7.78

(viii) *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 (eleven) 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 Buildings” in proportion to works expenditure recorded under these major heads.

Capital:

Voted—

(i) In the capital section of the grant saving occurred in the following heads:—

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

(In lakhs of rupees)

459—Capital Outlay on Public Works—

(1) UU—Construction—

UU 1—Public Works—

O.	60·03	}	63·86	62·32	—1·54
S.	14·60				
R.	—10·77				

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>477—Capital Outlay on Education—</b>			
<b>(2) ZZ—Tribal Areas Sub-Plan—</b>			
ZZ. 1—Major Works	13.11	6.16	—6.95
<b>537—Capital Outlay on Roads and Bridges—</b>			
<b>(3) RRR—District and other Roads—</b>			
RRR. 2—Road Development Programme—			
O.	1,14.66		
S.	2,53.02		
R.	—48.94		
	3,18.74	3,23.48	+4.74

Out of the net saving of Rs.63.46 lakhs in the above mentioned cases anticipated saving of Rs.59.71 lakhs was mainly due to (1) non-execution of certain road development projects and post-budget decision of Government to invest in the share capital of Orissa Construction Corporation (Rs.34.99 lakhs); (2) construction of developed area projects at Rourkela by the Industrial Development Corporation of Orissa (Rs.10.77 lakhs). Reasons for the remaining saving of Rs.4.85 lakhs have not been intimated (January 1979).

(ii) Savings referred to above were partly counterbalanced by excesses under:

**477—Capital Outlay on Education—**

**(1) YY—University and other higher  
education—**

YY. 1—Buildings—

O.	24.89		
R.	—3.52		
	21.37	32.40	—11.03

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

(In lakhs of rupees)

**537—Capital Outlay on Roads and Bridges—****(2) SSS—Suspense—**

SSS. 1—Express way	3.00	8.99	+5.99
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Reasons for the excess have not been intimated (January 1979).

(iii) The expenditure in the capital section includes Rs.8.98 lakhs accounted for under the head 'Suspense'. A summary of the transactions accounted for under each unit of suspense together with the opening and closing balances for 1977-78 is given below:—

Sub-head of suspense	Opening balance on the 1st April 1977 (Debit+) (Credit—)	Debits	Credits	Closing balance on the 31st March 1978 (Debit+) (Credit—)
(In lakhs of rupees)				
<b>459—Public Works—</b>				
Purchases	—17.00	..	..	—17.00
Stock	—19.33	..	..	—19.33 (a)
Miscellaneous works Advances	16.38	..	..	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.

Sub-head of Suspense	Opening balance on the 1st April 1977 (Debit+) (Credit—)	Debits	Credits	Closing balance on the 31st March 1978 (Debit+) (Credit—)
(In lakhs of rupees)				
<b>537—Capital Outlay on Roads and Bridges—</b>				
Purchases	—44·96 (a)	..	..	—44·96
Stock	26·61 (a)	3·16	7·17	22·60
Miscellaneous Works Advances	49·02	5·82	3·43	51·41
Total	30·67	8·98	10·60	29·05

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Voted—			
Original	38,78,000		
Supplementary	55,000	39,33,000	38,90,857
Amount surrendered during the year (March 1978)			—42,143
Charged—			33,000
Original	1,10,000	1,10,000	90,487
Amount surrendered during the year (March 1978)			—19,513
			18,000

(a) Corrected pro forma.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital: Voted—				
Original	10,000	10,000	5,800	—4,200
Amount surrendered during the year (March 1978)				4,000

### Grant No. 9—Expenditure relating to the Food and Civil Supplies Department

#### Revenue:

##### Voted—

Original	1,59,69,000	} 1,61,23,000	1,55,48,447	—5,74,553
Supplementary	1,54,000			

Amount surrendered during the year (March 1978) 2,96,000

##### Charged—

Supplemenatry	1,000	1,000	..	—1,000
---------------	-------	-------	----	--------

Amount surrendered during the year nil

#### Capital:

##### Voted—

Original	52,81,03,000	52,81,03,000	52,44,13,897	—36,89,103
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Amount surrendered during the year (March 1978) 13,30,02,000

##### Charged—

Original	1,72,000	} 2,68,000	84,214	1,83,786
Supplementary	96,000			

Amount surrendered during the year nil

## Notes and comments:—

## Revenue:

## Voted—

(i) In view of the saving of Rs. 5.75 lakhs in the revenue section of the grant, the supplementary grant of Rs. 1.54 lakhs obtained in February 1978 proved unnecessary. The expenditure did not come even up to the original provision.

## Capital:

## Voted—

(i) The capital section of the grant accommodates expenditure on food grains under Government Trading Scheme.

(ii) Rupees 13,30.02 lakhs were surrendered by the Department on 31st March 1978 in the capital section of the grant as surplus to requirement against the available saving of Rs. 36.89 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food—			
J—Procurement and supply—			
J. 1—Grain purchase scheme—			
J. 1 (1)—Suspense (Personal Deposits) Debit—			
O.                   52,78.28	39,49.85	39,43.45	—6.40
R.               —13,28.43			

Saving was due to less purchase/procurement of food grains.

(iv) The above saving was off-set partly under:—

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

509—Capilal Outlay on Food—

J—Procurement a n d supply—

J. 1—Grain purchase scheme—

J. 1 (2)—Advance .. 13,00'00 +13,00'00

Excess was due to adjustment of cash credit accommodation obtained from the State Bank of India during April 1977 (Rs.2 crores), June 1977 (Rs.6 crores) and November 1977 (Rs.5 crores) to finance the trading scheme. Reasons for non-provision of funds to cover the adjustment have not been intimated (January 1979).

(v) *Personal Ledger Account*:—The expenditure under the grant includes Rs.39,43,44,549 under the head "Suspense (Personal Deposits) Debit". The Personal ledger accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1977-78 are summarised below :—

Scheme	Balance on 1st April 1977	Credits during the year	Debits during the year	Balance on 31st March 1978
	Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice u n d e r 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 (January 1979).

## Grant No. 9—concl'd. and Grant No. 10

Scheme	Balance on	Credits	Debits	Balance on
	1st April 1977	during the year	during the year	31st March 1978
	Rs.	Rs.	Rs.	Rs.
(b) Trading in scrap iron and other materials	19,42,350	..	..	19,42,350
There were no transactions from 1974-75. The personal ledger account has not been closed (January 1979).				
(c) Trading in mustard oil	9,81,270	..	..	9,81,270
The scheme is inoperative from 1971-72; the account has not been closed (January 1979)				
(d) Purchase of rice under Grain Purchase Scheme	13,63,88,636	38,54,43,643	39,43,44,549	12,74,87,730
(e) Purchase of cloth	45,648	..	..	45,648
The scheme is inoperative from 1954-55; the personal ledger account has not been closed (January 1979).				

## Grant No. 10—Expenditure relating to the Education Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	71,69,48,000	70,96,94,015	—1,62,67,985
Supplementary	90,14,000		
Amount surrendered during the year (March 1978)			36,46,000

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i>	18,000	19,332	4,658
<i>Supplementary</i>	6,000		
<i>Amount surrendered during the year</i>			<i>nil</i>
<i>Capital :</i>			
<i>Voted—</i>			
<i>Original</i>	84,50,000	44,16,066	—40,33,934
<i>Amount surrendered during the year (March 1978)</i>			10,000

The expenditure in the revenue section of the grant does not include Rs. 5,82,924 spent from out of advance from the Contingency Fund sanctioned in March 1978 but not recouped to the Fund till the close of the year.

**Notes and comments:—**

**Revenue :**

**Voted—**

(i) Against the available saving of Rs.1,62.68 lakhs, the department surrendered only Rs.36.46 lakhs on 31st March 1978.

Supplementary grant of Rs. 90.14 lakhs obtained in February 1978 proved unnecessary as the expenditure did not come up to the original provision even.

(ii) Saving occurred mainly under:—

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

(In lakhs of rupees)

## 277—Education—

## Secondary Education—

## (1) K—Scholarships—

O.	35·74	33·31	30·68	—2·63
R.	—2·43			

Anticipated saving was due to reassessment of requirements. Reasons for the final saving have not been intimated (January 1979).

## (2) T—Assistance to non-Government Colleges—

O.	2,48·31	2,31·75	2,22·51	—9·24
R.	—16·56			

Saving was mainly due to non-fixation of pay of the teachers of non-Government Colleges in the scales recommended by the University Grants Commission.

## Secondary Education—

## (3) GG—Government secondary Schools—

O.	33·02	30·47	26·56	—3·91
R.	—2·55			

Saving was due to non-utilisation of funds by some drawing officers and late appointment of staff in the offices of District Inspectors of Schools.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) KK—Text Books—			
O. 9·00	7·45	5·77	—1·68
R. —1·55			

Saving was reportedly due to want of Government sanction for purchase of a truck and non-availability of certain machinery.

(5) MM—Tribal Areas Sub-Plan—			
O. 83·88	77·87	75·38	—2·49
R. —6·01			

Saving was reportedly due to late appointment of teachers in Primary and Middle English Schools and abolition of some training schools in the State.

*Sports and Youth Welfare—*

(6) TT—Youth Welfare Schemes—(State Plan)—			
O. 6·40	5·94	4·14	—1·80
R. —0·46			
(7) XX—Youth Welfare Schemes—(Central Plan)	14·40	10·65	—3·75

*Secondary Education—*

(8) BBB—Assistance to non-Government secondary schools	60·51	52·42	—8·09
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Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(9) DDD—Sanskrit education—			
O.	3·65	0·82	—3·00
S.	0·17		
	3·82		

Reasons for the saving under serial numbers 6,7,8 and 9 have not been intimated (January 1979).

(iii) Saving in note (ii) above was partly counterbalanced by excess mainly under :—

**277—Education—**

*Special Education—*

Q—Sanskrit education—

O.	35·06	67·53	63·29	—4·24
S.	9·40			
R.	23·07			

The net excess of Rs. 18·83 lakhs over the original and supplementary provision was reportedly due to payment of arrears of salary to the teachers in aided sanskrit schools.

Capital :

Voted—

(i) Rupees 0·10 lakh only were surrendered even though saving to the extent of Rs. 40·34 lakhs was available.

(ii) Saving occurred mainly under :—

**677—Loans for Education,  
Art and Culture—**

(1) LLL—Other educational Loans

47·00	20·09	—26·91
-------	-------	--------

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) MMM—Other educational Loans—			
MMM. 1--National Loan scholarships	31.25	19.00	—12.25

Reasons for the saving in the above cases have not been intimated (January 1979).

(iii) *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 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. 20.09 lakhs. The balance at the credit of the fund on 31st March 1978 was Rs. 59.02 lakhs. An account of the transactions of the fund is given in the statement No. 16 of the Finance Accounts 1977-78.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue:</b>			
Voted—			
Original      11,84,44,000	}      11,85,19,000	10,92,12,750	—93,06,250
Supplementary      75,000			
Amount surrendered during the year (March 1978)			24,43,000
 Charged—			
Original      ..	}      88,000	87,899	—101
Supplementary      88,000			
Amount surrendered during the year			nil
 <b>Capital :</b>			
Voted—			
Original      62,87,000	}      62,88,000	98,78,827	+35,90,827
Supplementary      1,000			
Amount surrendered during the year (March 1978)			1,08,000

**Notes and Comments:—**

Revenue :

Voted—

(i) Against available saving of Rs. 93.06 lakhs in the revenue section of the grant the department surrendered only 24.43 lakhs.

(ii) In the revenue section of the grant saving 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>			
(L) L—Tribal Areas Sub-Plan—			
L. 15—Integrated Tribal Development Projects met from Special Central assistance—			
O. 5,07.70	4,91.14	4,43.63	—47.51
S. 0.01			
R. —16.57			
(2) M. 1—Welfare of Scheduled Castes—			
O. 16.80	13.49	13.48	—0.01
R. —3.31			

Anticipated saving of Rs. 19.88 lakhs was stated to be due to reassessment of requirement. Reasons for the final saving of Rs. 47.52 lakhs have not been intimated (January 1979).

(iii) Saving in note (ii) above was partly counterbalanced by excess under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
288—Social Security and welfare —			
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
J—Welfare of Scheduled Castes—			
J.1—Scholarships and Stipends—(Pre-Matric)—	5.00	14.58	+9.58

Reasons for excess have not been intimated (January 1979).

Capital :

Voted—

(i) The expenditure exceeded the grant by Rs. 35,90,827; the excess requires regularisation.

(ii) Excess occurred mainly under :—

488—Capital Outlay on Social Security and Welfare—

O—Tribal Areas Sub-Plan—

O. 1—Integrated Tribal Development Programme met from special Central assistance—

O. 1(1)—Investment in share capital—

O.	58.37	} 58.38	94.72	+36.34
S.	0.01			

Reasons for the excess have not been intimated (January 1979).

(iii) *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 1977-78 is given below :—

Opening balance on the 1st April 1977	Credits during the year	Debits during the year	Closing balance on the 31st March 1978
Rs.	Rs.	Rs.	Rs.
—4,63,765	..	..	—4,63,765 (a)

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

The scheme was transferred to the control of Orissa State Tribal Development Co-operative Society (since renamed as The Tribal Development Co-operative Corporation of Orissa Ltd., Bhubaneswar) during 1972-73.

—————

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue			
Voted—			
Original .. 25,75,53,000	} 29,48,59,000	} 25,37,13,061	} —4,11,45,939
Supplementary 3,73,06,000			
Amount surrendered during the year (March 1978)			2,52,84,000
Charged—			
Original ..	} 2,000	} 278	} —1,722
Supplementary 2,000			
Amount surrendered during the year			nil

(a) Minus balance is under investigation.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original ..	3,75,000	3,75,000	1,28,636
			—2,46,364
Amount surrendered during the year			nil

The expenditure does not include Rs. 2,00,000 in revenue section spent from out of advance from the Contingency Fund sanctioned in March 1978 but not recouped to the Fund till the close of the year.

Notes and comments :—

Revenue :

- (i) The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health and Family Welfare 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. 2,52.84 lakhs whereas the available saving was Rs. 4,11.46 lakhs.
- (iii) In view of the saving of Rs. 4,11.46 lakhs supplementary grant of Rs. 3,78.06 lakhs obtained in February 1978 proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come even up to the original provision.

(iv) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>267—Aid Materials and Equipments—</b>			
(1) A—National Malaria Eradication Programme—			
S.	1,28·19	1,28·19	42·32 —85·87
(2) B—National Filaria Control Programme—			
S.	8·55	8·55	—1·58 —10·13
(3) C—National Small-pox Eradication Programme—			
S.	2·60	2·60	—2·39 —4·99
(4) E—National T. B. Control Programme—			
S.	6·20	6·20	.. —6·20
(5) F—Leprosy Control Programme—			
S.	4·37	4·37	—1·03 —5·40
<b>280—Medical—</b>			
(6) CC—Medical Relief—			
S.	14·80	14·80	9·67 —5·13

Reasons for savings in the above cases have not been intimated (January 1979).

(v) Savings also occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>281—Family Welfare—</b>			
<b>(1) II—Compensation—</b>			
O. 3,50.00	1,16.60	1,04.13	—12.47
S. 3.50			
R. —2,36.90			
<b>(2) JJ—Other services and supplies—</b>			
O. 35.18	31.23	29.70	—1.53
S. 0.01			
R. —3.96			
<b>282—Public Health, Sanitation and Water Supply—</b>			
<b>(3) SS—Sanitation services—</b>			
O. 5.78	5.56	3.23	—2.33
R. —0.22			
<b>(4) UU—Prevention and control of diseases—</b>			
O. 5.00	1.58	1.57	—0.01
R. —3.42			
<b>(5) WW—Tribal Areas Sub-Plan—</b>			
O. 14.38	10.75	10.75	..
S. 0.20			
R. —3.83			

Out of the total saving of Rs. 2,64.67 lakhs, anticipated saving of Rs. 2,48.33 lakhs was attributed to less number of compensation cases than anticipated (Rs. 2,36.90 lakhs), less assistance from Government of India (Rs. 3.96 lakhs), non-sanction of posts under the Scheme for tribal development (Rs. 3.83 lakhs), non-receipt of materials from Government of India (Rs. 3.42 lakhs).

Reasons for the final saving of Rs. 16.34 lakhs have not been intimated (January 1979).

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

The opening and closing balances are given below—

Opening balance on 1st April 1977	Debits during the year	Credits during the year	Closing balance on 31st March 1978
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	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original .. 9,69,28,000	12,65,44,000	14,87,78,764	+2,22,34,764
Supplementary 2,96,16,000			
Amount surrendered during the year (March 1978)			19,27,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	..	1,000	90,145	+89,145
<i>Supplementary</i>	1,000			
<i>Amount surrendered during the year (March 1978)</i>				1,000
<i>Capital :</i>				
<i>Voted —</i>				
<i>Original</i>	2,27,42,000	2,40,11,000	2,31,88,415	—8,22,585
<i>Supplementary</i>	12,69,000			
<i>Amount surrendered during the year (March 1978)</i>				6,44,000
<i>Charged —</i>				
<i>Original</i>	..	23,000	22,158	—842
<i>Supplementary</i>	23,000			
<i>Amount surrendered during the year</i>				<i>nil</i>

Notes and comments;—

Revenue:

*Charged—*

(i) In the revenue section expenditure exceeded the charged appropriation by Rs.89,145; excess requires regularisation.

Excess of Rs. 0.90 lakh occurred under the head "AA—Other Rural Water Supply Schemes". Reasons for excess have not been intimated (January 1979).

Voted—

(ii) Expenditure exceeded the voted grant also by Rs.2,22,34,764; excess requires regularisation.

(iii) While the supplementary grant of Rs. 2,96.16 lakhs obtained in February 1978 proved inadequate in view of the excess, Rs.19.27 lakhs were surrendered as surplus to requirement in March 1978.

(iv) Excess in the revenue section occurred mainly under the following heads:—

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

(In lakhs of rupees)

**259—Public Works—**

(1) B—Construction—

O.	4.88	5.77	9.76	+3.99
S.	0.45			
R.	0.44			

Additional funds were provided for provision of water supply in non-residential areas. Reasons for the final excess of Rs. 3.99 lakhs have not been intimated (January 1979).

(2) C—Maintenance and Repairs—

O.	35.29	37.54	48.14	+10.60
S.	0.88			
R.	1.37			

Additional funds were provided for payment of dearness allowance to workcharged employees. Reasons for excess of Rs.10.60 lakhs have not been intimated (January 1979).

(v) Excess also occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>277—Education—</b>			
<i>University and other higher education—</i>			
(1) L—Government Colleges—	1.66	4.53	+2.87
<b>282—Public Health, Sanitation and Water Supply—</b>			
(2) S—Urban Water supply schemes—			
O. 1,03.52	1,05.53	1,54.20	+48.67
S. 0.01			
R. 2.00			
(3) T—Other Rural Water supply schemes—			
O. 19.55	19.66	26.40	+6.74
S. 0.01			
R. 0.10			
(4) U—Suspense—			
O. 2,00.00	2,60.00	4,32.30	+1,72.30
S. 60.00			

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(5) V—Machinery and equipment—			
O.	9.32	17.60	+8.18
S.	0.01		
R.	0.09		
(6) Y—Tribal Areas Sub-Plan—	31.03	43.99	+12.96
283—Housing—			
Government Residential Buildings—			
(7) DD—Maintenance and Repairs—			
O.	28.70	34.96	+5.52
S.	0.74		

Funds were provided to augment the provision by means of supplementary provision in February 1978 and by re-appropriation in March 1978 in the above heads for meeting anticipated additional expenditure consequent on post-budget decision to increase plan outlay and for payment enhanced dearness allowance to staff. Reasons for the final excess have not been intimated (January 1979).

(vi) The excess mentioned in notes (iv) and (v) was partly off-set by saving in the following:—

#### 284—Urban Development—

##### (1) II—Town and Regional Planning—

O.	19.14	14.94	-0.25
S.	0.01		
R.	-4.21		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>288—Social Security and Welfare—</b>			
<i>Relief and Rehabilitation of Displaced Persons—</i>			
<b>(2)RR—Irrecoverable loans written off—</b>			
O.	11·50	6·29	6·29
R.	—5·21		

Saving was mainly due to non-finalisation of proposals for remission of loans paid to displaced persons and Burma repatriates by Revenue Department and Urban Development Department (Rs. 5·21 lakhs) and less payment of grants to Rourkela Planning Authority than anticipated (Rs. 4·06 lakhs).

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

**259—Public Works—**

**(1) E—Construction—**

S.	4·78	4·78	..	—4·78
----	------	------	----	-------

Supplementary provision was obtained in February 1978 for installation of external water supply and sanitary fittings in non-residential buildings. Reasons for the non-utilisation of provision have not been intimated (January 1979).

**277—Education—**

**(2) M—Tribal Areas Sub-Plan—**

O.	6·27	3·98	..	—3·98
R.	—2·29			

Reasons for non-utilisation of the provision have not been intimated (January 1979).

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

(In lakhs of rupees)

**304—Other General Economic Services—**

(3) TT—Land ceiling—

O.	2.00	} 0.04	..	-0.04
R.	-1.96			

Saving was due to non-entertainment of staff and non-payment of compensation.

Capital:

Voted—

(i) In the capital section the supplementary grant of Rs.12.69 lakhs obtained in February 1978 proved excessive in view of the saving of Rs.8.23 lakhs.

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

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

(1) GGG—Sewerage schemes—		38.84	33.62	-5.22
(2) JJJ—Sewerage schemes—				
O.	9.62	} 6.00	5.95	-0.05
R.	-3.62			

Reasons for the saving have not been intimated (January 1979).

(iii) *Suspense Account*—The expenditure under the grant includes Rs. 4,32'30 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 (viii) below "Grant No. 20—Expenditure relating to the Irrigation and Power Department".

A summary of the transactions accounted for under 'Suspense' together with the opening and closing balances for 1977-78 is given below:—

Head	Balance on the 1st April 1977	Debits during the year	Credits during the year	Balance on the 31st March 1978
		(In lakhs of rupees)		
282—Public Health, Sanitation and Water Supply	1,70'11	4,32'30	5,94'19	8'22

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	1,47,89,000	1,42,41,603	—5,56,397
Supplementary	9,000		
Amount surrendered during the year (March 1978)			3,16,000
Capital:			
Voted—			
Original	64,85,000	65,27,320	+ 42,320
Amount surrendered during the year (March 1978)			66,000

**Notes and Comments:—**

Capital:

Voted—

(i) Expenditure exceeded the grant by Rs. 42,320; the excess requires regularisation.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>683—Loans for Housing—</b>			
(1) EE—Village Housing Scheme—	15.12	25.25	+10.13
(2) FF—Middle Income Group Housing Scheme—	5.04	8.00	+2.96
(3) GG—Low Income Group Housing Scheme—	6.93	10.98	+4.05

Reasons for the excess in the above cases have not been intimated (January 1979).

(iii) Excess detailed in note (ii) above was partly off set by saving mainly in the following heads:—

**683—Loans for Housing—**

(1) JJ—Tribal Areas Sub-Plan—			
JJ. 1—Village Housing Scheme—	8.88	..	—8.88
(2) JJ. 2—Low Income Group Housing Scheme—	4.07	..	—4.07
(3) JJ. 3—Middle Income Group Housing Scheme—	2.96	..	—2.96

Reasons for the saving have not been intimated (January 1979).

**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 :			
Voted—			
Original 82,23,000 } Supplementary 3,39,000 }	85,62,000	83,72,625	—1,89,375
Amount surrendered during the year (March 1978)			93,000
Capital :			
Voted—			
Original 54,000	54,000	34,200	—19,800
Amount surrendered during the year (March 1978)			14,000
Notes and comments :—			
Revenue :			
Voted—			
Saving occurred mainly under:—			
278—Art and Culture—			
V—Public Libraries—			
O. 7'00 } R. —2'01 }	4'99	4'94	—0'05

Saving was reportedly due to late sanction/non-sanction of some posts.

**Grant No. 16—Expenditure relating to the Planning and Co-ordination  
Department**

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,42,42,000	1,13,04,656	—29,49,344
Supplementary	12,000		
Amount surrendered during the year (March 1978)			30,46,000
Charged—			
Supplementary	2,000	2,000	—2,000
Amount surrendered during the year			<i>nil</i>
Capital :			
Voted—			
Original	1,44,000	1,44,000	91,405 —52,595
Amount surrendered during the year (March 1978)			45,000

**Notes and comments:—**

Revenue:

Voted—

(i) In the revenue section of the grant, the department surrendered Rs. 30.46 lakhs in March 1978 whereas the available saving was only Rs. 29.49 lakhs.

(ii) In the revenue section of the grant, saving occurred mainly in the following heads :—

Heads	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
296—Secretariat Economic Services—			
<i>State Plan</i>			
F—Other Offices—			
O.                   4·60	2·04	2·03	—0·01
R.                   —2·56			
305—Agriculture—			
S—Agricultural economics and statistics—			
O.                   47·36	27·16	27·05	—0·11
R.                   —20·20			

Saving was due to delay in sanction for creation of post for establishment of an agency for collection of statistics in Orissa (Rs. 20·20 lakhs) and reassessment of requirements (Rs. 2·56 lakhs).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
Revenue :	Rs.	Rs.	Rs.
Voted—			
Original .. 9,11,80,000	10,56,27,000	10,00,84,894	—55,42,106
Supplementary 1,44,47,000			
Amount surrendered during the year (March 1978)			39,10,000

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :			
Voted—			
Original .. 7,45,25,000	7,51,00,000	7,03,54,994	—47,45,006
Supplementary 5,75,000			
Amount surrendered during the year (March 1978)			44,63,000
Charged—			
Original .. 3,00,000	3,00,000	2,76,076	—23,924
Amount surrendered during the year (March 1978)			23,000

The expenditure in the grant does not include Rs. 76,61,783 (Revenue : Rs. 1,25,829 and Capital : Rs. 75,35,954) spent from out of advances from the Contingency Fund sanctioned in January 1978 (Rs. 36,485), February 1978 (Rs. 1,25,829) and March 1978 (Rs. 74,99,469) but not recouped to the Fund till the close of the year.

Notes and comments :—

Revenue :

Voted—

(i) Against the available saving of Rs. 55.42 lakhs in the grant, the department surrendered only Rs. 39.10 lakhs.

(ii) 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—

Welfare of Scheduled Castes,  
Scheduled Tribes and Other  
Backward Classes—

(1) I—Welfare of Scheduled  
Tribes—

O.	8.20	5.15	5.46	+0.31
R.	—3.05			

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

## (2) O—Tribal Areas Sub-Plan—

## O. 1—Welfare of Backward classes—

O.	1,66·82	1,35·16	1,35·92	+0·76
R.	—31·66			

Anticipated saving of Rs. 34·71 lakhs in the above cases was due to late receipt of work-wise allotment from Tribal and Rural Welfare Department (Rs. 34 lakhs) and execution difficulties in the construction of school buildings and six bedded hospitals (Rs. 0·71 lakh).

## 314—Community Development—

## (3) Direction and Administration—

O.	34·94	42·34	24·33	—18·01
S.	0·92			
R.	6·48			

Provision was augmented by reappropriation in March 1978 to meet the additional expenditure on account of payment of leave salary due to encashment of leave and grant of higher dearness allowance which proved unnecessary in view of the ultimate saving. Reasons for the final saving have not been intimated (January 1979).

(iii) *Suspense Account*—The expenditure under the grant includes Rs. 4,50·72 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 (viii) below “Grant No. 20—Expenditure relating to the Irrigation and Power Department”.

A summary of the transactions in the suspense account during 1977-78 is given below :—

Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
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(In lakhs of rupees)

2,18.73	4,50.72	4,84.25	1,85.20
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Capital :

Voted—

(i) Augmentation of the original provision by supplementary grant of Rs. 5.75 lakhs in February 1978 proved unnecessary in view of the surrender of savings of Rs. 44.63 lakhs.

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

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

(In lakhs of rupees)

537—Capital Outlay on Roads and Bridges—

II—District and other roads—

O.	97.86	} 65.83	64.34	—1.49
S.	3.45			
R.	—35.48			

Saving was due mainly to post-budget decision of Government to account for expenditure on village roads under Grant No. 18—Expenditure relating to the Community Development and Social Welfare Department.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
Voted—			
Original	11,66,54,000	} 15,64,28,000	16,05,42,667 +41,14,667
Supplementary	3,97,74,000		
Amount surrendered during the year (March 1978)			8,15,000
 Charged—			
Original	7,000	} 44,000	37,330 —6,670
Supplementary	37,000		
Amount surrendered during the year (March 1978)			6,000
 Capital:			
Voted—			
Original	7,30,000	7,30,000	4,40,095 —2,89,905
Amount surrendered during the year (March 1978)			2,86,000

The expenditure does not include Rs. 7,74,303 in the the revenue section met out of advance from the Contingency Fund but not recouped to the Fund till the close of the year.

**Notes and comments:—**

**Revenue:**

Voted—

(i) In the revenue section, the expenditure exceeded the grant by Rs. 41,14,667; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 8.15 lakhs on 31st March 1978 was injudicious.

(iii) The excess partly off set by saving under other heads occurred mainly under the following head:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>314—Community Development—</b>			
<i>Rural Works Programme—</i>			
Y—Roads—			
Y.2—Cost of free gift of wheat under grain for works programme—			
S.                   1,12.41	1,12.41	1,76.92	+64.51

Excess was attributed to allocation of more quantity of wheat towards the close of the financial year.

Capital:

Voted—

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

766—Loans to Government Servants, etc.—

PP—Festival advances—

O.                   7.20	}	4.43	4.39	—0.04
R.                   2.77				

Saving was due to transfer of 2,268 Village Level Workers to Agriculture and Co-operation Department with effect from 1st April 1977.

(ii) (a) *Personal Ledger Account of Central Store Suspense*—A summary of the personal ledger accounts of Block Development Officers for 1977-78 is given below:—

Opening balance on 1st April 1977	Credits during the year	Debits during the year	Closing balance on 31st March 1978
Rs.	Rs.	Rs.	Rs.
18,09,569	..	..	18,09,569

(b) *Suspense account of stores purchased for National Extension Service Works*—The stores required for National Extension Service works purchased up to 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 (Gram Panchayat) Department

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	1,49,85,000	1,49,86,000	1,50,62,563	+76,563
Supplementary	1,000			
Amount surrendered during the year (March 1978)				34,000
Charged—				
Original	..	1,000	792	—298
Supplementary	1,000			
Amount surrendered during the year				nil
Capital:				
Voted—				
Original	5,38,000	5,38,000	4,60,080	—77,920
Amount surrendered during the year (March 1978)				32,000

**Notes and comments:—**

Revenue:

Voted—

(i) Expenditure exceeded the grant in the revenue section by Rs. 76,563; the excess requires regularisation.

(ii) In view of the excess in the revenue section of the grant, the surrender of Rs. 0.34 lakh was injudicious.

(iii) Excess occurred in the following head reasons for which have not been intimated (January 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>314—Community Development—</b>			
<b>General—</b>			
C—Direction and Administration—			
O.	80.15		
S.	0.01		
R.	—0.06		
	80.10	85.29	+5.19
(iv) The above excess was partly counterbalanced by saving under:—			
<b>314—Community Development—</b>			
<b>General—</b>			
H—Salaries (Lump Provision)	3.87	..	—3.87

Reasons for non-utilisation of the provision have not been intimated (January 1979).

(v) *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 1978. It represents the value of stores remaining unsold with the department.

**Grant No. 19—Expenditure relating to the Industries Department**  
( All voted )

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
Voted—			
Original .. 4,71,65,000	} 4,92,40,000	4,53,26,383	—39,13,617
Supplementary 20,75,000			
Amount surrendered during the year (March 1978)			20,54,000
<b>Capital :</b>			
Voted—			
Original .. 2,91,68,000	} 3,58,02,000	3,47,00,165	—11,01,835
Supplementary 66,34,000			
Amount surrendered during the year (March 1978)			9,17,000

The expenditure does not include Rs. 37,01,363 (Revenue : Rs. 13,51,363, Capital : Rs. 23,50,000) spent from out of advances from the Contingency Fund sanctioned in March 1978 but not recouped to the Fund till the close of the year.

**Notes and comments:—**

**Revenue :**

Voted—

(i) Against available saving of Rs. 39.14 lakhs in the revenue section of the grant, the department surrendered only Rs. 20.54 lakhs in March 1978.

(ii) The supplementary grant of Rs. 20.75 lakhs obtained in February 1978 proved unnecessary in view of the fact that the expenditure did not come even up to the original provision.

(iii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>288—Social Security and Welfare—</b>			
<i>Other Social Security and Welfare Programmes—</i>			
(1) V—Other programmes—			
V.1—Assistance to displaced Goldsmiths—			
O.                     6.09	}     2.11	2.09	—0.02
R.                     —3.98			

Saving was attributed to non-receipt of claims for payment of stipends from the Goldsmith students in different educational institutions.

**298—Co-operation—**

(2) GG—Industrial co-operatives—

GG. 1—Orissa State Handloom Weavers Co-operative Society	7.00	..	—7.00
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The reasons for the saving have not been intimated (January 1979).

**304—Other General Economic Services—**

(3) NN—Other expenditure—

    NN. 1—Discharge of guarantee liabilities—

O.                     5.00	}     0.53	0.52	—0.01
R.                     —4.47			

Saving was due to less payment of guarantee liabilities.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>321—Village and Small Industries—</b>			
(4) PPP—Direction and Administration—			
O.	14·94	12·45	12·06
R.	—2·49		
			—0·39

Saving was stated to be due mainly to less receipt of allocation from Government of India for setting up Rural Industries projects at Cuttack, Barapali, Bhawanipatna and Bolangir.

**Capital :**

Voted—

(i) The saving occurred mainly under the following heads :—

**498—Capital Outlay on Co-operation—**

(1) TTT—Co-operative Spinning Mills—

TTT. 1—Investment in shares in Kalinga Weavers Co-operatives Spinning Mills Ltd	25·00	6·00	—19·00
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Reasons for the saving have not been intimated (January 1979).

**520—Capital Outlay on Industrial Research and Development—**

(2) XXX—Other expenditure—

XXX. 1—Share capital investment in the Industrial Development Corporation—

O.	35·00	30·00	30·00	..
R.	—5·00			

Saving was due to investment of less amount in the share capital of the Corporation during the year.

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

(In lakhs of rupees)

**525—Capital Outlay on Telecommunication and Electronic Industries—**

(3) EEEE—Electronics—

EEEE. 1—Share capital investment in Orissa Electronics Development Corporation Ltd.—

O.	2·00	}	..	..	..
R.	—2·00				

Saving was due to post-budget decision of the Government not to set up a separate Corporation.

(ii) Saving indicated in note (i) above was partly counterbalanced by excess under :—

**498—Capital Outlay on Co-operation—**

(1) VVV—Other co-operatives—

VVV.1—Share capital contribution in Orissa State Handloom Weavers' Co-operative Society, Ltd.—

O.	10·00	}	19·00	38·00	+19·00
S.	8·50				
R.	0·50				

Reasons for the excess have not been intimated (January 1979)

(iii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 3.11 lakhs under the head “Suspense (Personal Deposits)”. A summary of the personal ledger account for 1977-78 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 1977	Credits during the year	Debits during the year	Balance on the 31st March 1978
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery *	75,646	94,283	1,54,522	15,407
(2) Boudh Tannery *	—65,144	1,38,432	1,56,899	—83,611 (a)
(3) Raniganja Tiles (b).	1,27,246	..	..	1,27,246

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

(b) Inoperative from 1969-70.

(\*) The tanneries have been transferred to the control of Orissa Leather Corporation with effect from 1st June 1977.

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Voted—</b>			
Original	43,16,82,000	} 44,74,50,000	42,31,97,054
Supplementary	1,57,68,000		
Amount surrendered during the year (March 1978)			—2,42,52,946
<b>Charged—</b>			
Original	3,000	3,000	—3,000
Amount surrendered during the year			<i>nil</i>
<b>Capital :</b>			
<b>Voted—</b>			
Original	81,96,85,000	} 85,06,04,000	83,03,56,309
Supplementary	3,09,19,000		
Amount surrendered during the year (March 1978)			—2,02,47,691
<b>Charged—</b>			
Original	..	} 3,53,000	80,247
Supplementary	3,53,000		
Amount surrendered during the year			—2,72,753
Amount surrendered during the year			<i>nil</i>

The expenditure does not include Rs. 85,87,614 in the capital section spent from out of advance from the Contingency Fund sanctioned in March 1978 but not recouped to the Fund till the close of the year.

## Notes and Comments :—

## Revenue :

## Voted—

(i) In view of ultimate saving of Rs. 2,42.53 lakhs the supplementary grant of Rs. 1,57.68 lakhs obtained during February 1978 proved unnecessary and could have been restricted to a token provision wherever required. The expenditure did not come up even to the original provision.

(ii) Against the available saving of Rs. 2,42.53 lakhs, the department surrendered Rs. 1,02.83 lakhs only.

(iii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>312—Fisheries—</b>			
(1) N—Fishing Harbour and landing facilities—			
O.	50.46	}	}
R.	—49.28		
	1.18	..	—1.18
Saving was due mainly to non-sanction of designs of fishery jetty and non-sanction of the scheme.			
<b>331—Water and Power Development—</b>			
(2) Q—Survey and Investigation—			
Q. 3—Investigation of Rengali Project—			
O.	44.83	}	}
R.	—10.09		
	34.74	22.13	—12.61

Anticipated saving was due to less purchase of machinery and equipment (Rs. 5.28 lakhs) and less transaction under the head "Suspense" (Rs. 4.81 lakhs). Reasons for the final savings have not been intimated (January 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>332—Multipurpose River Projects—</b>			
<i>Hirakud Dam Project—</i>			
(3) U—Other expenditure—			
U.1—Interest—			
Hirakud Stage I and II—			
O.	4,79·02	3,68·17	—1,12·37
S.	1·73		
R.	—0·21		
	4,80·54		

Reasons for the saving have not been intimated (January 1979).

*Potteru Irrigation Project—*

(4) Y—Other expenditure—

    Y.1- Interest—

O.	58·44	48·37	48·06	—0·31
R.	—10·07			

Saving was mainly due to reduction in capital outlay due to less receipt of grant-in-aid from the Government of India (Rs. 6·34 lakhs) and reassessment of requirements (Rs. 3·73 lakhs).

**333—Irrigation, Navigation, Drainage and Flood Control Projects—**

(5) PP—Salia Irrigation Project—

O.	32·24	32·22	21·07	—11·15
R.	—0·02			

Reasons for the savings have not been intimated (January 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Flood Control and Anti-Sea Erosion Projects—</i>			
(6)XXX—Direction and Administration—			
O.	44.72	46.86	19.29
S.	0.01		
R.	2.13		
Reasons for the savings have not been intimated (January 1979).			
(7)YYY—Machinery and equipment—			
O.	—5.08	—4.58	—15.32
R.	0.50		
Reasons for the savings have not been intimated (January 1979).			
(iv) In the following head, provision was augmented by obtaining supplementary grant for accommodating debits expected from Andhra Pradesh Government towards operation and maintenance charges of Machkund Hydro-Electric Project during the year. But the expenditure, however, did not come up even to the original provision and the supplementary provision proved wholly unnecessary. Reasons for the savings have not been intimated (January 1979.)			
334—Power Projects—			
<i>Hydro-Electric Schemes—</i>			
EEEE—Machkund Hydro Electric (Joint) Scheme—			
O.	70.38	1,14.97	61.87
S.	44.23		
R.	0.36		

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

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

( In lakhs of rupees )

### 332—Multipurpose River Projects—

#### Balimela Dam Project—

##### (1) V—Power scheme—

O.	67·91	} 69·22	79·09	+9·87
S.	0·01			
R.	1·30			

Excess was partly due to revision of pay of the staff (Rs. 1·30 lakhs). Reasons for the final excess have not been intimated (January 1979).

(vi) The percentage 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 1977-78 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	1975-76	79·30	43·62	7·12	55·01	8·98
	1976-77	92·43	33·48	7·20	36·22	7·79
	1977-78	70·41	34·34	4·90	48·78	6·95

Multipurpose river schemes	Year	Works outlay	Establish- ment charges	Tools and plant charges	Percentage	
					Establish- ment charges to works outly	Tools and plant charges to works outlay
1	2	3	4	5	6	7
( In lakhs of rupees )						
(b) Balimela Dam Project	1975-76	6,56.43	94.54	—0.67	14.37	—0.10
	1976-77	3,81.99	82.50	—1,23.71	21.65	—32.46
	1977-78	3,28.60	73.55	15.51	22.38	4.72
(c) Rengali Multi- purpose River Project	1975-76	2,33.54	61.39	25.44	26.29	10.89
	1976-77	2,97.70	65.38	61.04	21.96	20.50
	1977-78	9,64.77	73.80	96.78	7.65	10.03
(d) Bhimkund Irri- gation Project	1975-76	2.39	2.54	0.02	1,06.28	0.84
	1976-77	0.44	0.01	..	1.46	..
	1977-78	..	0.04	..	..	..
(e) Potteru Irri- gation Project	1975-76	79.56	7.32	6.55	9.20	8.23
	1976-77	1,39.65	10.67	22.54	7.64	16.14
	1977-78	1,19.14	17.15	1,68.49	14.39	1,41.42
(f) Upper Kolab Dam Project	1977-78	3,23.44	20.02	67.06	6.19	20.73
2. Irrigation works (excluding works in charge of Civil Officers and investigation expenditure)	1975-76	15,62.19	2,31.78	45.62	14.84	2.92
	1976-77	17,57.11	1,96.17	66.90	11.16	3.81
	1977-78	22,22.66	2,27.97	1,18.32	10.26	5.32

(vii) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project for 1977-78*:— From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the previous practice of *pro-rata* distribution of establishment and Tools and Plant charges. The cost of establishment mainly engaged for Major Irrigation Projects in directly charged to the projects. For medium Irrigation Projects, etc., establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly accounts by debit to the heads concerned and credit to “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 rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting to “Grant No. 20—532—Capital outlay on Multipurpose River Projects—Hirakud Dam Project—Stage I and II and credit to “Grant No. 20—332—Multipurpose River Projects”.

(viii) *Suspense transactions of the Public Works Department*—The expenditure under the grant includes Rs. 3,58.50 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 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" of "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 1977-78 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 5,08.79 lakhs on the 31st March 1978 as surplus to requirement against the available saving of Rs. 2,18.59 lakhs.

(ii) The department obtained supplementary grant of Rs. 3,09.19 lakhs in February 1978. It, however, surrendered Rs. 5,08.79 lakhs on 31st March 1978. The supplementary grant could have been restricted to a token amount, wherever required.

## (iii) Substantial savings occurred under—

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

## 532—Capital Outlay on multi-purpose River projects—

*Hirakud—Stage-1*

## (1) QQQQ—Irrigation Scheme—

O.	24·00	14·00	10·94	—3·06
R.	—10·00			

*Rengali Multipurpose Project—*

## (2) RRRR—Power Scheme—

## RRRR.2—Generating plant and machinery—

O.	88·70	82·36	44·43	—37·93
R.	—6·34			

*Balimela Dam Project—*

## (3) UUUU—Tribal Areas Sub-Plan—

## UUUU.4—Irrigation Scheme—

## UUUU.4(2)—Reservoir—

O.	20·60	8·40	7·23	—1·17
R.	—12·20			

## (4) UUUU.5—Power Scheme—

## UUUU.5(2)—Water Conduit System—

## UUUU.5(2)(1)—Major Works—

O.	80·00	18·42	15·55	—2·87
R.	—61·58			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(5) UUUU.5(5)—Buildings—			
O. 0·02	4·00	—15·91	—19·91
R. 3·98			
<i>Upper Kolab Dam Project—</i>			
(6) VVVV—Tribal Areas Sub-Plan—			
VVVV.4—Irrigation Scheme—			
VVVV.4(1)—Dam and Appurtenant Works—			
O. 78·43	30·16	31·85	+1·69
R. —48·27			
(7) VVVV.4(6)—Ancillary Works—			
O. 51·15	25·38	24·47	—0·91
R. —25·77			
(8) VVVV.5—Power Scheme—			
VVVV.5(2)—Water Conduit System—			
O. 62·12	16·35	8·59	—7·76
R. —45·77			
(9) VVVV.5(6)—Generating Plant and Machinery—			
O. 1,91·41	1,59·20	1,30·16	—29·04
R. —32·21			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Potteru Irrigation Project—</i>			
(10) YYYYY—Tribal Areas Sub-Plan—			
YYYYY.1—Irrigation Scheme—			
O.	6,26·03 }	4,85·97	4,50·16
S.	0·01 }		
R.	—1,40·07 }		
4,85·97			
4,50·16			
—35·81			
533—Capital Outlay on Irrigation, Navigation, Drainage, and Flood Control Projects—			
<i>Irrigation Projects (Commercial)—</i>			
(11) ZZZZZ—Tribal Areas Sub-Plan—			
<i>Medium Irrigation Projects—</i>			
ZZZZZ.2—Sarpagarh Irrigation Project—			
O.	80·00 }	80·33	35·00
S.	0·33 }		
80·33			
35·00			
—45·33			
(12) ZZZZ.3—Talsara Irrigation Project—			
O.	70·00 }	70·47	50·08
S.	0·47 }		
70·47			
50·08			
—20·39			
(13) ZZZZZ.6—Sunei Irrigation Project—			
O.	1,00·00 }	1,00·47	82·72
S.	0·47 }		
1,00·47			
82·72			
—17·75			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(14) ZZZZZ.7—Badanala Irrigation Project—			
O.	50·00	50·47	..
S.	0·47		
			—50·47

Part of the savings in the above heads was due to

- (a) reassessment of requirements (Rs. 1,91·47 lakhs),
- (b) less receipt of grant from the Government of India and non-sanction of land acquisition staff for Potteru Irrigation Project (Rs. 1,40·07 lakhs).
- (c) less transactions under the sub-head "Suspense" (Rs. 40·17 lakhs) and
- (d) non-purchase of machinery and equipment (Rs. 6 lakhs)

Reasons for the remaining saving of Rs. 2,71·23 lakhs have not been intimated (January 1979).

(iv) Other significant savings were under :—

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

*Irrigation Projects (Commercial)—*

(1) CCCCC—A n a n d a p u r Barrage—

CCCCC.4—Distributaries—

O.	15·23	0·22	..
R.	—15·01		
			— 0·22

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<i>Medium Irrigation Projects—</i>				
(2) JJJJ—Sunder Project—	Irrigation			
O.	1,50·00	92·82	55·44	—37·38
S.	0·68			
R.	—57·86			
(3) LLLLL—Daha Project—	Irrigation			
O.	1,75·00	1,63·69	1,37·76	—25·93
S.	0·86			
R.	—12·17			

Of the anticipated saving of Rs. 85·04 lakhs, Rs. 70·23 lakhs at sl. (2) and (3) were reappropriated to relevant heads and Rs. 15·01 lakhs were surrendered at sl. (1) due to revision of plan allocation and late functioning of Barrage Division No. II.

Reasons for the final saving of Rs. 63·53 lakhs have not been intimated (January 1979).

(v) The savings in notes (iii) and (iv) were partly counterbalanced by excess mainly under :—

### 532—Capital Outlay on Multi-purpose River Projects —

#### *Rengali Multipurpose Project—*

#### (1) SSSS—Irrigation Scheme —

SSSS. 3—Suspense	3,50·00	432·62	+82·62
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Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) SSSS. 4—Dam and Appurtenant works —			
O. 7,18·00	7,29·21	8,01·32	+72·11
S. 11·55			
R. —0·34			
(3) SSSS. 5—Buildings —			
O. 14·00	44·00	62·16	+18·16
S. 30·00			
<i>Balimela Dam Project—</i>			
(4) UUUU—Tribal Areas Sub-Plan—			
UUUU. 4—Irrigation Scheme—			
UUUU. 4 (1) Dam and Appurtenant works —			
(Voted)—	82·76	98·95	+16·19
(5) UUUU. 5—Power Scheme			
UUUU. 5 (2)—Water conduit system—			
UUUU. 5 (2)—Machinery and equipment —	—16·00	1·11	+17·11
<i>Upper Kolab Dam Project—</i>			
(6) VVVV—Tribal Areas Sub-Plan —			
VVVV. 3—Suspense —			
O. 56·00	70·01	1,94·59	+1,24·58
S. 0·01			
R. 14·00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(7) VVVV. 5—Power Scheme— VVVV. 5(1)—Power House— O. 44·93 } R. —24·43 }	20·50	1,40·57	+1,20·07
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<i>Irrigation Projects (Commercial)—</i>			
(8) AAAAA—Delta Irrigation Project-Stage-II— AAAAA. 4—Distributaries — (Voted)— O. 1,43·11 } S. 2·07 } R. 5·30 }	1,50·48	1,63·82	+13·34
(9) AAAAA. 5—Drainage and Protectives —(Voted) — O. 41·18 } S. 21·19 } R. — 1·47 }	60·90	74·33	+13·43
(10) CCCCC— Anand a p u r Barrage — CCCCC. 1—Barrage — O. 32·82 } R. —11·97 }	20·85	93·82	+72·97

Reasons for the excess have not been intimated (January 1979).

(vi) The expenditure in the capital section of the grant includes Rs. 13,58·76 lakhs booked under the head 'Suspense'. A summary of the transactions under each unit of the head 'Suspense' is given in Appendix-II.

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
Voted—				
Original	1,20,48,000	1,21,87,000	77,06,759	—44,80,241
Supplementary	1,39,000			
Amount surrendered during the year (March 1978)				44,18,000
<b>Capital:</b>				
Voted—				
Original	50,000	50,000	39,390	—10,610
Amount surrendered during the year (March 1978)				2,000

**Notes and comments:—**

**Revenue:**

Voted—

(i) In view of saving of Rs.44.80 lakhs in the revenue section, the supplementary provision of Rs.1.39 lakhs obtained in February 1978 proved unnecessary and could have been restricted to token grants, where necessary.

(ii) In the revenue section, substantial savings occurred under:—

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

**265—Other Administrative Services—**

**J—Other expenditure—**

O.	60·00	15·88	15·74	—0·14
R.	—44·12			

Saving was due to reassessment of actual requirements in connection with the payment of compensation for acquisition of land for Jakhapura—Bansapani Railway line.

(iii) *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.5,30,786 have accumulated under the Depreciation Reserve Fund, Accident Reserve Fund and Amenities Reserve Fund respectively. Though the Orissa State Road Transport Corporation to take over State Transport Service was formed with effect from 1st May 1974, Government have not taken decision on the disposal of the balances under the respective reserve funds (January 1979).

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
Voted—			
Original	17,07,93,000	17,36,74,000	15,07,64,194
Supplementary	28,81,000		
Amount surrendered during the year			1,79,60,000
(November 1977 : Rs. 1,25,000 and March 1978 : Rs. 1,78,35,000)			
<b>Charged—</b>			
Supplementary	18,000	18,000	3,225
Amount surrendered during the year (March 1978)			1,000
<b>Capital :</b>			
Voted—			
Original	12,19,75,000	12,21,25,000	16,39,44,940
Supplementary	1,50,000		
Amount surrendered during the year (March 1978)			17,61,000
<b>Noted and comments—</b>			
<b>Revenue:</b>			
Voted—			

(i) In the revenue section of the grant (voted) Rs. 1,79.60 lakhs were surrendered in November 1977 (Rs. 1.25 lakhs) and March 1978 (Rs. 1,78.35 lakhs) as surplus to requirement against the available saving of Rs. 2,29.10 lakhs.

(ii) In view of the saving the supplementary grant of Rs. 28.81 lakhs obtained in February 1978 proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision for new items of service, if any.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>310—Animal Husbandry—</b>			
<b>(1) S—Veterinary Services and Animal Health—</b>			
O.	7.42	8.26	4.90
R.	0.84		
}			
<b>(2) U—Investigation and Statistics—</b>			
O.	5.79	4.06	2.75
R.	—1.73		
}			
Saving at serials 1 and 2 above was stated to be mainly due to delay in opening of livestock aid centres.			
<b>(3) AA—Other expenditure—</b>			
	8.63	1.50	—7.13
Reasons for the saving have not been intimated (January 1979)			
<b>(4) BB—Tribal Areas Sub-Plan—</b>			
O.	14.99	12.75	10.22
R.	—2.24		
}			
Anticipated saving was due mainly to reassessment of requirements Reasons for the final saving have not been intimated (January 1979).			
<b>(5) GG—Cattle development—</b>			
O.	25.19	13.46	13.42
R.	—11.73		
}			
Reasons for saving have not been intimated (January 1979).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries—			
(6) GGG—Off-shore Fisheries—	42·00	10·00	—32·0
Reasons for saving have not been intimated (January 1979).			
313—Forest—			
(7) LLL—Forest produce—			
O. 39·02 } R. —4·83 }	34·19	34·15	—0·04
(8) SSS—Forest conservation and development—			
O. 13·42 } R. —2·13 }	11·29	11·31	+0·02
Saving in the above cases was stated to be mainly due to reassessment of requirements.			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.—			
(9) DDDD—Other miscellaneous compensations and assignments.—			
O. 2,50·00 } R. —81·65 }	1,68·35	1,68·24	—0·11

Fifty percent 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. Saving of Rs.30·26 lakhs, Rs.35·23 lakhs and Rs.61·52 lakhs occurred under this head in 1974-75, 1975-76 and 1976-77 also.

(iv) The entire provision remained unutilised under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
<b>311—Dairy Development—</b>			
(In lakhs of rupees)			
(1) NN—Other expenditure—			
O. 30.24	..	..	..
R. —30.24			
Reasons for savings have not been intimated (January 1979)			

<b>313—Forest—</b>			
(2) WWW—Forest conservation and development.—			
O. 37.05	5.90	..	—5.90
R. —31.15			

Saving was reportedly due to non-sanction of funds by the Government of India for development of national parks, sanctuaries, etc.

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

<b>310—Animal Husbandry—</b>			
(1) N—Other expenditure—			
O. 2.96	7.61	6.61	—1.00
R. 4.65			
(2) CC—Veterinary Services and Animal Health—			
O. 5.21	4.84	8.01	+3.17
R. —0.37			
<b>312—Fisheries—</b>			
(3) RR—Inland fisheries—			
O. 29.30	33.28	33.43	+0.15
R. 3.98			

Excess in the above mentioned cases was due to revision of scale of pay of Fishery Demonstrators and Fishery Supervisors with effect from 1st January 1974.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
313—Forest—			
(4) AAAA—Forest conservation and development.—			
O. 8.00	9.50	15.95	+6.45
R. 1.50			

Out of the total excess of Rs.7.95 lakhs, excess of Rs.1.50 lakhs was due to clearance of pending travelling allowance bills. Reasons for the remaining excess of Rs.6.45 lakhs have not been intimated (January 1979).

**Capital:**

*Voted—*

(i) In the capital section of the grant (voted), expenditure exceeded the grant by Rs.4,18,19,940; the excess requires regularisation.

(ii) Excess (partly offset by saving under other heads) occurred mainly under the following heads; reasons for the excess have not been intimated (January 1979).

**512—Capital Outlay on Fisheries.—**

(1) IIII—Processing, preservation and Marketing.—

IIII. 1—Exploitation and Marketing of fish—

IIII. 1 (1)—Suspense Deposits) Debit	(Personal	4.01	+4.01
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**513—Capital Outlay on Forests—**

(2) JJJJ—Forest produce—

JJJJ. 1—Government Trading in Kendu Leaves—

JJJJ. 1 (3)—Suspense (Personal Deposits) Debit—

7,63.20	11,96.95	+4,33.75
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(iii) *Personal Ledger Account*:—The expenditure in the grant includes Rs.14,50'96 lakhs under the head "Suspense (Personal Deposits) Debit" relating to trading schemes viz. "Exploitation and Marketing of fish" and "Trading in Kendu Leaves".

The transactions in these accounts are summarised below:—

Scheme	Head under which accounted for	Balance on 1st April 1977	Credits during the year	Debits during the year	Balance on 31st March 1978
		Rs.	Rs.	Rs.	Rs.
(a) P o u l t r y D e v e l o p - m e n t	510—Capi- tal Outlay on Animal Husbandry	1,53,000	..	..	1,53,000
There were no transactions during the year					
(b) Exploi- tation and Marke- ting of Fish	512—Capi- tal Outlay on Fische- ries	47,121	2,10,800	4,01,389	—1,43,468
					(a)
(c) M a r k e t - i n g o f F i s h a n d b y p r o d u c t s		3,95,344	..	..	3,95,344
(d) T r a d i n g i n K e n d u L e a v e s	513—Ca- pi- tal Outlay on Forests	75,37,269	..	..	75,37,269
(e) G o v e r n - m e n t T r a d - i n g i n K e n d u L e a v e s		2,02,22,707	13,06,24,557	14,46,94,520	61,52,744

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

**Grant No. 23—Expenditure Relating to the Agriculture and  
Co-operation Department**

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Voted—</b>			
Original      27,61,08,000	} 29,10,20,000	23,49,95,395	—5,60,24,605
Supplementary 1,49,12,000			
Amount surrendered during the year (March 1978)			4,98,56,000
<b>Charged—</b>			
Original	} 17,000	10,000	—7,000
Supplementary      17,000			
Amount surrendered during the year			<i>nil</i>
<b>Capital:</b>			
<b>Voted—</b>			
Original      10,32,19,000	} 12,52,60,000	9,09,92,477	—3,42,67,523
Supplementary 2,20,41,000			
Amount surrendered during the year (March 1978)			3,45,55,000

The expenditure does not include Rs. 1,81,81,606 (Revenue : Rs. 36,28,981 and Capital : Rs. 1,45,52,625) spent from out of advances from the Contingency Fund sanctioned in February 1978 (Rs. 1,00,00,000) and March 1978 (Rs. 81,81,606) but not recouped to the Fund till the close of the year.

## Notes and comments :—

## Revenue:

## Voted —

(i) In view of the ultimate saving of Rs. 5,60.25 lakhs in the revenue section, the supplementary grant of Rs. 1,49.12 lakhs obtained during February 1978 proved unnecessary which could have been restricted to token provision, wherever required. The expenditure did not come even up to the original provision.

(ii) Savings in the revenue section occurred also in the preceding nine years.

(iii) 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) Y—Warehousing and marketing co-operatives—

O.	8.24	} 22.18	} 22.17	} —0.01
S.	39.90			
R.	—25.96			

Saving was due to non-sanction of subsidy for (i) purchase of transport vehicles (Rs. 12.69 lakhs), (ii) construction of godowns to Regional Co-operative Marketing Societies (Rs. 7.02 lakhs) and Tribal Development Co-operative Corporation of Orissa Ltd. (Rs. 6.25 lakhs).

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

(2) Z—Credit co-operatives (Centrally Sponsored)—

O.	45·00	5·00	3·75	—1·25
R.	—40·00			

Saving was due to non-release of funds for contribution to Agricultural Credit Stabilisation Fund of Apex Co-operative Banks.

305—Agriculture—

(3) CC—Multiplication and distribution of seeds—

O.	2,09·17	1,78·99	1,77·92	—1·07
S.	0·01			
R.	—30·19			

Saving was mainly due to less demand of seeds and fertilisers by cultivators.

(4) NN—Storage and Warehousing—

O.	48·15	45·80	41·17	—4·63
R.	—2·35			

Anticipated saving was mainly due to less procurement of Potato seeds. Reasons for the final saving have not been intimated (January 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(5) QQ—Salaries (Lump Provision)—			
O. 31·18	0·74	..	—0·74
R. —30·44			

Provision was made to meet expenditure for payment of pay, travelling allowance and dearness allowance at enhanced rate to the staff. Of the anticipated saving of Rs. 30·44 lakhs, Rs. 8·21 lakhs were reappropriated to relevant heads and Rs. 22·23 lakhs were surrendered. Saving was stated to be due to less requirement reasons for which have not been intimated (January 1979).

(6) TT—Direction and Administration (State Plan)—			
O. 75·95	35·82	33·05	—2·77
R. —40·13			

Anticipated saving was mainly due to non-sanction of travelling expenses/purchase of vehicles (Rs. 11·62 lakhs), non-receipt of allocation from the Government of India (Rs. 11·43 lakhs), non-sanction of scheme (Rs. 8·28 lakhs) and non-sanction of staff (Rs. 3·41 lakhs). Reasons for the final saving have not been intimated (January 1979).

(7) GGG—Horticulture—			
O. 48·74	41·17	36·60	—4·57
S. 0·02			
R. —7·59			

Anticipated saving was mainly due to reassessment of requirements (Rs. 5·93 lakhs), non-sanction/late appointment of staff (Rs. 1·54 lakhs). Reasons for the final saving have not been intimated (January 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(8) HHH—Tribal Areas Sub-Plan—			
O. 1.52.93	1,38.89	40.17	—98.72
R. —14.04			

Anticipated saving was mainly due to non-sanction/non-appointment of additional staff (Rs. 9.44 lakhs), reassessment of requirements (Rs. 2.20 lakhs) and less requirement of seeds by cultivators (Rs. 2.12 lakhs) by Government of India. Reasons for final saving have not been intimated (January 1979).

(9) NNN—Direction and Administration— (Centrally Sponsored)—			
O. 75.73	8.97	45.63	+36.66
R. —66.76			

Anticipated saving was mainly due to non-sanction/late sanction of schemes for strengthening and reorganising agricultural extension at district and range level (Rs. 55.77 lakhs) and non-sanction of funds (Rs. 11 lakhs) by Government of India. Reasons for the final excess have not been intimated (January 1979).

(10) PPP—Commercial crops—			
O. 40.13	33.13	31.48	—1.65
R. —7.00			

Anticipated saving was due to non-appointment non-sanction of staff (Rs. 4.86 lakhs) and reduced sanction under other charges (Rs. 2.14 lakhs). Reasons for the final saving have not been intimated (January 1979).

(11) SSS—Agricultural marketing and quality control—			
O. 13.36	8.64	7.86	—0.78
R. —4.72			

Saving was mainly due to non-appointment of staff (Rs. 3.58 lakhs) and less requirement due to reduced sanction for machinery and equipment (Rs. 0.71 lakh).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(12) VVV—Other expenditure (Centrally Sponsored)—			
O.           25.00	4.46	2.64	—1.82
R.           —20.54			

Saving was due to non-receipt of sanction to the scheme for Whole Village Development Agency from the Government of India.

### 307—Soil and Water Conservation—

(13) LLLL—Soil Survey and testing—			
O.           11.35	5.48	5.31	—0.17
R.           —5.87			

Saving was mainly due to curtailment of expenditure on account of reduced sanction (Rs. 3.53 lakhs), less requirement under other charges (Rs. 1.44 lakhs) and less allocation from the Government of India under the scheme (Rs. 0.30 lakh).

### 308—Area Development—

(14) QQQQ—Ayacut Development (State Plan)—			
O.           58.29	37.68	14.59	—23.09
R.           —20.61			

Anticipated saving was mainly due to reduced sanction for Central Sector Schemes (Rs. 12.80 lakhs), curtailment of expenditure due to post-budget decision (Rs. 3 lakhs), non-sanction of scheme for medium irrigation project (Rs. 2.96 lakhs) and late appointment of staff (Rs. 1.14 lakhs). Reasons for the final saving have not been intimated (January 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(15) TTTT—Ayacut Development (Centrally Sponsored)—			
O. 46·27	23·99	18·89	—5·10
R. —22·28			

Anticipated saving was mainly due to non-sanction of schemes under Soil and Water Management Pilot Project in Puri-old Mahanadi-Delta and Hirakud Command Area (Rs 17·25 lakhs) and non-sanction of subsidy for farm development (Rs. 5·01 lakhs). Reasons for the final saving have not been intimated (January 1979).

(iv) Entire provision remained unutilised under:—

#### 305—Agriculture—

##### (1) ZZ—Drought Prone Area Programme—

O. 68·59	72·59	..	—72·59
R. 4·00			

Reasons for the saving have not been intimated (January 1979).

##### (2) MMM—Other expenditure— (Central Plan)

O. 1,50·00	36·07	..	—36·07
R. —1,13·93			

Anticipated saving was mainly due to non-sanction of grant by the Government of India for development of land to new assignees of surplus land. Reasons for the final saving have not been intimated (January 1979).

(v) Supplementary provision in the following head proved unnecessary in view of saving. The expenditure did not come even upto the original amount.

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

### 307—Soil and Water Conservation—

#### HHHH—soil conservation schemes—(State Plan)

O.	44.20	49.52	38.71	—10.81
S.	10.93			
R.	—5.61			

Anticipated saving was mainly due to non-sanction of funds under other charges (Rs.3.84 lakhs), less requirement due to reduced sanction (Rs. 1.70 lakhs); reasons for the less requirement as well as for the final saving have not been intimated (January 1979).

(vi) The savings in notes (iv) to (v) above were partly counter-balanced by excess mainly under :—

### 305—Agriculture—

#### (1) JJJ—Drought Prone Area Programme—(Central Plan)

O.	68.60	72.60	1,74.16	+1,01.56
R.	4.00			

Additional funds (Rs.4.50 lakhs) were provided mainly to meet the expenditure under afforestation, soil conservation and for executing schemes under animal husbandry sector and drought prone area programme. Reasons for the final excess have not been intimated (January 1979).

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

## (2) LLL—Tribal Areas Sub-Plan (Central Plan)—

O.	81.40	91.40	1,74.18	+ 82.78
R.	10.00			

Additional funds were provided mainly to meet the State share of expenditure for drought prone area programme. Reasons for the final excess have not been intimated (January 1979).

(vii) *Personal Ledger Account*—The expenditure in the grant includes Rs.1,79.26 lakhs under the head “Suspense (Personal Deposits)-Debit” in the revenue section of the grant. A summary of the transactions in the personal ledger account for 1977-78 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Semiliguda, Parlakhemundi, Bolangir and Kuarmunda and (ii) purchase and distribution of seeds, fertilisers, etc., is given below :—

Personal ledger account for—	Balance on the 1st April 1977	Credits during the year	Debits during the year	Balance on the 31st March 1978
	Rs.	Rs.	Rs.	Rs.
(i) Cold Storage Plant—				
(a) Cuttack	—10,42,703	14,43,994	14,37,163	—10,35,872 (a)
(b) Bhubaneswar	13,42,050	8,20,383	15,22,122	6,40,311
(c) Semiliguda	83,452	2,10,289	2,39,401	54,340

(a) Minus balances is under reconciliation.

Personal ledger account for—	Balance on the 1st April 1977	Credits during the year	Debits during the year	Balance on the 31st March 1978
	Rs.	Rs.	Rs.	Rs.
(d) Parlakhemundi	—65,424	56,518	1,20,537	—1,29,443 (a)
(e) Bolangir	—92,313	4,60,691	3,59,198	9,180
(f) Kuarmunda	—29,502	3,78,999	2,72,676	76,821
<b>Total</b>	<b>1,95,560</b>	<b>33,70,874</b>	<b>39,51,097</b>	<b>—3,84,663</b> (a)

(ii) Purchase and distribution of quality seeds to cultivators	—45,13,490	90,68,562	1,39,75,059	—94,19,987 (a)
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Capital :

Voted—

(i) The department surrendered Rs.3,45.55 lakhs in March 1978 whereas the available saving was Rs.3,42.68 lakhs.

(ii) In view of saving of Rs.3,42.68 lakhs, the supplementary provision of Rs.2,20.41 lakhs obtained in February 1978 proved unnecessary and could have been restricted to a token provision, where required.

(a) *Minus* balances are under reconciliation.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>498 - Capital Outlay on Co-operation</b>			
(1) XXXX—Credit co-operatives— (State Plan)			
O.	1,95.56	1,89.66	1,92.24
S.	20.00		
R.	—25.90		

Anticipated saving was due to non-release of funds by Reserve Bank of India towards share capital contribution in co-operative institutions. Reasons for final excess have not been intimated (January 1979).

(2) YYYYY—Warehousing and marketing co-operatives— (State Plan)			
O.	11.85	6.80	6.80
R.	—5.05		

Saving was due to non-sanction of funds by the Reserve Bank of India for Cold Storage Plants (Rs.3.30 lakhs) and reassessment of requirements (Rs.1.75 lakhs).

(3) B3BBB —Tribal Areas Sub-Plan (State Plan)—			
O.	1,33.19	33.74	33.90
S.	2.89		
R.	—1,02.34		

Saving was mainly due to non-release of funds by the Reserve Bank of India for share capital contribution to co-operative institutions (Rs.1.00 lakhs).

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

## 698—Loans for Co-operatives—

## (4) JJJJ—Credit co-operatives—

O.	1,14.00	40.00	40.00	..
R.	-74.00			

Saving was due to less release of funds by the Reserve Bank of India for loans to Orissa State Co-operative Land Development Bank.

## (5) RRRRR—Warehousing and marketing co-operatives (Central Plan)—

O.	20.11	47.98	47.98	..
S.	82.37			
R.	-54.50			

Saving was due to non-receipt of funds from National Co-operative Development Corporation for distribution of loans for (i) purchase of transport vehicles by largesized Agricultural Multipurpose Co-operative societies and Regional Co-operative Marketing Societies (Rs. 38.75 lakhs) and (ii) for construction of godowns (Rs. 15.75 lakhs) for Tribal Development Co-operative Corporation and Co-operative Marketing Societies.

## (6) SSSSS—Credit co-operatives (Centrally sponsored)—

O.	15.00	..	1.25	+1.25
R.	-15.00			

Saving was due to less release of funds by the Reserve Bank of India.

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

## 705—Loans for Agriculture—

## (7) WWWWW—Other agricultural loans—(Central Plan)—

O.	50.00	10.86	10.86	..
R.	—39.14			

Saving was due to less sanction of funds by the Government of India for distribution of loans to the new assignees of surplus land.

## 706—Loans for Minor Irrigation, soil Conservation and Area Development—

## (8) XXXXXX—Area Development—

O.	10.00	0.01	..	—0.01
S.	0.01			
R.	—10.00			

Reasons for the savings have not been intimated (January 1979)).

(iv) Entire provision remained unutilised under :—

## 498—Capital outlay on Co-operation—

DDDDD—Credit co-operatives—  
(Central Plan)

O.	10.00	..	..	..
R.	—10.00			

Saving was attributed to change in policy of Government of India relating to the investment in debentures floated by the Orissa State Co-operative Land Development Bank.

(v) *Personal ledger Account*—A summary of the transactions in the capital section in the personal ledger account as at the end of 1977-78 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 were accounted for under capital account is given below :—

Personal ledger account for—	Balance on the 1st April 1977	Credits during the year	Debits during the year	Balance on the 31st March 1978
	Rs.	Rs.	Rs.	Rs.
(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)
<b>Total</b>	<b>35,29,943</b>	<b>..</b>	<b>..</b>	<b>35,29,943</b>
(ii) Purchase and distribution of quality seeds to cultivators	56,94,612	..	..	56,94,612

(a) *Minus* balance is under reconciliation.

There were no transactions in the above accounts following the 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 (January 1979).

(vi) The transactions relating to fertilisers obtained from the Central pool of the Government of India, Ministry of Agriculture are being accounted for in the capital section of this grant from 1975-76. Prior to 1975-76 these were accounted for in the deposit section of the accounts. The balance lying therein was brought to Government account during 1976-77.

The fertilisers were distributed to the cultivators through the Orissa State Co-operative Marketing Society (since renamed as Orissa State Co-operative Marketing Federation).

An account of the transactions that have been brought over to Government account from 1975-76 is given below :—

Year of account	Debits	Credits
	Rs.	Rs.
1975-76	3,33,94,823	..
1976-77	8,18,86,533	6,90,19,856
1977-78	..	1,37,91,253

Information regarding the value of the fertilisers obtained, cost realised and the balance together with the steps taken for its realisation is awaited (January 1979).

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original .. 1,18,14,000	1,21,49,000	1,17,48,633	—4,00,367
Supplementary 3,35,000			
Amount surrendered during the year (March 1978)			2,45,000
Capital :			
Voted—			
Original .. 67,000	67,000	56,860	—10,140
Amount surrendered during the year (March 1978)			8,000

Notes and comments—

Revenue :

Voted—

(i) In view of the saving of Rs. 4 lakhs in the revenue section, the supplementary grant of Rs. 3.35 lakhs obtained in February 1978 proved unnecessary.

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

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

328—Mines and Minerals—

J.—Tribal Areas Sub-Plan—

O.	16.40	14.21	14.02	—0.19
R.	—2.19			

Saving was due reportedly to non-creation of certain posts.

130 Appropriations—Appropriation for reduction or avoidance of debt and Interest payments

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

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original	51,68,000	51,68,000	..
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	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original	43,39,10,000	43,39,10,000	42,69,53,047
Amount surrendered during the year March 1978			—69,56,953
			1,13,56,000

Notes and comments:—

(i) The department surrendered Rs. 1,13.56 lakhs whereas the available saving in the appropriation was only Rs. 69.57 lakhs.

**Appropriation—Interest Payments—contd.**

(ii) The saving of Rs. 69.57 lakhs was the net result of savings under some heads partly counter-balanced by excesses under other heads.

(iii) Saving occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>249—Interest payments—</b>			
<i>Interest on Internal Debt—</i>			
(1) B—Discount on loans—			
O.	16.42	7.97	7.96
R.	—8.45		
			—0.01

Saving was reported to be due to less payment of discount than anticipated.

*Interest on small Savings,  
Provident Funds, etc.—*

(2) E—Interest on State  
Provident Funds—

E.1—Interest on General  
Provident Fund—

O.	6,07.00	4,52.00	4,52.35	+0.35
R.	—1,55.00			

Saving was due to less payment of interest than anticipated.

*Interest on other obligations—*

(3) K—Miscellaneous—

K.1—Interest on compensation payable under section 37 (3) of Orissa Estate Abolition Act—

O.	6.50	0.83	0.83	...
R.	—5.67			

The saving was reported to be due to non-finalisation of compensation cases.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(4) K.3—Interest on other interest bearing obligations—			
O.                   15·00	3·98	3·98	..
R.                   —11·02			
Saving was reported to be due to less payment of interest on the deposit of Orissa Mining Corporation.			
(iv) The above saving was partly counter-balanced by excess mainly in the following heads.			
<i>Interest on Internal Debt—</i>			
(1) A—Interest on Market Loans—			
O.                   6,51·20	6,50·45	6,95·26	+44·81
R.                   —0·75			
(2) C—Interest on other internal debt—			
C.1—Interest on loans from Reserve Bank of India—			
O.                   60·00	76·08	76·24	+0·16
R.                   16·08			
(3) C.3—Interest on loans from the National Agricultural Credit (Long-term) operation fund of the Reserve Bank of India—			
O.                   16·84	19·84	19·84	..
R.                   3·00			
(4) C.5—Interest on loans from State Bank of India—			
O.                   5·00	49·27	49·27	..
R.                   44·27			

The anticipated excess in cases at serial nos. (2), (3) and (4) was due to payment of more interest on loans. The final excess of Rs. 44·81 lakhs against serial no. (1) was attributed to payment of more interest to bond holders than anticipated.

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

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

Capital :

Original ..	87,35,01,000	2,09,55,33,000	2,21,96,42,910	+12,41,09,910
Supplementary	1,22,20,32,000			

Amount surrendered during the year nil

Notes and comments—

(i) The expenditure exceeded the budget provision by Rs. 12,41,09,910 ; the excess requires regularisation.

(ii) Excess occurred under the following head—

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

603—Internal Debt of the State Government—

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

C.2—Overdrafts and shortfalls—

S.	69,66.32	78,38.78	90,85.04	+12,46.26
R.	8,72.46			

Excess was due to repayment of more overdrafts obtained during March 1978 (Rs. 40,37.61 lakhs) than anticipated.

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

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

	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>603—Internal Debt of the State Government—</b>			
(1) A—Market Loans bearing interest—			
O.	8,37.32	7,40.72	7,33.62
R.	—96.60		
}			
(2) F—Loans from State Bank of India and other Banks—			
O.	20,00.00	14,99.30	14,99.30
R.	—5,00.70		
}			

Savings in the above cases were due to less repayment of loans.

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

	Total appropriation	Actual expenditure	Excess+ Saving—
Capital :	Rs.	Rs.	Rs.
Original	21,58,79,000	23,89,52,000	23,85,79,130
Supplementary	2,30,73,000		
}			
Amount surrendered during the year (March 1978)			3,71,000

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## APPENDICES

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(Referred to at

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	45,000	..
3. Expenditure relating to the Revenue Department	3,58,00,000	..
Shortfall in recovery was due to less transfer of the expenditure, met		
5. Expenditure relating to the Finance Department	37,15,000	..
Less recovery was due to non-materialisation of certain adjustment of		
6. Expenditure relating to the Commerce Department	..	2,00,000
7. Expenditure relating to the Works Department	13,04,11,000	34,47,000

More recoveries in the revenue section were mainly under "Public Works—Rs. 13,04.11 lakhs); reasons have not been intimated (January 1979).

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recoveries adjusted in the accounts as reduction of expenditure :—

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More+ Less—	More+ Less—
		Revenue	Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
23,012	..	—21,988	..
1,87,96,884	..	—1,70,03,116	..

initially from the grant to “Reserve Fund—Orissa Famine Relief Fund”

11,89,610	..	—25,25,390	..
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pensionary charges

..	..	..	—2,00,000
----	----	----	-----------

15,20,96,000	55,49,730	+2,16,85,000	+21,02,730
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Suspense—Gross Credit” (recoveries : Rs. 15,18·72 lakhs; Estimates :

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
9. Expenditure relating to the Food and Civil Supplies Department	..	57,81,50,000

Less recoveries were under "Capital Outlay on Food—Procurement shortfall have not been intimated (January 1979).

10. Expenditure relating to the Education Department	..	47,00,000
--	----	-----------

Less recovery was due to less transfer of the expenditure, met initially

13. Expenditure relating to the Urban Development Department	1,89,68,000	..
--	-------------	----

More recoveries were mainly under "Public Health, Sanitation and Estimates : Rs. 1,89-68 lakhs); reasons have not been intimated (January 1979).

17. Expenditure relating to the Rural Development Department	3,28,87,000	..
--	-------------	----

More recoveries were under "Community Development—Suspense—reasons have not been intimated (January 1979).

Actuals		Actuals compared with budget estimates	
Revenue	Capital	More+ Less—	More+ Less—
		Revenue	Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
..	53,53,97,137	..	—4,27,52,863

and Supply—Grain Purchase Scheme” than anticipated. Reasons for the

..	20,08,557	..	—26,91,443
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from the grant, to “Reserve Fund—Orissa Loan Stipend Fund”.

5,94,19,307	..	+4,04,51,307	..
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Water Supply” Suspense—Gross Credit (recoveries : Rs. 5,94·19 lakhs;

4,84,24,943	..	+1,55,37,943	..
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Gross Credit” (recoveries : Rs. 4,84·25 lakhs; Estimates : Rs. 3,28·87 lakhs);

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
19. Expenditure relating to the Industries Department	5,00,000	..
Less recovery in the revenue section was due to less transfer of expenditure "Fund".		
20. Expenditure relating to the Irrigation and Power Department	2,65,25,000	10,18,35,000
Excess recovery in the revenue section was mainly under "Irrigation, Credit" (recovery: Rs. 3,47.61 lakhs : Estimates : Rs. 2,44.24 lakhs) on Multipurpose River Projects—Suspense - Gross Credit" (recovery : recoveries have not been intimated (January 1979).		
22. Expenditure relating to the Forest and Animal Husbandry Department	..	11,65,22,000
Recoveries were under "Government Training in Kendu Leaves—Sus-		
23. Expenditure relating to the Agriculture and Co-operation Department	2,16,56,000	10,00,000
(i) Less recovery in the revenue section was under "Multiplication and		
(ii) Excess recovery in the capital section was due to non-provision have not been intimated (January 1979).		
Total :	27,05,07,000	80,58,54,000

Actuals		Actuals compared with budget estimates	
Revenue	Capital	More+ Less—	More+ Less—
		Revenue	Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
52,090	3,19,715	—4,47,910	+3,19,715

ture met initially from the grant, to "Reserve Fund—Guarantee Reserve

3,75,35,840	12,17,19,721	+1,10,10,840	+1,98,84,721
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Navigation, Drainage and Flood Control Projects—Suspense—Gross  
In the capital section, the excess recovery occurred under "Capital Outlay  
Rs. 12,40.69 lakhs; Estimates : Rs. 82.59 lakhs). Reasons for the excess

..	13,08,80,115	..	+1,43,58,115
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pense (Personal Deposit)—Credit".

1,31,11,917	1,64,55,578	—85,44,083	+1,54,55,578
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distribution of seeds"; reasons have not been intimated (January 1979).

under "Manures and fertilisers—Sale proceeds of fertilisers". Reasons

33,06,49,603	81,23,30,553	+6,01,42,603	+64,76,553
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(Reference : Note (viii) and (xvi) pages 98 and 105)

Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department).

Suspense head	Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
(In lakhs rupees)				
Revenue :				
<b>259—Public Works—</b>				
Purchases	—27·32	..	..	—27·32
Stock	6·93	..	..	6·93
Miscellaneous Works Advances	5·31	..	..	5·31
Total	—15·08	..	..	—15·08
<b>“331”—Water Development services—</b>				
Purchases	..	..	..	*
Stock	..	0·04	..	0·04
Miscellaneous Works Advances	—0·06	0·23	0·12	0·05
Total	—0·06	0·27	0·12	0·09
<b>“332”—Hirakud Dam project—</b>				
Purchases	—46·08	6·55	3·82	—43·35
Stock	18·94	4·39	4·56	18·77
Miscellaneous Works Advances	45·31	3·19	0·79	47·71
Workshop Suspense	—0·18	..	..	—0·18
	(a)	..	..	(b)
Total	17·99	14·13	9·17	22·95

\* Rs. 372 only

(a) Corrected *pro forma*.

(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 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
(In lakhs of rupees)				
<b>Balimela Dam Project</b>				
Purchases	..	..	0.05	—0.05
Stock	..	10.51	14.12	—3.61
Miscellaneous Works Advances	0.05	5.69	4.28	1.46 (a)
Total	0.05	16.20	18.45	—2.20
<b>“333”—A—Irrigation Projects (Commercial)</b>				
Stock	—2.11	2.53	7.69	—7.27 (a)
Workshop Suspense	23.82 (b)	2.12	1.00	24.94
Total	21.71	4.65	8.69	17.67
<b>G—Flood Control and Anti-sea Erosion Projects</b>				
Purchases	—72.87 (b)	65.89	109.17	—116.15
Stock	44.39	193.56	168.61	69.34
Miscellaneous Works Advances	81.90	63.80	61.14	84.56
Total	53.42	323.25	338.92	37.75

(a) Minus balance is under investigation.

(b) Corrected *pro forma*.

Suspense head	Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
(In lakhs of rupees)				
<b>"334"—A—Hydro-Electric Schemes</b>				
Purchases	—11·02 (a)	..	..	—11·02
Stock	17·22	..	..	17·22
Miscellaneous Works Advances	0·01 (a)	..	..	0·01
Total	6·21	..	..	6·21
<b>Capital</b>				
<b>"505"—Lift Irrigation</b>				
Purchases ..	—12·02 (a)	..	..	—12·02
Stock ..	64·26 (a)	..	..	64·26
Miscellaneous Works Advances	72·56 (a)	..	..	72·56
Workshop Suspense	1·49	..	..	1·49
Total ..	1,26·29	..	..	1,26·29
<b>"506"—Suspense ..</b>				
	..	..	..	..
<b>"531"—Water Development</b>				
Purchases ..	—1·81	1·86	0·55	—0·50
Stock ..	0·04	0·66	0·75	—0·05 (b)
Miscellaneous Works Advances.	—0·12	0·82	0·82	—0·12 (b)
Total ..	—1·89	3·34	2·12	—0·67

(a) Corrected *pro forma*.

(b) Minus balance is under reconciliation.

Suspense head	Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
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(In lakhs of rupees)

"532"—

**1—Hirakud Dam Project**

Purchases	—84·93 (a)	..	..	—84·93
Stock	191·89 (a)	8·17	1·06	199·00
Miscellaneous Works Advances	66·28 (a)	1·43	0·34	67·37
Workshop Suspense	79·36 (a)	9·49	0·01	88·84
Total	252·60	19·09	1·41	270·28

**2—Rengali Multipurpose Project**

Purchases	—75·48 (a)	115·22	147·66	—107·92
Stock	279·61	298·77	288·01	290·37
Miscellaneous Works Advances	179·58 (a)	32·12	95·13	116·57
Total	383·71	446·11	530·80	299·02

**3—Balimela Dam Project**

Purchases	—350·62	5·98	15·34	—359·98
Stock	220·22	68·84	89·82	199·24
Miscellaneous Works Advances	371·64	27·95	39·59	360·00
Workshop Suspense	41·69	4·89	1·77	44·81
Total	282·93	107·66	146·52	244·07

(a) Corrected *pro forma*

Suspense head	Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
( In lakhs of rupees )				
<b>4—Potteru Irrigation Project</b>				
Purchases	—3·31	..	0·08	—3·39
Stock	53·49	124·16	8·58	169·07
Miscellaneous Works Advances	49·60	3·57	0·47	52·70
Total	99·78	127·73	9·13	218·38
<b>5—Bhimkund Project</b>				
Purchases	—0·32 (a)	..	..	—0·32
Stock	0·40	..	..	0·40
Miscellaneous Works Advances	0·11 (a)	..	..	0·11
Total	0·19	..	..	0·19
<b>6—Upper Kōlab Project</b>				
Purchases	..	..	1·86	—1·86
Stock	..	90·75	7·07	83·68
Miscellaneous Works Advances	..	199·81	46·55	153·26
Workshop Suspense	..	2·12	..	2·12
Total	..	292·68	55·48	237·20

(a) Corrected *pro forma*.

Suspense head.	Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
----------------	---	---------------------------------	----------------------------------	--

(In lakhs of rupees)

“533”—

**Irrigation Projects(Commercial)**

Purchases	—356.75	75.36	68.11	—349.50
Stock	51.46	214.26	179.22	86.50
Miscellaneous Works Advances	319.23	72.53	81.39	310.37
Workshop Suspense	2.80	..	..	2.80
Total	16.74	362.15	328.72	50.17

**G—Flood Control and  
Anti-sea Erosion Projects**

Purchases	—2.17	..	..	—2.17
Stock	1.99	..	..	1.99
Miscellaneous Works Advances	0.79	..	..	0.79
Total	0.61	..	..	0.61

## APPENDIX II— contd.

Suspense head	Opening balance on the 1st April 1977	Debits during the year	Credits during the year	Closing balance on the 31st March 1978
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(In lakhs of rupees)

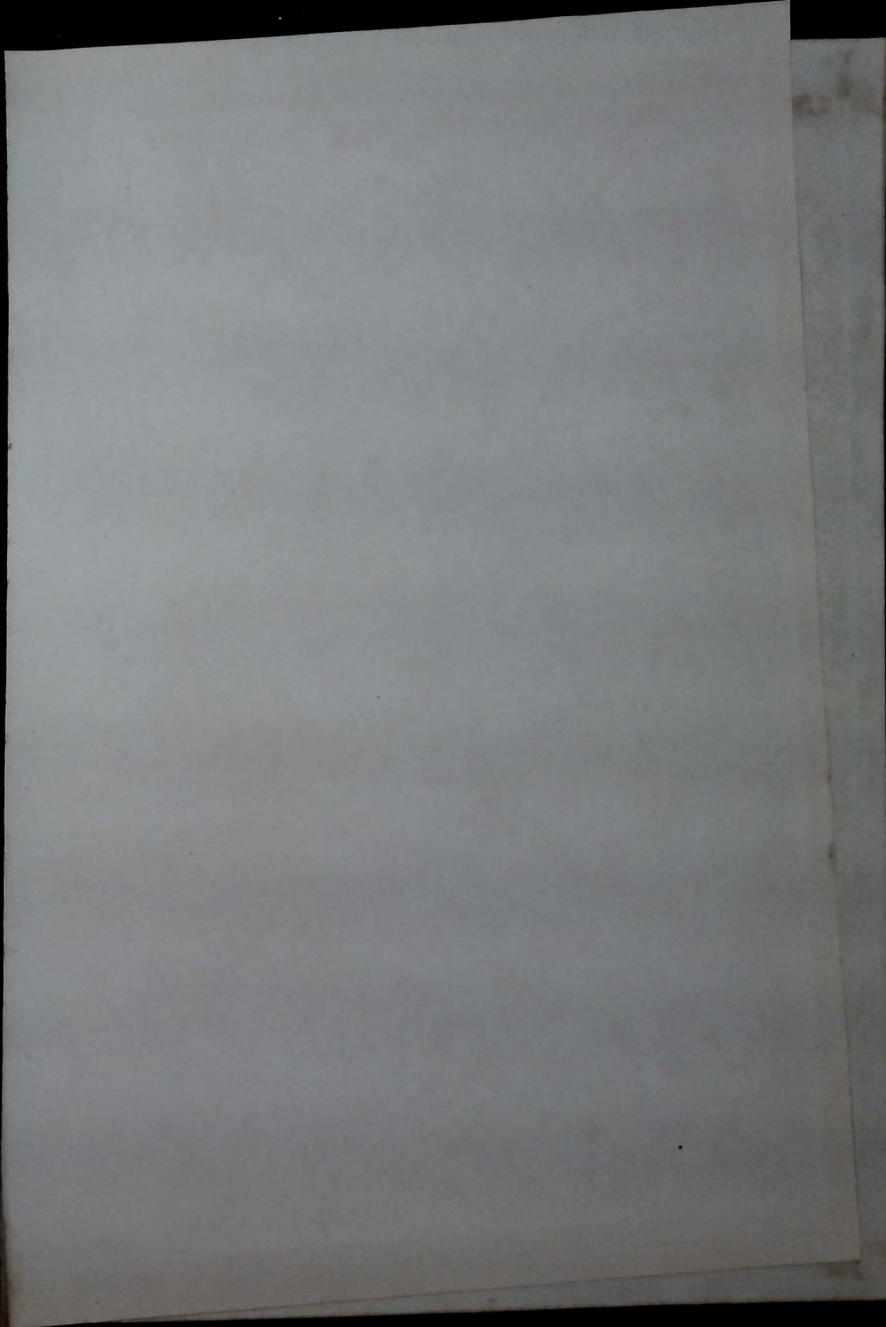
"534"—

A—Hydro-Electric  
Schemes

Purchases	—71·66	..	..	—71·66
Stock	105·99	..	..	105·99
Miscellaneous Works Advances	87·04	..	..	87·04
Workshop Suspense	0·45	..	..	0·45
Total	121·82	..	..	121·82

## B—Thermo-Electric Schemes

Stock	0·41	..	..	0·41
Miscellaneous Works Advances	13·99	..	..	13·99
Total	14·40	..	..	14·40





COMPTROLLER AND AUDITOR  
GENERAL OF INDIA, 1979