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GOVERNMENT OF ORISSA.

APPROPRIATION ACCOUNTS

1936-37

and the

AUDIT REPORT

1938

Issued by the

Comptroller, Orissa.



CALCUTTA
GOVERNMENT OF INDIA PRESS
1938

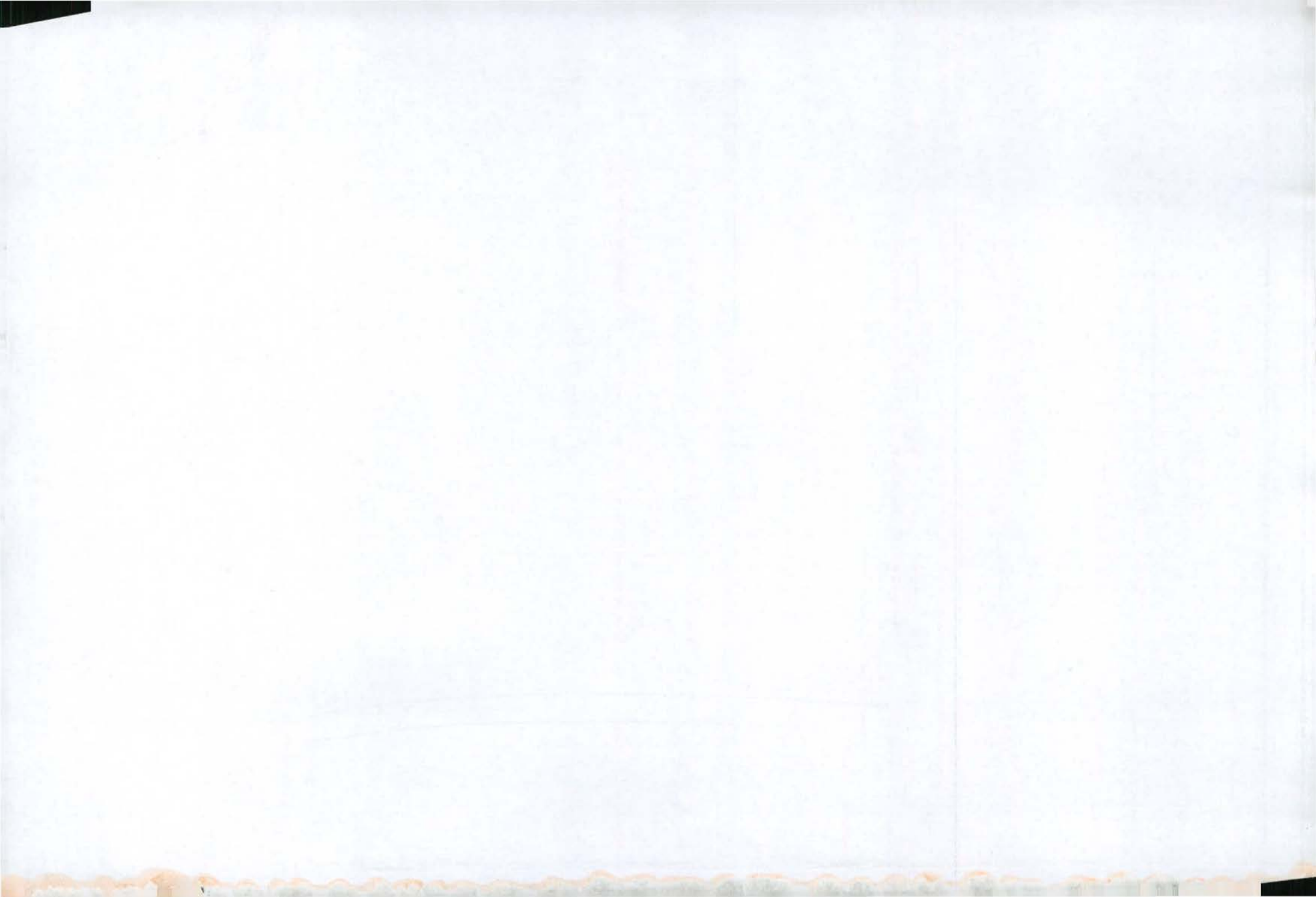


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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Orissa and the Audit Report of the Comptroller is prepared in accordance with paragraphs 13 (1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, as read with paragraph 13(2) of the Government of India (Commencement and Transitory Provisions) Order, 1936. Its object is to present the audited accounts of all the expenditure of the year in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. It is to be submitted by the Auditor General with his comments thereon to His Excellency the Governor General in Council for transmission to His Excellency the Governor for any action the latter may think fit.

2. In the accounts of the Government of Orissa for 1936-37 there was no distinction between either "Reserved" and "Transferred" or between "Voted" and "Non-voted" and the distribution among them which has to be made in the accounts of the Older Provinces, was not effective in the Province of Orissa during 1936-37.

T. R. PANCHAPAGESAN,

Comptroller, Orissa.

RANCHI,

The 11th November 1937.

PART I.

Audit Report, 1938

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE COUNCIL.

1. Under paragraph 12, Part III of the Government of India (Constitution of Orissa) Order, 1936, a statement of the estimated annual receipts and expenditure of Orissa for 1936-37 was laid before the Advisory Council for general discussion but no item was submitted to the vote of the Council. After discussion the Governor authenticated on 14th June 1936 the amounts of the appropriations under the proper heads and thereupon expenditure was undertaken accordingly.

The procedure laid down in the above sub-paragraph was taken as corresponding to the voting of grants.

REDUCTIONS MADE BY THE LEGISLATURE IN DEMANDS FOR GRANTS AND THE EXTENT TO WHICH THESE REDUCTIONS HAVE BEEN RESPECTED.

2. As stated in paragraph 1 above, the Advisory Council had no power to vote. No reductions were, therefore, made.

SUPPLEMENTARY GRANTS DURING THE YEAR.

3. No supplementary statements were laid before the Advisory Council as contemplated in paragraph 13, Part III of the Government of India (Constitution of Orissa) Order, 1936, and no supplementary authorisations were made by the Governor.

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants for the year under report with the total disbursements :—

	Rs.
1. Original grant authenticated by His Excellency the Governor (net)	1,84,57,962
2. Supplementary authorisation by His Excellency the Governor	..
3. Surrenders and withdrawals	—26,152
4. Net aggregate grants	1,84,31,810
5. Aggregate disbursements	1,71,36,932
6. Less (—) or more (+) than granted	—12,94,878
7. Percentage of 6 to 4	7.02

SAVINGS ON GRANTS.

5. Savings occurred in 31 out of 44 grants. A list of the more important cases is given below. The causes of these savings have been explained, where necessary, in the appropriation accounts concerned.

Name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. 19-Interest on ordinary debt	—31,449	..	—31,449	—61,475	30,026	100
2. 20-Interest on other obligations	18,240	..	18,240	..	18,240	100
3. 37-Miscellaneous Departments	41,733	—4,916(a)	36,817	29,820	6,997	19
4. 41-Civil Works	24,87,563	—28,697(a)	24,58,866	18,86,131	5,72,735	23.3
5. 45A-Commutation of pensions financed from ordinary revenues	73,250	..	73,250	38,247	35,003	47.7
6. 46-Stationery and Printing	2,39,808	..	2,39,808	1,75,604	64,204	26.7
7. Loans and Advances by Provincial Governments	1,51,140	—2,372(a)	1,48,768	97,911	50,857	34.2
8. Transfers from the Famine Relief Fund (Repayment)	1,46,351	..	1,46,351	..	1,46,351	100
9. Subventions from Central Road Development Account	3,25,000	..	3,25,000	12,834	3,12,166	96.05
10. Suspense	1,30,000	..	1,30,000	20,522	1,09,478	84.2
11. Deposit Account of grants made by the Imperial Council of Agricultural Research	18,500	..	18,500	..	18,500	100
12. Deposit Account of grants for the economic development and improvement of rural areas	1,58,800	..	1,58,800	1,01,943	56,857	35.8

(a) Represents the amounts of reappropriations sanctioned by His Excellency the Governor from one major head to another.

NOTE 1.— The special difficulties in preparing the Budget estimates for 1936-37 are referred to in paragraph 7 below.

2. The following contributed mainly for the savings under several of the heads:—

(i) Amounts of contributions payable to other provinces could not be finally settled and only 70 per cent. of the amount budgeted for was paid to Bihar as on account contribution;

(ii) the full staff originally provided for the new headquarters offices was not employed largely because recruitment could not be made all at once;

and (iii) certain major projects were not ready for execution.

④ 24/11/37

PREFATORY REMARKS.

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2. In the accounts of the Government of Orissa for 1936-37 there was no distinction between either "Reserved" and "Transferred" or between "Voted" and "Non-voted" and the distribution among them which has to be made in the accounts of the Older Provinces, was not effective in the Province of Orissa during 1936-37.

T. R. PANCHAPAGESAN,

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EXCESSES OVER GRANTS.

6. The following table shows the excesses over individual grants with a brief statement of the causes which have led to the excess in each case. The excesses have been regularised in each of the cases by His Excellency the Governor of Orissa under part (a) of paragraph 5(3) of the Government of India (Commencement and Transitory Provisions) Order, 1936.

Serial No.	Major Heads.	Final grant.	Actual expenditure.	Excess.
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	5.—Land Revenue—			
	Rs.			
	O.	2,88,074	(a)	550
	R.	35,609		
		3,23,683	3,24,233	
2.	7.—Stamps	40,190	(b)	7,104
			47,294	
3.	8-A.—Forest Capital Outlay charged to revenue	10,844	17,031	6,187
4.	XIII.—Irrigation, etc.—Working expenses—			
	Rs.			
	O.	3,87,967	(c)	15,187
	R.	33,392		
		4,21,359	4,36,546	
5.	14.—Interest on Irrigation Works for which capital accounts are kept	10,42,830	10,72,912	30,082
6.	30.—Scientific Departments . . . . .	..	153	153
7.	47.—Miscellaneous—			
	Rs.			
	O.	81,004	(d)	17,385
	R.	2,372		
		83,376	1,00,761	
8.	60-B.—Commuted value of pensions	-22,220	..	22,220
9.	61.—Payments to retrenched personnel	-929	150	1,079
10.	Advances from the Provincial Loans Fund (Repayment) . . . . .	..	392	392
11.	Famine Relief Fund . . . . .	..	(e)	
			6,32,035	6,32,035
12.	Deposit Account of grants from the Central Government for the development handloom industries . . . . .	..	2,363	2,363

Causes which have led to the excess.

1(a). This includes Rs. 16,545 on account of "Refunds". Though a sum of Rs. (-)4,500 has been shown under "Deduct—Refunds" under

"V-Land Revenue" in the Budget Estimates, as it has not been shown under the grant authenticated by His Excellency the Governor, it has not been included in the column for "Final Grant".

2(b). This includes Rs. 10,893 on account of "Refunds". A sum of Rs. (—)11,500 has been shown under "Deduct—Refunds" under "VII—Stamps" in the Budget Estimates. The sum has not been included in the column for "Final Grant" for the reasons given in 1(a) above.

3. The excess is due to survey of Forest Villages in Barapahar, Angul; for construction of important houses and a well for subordinates; and for the purchase of equipment for new Rest houses in the Ganjam Division.

4(c). This includes Rs. 453 on account of "Refunds". A sum of Rs. (—)800 has been shown under "Deduct—Refunds" under "XIII—Irrigation, etc." in the Budget Estimates. This has not been included in the column for "Final Grant" for the reasons given in 1(a) above. A sum of Rs. 44,545 has been included as Pensionary charges under this head following the old Bihar and Orissa procedure but no provision was made therefor in the Budget Estimates. If allowance is made for this expenditure, there has on the whole been a saving.

5. Due to an underestimate under the Rushikulya System.

6. No provision was made under this head.

7. The excess is mainly due to more refunds of lapsed deposits than originally anticipated.

(d). The expenditure includes Rs. 27,504 on account of "Refunds". A sum of Rs. (—)11,700 has been shown under "Deduct—Refunds of Miscellaneous Receipts" under "XXXV—Miscellaneous" in the Budget Estimates. This has not been shown in the column for "Final Grant" for the reasons given in 1(a) above.

8. The excess is due to the fact that at the time of the preparation of the Budget Estimates for 1936-37 it was assumed that the Government of Orissa would be liable for a proportionate share of the capital expenditure incurred by the late Government of Bihar and Orissa on commutation of pensions before 1st April 1936, but subsequently they were exempted from this liability.

9. The excess is due to causes similar to 8.

10. The expenditure represents the amount paid towards repayment of the loan taken for the construction of the bridge over the Kolab river. No provision was made to cover the expenditure.

11(e). This represents the investment of the balance at the credit of the Fund and payment of advance interest therefor. No appropriation was made to cover the expenditure.

12. No appropriation was made to cover the expenditure.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

7. The year under report was the first year since the formation of the new province of Orissa. It was a particularly difficult year from the point of view of budgetary provision and control. The percentage of saving under the net aggregate grant was 7.02, which does not seem to be high. It will,

however, be seen from paragraph 5 that in some cases there were large variations between the Final grants and the actuals. This does not seem to indicate any lack of adequate care in estimating as the Budget Estimates were prepared before the formation of the province by the parent Governments of Bihar and Orissa, Madras and the Central Provinces, and it was not possible to forecast the needs of the new province with as close a degree of approximation as might otherwise have been possible.

CONTROL OVER EXPENDITURE.

8. (1) For the effective control of expenditure it is essential that the controlling officer should possess up-to-date knowledge of the progress of expenditure under the various units of appropriations and sub-heads of a grant under his control so that he may take timely steps to obtain the necessary funds to cover the excesses and utilize or surrender the savings. To achieve this end, the controlling officer is required to maintain a departmental account of the expenditure incurred by him and by his subordinates and to have his figures reconciled with those supplied to him every month by the Accounts Officer.

(2) During the year under report the monthly actuals were, according to the Bihar and Orissa procedure, sent to the various controlling officers as soon as the monthly accounts were compiled. Some of the controlling officers did not take any action on the monthly statements of expenditure as and when received but took up very late in the year the question of reconciliation of the departmental figures with those booked in the Accounts Office. This made the reconciliation work difficult as in some cases discrepancies from April 1936 had to be located and settled.

(3) Some important instances of defective control over expenditure are mentioned below :—

1. Reappropriations obtained unnecessarily or in excess of requirements.

Name of Grant.	Sub-heads.
8—Forest	B-4.
XIII—Irrigation, etc.—	
Working Expenses	B.
22—General Administration	N-3 (10).
26—Police	B-9, E-1.
33—Public Health	C-2, F-2.
34—Agriculture	B-3.
41—Civil Works	D.

2. Cases of unremedied or uncovered excesses.

Name of Grant.	Sub-heads.
XIII—Irrigation, etc.—	
Working Expenses	D-4.
15—Other Revenue Expenditure financed from ordinary revenues	D-2 (1).
22—General Administration	N-1 (4), N-1 (5).
24—Administration of Justice	C-5, D-1.
35—Industries	A-16.
41—Civil Works	M, Q-4 (3), Q-4 (6).
47—Miscellaneous	A-1.

3. Defective budgeting.

Name of Grant.	Sub-heads.
8—Forest	B-2, B-3.
22—General Administration	N 1 (1), N 1 (9), N2.
25—Jails and Convict Settlements	A6, A7, A9, A13, A14, A15, A16, A17.
41—Civil Works	Q4 (4), Q4 (5).

These are all due to the diversity of procedure in the matter of budgeting and accounting in the two portions of the province (*viz.*, North Orissa and South Orissa).

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

9. Considering that this was the first year of the formation of the Province and that different procedures were in existence in the two parts of Orissa, the control over expenditure exercised by the controlling officers should, on the whole, be considered satisfactory. The defects mentioned in (1) and (2) of paragraph 8 (3) could have been remedied, if the work of reconciliation of departmental figures with the figures booked by the Accounts Office had been done systematically from the beginning of the year.

From the accounts of the year 1937-38, the Local Government have been requested to issue a circular to all controlling officers to get the departmental figures promptly reconciled with those of the Accounts Office.

OTHER TOPICS OF INTEREST.

10. *Local Audit and Inspections.*—During the year under report the internal accounts of one treasury, five Public Works and Irrigation Divisional Offices and sixteen other Civil Offices were test audited locally. The accounts were found generally to be in a satisfactory condition.

An important change that occurred during the year was the introduction of an annual and biennial system of audit of the accounts of the Jails in the province in place of the former system of a triennial audit. Local audit was also extended to the accounts of the Cuttack Circuit Court, the Cuttack General Hospital and the Orissa Medical School for the first time during the year under report.

11. *Audit of grants-in-aid.*—The conditions attached to the grants to local bodies were generally fulfilled in cases in which the grants had been spent. Some cases were, however, noticed where there had been unusual delays in the utilization of Government grants made for specific purposes, and in some cases it was found that grants had not been spent for more than 5 years.

12. *Store Accounts.*—The following store accounts have been appended to the relevant appropriation accounts :—

- (1) Stock Account of opium in Government Treasuries (Page 16).
- (2) Stock Account of stamps in Government Treasuries (Page 18).
- (3) Stock Accounts of the Public Works Department (Page 86).

PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1937, compared with the sums authenticated by His Excellency the Governor.

NOTE 1.—In the Accounts—

‘ O ’ Stands for original grant.

‘ R ’ Stands for modifications sanctioned by competent authorities (*i.e.*, re-appropriation, withdrawal or surrender).

NOTE 2.—Expenditure in England and Exchange—Expenditure in England consists of disbursements made on behalf of the Government of Orissa by the Secretary of State for India and the High Commissioner for India mainly on account of sterling overseas pay, leave and deputation salaries and purchase of stores. The sterling transactions in England are converted into Indian currency for incorporation in the general accounts at the statutory rate of 1s. 6d. to the rupee and the difference between this amount and the amount calculated at the average rate of exchange is adjusted under the Major head concerned as “Loss or Gain by Exchange”. Provision for the English Expenditure has been authenticated by His Excellency the Governor under the Major heads concerned and consequently the expenditure in England has been shown under the appropriate Major Heads.

NOTE 3.—The main object of the note under a sub-head is to explain divergencies :—

(1) between the grant for the sub-head as originally sanctioned and its final figure as modified by supplementary provisions, surrenders and reappropriations, *i.e.*, to explain additions or modifications shown in column I ;

(2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

In the case of (1)—No explanation is generally given—

(a) if the modification has been made by a supplementary grant ;

(b) if the modification is less than Rs. 1,000 ;

or (c) if the modification is for Rs. 1,000 or more but is less than 10 per cent. of the original provision as modified by supplementary grants, if any.

In the case of (2)—

(a) No explanation is given where the saving is less than Rs. 100 and

(b) No explanation is ordinarily furnished :—

if the saving is less than

Rs.

500

1,000

5,000

10,000

Other cases.

and is also less than
.... per cent. of the
final grant.

20 per cent.

10 per cent.

5 per cent.

3 per cent.

2 per cent.

if the excess is less than

Rs.

500

1,000

Other cases.

and is also less than
..... per cent. of the
final grant.

5 per cent.

2 per cent.

1 per cent.

Irrespective of the limits prescribed above the Orissa Government have desired that variations in the nature of excesses in any case may be explained, if considered necessary.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS.

Page.	Name of grant.	Grant.	Expenditure.	Expenditure compared with grant.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
11.	3.—Salt	400	237	163	..
12.	5.—Land Revenue	3,23,683	3,24,233	..	550
15.	6.—Excise	5,87,144	5,59,527	27,617	..
17.	7.—Stamps	40,190	47,294	..	7,104
19.	8.—Forest,	4,38,056	4,21,384	16,672	..
22.	8A.—Forest—Capital outlay charged to Revenue.	10,844	17,031	..	6,187
23.	9.—Registration	1,59,128	1,50,048	9,080	..
24.	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	4,21,359	4,36,546	..	15,187
27.	14.—Interest on Irrigation Works for which Capital Accounts are kept.	10,42,830	10,72,912	..	30,082
28.	15.—Other Revenue Expenditure financed from ordinary revenues.	1,78,859	1,65,290	13,569	..
31.	16.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	2,600	2,427	173	..
33.	19.—Interest on ordinary debt	—31,449	—61,475	30,026	..
34.	20.—Interest on other obligations	18,240	..	18,240	..
35.	21.—Appropriation for reduction or avoidance of debt.	400	392	8	..
36.	22.—General Administration	28,06,303	26,64,157	1,42,146	..
44.	24.—Administration of Justice	6,62,810	6,43,476	19,334	..
47.	25.—Jails and Convict Settlements	3,00,978	2,76,637	24,341	..
51.	26.—Police	23,41,630	22,08,723	1,32,907	..
55.	27.—Ports and Pilotage	50	20	30	..
56.	30.—Scientific Departments . . . . .	..	153	..	153
57.	31.—Education	26,11,227	25,51,392	59,835	..
63.	32.—Medical	8,58,510	7,90,084	68,430	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS

—contd.

Page.	Name of grant.	Grant.	Expenditure.	Expenditure compared with grant.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
66.	33.—Public Health	2,26,585	1,99,735	26,850	..
70.	34.—Agriculture	3,09,116	3,03,371	5,745	..
73.	35.—Industries	1,50,647	1,45,816	4,831	..
76.	37.—Miscellaneous Departments	36,817	29,820	6,997	..
78.	41.—Civil Works	24,58,866	18,86,131	5,72,735	..
94.	43.—Famine	1,25,000	1,25,000	..	..
95.	45.—Superannuation Allowances and Pensions.	10,43,075	9,93,813	49,262	..
97.	45A. - Commutation of Pensions financed from ordinary revenues.	73,250	38,247	35,003	..
98.	46.—Stationery and Printing	2,39,808	1,75,604	64,204	..
100.	47.—Miscellaneous	83,376	1,00,761	..	17,385
102.	52A.—Capital outlay on forests not charged to Revenue.	7,208	..	7,208	..
103.	60B.—Commutated value of Pensions	—22,220	..	..	22,220
104.	61.—Payments to Retrenched personnel.	—929	150	..	1,079
105.	Loans and Advances by Provincial Governments.	1,48,768	97,911	50,857	..
106.	Advances from the Provincial Loans Fund (Repayment).	..	392	..	392
107.	Famine Relief Fund . . . . .	..	6,32,035	..	6,32,035
108.	Transfers from the Famine Relief Fund (Repayment).	1,46,351	..	1,46,351	..
109.	Subventions from Central Road Development Account.	3,25,000	12,834	3,12,166	..
111.	Suspense	1,30,000	20,522	1,09,478	..
112.	Deposit Account of grants made by the Imperial Council, of Agricultural Research.	18,500	..	18,500	..
113.	Deposit Account of grants for Economic Development and Improvement of Rural Areas.	1,58,800	1,01,943	56,857	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
—concl'd.

Page.	Name of grant.	Grant.	Expenditure.	Expenditure compared with grant.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	115. Deposit Account of grants from the Central Government for the development of handloom Industries.	.. -	2,363	..	2,363
	Total	1,84,31,810	1,71,36,932	12,94,878	..

Total amount of excesses under grants regularised by His Excellency the Governor under part (a) of paragraph 5(3) of the Government of India (Commencement and Transitory Provisions) Order, 1936. Rs. 7,34,737

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me, the account is correct subject to the observations in my report on the accounts.

T. R. PANCHAPAGESAN,

Comptroller, Orissa.

RANCHI;

The 12th November 1937.

APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF ORISSA
FOR 1936-37.

SALT.

Major Head and sub-head	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
3.—SALT.			
A.—Miscellaneous	400	237	—163

Column 4.—Due to a decrease in the number of brine samples despatched for chemical analysis during the year.

LAND REVENUE.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
i	2	3	4
	Rs.	Rs.	Rs.
5.—LAND REVENUE.			
A.—Charges of Administration—			
A. 1.—Tauzi Establishment	14,735	14,724	—11
A. 2.—Taluk Establishment—			
O.	3,400	2,600	2,515
R.	—800			—85
A. 3.—Certificate Establishment—			
O.	7,000	6,810	6,580
R.	—190			—230
A. 4.—Kanungo Establishment	35,244	34,118	—1,126
A. 5.—Partition Establishment—			
O.	17,700	16,134	11,361
R.	—1,566			—4,773
<i>Column 4.—Savings are due to the fall in the number of Partition Cases.</i>			
A. 6.—Wards Establishment—			
Management of Private Estates	1,355	1,151	—204
A. 7.—Collection of Rates and Cesses—Collections			
	7,800	7,563	—237
A. 8.— <i>Deduct</i> —Cost of collection and Revaluation payable by Local Funds			
	—7,800	—7,178	+622
<i>Column 4.—Excess due to less expenditure on account of collection and consequent less recovery.</i>			
B.—Management of Government Estates—			
B. 1.—Collection of Revenue—			
O.	1,04,681	1,07,850	1,07,281
R.	3,169			—569
B. 2.—Outlay on improvements—			
O.	40,443	38,840	37,760
R.	—1,603			—1,080
C.—Survey and Settlement—			
C. 1.—Survey office and Traverse Establishment	6,880	4,158	—2,722
<i>Column 4.—Saving due to the fact that maps for which provision was made could not be completed.</i>			

LAND REVENUE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
5.—LAND REVENUE— <i>contd.</i>			
C. 2.—Maintenance of boundary pillars—			
O.	300	240	416
R.	—60			+176
<i>Column 4.</i> —Excess due to book adjustment received after the close of the financial year which could not be foreseen.			
C. 3.—Professional Survey Parties—			
O.	2,300	1,155	..
R.	—1,145			—1,155
<i>Column 1.</i> —Due to non-employment of temporary staff for which provision was made.			
<i>Column 4.</i> —Saving due to non-adjustment of anticipated book debits.			
C. 4.—Revision Settlement Operations—			
R.	1,145	1,145	910
<i>Column 1.</i> —Due to there being no budget provision under this head.			
<i>Column 4.</i> —Saving due to the experimental nature of the Revision Settlement.			
C. 5.—Minor Settlement Operations—			
R.	60	60	57
D.—Land Records—			
D. 1.—Maintenance of Land Records		33,686	31,067
<i>Column 4.</i> —Saving due to (i) difference in rates of pay and allowances of the Land Records staff in the transferred Central Provinces area which was not known at the time of the preparation of the Budget, (ii) instruments and Rasihd Bahis as anticipated were not found necessary in that area and (iii) economy in Postage and Telegram charges.			
D. 2.—Maintenance of Municipal and Union Surveys		1,200	1,269
D. 3.—Land Registration		7,150	6,036
<i>Column 4.</i> —Saving due to a permanent clerk having been made to act as Tausinavis and a probationer having been appointed in the vacancy on minimum pay.			
D. 4.—Maintenance of Estate Surveys—			
R.	35,609	35,609	35,223
<i>Column 1.</i> —To meet the expenditure on the Record of Rights and Settlement of rent operations in the Ganjara and Koraput districts not originally provided for.			

LAND REVENUE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving--
1	2	3	4
	Rs.	Rs.	Rs.
5.—LAND REVENUE—concl'd.			
E.—Assignments and Compensations—			
O.	12,000	12,677	-313
R.	990		
F.—Refunds		16,545	+16,545
Total	3,23,683	3,24,233	+550

Columns 1 and 4.—A sum of Rs. (—) 4,500 has been shown under "Deduct—Refunds" under "V.—Land Revenue" in the Budget Estimates. As it has not been shown under the grant authenticated by the Governor, it has not been included in the column for "Final Grant".

Excess due to (i) the fluctuating nature of expenditure, (ii) refund of excess amount of cess paid previously and (iii) remission of some other fluctuating items.

NOTES.

1. Administration of the Grant.—The net excess over the final grant is 1 per cent.

2. Remissions of revenue and abandonments of claims to revenue granted outside the provisions of the law or rules having the force of law.—The following remissions of revenue were sanctioned by competent authorities during the year 1936-37.

Ordinary remissions	Rs.
	4,837
Other remissions representing mainly life remission and resettlement increment remissions	8,134
Total	12,971

EXCISE.

Major Head and sub-head.	Final grant,	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
6.—EXCISE.			
A.—Superintendence—			
A. 1.—Pay of Establishment	1,100	250	—850
<i>Column 4.</i> —Due to the deputation of two Sub-Inspectors of Excise on lower pay and for a shorter period than anticipated in connection with the supervision of the manufacture of sugar during the last season.			
A. 2.— <i>Deduct</i> —Charges recoverable from other Governments, Departments, etc.	—1,100	—250	+ 850
<i>Column 4.</i> —Due to less recovery from the Government of India consequent on less expenditure under the sub-head A.-1 above.			
B.—District Executive Establishment—			
O.	3,15,069	3,13,201	2,90,763
R.	—1,868			—22,438
<i>Column 4.</i> —Mainly due to (i) reversion of higher paid Government servants to Madras and the Central Provinces, (ii) non-purchase of uniforms for Excise Petty Officers and peons during the year as a new pattern of uniforms and a new contractor had to be selected, (iii) non-indent for instruments from overseas and (iv) less payment of contribution to the Bihar Government for the training of excise cadets at the Police Training College, Hazaribagh.			
B. 2.— <i>Deduct</i> —Amount transferred to 3-Salt—Central	—76,000	—76,000	..
C.—Distilleries	13,300	12,112	—1,188
<i>Column 4.</i> —Mainly due to the reversion of Government servants on higher pay to Madras.			
D.—Compensations—			
O.	7,290	9,158	5,648
R.	1,868			—3,510
<i>Column 1.</i> —Addition made on the 31st March 1937 for payment to a Company on account of difference between the old and new prices of liquor issued to vendors in the district of Koraput proved unnecessary owing to the fact that no payment could be made during the year.			
<i>Column 4.</i> —Due partly to non-payment of compensations to the Mayurbhanj and Sarangarh States and partly to the factor explained against column 1 above.			
E.—Cost of opium supplied to Excise Department	3,23,870	3,22,925	—945
F.—Purchase of ganja and other drugs	3,615	2,859	—756
<i>Column 4.</i> —Due to the purchase of a smaller quantity of drugs during the year.			

EXCISE.

Major Head and sub-head	Final grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
6.—EXCISE—concl'd.			
G.—Stores (High Commissioner)—			
O.	200	..	..
R.	-200	..	..
Column 1.—No indents received.			
H.—Refunds . . . . .	..	1,220	+1,220
Columns 1 and 4.—Though a sum of Rs. (—) 1,400 has been shown under "Deduct—Refunds" under "VI—Excise" in the Budget Estimates, it has not been included in the column for "Final Grant" as it has not been shown under the grant authenticated by His Excellency the Governor.			
Total	5,87,144	5,59,527	-27,617

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 4·7 per cent. Sub-heads B and D were mainly responsible for the savings which were due to circumstances which could not be foreseen.

2. *Stock Account of opium.*—The stock account of opium held in Government treasuries in the province of Orissa during the year 1936-37 is shown below :—

	Mds.	Srs.	Ch.
Opening balance on the 1st April 1936	109	39	0
Receipts from the Gazipur Factory during 1936-37	354	0	0
Receipts from other sources during 1936-37	70	10	0
Confiscation	0	0	0
Total	534	9	0
Issues during 1936-37 :—			
Sales to the public	451	6	8
On other accounts	0	0	0
Closing balance on the 31st March 1937	83	2	8
Total	534	9	0

The balances of stock in hand were verified by the Treasury Officers and found to agree with the closing balances.

STAMPS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7. — STAMPS.			
A.—Superintendence—			
O.	1,485	1,620	1,523
R.	135			—97
B.—Value of stamps supplied from Central Stamps Stores.—			
B. 1.—Non-Judicial	5,625	4,593	—1,032
<i>Column 4.</i> —Mainly due to a reduction in the rates of manufacturing cost of stamps from the 1st January 1937, and also to a fall in the sale of stamps as a result of which the stamps up to the amount provided were not required.			
B. 2.—Judicial—			
O.	6,660	7,300	6,855
R.	640			—445
C.—Cost of stamps supplied from Provincial stamps Stores.—			
C. 1.—Non-Judicial . . . . .	..	17	+17
D.—Charges for sale of stamps.			
D. 1.—Non-Judicial—			
O.	15,040	14,265	12,432
R.	—775			—1,833
<i>Column 4.</i> —Due to (i) the estimates for the North Orissa districts which were based on the actuals of 1934-35, having proved too high, (ii) no exact data having been available for the South Orissa districts which before transfer formed parts of two districts in Madras, and (iii) a decrease in the sale of stamps.			
D. 2.—Judicial	11,380	10,981	—399
E.—Refunds.			
E. 1.—Non-Judicial . . . . .	..	4,249	+4,249
<i>Columns 1 and 4.</i> —A sum of Rs. (—) 5,300 has been shown under “Deduct—Refunds” under “VII—Stamps—Non-Judicial” in the Budget Estimates. This sum has not been shown in the column for “Final Grant” as it has not been shown under the grant authenticated by His Excellency the Governor.			
E. 2.—Judicial . . . . .	..	6,644	+6,644
<i>Columns 1 and 4.</i> —A sum of Rs. (—) 6,200 has been shown under “Deduct—Refunds” under “VII—Stamps—Judicial” in the Budget Estimates. The sum has not been shown in the column for “Final Grant” for the reasons mentioned under E-1 above.			
TOTAL	40,190	47,294	+7,104

NOTES.

1. *Administration of the Grant.*—The net excess over the final grant was 17·7 per cent. Sub-head E accounted for the excess which, as explained in the notes thereunder, was due to the non-inclusion of the provision for refunds under the grant authenticated by His Excellency the Governor.

2. The following table shows the transactions for the year 1936-37 relating to stamps (excluding postage stamps) in the Government treasuries in the province of Orissa.

Stamps.	RECEIPTS DURING 1936-37.				ISSUES DURING 1936-37.			Total.
	Opening Balance on the 1st April 1936.	Receipts from the Master, Security Printing Press and the Super- intendent, Bihar Go- vernment Press.	Receipts from other sources.	Total.	Sales.	On other accounts.	Closing balance on the 31st March 1937.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-Judicial	(a) 6,42,368	3,25,434	6,647	9,74,449	4,00,565	7,866	5,66,018	9,74,449
Judicial	(b) 11,31,528	12,74,203	27,053	24,32,782	13,10,267	2,641	11,19,874	24,32,782
Total	17,73,894	15,99,637	33,700	34,07,231	17,10,832	10,507	16,85,892	34,07,231

(a) Includes Rs. 7,714 and Rs. 208 representing the opening balances of non-judicial stamps at the Angul and Khondmals Sub-treasuries respectively.

(b) Includes Rs. 10,054 and Rs. 370 representing the opening balances of judicial stamps at the Angul and Khondmals Sub-treasuries respectively.

The balances of stock in hand were verified by the Treasury Officers and found to agree with the closing balances. The heavy balance in stock at the close of the year (which is more than 11 months' requirements) is stated to be due to the slow consumption of stamps of higher denominations. Attempts are being made to transfer these stamps and stamps of other denominations, which are lying idle in some treasuries, to places where they may be in demand.

FOREST.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + saving—
1	2	3	4
	Rs.	Rs.	Rs.
8.—FOREST.			
A.—Conservancy, Maintenance and Regeneration—			
A. 1.—Timber and other produce removed from the forests by Government Agency—			
O.	3,650	6,310	6,181
R.	2,660		
			—129
<i>Column 1.</i> —Due to the despatch of laurel wood to England not originally anticipated.			
A. 2.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	19,150	16,550	16,463
R.	—2,600		
			—87
<i>Column 1.</i> —Mainly due to the abolition of temporary posts of watchers in the Ganjam Division and also to the reduction of temporary establishment.			
A. 3.—Maintenance, Repairs and Renewals—			
O.	33,560	39,280	38,916
R.	5,720		
			—364
<i>Column 1.</i> —Due to special repairs to and improvements of roads, bridges and buildings damaged by heavy rain and storm.			
A. 4.—Conservancy and Regeneration—			
O.	27,120	28,000	26,114
R.	880		
			—1,886
<i>Column 4.</i> —Savings mainly due to (i) the fact that owing to heavy rains in the fire season the appointment of Fire Patrols was delayed, (ii) common boundary and fire lines could not be cleared and burnt during the fire season and (iii) the early burning operations being carried by Forest Guards instead of through paid labour.			
A. 5.—Miscellaneous—			
O.	9,262	8,872	8,259
R.	—390		
			—613
SUSPENSE.			
A. 6.—Work advance		300	1,337
			+1,037
<i>Column 4.</i> —The controlling officer explained that as this was an adjusting head it was not presumed that reappropriation to provide funds was necessary. The excess was due to money advanced to a building contractor.			
A. 7.—Deduct—Recoveries of work advance		—300	—1,337
			—1,037
<i>Column 4.</i> —See the explanation under A. 6 above.			

FOREST.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
8.—FOREST— <i>contd.</i>			
B.—Establishment—			
B. 1.—Pay of Officers—			
O.	1,14,600	1,09,733	1,08,380
R.	—4,867			—1,353
B. 2.—Subordinate Forest and Depot Establishment—			
O.	1,20,798	94,533	1,11,762
R.	—26,265			+17,229
<i>Column 1.</i> —Provision for the office establishment of the Angul and South Orissa Divisions was wrongly made under this head instead of under "B.3—Office Establishment".			
<i>Column 4.</i> —The excess under this head is more apparent than real as due to the lack of uniformity of procedure of accounting in the two portions of Orissa certain items were accounted for under this head instead of under the head B.3.			
B. 3.—Office Establishment—			
O.	47,136	63,250	40,229
R.	16,114			—23,021
<i>Column 1.</i> —See the explanation under B.2 above.			
<i>Column 4.</i> —The saving is more apparent than real— <i>vide</i> explanation under B.2 above. The net saving under the heads B.2 and B.3 together is Rs. 5,792 which is due to most of the South Orissa staff having been reverted to Madras before the close of the year and to the non-creation of the separate Research and Working Plans Division.			
B. 4.—Allowances—			
O.	43,323	44,863	43,008
R.	1,540			—1,855
<i>Column 1.</i> —Addition made on 31st March 1937 proved unnecessary.			
B. 5.—Contribution for passages of officers, etc.			
		3,000	1,314
			—1,686
<i>Column 4.</i> —Saving due to some I. F. S. Officers for whom provision was made in the Budget not having been posted to Orissa during the year.			
B. 6.—Contingencies			
		18,425	15,234
			—3,191
<i>Column 4.</i> —Saving due to (i) the non-purchase of certain reference books, (ii) the failure of a private press to supply coupè permit books during the year and (iii) the curtailment of tour charges in the Ganjam Division.			
C.—Loss or Gain by Exchange			
			—30
			—30
D.—Refunds			
			451
			+451

Columns 1 and 4.—A sum of Rs. (—) 600 was shown as "Deduct—Refunds" under "VIII—Forest" in the Budget Estimates. As it has not been shown in the amount authenticated by the Governor it has not been included in the "Final Grant".

FOREST.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>8.—FOREST—concl'd.</i>			
E.—Expenditure in England—High Commissioner for India—			
E. 1.—Leave and deputation salaries—			
R.	200	200	185 —15
E. 2.—Sterling overseas pay—			
O.	15,960	4,880	4,918 +38
R.	—11,080		
<i>Note by the Chief Accounting Officer.</i>			
<i>Column 1.—Original appropriation was fixed by Government. Modification of the appropriation based on the progress of expenditure and on the revised forecast for the year furnished by Government in October 1936 was suggested by the High Commissioner and accepted by Government. Details of the forecast were, however, not furnished, and in the absence of such details explanation of variation between original and final appropriations has not been furnished.</i>			
E. 3.—Sundry items		160	.. —160
Total	4,38,056	4,21,384	—16,672

NOTE.

Administration of the Grant.—The net saving under the final grant was 3·8 per cent.

FOREST—CAPITAL OUTLAY CHARGED TO REVENUE.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
8. A.—FOREST—CAPITAL OUTLAY CHARGED TO REVENUE.			
A.—Capital outlay charged to Revenue.	10,844	17,031	+6,187

Column 4.—The excess is due to (i) the survey of Forest villages in Barapahar, Angul; (ii) the construction of important houses and a well for subordinates; and (iii) the purchase of equipment for new rest houses in the Ganjam Division.

NOTE.

Administration of the Grant.—The net excess over the final grant was $5\frac{1}{7}$ per cent.

REGISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
9.—REGISTRATION.			
A.—District charges	1,59,128	1,49,768	—9,360
<p><i>Column 4.</i>—Savings mainly under (i) "Pay of Establishment" (Rs. 6,228) due to (a) the non-employment of the full budgeted staff, (b) some of the posts of probationers remaining vacant during the year and (c) less expenditure on temporary establishment owing to the fall in the number of registrations; (ii) "Allowances" (Rs. 940) due to restricted transfers and the inspection of some sub-registry offices in Ganjam and all the offices in Koraput not having been undertaken by the District Registrar, Ganjam-Koraput, on account of his special duty for the unification of the Registration Manuals and (iii) "Contingencies" (Rs. 1,809) due to less expenditure under service postage and telegram charges in South Orissa on account of return of documents by post.</p>			
B.—Refunds		280	+280
<p><i>Columns 1 and 4.</i>—A sum of Rs. (—) 300 has been shown under "Deduct—Refunds" under "IX—Registration" in the Budget Estimates. The sum has not been shown in the column for "Final Grant" as it has not been shown under the grant authenticated by His Excellency the Governor.</p>			
Total	1,59,128	1,50,048	—9,080

NOTE.

Administration of the Grant.—The net saving under the final grant was 5.7 per cent.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.			
IRRIGATION WORKS—UNPRODUCTIVE.			
A.—Extensions and improvements	4,500	1,676	—2,824
<i>Column 4.—Due to (i) some minor works not having been taken up as they were not considered urgent and (ii) the accounting of charges in respect of old Irrigation Works under "15—Other Revenue Expenditure, etc."</i>			
B.—Maintenance and repairs—			
O. 2,58,400	2,91,000	2,68,122	—22,878
R. 32,600			
<i>Column 4.—Due to (1) savings in estimates, (2) the postponement of the work of rubble revetment in the 3rd and 4th miles of the Pingua Embankment No. 27 A. (3) the non-acquisition of land for a retired line for want of timely notification in the Gazette, (4) the non-execution of certain repair works owing to unexpected rains in the latter part of the year and (5) the accounting of maintenance charges in respect of old Irrigation Works under "15.—Other Revenue expenditure financed from ordinary revenues"</i>			
The Controlling officer has stated that the above factors could not be foreseen at the time of reappropriation.			
C.—Suspense . . . . .	..	1,438	+1,438
D.—Establishment—			
D.-1.—Executive—			
(1) Water Regulation establishment—			
Orissa canals	5,985	5,510	—475
(2) Navigation establishment (including steamer establishment)—			
Orissa canals	18,983	18,997	+14
(3) Navigation establishment (including steamer establishment)—			
Orissa coast canals	1,620	..	—1,620
<i>Column 4.—Due to the accounting of the pay of the Navigation establishment of the Orissa Coast Canals under the head "15.—Other Revenue Expenditure financed from ordinary revenues."</i>			
(4) Allowances—			
O. 400	277	189	—88
R. —123			
(5) Contingencies	900	724	—176

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORK-
ING EXPENSES.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES— <i>concl.</i>			
IRRIGATION WORKS—UNPRODUCTIVE— <i>concl.</i>			
D.-2.—Special Revenue—			
Orissa Canals—			
O.	97,179	97,302	95,344
R.	123		
D.-3.— <i>Deduct</i> —Recoveries from other Governments, Departments, etc. . . . .	..	-1,070	-1,070
<i>Column 4.</i> —Represents the percentage recovery made from other departments, etc., on account of work done on their behalf.			
D.-4.—Pensionary charges . . . . .	..	44,545	+44,545
<i>Column 4.</i> —No provision could be made under this sub-head as the question of pensionary charges and the rate thereof was decided by the Orissa Government after the close of the year.			
E.—Tools and Plant—			
R.	792	792	618
<i>Column 4.</i> —The Controlling officer has stated that the saving is due to allocation of the charges between the Revenue Division and the Jobra Workshops Sub-division which is under consideration.			
F.—Refunds . . . . .	..	453	+ 453
<i>Columns 1 and 4.</i> —A sum of Rs. (—) 800 has been shown against " <i>Deduct</i> —Refunds" under "XIII.—Irrigation, Navigation, etc., in Budget Estimates". The sum has not been included in the Final grant as it has not been shown in the grant authenticated by His Excellency the Governor.			
Total	4,21,359	4,36,546	+15,187

NOTES.

1. *Administration of the Grant.*—The net excess over the final grant was 3.6 per cent. Sub-head D-4 mainly accounted for the excess.

2. *Remission of revenue and abandonments of claims to revenue granted outside the provisions of the law or rules having the force of law.*—The remission of revenue sanctioned by competent authorities during the year amounted to Rs. 20,556 which was made up of Rs. 20,414 being remissions granted on considerations of equity and Rs. 142 granted out of compassion.

3. Detailed statement of expenditure on important new works for 1936-37.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
WORKING EXPENSES.					
A.—IRRIGATION WORKS—					
UNPRODUCTIVE.					
IV.—Minor Works—(Collectively)	4,500	4,500	1,676	—2,824	—2,824

Columns 5 and 6.—Mainly due to the postponement of some of the minor works proposed to be undertaken during the year as they were not considered urgent.

IMPORTANT COMMENTS.

Workshop Accounts.—There is a workshop at Jobra attached to the Mahanadi Irrigation Division. From the table given below it will be seen that the workshop has been working consistently at a loss for the last three years.

Year.	Value of work done.	Direct charges.	Indirect charges.	Gross expenditure.	Total Receipts.	Net loss.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1934-35 . . .	18,356	4,699	9,829	32,884	22,083	10,801
1935-36 . . .	24,616	5,671	10,357	40,644	29,622	11,022
1936-37 . . .	28,703	5,193	10,172	44,068	34,729	9,339

The decrease in loss in 1936-37 as compared with that in 1935-36 is due to an increase in the value of work done and also to a slight fall in the indirect charges.

INTEREST ON IRRIGATION, ETC., WORKS FOR WHICH CAPITAL
ACCOUNTS ARE KEPT.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.			
A.—Irrigation Works	10,42,830	10,72,912	+30,082

Column 4.—Due to an underestimate under the Rushikulya system.

OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY
REVENUES.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.			
Irrigation Works—			
Works for which neither Capital nor Revenue Accounts are kept—			
A.—Minor Irrigation Works in charge of Civil Officers—			
A.-1.—Maintenance and repairs	40,000	31,156	—8,844
<i>Column 4.</i> —The controlling officer has explained that the savings are due to the failure on the part of subordinate officers to get estimates, etc., ready in time.			
A.-2.—Establishment	10,700	10,490	—210
B.—Irrigation Works in charge of the Public Works Department—			
B.-1.—Works—			
O.	1,300		
R.	—1,000	300	76
<i>Column 1.</i> —Due to an overestimate.			
<i>Column 4.</i> —Due to the cost of land acquisition being less than anticipated.			
B.-2.—Extensions and improvements—			
O.	1,500		
R.	—1,500		
<i>Column 1.</i> —Provision made for a work was not required as the work was not sanctioned in time.			
B.-3.—Maintenance and Repairs	11,200	11,095	—105
Navigation, Embankment and Drainage Works—			
Works for which neither Capital nor Revenue Accounts are kept—			
C.—Navigation—			
C.-1.—Orissa Coast Canals—			
C-1 (1).—Works			
R.	2,009	2,009	2,003
<i>Column 1.</i> —To meet expenditure on the work of raising and strengthening Chargachia Flank Embankment not originally provided for.			

OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.			
C.-1 (2).—Maintenance and repairs	3,000	2,215	—785
<i>Column 4.</i> —Certain special repair works could not be completed on account of unexpected rains at the end of the year.			
C.-1 (3).—Establishment . . . . .	..	1,578	+1,578
<i>Column 4.</i> —Provision for this was made under XIII.—Irrigation, etc.—Working Expenses—Establishment (<i>vide</i> Sub-head D.1 (3) under that head at page 24.			
D.—Embankment—			
D.-1.—Works			
D.-1 (1).—Government Embankments in the Orissa Circle—			
O	13,659	13,379	10,228
R.	—280			—3,151
<i>Column 4.</i> —Due to the postponement of certain works on account of rains at the end of the year and also to the fact that the land-acquisition proceedings could not be completed as the disposal of objections which were filed took longer time than expected.			
D.-1 (2).—Government embankments in South Orissa . . . . .	..	12	+12
D.-2.—Maintenance and repairs—			
D.-2 (1).—Government embankments in the Orissa Circle—			
O	83,000	81,171	85,609
R.	—1,829			+4,438
<i>Column 4.</i> —Due to the execution of urgent repair works which could not be foreseen.			
D.-2 (2).—Government embankments in South Orissa	17,000	10,742	—6,258
<i>Column 4.</i> —Due to an overestimate.			
E.—Miscellaneous expenditure—			
E.-1.—Other Charges—			
R.	100	100	86
			—14
Total	1,78,859(a)	1,65,290	—13,569

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 7.6 per cent. Sub-heads A.-1, D.-1 (1), D.-2 (2) were mainly responsible for the saving.

(a) A sum of Rs. (—) 20 has been shown against “Deduct—Refunds” under “XIV.—Irrigation, Navigation, etc.” in the Budget estimates. The sum has not been included in the Final grant as it has not been shown under the grant authenticated by His Excellency the Governor.

2. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1936-37.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>concl.</i>					
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
(a) Estimated to cost above Rs. 50,000—					
B.—Navigation, Embankment, and Drainage Works—					
(i) Conservancy of the River Brahmani from Jenapur to end of Gopalpur embankment (Janardan Ghai Project)	9,000	9,000	8,790	—210	—210
Estimate Rs. 1,87,000 ; expenditure up to the end of 31st March 1937 Rs. 1,71,418 ; in progress.					
II.—Other Major works for which specific provision was made in the Budget (Collectively)—					
A.—Irrigation Works	1,300	300	76	—1,224	—224
Column 5.—Due to omission of revetment for 0/4 syphon of Vishmchakram branch channel and also to saving in the land compensation charges.					
IV.—Minor Works (Collectively)—					
A.—Irrigation Works	1,500	..	..	—1,500	..
B.—Navigation, Embankment and Drainage works.	4,659	6,488	3,540	—1,119	—2,948
Column 6.—Due to estimates for some of the works not having been sanctioned in time to admit of the grant being spent in full.					
Total	16,459	15,788	12,406	—4,053	—3,382

CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT
AND DRAINAGE WORKS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
16.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.			
Financed from ordinary revenues.			
A.—Irrigation Works—Unproductive.			
O.	100	2,600	2,427
R.	2,500			—173
Total	2,600	2,427	—173

Column 1.—To meet liabilities on account of compensation for land, etc., which could not be paid in the previous year owing to the delay in making the award for excavating the *Girisola* channel.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR
1936-37.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
16.—CONSTRUCTION OF IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS —contd.					
Financed from ordinary revenues—					
A. IRRIGATION WORKS—UNPRODUCTIVE—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
(a) Estimated to cost above Rs. 50,000.					
1.—Excavating Girisola channel	100	2,600	2,427	+2,327	—173

Column 5.—Due to the non-provision in the budget for 1936-37 for liabilities remaining unpaid at the end of the previous year.

Estimate Rs. 3,42,900; expenditure to end of March 1937 Rs. 2,48,325; in progress.

INTEREST ON ORDINARY DEBT.

See also the Audit Report.

Major Head and sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
19.—INTEREST ON ORDINARY DEBT.			
A.—Interest payable to Central Government on—			
(a) Advances in respect of Irrigation Capital expenditure	10,11,281	10,11,320	+39
(b) For bridge over the Kolab River	100	117	+17
B.—Deduct—Interest transferred to Commercial Department—			
(1) Interest on Irrigation Capital expenditure	—10,42,830	—10,72,912	—30,082
<i>Column 4.—Due to an underestimate under the Rushikulya System.</i>			
Total	—31,449	—61,475	—30,026

INTEREST ON OTHER OBLIGATIONS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
20.—INTEREST ON OTHER OBLIGATIONS.			
A.—Interest on advances from the Famine Relief Fund—			
(i) For financing the Provincial Loan Account .	11,928	..	—11,928
<i>Column 4.—See Note below</i>			
(ii) For financing commutation of pensions .	6,312	∴	—6,312
<i>Column 4.—See Note below.</i>			
Total .	18,240	..	—18,240

NOTE.

The entire provision of Rs. 18,240 for "Interest on advances from the Famine Relief Fund" became unnecessary as the Government of Orissa were exempted from payment of interest on advances taken from the Bihar and Orissa Famine Relief Fund before the 1st April 1936.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.			
A.—Other appropriations (Bridge over the Kolab River)	400	392	—8

NOTE.

The expenditure under this head represents the principal portion of the equated instalments for the repayment of the loan obtained from the Provincial Loans Fund for the construction of a bridge over the Kolab river.

GENERAL ADMINISTRATION.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION.			
A.—Salaries of Governor	60,500	60,500	..
B.—Sumptuary Allowances of Governor	5,500	5,500	..
C.—Contribution for passages, etc. . . . .	..	600	+600
<i>Column 4.</i> —The controlling officer explained that through oversight no provision had been made for the contribution to the Government of Bihar for passages of His Excellency the Governor.			
D.—Staff and Household of Governor—			
D.-1.—Private Secretary—			
O.	40,940	42,515	38,085
R.	1,575		
<i>Column 4.</i> —Due to (i) less pay drawn by the Private Secretary than what was anticipated and (ii) the non-utilisation of a part of the provision for house allowance for the subordinate staff as most of them were provided with quarters.			
D.-2.—Aides-de-Camp—			
O.	10,900	12,526	12,142
R.	1,626		
<i>Column 1.</i> —Due to (i) transfer travelling allowance of the Indian Aide-de-Camp and also (ii) to the drawal of the daily allowance by him at a rate higher than anticipated.			
D.-3.—Equipment grants—			
O.	3,000	10,453	10,421
R.	7,453		
<i>Column 1.</i> —Due to payment of customs duty levied on furniture imported for the Puri Government House and on motor car not originally provided for.			
E.—Expenditure from contract allowance—			
E.-1.—Household charges—			
O.	4,500	6,250	6,140
R.	1,750		
<i>Column 1.</i> —Normal expenditure much more than what was anticipated.			
E.-2.—Motor car charges—			
O.	9,600	6,434	5,366*
R.	—3,166		
<i>Columns 1 and 4.</i> —Restricted expenditure.			

*Includes an amount of Rs. 114 on account of Private Secretary's drawings not distributed for want of particulars.

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION— <i>contd.</i>			
F.—Tour Expenses—			
F.-1.—Special trains and Railway fares and freight—			
O.	36,000	25,346	23,922
R.	—10,654		
			—1,424
<i>Column 1.</i> —Provision was made for two saloons for His Excellency's use but only one was engaged during the year.			
<i>Column 4.</i> —Expenditure under this sub-head depends upon the extent of His Excellency's tours and cannot be estimated with any degree of accuracy.			
F.-2.—Miscellaneous tour charges	35,000	35,016	+16
G.—Ministers—			
O.	8,156	6,678	—6,678
R.	—1,478		
<i>Columns 1 and 4.</i> —No Minister or Adviser was appointed during the year.			
H.—Advisory Council—			
O.	40,324	31,248	10,525
R.	—9,076		
			—20,723
<i>Columns 1 and 4.</i> —Due to (1) non-employment of separate staff for the Advisory Council, the work having been done by the officials of the Law and Commerce Department in addition to their own duties; (2) the Advisory Council having met for a very much shorter period than was anticipated; (3) non-purchase of the required number of books for the library, and of some important articles of furniture and (4) non-supply before the close of the year of most of the books indented for.			
I.—Elections for Indian and Provincial Legislatures—			
I.-1.—Election charges	74,066	51,463	—22,603
<i>Column 4.</i> —Due to (i) the estimate framed for the <i>ex-Madras</i> area on the basis of the more elaborate system of election prevalent in the Madras Presidency, having proved excessive, (ii) printing of electoral rolls at cheaper rates in local Presses and (iii) the employment of a less number of menials on lower rates of pay.			
I.-2.—Commission for the trial of election petitions	2,400	..	—2,400
<i>Column 4.</i> —No commission was appointed during the year due to the non-receipt of any election petitions.			
J.—Civil Secretariat—			
J.-1.—Translator's Department	6,990	6,798	—192

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION—contd.			
J.-2.—Chief Secretary's Department—			
O.	1,03,334	97,172	96,752
R.	—6,162			—420
J.-3.—Second Secretary's Department—			
O.	64,471	67,681	67,562
R.	3,210			—119
J.-4.—Third Secretary's Department—			
O.	43,153	52,229	51,528
R.	9,076			—701
<i>Column 1.</i> —Due to the adjustment of the pay of the Assistant Secretary, Law and Commerce Department, under this head instead of under "Advisory Council" under which provision was originally made.			
J.-5.—Reforms Department—			
O.	29,986	35,286	27,901
R.	5,300			—7,385
<i>Columns 1 and 4.</i> —Addition made mainly to meet the expenditure on account of the travelling allowance of officers and staff and contingencies in connection with the move of the office between Cuttack and the summer capital of the province proved unnecessary due to the location of the Reforms Office at Puri throughout the year. Savings are also due to (1) the appointment of the Reforms Officer as Secretary to the Government for one month and to (2) the employment of a less number of assistants and menials on lower pay than anticipated.			
J.-6.—Allowances—			
O.	17,700	17,352	17,163
R.	—348			—189
J.-7.—Contingencies—			
O.	36,000	34,000	35,145
R.	—2,000			+1,145
<i>Column 4.</i> —Due to the adjustment of certain debits received from Bihar which could not be foreseen.			
J.-8.—Grants and subsidies	1,300	1,514	+214
<i>Column 4.</i> —Due to the grant of special pay for unhealthy localities to the provincial accountant in the Koraput Agency District Board's Office consequent on its removal from Vizagapatam to Koraput.			

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION—contd.			
J.-9.—Elections to Local Boards and Municipalities—			
O.	3,000	5,400	—600
R.	3,000		
} 6,000			
<i>Column 1.</i> —Due to underestimate.			
<i>Column 4.</i> —Due to non-payment of claims before the close of the year.			
J.-10.—Deduct—Charges recoverable from local bodies—			
O.	—3,000	—6,108	—108
R.	—3,000		
} —6,000			
<i>Column 1.</i> —Due to underestimate.			
K.—Office of the Revenue Commissioner—			
K.-1.—Pay of Officers	50,930	45,151	—5,779
<i>Column 4.</i> —Mainly due to the non-employment of the second- Personal Assistant during the year except for a very short period.			
K.-2.—Pay of Establishment	34,177	30,550	—3,627
<i>Column 4.</i> —Due mainly to the separation of the Development Branch from the control of the Revenue Commissioner.			
K.-3.—Contribution for passages	600	242	—358
<i>Column 4.</i> —Due to the death of an officer.			
K.-4.—Contribution for leave-salary . . . . .	..	46	+46
K.-5.—Allowances	8,300	6,308	—1,992
<i>Column 4.</i> —Mainly due to less touring on account of frequent changes in the personnel of the Revenue Commissioner.			
K.-6.—Contingencies	5,500	5,778	+278
L.—Local Fund Audit Establishment (share of cost)	30,889	26,548	—4,341
<i>Column 4.</i> —As the strength of the Orissa Local Audit Department was not known and the method of recovery was not fixed at the time of the preparation of the original Budget only rough estimates were made then.			
M.—Commissioners—			
M.-1.—Main Office—			
O.	33,250	24,369	—3,311
R.	—5,570		
} 27,680			
<i>Columns 1 and 4.</i> —Due to (i) non-employment of the apprentices and the full staff budgeted for during the year and also to (ii) the appointment of the Revenue Head Assistant on the minimum pay of the revised scale consequent on the retirement of the permanent incumbent.			
M.-2.—Private Estates Department	1,060	1,036	—24
M.-3.—Partition Establishment	480	480	..

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION— <i>contd.</i>			
N.—District Administration—			
N.-1.—General Establishment—			
N.-1 (1).—Pay of Officers—			
O.	4,60,383	4,63,530	4,72,191
R.	3,147			+8,661
<i>Column 4.</i> —Due to the accounting under this sub-head of the pay of the Personal Assistant to the Revenue Commissioner instead of under the sub-head K-1 according to the old Bihar and Orissa practice.			
N.-1 (2).—Pay of Establishment—			
O.	2,11,305	2,05,076	2,05,735
R.	—6,229			+659
N.-1 (3).—Allowances—			
O.	74,850	75,840	73,366
R.	990			—2,474
N.-1 (4).—Contribution for cost of passages			
	600	1,935	+1,335
<i>Column 4.</i> —Accurate provision could not be made as at the time of the preparation of the estimates for 1936-37 it was not known which officers would be deputed to Orissa.			
N.-1 (5).—Contribution on account of leave-salary			
	47,975	62,967	+14,992
<i>Column 4.</i> —See explanation under the sub-head N.-1 (4).			
N.-1 (6).—Contingencies—			
O.	67,762	66,772	64,001
R.	—990			—2,771
N.-1 (7).—Petty construction and repairs			
	700	1,392	+692
<i>Column 4.</i> —Due to urgent repairs which could not be foreseen.			
N.-1 (8).—Grant-in-aid			
	2,500	2,500	—
N.-1 (9).—Treasury Establishment—			
O.	81,256	77,989	68,855
R.	—3,267			—9,134
<i>Column 4.</i> —Due to the accounting of the pay of Treasury and Sub-Treasury Officers in South Orissa under the sub-head N.-1 (1) in accordance with the North Orissa procedure.			
N.-2.—Sub-divisional Establishment—			
O.	1,90,095	1,91,616	1,43,184
R.	1,521			—48,432
<i>Column 4.</i> —See explanation under the sub-head N.-1(9).			

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION— <i>contd.</i>			
N.-3.—Other Establishments—			
N.-3 (1).—Process-serving Establishment—			
O.	51,325	51,445	52,356
R.	120			+911
N.-3 (2).—Staging Bungalows—			
O.	1,155	1,260	1,264
R.	105			+4
N.-3 (3).—Cemetery Establishment not attached to Churches.			
	120	120	..
N.-3 (4).—Taluk Establishments—			
O.	3,07,500	3,60,954	3,56,578
R.	—36,546			—4,376
N.-3 (5).—Ryotwari Village Service—			
O.	1,76,800	1,79,220	1,77,594
R.	2,420			—1,626
N.-3 (6).—Proprietary Estates Village Service—			
O.	1,87,600	1,89,210	1,87,805
R.	1,610			—1,405
N.-3 (7).—Cattle Pounds			
	7,200	6,101	—1,099
<i>Column 4.</i> —The savings are mostly under contingencies and the controlling officer has explained that the expenditure under this head is of a highly fluctuating nature depending on the number of cattle impounded and released.			
N.-3 (8).—Land Acquisition Establishment—			
R.	1,465	1,465	1,275 —190
<i>Column 1.</i> —To meet the expenditure incurred under the sanction accorded by the Government of Madras for the employment of certain temporary staff not provided for in the original estimates.			
N.-3 (9).— <i>Deduct</i> —Charges recoverable—			
R.	—1,465	—1,465	—1,275 +190
<i>Column 1.</i> —See explanation under N.-3 (8).			
N.-3 (10).—Charges on account of Revenue Processes—			
O.	10,300	11,810	10,771
R.	1,510			—1,039

Columns 1 and 4.—Addition made owing to the increase in the number of processes proved excessive due to the non-employment of temporary staff to the extent anticipated.

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—GENERAL ADMINISTRATION— <i>contd.</i>			
O.—Miscellaneous—			
O.-1.—Discretionary grants—			
O.-1 (1).—At the disposal of His Excellency the Governor—			
O. 10,000	12,000	12,000	..
R. 2,000			
<i>Column 1.</i> —Due to inadequacy of the original provision for meeting the demands made on His Excellency's discretionary grant.			
O.-1 (2).—At the disposal of the Honourable Ministers—			
O. 8,000	6,000	..	-6,000
R. -2,000			
<i>Columns 1 and 4.</i> —No Minister or Adviser was appointed during the year.			
O.-1 (3).—At the disposal of the Revenue Commissioner	15,000	13,620	-1,380
<i>Column 4.</i> —Due to the late authentication of the budget for 1936-37 no expenditure was incurred during the first quarter of the year.			
O.-1 (4).—At the disposal of the District Officers	4,750	4,670	-80
O.-2.—Miscellaneous—			
O.-2 (1).—Contribution to the Government of Bihar on account of the cost of training of selected I. C. S. candidates	7,780	5,446	-2,334
<i>Column 4.</i> —According to an understanding arrived at with the Government of Bihar 70 per cent. of the Budget provision was paid during 1936-37.			
O.-2 (2).—Miscellaneous—			
R. 1,478	1,478	1,482	+4
<i>Column 1.</i> —To meet the cost of maintaining the accounts of Charitable Endowments in the office of the Comptroller, Orissa.			
O.-2 (3).—Orissa share of High Commissioner's Education Establishment payable to Bihar. . . . .	..	280	+280
<i>Column 4.</i> —The debit was passed on after the close of the financial year.			
P.—Stores (High Commissioner)—			
R. 1,416	1,416	1,416	-
<i>Column 1.</i> —Liabilities brought forward from 1935-36.			
Q.—Loss or gain by Exchange. . . . .	..	-198	-198

GENERAL ADMINISTRATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
22.—GENERAL ADMINISTRATION—concl'd.				
R.—Expenditure in England—High Commissioner for India—				
R. 1.—Leave-salaries, etc.—				
R.	3,360	3,360	3,353	—7
<i>Column 1.</i> —See Explanation under R3 below.				
R. 2.—Sterling overseas pay—				
O.	38,000	29,200	28,109	—1,091
R.	—8,800			
<i>Column 1.</i> —See explanation under R3 below.				
<i>Column 4.</i> —Two of the Officers were not entitled to overseas pay for short periods while employed on other duties.				
R. 3.—Share of cost of High Commissioner's establishment—				
R.	960	960	1,413	+453
<i>Note by the Chief Accounting Officer.</i>				
<i>Column 1.</i> —Original appropriations were fixed by Government in all cases. Modifications of these appropriations based on the progress of expenditure and on the revised forecast for the year furnished by Government in October 1936 were suggested by the High Commissioner and accepted by Government. Details of the forecasts were, however, not furnished and in the absence of such details explanations of variations between original and final appropriations have not been furnished.				
<i>Column 4.</i> —Mainly share of the cost of the Education Department not provided for; also unforeseen increase in cost of the leave pay and pensions department. It was originally contemplated that a composite debit on the former account in respect of Bihar and Orissa would be adjusted in the accounts of the Government of Bihar and apportioned by that Government in India, but the shares of the respective Governments have been directly apportioned in England on the agreed basis.				
Total	28,06,303	26,64,157	—1,42,146	

NOTE.

Administration of the Grant.—The net saving under the final grant was 5.07 per cent. Sub-heads D1, G, H, I1, J5, K1, L, N1(9), N(2), N3(4) and O1(2) were mainly responsible for the saving.

ADMINISTRATION OF JUSTICE.

See also the Audit Report.

Major-head and sub-head. • 1	Final Grant. 2 Rs.	Actual Expendi- ture. 3 Rs.	Excess + Saving— 4 Rs.	
24.—ADMINISTRATION OF JUSTICE.				
A.—High Court—				
A. 1.—Contribution payable to the Government of Bihar for the High Court—				
O.	1,50,000	1,29,870	1,05,000	—24,870
R.	—20,130			
<i>Columns 1 and 4.</i> —According to an understanding arrived at with the Government of Bihar only 70 per cent. of the budget provision was paid to that Government during the year.				
B.—Law Officers—				
B. 1.—Legal Remembrancer and High Court Pleaders—				
O.	13,415	10,140	9,560	—580
R.	—3,275			
<i>Column 1.</i> —Due to the non-utilisation in full of the provision of Rs. 7,000 intended for the Legal Remembrancer's library as some of the books had been purchased in 1935-36.				
B. 2.—Mufassal Establishment—				
O.	17,222	25,650	24,538	—1,112
R.	8,428			
<i>Column 1.</i> —Due to increased expenditure on " Fees to pleaders " owing to an abnormal increase in civil and criminal cases.				
B. 3.—Law Reporter—				
O.	850
R.	—850			
C.—Civil and Sessions Courts—				
C. 1.—Pay of Officers—				
O.	1,76,232	1,85,124	1,84,533	—591
R.	8,892			
C. 2.—Pay of Establishment—				
O.	1,19,432	1,21,080	1,21,952	+872
R.	1,648			
C. 3.—Leave-salary contribution payable to other Governments				
		..	1,629	+1,629

Column 4.—The controlling officer has stated that no provision was made in the budget as it was not known which officers would be deputed to this province.

ADMINISTRATION OF JUSTICE.

Major-head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
24.—ADMINISTRATION OF JUSTICE— <i>contd.</i>			
C.—Civil and Sessions Courts— <i>contd.</i>			
C. 4.—Contribution for passages . . . . .	..	561	+561
<i>Column 4.</i> —See remarks under the sub-head C. 3 above.			
C. 5.—Allowances—			
O.	22,720	25,410	27,040
R.	2,690			+1,630
<i>Column 1.</i> —Due to transfers and deputations of officers on election duty.			
<i>Column 4.</i> —Due to increased expenditure under “ Allowances to jurors and assessors ” on account of increase in the number of Sessions cases not foreseen.			
C. 6.—Contingencies—			
O.	20,382	21,792	21,473
R.	1,410			—319
C. 7.—Copyists' Establishments—			
O.	7,000	6,400	5,527
R.	—600			—873
<i>Column 4.</i> —No accurate estimate was possible for want of previous actuals for guidance.			
C. 8.—Process-serving Establishment—			
O.	69,258	69,288	66,529
R.	30			—2,759
D.—Criminal Courts—			
D. 1.—General Establishment—			
O.	64,739	67,056	69,674
R.	2,317			+2,618
<i>Column 4.</i> —The controlling officer has explained that the excess was due to want of previous actuals for guidance in framing an accurate estimate.			
E.—Pleadship Examination charges—			
E. 1.—Contribution payable to the Government of Bihar towards the expenses of the Committee of Legal Education—			
O.	560	..	..
R.	—560	..	..
F.—Loss or gain by exchange . . . . .	..	..	—5

ADMINISTRATION OF JUSTICE.

Major-head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
24.—ADMINISTRATION OF JUSTICE—concl'd.	Rs.	Rs.	Rs.
G.—Refunds . . . . .	..	4,620	+4,620

Columns 1 and 4.—A sum of Rs. (—) 5,700 has been shown against “Deduct—Refunds” under “XVII—Administration of Justice” in the Budget Estimates. The sum has not been included in the final grant as it has not been shown under the grant authenticated by His Excellency the Governor.

H.—Expenditure in England—

Secretary of State for India—

H. 1.—Law Charges—

R.	400	400	..	—400
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Column 4.—Provision made for possible criminal appeals was not required.

High Commissioner for India—

H. 2.—Sterling Overseas pay—

O.	4,800	600	845	+245
R.	—4,200			

Note by the Chief Accounting Officer.

Column 1.—Original appropriation was fixed by Government. Modification of the appropriation based on the progress of expenditure and on the revised forecast for the year furnished by Government in October 1936 was suggested by the High Commissioner and accepted by Government. Details of the forecast were, however, not furnished, and in the absence of such details explanation of variation between original and final appropriations has not been furnished.

Total	6,62,810	6,43,476	—19,334
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NOTE.

Administration of the Grant.—The net saving under the final grant was 2.9 per cent. The sub-head A1 mainly accounted for the saving.

JAILS AND CONVICT SETTLEMENTS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—JAILS AND CONVICT SETTLEMENTS.			
A.—Jails—			
A. 1.—Superintendence—			
O.	5,036		
R.	—2,521	2,515	181
			—2,334
<p><i>Columns 1 and 4.</i>—Mainly due to the accounting of the pay of the Personal Assistant to the Director of Health and Prisons Services under “32.—Medical—Superintendence” instead of under this head.</p>			
Establishment.			
A. 2.—District and Special Jails—			
O.	66,876		
R.	—736	66,140	67,088
			+948
A. 3.—Subsidiary Jails—			
O.	40,067		
R.	2,637	42,704	42,512
			—192
Dietary Charges.			
A. 4.—District and Special Jails—			
O.	32,100		
R.	—343	31,757	31,028
			—729
A. 5.—Subsidiary Jails—			
O.	25,288		
R.	6,431	31,719	30,529
			—1,190
<p><i>Column 1.</i>—Due to an increase in the jail population.</p>			
Hospital charges.			
A. 6.—District and Special Jails—			
O.	4,950		
R.	—71	4,879	3,139
			—1,740

Column 4.—Mainly due (i) to the fact that certain articles for the purchase of which provision was made could not be obtained before the close of the year and (ii) also to the accounting of certain charges incurred in the South Orissa Jails under the sub-head A. 12.

JAILS AND CONVICT SETTLEMENTS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—JAILS AND CONVICT SETTLEMENTS— <i>contd.</i>			
A. 7.—Subsidiary Jails—			
O	2,850	3,009	1,239
R.	159			—1,770
<i>Column 4.</i> —Due to the accounting of expenditure incurred for sanitation purposes in the South Orissa sub-jails under the sub-head A. 13 below instead of under this sub-head under which provision therefor was made and also to cause (i) explained under the sub-head A. 6.			
Clothing and Bedding of Prisoners.			
A. 8.—District and Special Jails—			
O	7,165	6,762	6,718
R.	—403			—44
A. 9.—Subsidiary Jails—			
O	880	2,038	3,319
R.	1,158			+1,281
<i>Column 1.</i> —Due to the purchase of more clothing and bedding for the Angul sub-jail than originally anticipated.			
<i>Column 4.</i> —Due to the adjustment of the expenditure incurred on bedding and clothing in the South Orissa sub-jails under this sub-head instead of under the sub-head A. 17 below under which provision therefor was made.			
Allowances.			
A. 10.—District and Special Jails—			
O	1,575	1,465	2,088
R.	—110			+623
<i>Column 4.</i> —Due to (i) transfers towards the end of the year and (ii) the accounting of the compensatory allowance paid to the Sub-Assistant Surgeon attached to the Berhampur Jail under this sub-head instead of under the sub-head A. 16 below under which provision therefor was made.			
A. 11.—Subsidiary Jails—			
O	1,133	1,472	2,380
R.	339			+908
<i>Column 4.</i> —Due to the transfers of staff from one jail to another towards the close of the year.			
Sanitation Charges.			
A. 12.—District and Special Jails—			
O	800	1,251	1,243
R.	451			—8

JAILS AND CONVICT SETTLEMENTS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—JAILS AND CONVICT SETTLEMENTS—contd.			
A. 13.—Subsidiary Jails—			
O.	400	437	1,691
R.	37		
			+1,254
<i>Column 4.</i> —See the explanation under the sub-head A. 7 above.			
Charges for moving prisoners.			
A. 14.—District and Special Jails—			
O.	4,000	3,702	4,590
R.	—298		
			+888
<i>Column 4.</i> —Due to the adjustment under this sub-head of the expenditure incurred on the transport of prisoners in the South Orissa Jails for which provision was made under the sub-heads A. 16 and A. 17 below.			
A. 15.—Subsidiary Jails—			
O.	1,750	1,283	3,828
R.	—467		
			+2,545
<i>Column 4.</i> —See the explanation under the sub-head A. 14 above.			
Contingencies and Supplies and Services.			
A. 16.—District and Special Jails—			
O.	15,500	13,626	15,134
R.	—1,874		
			+1,508
<i>Column 1.</i> —Due to a decrease in the jail population. Also see explanations under A. 10 and A. 14.			
<i>Column 4.</i> —Due to certain expenditure provided for under the sub-heads A. 4 and A. 12 having been accounted for under this sub-head.			
A. 17.—Subsidiary Jails—			
O.	12,882	11,464	7,954
R.	—1,418		
			—3,510
<i>Columns 1 and 4.</i> —Due to the purchase of less uniforms for warders than anticipated and also to the causes explained under the sub-heads A. 9 and A. 15.			
Livestock, Tools and Plant.			
A. 18.—District and Special Jails—			
O.	1,000	870	746
R.	—130		
			—124
A. 19.—Subsidiary Jails—			
O.	250	561	585
R.	311		
			+24

JAILS AND CONVICT SETTLEMENTS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—JAILS AND CONVICT SETTLEMENTS— <i>contd.</i>			
A. 20.—Charges for Police Custody . . .	3,356	3,000	—356
A. 21.—Charges payable to other Governments—			
O. 65,410	52,044	32,337	—19,707
R. —13,366			
<i>Columns 1 and 4.</i> —Due to (1) the transfer of Orissa Prisoners from the Madras and Bihar Jails earlier than anticipated, (2) reduced number of Orissa Prisoners in Madras Jails and (3) the payment to the Bihar and Madras Governments of charges for the Orissa prisoners in Bihar and Madras Jails on the basis of a calendar year instead of a financial year, thus reducing the payment during the year to the charges for 9 months only.			
A. 22.—Charges on account of persons detained under special Acts	400	291	—109
<i>Column 4.</i> —Due to the earlier release of state prisoners under orders of Government.			
B.—Jail Manufactures—			
O. 13,210	23,424	23,938	+514
R. 10,214			
<i>Column 1.</i> —Due to (i) increased production of jail products in the Cuttack Jail and (ii) purchase of certain materials at a higher rate and of additional raw materials required for increased output in the manufactory departments of sub-jails.			
B. (a)—Deduct—Credits to Jails	—5,900	—8,921	—3,021
<i>Column 4.</i> —Due to the supply of more manufactured articles to the maintenance department of the Jails than anticipated on account of increased production and demand.			
Total	3,00,978	2,76,637	—24,341

NOTE.

Administration of the Grant.—The net saving under the final grant was 8.09 per cent. Sub-heads A. 1, A. 21 and B (a) mainly contributed to the saving. The excesses under the sub-heads A. 9, A. 10, A. 13, A. 14, A. 15 and A. 16 and the savings under the sub-heads A. 6, A. 7 and A. 17 are more apparent than real and are due to the want of uniformity of procedure in the North and South Orissa Jails in the matter of budgeting and accounting. The controlling officer has stated that there was great difficulty in obtaining a uniform procedure in the two portions of the province during the year.

POLICE.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
26.—POLICE.			
A.—Superintendence—			
O.	67,553	73,525	70,610
R.	5,972			—2,915
B.—District Executive Force.—			
District Police.			
B. 1.—Pay of Officers—			
O.	1,45,458	1,38,974	1,24,677
R.	—6,484			—14,297
<i>Column 4.</i> —Due to (i) the non-drawal of pay by two Deputy Superintendents of Police provided for in the Budget Estimate and also to (ii) the payment of less contribution than anticipated to other Governments on account of leave salaries of officers of the Indian Police.			
Police Force.			
B. 2.—Executive Subordinates and Constabulary—			
O.	12,98,129	12,42,104	12,13,034
R.	—56,025			—29,070
<i>Column 4.</i> —Due to overestimate. The controlling officer has stated that the budget estimates were prepared before the creation of the province when the actual strength of the Police force was not finally settled and the pay of the officers and men was not known.			
B. 3.—Clerical Establishment.	69,988	68,316	—1,672
B. 4.—Allowances—			
O.	2,68,385	2,97,385	2,87,946
R.	29,000			—9,439
<i>Column 1.</i> —Due to unforeseen expenditure on travelling allowance on account of the Bengal Nagpur Railway Strike.			
<i>Column 4.</i> —Due to the grant of free transport to the Police Force during the Railway Strike.			
B. 5.—Contingencies.	2,33,764	2,21,915	—11,849
<i>Column 4.</i> —Due to the non-entertainment of extra Police force in Ganjam and Koraput for which provision had been originally made.			
B. 6.—Contribution payable to the Government of Bihar on account of uniform, horse and saddlery allowances of the Indian Police Officers—			
R.	1,512	1,512	1,512
<i>Column 1.</i> —Not foreseen at the time of the preparation of the budget estimate.			

POLICE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	3	3	4
	Rs.	Rs.	Rs.
26.—POLICE— <i>contd.</i>			
B. 7.—Contribution for the cost of passages of the Indian Police Officers transferred to or from other Governments#	4,200	2,963	—1,237
<i>Column 4.</i> —The controlling officer has stated that provision was made for seven officers at the rate of Rs. 50 each per month. Contribution was paid for a less number of officers and in some cases for shorter periods.			
B. 8.—Hospital charges.	22,328	20,791	—1,537
<i>Column 4.</i> —Due to the provision made for the Ex-Madras area having proved excessive.			
B. 9.—Leave. salary contribution payable to the Governments of Madras and the Central Provinces—			
R.	13,735	13,735	522
<i>Column 1.</i> —Not foreseen at the time of the preparation of the budget estimate.			
<i>Column 4.</i> —Due to the fact that the amount of contributions to be paid to other Governments was not finally settled before the close of the year.			
B. 10.— <i>Deduct</i> —Recoveries on account of cost of Police Guards supplied to Railways and other Governments and to the Irrigation Department.	—2,122	—4,317	—2,195
<i>Column 4.</i> —Mainly due to larger recoveries from the Government of Bengal and the Military Department.			
C.—Village Police—			
C. 1.—Village Police—Orissa Division.	40,237	38,791	—1,446
C. 2.—Contribution to the Chaukidari Fund for payment of rewards to Chaukidars	1,000	400	—600
<i>Column 4.</i> —Only a special grant of Rs. 400 was paid during the year as the amounts in the Chaukidari Reward Funds of the districts other than Puri were sufficient to meet the charges on account of payment of rewards to Chaukidars in those districts.			
D.—Police Training Schools—			
D. 1.—Contribution to the Government of Bihar for the training of Police Officers and constables.	31,869	22,240	—9,629
<i>Column 4.</i> —The controlling officer has explained that the saving is due to the fact that the items of contribution payable to other Governments were not finally settled before the close of the year.			
E.—Railway Police.—			
E. 1.—Bengal Nagpur Railway Police—			
O.	1,65,810	1,75,680	1,59,567
R.	9,870		
<i>Column 4.</i> —Mainly due to (i) the posting of a Superintendent of Police to the Railway Police on lower pay than anticipated, (ii) the payment of less contributions than anticipated to the Governments of Madras and the Central Provinces on account of railway police and (iii) the non-payment of the sum of Rs. 3,540 provided for rent payable to the Railway Company for buildings as the matter was not finally settled before the close of the year.			

POLICE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
26.—POLICE— <i>contd.</i>			
E. 2.— <i>Deduct</i> —Recoveries from the Government of Bengal	—54,274	—60,790	—6,516
<i>Column 4.</i> —Due to recovery on account of (i) pensionary charges and (ii) cost of the police force employed on curfew duty, for which no provision was made.			
E. 3.— <i>Deduct</i> —Recoveries from the Government of Bihar	—45,705	—49,276	—3,571
<i>Column 4.</i> —Due to recovery on account of pensionary charges for which no provision was made.			
F.—Criminal Investigation Department—			
O.	66,654	68,654	65,482
R.	2,000		
G.—Cattle Pounds.	488	446	—42
H.—Works.	3,000	1,460	—1,540
<i>Column 4.</i> —Due to projects not maturing in time.			
I.—Miscellaneous—			
I. 1.—Allowances for Indian Police medal—			
R.	90	90	150
I. 2.—Allowances for the King's Police medal or bar—			
O.	360	690	690
R.	330		
I. 3.—Miscellaneous	3,670	1,007	—2,663
<i>Column 4.</i> —Provision which was based on the actuals of 1934-35 proved excessive.			
J.—Loss or Gain by exchange . . . . .	..	—116	—116
K.—Refunds . . . . .	..	163	+163

Columns 1 and 4.—A sum of Rs. (—) 200 has been shown under "*Deduct—Refunds*" under "XIX.—Police" in the Budget Estimates. The sum has not been included in the final grant as it has not been shown under the grant authenticated by His Excellency the Governor.

SCIENTIFIC DEPARTMENTS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess Saving
1	2	3	4
	Rs.	Rs.	Rs.
30.—SCIENTIFIC DEPARTMENTS.			
A.—Museums			153

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POLICE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess Saving.
1	2	3	4
	Rs.	Rs.	
26.—POLICE—concl'd.			
L.—Expenditure in England—			
High Commissioner for India.			
L. 1.—Leave-salaries, etc.—			
O.	—2,200		
R.	2,200		

Note by the Chief Accounting Officer.

Column 1.—Original appropriations in all cases were fixed by Government. Modifications of these appropriations based on the progress of expenditure and on the forecast for the year furnished by Government in October 1936 were suggested by High Commissioner and accepted by Government. Details of the forecasts were, however, not furnished, and in the absence of such details explanations of variations between original and final appropriations have not been furnished.

L. 2.—Sterling Overseas pay—

O.	24,625	20,838	20,540
R.	—3,787		

Column 1.—See the explanation under the sub-head L. 1 above.

Total 23,41,630 22,08,723 —1

NOTES.

1. Administration of the Grant.—The net saving under the final grant is 5.7 per cent.

2. The following sub-heads call for special remarks :—

Sub-head B. 9.—The reappropriation of Rs. 13,735 sanctioned on 31st March 1937 proved unnecessarily large.

Sub-head E. 1.—The addition of Rs. 9,870 sanctioned on the 31st March 1937 proved unnecessary as it merely augmented the final saving.

PORTS AND

Major Head and sub-head.

1

27.—PORTS and PILOTAGE.

Ports and Pilot Establishment—

Establishment



ICE.

PORTS AND PILOTAGE.

Final Grant.	Actual Expenditure.	Excess + Saving—
2	3	4
Rs.	Rs.	Rs.

PORTS and PILOTAGE.

Final Grant.	Actual Expenditure.	Excess + Saving—
2	3	4
Rs.	Rs.	Rs.
50	20	-30

0 }
90 }

Accounting Officer.

cases were fixed by Government. progress of expenditure and on the in October 1936 were suggested. Details of the forecasts were, but details explanations of variations be furnished.

5 } 20,838 20,540

Sub-head L. 1 above.

23,41,630 22,08,723 -1

+ saving under the final grant

Final remarks :—

of Rs. 13,735 sanctioned on

2,870 sanctioned on the 31st M. mented the final saving.



EDUCATION.

Excess +
Saving—

4

Rs.

+153

Major Head and sub-head.

Final Grant.

Actual
Expendi-
ture.Excess +
Saving—

1

2

3

4

Rs.

Rs.

Rs.

31.—EDUCATION.

A.—University—

A. 1.—Grants to University—Grants to the
Patna University—Recurring

2,000

2,000

..

A. 2.—Government Art Colleges—

O. 3,06,810

R. —27,121

2,79,689

2,78,773

—916

A. 3.—Government Professional Colleges—

Training Colleges—

O. 20,148

R. —4,186

15,962

14,354

—1,608

Columns 1 and 4.—Mainly due to the posting of officers on lower pay in place of those on higher pay transferred from the Training College and also to there having been no occasion for payment of travelling allowance for attending University meetings as the Principal of the Training College was not a member of the University Body.

B.—Secondary—

B. 1.—Government Secondary schools—

B. 1. (1).—Secondary schools for boys—

O. 1,68,904

R. 6,657

1,75,561

1,73,097

—2,464

B. 1. (2).—Secondary schools for girls—

O. 63,797

R. 2,190

65,987

65,120

—867

B. 2.—Direct grants to non-Government
secondary schools—B. 2. (1)—European and Anglo-Indian
schools—

O. 25,482

R. 1,103

26,585

24,365

—2,220

Column 4.—Mainly due to the fact that the second instalment of building grant paid to the Stewart School at Cuttack was less than anticipated.

B. 2. (2)—Indian Secondary Schools—

Recurring—

O. 94,434

R. 913

95,347

94,693

—654

Non-recurring

12,965

11,945

—1,020

Column 4.—Authorities of non-Government secondary schools having failed to carry through their projects, full grants could not, under the rules, be paid to them during the year.

EDUCATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
31.—EDUCATION— <i>contd.</i>			
B.—Secondary— <i>contd.</i>			
B. 2. (3)—Provident Fund for teachers in aided Schools	2,600	1,805	—795
<i>Column 4.—Due to fewer retirements of teachers than anticipated.</i>			
B. 3.—Grants to Local Bodies for Secondary Education—			
B. 3. (1)—Recurring	97,270	97,050	—220
B. 3. (2)—Non-recurring—			
R.	300	300	..
C.—Primary—			
C. 1.—Government Primary Schools—			
C. 1. (1)—Primary Schools for boys (Agency Primary Schools)—			
O.	1,28,200	1,29,000	1,29,340
R.	800			+ 340
C. 1. (2)—Primary Schools for girls—			
O.	2,479	2,619	2,473
R.	140			—146
C. 2.—Direct grants to non-Government Primary Schools—			
C. 2. (1)—Grants to European and Anglo-Indian Primary Schools—			
O.	12,727	13,146	14,218
R.	419			+1,072
<i>Column 4.—The controlling officer has stated that Government did not see their way to sanction the full amount of Rs. 1,766 proposed for reappropriation to cover the excess expenditure incurred as the result of sanctions accorded by the Inspector of European Schools, Bihar and Orissa, in accordance with the rules in force.</i>			
C. 2. (2)—Grants to Indian Primary Schools—			
O.	90,540	90,440	1,00,585
R.	—100			+10,145

Column 4.—The controlling officer has explained that the excess is more apparent than real being probably due to classification under this head of charges provided for under the sub-heads C. 3. (1) and C. 3. (2) below.

EDUCATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
31.—EDUCATION— <i>contd.</i>			
C.—Primary— <i>concl'd.</i>			
C. 3.—Grants to Local bodies for Primary Education—			
C. 3 (1).—Recurring—			
O.	6,31,740	6,29,066	5,91,751
R.	—2,674			—37,315
<i>Column 4.</i> —Mainly due to the provision of Rs. 23,100 made in excess of the grant admissible for the upkeep of primary schools in the ex-Central Provinces area. See also the explanation under the sub-head C. 2 (2) above.			
C. 3 (2).—Teaching—			
O.	1,14,300	1,14,480	1,14,611
R.	180			+131
C. 3 (3).—Grants under Section 37 of Act VIII of 1920			
	53,200	47,530	—5,670
<i>Column 4.</i> —The full grant could not be paid owing to non-receipt from the Collector of Ganjam of complete figures regarding the education cess.			
C. 3 (4).—Grants under the Proviso to Section 37 of Act VIII of 1920			
	69,100	69,067	—33
C. 3(5).—Manual training			
	200	152	—48
District Educational Councils—			
C. 3(6).—Teaching			
	1,69,000	1,69,000	..
C. 3(7).—Other grants			
	1,400	9	1,391
<i>Column 4.</i> —Due to the non-drawal of the grant by the District Council as the sanction of Government was received too late in the year.			
C. 3(8).—Panchayats—teaching—			
O.	400	180	—180
R.	—220		
D.—Special—			
D. 1.—Government Special Schools—			
D. 1(1).—Reformatory school			
	230	..	—230
<i>Column 4.</i> —There was no occasion for expenditure on miscellaneous contingencies during the year.			
D. 1(2).—Contribution payable to the Government of Bihar for the Reformatory school at Hazari-bagh			
	3,562	3,259	—303
D. 1(3).—Training Schools for Masters—			
O.	1,12,788	1,13,467	1,09,773
R.	679			—3,694

EDUCATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
31.—EDUCATION—contd.			
D.—Special—^{old.}contd.			
D. 1.—Government Special Schools—contd.			
D. 1(4).—Training Schools for Mistresses—			
O. 24,790	26,701	26,691	—10
R. 1,911			
D. 1(5).—Other schools—			
O. 17,990	17,710	17,599	—111
R. —280			
D. 2.—Direct grants to non-Government special schools	25,382	25,043	—339
E.—General—			
E. 1.—Direction—			
O. 50,652	50,115	48,314	—1,801
R. —537			
E. 2.—Inspection—			
E. 2(1).—European and Anglo-Indian education			
	478	376	—102
<i>Column 4.</i> —Mainly due to the fact that there was no occasion to call for special inspection by the lady inspecting officer.			
E. 2(2).—Indian education—			
O. 2,51,285	2,57,378	2,51,660	—5,718
R. 6,093			
E. 3.—Scholarships—			
O. 38,916	40,330	34,348	—5,982
R. 1,414			
<i>Column 4.</i> —Mainly due to the absence of scholars and relinquishment of scholarships within the Session. Part of the savings is due to the savings expected under the sub-head E. 3(1) below.			
E. 3(1).—Deduct—Probable savings	—3,638	..	+3,638
<i>Column 4.</i> —See the explanation under the sub-head E. 3 above.			
E. 4.—Miscellaneous—			
E. 4(1).—School Examination Board, etc.—			
O. 1,100	1,080	551	—549
R. —20			

Column 4.—Due to the delay in the constitution of the School Examination Board and the Text Book Committee and also to the non-encashment before the close of the year of the travelling allowance bills of the non-official members of the Text Book Committee.

EDUCATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
31.—EDUCATION—contd.			
E.—General—contd.			
E. 4.—Miscellaneous—contd.			
E. 4(2).—Sanskrit Association—			
O. 500	620	615	—5
R. 120			
E. 4(3).—Grants for the encouragement of literature—			
R. 160	160	160	..
E. 4(4).—Remuneration to Examiners—			
O. 5,920	5,290	4,756	—534
R. —630			
<i>Column 4.</i> —The Bihar Government did not charge anything for setting question papers, etc., in connection with the Sanskrit Examinations of 1937.			
E. 4(5).—Other examination charges—			
O. 1,880	2,318	1,769	—549
R. 438			
<i>Column 4.</i> —The controlling officer has stated that it was not possible to foresee the actual requirements till receipt of final bills from Presses supplying question papers and of claims for incidental charges incurred by examiners.			
E. 4(6).—Miscellaneous charges—			
O. 425	257	114	143
R. —168			
<i>Column 4.</i> —There were fewer occasions for abnormal charges than anticipated.			
E. 4(7).—Remuneration to reviewers of text books published in the province			
	100	..	—100
<i>Column 4.</i> —Very few books were ready for sending to the reviewers.			
E. 4(8).—Allowances to Medical Officers for attending hostels and educational institutions—			
O. 4,600	4,800	4,498	—302
R. 200			
E. 4(9).—Grants for Zenana education			
	1,272	1,152	—120
E. 4(10).—Grant to the Provincial Boy Scouts Association			
	2,000	2,000	..
E. 4(11).—Grant to the Girl Guides Association			
	300	300	..

EDUCATION.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
31.—EDUCATION—concl'd.			
E.—General—concl'd.			
E. 4.—Miscellaneous—concl'd.			
E. 4(12).—Grants to local bodies for public libraries—	778	778	..
E. 4(13).—Other grants	500	466	—34
F.—Works	8,500	8,500	..
G.—Loss or gain by exchange	..	—29	—29
H.—Refunds	..	1,083	+1,083

Columns 1 and 4.—A sum of Rs. (—) 1,100 has been shown under "Deduct—Refunds" under "XXI.—Education" in the Budget Estimates. The sum has not been included in the "Final Grant" as it has not been shown under the grant authenticated by His Excellency the Governor.

I.—Expenditure in England—			
High Commissioner for India—			
I. (1).—Leave-salaries, etc.—			
R.	3,360	3,371	+11
Column 1.—See explanation under sub-head I. 2 below.			
I. (2).—Sterling overseas pay—			
O.	4,200	2,080	2,007
R.	2,120		
			—73

Note by the Chief Accounting Officer.

Column 1.—Original appropriations were fixed in all cases by Government. Modifications of these appropriations based on the progress of expenditure and on the revised forecast for the year furnished by Government in October 1936 were suggested by the High Commissioner and accepted by Government. Details of the forecasts were, however, not furnished and in the absence of such details explanations of variations between original and final appropriations have not been furnished.

Total	26,11,227	25,51,392	—59,835
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NOTE.

Administration of the Grant.—The net saving under the final grant was 2·3 per cent.

MEDICAL.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
32.—MEDICAL.			
A.—Medical Establishment—			
A. 1.—Superintendence—			
O.	58,489	52,113	51,680
R.	—6,376			—433
<i>Column 1.</i> —Mainly due to the non-employment of the full staff provided for.			
A. 2.—District Medical Officers—			
O.	1,25,168	1,25,930	1,03,406
R.	762			—22,524
<i>Column 4.</i> —Mainly under (1) "Pay of officers" (Rs. 18,632) due to (a) the posting of a junior I. M. S. officer as Civil Surgeon, Cuttack, in place of a senior officer for whom provision had been made, (b) the post of Civil Surgeon of Ganjam having been held by a non-I. M. S. officer on a lower rate of pay instead of by an I. M. S. officer as provided for and (c) the drawal by an officer of his overseas pay in sterling in England instead of in rupees as provided for; (2) "Pay of Establishment" (Rs. 1,845) due to the accounting of the pay of the Sub-Assistant Surgeon attached to the Phulbani Hospital under the sub-head B. 1 below and also to short vacancies remaining unfilled and (3) "Allowances" (Rs. 1,698) due to (a) curtailment of touring, (b) non-payment of local allowance to the Assistant Surgeon, Angul and (c) the change of the classification of the travelling allowance of the reserve Sub-Assistant Surgeons on supernumerary duty.			
A. 3.—Reserve Medical Subordinates—			
O.	22,305	31,590	28,798
R.	9,285			—2,792
<i>Column 1.</i> —Due to the non-inclusion of provision for the full sanctioned strength of the reserve Sub-Assistant Surgeons with reference to duty posts in the ex-Madras area.			
<i>Column 4.</i> —Mainly due to the posting of junior Civil Assistant Surgeons on lower rates of pay on supernumerary duty.			
B.—Hospitals and Dispensaries—			
B. 1.—Mufassal Hospitals and Dispensaries—			
O.	3,31,545	3,23,345	3,23,236
R.	—8,200			—109
B. 2.— <i>Deduct</i> —Establishment charges recoverable from the Central Government			
		—1,228	—1,432
B. 3.—Government Medical Officers employed in Institutions under the control of Local Bodies—			
B. 3.—(1) Taluk Head-quarters Institutions—			
O.	22,000	25,873	26,292
R.	3,873			+419
<i>Column 1.</i> —To meet the pay of Sub-Assistant Surgeons employed in Taluk Head-quarters Medical institutions in the plains portion of the ex-Madras area for which provision was made under the Sub-head B. 1 above.			

MEDICAL.

Major Head and sub-head:	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
32.—MEDICAL— <i>contd.</i>			
B.—Hospitals and Dispensaries— <i>concl.</i>			
B. 3.—(2) Other Institutions—			
R.	8,268	8,268	7,719 —549
<i>Column 1.</i> —To meet the pay of Sub-Assistant Surgeons employed in Medical Institutions elsewhere than in Taluk head quarters in the ex-Madras area not originally provided for.			
B. 4.—Grants to Hospitals and Dispensaries .	1,23,058	1,09,839	—13,219
<i>Column 4.</i> —Mainly due to the non-payment of (a) grants to Local Bodies in South Orissa before the end of the year as the orders of Government sanctioning the payment of grants were communicated too late in March 1937 and of (b) subsidies to Medical Practitioners in charge of rural dispensaries owing to the non-appointment before the close of the year of an inspecting officer to control and pass their pay bills.			
B.5.—Itki Sanatorium—contribution payable to Bihar Government	1,000	700	—300
<i>Column 4.</i> —According to an understanding arrived at with the Government of Bihar only 70 per cent. of the budget provision was paid to that Government during 1936-37.			
C.—Grants for Medical purposes—			
O	3,825	5,925	4,700 —1,225
R	2,100		
<i>Column 1.</i> —Due to the payment of a grant to the Bihar and Orissa Maternity and Child Welfare Society not originally provided for.			
<i>Column 4.</i> —Due to (i) the payment of less grant to the Council of Medical Registration than anticipated and also to (ii) the non-establishment of a Nurses' Registration Council for which provision had been made.			
D.—Medical Colleges and Schools—			
D.1.—Medical College—			
O	60,870	52,493	42,938 —9,555
R	—8,377		
<i>Column 1 and 4.</i> —Due to (i) the payment of 70 per cent. of the budget provision to the Bihar Government as contribution for the Prince of Wales Medical College in accordance with an understanding arrived at with that Government and (ii) the reduction in the number of scholarship holders trained in the Medical College during the year.			
D.2.—Medical Schools—			
O	64,683	64,883	57,660 —7,223
R	200		
<i>Column 4.</i> —Mainly due to changes in the personnel of the teaching staff in the Orissa Medical School as a result of the separation of Orissa.			
E.—Mental Hospital—			
E1.—Contribution payable to the Bihar Government for the Indian Mental Hospital at Ranchi	20,000	14,000	—6,000
<i>Column 4.</i> —See the explanation under the Sub-head B.5 above.			
E2.—Contribution payable to the Board of Trustees European Mental Hospital, Ranchi	6,500	3,310	—190

MEDICAL.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
32.—MEDICAL—concl'd.			
F.—Chemical Examiner—			
F1.—Contribution payable to other Governments for chemical examination	11,000	6,384	—4,616
<i>Column 4.</i> —The controlling officer has stated that the provision of Rs. 11,000 was made before the creation of the province when there were no accurate data available on which to base the budget estimates.			
G.—Stores (High Commissioner)—			
O	4,440	3,600	3,440
R	— 840			—160
<i>Columns 1 and 4.</i> —Fewer indents than provided for (Rs. 320), reduction in prices (Rs. 640), and liabilities carried forward (Rs. 40).			
H.—Loss or Gain by exchange . . . . .	...	—44	—44
I.—Refunds . . . . .	...	295	+295
<i>Columns 1 and 4.</i> —A sum of Rs. (—)100 has been shown under "Deduct-Refunds" under "XXII—Medical" in the Budget Estimates. The sum has not been included in the final grant as it has not been shown under the grant authenticated by His Excellency the Governor.			
J.—Expenditure in England—			
High Commissioner for India—			
J.1.—Sterling Overseas pay—			
O	8,320	4,160	4,159
R	—4,160			—1
<i>Note by the Chief Accounting Officer.</i>			
<i>Column 1.</i> —Original appropriation was fixed by Government. Modification of the appropriation based on the progress of expenditure and on the revised forecast for the year furnished by Government in October 1936 was suggested by the High Commissioner and accepted by Government. Details of the forecast were, however, not furnished, and in the absence of such details explanation of variation between original and final appropriations has not been furnished.			
TOTAL	8,58,510	7,90,080	—68,430

NOTE.

Administration of the Grant.—The net saving under the final grant was 8 per cent. The saving chiefly occurred under the sub-heads A.2, B4, D1, D2, E1 and F and were due mostly to circumstances which could not be foreseen. The addition of Rs. 2,100 made on the 3rd March 1937 under the sub head C proved large.

PUBLIC HEALTH.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
33.—PUBLIC HEALTH.			
A.—Public Health Establishment—			
A.-1.—Superintendence—			
O.	37,703	30,569	23,723
R.	-7,134		
			-6,846
<i>Columns 1 and 4.—Due to the non-employment of the Assistant Director of Public Health and his staff provided for originally.</i>			
A.-2.—Engineering Branch	27,236	26,185	-1,051
A.-3.—Sanitary Inspector's School—			
O.	60	..	..
R.	-60		
A.-4.—Vaccination establishment—			
O.	3,845	19,220	19,751
R.	15,375		
			+531
<i>Column 1.—Due to the decision of Government to classify under this sub-head the pay, allowances, etc., of the Vaccination staff in the Agency tracts originally provided for under the Sub-head A.-5 below.</i>			
A.-5.—Mufassal Public Health establishment—			
O.	41,930	26,250	22,138
R.	-15,680		
			-4,112
<i>Column 1.—See the explanation under the sub-head A.-4 above.</i>			
<i>Column 4.—Due to provision having been made for certain appointments not actually transferred from Madras to Orissa.</i>			
B.—Grants for Public Health purposes—			
B.-1.—Contributions on account of Health Officers and Sanitary Inspectors			
	11,667	10,851	-816
B.-2.—Medical examination of scholars and teaching of hygiene in High Schools—			
O.	7,950	7,581	7,412
R.	-369		
			-169
B.-3.—Grants to District Boards for public health schemes—			
O.	30,000	30,393	30,299
R.	393		
			-94

PUBLIC HEALTH

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
33.—PUBLIC HEALTH— <i>contd.</i>			
C.—Expenses in connection with epidemic diseases—			
C.-1.—Malaria	8,250	7,303	—947
<i>Column 4.</i> —Mainly due to the prevalence of malaria in a smaller degree than anticipated in the Angul Sub-Division.			
C.-2.—Other epidemic diseases—			
O. 27,592	31,652	22,916	—8,736
R. 4,060			
<i>Column 1.</i> —Mainly due to the outbreak of cholera in an epidemic form in certain districts of North Orissa.			
<i>Column 4.</i> —Mainly due to smaller expenditure than anticipated on (i) travelling allowance of temporary doctors engaged in connection with the combating of epidemic diseases and (ii) on the purchase of bacteriophage and vaccine lymph owing to the fact that cholera which broke out in an epidemic form in the earlier months of the year did not continue long; and also to the prevalence of small pox in a smaller degree than expected.			
C.-3.—Publicity campaign—			
O. 1,200	523	171	—352
R. —677			
<i>Column 4.</i> —Mainly due to the non-payment, before the end of the year, of the cost of magic lantern slides owing to the delay in the submission of the bills by the firm concerned.			
D.—Bacteriological Laboratory—			
O. 2,593	4,501	3,690	—811
R. 1,908			
<i>Column 1.</i> —Due to the payment to the Madras Government on account of bacteriological examination of samples sent from the ex-Madras areas originally not provided for.			
<i>Column 4.</i> —Mainly due to the fact that 70 per cent. of the budget provision was paid to the Bihar Government as contribution for the Bihar Bacteriological Laboratory in accordance with an understanding arrived at with that Government.			
E.—Pasteur Institute	1,600	1,120	—480
<i>Column 4.</i> —See the explanation under the Sub-head D (column 4) above.			
F.—Works—			
F.-1.—Original Works—			
O. 8,000	12,935	14,640	+1,705
R. 4,935			
<i>Column 1.</i> —To meet expenditure on water supply and sanitary installations in the Government House and staff quarters at Puri not originally provided for.			
<i>Column 4.</i> — <i>Vide</i> detailed statement of expenditure on important new works on page 69.			

PUBLIC HEALTH.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
33.—PUBLIC HEALTH—concl'd.			
F.-1 (a).—Deduct—Amount met from the Fund for Orissa buildings—			
R.	—4,510	—4,510	—6,979 —2,469
<i>Column 1.</i> —No provision was made originally.			
<i>Column 4.</i> —Due to increased expenditure on works financed from the Fund for Orissa buildings.			
F.-2.—Repairs—			
O.	13,783	17,183	15,241 —1,942
R.	3,400		
<i>Columns 1 and 4.</i> —The addition made for expenditure on “repairs to and the maintenance of water supply in the Puri Government House” proved excessive.			
F.-3.—Contribution payable to the Government of Bihar for works in connection with the Reformatory School, Hazaribagh			
	35	..	—35
F.-4.—Tools and plant			
	1,500	762	—738
<i>Column 4.</i> —Due to the fact that some materials which were ordered could not be supplied before the close of the year.			
F.-5.—Percentage charges on account of tools and plant payable to the Public Works Department			
	..	473	+473
<i>Column 4.</i> —The controlling officer has stated that a sum of Rs. 654 was included in the Revised Budget Estimate, but that necessary appropriation was not sanctioned.			
G.—Refunds			
	..	39	+39
Total	2,26,585	1,99,735	—26,850

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 1·3 per cent. Sub-heads A.-1, A.-5, C.-2 and F.-2 were mainly responsible for the saving.

2. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1936-37.

Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	OUTLAY COMPARED WITH	
				Original appropria- tion. More+ Less—.	Modified appropria- tion. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
33.—PUBLIC HEALTH—WORKS.					
<i>III.—Major Works for which specific provision was not made in the Budget—</i>					
1.—Water supply and sanitary installation in the Government House and staff quarters, Puri	..	4,400	6,958	+6,958	+2,558
<i>Column 6.—</i> Due to some mistakes in the calculation of departmental charges in the Divisional office.					
Estimate Rs. 16,636 ; expenditure to the end of 1936-37 Rs. 19,120 ; completed.					
This work forms part of the project " Extension to the Government House, Puri " provided for under " 41.—Civil Works ".					
The excess over estimate is due to the expenditure being inclusive of departmental charges whereas the estimate is exclusive of the same.					
<i>IV.—Minor Works (collectively)</i>	8,000	8,535	(a) 7,682	—318	—853
<i>Column 6.—</i> Due to savings on estimates and also due to the execution of less works during the year than anticipated.					
Total	8,000	12,935	14,640	+6,640	+1,705
<i>Deduct—</i> Amount chargeable to the Fund for Orissa buildings	..	—4,510	—6,979	—6,979	—2,469
Net total	8,000	8,425	7,661	—339	—764

Important comments.

The figures of grant and expenditure under the head " Original Works " are as follows :—

	(In thousands of rupees.)
Original Grant (Gross)	8
Modified grant	13
Expenditure	15

It will be seen that the expenditure exceeded the original and the modified grants by Rs. 7 and Rs. 2 thousands respectively. The excess over the modified grant was due to the absence of the provision for departmental charges in the sanctioned estimate.

(a) Includes Rs. 22 met from the Fund for Orissa buildings.

AGRICULTURE.

See also the Audit Report.

Major Head and sub-head. 1 •	Final Grant. 2 Rs.	Actual Expendi- ture. 3 Rs.	Excess+ Saving— 4 Rs.
34.—AGRICULTURE.			
A.—Agriculture—			
A.1.—Expert staff—			
O.	43,265	46,532	46,413
R.	3,267			-119
A.2.—Agricultural demonstration—			
O.	2,100	1,960	1,947
R.	-140			-13
Experimental Farms—			
A.3.—Cuttack Farm—			
O.	22,899	23,908	23,913
R.	1,009			+5
A.4.—Small Farms—			
O.	24,856	23,688	23,663
R.	-1,168			-25
Public Service—			
A.5.—Well-Boring staff—			
O.	4,039	3,730	3,722
R.	-309			-8
A.6.—Public Exhibitions and Fairs—			
O.	150	..	..
R.	-150		
A.7.—Seeds, implements and manures—			
O.	2,100	2,000	1,999
R.	-100			-1
Expenditure in connection with research work—			
A.8.—Rice Research Scheme—			
O.	18,500	19,047	537
R.	547			-18,510

Column 4.—The provision of Rs. 18,500 was made in the expectation that the Rice Research Station at Berhampur would be taken over by the Government of Orissa from April 1936, but later on it was decided that the work would remain under the control of the Government of Madras.

AGRICULTURE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
34.—AGRICULTURE— <i>concl'd.</i>			
A.—Agriculture— <i>concl'd.</i>			
A.-8(a).— <i>Deduct</i> —Contribution from the Imperial Council of Agricultural Research.	—18,500	..	+18,500
<i>Column 4.</i> —Please see the reasons under A. 8 above.			
B.—Veterinary charges—			
B.-1.—Superintendence—			
O.	26,352	32,038	32,204
R.	5,686		
			+166
<i>Column 1.</i> —Mainly under (i) "Pay of Officers" due to an officer on a higher pay than originally provided for, having come from Madras and (ii) "Contingencies" due to the purchase of more sera and vaccines than originally provided for.			
B.-2.—Subordinate Establishment—			
O.	21,770	20,892	20,620
R.	—878		
			—272
B.-3.—Hospitals and Dispensaries—			
O.	36,975	38,407	36,571
R.	1,432		
			—1,836
Veterinary Instruction—			
B.-4.—Contribution to the Government of Bihar for the Veterinary College—			
O.	1,000	500	—500
R.	—500		
<i>Column 4.</i> —No contribution was paid to the Bihar Government as there were no Orissa students in the Bihar Veterinary College during the year.			
C.—Co-operative credit—			
O.	1,23,610	1,14,914	1,11,782
R.	—8,696		
			—3,132
Total	(a) 3,09,116	3,03,371	—5,745

(a) A sum of Rs. (—) 100 has been shown under "Deduct—Refunds" under "X XIV.—Agriculture" in the Budget Estimates. This sum has not been shown in the column for "Final Grant" as it has not been shown under the grant authenticated by His Excellency the Governor.

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 1.9 per cent.

2. *Sub-head B. 3.—Hospitals and Dispensaries.*—The addition of Rs. 1,432 mostly made in the latter part of March 1937 was unnecessary as it enhanced the saving to Rs. 1,836.

INDUSTRIES.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
35.—INDUSTRIES.			
A.—Industries—			
A.-1.—Direction—			
R.	14,337	14,337	14,023 —314
<i>Column 1.</i> —Due to the creation of the office of the Director of Development, Orissa, which was not originally contemplated.			
TECHNICAL EDUCATION.			
Engineering College—			
A.-2.—Charges payable to the Bihar Government for sharing the Bihar College of Engineering—			
O.	11,648	11,570	8,903 —2,667
R.	—78		
<i>Column 4.</i> —According to an understanding arrived at with the Government of Bihar, 70 per cent. of the budget provision of Rs. 12,718 under Engineering College was paid to that Government during the year.			
A.-3.—Charges payable to the Bihar Government for the services of the Inspector of Technical Schools—			
O.	1,070	1,148	1,148 ..
R.	78		
Engineering and Survey Schools—			
A.-4.—Orissa School of Engineering—			
O.	67,281	67,245	66,039 —1,206
R.	—36		
A.-5.—Industrial and Technical Schools—			
O.	7,188	7,224	7,223 —1
R.	36		
A.-6.—Grants-in-aid to Technical Institutes			
	10,488	10,478	—10

INDUSTRIES.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
35.—INDUSTRIES— <i>contd.</i>			
A.—Industries— <i>contd.</i>			
A.-7.—Other Scholarships and stipends—			
O.	6,254	5,779	4,917
R.	-475			-862
<i>Column 4.</i> —Due to the award of a smaller number of scholarships and also to certain stipends awarded not being availed of.			
A.-8.—Contribution to other Provinces	651	689	+38
Mining Classes—			
A.-9.—Contribution to the Government of Bihar for training of students at the Evening Mining Class, Dhanbad			
	1,098	769	-329
<i>Column 4.</i> —See the explanation under the sub-head A. 2 above.			
Industrial Development—			
A.-10.—Circle Officers—			
O.	6,670	7,016	7,013
R.	246			-3
A.-11.—Sericulture—			
O.	250	271	270
R.	21			-1
Cottage Industries Institute—			
A.-12.—Contribution for training of students at the Cottage Industries Institute, Gulzarbagh and the Silk Institute, Bhagalpur			
	5,823	4,076	-1,747
<i>Column 4.</i> —See the explanation under the sub-head A. 2 above.			
A.-13.—Weaving demonstration—			
O.	9,370	9,119	9,094
R.	-251			-25
A.-14.—Dyeing demonstration—			
O.	910	879	855
R.	-31			-24

Major Head

35.—IND

Demonstration and

Marketing Organiza

A.-15.—Contribu

joint manuf

B.

Column 4.—Due

the cost of the

A.-16.—Develop

Column 4.—The

development of

no funds were

expenditure

B.—Fisheries—

A.

B.

C.—Refunds

Column 4.—See

under "IND" in

the column headed

His Excellency

per cent.

INDUSTRIES.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
35.—INDUSTRIES—concl'd.			
Demonstration and experimental factories—			
Marketing Organisation Scheme—			
A.-15.—Contribution to the Bihar Government for joint marketing organisation—			
R.	2,674	2,674	2,674
<i>Column 1.</i> —Due to the payment of contribution to the Government of Bihar towards the cost of the Senior Marketing Officer, Bihar and Orissa, not originally provided for.			
A.-16.—Development of handloom industries		2,363	+2,363
<i>Column 4.</i> —The controlling officer has stated that a provision of Rs. 5,825 for the development of handloom industries was made in the Revised Estimates for 1936-37; but no funds were actually provided by re-appropriation or supplementary grant to cover the expenditure under this sub-head.			
B.—Fisheries—			
O.	4,935	5,325	5,274
R.	390		
C.—Refunds		8	+8
<i>Columns 1 and 4.</i> —A sum of Rs. (—)150 has been shown under "Deduct—Refunds" under "XXV.—Industries" in the Budget Estimates. The sum has not been shown in the column for "Final Grant" as it has not been shown under the grant authenticated by His Excellency the Governor.			
Total	1,50,647	1,45,816	—4,831

NOTE.

Administration of the Grant.—The net saving under the final grant was 3·2 per cent.

MISCELLANEOUS DEPARTMENTS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37.—MISCELLANEOUS DEPARTMENTS.			
A.—Inspector of Factories—			
O.	4,034	4,150	4,150
R.	116		
B.—Inspector of Steam Boilers—			
O.	200	84	..
R.	—116		
C.—Provincial Statistics—			
C.-1.—Cost of living statistics—			
O.	120	204	120
R.	84		
C.-2.—Registration of births and deaths			
	400	274	—126
<i>Column 4.—Due to the entertainment of staff late in the year.</i>			
D.—Examinations—			
O.	7,574	6,999	1,656
R.	—575		
<i>Column 4.—Mainly due to (i) the fact that the Local Bodies' Accountants Examination was not held during the year and also to (ii) the fact that by mutual arrangement the Government of Orissa bore only the local cost of the examinations by the Commissioner for Government Examinations, Madras, in South Orissa, while the Government of Madras bore all other costs.</i>			
E.—Inspection of Motor Vehicles—			
O.	5,905	6,180	5,091
R.	275		
<i>Column 4.—Mainly due to (i) non-submission of bills by the claimants in time before the close of the year and (ii) some vehicles not taking permits as they were under repairs.</i>			
F.—Charges on account of the Provincial Motor Vehicles Taxation Acts—			
O.	23,500	18,800	18,195
R.	—4,700		
<i>Column 1.—Mainly due to the payment by the Madras Government of the arrear contribution in respect of the year 1935-36 to the local bodies in South Orissa on account of loss of income from tolls though a sum of Rs. 5,000 was provided in the Budget Estimates under this sub-head for the purpose.</i>			

MISCELLANEOUS DEPARTMENTS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
37.—MISCELLANEOUS DEPARTMENTS— <i>concl'd.</i>			
G.—Refunds		334	+334
<p><i>Columns 1 and 4.—A sum of Rs. (—)700 has been shown under "Deduct—Refunds" under "XXVI.—Miscellaneous Departments" in the Budget Estimates. The sum has not been included in the final grant as it has not been shown under the grant authenticated by His Excellency the Governor.</i></p>			
Total	36,817	29,820	—6,997

NOTE.

Administration of the Grant.—The net saving under the final grant was 19 per cent. Sub-heads D and E were mainly responsible for the saving. The addition of Rs. 275 made under the sub-head E on the 16th March 1937 was unnecessary as it merely augmented the saving.

CIVIL WORKS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.]	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
41.—CIVIL WORKS.			
ORIGINAL WORKS.			
Buildings:			
A.—Land Revenue—			
R.	24	24	168 +144
B.—Excise	1,500	832	—668
<i>Column 4.</i> —Savings are due to savings on estimates and also due to the carrying out of less work than anticipated.			
C.—Registration—			
O.	1,000	945	212 —733
R.	—55		
<i>Column 4.</i> —See the explanation under sub-head B above.			
D.—General Administration—			
O.	40,000	97,978	72,740 —25,238
R.	57,978		
<i>Column 1.</i> —To meet unanticipated expenditure on (1) the additions to and alterations in the Government House at Puri and the buildings attached thereto, (2) electric installation in the old Civil Courts buildings used as the Orissa Secretariat and in the Government quarters in Puri and Cuttack, and (3) the purchase of a new power plant for the Government House at Puri.			
<i>Column 4.</i> —The controlling officer explained that the actuals fell short of the anticipated expenditure.			
E.—Administration of Justice	600	632	+32
F.—Jails and Convict Settlements—			
O.	6,000	6,650	6,123 —527
R.	650		
G.—Police	16,800	13,996	—2,804
<i>Column 4.</i> —Due to lapses [in respect of various small works on account of low tendered rates and also due to carrying out of less work than anticipated.			
H.—Education	6,000	4,632	—1,368
<i>Column 4.</i> —See explanation under sub-head B above.			

CIVIL WORKS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>			
I.—Medical—			
O.	19,000	18,370	11,175
R.	—630			—7,195
<i>Column 4.</i> —See explanation under sub-head B above.			
J.—Public Health—			
O.	40,000	7,678	..
R.	—32,322			—7,678
<i>Columns 1 and 4.</i> —The main drainage scheme at Koraput was not ready for execution.			
K.—Agriculture		1,500	562
<i>Column 4.</i> —Due to savings on estimates and non-receipt of certain materials from a firm.			
L.—Industries		500	62
<i>Column 4.</i> —Due to there being no sanctioned project.			
M.—Civil Works—			
O.	29,200	21,736	42,260
R.	—7,464			+20,524
<i>Column 1.</i> —Explanation for the modification has not been furnished by the controlling officer.			
<i>Column 4.</i> —Due to the Executive Engineer of a certain Division not having applied for an allotment to cover the loss on stock within the financial year.			
MM.— <i>Deduct</i> —Outlay from the Fund for Orissa buildings—			
R.	—30,155	—30,155	—32,425
<i>Columns 1 and 4.</i> —Outlay from the Fund for Orissa buildings was more than anticipated.			
N.—Communications—			
N.-1.—Projects financed from the Central Road Development Account		3,25,000	12,834
<i>Column 4.</i> —The Bihar and Orissa Government deferred the preparation of the detailed project in view of the impending separation of Orissa.			

CIVIL WORKS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>			
N.-2.—Other projects—			
O.	92,000	75,898	43,256 —32,642
R.	—16,102		
<i>Columns 1 and 4.—(i) There was no sanctioned estimate for certain sub-works and (ii) portions of certain roads were transferred to Madras.</i>			
O.—Miscellaneous—			
O.	500	10,252	9,984 —268
R.	9,752		
<i>Column 1.—Due to unforeseen expenditure on the improvement of various Nullahs at Koraput.</i>			
P.-1.—Repairs—			
O.	9,11,182	8,81,486	8,25,183 —56,303
R.	—29,696		
<i>Column 4.—Mainly due to the late starting of repairs on account of the formation of Orissa as a new Province.</i>			
P.-2.— <i>Deduct</i> —Outlay from the Fund for Orissa buildings—			
R.	—2,462	—2,462	—1,835 +627
<i>Columns 1 and 4.—Outlay from the fund was less than anticipated.</i>			
Q.—Establishment—			
Q.-1.—Special Officers—			
Electrical Establishment—			
O.	20,816	21,391	18,224 —3,167
R.	575		
<i>Column 4.—The saving is mainly due to the payment, during the year of contribution to the Bihar Government for the services of the Electrical Inspector and Electrical Engineer, Bihar, and his office being restricted only to 70 per cent. of the budget provision according to an understanding arrived at with that Government.</i>			

CIVIL WORKS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.			
Q.-2.—Chief Engineer—			
O.	1,11,904	1,08,149	75,545 —32,604
R.	—3,755		
<i>Column 4.</i> —The saving is due to (i) the keeping of the appointment of the Under-Secretary in-abeyance, (ii) full budgeted strength for establishment not having been sanctioned and appointed during the year, (iii) less touring having been done than was originally expected and (iv) the adjustment of contribution for leave salary of all officers other than the Chief Engineer under the heads Q.-3 and Q.-4 (10) below instead of under this head where the provision therefor was made.			
Q.-3.—Superintending Engineer—			
O.	52,850	51,685	53,156 +1,471
R.	—1,165		
<i>Column 4.</i> —Explanation (iv) under Q.-2 above accounted for an excess of Rs. 4,316 which was counterbalanced to some extent by saving due to certain establishment having remained vacant for some time and to less expenditure on travelling allowances.			
Q.-4.—Executive—			
Q.-4 (1)—Pay of Officers—			
O.	82,262	80,684	71,076 —9,608
R.	—1,578		
<i>Column 4.</i> —Due to (i) overestimate and (ii) the reversion of an officer to Madras.			
Q.-4 (2)—Provincial Services		90,395	86,606 —3,789
Q.-4 (3)—Subordinate Engineering Service		1,11,126	1,26,835 +15,709
Q.-4 (4)—Petty Establishments		29,780	14,796 —14,984
<i>Column 4.</i> —Partly due to the adjustment of the pay of some of the establishments under sub-head Q.-4 (5) below instead of under this sub-head where the provision therefor was made.			
Q.-4 (5)—Office Establishment		1,30,789	1,34,381 +3,592
<i>Column 4.</i> —See the explanation under the sub-head Q.-4 (4) above.			
Q.-4 (6)—Accountants		13,998	21,353 +7,355
<i>Column 4.</i> —The excess is due (1) to the adjustment of pay of the Accountants of the Ganjam and Koraput Divisions under this head instead of under "Office establishment" where their pay was provided and (2) to the absence of provision for the pay of the leave reserve.			

CIVIL WORKS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.			
Q.-4 (7)—Allowances—			
O.	70,360	77,335	76,084
R.	6,975		
Q.-4 (8)—Contingencies—			
O.	35,332	39,837	39,067
R.	4,505		
<i>Column 1.</i> —Due to the inadequacy of the original provision and also due to certain anticipated book debits.			
Q.-4 (9)—Contribution for passages . . . . .	..	1,202	+1,202
Q.-4 (10)—Contribution for leave salary . . . . .	..	12,250	+12,250
<i>Column 4.</i> —See explanation (iv) under Q.-2 above.			
Q.-5.—District Board Engineers—			
O.	3,300	12,100	12,000
R.	8,800		
<i>Column 1.</i> —Provision for the pay of the Engineer of the Ganjam District Board was made on the basis of the minimum pay of the revised time scale but the holder of the post drew the maximum pay of the post.			
Q.-6.—Medical Establishment	5,200	3,922	—1,278
<i>Column 4.</i> —Due to the post of the Sub-Assistant Surgeon attached to the Executive Engineer remaining vacant for some period.			
Q.-7.—Deduct—Amount charged to other Governments, Departments, etc. (percentage recovery). . . . .	..	—18,017	—18,017
<i>Column 4.</i> —Represents the amount of percentage recovery made from other Governments, Departments, etc., on account of work done on their behalf.			
Q.-8.—Expenditure in England	6,920	12,539	+5,619
R.—Deduct—English cost of stores and establishment	—6,920	—12,539	—5,619
S.—Tools and Plant—			
O.	45,945	53,153	51,634
R.	7,208		
<i>Column 1.</i> —Due to the replacement of a condemned steam-roller by a new one.			

CIVIL WORKS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
41.—CIVIL WORKS—concl'd.			
T.—Grant-in-aid—			
O.	1,80,604	1,76,804	99,916
R.	—3,800			—76,888
 <i>Column 4.</i> —The saving is mainly due to (1) the non-payment of the contribution of Rs. 8,000 to the Daspalla State for the construction of the Daspalla Section of the Khurda-Nayagarh—Daspalla-Boudh road provided for in the budget as it was decided to make an enquiry before sanctioning the grant, (2) the Ganjam District Board having surrendered a sum of Rs. 16,000 late in the year on account of its inability to spend the entire grant, (3) to the non-payment of Rs. 48,000 to the local bodies for communications out of the net proceeds of the Bihar and Orissa Motor Vehicles Taxation Acts as the Government orders were issued too late in the year and also (4) non-payment of the grant of Rs. 1,073 to the Ganjam District Board for a trunk road (Madras area) as it failed to execute work sufficient to earn the Government grant in full.			
U.—Suspense	3,000	—17,645	—20,645
 <i>Column 4.</i> —The expenditure under this head is of a fluctuating nature and no accurate estimate is possible.			
V.—Loss or gain by exchange . . . . .	..	—70	—70
W.—Refunds—			
R.	500	500	816
			+316
 <i>Columns 1 and 4.</i> —Due to the non-inclusion in the final grant of Rs. (—) 420 shown against "Deduct—Refunds" under "XXX.—Civil Works" in Budget Estimates as the amount was not shown under the grant authenticated by His Excellency the Governor.			
X.—Charges in England —			
High Commissioner for India—			
X.-1.—Leave salaries, etc.—			
R.	40	40	21
			—16
X.-2.—Sterling overseas pay—			
O.	9,120	12,600	12,588
R.	3,480			—12
 <i>Note by the Chief Accounting Officer.</i>			
 <i>Column 1.</i> —Original appropriation was fixed by Government. Modification of the appropriation based on the progress of expenditure and on the revised forecast for the year furnished by Government in October 1936, was suggested by the High Commissioner and accepted by Government. Details of the forecast were, however, not furnished and in the absence of such details explanation of the variation between original and final appropriations has not been furnished.			
Total	24,58,866	18,86,131	—5,72,735

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 23·3 per cent. Sub-heads D, I, J, N-1, N-2, P-1, Q-2, Q-4(4), Q-7, T and U mainly contributed to the saving.

2. *Suspense transactions of the Public Works Department.*—The minor head "Suspense" is meant to accommodate certain transactions of a temporary nature which are subsequently removed from it by payment, recovery or adjustment. Such transactions consist of both debits and credits. Charges are taken in enhancement of expenditure under the major head concerned and receipts in reduction thereof. The minor head is divided into five detailed heads :—

- (i) Purchases,
- (ii) Stock,
- (iii) Miscellaneous Public Works Advances,
- (iv) London Stores, and
- (v) Workshop Suspense.

They are operated on as follows :—

(i) *Purchases.*—When stores ordered in India are received but not paid for in the same month, their value is debited either to "Stock" or direct to the work concerned, as the case may be, and credited to "Purchases". When payment is made the "Purchases" head is debited. Thus "Purchases" must always show a credit balance representing value of stores received but not paid for.

(ii) *Stock.*—Value of stores obtained for general purposes of a division and not for any particular work is charged to this head. It is relieved as stores are issued for use on works by debiting the works. The stock account should always show a debit balance representing the value of stocks held by Government. It does not however show whether the value of all the stores has been paid for or not; information regarding unpaid items is available in the "Purchases" account.

(iii) *Miscellaneous Public Works Advances.*—These are of four kinds :—

- (a) Sales on credit,
- (b) Expenditure incurred on deposit works in excess of deposits received,
- (c) Losses, retrenchments, errors, etc., and
- (d) Other items.

The head is generally debited with any sums which, eventually, have to be recovered from other Government departments, Government servants or private parties by credit to the correct head of account to which the recovery is due. The balance under this head must always be a debit balance showing recoverable amounts.

(iv) *London Stores*.—When stores are obtained from England through the High Commissioner, this head is operated on instead of "Purchases". When such stores are received before advices this head is credited by debit to "Stock" or the particular work and when advice of the payment made is received this head is debited and the unit "Stores" under the minor head "Deduct—English cost of stores" credited. If the advice is received before receipt of materials, the reverse operation takes place. Thus a debit balance under this head represents payments for stores not received, and a credit balance the value of stores received but not paid for.

(v) *Workshop Suspense*.—All direct outlay on jobs executed in a workshop is debited to this head, credit being afforded when payment for a job is made.

3. The transactions under each unit of suspense during 1936-37 were :—

Suspense heads	Opening balance on 1st April 1936.	Debits during 1936-37.	Credits during 1936-37.	Net actuals for 1936-37.	Closing balance on 31st March 1937.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>41.—Civil Works—Provincial.</i>					
Purchases (Cr.)	(-) 19,582	1,61,937	1,49,128	12,809	(-) 6,773
London Stores (Dr.)	..	..	..	..	..
Workshop Suspense (Dr.)	..	..	..	..	..
Stock (Dr.)	90,285	67,449	99,896	(-) 32,447	57,838
Miscellaneous Public Works Advances (Dr.)	4,081	25,583	23,590	1,993	6,074
Total	74,784	2,54,969	2,72,614	(-) 17,645	57,139

XIII.—Irrigation, etc.

1. Purchases (Cr.)	..	..	..	..	..
2. London Stores (Dr.)	..	..	..	..	..
3. Stock (Dr.)	..	..	..	..	..
4. Miscellaneous Public Works Advances (Dr.)	..	315	..	315	315
5. Workshop Suspense (Dr.)	430	33,891	32,768	1,123	1,553
Total	430	34,206	32,768	1,438	1,868

4. Store (Stock) Accounts for 1936-37 of the Public Works Department (Buildings and Roads) under "41.—Civil Works—Provincial".

Name of Division.	Opening balance.	Receipts during 1936-37. (Dr.)	Total.	Issues during 1936-37. (Cr.)	Closing balance on 31st March 1937.	Sanctioned limit.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Southern . . .	6,270	18,746	25,016	19,360	5,656	7,300
Electrical . . .	2,431	5,555	7,986	6,066	1,920	2,500
Mahanadi . . .	35,838	28,387	64,225	26,045	38,180	40,000
Northern . . .	11,651	5,619	17,270	9,131	8,139	13,200
Sambalpur . . .	4,087	7,151	11,238	8,682	2,556	4,000
Ganjam . . .	29,427	1,582	31,009	30,158	851	31,950
Koraput . . .	581	409	990	454	536	1,000
Total . . .	90,285	67,449	1,57,734	99,896	57,838	..

(a) The statement is based on figures in the Divisional Accounts.

(b) Stock is reported to have been priced within the market rates.

(c) Verification of stock has been carried out and certificates of actual count from the officers concerned have been received.

(d) The total surplus stock available for sale or transfer, i.e., in excess of probable requirements of the next 12 months, amounted to Rs. 6,040 of which the Mahanadi Division had Rs. 5,091.

The Divisional officers have reported that lists of surplus stock have been submitted to the Superintending Engineer, Orissa Circle. It is desirable that the surplus materials are disposed of before they deteriorate.

5. *Common Establishment and Tools and Plant charges of the Public Works Department.*—In order to introduce a uniform procedure throughout the province, the Local Government ordered that percentage charges at the rates prevailing in Bihar (25·2 per cent. Establishment, 1·8 per cent. pensionary charges and 2 per cent. Tools and Plant charges), should be levied on all works done on behalf of other departments, Governments and private bodies.

The common establishment and tools and plant charges of the Public Works Department other than those relating to special Revenue, Navigation and Water regulation Establishments employed on purely Irrigation Works, after deduction of the percentage charges referred to above, were distributed at the close of the year among the Major Heads "41.—Civil Works—Provincial", "XIII.—Irrigation, etc.—Working Expenses", "15.—Other Revenue Expenditure, etc." and "16.—Construction of Irrigation, etc., Works", on a *pro-rata* basis, i.e., in proportion to the works expenditure under each Major Head in each unit.

Two statements showing the *pro-rata* distribution of common establishment and tools and plant charges among the above Major Heads are given below :—

(In thousands of rupees.)

Establishment Charges.

Expenditure.	41.—Civil Works—Provincial.	XIII.—Irrigation, etc., Working Expenses.	15.—Other Revenue Expenditure.	16.—Construction of Irrigation, etc., Works.	TOTAL.
1	2	3	4	5	6
Gross charges after deduction of percentage recoveries from other Departments, Governments, etc.	7,41	..	..	..	7,41
Charges by <i>pro-rata</i> distribution to the heads noted in columns 3 to 5 . . .	(—)3,12	2,11	1,00	1	..
Total Expenditure . . .	4,29	2,11	1,00	1	7,41

Tools and plant charges.

Gross charges after deduction of percentage recoveries from other Departments, Governments, etc.	52	..	..	..	52
Charges by <i>pro-rata</i> distribution to heads noted in columns 3 and 4	(—)16	11	5	..	..
Total Expenditure	36	11	5	..	52

6. *Loss to Government due to purchase of materials in excess of actual requirements.*—In a certain Division 306 tons of coal were purchased at a cost of Rs. 4,309 for test pumping tube wells, out of which 135 tons of coal worth Rs. 1,900 were found to be in excess of requirements and had to be disposed of for Rs. 675 only under the orders of the Superintending Engineer, thus resulting in a loss of Rs. 1,225 in the transaction.

As the officer responsible for indenting the coal in excess of requirements was no longer in service the Government approved the action of the Superintending Engineer in sanctioning the survey report and ordering the sale of 135 tons of surplus coal at a reduced rate. With a view to prevent a recurrence of such losses in future, the Government have also ordered that all officers whose authority extends to sanctioning the purchase of materials should understand the necessity of giving very careful consideration to their actual requirements as far as possible before placing indents for materials.

7. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1936-37.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH	
				Original Appropriation, More + Less —.	Modified Appropriation, More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS.					
ORIGINAL WORKS—BUILDINGS.					
<i>I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget—</i>					
(a) Estimated to cost above Rs. 50,000 . . . . .	..	..	..	..	..
<i>II.—Other Major Works for which specific provision was made in the Budget (Collectively)</i>	62,000	30,978	15,502	—46,498	—15,476
<i>Columns 5 and 6.—Saving is mainly due to the fact that the drainage scheme at Koraput was not ready for execution.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—</i>					
1. Extension to the Government House, Puri . . . . .	..	6,150	7,999	+7,999	+1,849
<i>Column 6.—The excess is due to the expenditure being inclusive of departmental charges while the appropriation is exclusive of the same.</i>					

	Estimate.	Expenditure upto 31st March 1937.
	Rs.	Rs.
(a) Buildings	87,460	71,792 In progress.
(b) Electrical installations	7,909	7,990 Completed.
(c) Water supply and sanitary installation	16,636	.. Shown in the detailed statement of expenditure relating to "33.—Public Health".

7. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1936-37—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	OUTLAY COMPARED WITH	
				Original Appropriation, More + Less —.	Modified Appropriation, More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>					
ORIGINAL WORKS—BUILDINGS— <i>contd.</i>					
III.—Major Works for which specific provision was not made in the Budget— <i>contd.</i>					
2. Construction of additional works in the Government House, Puri (including Electrical installation)	..	21,995	19,888	+19,888	—2,107
Column 6.—Due to savings on various sub-works which could not be foreseen in time.					
Estimate Rs. 23,000; expenditure up to 31st March 1937 Rs. 19,986; in progress.					
3. Certain additions to and alterations in the staff quarters attached to the Government House, Puri	..	11,525	11,787	+11,787	+262
Estimate Rs. 22,715; expenditure upto 31st March 1937 Rs. 22,916; in progress.					
4. Providing power plant in the Government House, Puri	..	8,357	8,647	+8,647	+290
Estimate Rs. 10,275; expenditure upto 31st March 1937 Rs. 9,371; completed.					
5. Electric installation in the old Civil Court used as Secretariat, Cuttack	..	222	205	+205	—17
Estimate Rs. 11,630; expenditure upto 31st March 1937 Rs. 9,707; in progress.					
6. Electric installation in the Kathjuri hostel used as headquarters office, Cuttack	..	100	—10	—10	—110
Estimate Rs. 7,482; expenditure upto 31st March 1937 Rs. 6,608; completed.					
7. Electric installation in the Collectorate building, Cuttack	..	89	89	+89	..
Estimate Rs. 9,723; expenditure upto 31st March 1937 Rs. 8,423; completed.					

7. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1936-37—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH	
				Original Appropriation, More + Less —.	Modified Appropriation, More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—<i>contd.</i>					
ORIGINAL WORKS—BUILDINGS— <i>concl'd.</i>					
III.—Major Works for which specific provision was not made in the Budget— <i>concl'd.</i>					
8. Construction of certain Police buildings at Mohanga . . . . .	..	..	38	+38	+38
Estimate Rs. 5,804 ; expenditure upto 31st March 1937 Rs. 5,443 ; completed.					
9. Construction of office and quarters for Sub-Registrar and his staff at Bairai (Ganjam) . . . . .	..	—55	—55	—55	..
Estimate Rs. 16,000 ; expenditure upto 31st March 1937 Rs. 16,048 ; completed.					
10. Construction of Public Works Department Sub-Divisional Officer's residence, Balasore . . . . .	..	1,788	1,522	+1,522	—266
Estimate Rs. 13,600 ; expenditure upto 31st March 1937 Rs. 12,138 ; completed.					
11. Construction of quarters for 6 Head Constables and 36 constables of the Armed Reserve, Koraput . . . . .	..	800	809	+809	+9
Estimate Rs. 47,000 ; expenditure upto 31st March 1937 Rs. 809 ; in progress.					
12. Loss on stock (Ganjam Division) . . . . .	..	..	23,841	+23,841	+23,841
<i>Columns 5 and 6.—The sanction to the estimate was accorded in December 1936 but the Executive Engineer concerned reported that the requirement of allotment could not be foreseen as the adjustment was made only in the accounts for March 1937 Supplementary.</i>					
• IV.—Minor Works (Collectively)	1,00,100	98,332	63,132	—36,968	—35,200
<i>Column 6.—The saving is mainly due to (i) late starting of works on account of the formation of Orissa as a new Province and also due to (ii) savings on estimates and to (iii) projects not being ready for execution.</i>					
Total Buildings	1,62,100	1,80,281	1,53,394	—8,706	—26,887
Deduct—Expenditure from the Fund for Orissa buildings . . . . .	..	—30,155	—32,425	—32,425	—2,270
Total	1,62,100	1,50,126	1,20,969	—41,131	—29,157

(7) DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1936-37—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH	
				Original Appropriation, More + Less —.	Modified Appropriation, More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—ORIGINAL WORKS—<i>contd.</i>					
COMMUNICATIONS.					
<i>I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget—</i>					
<i>(a) Estimated to cost above Rs. 50,000—</i>					
<i>(i) Projects financed from the Central Road Development Account—</i>					
13. Construction of a bridge between Jajpur and Jajpur Road Railway station	3,25,000	3,25,000	6,801	—3,18,199	—3,18,199
<i>Columns 5 and 6.—The saving is due to the fact that the late Bihar and Orissa Government put the project off in view of the impending separation of Orissa though they provided a sum of Rs. 3,25,000 in the budget.</i>					
Estimate Rs. 4,09,900 ; expenditure to the end of 31st March 1937 Rs. 6,801 ; in progress.					
<i>(ii) Other Projects—</i>					
14. Construction of feeder roads to connect the Parvatipur-Raipur Railway	49,500	32,027	13,646	—35,854	—18,381
<i>Columns 5 and 6.—Saving due to (1) there being no sanctioned estimate for certain sub-works, (2) certain sections of roads being transferred to the Madras Presidency and (3) the provision in the budget being in excess of actual requirements.</i>					
Estimate Rs. 2,85,900 ; expenditure to the end of 31st March 1937 Rs. 2,04,985 ; in progress.					
15. Construction of a girder bridge across the Daliumgedda on the Itika-Valasa-Jeypur road	24,000	24,300	24,180	+180	—120
Estimate Rs. 53,280 ; expenditure to the end of March 1937 Rs. 34,685 ; in progress.					
16. Extending the Vizagapatam-Anantagiri road from mile 64/5 to Araku, along the right bank of the Potal river	1,000	1,000	..	—1,000	—1,000

Columns 5 and 6.—Works transferred to the Madras Presidency.

(7) DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1936-1937—concl'd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH	
				Original Appropriation, More + Less —	Modified Appropriation, More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—ORIGINAL WORKS—concl'd.					
COMMUNICATIONS—concl'd.					
III.—Major Works for which specific provision was not made in the Budget.—					
(i) Project financed from the Central Road Development Account.—					
17. Metalling the road from Jajpur Road Railway station to Keonjhar State border			6,033	+6,033	+6,033
Column 5.—The project was not ready for execution at the time of preparation of the budget.					
Estimate Rs. 15,530 ; expenditure to the end of March 1937 Rs. 6,033 ; in progress.					
IV.—Minor Works (Collectively)	17,500	18,571	5,430	-12,070	-13,141
Column 6.—There was no sanctioned project for such works in the Koraput Agency.					
Total Communications	4,17,000	4,00,898	56,090	-3,60,910	-3,44,808
MISCELLANEOUS.					
III.—Major works for which specific provision was not made in the Budget—					
18. Improvement to Jail Nullah at Koraput		5,000	4,118	+4,118	-882
Estimate Rs. 5,700 ; expenditure to the end of March 1937 Rs. 4,118 ; in progress.					
19. Improvement to Vernon Nullah in Koraput		5,000	5,866	+5,866	+866
Column 6.—Originally a sum of Rs. 10,000 was provided for both the works 18 and 19 collectively. Subsequently, however, the combined project was split up into two different works and as each project became a primary unit, Rs. 5,000 was allotted for each in anticipation of information in respect of actual expenditure on each work, which could not be readily available, with the result that there has been saving in the one and excess in the other.					
Estimate Rs. 9,580 ; expenditure to the end of 31st March 1937 Rs. 5,866 ; in progress.					
IV.—Minor Works (Collectively)	500	252	..	-500	-252
Column 5.—The saving is due to there being no demand for such works during the year.					
Total Miscellaneous	500	10,252	9,984	+9,484	-268

Important Comments.

1. The figures of appropriation and expenditure under the head "Original Works" are as follows :—

	(In thousands of rupees.)
Original appropriation	5,79
Modified appropriation	5,91
Expenditure	2,19

The expenditure fell short of the original and the modified appropriations by Rs. 3,60 and Rs. 3,72 thousands respectively. It will be seen from the explanations given in the statement of important new works that the savings were mainly due to (1) some projects not being ready for execution, (2) the late starting of works on account of the formation of the Orissa Province, (3) want of sanctioned estimates for certain sub-works of a road project, (4) the transfer of certain sections of roads to the Madras Presidency and (5) savings on estimates for Minor Works.

2. The programme of works for the execution of which the Original provision was made in the Budget Estimate, was prepared by the Madras and the late Bihar and Orissa Governments. An examination of the programme of works actually carried out during the year under review reveals that their original anticipations proved to be far in excess of actual requirements. In one case (item 13 of the statement) the late Government of Bihar and Orissa provided a sum of Rs. 3,25,000, while the actual expenditure on the work concerned was Rs. 6,801 only.

3. In 15 out of the 19 cases of Major Works mentioned in the statement no specific provision was made in the Budget. In 12 cases the expenditure was covered by reappropriation of funds and in the remaining 3 cases (items 8, 12 and 17) necessary funds were not obtained to cover the expenditure.

FAMINE.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1.	2	3	4
	Rs.	Rs.	Rs.

43.—FAMINE.

A.—Famine Relief—

A.1.—Gratuitous relief.

O.	20,000	} 465	465	..
R.	-19,535			

Column 1.—The expenditure fell short of the original anticipations as, owing to the non-occurrence of any vicissitudes such as flood, draught, cyclones, etc., it was not necessary to give gratuitous relief to the extent originally provided for.

B.—Transfers to Famine Relief Fund.

O.	1,05,000	} 1,24,535	1,24,535	..
R.	19,535			

Column 1.—The annual assignment to the Famine Relief Fund was fixed at Rs. 1,25,000 by the Government of India (Constitution of Orissa) Order, 1936. Out of this, a sum of Rs. 20,000 was provided for direct expenditure on gratuitous relief (Sub-head A-1 above) and the balance under this head. The unspent balance under "Gratuitous relief" was therefore, reappropriated to this head for transfer to the Famine Relief Fund.

Total	1,25,000	1,25,000	..
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SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
45.—SUPERANNUATION ALLOWANCES AND PENSIONS.			
A.—Superannuation and retired allowances—			
A.-1.—Payments to pensioners	5,29,350	8,95,349	+3,65,999
<i>Column 4.—</i> Due to underestimate. The estimate was framed before the formation of the Province when it was impossible to arrive at any accurate estimate of the liability. A sum of Rs. 8,85,000 was proposed in the second Revised Estimate for 1936-37 on the basis of eleven months' actuals, but necessary appropriation was not sanctioned to cover the excess expenditure.			
A.-2.—Payments to other Governments	1,000	..	—1,000
<i>Column 4.—</i> No payment was made to other Governments on account of Orissa pensioners.			
A.-3.—Contribution to other Governments	4,79,510	1,32,470	—3,47,040
<i>Column 4.—</i> Due to overestimate. The estimate was framed before the creation of the Province when the conditions under which officers were borrowed and the actual number of officers so borrowed, from the Governments of Madras, Bihar and the Central Provinces were not known.			
B.—Compassionate allowances	1,830	4,424	+2,594
<i>Column 4.—</i> Provision proved inadequate. A sum of Rs. 5,060 was proposed in the second Revised Estimate for 1936-37 on the basis of eleven months' actuals, but necessary appropriation was not sanctioned to cover the excess expenditure.			
C.—Equated payments of commuted value of pensions (charged to capital)	26,532	..	—26,532
<i>Column 4.—</i> The Government of Orissa were exempted from repayment, out of their revenues, of their proportionate share of capital outlay incurred by the late Government of Bihar and Orissa on commutation of pensions before the 1st April 1936.			
D.—Gratuities—			
D.-1.—Write-back of payments to retrenched personnel charged to capital	879	..	—879
<i>Column 4.—</i> See the explanation under the sub-head C above.			
D.-2.—Payments from the compassionate fund	3,500	3,446	—54
D.-3.—Other gratuities	1,600	1,512	—88

SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
	2	3	4
	Rs.	Rs.	Rs.
45.—SUPERANNUATION ALLOWANCES AND PENSIONS— <i>concl'd.</i>			
E.—Pensions for distinguished and meritorious services	228	160	—68
F.—Donations to provident fund	277	997	+720
<i>Column 4.</i> —Due to there having been two subscribers to the Contributory Provident Fund instead of one provided for. A sum of Rs. 1,013 was proposed in the second Revised Estimate for 1936-37 but necessary appropriation to cover the expenditure was not sanctioned.			
G.— <i>Deduct</i> —Pension charges debitable to Irrigation . . . . .	..	—44,545	—44,545
<i>Column 4.</i> —No provision was made by the Government for the purpose.			
H.— <i>Deduct</i> —Actual amount of pensions recovered from other Governments	—1,631	..	+1,631
<i>Column 4.</i> —No recovery was made from other Governments.			
Total	10,43,075	9,93,813	—49,262

COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

See also the Audit Report

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
45.-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.			
A.—Amount transferred from 60-B.—Commutated value of pensions	73,250	38,247	—35,003

Column 4.—Mainly due to less demand for commutation of pensions than anticipated.

STATIONERY AND PRINTING.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
46.—STATIONERY AND PRINTING.			
A.—Government Press—			
Orissa Secretariat Press—			
A.-1.—Pay of Establishment—			
O.	24,888	24,570	20,770
R.	—318		
			—3,800
<i>Column 4.</i> —Savings due to less payments to compositors than anticipated.			
A.-2.—Allowances	1,500	1,876	+376
<i>Column 4.</i> —Due to a misclassification in the administrative office. This increase was not noticed till after the year.			
A.-3.—Contingencies—			
O.	63,100	39,918	16,830
R.	—23,182		
			—23,088
<i>Columns 1 and 4.</i> —Savings due to the fact that the Government Press undertook to print many items which were intended to be printed at private presses, the charges on account of which were being debited to contingencies in North Orissa.			
A.-4.—Stores—			
O.	6,000	29,500	29,188
R.	23,500		
			—312
<i>Column 1.</i> —Due partly to the purchase of additional press materials owing to the expansion of the Press and partly to payment to the Bihar Government for the supply of types.			
A. 5.—Collectorate Press, Chatrapur	2,900	2,802	—98
Cost of Printing work done by other Governments—			
A. 6.—Payments to the Governments of Bihar and Madras for supply of forms	70,900	53,423	—17,477
<i>Column 4.</i> —The saving is mainly due to the fact that final settlement regarding all claims could not be arrived at between the Government of Orissa and the Government of Bihar and an on account contribution of 70 per cent. of the budget provision was paid to the latter Government in 1936-37.			
A.-7.—Overprinting of Legal Practitioners' Certificate and Cattle Pound Kabuliyat stamps at the Government Press, Gulzarbagh	15	15	..
A.-8.—Printing work done at the Central Government Press for Provincial Government	—	49	+49

STATIONERY AND PRINTING.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
46.—STATIONERY AND PRINTING—concl'd.			
	Rs.	Rs.	Rs.
B.—Purchase of stationery stores	56,605	43,533	—13,072
<i>Column 4.—See the explanation under A-6 above.</i>			
C.—Purchase of Plain paper to be used with stamps	8,300	5,810	—2,490
<i>Column 4.—See the explanation under A-6 above.</i>			
D.—Printing at Private Presses	4,000	..	—4,000
<i>Column 4.—The provision was made for the South Orissa districts on the basis of the previous years actuals. But no expenditure on outside printing was incurred during the year 1936-37.</i>			
E.—Discount on plain paper	1,600	1,308	—292
F.—Refunds . . . . .	..	..	..
	(a)		
TOTAL	2,39,808	1,75,604	—64,204

NOTE.

The net saving under the final grant was 26·7 per cent. The savings occurred mostly under the sub-heads A3, A6 and B.

(a) A sum of Rs. (—) 100 was shown as "Deduct—Refunds" under "XXXIV—Stationery and Printing" in the Budget Estimates. It has not been included in the column for "Final Grant" as it has not been shown in the grant authenticated by His Excellency the Governor.

MISCELLANEOUS.

See also the Audit Report.

Major Head and sub-head.	Final Grant	Actual Expenditure
1	2	3
	Rs.	Rs.
47.—MISCELLANEOUS.		
A.—Cost of books and periodicals—		
A.-1.—Indian Law Reports and Legislative Publications	5,400	6,511
<i>Column 4.</i> —Due to the adjustment of two book debits amounting to which no provision was made.		
A.-2.—Other Publications—		
R.	32	32
B.—Donations for charitable purposes—		
O.	181	310
R.	129	
C.—Travelling allowances of officials and non-officials attending durbars	150	152
D.—Contributions—		
O.	47,599	42,859
R.	—4,740	
<i>Column 4.</i> —Due to the payment of less contribution than anticipated (i) to the Port Fund to meet its deficit on account of increase in its receipts and expenditure and (ii) to the Post Offices as their working deficit of 1936-37 was for the past years on the basis of which provision was made.		
E.—Charges on account of European Vagrants—		
O.	110	125
R.	15	
F.—Petty Establishments—		
F.-1.—Circuit Houses—		
O.	4,744	7,221
R.	2,477	
<i>Column 1.</i> —Mainly due to (1) the purchase of furniture for the Belasore Court and (2) the increased expenditure on lighting and electric current, on repairs and on gardening, on account of frequent occupation of the Cuttack Circuit by His Excellency the Governor and other High officials.		
<i>Column 4.</i> —Due to the adjustments after the close of the financial year of book debits on account of telephone rent, trunk calls and electric current rent for the Circuit house and the Forest Rest house.		
F.-2.—Secretariat buildings establishment	1,839	1,786
G.—Rewards for destruction of wild animals	2,680	1,582
<i>Column 4.</i> —Fewer rewards paid due to the number of wild animals killed less than anticipated.		

MISCELLANEOUS.

Major Head and sub-head	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47.—MISCELLANEOUS— <i>concl'd.</i>			
H.—Irrecoverable temporary loans written off—			
O.	6,800	742	72
R.	—6,058		
<i>Columns 1 and 4.</i> —Remissions were less than anticipated.			
I.—Miscellaneous and unforeseen charges—			
O.	1,100	866	24
R.	—234		
<i>Column 4.</i> —A fluctuating head. No accurate estimate is possible.			
J.—Miscellaneous durbar charges—			
O.	10,078	20,829	14,634
R.	10,751		
<i>Columns 1 and 4.</i> —The addition made on the 31st March 1937 for the purchase of saluting battery and certain other articles in connection with the Durbar not originally provided for, proved excessive owing to the delay on the part of the Ordnance Department in the despatch of part of the saluting battery and to the non-receipt before the close of the financial year of all the articles indented for.			
K.—Miscellaneous charges for the treatment of patients at the Pasteur Institute		323	241
L.—Refunds			27,504
<i>Columns 1 and 4.</i> —A sum of Rs. (—) 11,700 has been shown against "Deduct—Refunds" under "XXXV—Miscellaneous" in the Budget Estimates. The sum has not been included in the Final Grant as it has not been shown under the grant authenticated by His Excellency the Governor.			
Excess mainly due to more refunds of lapsed deposits than anticipated.			
	Total	83,376	1,00,761
			+17,385

NOTE.

Administration of the Grant.—The net excess over the final grant was 20·8 per cent. Sub-head L—Refunds mainly contributed to the excess which was due partly to the non-inclusion of the provision for refunds in the grant authenticated by His Excellency the Governor and partly to more refunds of lapsed deposits than anticipated. Expenditure under several sub-heads is of a fluctuating nature and difficult to estimate and control.

CAPITAL OUTLAY ON FORESTS.

Major Head and sub-head.	Final Grant.	Actual Expenditure.
1	2	3
	Rs.	Rs.
52.-A.—CAPITAL OUTLAY ON FORESTS NOT CHARGED TO REVENUE.		
A.-1.—Organisation, improvement and extension of Forests—		
O.	300	335
R.	35	
A.-2.—Communications and buildings—		
O.	4,894	7,817
R.	2,923	
<i>Column 1.</i> —Due to the construction of a necessary house for a subordinate.		
A.-3.—Livestock, stores and Tools and Plant—		
O.	5,650	9,900
R.	4,250	
<i>Column 1.</i> —Due to the purchase of equipments for new offices and instruments and furniture for the rest houses in the Ganjam Division.		
A.-4.— <i>Deduct</i> —Amount Financed from Revenue .	—10,844	—17,031
<i>Column 4.</i> —Mainly due to funds not having been provided for the (i) Survey of villages, (ii) Construction of important houses and a well for subordinates and purchase of equipment for new rest houses in the Ganjam Division.		
Total—52.-A.—Capital Outlay on Forests	7,208	..

NOTE.

Administration of the Grant.—No reappropriation was made under sub-head A.-4 corresponding to the reappropriations under the sub-head to A.-3. This accounted for the saving under the capital head.

COMMUTED VALUE OF PENSIONS.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
60.-B.—COMMUTED VALUE OF PENSIONS.			
A.—Commutated value of Pensions	73,250	38,247	—35,003
<i>Column 4.—Mainly due to less demand for commutation of pensions than anticipated.</i>			
B.— <i>Deduct</i> —Capital portion of equated payments out of revenue	—22,220	..	+22,220
<i>Column 4.—See the note below.</i>			
C.— <i>Deduct</i> —Commutated value of pensions financed from ordinary revenues	—73,250	—38,247	+35,003
<i>Column 4.—See the explanation under the sub-head A above.</i>			
TOTAL	—22,220	..	+22,220

NOTE.

The net excess over the final grant is attributable to the sub-head B. At the time of the preparation of the Budget Estimates for 1936-37 it was assumed that the Government of Orissa would be liable for a proportionate share of the capital expenditure incurred by the late Government of Bihar and Orissa on commutation of pensions before the 1st April 1936, but subsequently they were exempted from this liability.

PAYMENTS TO RETRENCHED PERSONNEL.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.

61.—PAYMENTS TO RETRENCHED PERSONNEL.

A.—Payments to retrenched personnel—Non-commercial Departments		150	+150
--	--	-----	------

Column 4.—A sum of Rs. 150 was proposed in the second Revised Estimate for 1936-37, but necessary appropriation was not sanctioned to cover the expenditure.

B.—Deduct—Repayments out of revenue	—929		+929
-------------------------------------	------	--	------

Column 4.—When the Budget Estimates for 1936-37 were framed, it was assumed that the Government of Orissa would be liable for a proportionate share of the capital expenditure incurred by the late Government of Bihar and Orissa for payments of gratuities to retrenched personnel before 1st April 1936, but subsequently they were exempted from the liability.

TOTAL	—929	150	+1,079
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LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.			
A.—Advances to cultivators—			
O.	1,50,800	1,48,428	97,571 —50,857
R.	—2,372		
<i>Column 4.</i> —Due to the fact that demands for loans from cultivators were less than anticipated.			
B.—Loans to District Boards and other authorities .	340	340	..
Total .	1,48,768	97,911	—50,857

NOTE.

Administration of the Grant :—The net saving under the final grant was 34·2 per cent. The large saving under the sub-head A was due to circumstances which could not be foreseen.

ADVANCES FROM THE PROVINCIAL LOANS FUND
(REPAYMENT).

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
•1	2	3	4
	Rs.	Rs.	Rs.
ADVANCES FROM THE PROVINCIAL LOANS FUND (REPAYMENT).			
A.—Advances from the Provincial Loans Fund	392	+392

Column 4.—Represents the amount paid towards repayment of the loan taken for the construction of a bridge over the Kolab river.

FAMINE RELIEF FUND

See also the Audit Report.

Major Head and sub-head.	[Final Grant.	Actual Expenditure.]	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Famine Relief Fund—			
A.1.—Payment of advance interest on Securities	6,713	+6,713
<i>Column 4.—See remarks under the sub-head B below.</i>			
B.—Investment Account—Purchase of securities.	6,25,322	+6,25,322
<i>Column 4.—The controlling officer has explained that as the exact accounting procedure for the investments of amounts in the Famine Relief Fund was not known, no steps could be taken to provide funds by reappropriation before the close of the year.</i>			
Total	6,32,035	+6,32,035

**TRANSFERS FROM THE FAMINE RELIEF FUND
(REPAYMENT).**

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
TRANSFERS FROM THE FAMINE RELIEF FUND (REPAYMENT).—			
A.—Advances from the Famine Relief Fund for financing the Provincial Loan Account	1,24,131	..	-1,24,131
<i>Column 4.—See note below.</i>			
B.—Advances from the Famine Relief Fund for financing commutation of pensions.	22,220	..	-22,220
<i>Column 4.—See note below.</i>			
Total	1,46,351	..	-1,46,351

NOTE.

When the budget estimates for 1936-37 were framed, it was assumed that the Government of Orissa would repay to the Famine Relief Fund a proportionate share of the loans which were issued before 1st April 1936 from the excess balance in the Fund of Bihar and Orissa to finance the Provincial Loan Account and commutation of pensions; and provision of Rs. 1,46,351 was accordingly made for the repayment of the principal portion of the advances from the Fund. But subsequently the Government of Orissa were exempted from these payments.

SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.			
A.—Subventions	3,25,000	12,834	—3,12,166

Column 4.—Due to less expenditure on road development projects owing to the delay in the preparation of detailed estimates.

NOTE.

1. As a result of the recommendation of the Indian Road Development Committee an extra duty of customs and excise is levied on motor spirit, the proceeds of which are earmarked for credit to the Road Development Fund. Portions of the Fund are allocated to Provincial Governments and others for expenditure on special schemes of road development and other specified objects approved by the Governor-General-in-Council with the advice of the Standing Committee for Roads. These subventions are made in the ratio which the consumption of taxed motor spirit in each area bears to the total consumption in India during the preceding year. Under the terms of the Resolution adopted by the Central Legislature in February 1937, the portions allocated to Governors' provinces are to be retained by the Governor-General-in-Council until they are actually required for expenditure. The whole or a part of the portions of Road Fund allocated to a Province is liable to resumption in certain circumstances by the Governor-General-in-Council.

2. The balance to the credit of the Provincial Road Fund or any allocation made thereto does not lapse at the end of the financial year. The expenditure met from the Fund is subject to the ordinary rules and requires the vote of the Legislature.

3. Under the resolution adopted by the Central Legislature in April 1934, as amended by the resolution adopted by them in February 1937, it is permissible *inter alia* to utilise in special cases the provincial allotments towards the maintenance of roads and bridges as well as the charges, including the cost of establishment, connected with the preparation of schemes of road development or with the administration of Provincial Boards of communications.

4. The subventions made from the Central Road Development Fund to Provincial Governments are credited to the head "Subventions from the Central Road Development Account" in the accounts of the province. The actual expenditure incurred from time to time is charged to the head "41—Civil Works" under separate detailed heads subordinate to the minor heads "Communications" and "Grants-in aid". At the same time an equivalent amount is transferred month by month by debit of the deposit head "Subventions from the Central Road Development Account" to the credit of the head "XXX—Civil Works".

5. A statement of transactions relating to the Provincial branch of the deposit head "Subventions from the Central Road Development Account" to the end of 1936-37 is furnished below :—

	Opening Balance.	During 1936-37.	Total.
	Rs.	Rs.	Rs.
<i>Receipts.</i>			
Allotment from the Central Road Development Account—			
(1) Ordinary	79,186	41,446	1,20,632
(2) Special grant from the Reserve . . . . .	..	12,834	12,834
Total	79,186	54,280	1,33,466

<i>Payments.</i>			
Expenditure on Road Development Works—			
(1) Ordinary . . . . .	..	..	..
(2) Special grant from the Reserve . . . . .	..	12,834	12,834
Total . . . . .	..	12,834	12,834

<i>Balance.</i>			
(1) Ordinary	79,186	41,446	1,20,632
(2) Special . . . . .	..	..	..

6. The total commitments at the close of the year in respect of works the cost of which is to be met from the account amounted to Rs. 4,12,596 as shown below :—

Estimated amount of works in progress	Rs. 4,25,430
Expenditure to end of 1936-37	12,834
Commitments	4,12,596

7. The detailed statement of expenditure on important new works from the Road Development Account has been furnished under "41.—Civil Works."

SUSPENSE.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

SUSPENSE.

A.—Suspense	1,30,000	20,522	—1,09,478
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This head is intended mainly for temporarily accommodating such transactions as cannot at once be taken to final heads of accounts either because they are imperfectly described or because the relevant payment, recovery or adjustment is awaited.

Column 4.—A fluctuating head. No accurate estimate is possible.

DEPOSIT ACCOUNT OF GRANTS MADE BY THE IMPERIAL COUNCIL
OF AGRICULTURAL RESEARCH.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

GRANTS MADE BY THE IMPERIAL COUNCIL
OF AGRICULTURAL RESEARCH.

A.—Expenditure out of the grants	18,500		—18,500
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Column 4.—The Provision of Rs. 18,500 was made in the expectation that the Rice Research Station at Berhampur would be taken over by the Government of Orissa from April 1936 but later on it was decided that the work would remain under the control of the Government of Madras.

NOTE.

1. Grants made to the local Government by the Imperial Council of Agricultural Research for agricultural and other allied experiments are, in the first instance, credited to this deposit head. The actual expenditure out of these grants is treated as provincial expenditure and recorded under the relevant service heads in the first instance which is wiped out at the end of the year by transferring an equivalent amount from the deposit head.

2. During the year 1936-37 no grant was paid to the Government of Orissa by the Imperial Council of Agricultural Research for research work. The expenditure of Rs. 537 incurred by Government in respect of the Cuttack Rice Research Station was met from the provincial revenues (see sub-head A-8 under "Agriculture").

**DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT
AND IMPROVEMENT OF RURAL AREAS.**

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.			

A.—Expenditure out of the grant	1,58,800	1,01,943	—56,857
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Column 4.—No explanation for the saving has been furnished by the controlling officer as yet.

NOTE.

As a result of the financial adjustments between the Governments of Bihar, Madras, and Orissa, the Government of Orissa received from the Governments of Madras and Bihar a sum of Rs. 2,74,138(a) being their proportionate share of unspent balances of the grants made by the Government of India before the 1st April 1936, for economic development and improvement of rural areas.

Grants received by the Orissa Government can be utilised on schemes approved by the Government of India. Any part of the grant not spent on approved schemes would be liable ultimately to revert to the Government of India.

2. The grants received by the Orissa Government and the expenditure from the grant have been brought to account directly under the Deposit head "Deposit account of grants for the economic development and improvement of rural areas" in the provincial section of the accounts.

3. The details of expenditure from the grant are given below :—

	Rs.
1. Rural water supply	46,144
2. Village communications	55,399
3. Discretionary grants by District Officers	400
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Total	1,01,943
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4. No amount was contributed either by the Government of India or the Provincial Government during the year 1936-37. The unexpended balance at the end of the year was, therefore, Rs. 1,72,195.

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5. It is certified that out of the sum of Rs. 1,01,943 spent during the year 1936-37, detailed accounts have been received for Rs. 35,456 and this amount was duly spent on the objects for which the grants were made.

For the balance of Rs. 66,487 which have been drawn by the District and the Sub-Divisional Officers detailed accounts are awaited.

6. The Accountant-General, Bihar, has reported that during the year 1935-36 a sum of Rs. 32,082 was granted for Rural Development Works in the Orissa Division of the province of Bihar and Orissa. Of this, a sum of Rs. 14,133 only has been adjusted in the Bihar books upto now, leaving a balance of Rs. 17,949. The Accountant-General, Bihar, is in correspondence with the Government of Orissa regarding the settlement of this amount.

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

See also the Audit Report.

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
GRANTS FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.			
A.—Expenditure out of the grant	2,363	+2,363

Column 4.—The controlling officer has stated that when Government sanctioned Rs. 5,284 for expenditure against the grant made by the Government of India for the development of the handloom industries, it was assumed that no action for reappropriation or supplementary grant to cover the expenditure was necessary and that it would suffice if necessary provision were made in the Revised Budget Estimates for 1936-37 as directed by Government.

NOTE.

1. With a view to developing the handloom industries in the Provinces the Government of India have decided to give financial assistance to the local Government in the shape of grants-in-aid from Central Revenues for a period of five years from the 1st November 1934 to the 31st October 1939. The grants when made merge into the provincial balance and any unspent balances of grants remaining at the end of the financial year do not lapse to the Government of India but remain merged in the provincial balances to be utilised on expenditure on approved schemes in subsequent years.

2. The grants made by the Government of India to the Provincial Governments are in the first instance credited to the deposit head "Deposit account of grants from the Central Government for the development of handloom industries". The actual expenditure incurred on schemes approved by the Government of India is treated as provincial expenditure and recorded under the relevant service heads (*vide* sub-head A-16 under "Industries"), and at the end of the year necessary transfer from this deposit head to the revenue heads, corresponding to the service heads under which the expenditure is recorded, is made to the extent of the actual expenditure incurred during the year.

