

P-3
GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS

1939-40

AND

THE AUDIT REPORT

1941



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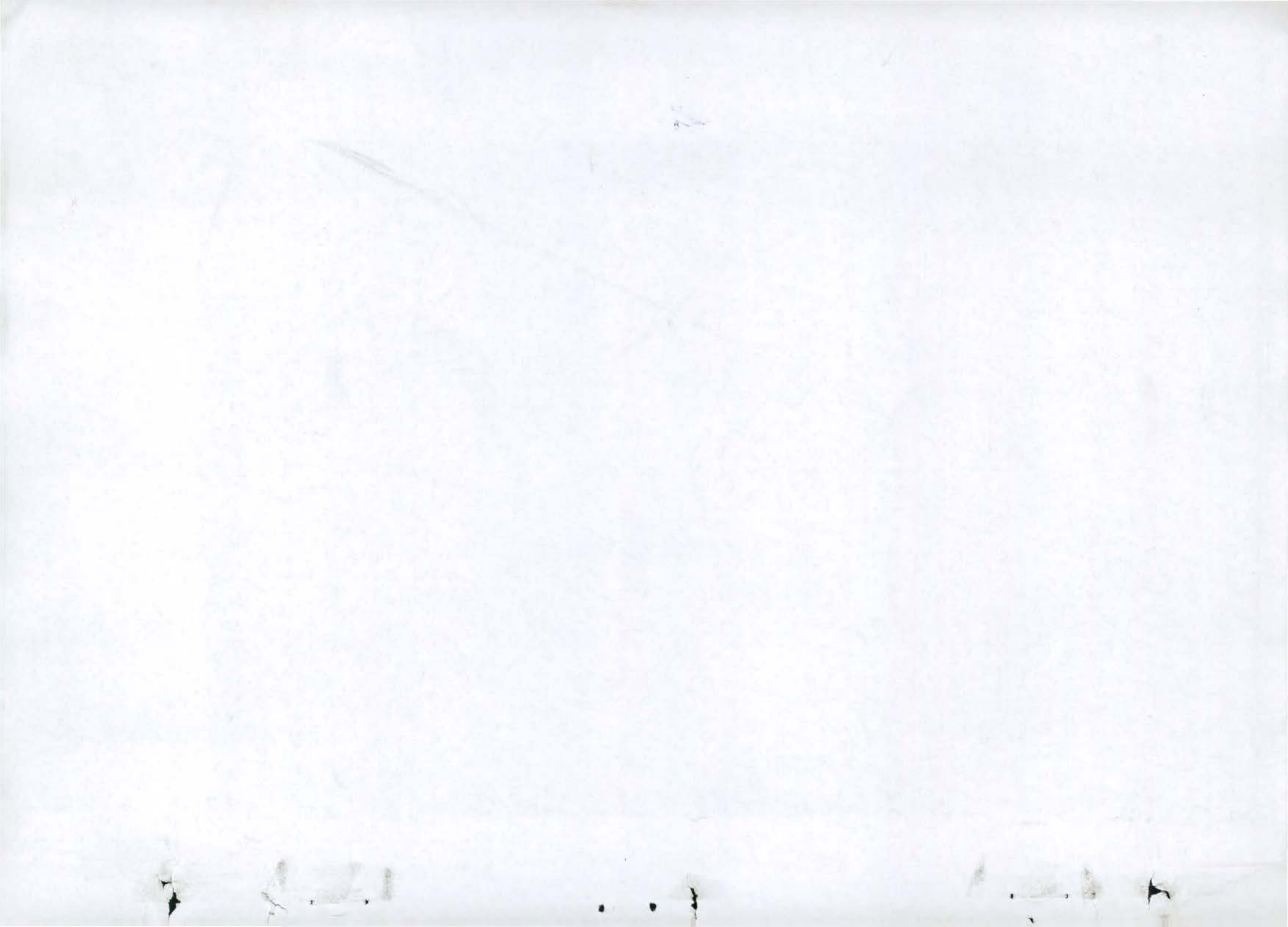


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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Orissa and the Audit Report is prepared in accordance with paragraph 13(1)(i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, 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 also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Government of Orissa submitted under sub-section (4) of Section 170 of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor to be laid before the Provincial Legislative Assembly:

2. His Excellency the Governor of Orissa assumed to himself by Proclamation on the afternoon of the 6th November, 1939, all powers vested in the Provincial Legislature and suspended the operation of certain sections of the Government of India Act, 1935. These Appropriation Accounts and the Audit Report are based primarily on the grants as originally voted by the Legislative Assembly; but the final appropriations are those approved by His Excellency the Governor and are in the same form as the original schedule of authorised expenditure authenticated by him. These changes have not affected the usual procedure for the control of expenditure and appropriation audit save to the extent that His Excellency the Governor has taken the place of the Legislative Assembly as the proper authority competent to sanction a supplementary grant so far as voted expenditure is concerned. Expenditure which is not 'charged' has accordingly been designated as 'voted or authorised' in these accounts.

3. In order that only agreed statements of fact and completed cases may be included in the report, a convention has been established between the Auditor General and the Government of Orissa whereby cases relating to any previous year which have become ripe for inclusion since the writing of the last report are included in the report of the first convenient year.

4. The cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.



PART I.

AUDIT REPORT, 1941.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF THE TOTAL DEMAND PLACED BEFORE THE LEGISLATIVE ASSEMBLY.

The annual financial statement of estimated receipts and expenditure of the Province of Orissa for the financial year 1939-40 was laid before the Legislative Assembly on the 25th February, 1939. The statement included Rs. 33,78,620 representing the several sums required to meet expenditure charged upon the revenues of the Province and Rs. 1,72,82,718 required to meet other expenditure. Though the Assembly each year gets a complete picture of receipts and expenditure it is not required to vote on several items of expenditure which are charged upon the revenues of the Province. The votable portion of expenditure of Rs. 1,72,82,718 was, therefore, submitted to the Legislative Assembly in the form of twenty-nine demands for grants and the Legislative Assembly assented to all the demands without any reduction. The grants thus made and the several sums required to meet the expenditure charged upon the revenues of the Province were specified in a schedule which was authenticated by His Excellency the Governor of Orissa on the 30th March, 1939, under Section 80(1) of the Government of India Act, 1935.

The subventions from the Central Government towards Orissa Buildings with accrued interest on investments are taken to deposit through the head "63—Extraordinary charges." As this requires legislative approval, in 1938-39 the amount was voted by a supplementary grant. In 1939-40, however, such amounts as well as a sum of Rs. 5 lakhs proposed to be set apart from revenue for the creation of a fund for village development were included in a new demand for grant (Grant No. 27—Extraordinary charges). The total number of demands for grants thus increased from 28 in 1938-39 to 29 in the year under report.

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. One supplementary schedule of authorised expenditure was authenticated by His Excellency the Governor on the 13th September, 1939. It

Included twenty-seven supplementary grants aggregating Rs. 3,22,826 voted by the Legislative Assembly and one supplementary appropriation of Rs. 8,400 to meet the expenditure charged on the revenues of the Province. Besides this, two supplementary estimates of expenditure were authorised by His Excellency the Governor on the 26th February, 1940 and the 28th March, 1940, in pursuance of the provisions of paragraph 3 of the Proclamation issued on the afternoon of the 6th November, 1939, under Section 93 of the Government of India Act, 1935. These estimates embodied sixteen supplementary grants aggregating Rs. 2,51,664 and eleven supplementary charged appropriations amounting to Rs. 38,349. There were also included in the supplementary schedules six other supplementary grants, four voted by the Legislative Assembly and two authorised by His Excellency the Governor in respect of new items of service the expenditure on which, however, was proposed to be met wholly from savings available within the grants. The net supplementary grant was in consequence *nil* in each case.

GENERAL RESULTS OF APPROPRIATION AUDIT.

3. The following statement compares the total voted or authorised grants and charged appropriations for the year under report with the total disbursements :—

Particulars.	Charged.	Voted or authorised.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislative Assembly . . . . .	..	1,72,82,718	1,72,82,718
(b) Appropriations to meet expenditure charged on the revenues of the Province	33,78,620	..	33,78,620
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislative Assembly . . . . .	..	3,22,826	3,22,826
(b) Authorised by His Excellency the Governor . . . . .	..	2,51,664	2,51,664
(c) Appropriations to meet expenditure charged on the revenues of the Province	46,749	..	46,749
3. Net aggregate Grant or Appropriation	34,25,369	1,78,57,208	2,12,82,577
4. Aggregate disbursements	32,71,358	1,61,57,488	1,94,28,846
5. Less (—) than granted	—1,54,011	—16,99,720	—18,53,731
6. Percentage of 5 to 3	4.49	9.52	8.71

4. *Savings on voted or authorised grants.*—Savings occurred in 27 out of 29 voted or authorised grants. A list of the more important cases is given below :—

Number and 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—Land Revenue	4,35,058	..	4,35,058	3,60,304	74,754	17.18
11—Scientific Departments	21,560	..	21,560	1,570	19,990	92.72
14—Public Health	2,87,802	..	2,87,802	2,54,733	33,069	11.49
17—Co-operation	1,99,392	18,561	2,17,953	1,98,267	19,686	9.03
18—Industries	2,46,590	15,946	2,62,536	2,36,161	26,375	10.05
20—Civil Works	20,34,324	1,34,600	21,68,924	17,28,927	4,39,997	20.29
21—Civil Works—Expenditure in connection with Capital construction	3,03,959	..	3,03,959	1,16,698	1,87,261	61.61
25—Stationery and Printing	2,68,050	..	2,68,050	2,33,108	34,942	13.04
27—Extraordinary charges	8,94,954	..	8,94,954	3,94,957	4,99,997	55.87
29—Loans and Advances by Provincial Governments	3,02,340	..	3,02,340	2,59,044	43,296	14.32

Brief reasons for the savings are given below :—

Grant No. 1.—Deviation from original programme and the late starting of settlement operations in some blocks in the Ganjam district chiefly accounted for the savings.

Grant No. 11.—The lump provision of Rs. 20,000 for the museum was not utilised as the scheme for the museum was not drawn up and approved during the year.

Grant No. 14.—Less contributions were paid to District Boards and Municipalities for water supply, sewerage and drainage schemes and the grant of Rs. 10,100 to the Cuttack Municipality was not made for want of an approved scheme.

Grant No. 17.—The savings were mainly due to the deputation of fewer Sub-Deputy Collectors to work as agents in charge of Central Co-operative Banks, non-appointment of staff sanctioned for the reorganisation and rehabilitation schemes and non-payment of grants and subsidies to the Provincial Co-operative Bank and backward castes societies.

Grant No. 18.—Certain vacancies were unfilled, smaller contributions were paid to other Governments and private associations and certain schemes were not in full operation during the year.

The excess under item (1) was due to the change in classification of certain payments from "charged" to "voted or authorised" (*vide* paragraph 2 of the notes below Grant No. 19).

The excess under item (2) was occasioned by the smaller credit of pensionary charges to this head by debit to Irrigation.

8. *Excesses over charged appropriations.*—The charged appropriations were exceeded in the following cases. The excesses require to be regularised.

Number and name of appropriation.	Original appropriation.	Supplement-ary appropriation.	Final appropriation.	Expenditure.	Excesses.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) 1—Land Revenue	180	10,970	11,150	12,009	859
(2) 20—Civil Works	23,000	16,513	39,513	39,858	345
(3) 24—Pensions	5,90,819	..	5,90,819	5,98,074	7,255

Item 1.—The excess was due to the payment of leave-salary contribution which was not provided for.

Item 2.—Expenditure on repairs to the Government House and the residence of the Secretary to His Excellency the Governor exceeded the provision.

Item 3.—More debits than were anticipated were passed on by Bihar in March, 1940, on account of Orissa's share of contribution payable under Section 156 of the Government of India Act, 1935.

9. *Excesses over voted or authorised grants and charged appropriations as compared with previous years.*—The following table compares the number and amount of excesses over final grants or appropriations during the year under report with those of two previous years:—

Year.	Voted.		Charged.	
	Number of cases of excess.	Amount involved.	Number of cases of excess.	Amount involved.
1	2	3	4	5
		Rs.		Rs.
1937-38	3	7,11,765	3	2,762
1938-39	1	14,677	2	2,148
1939-40	2	46,421	3	8,459

Nominally there has been an increase in the number of cases of excess in both the voted or authorised and charged sections during the year under report as compared with the year 1938-39, with corresponding increases in the total amounts. But of the two cases of excess in the voted section, one related to Grant No. 19 and was solely due to the change in classification of a sum of Rs. 44,712 from "charged" to "voted or authorised" as

Grant No. 20.—The large divergence between provision and expenditure under the grant was mainly due to delayed commencement of some works, slow progress of work, the withholding of work to a contractor pending the testing of a bridge, smaller grants for works for communications and non-payment of a grant for the construction of a hospital.

Grant No. 21.—The smaller expenditure was primarily due to projects not maturing to the extent anticipated and the late completion and postponement of certain other works pending decisions regarding them and other matters.

Grant No. 25.—Underspending was chiefly caused by the non-availability of stationery articles owing to the war and also by smaller purchases by the Governments of Madras and Bihar for supply of stationery and forms.

Grant No. 27.—The subsequent decision of Government not to create a fund for village development for the present led to the underspending on the grant.

Grant No. 29.—The savings were mainly due to non-payment of a projected loan to the Provincial Co-operative Land Mortgage Bank.

5. *Savings on charged appropriations.*—Savings also occurred on 17 heads in charged appropriations. The more important of these are detailed below :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) 8—Administration of Justice	2,13,576	..	2,13,576	1,75,028	38,548
(2) 10—Police	2,11,605	..	2,11,605	1,79,648	31,957
(3) 19—Charges on account of Motor Vehicles Acts and Miscellaneous Departments	39,900	6,400	46,300	250	45,850

The savings are briefly explained below :—

Item 1.—The savings were mainly due to the payment of a smaller contribution than anticipated to the Government of Bihar for the B. & C. at Patna and also to one of the posts of District and Sessions Judge being held by an officer whose pay was voted.

Item 2.—The appointment of voted officers as officiating Superintendants of Police and a change of incumbents of joint cadre officers of the B. & C. Police accounted in the main for the savings.

Item 3.—The large saving was the result of the change in classification of certain payments to local bodies from "charged" to "voted or sanctioned" (vide paragraph 2 of the notes below Grant No. 19).



... savings on the voted or authorised grants and charged appropriations (separately and combined) as compared with previous years.—The statement below shows the net savings in grants and appropriations in the year under report as compared with those in previous years.

	Final appropriations and grants.	Savings.	Percentage of Savings.
1	2	3	4
<i>Charged.</i>	Rs.	Rs.	
	36,76,599	3,38,262	8-96
	37,81,226	3,30,660	8-74
	34,25,369	1,54,011	4-49
<i>Voted.</i>			
	1,54,74,381	4,06,520	2-6
	1,73,81,435	17,17,559	9-88
	1,78,57,208	16,99,720	9-52
<i>Charged and Voted.</i>			
	1,92,50,980	7,44,782	3-9
	2,11,62,661	20,48,228	9-67
	2,12,82,577	18,53,731	8-71

The figures above indicate an improvement in the charged section during the year under report. The percentage of savings of 4-49 in this section would have been reduced to 3-15, had not a change in classification from "charged" to "voted or authorised" been made of certain payments to various bodies during the year as explained in paragraph 2 of the notes under Grants Nos. 13 and 19. There was only a slight decrease in the percentage of savings in the voted or authorised section as compared with the year 1938-39. The savings, however, included a sum of Rs. 5 lakhs which remained unutilised owing to a decision not to constitute the fund for village development during the year. But for this factor the percentage of saving would have been 6-72 only.

Excesses over voted or authorised grants.—During the year under report there were two cases of excesses over voted or authorised grants. These excesses require to be regularised.

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excesses.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
19—Charges on account of Motor Vehicles Acts and Miscellaneous Departments	16,967		16,967	60,854	43,887
24—Pensions	5,95,130	17,296	6,12,426	6,14,960	2,534

to the payment of a small amount of Bihar for the High District and Sessions Judges. Officers as officiating Superintendents and joint cadre officers of the ... savings. It is the change in classification from "charged" to "voted or authorised" (Grant No. 19).



already pointed out in paragraph 7 above. But for this change there would have been one case of excess only and the total expenditure would have exceeded the grant by Rs. 2,534. This figure compares favourably with that of 1938-39.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. (a) *Voted or authorised.*—The budget estimates for the year 1939-40 included a provision of Rs. 172.82 lakhs in the voted section against which the expenditure actually incurred amounted to Rs. 161.57 lakhs, showing a saving of Rs. 11.25 lakhs or 6.51 per cent of the original provision as compared with the corresponding percentage of 2.26 in 1938-39. This net saving was the cumulative effect of savings under several grants amounting to Rs. 13.74 lakhs and excesses under a few others of Rs. 2.49 lakhs. Supplementary grants aggregating Rs. 5.74 lakhs increased the net saving to Rs. 16.99 lakhs or 9.52 per cent of the final grant as against 9.88 per cent of the previous year. The excesses over the original grant were all covered by supplementary grants except in two cases (Grant No. 19 and Grant No. 24).

About 77 per cent of the savings on the original provision was composed of Grant No. 1—Land Revenue (Rs. 0.74 lakhs) Grant No. 20—Civil Works (Rs. 3.05 lakhs), Grant No. 21—Civil Works—Expenditure in connection with Capital Construction (Rs. 1.87 lakhs) and Grant No. 27—Extraordinary charges (Rs. 5.00 lakhs). Similarly, these savings were responsible for nearly 68 per cent of the savings on the final grant. The reasons for the saving under these grants have been given in paragraph 4 *ante*. The large savings under Grants Nos. 20 and 21 were mainly due to the delay in according administrative approval, postponement of works due to projects not being ready for execution, and want of decision regarding sites and other preliminary details—factors which contributed towards substantial savings in the past *viz.* in 1938-39 and 1937-38. The lump sum deductions provided under these grants for probable savings proved also entirely inadequate as in previous years. The Accounts Committee which examined the Appropriation Accounts, 1937-38 and the Audit Report thereon observed that the final decision regarding preliminary details should be settled before administrative approval was given and that ordinarily projects should not be put in the budget until administrative approval had been accorded to the work. If the procedure be adopted the variations between estimates and actuals would perhaps be minimised.

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(b) *Charged.*—The total original charged appropriation for the year under review was Rs. 33.79 lakhs but actual expenditure fell short of this provision by Rs. 1.08 lakhs. The saving on the original provision was thus 3.17 per cent against 8.29 per cent. of the year 1938-39. Supplementary appropriations of Rs. 0.46 lakhs increased the saving to Rs. 1.54 lakhs or 4.49 per cent of the final appropriation against 8.74 per cent of the previous year. The bulk of the savings on the original as also on the final appropriation occurred under the heads "Administration of Justice", "Police" and "Charges on account of Motor Vehicles Taxation Acts". The reasons for the savings have been explained in paragraph 5 above.

(c) *Voted or authorised and Charged combined.*—In the voted or authorised and charged sections taken together the net saving on the final provision was 8.71 per cent against 9.67 per cent in the preceding year. Out of the 30 heads included in the schedules of authorised expenditure authenticated by His Excellency the Governor for 1939-40 five heads disclosed variations of less than 2 per cent, ten between 2 and 5 per cent and five between 5 and 10 per cent. There were seven cases in which the savings ranged from 10 to 20 per cent. Of the three remaining cases Grant No. 21—Civil Works—Expenditure in connection with Capital Construction showed a saving of 61.61 per cent, Grant No. 27—Extraordinary Charges, 55.87 per cent and Grant No. 11—Scientific Departments, 92.72 per cent. The explanations for these wide variations between estimates and actuals have been given in paragraph 4 above.

CONTROL OVER EXPENDITURE.

11. Control over expenditure consists in securing as close an approximation as possible between the actual expenditure and the final grant or appropriation, as the case may be, sanctioned under each sub-head and primary unit. The controlling officers concerned are required zealously to watch the progress of the actual expenditure and study their future liabilities so that unavoidable excesses may be met by the provision of the required funds and the savings anticipated from the postponement or cessation of expenditure may be re-appropriated to some other heads where they can be utilised, or surrendered to Government if a system of formal resumption of saving exists. The effectiveness of this control depends upon the accuracy of the departmental figures, to ensure which the accounts maintained in the offices of the controlling officers are reconciled month by month with those booked in the Accounts Office.

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

I. *Unnecessary supplementary grants.*

(1) Grant No. 7—General Administration—Sub-head T. (Page 64).

A supplementary grant of Rs. 34,000 was sanctioned on the 26th of February, 1940, to meet additional expenditure proposed to be incurred from the Rural Reconstruction grant. The entire amount, however, remained unutilised and there was a saving of Rs. 49,852 under the sub-head.

(2) Grant No. 9—Jails and Convict Settlements—Sub-head A 7 (Page 74)

A supplementary grant of Rs. 5,000 voted by the Legislative Assembly in September, 1939, for the purchase of Khadi clothing proved excessive as cheaper mill-made cloth was also purchased.

(3) Grant No. 17—Co-operation—Sub-heads A1, A2 and A3 (Page 136).

Supplementary grants aggregating Rs. 14,555 were obtained in September, 1939, under the above sub-heads in connection with the scheme for the re-organisation and rehabilitation of the Co-operative movement in Orissa. The ultimate savings under the heads, however, amounted to Rs. 78,041.

(4) Grant No. 18—Industries—Sub-head A 15 (3) (Page 143).

A supplementary grant for Rs. 6,334 was authorised on the 26th February, 1940, but was utilised to the extent of Rs. 4,099 only, as the hand-loom marketing organisation scheme was not brought into full operation during the year.

(5) Grant No. 20—Civil Works—Sub-head Q1 (Page 153).

Three supplementary grants totalling Rs. 1,16,000 were voted by the Assembly in September, 1939, in order to provide for extra expenditure anticipated on projects financed from the Reserve at the disposal of the Central Government in the Central Road Fund. The actual expenditure, however, was even less than the original provision by Rs. 22,297.

Sub-head Q3 (Page 153).

A supplementary grant of Rs. 3,600 obtained in September, 1939, towards the cost of construction of an Inspection Bungalow at Rayaghada proved unnecessary as no contractors tendered for the work.

II. *Reappropriations obtained unnecessarily or in excess of requirements.*

(1) Grant No. 2—Provincial Excise—Sub-head B3 (Page 25).

A reappropriation of Rs. 2,500 was sanctioned on the 29th March, 1940, to meet probable excess expenditure on travelling allowance but the actual expenditure was much less, due to the reduction of temporary prohibition and propaganda staff.

(2) Grant No. 10—Police—Sub-head B4 voted or authorised (Page 79).

On the 25th March, 1940, a sum of Rs. 9,200 was reappropriated to this sub-head but this extra provision only added to the saving under the sub-head.

Sub-head B5 (Page 80).

A reappropriation of Rs. 2,000 was made on the 29th March, 1940, to meet rapid expenditure on service postage stamps but there was an actual saving of Rs. 3,008 under the sub-head.

(3) Grant No. 20—Civil Works—Sub-head N (Page 153).

A sum of Rs. 2,392 was reappropriated on the 30th March, 1940, to provide electric fans and lights in a building leased for residential purposes. The amount, however, was not utilised as administrative approval for the work was accorded too late in the year.

Sub-head Q3 (Page 153).

A reappropriation of Rs. 6,978 sanctioned in August, 1939, proved unnecessary, the actual expenditure being well within the original provision.

III. *Injudicious reappropriation causing excess over allotment.*

Grant No. 10—Police—Sub-head D3 (Page 84).

Ignoring certain items of actual expenditure under the sub-head, a sum of Rs. 10,000 was reappropriated from the original provision on the 31st March, 1940, with the result that there was an excess of Rs. 9,094 over the allotment.

IV. *Cases of unremedied or uncovered excesses.*

(1) Grant No. 6—Irrigation—Sub-head H1 (Page 43).

Only partial provision was made on the 31st March, 1940, to cover the expenditure under this sub-head though on the date of reappropriation sufficient savings under other heads could have been anticipated to cover the total expenditure. The ultimate saving in the grant as a whole was Rs. 18,410.

(2) Grant No. 10—Police—Heads B9, B11, B12 and B13 (Pages 81 and 82).

No separate provision to cover the actuals under these heads relating to the Police Expansion Scheme, 1939 was made owing to a misapprehension that the contributions from the Central Government and the Railway Board would be adjusted in reduction of expenditure.

(3) The excesses in the following cases might have been avoided, had reappropriations been made from the savings which were available under other sub-heads of the grant.

(i) Grant No. 7—General Administration—Sub-head O2 (Page 60).

(ii) Grant No. 12—Education—Sub-head F2(5) (Page 94).

(iii) Grant No. 13—Medical—Sub-head B2(5) (Page 109).

(iv) Grant No. 22—Public Works—Common Establishment—Tools and Plant—Sub-head A5(9) (Page 179).

(v) Grant No. 26—Miscellaneous—Sub-head G2(5) (Page 196).

V. *Defective budgeting.*

(1) Grant No. 1—Land Revenue—Sub-head C2(1) charged (Page 22).

While pay, special pay and allowances of a joint cadre officer were provided for, the leave-salary contribution payable to the Bihar Government was omitted to be so provided.

(2) Grant No. 6—Irrigation—Sub-head H1(1) charged (Page 42).

Certain law charges in connection with a decree were provided for under "charged" instead of in the voted or authorised section under "50—Civil Works".

(3) Grant No. 8—Administration of Justice—Sub-head D1 (Page 70).

Provision for pay of certain Stationary Sub-Magistrates in South Orissa was made under "Pay of Officers" instead of under "Pay of Establishment".

(4) Grant No. 21—Civil Works—Expenditure in connection with the capital construction—Sub-head B2(8) (Page 170).

Provision was not made for supervision charges though under orders of Government they were to be levied each year at 2 per cent of the actual works expenditure on Orissa Buildings.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER
EXPENDITURE.

12. Except for the instances mentioned in the preceding paragraphs, the standard of control over expenditure continued to be satisfactorily maintained. As in the previous two years, there were some cases of supplementary grants which proved either unnecessary or excessive. The Accounts Committee while reviewing the Appropriation Accounts of 1938-39 and the Audit

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Report, 1939, observed that supplementary demands should not be discouraged merely on the ground that the Department concerned was unable to say whether savings were likely to be available, which would render a demand other than a token demand unnecessary, but that if a project was really desirable and was not of such size as to adversely affect the year's budget if it were sanctioned, it might be the subject matter of supplementary demand, if it was quite clear that the Administrative Departments were not in a position to forecast the possibility of funds being available.

As explained in paragraphs 4, 5 and 10 *ante*, savings occurred under a number of heads but they do not, in the absence of a system of formal surrender and resumption of savings, present a full picture of the standard of control over expenditure exercised. The question of introduction of such a system in Orissa is under the consideration of Government.

OTHER TOPICS OF INTEREST.

13. (i) *Local Audit and Inspection*.—During the year under report the internal accounts of two treasuries, four Public Works Divisional offices and five other offices were test-audited locally. In addition, the accounts of one of the Forest Divisional offices in North Orissa as well as the accounts of the scheme for the development of handloom industries were subjected to a special audit at the instance of the Provincial Government. In all cases, the accounts were found to have been kept in a satisfactory condition.

(ii) *Audit of Grants-in-aid*.—In the case of grants-in-aid sanctioned to local bodies which were subject to audit by the Local Audit staff, the conditions attached were found to have been duly fulfilled in all cases in which the grants had been spent. Some cases were, however, noticed where the grants made prior to 1930, when no time-limit for expenditure used to be prescribed, had not yet been spent. These cases have been reported to Government.

In the case of other grants-in-aid, certificates of the administrative authorities that the grants were spent on the objects for which they were made and in accordance with the prescribed conditions were received except in the case of grants-in-aid aggregating Rs. 53,059 (which included Rs. 17,876 of the previous year) paid to two private associations for certain schemes of industrial development. These grants were subject to the condition that the accounts and the progress of work would be open to audit and inspection by an officer appointed by the Director of Development, Orissa. The audited accounts with the certificates of the controlling officer are awaited.

RANCHI ;
The 7th February 1941.

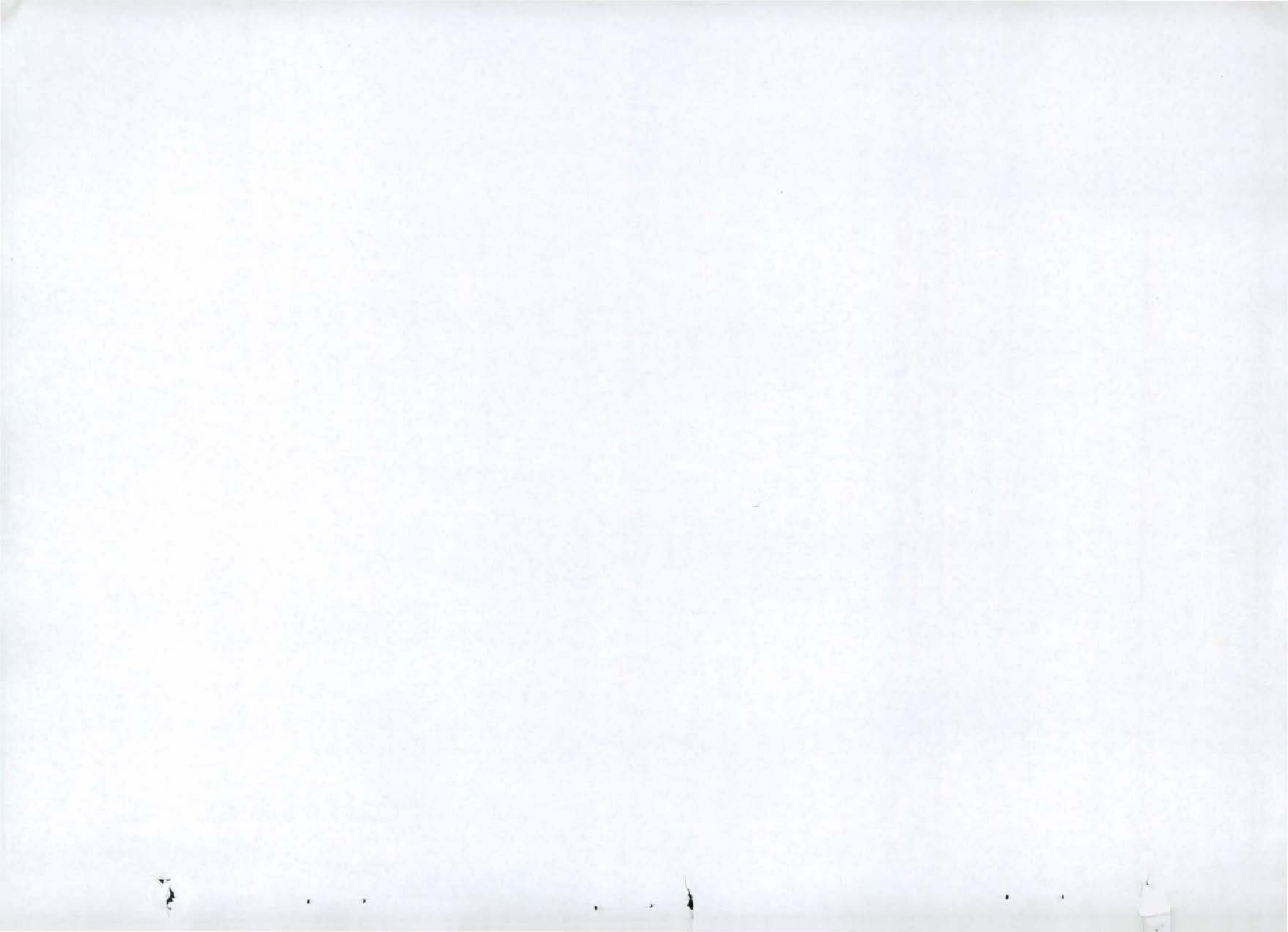
B. C. DUTT,
Comptroller, Orissa.

Countersigned.

NEW DELHI ;
The 15th February 1941.

A. C. BADENOCH,
Auditor General of India.

B



PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1940, compared with the several sums specified in the Schedules of authorised expenditure authenticated under Section 80 of the Government of India Act, 1935.

NOTE 1.—(a) Charged items in the accounts are shown in *italics*.

(b) In the Accounts—

“ O ” stands for the original grant or appropriation.

“ S ” stands for the supplementary grant or appropriation.

“ R ” stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (*i. e.*, reappropriations, 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 salaries, deputation allowances, pensions and purchase of stores. The sterling transactions in England are converted into Indian currency for incorporation in the Indian Accounts at the statutory rate of 1s. 6d. to the rupee and the difference between this amount and the amount calculated at the monthly average rate of exchange derived from the daily Calcutta telegraphic transfer rates on London is adjusted under the major head concerned as “ Loss or gain by exchange ”.

All the expenditure in England is provided for under the same grants as the corresponding Indian expenditure. All English transactions of the Province are passed on to India and brought to account in the Indian Books under the relevant heads of classification.

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

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

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

or (c) if it is for Rs. 1,000 or more, but is less than 10 per cent. of the original provision as modified by supplementary grants or appropriations, 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	and is also less than the final grant or appropriation by
Rs.	
500	20 per cent.
1,000	10 " "
5,000	5 " "
10,000	3 " "
Other cases	2 " "
If the excess is less than	and is also less than the final grant or appropriation by
Rs.	
500	5 per cent.
1,000	2 " "
Other cases	1 " "

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
AND APPROPRIATIONS.

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
19.	1. Land Revenue—				
	<i>Charged</i>	11,150	12,009	..	859
	Voted or authorised	4,35,058	3,60,304	74,754	..
25.	2. Provincial Excise—				
	Voted or authorised	6,02,783	5,63,471	39,312	..
28.	3. Stamps—				
	Voted or authorised	39,880	39,813	67	..
30.	4. Forest—				
	<i>Charged</i>	1,18,058	1,17,149	909	..
	Voted or authorised	5,45,141	5,26,326	18,815	..
36.	5. Registration—				
	Voted or authorised	1,50,775	1,47,249	3,526	..
37.	6. Irrigation—				
	<i>Charged</i>	10,84,883	10,82,779	2,104	..
	Voted or authorised	6,86,174	6,67,764	18,410	..
49.	Interest on debt and other obligations—				
	<i>Charged</i>	1,29,000	1,26,131	2,869	..
50.	7. General Administration—				
	<i>Charged</i>	6,40,087	6,16,633	23,454	..
	Voted or authorised	23,36,365	22,36,289	1,00,076	..
68.	8. Administration of Justice—				
	<i>Charged</i>	2,13,576	1,75,028	38,548	..
	Voted or authorised	4,77,688	4,73,364	4,324	..
73.	9. Jails and Convict Settlements—				
	<i>Charged</i>	2,404	2,403	1	..
	Voted or authorised	2,81,398	*2,76,821	4,577	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
AND APPROPRIATIONS—contd.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
78.	10. Police—				
	<i>Charged</i>	2,11,605	1,79,648	31,957	..
	Voted or authorised	20,85,654	20,46,078	39,576	..
90.	11. Scientific Departments—				
	Voted or authorised	21,560	1,570	19,990	..
91.	12. Education—				
	<i>Charged</i>	50,812	49,665	1,147	..
	Voted or authorised	27,09,208	26,18,233	90,975	..
106.	13. Medical—				
	<i>Charged</i>	82,706	81,597	1,109	..
	Voted or authorised	8,75,070	8,55,365	19,705	..
115.	14. Public Health—				
	<i>Charged</i>	5,679	5,299	380	..
	Voted or authorised	2,87,802	2,54,733	33,069	..
123.	15. Agriculture—				
	Voted or authorised	2,49,668	2,40,950	8,718	..
133.	16. Veterinary—				
	Voted or authorised	1,14,934	1,07,879	7,055	..
136.	17. Co-operation—				
	Voted or authorised	2,17,953	1,98,267	19,686	..
140.	18. Industries—				
	<i>Charged</i>	31,400	29,383	2,017	..
	Voted or authorised	2,62,536	2,36,161	26,375	..
148.	19. Charges on account of Motor Vehicles Acts and Miscellaneous Departments—				
	<i>Charged</i>	46,300	250	46,050	..
	Voted or authorised	16,967	60,854	..	43,887

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.		
				Less than granted.	More than granted.	
1	2	3	4	5	6	
151.	20. Civil Works—	Rs.	Rs.	Rs.	Rs.	
	<i>Charged</i>	39,513	39,858	..	345	
	Voted or authorised	21,68,924	17,28,927	4,39,997	..	
168.	21. Civil Works—Expenditure in connection with the Capital construction—					
	Voted or authorised	3,03,959	1,16,698	1,87,261	..	
175.	22. Public Works Common Establishment and Tools and Plant—					
	<i>Charged</i>	1,67,123	1,55,323	11,800	..	
	Voted or authorised	6,89,293	6,81,742	7,551	..	
183.	23. Famine Relief—					
	Voted or authorised	25,600	22,264	3,336	..	
184.	24. Pensions—					
	<i>Charged</i>	5,90,819	5,98,074	..	7,255	
	Voted or authorised	6,12,426	6,14,960	..	2,534	
190.	25. Stationery and Printing—					
	Voted or authorised	2,68,050	2,33,108	34,942	..	
194.	26. Miscellaneous—					
	<i>Charged</i>	254	129	125	..	
	Voted or authorised	89,048	88,950	98	..	
199.	27. Extraordinary charges—					
	Voted or authorised	8,94,954	3,94,957	4,99,997	..	
200.	28. Advances Repayable—					
	Voted or authorised	1,06,000	1,05,347	653	..	
201.	29. Loans and Advances by Provincial Governments—					
	Voted or authorised	3,02,340	2,59,044	43,296	..	
TOTAL	{	<i>Charged</i>	34,25,369	32,71,358	1,54,011	
		Voted or authorised	1,78,57,208	1,61,57,488	16,99,720	..
	GRAND TOTAL	2,12,82,577	1,94,28,846	18,53,731	..	

Amount of excesses to be covered by excess grants or appropriations :—

	Rs.
Voted or authorised (see paragraph 7 of the Audit Report)	46,421
Charged (see paragraph 8 of the Audit Report)	8,459
Total	54,880

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the account above is correct subject to the observations in the report.

NEW DELHI,
The 15th February 1941.

A. C. BADENOCH,
Auditor General of India.

GRANT No. I.—LAND REVENUE.

See also the Audit Report.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7.—LAND REVENUE.			
A.—Charges of Administration—			
A. 1.—Tauzi Establishment			
A. 1 (1).—Pay of Establishment—			
O.	15,000	15,922	16,056
R.	922		
A. 1 (2).—Allowances		100	14
A. 1 (3).—Contingencies—			
O.	150	175	174
R.	25		
A. 2.—Taluk Establishment—			
A. 2 (1).—Pay of Establishment—			
O.	1,340	1,130	912
R.	—210		
A. 2 (2).—Allowances		550	317
<i>Col. 4.—Less expenditure on travelling allowance due to a post of Deputy Surveyor remaining vacant for two months.</i>			
A. 3.—Certificate Establishment—			
O.	7,000	7,048	6,960
R.	48		
A. 4.—Kanungo Establishment—			
A. 4 (1).—Pay of Establishment—			
O.	32,000	30,900	29,766
R.	—1,100		
A. 4 (2).—Allowances—			
O.	2,200	2,290	1,762
R.	90		
<i>Col. 4.—Mainly due to the abolition of compensatory allowance at Angul.</i>			
A. 4 (3).—Contingencies		600	570

—30

GRANT No. I—LAND REVENUE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7.—LAND REVENUE—contd.			
A.—Charges of Administration—contd.			
A. 5.—Partition Establishment—			
A. 5 (1).—Pay of officers	2,300	1,971	—329
A. 5 (2).—Pay of Establishment—			
O.	2,100	2,180	2,180
R.	80		
A. 5 (3).—Allowances	430	360	—70
A. 5 (4).—Contingencies—			
O.	6,200	3,600	2,789
R.	—2,600		
<i>Col. 1.</i> —Less expenditure on 'Remuneration to Amins and process fees' due to fall in the number of partition cases in Cuttack District and to the partition work of two estates in the district of Puri having been completed earlier than expected.			
<i>Col. 4.</i> —Cost of audit and stationery articles and charges on account of Revenue Commissioner's Establishment were not adjusted in the year.			
A. 6.—Management of Private Estates under Act X of 1892—			
A. 6 (1).—Pay of Establishment—			
O.	1,600	4,095	3,966
R.	2,495		
<i>Col. 1.</i> —Entertainment of temporary staff in Ganjam for the management of two more estates.			
A. 6 (2).—Allowances—			
O.	100	220	190
R.	120		
A. 6 (3).—Contingencies—			
O.	50	180	71
R.	130		
<i>Col. 4.</i> —Certain furniture and stationery articles were not purchased by the District Officer, Ganjam.			

GRANT No. I.—LAND REVENUE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

7.—LAND REVENUE—contd.**A.—Charges of Administration—concl'd.****A. 7.—Collection of Rates and Cesses—Collection—**

A. 7 (1).—Pay of Establishment	5,600	5,323	—277
A. 7 (2).—Allowances	300	210	—90
A. 7 (3).—Contingencies	1,520	976	—544

Col. 4.—Due to the cost of forms being recovered from the District Boards.

A. 8.— <i>Deduct</i> —Cost of Collection and Revaluation payable by Local Funds	—7,420	—6,509	+911
---	--------	--------	------

Col. 4.—Less recoveries from Local Funds consequent on smaller expenditure on collection.

B.—Management of Government Estates—**B. 1.—Collection of Revenue—****B. 1 (1).—Pay of Officers—***Charged—*

O.	130	166	165	—1
R.	36			

Voted or authorised—

O.	8,000	7,432	5,394	—2,038
R.	—568			

Col. 4.—Due to the posting of officers on lower rates of pay on change of incumbents.

B. 1 (2).—Pay of Establishment—

O.	34,000	33,225	33,049	—176
R.	—775			

B. 1 (3).—Allowances—

<i>Charged</i>		50	46	—4
--------------------------	--	----	----	----

Voted or authorised—

O.	6,550	6,868	6,434	—434
R.	318			

GRANT No. I.—LAND REVENUE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
7.—LAND REVENUE—contd.			
B.—Management of Government Estates —concl'd.			
B. 1 (4).—Contingencies—			
O.	55,500	56,275	56,107
R.	775			—168
B. 2.—Outlay on improvements—			
O.	37,300	37,550	37,001
R.	250			—549
C.—Survey, Settlement and Record Operations—			
C. 1.—Survey office and Traverse Establish- ment—			
C. 1 (1).—Payment for special jobs to be done at Bihar Office			
	24,000	26,503	+2,503
<i>Col. 4.</i> —Full particulars of amounts to be paid were not received before the close of the year.			
C. 1 (2).—Contribution to other Govern- ments—			
O.	2,500	2,250	2,000
R.	—250			—250
C. 2.—Revision Settlement Operations—			
Maintenance—Estate Survey—			
C. 2 (1).—Pay of officers—			
<i>Charged—</i>			
S.	8,250	7,183	8,159
R.	—1,067			+976
<i>Col. 1.</i> —Sanction to special pay to officers was received late in the year. Also the settle- ment officer was appointed for a shorter period than provided for.			
<i>Col. 4.</i> —The payment of leave salary contribution was not provided for.			
Voted or authorised	36,704	15,563	—21,141
<i>Col. 4.</i> —Due to the employment of fewer officers and some on lower rates of pay and late starting of settlement work in some blocks.			
C. 2 (2).—Pay of Establishment	29,686	14,812	—14,874
<i>Col. 4.</i> —Full strength of the staff was not employed due to the deviation from original programme; and late starting of work.			

GRANT No. I.—LAND REVENUE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
7.—LAND REVENUE—contd.			
C.—Survey, Settlement and Record Operations—concl'd.			
C. 2.—Revision Settlement Operations—concl'd.			
C. 2 (3).—Allowances—			
Charged—			
S.	750	1,465	1,462
R.	715		
Voted or authorised	9,957	4,500	—5,457
<i>Col. 4.</i> —See explanation under C. 2 (1) Voted or authorised and C. 2 (2) above.			
C. 2 (4).—Contingencies	68,653	41,996	—26,657
<i>Col. 4.</i> —Due to late starting of work.			
C. 2 (5).—Grants-in-aid—Passage contribu- tion—			
Charged—			
R.	316	316	..
C. 3.—Municipal Surveys—			
Maintenance of Municipal and Union Surveys—			
C. 3 (1).—Pay of Establishment—			
O.	900	618	390
R.	—282		
<i>Col. 4.</i> —Vacancy due to the retirement of the Town Surveyor was filled up by a junior officer on a lower rate of pay.			
C. 3 (2).—Contingencies	290	288	—2
C. 4.—Minor Settlement Operations	60	29	—31
C. 5.—Maintenance of Boundary Pillars	300	131	—169
<i>Col. 4.</i> —Fewer stones were replaced during the year.			
C. 6.—Forest Settlement—			
C. 6 (1).—Pay of officers—			
R.	150	150	97
C. 6 (2).—Pay of Establishment—			
R.	20	20	..
C. 6 (3).—Allowances—			
R.	80	80	..

GRANT No. I.—LAND REVENUE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
7.—LAND REVENUE—concl'd.			
D.—Land Records—			
D. 1.—Maintenance of Land Records—			
D. 1 (1).—Pay of Establishment	25,000	24,226	—774
D. 1 (2).—Allowances	2,600	2,419	—181
D. 1 (3).—Contingencies	1,200	1,165	—35
D. 2.—Land Registration—			
D. 2 (1).—Pay of Establishment—			
O. 6,200	6,318	6,319	+1
R. 118			
D. 2 (2).—Allowances	10	..	—10
D. 2 (3).—Contingencies	150	129	—21
E.—Assignments and Compensation—			
E. 1.—Inamdars and other grantees	5,778	5,778	..
E. 2.—Pension in lieu of resumed lands	1,000	1,000	..
E. 3.—Other land revenue compensations—			
O. 7,000	7,164	6,916	—248
R. 164			
F.—Charges in England—			
High Commissioner for India—			
F. 1.—Sterling Overseas Pay—			
Charged—			
S. 1,960	1,960	1,858	—102
G.—Loss or gain by exchange—			
Charged—			
S. 10	10	3	—7
Total			
{ Charged	11,150	12,009	+859
{ Voted or authorised	4,35,058	3,60,304	—74,754

NOTE.

Administration of the Grant.—The net excess under the charged heads was 7·70 per cent. against a small saving of Rs. 175 in the previous year and occurred under C. 2 (1).—charged.

The net saving under the voted or authorised heads was 17·18 per cent. against 20·83 per cent. in the previous year. Sub-heads B. 1 (1), C. 2 (1), C. 2 (2), C. 2 (3) and C. 2 (4) mainly contributed to the savings.

GRANT No. 2.—PROVINCIAL EXCISE.

See also the Audit Report.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
O.	10,200	10,037	8,490
R.	—163		
			—1,547
<i>Col. 4.—The pay of the Deputy Commissioner of Excise and Salt was refixed at a lower rate.</i>			
A. 2.—Pay of Establishment—			
O.	4,298	1,461	1,454
R.	163		
			—7
A. 3.—Allowances		2,000	1,948
			—52
A. 4.—Contingencies		1,000	976
			—24
B.—District Executive Establishment—			
B. 1.—Pay of Officers—			
O.	28,490	28,775	28,760
R.	285		
			—15
B. 2.—Pay of Establishment—			
O.	2,03,718	2,00,458	1,81,129
R.	—3,260		
			—19,329
<i>Col. 4.—Due to (i) reduction of temporary staff employed in connection with the prohibition scheme, (ii) revision of special pay in certain localities and (iii) smaller payment of leave contribution to Madras.</i>			
B. 3.—Allowances—			
O.	83,580	86,080	83,441
R.	2,500		
			—2,639
B. 4.—Contingencies		30,897	28,043
			—2,854
<i>Col. 4.—Mainly due to the dropping of the propaganda work of the opium prohibition scheme as a measure of retrenchment.</i>			
B. 5.— <i>Deduct</i> —Amount transferred to 5— Salt (Central)		—76,000	—76,000

GRANT No. 2.—PROVINCIAL EXCISE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
I	2	3	4
	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE—concl.			
C.—Distilleries—			
C. 1.—Pay of Establishment	10,250	9,846	—404
C. 2.—Allowances—			
O. 1,150	1,375	1,130	—245
R. 225			
C. 3.—Contingencies—			
O. 400	650	615	—35
R. 250			
D.—Cost of opium supplied to Provincial Excise Department—			
O. 2,95,000	2,94,185	2,82,240	—11,945
R. —815			
<i>Col. 4.—Less purchase of opium.</i>			
E.—Purchase of Ganja and other drugs—			
O. 4,800	5,615	5,605	—10
R. 815			
F.—Compensations—			
F.—Compensations	6,000	5,794	—206
Total—Voted or authorised	6,02,783	5,63,471	—39,312

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 6.52 per cent. against 8.36 per cent. in the previous year. The bulk of the savings accrued under the sub-heads B. 2 and D.

GRANT No. 2.—PROVINCIAL EXCISE.

2. *Stock Account of opium.*—The stock account of opium held in the Government treasuries and in the Excise Department in Orissa during the year 1939-40 is shown below :—

	Mds.	Srs.	Ch.	Tolas.
Opening balance on 1st April 1939	96	34	12	4 $\frac{1}{2}$
Receipt from the Gazipur Factory during the year	384	0	0	0
Confiscation during the year	0	0	0	1 $\frac{1}{2}$
Total	480	34	13	1 $\frac{1}{2}$
Issues during the year—				
Sales to the public	386	1	8	0 $\frac{1}{2}$
Loss of opium written off	0	4	11	4 $\frac{1}{2}$
Closing balance on 31st March 1940	94	28	9	1 $\frac{653}{1,056}$ (a)
Total	480	34	13	1 $\frac{1}{2}$
(a) In Treasuries	92	6	5	1 $\frac{603}{1,056}$
With the Superintendent of Excise and Salt, Balasore, and the Inspector of Excise and Salt, Bhadrak	2	22	8	4 $\frac{1}{2}$

Under the opium prohibition scheme in the district of Balasore the Superintendent and the Inspector of Excise and Salt were advanced by way of imprest the required quantity of opium for sale to licensed addicts.

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

GRANT NO. 3—STAMPS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
9.—STAMPS.			
A.—Superintendence—			
A. 1.—Pay of Establishment	740	739	—1
A. 2.—Contingencies—			
O.	950		
S.	100		
	1,050	1,082	+32
NON-JUDICIAL.			
B.—Charges for Sale of stamps—			
B. 1.—Discount on sale of adhesive stamps—			
O.	800		
R.	410		
	1,210	1,209	—1
B. 2.—Discount on sale of impressed stamps—			
O.	14,000		
R.	—1,460		
	12,540	12,309	—231
<i>Col. 1.—Due to less sale of stamps.</i>			
C.—Cost of stamps supplied from Central Stores—			
O.	4,950		
R.	430		
	5,380	5,377	—3
JUDICIAL.			
D.—Charges for sale of stamps—			
D. 1.—Discount on sale of court-fee stamps—			
O.	10,000		
S.	40		
R.	1,310		
	11,350	11,461	+111
<i>Col. 1.—Due to larger sale of court-fee stamps.</i>			
D. 2.—Discount on sale of stamps for copies—			
O.	1,200		
R.	—70		
	1,130	1,159	+29
E.—Cost of stamps supplied from Central Stores—			
O.	7,100		
R.	—620		
	6,480	6,477	—3
Total—Voted or authorised	39,980	39,813	—67.

GRANT No. 3—STAMPS.

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 17 per cent. against 11.87 per cent. in the previous year.

2. The following table shows the transactions of the year 1939-40 relating to stamps (excluding postage stamps) in the Government treasuries in the province of Orissa.

Stamps.	RECEIPTS DURING 1939-40.				ISSUES DURING 1939-40.		Closing balance on the 31st March 1940.	Total.
	Opening Balance on the 1st April 1939.	Receipts from the Master, Security Printing Press and the Press Officer, Orissa.	Receipts from other sources.	Total.	Sales.	On other accounts.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-Judicial . . .	5,78,576	4,08,966	1,19,126	11,06,668	4,54,091	1,22,683	5,89,894	11,66,668
Judicial . . .	14,83,337	11,53,327	2,50,766	28,87,430	14,62,527	2,26,441	11,98,462	28,87,430
Total . . .	20,61,913	16,22,293	3,69,892	40,54,098	19,16,618	3,49,124	17,88,356	40,54,098

The balances of stock in hand were verified by the Treasury officers and found to agree with closing balances. The stock in hand at the close of the year shows a decrease over the previous year's closing balance but is still heavy. The controlling officer has stated that steps are being taken to reduce the stock by the transfer of stamps and restricted indents.

GRANT No. 4.—FOREST.

Major Head and Sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
10.—FOREST.			
A.—Conservancy and Works—			
A. 1.—Timber and other produce removed from the forests by Government Agency—			
A. 1 (1)—Timber—			
O.	1,550	9,180	9,125
S.	10,000		
R.	—2,370			—55
<i>Col. 1.</i> —Smaller expenditure on departmental extraction and sale of teak damaged by cyclone, no accurate estimate having been possible in the absence of any data.			
A. 1 (2)—Firewood and Charcoal—			
O.	2,400	2,068	1,726
R.	—332			—342
A. 1 (3)—Bamboos—			
O.	850	1,050	1,049
R.	200			—1
A. 1 (4)—Grass and other minor produce—			
		90	30
			—60
A. 2.—Timber and other produce removed from the forests by consumers and pur- chasers			
		9,100	8,698
			—402
A. 3.—Communications and buildings—			
Roads and Bridges—			
A. 3 (1)—Major and minor works—			
O.	500	1,120	1,036
R.	620			—84
A. 3 (2)—Repairs			
		13,500	13,539
			+39
BUILDINGS.			
A. 3 (3)—Major and minor works			
		2,500	2,186
			—314
A. 3 (4)—Repairs—			
O.	18,000	19,240*	18,896
R.	1,240			—344

GRANT No. 4.—FOREST.

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

10.—FOREST—*contd.*A.—Conservancy and Works—*contd.*A. 3.—Communications and buildings—*concl.*

OTHER WORKS.

A. 3 (5)—Major and minor works 600 177 —423

Col. 4.—Due to (i) non-payment of certain land acquisition charges and (ii) to the retardation of a well work by hard rock.

A. 3 (6)—Repairs—

O.	2,200	} 2,302	2,294	—8
R.	102			

A. 4.—Live-stock, Stores and Tools and Plant—

A. 4 (1)—Purchase of Live-stock, Stores and Tools and Plant 2,000 1,416 —584

Col. 4.—The purchase of equipment for the Research Division was not sanctioned by Government during the year.

A. 4 (2)—Renewals or Replacement of Stores and Tools and Plant—

O.	1,000	} 1,290	1,284	—6
R.	290			

A. 4 (3)—Feed and up-keep of cattle—

O.	600	} 750	750	..
R.	150			

A. 5.—Organisation, improvement and extension of forests—

A. 5 (1)—Demarcation 2,600 2,292 —308

A. 5 (2)—Maintenance of boundaries 5,250 4,365 —885

Col. 4.—Provision for the maintenance of new boundary lines in the Balligudda Division remained unutilised as the estimated length of the lines was not demarcated in 1938-39.

A. 5 (3)—Compensation for lands and rights 1,920 .. —1,920

Col. 4.—Owing to the strong protest against the acquisition of land for extension of Casuarina Plantation compensation money could not be paid during the year.

GRANT No. 4.—FOREST.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
10.—FOREST—contd.			
A.—Conservancy and Works—contd.			
A. 5.—Organisation, improvement and extension of forests— <i>concd.</i>			
A. 5 (4)—Working plans	1,000	261	—739
<i>Col. 4.—A more economical system was adopted for revising Sambalpur working plan; also less cost in printing working plan maps.</i>			
A. 5 (5)—Regeneration	8,050	6,427	—1,623
<i>Col. 4.—Watering charges in the Casuarina Plantation were not incurred because of timely rains; also Russelkonda revised working plan was not carried out in the year.</i>			
A. 5 (6)—Sowing and planting	6,000	4,364	—1,636
<i>Col. 4.—Owing to non-settlement of land acquisition proceedings in connection with the extension of Casuarina Plantation the work of sowing and planting was postponed.</i>			
A. 5 (7)—Protection from fire	5,900	5,119	—781
<i>Col. 4.—Certain works in the Chatrapur Division were left undone and smaller expenditure was incurred in burning on account of unusual rain during the season.</i>			
A. 5 (8)—Other works	5,500	5,427	—73
A. 5 (9)—Deduct—Probable savings	—1,800	..	+1,800
<i>Col. 4.—Actual savings far exceeded anticipations.</i>			
A. 6.—Miscellaneous—			
A. 6 (1)—Drift and waif, wood and confiscated forest produce	60	12	—48
A. 6 (2)—Law charges	50	..	—50
A. 6 (3)—Clothings—			
O.	5,000	5,100	4,584
R.	100		
<i>Col. 4.—The bill for uniforms supplied late in March 1940 could not be paid before the close of the year.</i>			
A. 6 (4)—Contribution to Bihar Survey Office	250	250	..
A. 6 (5)—Other charges	6,000	4,684	—1,306
<i>Col. 4.—Due to (i) the postponement of some new experiments provided for and (ii) less number of rewards in forest cases,</i>			
A. 6 (6)—Revenue foregone by free grants	1,99,800	1,99,803	+3

GRANT No. 4.—FOREST.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
10.—FOREST—contd.			
A.—Conservancy and Works—concl'd.			
A. 7.—Suspense—			
A. 7 (1)—Work advance	500	..	—500
<i>Col. 4.—There was no demand for advance.</i>			
A. 7 (2)— <i>Deduct</i> —Recoveries of work ad- vance	—500	..	+500
<i>Col. 4.—See explanation under A. 7 (1) above.</i>			
B.—Establishment—			
B. 1.—Pay of officers—			
<i>Charged—</i>			
O.	95,754	94,074	94,668
R.	—1,680		
<i>Voted or authorised—</i>			
O.	25,654	22,154	22,008
R.	—3,500		
<i>Col. 1.—Due to an unfilled vacancy.</i>			
B. 2.—Subordinate forest and depot establish- ment—			
O.	1,01,000	1,04,500	1,03,313
R.	3,500		
B. 3.—Office establishment—			
O.	40,823	48,406	45,138
S.	7,583		
<i>Col. 4.—Due to (i) the arrears of pay of a clerk not having been sanctioned during the year, (ii) non-fixation of the pay of some clerks and (iii) the debit to the sub-head B. 2 of pay of peons and orderlies consequent on their being merged in the Forest Guards cadre from the 1st December 1939.</i>			
B. 4.—Allowances—			
<i>Charged—</i>			
O.	14,000	13,782	12,278
R.	—218		
<i>Col. 4.—Less travelling allowance due to an officer holding charge of two forest Divisions and less tours by the Working Plans Officer.</i>			
<i>Voted or authorised</i>	41,111	39,672	—1,439

GRANT No. 4.—FOREST.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
10.—FOREST—concl'd.			
B.—Establishment—concl'd.			
B. 5.—Contingencies—			
O.	18,500	17,818	16,396
R.	—682			—1,422
<i>Col. 4.—The payment of rents for Public Works Department buildings used as offices in South Orissa was discontinued and also a separate Research and Working Plan Division was not created.</i>			
B. 6.—Grants-in-aid—			
Contribution for passages of officers, etc.—			
<i>Charged—</i>			
O.	1,344	1,524	1,526
R.	180			+2
C.—Charges in England—			
High Commissioner for India—			
C. 1.—Leave salaries and deputation pay—			
<i>Charged—</i>			
R.	80	80	68
C. 2.—Sterling overseas pay—			
<i>Charged—</i>			
O.	6,360	8,560	8,578
R.	1,600			+18
<i>Col. 1.—See paragraph 4 of the notes.</i>			
C. 3.—Miscellaneous—			
R.	680	680	..
D.—Loss or gain by exchange—			
<i>Charged—</i>			
R.	38	38	31
Voted or authorised—			
R.	2	2	..
Total	<i>Charged</i>	1,18,058	1,17,149
	<i>Voted or authorised</i>	5,45,141	5,26,326
			—909
			—18,815

GRANT No. 4.—FOREST.

NOTES.

1. *Administration of the Grant.*—The net savings under the 'charged' heads were 77 per cent. against the net saving of 11.54 per cent. in the previous year.

The savings in the 'Voted or authorised' section worked out to 3.45 per cent. against a net excess of 2.93 per cent. in 1938-39 and occurred under several sub-heads.

2. A supplementary grant of Rs. 7,583 authorised in the last week of February 1940 (sub-head B. 3) to meet increased expenditure on account of temporary establishment and arrear pay of clerks proved in excess of requirements.

3. *Sub-head A. 6 (6).*—It has been decided by Government that the estimated value of free grants, etc., of forest produce to non-right holders should be shown as expenditure of the Forest Department with a corresponding entry on the receipt side, viz., under 'X—Forest'.

In accordance with this decision the provincial revenues were credited during the year with Rs. 1,99,803; and an equivalent amount was debited to the head 'Revenue foregone by free grants', sub-head A. 6 (6), on the basis of the estimated value of the concessions. The figures shown in the accounts are thus to this extent not actual figures of receipts and expenditure. The Accounts Committee which reviewed the Appropriation Accounts for 1938-39 and the Audit Report, 1939, was of opinion that the money value of revenue foregone by free grants of forest produce should not be shown on both sides of the budget as at present, but that a footnote might be made in the budget and, at the time of introducing the budget, the full position regarding these free grants should be explained.

4. *Sub-head C. 2.*—Budget provision was fixed by Government. Modifications of these allotments based on the progress of expenditure and on the revised forecast for the year furnished by Government in October, 1939, were made by the High Commissioner within his powers of reappropriation or were suggested by him and accepted by Government. Details of the forecast were, however, not furnished; and explanations of variations between original and final allotments have therefore not been given.

GRANT No. 6—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— contd.			
A.—Orissa Canals—contd.			
A. 3.—Establishment—concl'd.			
Special Revenue—			
A. 3 (5)—Pay of Officers—			
O.	8,400		
R.	—2,964		
	5,436	5,435	—1
<i>Col. 1.—Due to change of incumbents.</i>			
A. 3 (6)—Pay of Establishment under Deputy Collector—			
O.	54,000		
R.	577		
	54,577	53,971	—606
A. 3 (7)—Pay of Establishment under Executive Engineers—			
O.	16,163		
R.	124		
	16,287	16,235	—52
A. 3 (8)—Allowances—			
O.	5,900		
R.	65		
	5,965	5,965	..
A. 3 (9)—Contingencies—			
O.	12,050		
R.	—1,500		
	10,550	9,988	—562
<i>Col. 1.—Owing to the general reduction of water rates provision for headmen's fees was not required to the extent anticipated.</i>			
A. 3 (10)—Pensionary charges—			
Charged—			
O.	2,677		
S.	3,377		
	6,054	5,020	—1,034
<i>Col. 4.—No accurate estimate was possible under this head the pensionary charges being calculated on a percentage basis on the Irrigation share of the Public Works Common Establishment Charges.</i>			
Voted or authorised—			
O.	23,650		
R.	15,474		
	39,124	33,134	—5,990
<i>Cols. 1 and 4.—Same as at "charged" above.</i>			

GRANT No. 5.—REGISTRATION

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	
1	2	3	
	Rs.	Rs.	
11.—REGISTRATION.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
R.	800	800	
A. 2.—Pay of Establishment—			
R.	24	24	
A. 3.—Allowances		200	
B.—District charges—			
B. 1.—Pay of officers—			
O.	12,700	13,143	13,000
S.	25		
R.	418		
B. 2.—Pay of Establishment—			
O.	1,24,500	1,23,042	1,19,000
R.	-1,458		
B. 3.—Allowances—			
O.	2,800	2,916	2,900
R.	116		
B. 4.—Contingencies—			
O.	10,550	10,650	10,000
R.	100		
Total—Voted or authorised		1,50,775	1,47,200

NOTE.

Administration of the Grant.—The net saving under the final 2.34 per cent. against 8.1 per cent. in the preceding year.



GRANT No. 6.—IRRIGATION.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—			
UNPRODUCTIVE—			
WORKING EXPENSES—			
IRRIGATION WORKS—			
Canals—			
1.—Extensions and Improvements—			
O.	2,500	2,595	2,565
R.	95		
2.—Maintenance and Repairs—			
O.	1,90,000	2,51,500	2,45,677
S.	63,656		
R.	-2,156		
3.—Establishment—			
Executive—			
A. 3 (1)—Water Regulation Establishment—			
O.	5,865	5,719	5,582
R.	-146		
A. 3 (2)—Navigation Establishment (including Steamer Establishment)—			
O.	17,931	17,024	16,898
R.	-907		
A. 3 (3)—Allowances—			
O.	250	127	126
R.	-123		
A. 3 (4)—Contingencies—			
O.	750	600	600
R.	-150		

under the final
1. 3 year.



GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— concl'd.			
A.—Orissa Canals—concl'd.			
A. 4.— <i>Deduct</i> —Establishment charges payable by other Departments, etc.		—1,068	—1,068
<i>Col. 4.</i> —Unanticipated recoveries from other Departments on account of work done on their behalf.			
A. 5.—Tools and Plant—			
O.	300	290	306
R.	—10		
A. 6.—Suspense		744	+744
<i>Col. 4.</i> —No provision was made as excess of debit over credit was not anticipated. See also paragraph 3 of the notes.			
B.—Rushikulya System—			
B. 1.—Extensions and Improvements—			
O.	3,475	2,807	2,804
R.	—668		
B. 1 (a)— <i>Deduct</i> —old maintenance charges		—1,475	—1,475
B. 2.—Maintenance and Repairs—			
O.	69,108	64,286	65,059
R.	—4,822		
B. 2 (a)— <i>Deduct</i> —old maintenance charges		—4,108	—4,108
B. 3.—Establishment—			
Special Revenue—			
B. 3 (1)—Pay of Establishment under Executive Engineer—			
O.	4,560	4,694	4,667
R.	134		
Total—XVII.—Irrigation, etc., Working Ex- penses—		6,054	5,020
Charged		4,75,998	4,63,105
Voted or authorised			—12,893

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
17.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.			
C.—Irrigation works—			
Charged	10,73,000	10,73,000	..
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.			
Irrigation works—			
Works for which no Capital Accounts are kept—			
D.—Irrigation Works (South Orissa) in charge of the Irrigation Department—			
D. 1.—Extensions and improvements—			
O.	1,500	854	945
R.	—646		
Col. 4.—Due to details of certain land charges being received too late from the Revenue Department.			
D. 1 (a)—Add—old maintenance charges	1,475	1,475	..
D. 2.—Maintenance and Repairs—			
O.	4,334	3,575	3,710
R.	—759		
D. 2 (a)—Add—old maintenance charges	4,108	4,108	..
E.—Minor Irrigation works in charge of Civil Officers—			
E. 1.—Maintenance and Repairs—			
O.	30,000	51,057	50,887
S.	18,400		
R.	2,657		
E. 2.—Provision for flood repairs—			
O.	1,000	143	143
R.	—857		

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FIN- ANCED FROM ORDINARY REVENUE—contd.			
E.—Minor Irrigation works in charge of Civil Officers—concl'd.			
E. 3.—Establishment—			
E. 3 (1)—Pay of Establishment—			
O. 8,000	7,413	7,485	+72
R. —587			
E. 3 (2)—Allowances—			
O. 2,200	2,100	2,156	+56
R. —100			
F.—Miscellaneous Expenditure—			
F. 1.—Grants-in-aid subscription towards the upkeep of the Central Board of Irrigation—	1,500	1,500	..
F. 2.—Other charges—			
F. 2 (4)—Printing charges—			
O. 5,000	334	333	—1
R. —4,666			
<i>Col. 1.</i> —The proof of a special report was not received for final printing during the year.			
F. 2 (2)—Major works—			
S. 18,840	7,410	7,109	—1
R. —11,730			
<i>Col. 1.</i> —The work of sinking an experimental tube-well at Brahmagiri was not taken up as the site could not be selected during the year.			
F. 2 (3)—Minor works—			
R. 732	732	722	—10
Navigation, Embankment and Drainage works—			
Works for which no Capital Accounts are kept—			
G.—Navigation—			
G. 1.—Orissa Coast Canal—			
G. 1 (1)—Maintenance and Repairs	1,800	1,791	—9
G. 1 (2)—Establishment—			
O. 1,750	1,379	1,397	+18
R. —371			

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FIN- ANCED FROM ORDINARY REVENUE—<i>contd.</i>			
Navigation, Embankment and Drainage works —<i>concl.</i>			
Works for which no Capital Accounts are kept—<i>concl.</i>			
H.—Embankments—			
H. 1.—Works—			
Major works—			
H. 1 (1)—Government Embankments in the Orissa Circle—			
Charged	5,829	4,759	-1,070
<i>Col. 4.</i> —The amount decreed in favour of a contractor was debited to this head, the law charges in connection with the decree being met from the voted provision in the Civil works budget, but provided for under this head.			
Voted or authorised—			
O.	5,160	23,237	23,818
S.	11,393		
R.	6,684		
} +581			
<i>Col. 1.</i> —To meet increased expenditure on the reconstruction of Jagisahi escape.			
<i>Col. 4.</i> —More rapid progress of a work than anticipated.			
Minor Works—			
H. 1 (2)—Government Embankment in the Orissa Circle—			
O.	4,459	2,298	1,046
R.	-2,161		
} -1,252			
<i>Col. 1.</i> —Fewer minor works were executed during the year.			
<i>Col. 4.</i> —Due to saving in the estimate of a work.			
H. 1 (3)—Government Embankments in South Orissa—			
O.	200		
R.	-200		
}			
H. 2.—Maintenance and Repairs—			
H. 2 (1)—Government Embankments in the Orissa Circle—			
O.	60,000	84,400	77,122
S.	24,400		
} -7,278			
<i>Col. 4.</i> —Due to late provision of extra funds and also to petty savings on several repair works.			
H. 2 (2)—Government Embankments in South Orissa—			
O.	7,680	7,474	7,454
R.	-206		
} -20			

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18.—OTHER REVENUES EXPENDITURE FIN- ANCED FROM ORDINARY REVENUE—concl.			
I.—Miscellaneous expenditure—			
I. 1.—Grants-in-aid—			
Grant for repairs to Parikud Ring Bund—			
R.	7,387	7,387	10,000 +2,613
<i>Cols. 1 and 4.—Owing to late application for funds provision was made by reappropriation to the extent of anticipated savings under other heads.</i>			
I. 2.—Other charges—			
R.	1,800	1,800	1,458 —342
<i>Col. 1.—For fixing additional river gauges during the year.</i>			
Total—18.—Other Revenue Expenditure—			
Charged	5,829	4,759	—1,070
Voted or authorised	2,10,176	2,04,659	—5,517
GRAND TOTAL { Charged	10,84,883	10,82,779	—2,104
{ Voted or authorised	6,86,174	6,67,764	—18,410

NOTES.

1. *Administration of the Grant.*—The net saving under the “voted or authorised” heads was 2.68 per cent. against 6.16 per cent. in the previous year and mainly occurred under the sub-heads A. 2, A. 3 (10) and H. 2 (1).

The charged savings were .19 per cent. of the final appropriation against the petty excess of Rs. 672 in the previous year.

2. *Remission of revenue and abandonments of claims to revenue granted outside the provision of the law or rules having the force of law.*—The remission of revenue sanctioned by competent authorities during the year amounted to Rs. 2,649, consisting of Rs. 1,333 granted on considerations of equity while compassionate remission amounted to Rs. 1,316.

3. *Suspense transactions (sub-head A. 6).*—The nature of transactions recorded under the head “Suspense” has been explained in paragraph 3 of the notes under Grant No. 20—Civil Works. A summary of the transactions under this head during 1939-40 is given below :—

Suspense head.	Opening balance on the 1st April 1939.	Debits during 1939-40.	Credits during 1939-40.	Net actual.	Closing balance on the 31st March 1940.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Workshop Suspense.	1,449	42,617	41,873	744	2,193

GRANT No. 6.—IRRIGATION.

4. *Workshop Accounts.*—There is a workshop at Jobra attached to the Mohanadi Irrigation Division. A *pro forma* account of the transactions of the workshop is kept and from the table given below it will be seen that there was a net profit of Rs. 1,135 during the year under review against a loss of Rs. 28,163 and 3,843 in the previous two years 1937-38 and 1938-39.

Year.	Value of work done	Direct charges.	Indirect charges.	Gross expenditure.	Total receipts.	Net loss (—) or gain (+).
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1937-38	34,875	5,226	30,206	70,307	42,144	—28,163
1938-39	42,907	5,295	10,775	58,977	55,134	—3,843
1939-40	37,770	4,842	8,267	50,879	52,014	+1,135

The net profit was due to increased rates of percentages levied with effect from the 1st April 1939 under orders of Government on the different kinds of works.

GRANT No. 6.—IRRIGATION.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1939-40.

Description of Works.	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.

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

WORKING EXPENSES.

IV.—Minor Works (Collectively)—

1. All Works (Collectively)	5,975	5,402	5,369	—606	—33
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Col. 5.—Due to water in the canal, non-completion of land acquisition proceedings of certain works and petty savings on certain other works.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.

II.—Other Major works for which specific provision was made in the Budget (collectively)—

B.—Navigation, Embankment and Drainage Works—

• Works for which no capital accounts are kept—

2. All Works (Collectively)—

Charged	5,829	5,829	4,759	—1,070	—1,070
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Cols. 5 and 6.—See explanation under the Sub-head H. 1 (1) at page 42.

Voted or authorised	5,160	2,000	2,897	—2,263	+897
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Col. 5.—Owing to standing crops the work "Palpala Creek Relief-cut" could not be taken up earlier.

Col. 6.—Due to more rapid progress of the work than anticipated.

GRANT No. 6.—IRRIGATION.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1939-40—*contd.*

Description of Works.	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.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>contd.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—</i>					
<i>A.—Irrigation works—</i>					
(1) Works for which no capital accounts are kept—					
3. Improvements to Koratoli Tampara.	81	+81	+81
<i>Cols. 5 and 6.—Represents land charges for which provision could not be made for want of timely information from the Revenue Department.</i>					
Estimate Rs. 28,600; expenditure to the end of 1939-40 Rs. 27,215; completed.					
<i>Miscellaneous Expenditure—</i>					
4.—Sinking of two experimental tube wells at Brahmagiri and Ratlang Pat.	..	7,110	7,109	+7,109	—1
<i>Col. 5.—Due to the subsequent decision of Government to sink two tube wells to test the possibilities of improving irrigation facilities. Met out of the supplementary grant of Rs. 18,840 (vide sub-head F. 2 (2) of this grant.</i>					
Estimate Rs. 18,840; expenditure to end of 1939-40 Rs. 7,109; in progress.					
<i>B.—Navigation, Embankment and Drainage Works—</i>					
5. Packing rubbles on the slope of Embankment No. 83-B in the village Khannagar and extending revetment upto 300 feet up stream at the same place.	..	595	528	+528	+67
<i>Col. 5.—The work was expected to be completed during 1938-39 but this expectation did not materialise. Funds were provided by reappropriation.</i>					
Estimate Rs. 6,555; expenditure to end of 1939-40 Rs. 6,027; in progress.					
6. Constructing a causeway at 61st mile of Orissa Trunk Road and making cuts in the H. L. Range III.	..	75	73	+73	—2
<i>Col. 5.—Same as under item 5 above. Met by reappropriation.</i>					
Estimate Rs. 9,910; expenditure to end of 1939-40 Rs. 8,202; in progress.					

GRANT No. 6.—IRRIGATION.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1939-40—*contd.*

Description of Works.	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.
18.—OTHER REVENUE EXPEN- DITURE FINANCED FROM ORDINARY REVENUES— <i>contd.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—concld.</i>					
<i>B.—Navigation, Embankment and Drainage Works—contd.</i>					
7. Making a channel cut from Surlake to chainage 5,400 feet as flood relief measure.	..		727	727	+727 ..
<i>Col. 5.—Same as under item 5 above. Met by reappropriation.</i>					
Estimate Rs. 9,575 ; expenditure to end of 1939-40 Rs. 9,725 ; in progress.					
8. Reconstruction of Jagisahi escape.	..	18,751	18,611	+18,611	—140
<i>Col. 5.—The necessity for the work arose during the year in consequence of the damage caused by flood. Funds were provided by Supplementary grant and reappropriation.</i>					
Estimate not sanctioned ; expenditure to end of 1939-40 Rs. 18,611 ; in progress.					
9. Raising and strengthening of O. A. Embankment No. 37. Bon-Birupa Right.	..	1,089	982	+982	—107
<i>Col. 5.—Same as under item 5 above. Met by reappropriation.</i>					
Estimate Rs. 6,160 ; expenditure to end of 1939-40 Rs. 6,419 ; in progress.					
<i>IV.—Minor works (Collectively)—</i>					
<i>A.—Irrigation Works—</i>					
10. All Works (Collectively)	..	1,500	1,586	1,586	+86 ..
<i>Col. 5.—See sub-head D. 1. and F. 2(3) of this grant. No provision was made for a work which was anticipated to be completed in 1938-39.</i>					

GRANT No. 6.—IRRIGATION.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR
1939-40—concl'd.

Description of Works.	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.
18.—OTHER REVENUE EXPEN- DITURE FINANCED FROM ORDINARY REVENUES— concl'd.					
B.—Navigation, Embankment and Drainage Works—concl'd.					
11. All works (collectively)	4,659	2,298	1,046	—3,613	—1,252
<i>Cols. 5 and 6.</i> —Due to (i) smaller number of sanctioned minor works, (ii) smaller ex- penditure on a work on account of practical difficulties such as acquisition of lands and (iii) petty savings on certain works.					
Total—18.—Other Revenue Expendi- ture—					
Charged	5,829	5,829	4,759	—1,070	—1,070
Voted or authorised	11,319	34,231	33,640	+22,321	—591
GRAND TOTAL {					
Charged	5,829	5,829	4,759	—1,070	—1,070
Voted or authorised	17,294	39,633	39,009	+21,715	—624

Important Comments.

The total figures of appropriation and expenditure in respect of works mentioned individually or collectively in the above statement were as follows:—

	In thousands of rupees
Original appropriation	23
Modified appropriation	45
Expenditure	44

The expenditure fell short of the modified appropriation by T. Re. 1 but exceeded the original appropriation by T. Rs. 21. The excess over the original appropriation mainly occurred under items 4 and 8 and were but partly set off by savings under items 2 voted or authorised and 11.

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Savings—
1	2	3	4
	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLI- GATIONS.			
A.—Interest on Unfunded Debt—			
A. 1.—State Provident Funds—			
A. 1 (1).—Interest on General Provident Fund—			
<i>Charged—</i>			
O.	1,28,000	1,29,000	1,25,483
S.	1,000		
A. 1 (2).—Interest on Indian Civil Service Provident Fund		648	+648
<i>Col. 4.—Transfer of an account from the office of the Accountant General, Bihar, to- wards the close of the year.</i>			
Total	1,29,000	1,26,131	-2,869

NOTE.

Administration of the Grant.—The net saving under the final appropriation was 2.22 per cent. against 4.68 per cent. of the preceding year.

GRANT No. 7.—GENERAL ADMINISTRATION.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.			
Heads of Provinces (including Ministers and Advi- ser)—			
A.—Salary of the Governor—			
Charged	66,000	66,000	..
A. 1.—Grants-in-aid—Contribution for passages—			
Charged	672	672	..
B.—Sumptuary allowance of the Governor—			
Charged	6,000	6,000	..
C.—Staff and Household of the Governor—			
C. 1.—Military Secretary or Aide-de-Camp—			
C. 1 (1).—Pay of Officers—			
Charged—			
O.	6,100	7,708	7,752
R.	1,608			+44
Col. 1.—Leave salary contribution to the Government of Bihar on account of Aide-de- Camp.			
C. 1 (2).—Pay of Establishment—			
Charged—			
O.	6,658	6,239	6,239
R.	—399		
C. 1 (3).—Allowances—			
Charged—			
O.	8,880	7,522	6,141
R.	—1,358			—1,381

Cols. 1 and 4.—(i) Non-drawal of daily allowance, the post of Indian Aide-de-Camp remaining vacant for some time and its drawal subsequently at a lower rate; (ii) discontinuance of the adjustment of the cost of railway fare by credit to Tour Expenses and debit to this head and (iii) smaller expenditure on travelling allowances.

GRANT No. 7.—GENERAL ADMINISTRATION.

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

25.—GENERAL ADMINISTRATION—*contd.*Heads of Provinces (including Ministers and Adviser)—*contd.*C.—Staff and Household of the Governor—*concl'd.*C. 1.—Military Secretary or Aide-de-Camp—*concl'd.*

C. 1 (4).—Contingencies—

Charged	4,600	4,457	—143
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C. 1 (5).—Grants-in-aid—

Charged—

O.	600	689	689	..
R.	89			

C. 2.—Equipment grants—

C. 2 (1).—Annual maintenance grant—

Charged—

O.	2,930	3,514	3,373	—141
R.	584			

C. 2 (2).—Furniture (Capital) grant—

Charged—

R.	1,016	1,016	1,015	—1
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Col. 1.—To provide for augmentation grant sanctioned in 1938-39 not spent during that year.

D.—Secretarial Staff of the Governor—

D. 1.—Pay of Officers—

Charged—

O.	28,111	24,875	23,214	—1,661
R.	—3,236			

Cols. 1 and 4.—An officer on lower rate of pay officiated for a longer period than was originally anticipated.

D. 2.—Pay of Establishment—

Charged—

O.	8,640	10,336	10,336	..
R.	1,696			

Col. 1.—Due to the appointment of a cypher clerk.

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Heads of Provinces (including Ministers and Adviser)—contd.			
D.—Secretarial Staff of the Governor—concl'd.			
D. 3.—Allowances—			
Charged	5,580	3,932	-1,648
Col. 4.—See explanation (ii) under C. 1 (3) above.			
D. 4.—Contingencies—			
Charged	3,500	2,710	-790
Col. 4.—Less telegram charges.			
D. 5.—Grants-in-aid—			
Charged	672	672	..
E.—Expenditure from contract allowances—			
E. 1.—Household charges—			
Charged—			
O.	3,500	7,000	6,987
R.	3,500		
Col. 1.—More expenditure than originally provided for.			
E. 2.—Motor car charges—			
Charged—			
O.	8,000	4,500	4,492
R.	-3,500		
Col. 1.—Less expenditure than anticipated.			
F.—Tour Expenses—			
F. 1.—Special train and railway fare and freight—			
Charged—			
O.	20,000	18,480	16,655
R.	-1,520		
Col. 4.—Actual expenditure was less than anticipated.			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Heads of Provinces (including Ministers and Adviser)—contd.			
F.—Tour Expenses—concl'd.			
F. 2.—Miscellaneous tour charges—			
Charged—			
O. 15,000	} 16,520	16,458	—62
R. 1,520			
Col. 1.—To meet additional expenditure under this head.			
F. 3.—Maintenance of saloon—			
Charged	8,500	7,509	—991
Col. 4.—Smaller interest and maintenance charges on the new saloon.			
G.—Ministers—			
G. 1.—Pay of Officers—			
Charged	18,000	12,300	—5,700
Col. 4.—Due to resignation of office by Ministers from the 7th November 1939.			
Voted or authorised—			
O. 7,200	} 3,870	3,870	..
R. —3,330			
Col. 1.—Due to resignation by the Parliamentary Secretaries of their office.			
G. 2.—Pay of Establishment—			
O. 6,850	} 6,212	5,313	—899
R. —638			
Col. 4.—The staff employed under the officers who resigned was absorbed in temporary posts of other departments of the Secretariat.			
G. 3.—Allowances—			
Charged	6,500	4,918	—1,582
Col. 4.—See explanation under G. 1 charged above.			
Voted or authorised—			
O. 4,000	} 6,695	6,391	—304
R. 2,695			
Col. 1.—Grant of compensatory allowance to Parliamentary Secretaries and of arrears travelling allowance to a Parliamentary Secretary and his peon.			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Heads of Provinces (including Ministers and Adviser)—concl'd.			
G.—Ministers—concl'd.			
G. 4.—Contingencies—			
O.	7,827	9,100	9,008
R.	1,273		
<i>Col. 1.</i> —Purchase of durries for use in the residence of Parliamentary Secretaries and increase in the number of trunk calls made by the Ministers.			
H.—Advisers—			
H. 1.—Pay of Officers—			
<i>Charged—</i>			
R.	13,300	13,300	13,300
<i>Col. 1.</i> —Due to the appointment of the Adviser to His Excellency the Governor.			
H. 2.—Pay of Establishment—			
R.	560	560	558
H. 3.—Allowances—			
<i>Charged—</i>			
R.	3,018	3,018	3,018
<i>Col. 1.</i> —See explanation under H. 1 above.			
<i>Voted or authorised—</i>			
R.	425	425	422
H. 4.—Contingencies—			
R.	160	160	159
H. 5.—Grants-in-aid—			
<i>Charged—</i>			
R.	269	269	269
Legislative Bodies—			
I.—Provincial Legislative Assembly—			
I. 1.—Pay of Officers			
	57,650	53,843	—3,807
<i>Col. 4.</i> —Certain members of the Legislative Assembly did not draw their salaries and also the provision on account of the salaries of Secretary and Assistant Secretary was not utilised.			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Legislative Bodies—concl'd.			
I.—Provincial Legislative Assembly—concl'd.			
I. 2.—Pay of Establishment—			
O.	18,963	16,963	15,064
R.	—2,000			—1,899
<i>Cols. 1 and 4.—Less expenditure under "Special pay to Reporters (allowance)", there being no Assembly Session, during the later part of the year.</i>			
I. 3.—Allowances—			
O.	13,950	15,950	16,193
R.	2,000			+243
<i>Col. 1.—Due to travelling allowance of Assembly members attending committees and conferences being debited to the head in accordance with the decision of Government.</i>			
I. 4.—Contingencies	4,430	4,652	+222
<i>Col. 4.—Due to omission to make provision for certain adjustments on account of supplies.</i>			
J.—Election for Legislature—			
J. 1.—Election charges—			
J. 1 (1).—Pay of Establishment	900	900	..
J. 1 (2).—Allowances	100	..	—100
<i>Col. 4.—No bye-election was held during the year.</i>			
J. 1 (3).—Contingencies	500	44	—456
<i>Col. 4.—See explanation under J. 1 (2) above.</i>			
Secretariat and Head-quarters Establishments—			
K.—Civil Secretariats—			
K. 1.—Translator's Department—			
K. 1 (1).—Pay of Officers—			
O.	4,450	5,220	5,218
R.	770			—2
K. 1 (2).—Pay of Establishment—			
O.	2,440	1,955	1,953
R.	—485			—2
K. 1 (3).—Contingencies—			
O.	230	180	163
R.	—50			—17

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

25.—GENERAL ADMINISTRATION—contd.

Secretariat and Head-quarters Establishments—contd.

K.—Civil Secretariats—contd.

K. 2.—Home, Finance and Revenue Depart-
ments—

K. 2 (1).—Pay of Officers—

Charged—

O.	40,700	44,206	44,206	..
R.	3,506			

Voted or authorised—

O.	23,323	25,090	25,089	-1
R.	1,767			

K. 2 (2).—Pay of Establishment—

O.	91,419	1,03,741	1,03,739	-2
S.	9,942			
R.	2,380			

K. 3.—Education, Development and Health and
Local Self Government Departments—

K. 3 (1).—Pay of Officers—

Charged—

O.	51,200	25,863	25,786	-77
R.	-25,337			

Col. 1₂—Due to the appointment of a 'voted' officer in place of a 'charged' officer for whom provision was made.

Voted or authorised—

O.	14,460	33,106	33,105	-1
S.	17,885			
R.	761			

K. 3 (2).—Pay of Establishment—

O.	29,186	36,970	36,949	-21
S.	8,964			
R.	-1,180			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Secretariat and Head-quarters Establishments—contd.			
K.—Civil Secretariats—contd.			
K. 4.—Law, Commerce and Labour Departments—			
K. 4 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	26,640	28,849	24,549
R.	2,209			—4,300
<i>Col. 4.—The adjustment consequent on the decision to change classification of the pay and allowances of a listed officer for two months from charged to voted was made after the close of the year.</i>			
<i>Voted or authorised—</i>			
O.	7,768	7,388	11,686
R.	—380			+4,298
<i>Col. 4.—See explanation under 'charged' above.</i>			
K. 4 (2).—Pay of Establishment—			
O.	23,421	24,849	24,828
R.	1,428			—21
K. 5.—Allowances—			
<i>Charged</i>			
		2,050	1,760
<i>Voted or authorised—</i>			
O.	4,000	3,000	2,739
R.	—1,000			—261
<i>Col. 1.—Due to less tours and transfers.</i>			
K. 6.—Contingencies—			
O.	30,560	35,762	34,440
R.	5,202			—1,322
<i>Col. 1.—Adjustment on account of separation of records from Bihar and providing fittings, electric lights and fans in an office building.</i>			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess- Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—concl.			
Secretariat and Head-quarters Establishments—concl.			
K.—Civil Secretariats—concl.			
K. 7.—Grants-in-aid—contribution for passage—			
Charged—			
O.	672	1,446	1,415
R.	774		
			-1
K. 8.—Grants and Subsidies	1,392	1,349	-43
K. 9.—Election to Local Boards and Municipalities	16,250	3,025	-13,225
<i>Col. 4.</i> —Owing to the revision of the wards in the Russellkonda Union Board area by the end of the year and for other causes the election proceedings of the Ganjam District Board could not be completed during the year.			
K. 10.—Amount payable by the Local Government for charitable endowment works—			
Charged—			
O.	677	685	685
R.	8		
Voted or authorised—			
O.	1,058	1,076	1,076
R.	18		
K. 11.— <i>Deduct</i> —Charges recoverable from Governments, Departments, etc.	-16,250	-5,243	+11,007
<i>Col. 4.</i> —See explanation under K. 9 above.			
L.—Public Service Commission (share cost)—			
Charged—			
O.	19,259	19,632	19,632
R.	373		
M.—Local Fund Establishment—			
M. 1.—Share cost of Local Fund Audit Establishment—			
Charged	3,538	3,477	-61
Voted or authorised	28,913	28,499	-414

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Commissioners—			
N.—Commissioners—			
Office of the Revenue Commissioner—			
N. 1.—Main Office—			
N. 1 (1).—Pay of Officers—			
Charged	39,600	37,931	—1,669
Voted or authorised—			
O. 16,776	17,854	14,446	—3,408
R. 1,078			
<i>Col. 4.</i> —The leave salary of an officer was classified under O. 1.—voted or authorised below and change in personnel of the Assistant Secretary.			
N. 1 (2).—Pay of Establishment—			
O. 54,385	62,724	61,110	—1,614
R. 8,339			
<i>Col. 1.</i> —Increased expenditure on fixation of pay in the Orissa scale of pay and cost of establishment of special officers.			
N. 1 (3).—Allowances—			
Charged	3,400	2,858	—542
<i>Col. 4.</i> —Extra travelling allowance for a tour was not drawn by the Revenue Commissioner who did not also draw fixed travelling allowance for the period he acted as Adviser in addition.			
Voted or authorised—			
O. 1,100	1,600	1,538	—62
R. 500			
N. 1 (4).—Contingencies	8,500	8,543	+43
N. 1 (5).—Grants-in-aid—contribution for passage—			
Charged	672	672	—100
N. 2.—Private Estates Department—			
N. 2 (1).—Pay of Establishment—			
O. 1,044	1,047	1,047	..
R. 3			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Commissioners—concl'd.			
N.—Commissioner—concl'd.			
Office of the Revenue Commissioner—concl'd.			
N. 3.—Partition Establishment—			
N. 3 (1).—Pay of Establishment—			
O.	480	507	506
R.	27			-1
District Administration—			
O.—General Establishment—			
O. 1.—Pay of Officers—			
<i>Charged</i>	1,62,336	1,70,202	+7,866
<i>Col. 4.</i> —Lump sum deduction of Rs. 10,000 provided for probable savings under this head proved excessive.			
Voted or authorised—			
O.	3,43,000	3,42,765	3,27,400
R.	-235			-15,665
<i>Col. 4.</i> —Larger number of officers were deputed on special duty during the year.			
O. 2.—Pay of Establishment—			
O.	1,94,500	1,97,300	2,00,705
R.	2,800			+3,405
<i>Col. 4.</i> —Due to payment of leave salary and pension contributions of two Deputy Tahsildars. See also explanation under sub-head A. 1. under Grant No. 23.—Famine Relief.			
O. 3.—Allowances—			
<i>Charged</i>	18,000	13,310	-4,690
<i>Col. 4.</i> —Due to (i) posting of more Provincial Civil Services officers as District officers, (ii) certain bills not encashed in the year and (iii) reduction in rates of Travelling Allowance owing to Orissa Travelling Allowance Rules.			
Voted or authorised—			
O.	72,000	68,226	69,533
R.	-3,774			+1,327
<i>Col. 4.</i> —Unforeseen larger expenditure on travelling allowance and remuneration to copyists.			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
District Administration—contd.			
O.—General Establishment—concl'd.			
O. 4.—Contingencies—			
O.	87,000	94,127	92,632
R.	7,127		
O. 5.—Grants-in-aid—			
Charged—			
O.	3,000	3,308	3,397
R.	308		
Voted or authorised	2,500		—2,500
<i>Col. 4.—Grants-in-aid on account of reformation work among Pans in Angul could not be drawn due to late receipt of sanction of Government.</i>			
O. 6.—Treasury Establishment—			
O. 6 (1).—Pay of Establishment—			
O.	37,176	56,348	56,828
R.	—828		
O. 6 (2).—Allowances	1,000	1,060	+60
<i>Col. 4.—Increased expenditure on travelling allowance.</i>			
O. 6 (3).—Contingencies—			
O.	2,800	4,357	4,750
R.	1,557		
<i>Col. 1.—To meet the cost of weighing machine and supply of additional lights to treasuries and sub-treasuries.</i>			
<i>Col. 4.—Due to certain book debits not having been foreseen.</i>			
P.—Subdivisional Establishment—			
P. 1.—Pay of Establishment—			
O.	1,15,000	1,13,594	1,11,464
R.	—1,406		
P. 2.—Allowances—			
O.	13,000	19,482	19,126
R.	6,482		
<i>Col. 1.—Remuneration to copyists in the Sub-divisional offices of North Orissa was debited to this head instead of under O. 3.—voted or authorised above in accordance with the decision of Government.</i>			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess— Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
District Administration—contd.			
Q.—Other Establishments—			
Q. 1.—Taluk Establishment—			
Q. 1 (1).—Pay of Establishment—			
O.	1,30,000	1,23,497	1,20,256
R.	-6,503		
Q. 1 (2).—Allowances—			
O.	33,000	33,900	30,996
R.	900		
<i>Col. 4.—Smaller expenditure during the closing months of the year than anticipated.</i>			
Q. 1 (3).—Contingencies—			
O.	1,44,000	1,42,453	1,34,761.
R.	-1,547		
<i>Col. 4.—Pay of temporary establishment for supervision of agency works, provided for under the head, was classified under pay of establishment.</i>			
Q. 2.—Raiyatwari Village Service—			
O.	1,77,000	1,77,500	1,76,113
R.	500		
Q. 3.—Proprietary Estates Village Service—			
O.	1,88,500	1,89,000	1,85,720
R.	500		
Q. 4.—Process Serving Establishment—			
Q. 4 (1).—Pay of Establishment—			
O.	48,000	47,134	46,466
R.	-866		
Q. 4 (2).—Allowances—			
O.	11,000	10,178	9,925
R.	-822		
Q. 4 (3).—Contingencies—			
O.	3,300	3,740	3,709
R.	440		

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

25.—GENERAL ADMINISTRATION—*contd.*District Administration—*concl.*Q.—Other Establishments—*concl.*

Q. 5.—Staging Bungalows—

Q. 5 (1).—Contingencies—

O.	1,280	481	473	—8
R.	—799			

Q. 6.—Cemetery Establishment not attached to Churches—

O.	123	143	143	..
R.	20			

Q. 7.—Cattle Pounds 6,900 6,070 —830

Col. 4.—Smaller commission paid to pound keepers and sweepers and less feeding charges of cattle in the closing months of the year.

Q. 8.—Charges on account of Land Acquisition Establishment

1,500	..	—1,500
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Col. 4.—There were no cases of acquisition of land on behalf of the Railway Department.

Q. 9.—*Deduct*—Charges recoverable —1,500 .. +1,500

Col. 4.—See explanation under Q: 8 above.

Miscellaneous—

R.—Discretionary Grants by Heads of Provinces, etc.—

R. 1.—At the disposal of His Excellency the Governor—

O.	5,000	6,100	6,099	—1
R.	1,100			

Col. 1.—The discretionary grant under His Excellency was augmented by the unexpended portion of the discretionary grants under the late Ministers.

R. 2.—At the disposal of the Hon'ble Ministers—

O.	20,000	18,900	18,799	—101
R.	—1,100			

R. 3.—At the disposal of the Revenue Commissioner

2,000	2,000	..
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GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
Miscellaneous—concl.			
R. Discretionary Grants by Heads of Provinces etc.—concl.			
R. 4.—At the disposal of the District Officers—			
O.	6,500	6,457	5,449
R.	—43		
<i>Col. 4.</i> —Actual amount required was less than anticipated.			
R. 5.—At the disposal of the Sub-divisional Officers			
	1,800	1,698	—102
S.—Miscellaneous—			
S. 1.—Contribution to the Government of Bihar on account of the cost of training selected candidates of the I. C. S.—			
<i>Charged—</i>			
O.	11,000	10,692	7,195
R.	—308		
<i>Col. 4.</i> —Actual debit raised by Bihar Government fell short of the estimates.			
T.—Expenditure from Rural Reconstruction Grant—			
O.	1,28,000	1,38,149	88,297
S.	34,000		
R.	—23,851		
<i>Cols. 1 and 4.</i> —Non-completion of works of excavation of wells and tanks due to the high level of water ; also difficulty in making over to Government land required for works ; paucity of personnel for supervising works and the late submission of projects by the Sub-Divisional Committee.			
Charges in England—			
High Commissioner for India—			
U. Salaries and expenses of the High Commissioner's Department			
	3,920	3,867	—53
V.—Other items—			
V. 1.—Leave salaries and deputation pay—			
<i>Charged—</i>			
R.	5,960	5,960	6,953
<i>Col. 1.</i> —Provision for two officers not allowed in the Budget.			

GRANT No. 7.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

25.—GENERAL ADMINISTRATION—concl'd.

Charges in England—concl'd.

High Commissioner for India—concl'd.

V.—Other Items—concl'd.

V. 2.—Sterling overseas pay—

Charged—

O.	28,920	24,400	24,199	—201
R.	—4,520			

Col. 1.—See paragraph 4 of the notes below Grant No.4.—Forest.

V. 3.—Stores for India—

Charged—

R.	240	240	241	+1
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W.—Loss or gain by exchange—

Charged—

R.	200	200	127	—73
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Voted or authorised—

R.	25	25	8	—17
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Total	{ Charged	6,40,087	6,16,633	—23,454
	{ Voted or authorised	23,36,365	22,36,289	—1,00,076

NOTES.

1. *Administration of the Grant.—Charged.*—There was a net saving of 3.66 per cent. on the final appropriation as compared with 6.87 per cent. of the previous year and it was mainly contributed by sub-heads G.1, K.4(1), O.3 and S.1.

Voted or authorised.—The net saving was 4.28 per cent. of the final grant against 4.29 per cent. in the year 1938-39. The savings which were set off

GRANT No. 7.—GENERAL ADMINISTRATION.

by excesses under certain sub-heads, e.g., K.4(1), K.11, and O.2, mainly occurred under I.1, K.9, N.1(1), O.1, O.5, Q.1(1), Q.1(2), Q.1(3), Q.3 and T.

2. *Suspension of the Constitution.*—His Excellency the Governor assumed to himself, on the afternoon of the 6th November 1939, all powers vested in the Provincial Legislature and suspended the operation of certain sections of the Government of India Act, 1935. Government decided, however, that the suspension of Sections 65 and 72 of the Act did not affect the Orissa Legislative Assembly Speaker's and Deputy Speaker's Salaries Act, 1937, or the Orissa Legislative Assembly Members' Salaries Act, 1938, and that consequently the salaries of the officers and members of the Assembly continued to be payable although the Assembly had ceased to function. The following amounts were accordingly drawn during 1939-40 in respect of the period following the suspension of the Constitution:—

Salaries of officers of the Assembly. Rs. 2,090.

Salaries of members of the Assembly. Rs. 15,945.

A sum of Rs. 149 representing the undisbursed salary of one of the members was, however, refunded in April 1940. A further sum of Rs. 360 was also due for payment on account of salaries of members of the Assembly but was not drawn during the year 1939-40.

3. *Grants for Economic Development and improvement of Rural Areas—Sub-head T.*—A sum of Rs. 2,74,388 was received from the Governments of Madras and Bihar up to the end of 1938-39 on account of Orissa's proportionate share in the unspent balances of the grants made by the Central Government before the 1st April 1936 from the fund for the economic development and improvement of rural areas. A sum of Rs. 2,800 was also paid in 1938-39 by the Central Government towards the cost of a scheme of co-operative training and education in Orissa. Two further grants of Rs. 1,27,000 and Rs. 5,545 were made by that Government during 1939-40 to meet expenditure on rural water supply schemes and on the scheme for Co-operative training and education respectively. Expenditure from the grants can be incurred only on schemes approved by the Central Government. The unspent balance of any year is, however, available for utilization on approved schemes in subsequent years.

The grants received by the Orissa Government are credited to the deposit head "Deposit Account of grants for economic development and improvement of Rural Areas". The expenditure proposed to be incurred from the grants is included in the demands under the relevant service heads of account (*vide* sub-head T under this Grant sub-heads C.2(3) and I under Grant No. 15—Agriculture, and sub-head C.2 under Grant No. 17—Co-operation). To counterbalance the expenditure incurred under the relevant service heads an equivalent amount is debited to the above deposit head by credit to the corresponding revenue heads "XLVI—Miscellaneous", "XXIX—Agriculture" and "XXXI—Co-operation".

GRANT No. 7.—GENERAL ADMINISTRATION.

A summary of the accounts of receipts and expenditure relating to the economic development and improvement of rural areas up to the end of the year 1939-40 is given below :—

Details.	To end of 1938-39.	During 1939-40.	To end of 1939-40.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Receipts.</i>			
Balance received from the Governments of Bihar and Madras	2,74,388	..	2,74,388
Amount contributed by the Central Government	2,800	1,32,543	1,35,345
Total Receipts	2,77,188	1,32,545	4,09,733
<i>Expenditure.</i>			
1. Rural Water supply	1,32,715	1,31,771(a)	2,64,486
2. Village communications	1,07,419	4,074	1,11,493
3. Discretionary grants by District Officers	420	..	420
4. Non-recurring expenditure in the Khond area	3,951	1,037	4,988
5. Village Welfare scheme	4,800	2,035	6,835
6. Cattle breeding operation	10,000	..	10,000
7. Co-operative training and education	1,360	4,377	5,737
Total Expenditure	2,60,665	1,43,294	4,03,959
Balance on 1st April 1939		16,523	
Balance on 31st March 1940		5,774	

(a) Includes a sum of Rs. 52,589 representing expenditure incurred out of provincial revenues in the previous year.

Out of the sum of Rs. 4,03,959 spent up to the end of 1939-40 detailed accounts for Rs. 3,66,110 have been received. This amount was duly spent on the objects for which the grants were made.

Detailed accounts for the balance of Rs. 37,849 are awaited from the Subdivisional Officers.

The total expenditure of Rs. 88,297 (sub-head T) incurred during the year on the various schemes of rural development includes a sum of Rs. 5,041 which has been met from provincial revenues and this will be adjusted to the extent necessary against the Deposit Account of the grant in 1940-41.

GRANT No. 8.—ADMINISTRATION OF JUSTICE.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
27.—ADMINISTRATION OF JUSTICE.			
A.—High Courts and Chief Courts—			
A. 1.—Contribution payable to the Government of Bihar for the High Court— Charged	1,45,000	1,28,000	—17,000
<i>Col. 1.</i> —Contribution was paid on the basis of the claim for 1936-37 pending final settle- ment of the principle for calculating the amount payable.			
B.—Law Officers—			
B. 1.—Legal Remembrancer and High Court Pleaders—			
B. 1 (1).—Pay of Officers— Charged	6,000	6,000	..
Voted or authorised	2,400	2,355	—45
B. 1 (2).—Pay of Establishment— O. 1,128 } R. 20 }	1,148	1,148	..
B. 1 (3).—Allowances— Charged	1,000	..	—1,000
<i>Col. 1.</i> —No allowances were paid to the Advocate General as there were no cases before the Patna High Court.			
Voted or authorised— O. 3,140 } R. 2,935 }	6,075	5,243	—832
<i>Col. 1.</i> —Unexpected payment of fees in connection with a case and also larger number of pauper cases.			
<i>Col. 4.</i> —Certain bills for fees could not be cashed before the close of the year.			
B. 1 (4).—Contingencies	3,000	3,003	+3
B. 2.—Mufassal Establishment—			
B. 2 (1).—Pay of Establishment	5,784	5,684	—100
B. 2 (2).—Allowances— O. 18,105 } R. —155 }	17,950	21,130	+3,180
<i>Col. 1.</i> —Due to larger number of Sessions cases leading to increased expenditure in the month of March 1940.			
B. 2 (3).—Contingencies— O. 20 } R. —10 }	10	15	+5

GRANT No. 8.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
27.—ADMINISTRATION OF JUSTICE—contd.				
C.—Civil and Sessions Courts—				
C. 1.—Pay of Officers—				
Charged—				
O.	48,704	46,680	32,391	
R.	-2,024			-14,289
Col. 4.—One of the posts of District and Sessions Judges was held by an officer whose pay was voted.				
Voted or authorised—				
O.	1,32,580	1,38,850	1,38,784	
R.	117			-66
R.	6,153			
C. 2.—Pay of Establishment—				
O.	1,22,324	1,15,884	1,14,685	
R.	-6,440			-1,199
C. 3.—Copyists' Establishment—				
C. 3 (1).—Pay of Establishment—				
O.	4,404	4,004	4,030	
R.	-400			+26
C. 4.—Allowances—				
Charged—				
O.	2,000	4,000	2,928	
R.	2,000			-1,072
Col. 1.—To meet transfer travelling allowances of two officers.				
Col. 4.—The advance transfer travelling allowance drawn by one of the officers could not be adjusted during the year.				
Voted or authorised—				
O.	25,500	26,000	23,972	
R.	500			-2,028
Col. 4.—Fewer transfers of Judicial officers than anticipated.				
C. 5.—Contingencies—				
O.	23,500	22,700	22,510	
R.	-800			-190

GRANT No. 8.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant of Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
27.— ADMINISTRATION OF JUSTICE—contd.			
C.— Civil and Sessions Courts—concld.			
C. 6.—Grants-in-aid—Contribution for passage of District and Sessions Judges—			
Charged	1,272	632	—640
<i>Col. 4.</i> —There was only one officer entitled to passages instead of two for whom provi- sion was made.			
C. 7.—Process-serving Establishment—			
C. 7 (1).—Pay of Establishment—			
O.	66,372	62,860	62,214
R.	—3,512			—646
C. 7 (2).—Allowances—			
O.	440	510	445
R.	70			—65
C. 7 (3).—Contingencies—			
O.	25	40	39
R.	15			—1
D.— Criminal Courts—			
D. 1.—Pay of Officers—			
O.	10,709	6,209	6,085
R.	—4,500			—124
<i>Col. 1.</i> —Due to (i) provision for pay of certain Stationary Sub-Magistrates in South Orissa being made under this head instead of under D. 2. below and (ii) abolition of special pay at certain localities.			
D. 2.—General Establishment—Pay of Estab- lishment—			
O.	18,230	22,200	22,038
R.	3,970			—162
<i>Col. 1.</i> —Due to the appointment of substitutes in place of clerks on long leave. See also explanation (i) under D. 1. above.			
D. 3.—Allowances—			
O.	1,666	1,154	919
R.	—512			—335
<i>Col. 4.</i> —Pending issue of revised rules for the appointment of Honorary Magistrates some of the courts remained vacant.			

GRANT No. 8.—ADMINISTRATION OF JUSTICE.

NOTE.

Administration of the Grant.—Charged.—The saving under the charged heads was 18·05 per cent. against 12·47 per cent. in the previous year and occurred mainly under A.1, B.1(3), C.1, C.4 and E.2(1).

Voted or authorised.—The net saving under "voted or authorised" heads was inappreciable as in the preceding year.

GRANT No. 8.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
27.—ADMINISTRATION OF JUSTICE—concl'd.				
D.—Criminal Courts—concl'd.				
D. 4.—Contingencies—				
O.	30,744	36,775	37,184	
R.	6,031			+409
<i>Col. 1.</i> —Due to (i) larger expenditure on account of the cost of conveyance of witnesses and (ii) purchase of typewriters.				
D. 5.—Compensation—Contribution to Local Bodies, Forest Panchayats and others in lieu of Magisterial Fines—				
O.	5,500	2,135	2,521	
R.	—3,365			+386
<i>Col. 1.</i> —Amounts payable to certain local bodies in Ganjam District could not be settled in time.				
<i>Col. 4.</i> —Payment made in March 1940 in accordance with the revised accounting procedure could not be provided for.				
D. 8.—Deduct—Amount recovered from Indian States				
		—660	—660	
<i>Col. 4.</i> —The decision to adjust the recovery under a deduct head was arrived at too late for provision being made.				
E.—Charges in England—				
E. 1.—Secretary of State—				
E. 1 (1).—Other Charges—Law Charges	2,000	20	—1,980	
<i>Col. 4.</i> —Budget provision was based on previous experience.				
E. 2.—High Commissioner for India—				
E. 2 (1).—Sterling overseas pay—				
Charged	9,600	5,058	—4,542	
<i>Col. 4.</i> —Provision apparently made for an additional officer, but no payment authorised on this account. Rs. 4,360 offered for surrender.				
F.—Loss or gain by exchange—				
Charged—				
R.	24	24	19	
			—5	
Total	Charged	2,13,576	1,75,028	—38,548
	Voted or authorised	4,77,688	4,73,364	—4,324

GRANT No. 9.—JAILS AND CONVICT SETTLEMENTS.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS.			
A.—Jails—			
Establishment.			
A. 1.—District and Special Jails—			
A. 1 (1).—Pay of officers—			
Charged—			
O.	2,400	2,404	2,403
S.	4		
Voted or authorised.	1,800	1,764	—36
A. 1 (2).—Pay of Establishment—			
O.	65,449	64,969	63,835
R.	—480		
A. 2.—Subsidiary Jails—			
A. 2 (1).—Pay of Officers—			
O.	3,000	3,047	3,022
R.	47		
A. 2 (2).—Pay of Establishment—			
O.	43,107	45,138	44,821
R.	2,031		
Dietary Charges.			
A. 3.—District and Special Jails—			
A. 3 (1).—Rations—			
O.	41,500	35,258	34,818
R.	—6,242		
Col. 1.—Due to fall in jail population.			
A. 3 (2).—Contingencies—			
O.	2,000	1,200	979
R.	—800		

GRANT No. 9.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
28.—JAILS AND CONVICT SETTLEMENTS—contd.				
A.—Jails—contd.				
A. 4.—Subsidiary Jails—				
A. 4 (1).—Rations—				
O.	31,000	30,000	29,094	
R.	-1,000			-008
A. 4 (2).—Contingencies—				
O.	780	852	818	
R.	72			-34
Hospital Charges.				
A. 5.—District and Special Jails—				
O.	5,600	8,000	7,942	
R.	2,400			-58
<i>Col. 1.</i> —Increased expenditure on the purchase of medicine, extra diet to sick prisoners and hospital equipment.				
A. 6.—Subsidiary Jails	2,200	1,921	-279	
Clothing and Bedding of prisoners.				
A. 7.—District and Special Jails—				
O.	8,000	9,969	9,270	
S.	5,000			-699
R.	-3,031			
<i>Col. 1.</i> —Supplementary grant obtained in September 1939 for the purchase of Khadi clothing proved excessive as cheaper mill made cloth was also purchased.				
A. 8.—Subsidiary Jails—				
O.	3,000	5,848	5,642	
S.	3,500			-206
R.	-652			
Allowances.				
A. 9.—District and Special Jails —				
A. 9 (1).—Travelling Allowance—				
O.	1,700	1,200	1,179	
R.	-500			-21

GRANT No. 9.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1.	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS			
—contd.			
A.—Jails—contd.			
A. 9.—District and Special Jails			
—contd.			
A. 9 (2).—Other allowances—			
O.	264	285	300
R.	21		
			+15
A. 10.—Subsidiary Jails—			
A. 10 (1).—Travelling Allowance—			
O.	1,200	1,500	1,205
R.	300		
			-295
A. 10 (2).—Other allowances—			
O.	956	1,090	1,082
R.	134		
			-8
Sanitation Charges.			
A. 11.—District and Special Jails—			
O.	1,700	1,875	1,782
R.	175		
			-86
A. 12.—Subsidiary Jails—			
O.	1,700	2,000	2,011
R.	300		
			+11
Charges for moving prisoners.			
A. 13.—District and Special Jails—			
O.	3,500	3,000	3,073
R.	-500		
			+73
A. 14.—Subsidiary Jails—			
O.	4,000	3,700	3,645
R.	-300		
			-55

GRANT No. 9.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS			
<i>—contd.</i>			
A.—Jails—concl'd.			
Contingencies.			
A. 15.—District and Special Jails	17,000	17,197	+197
A. 16.—Subsidiary Jails	9,800	9,528	—272
Livestock, Tools and Plant.			
A. 17.—District and Special Jails	2,000	2,175	+175
<i>Col. 4.</i> —Provision was not made for certain adjustments carried out after close of the year.			
A. 18.—Subsidiary Jails—			
O.	1,000	1,220	1,409
R.	220		
<i>Col. 4.</i> —See explanation under A-17 above.			
A. 19.—Charges for Police custody—			
O.	3,200	5,250	5,192
R.	2,050		
<i>Col. 1.</i> —Mainly due to the change in classification of charges for conveyance of under-trial prisoners in South Orissa from Grant No. 10.—Police (sub-head B.4—voted or authorised) to this grant.			
A. 20.—Charges payable to other Governments—			
O.	3,420	4,431	4,431
R.	1,011		
<i>Col. 1.</i> —Actual claims raised by the Governments of Madras and Bihar were larger than expected.			
A. 21.—Charges on account of persons detained under special Acts—			
O.	30	..	..
R.	—30		
B.—Jail Manufactures—			
B. 1.—Establishment—			
O.	972	1,174	1,123
R.	202		

GRANT No. 9.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS			
<i>—concl'd.</i>			
B.—Jail Manufactures—concl'd.			
B. 2.—Allowances—			
R.	42	42	31
			—11
B. 3.—District and Special Jails—Contingen- cies—			
O.	6,910	16,400	16,618
S.	3,060		
R.	6,430			+218
<i>Col. 1.—To meet expenditure on the manufacture of uniforms for warders, excise peons, chaukidars and daffadars.</i>			
B. 4.—Subsidiary Jails—			
Contingencies—			
O.	3,050	1,150	907
R.	—1,900			—243
<i>Cols. 1 and 4.—Due to stoppage of manufacture of oil.</i>			
Total	{ Charged	2,404	2,403
	{ Voted or authorised	2,81,398	2,76,821
			—1
			—4,577

NOTE.

Administration of the Grant.—The charged expenditure approximated very closely to the final appropriation, unlike in the previous year when the saving was 30.43 per cent.

In the voted or authorised section the net saving was 1.63 per cent. of the final grant against 14.4 per cent. in the previous year and occurred under A.1 (2) and other sub-heads.

GRANT No. 10.—POLICE.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
Charged—			
O.	30,000	31,400	31,374
R.	1,400			—26
A. 2.—Pay of Establishment—			
O.	19,700	24,000	24,120
R.	4,300			+120
<i>Col. 1.—To meet arrear pay of office assistants sanctioned during the year.</i>			
A. 3.—Allowances—			
Charged			
		2,500	2,488
Voted or authorised—			
O.	1,000	1,110	743
R.	110			—367
<i>Col. 1.—Fewer rewards were paid during the year and debit for some was transferred to the heads "District Executive Force" and "Criminal Investigation Department".</i>			
A. 4.—Contingencies—Contract—			
O.	2,500	3,000	2,946
R.	500			—54
A. 5.—Contingencies—Non-contract—			
O.	8,445	3,425	3,701
R.	—5,020			+276
<i>Col. 1.—The printing of the Police Manual was deferred.</i>			
<i>Col. 1.—Commission charges on Railway warrants were debited at the close of the year.</i>			

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
B.—District Executive Force—			
District Police.			
B. 1.—Pay of Officers—			
Charged—			
O.	1,08,800	1,02,843	81,970
R.	-5,957		
			-20,873
<i>Col. 4.</i> —(i) Certain voted officers officiated as Superintendents of Police (12,833) and (ii) change of incumbents (8,540).			
Voted or authorised—			
O.	30,000	37,000	35,936
R.	7,000		
			-1,064
<i>Col. 1.</i> —See explanation (i) under “charged” above.			
B. 2.—Police Force—			
B. 2 (1).—Executive Subordinates—			
O.	4,40,000	4,27,000	4,22,384
R.	-13,000		
			-4,616
B. 2 (2).—Constabulary—			
O.	8,30,000	7,97,050	7,95,422
R.	-32,950		
			-1,628
B. 3.—Clerical Establishment		66,200	60,528
			-5,672
<i>Col. 4.</i> —Replacement of Government servants who reverted to Madras by those on lower rates of pay.			
B. 4.—Allowances—			
Charged		17,900	13,335
			-4,565
<i>Col. 4.</i> —Same as under B. 1 “charged” above.			
Voted or authorised—			
O.	2,51,274	2,60,474	2,47,603
R.	9,200		
			-12,871
<i>Col. 4.</i> —(i) Reappropriation sanctioned on the 25th March 1940 without taking into account actual requirements under travelling allowance proved unnecessary and (ii) part of the expenditure debited to this head was transferred to Police Expansion scheme—Allowances.			

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
B.—District Executive Force—contd.			
B. 5.—Contingencies—Contract—			
O.	77,800	79,800	76,792
R.	2,000		
			—3,008
B. 6.—Contingencies—Non-contract—			
O.	1,31,605	1,31,705	1,29,329
R.	100		
			—2,376
B. 7.—Grants-in-aid—Contribution for cost of passages of Indian Police Officers—			
<i>Charged—</i>			
O.	4,100	4,277	3,624
R.	177		
			—853
<i>Col. 4.—Change of incumbents.</i>			
B. 8.—Hospital charges—			
B. 8 (1).—Pay of Establishment—			
O.	7,900	9,000	8,665
R.	1,100		
			—335
<i>Col. 1.—Due to change of incumbents.</i>			
B. 8 (2).—Allowances—			
O.	300	270	155
R.	—30		
			—115
<i>Col. 4.—Less transfers during the year.</i>			
B. 8 (3).—Contingencies—Contract—			
O.	2,720	2,620	2,348
R.	—100		
			—272
B. 8 (4).—Contingencies—Non-contract—			
O.	5,280	6,270	6,940
R.	990		
			—330

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
B.—District Executive Force—contd.			
Other Police—Police Expansion Scheme on account of the War, 1939.			
B. 9.—Agency Functions—			
B. 9 (1).—Pay of Officers		1,003	+1,003
<i>Col. 4.</i> —No provision was made due to a misapprehension that the recovery under sub- heads B.12 and B.13 was in reduction of the charge under heads B.9 and B.11.			
Police Force,			
B. 9 (2).—Executive Subordinates		7,553	+7,553
<i>Col. 4.</i> —See explanation under B.9 (1) above.			
B. 9 (3).—Constabulary		13,190	+13,190
<i>Col. 4.</i> —See explanation under B.9 (1) above.			
B. 9 (4).—Allowances		10,293	+10,293
<i>Col. 4.</i> —See explanation under B.9 (1) above.			
B. 9 (5).—Contingencies—Contract		888	+888
<i>Col. 4.</i> —See explanation under B.9 (1) above.			
B. 9 (6).—Contingencies—Non-contract		8,495	+8,495
<i>Col. 4.</i> —See explanation under B.9 (1) above.			
B. 10.—Other Protective Duties—			
B. 10 (1).—Police Force—			
R.	5,500	5,500	4,369
<i>Col. 1.</i> —The scheme originated during the year.			
<i>Col. 4.</i> —Recruitments were made later than provided for.			
B. 10 (2).—Allowances—			
R.	1,500	1,500	638
<i>Cols. 1 and 4.</i> —See explanations under B.10 (1) above.			
B. 10 (3).—Contingencies—Contract—			
R.	500	500	39
<i>Col. 4.</i> —See explanation for col. 4 under B.10 (1) above.			

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
B.—District Executive Force—concl'd.			
B. 10.—Other Protective Duties—concl'd.			
B. 10 (4).—Contingencies—Non-contract—			
R.	4,650	4,650	5,696 +1,046
<i>Cols. 1 and 4.—See explanations under B.10 (1) above.</i>			
B. 11.—Railway Protection—Police Force—			
B. 11 (1).—Constabulary . . . . .	..	7,330	+7,330
<i>Col. 4.—Due to a misapprehension no provision was made. See also explanation under sub-head B.9 (1).</i>			
B. 11 (2).—Allowances . . . . .	..	2,816	+2,816
<i>Col. 4.—See explanation under B.11 (1) above.</i>			
B. 11 (3).—Contingencies—Contract . . . . .	..	282	+282
<i>Col. 4.—See explanation under B.11 (1) above.</i>			
B. 11 (4).—Contingencies—Non-contract. . . . .	..	6,101	+6,101
<i>Col. 4.—See explanation under B.11 (1) above.</i>			
B. 12.—Deduct—Amount recoverable from the Government of India . . . . .	..	—45,500	—45,500
<i>Col. 4.—See explanation under B.11 (1) above.</i>			
B. 13.—Deduct.—Amount recoverable from the Railway Board . . . . .	..	—25,260	—25,260
<i>Col. 4.—See explanation under B.11 (1) above.</i>			
B. 14.—Deduct—Recoveries on account of cost of Police guards supplied to railways and other Governments and to the Irrigation Department	—1,380	—4,020	—2,640
<i>Col. 4.—Full provision could not be made for lack of sufficient data.</i>			
C.—Police Training Schools—			
C. 1.—Constables' Training School at Angul—			
C. 1 (1).—Pay of Officers	360	360	..
C. 1 (2).—Pay of Establishment—			
O.	19,500	20,200	20,089
R.	700			—111

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

29.—POLICE—concl'd.**C.—Police Training Schools—concl'd.****C. 1.—Constables' Training School at Angul—concl'd.****C. 1 (3).—Allowances—**

O.	4,160	3,040	2,032	—1,008
R.	—1,120			

Col. 1.—Provision for the cost of passage was not required as no officers went on leave to England.

Col. 4.—Angul compensatory allowance was abolished.

C. 1 (4).—Contingencies—Contract	1,050	990	—60
C. 1 (5).—Contingencies—Non-contract	1,700	1,489	—211

C. 2.—Contribution to other Governments—**C. 2 (1).—For training of Assistant Superintendents of Police—**

O.	8,000	6,246	6,245	—1
R.	—1,754			

Col. 1.—Provision was reduced on the basis of three years' actuals.

C. 2 (2).—For training of Deputy Superintendents of Police—

O.	1,596	..	..	..
R.	—1,596	..	..	..

Col. 1.—No officers were sent for training during the year.

C. 2 (3).—For training of other Police officers—

O.	21,600	15,872	15,653	—219
R.	—5,728			

Col. 1.—See explanation under C.2 (1) above.

C. 2 (4).—For training of police constables—

R.	3,718	3,718	3,718	..
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Col. 1.—For the payment of arrear contribution to the Bihar Government for the training of Orissa Police cadets in the Nathnagar Police Training School during 1936-37 and 1937-38.

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

29.—POLICE—*contd.*

D.—Village Police—

D. 1.—Village Police—

D. 1 (1).—Police Force—

O.	35,700	} 34,000	33,619	-381
R.	-1,700			

D. 1 (2).—Allowances—

O.	1,000	} 850	707	-143
R.	-150			

D. 1 (3).—Contingencies—Non-contract—

O.	3,600	} 4,800	4,739	-61
R.	1,200			

Col. 1.—For purchase of uniforms to dafadars in Cuttack and Balasore Districts from the All-India Spinners Association.

D. 2.—Contribution to Chaukidari Funds for payment of rewards to Chaukidars—

O.	1,000	} 1,500	1,500	..
R.	500			

D. 3.—Contribution to Chaukidari Reward and Chaukidari Uniform Fund for the receipts of the Fund credited under "Recoveries on account of village police"—

O.	24,000	} 14,000	23,094	+9,094
R.	-10,000			

Cols. 1 and 4.—Reappropriation was made without taking into account the provision necessary for Angul and Khondmal Sub-divisions. The actuals include the expenditure of Rs. 10,662 in these sub-divisions.

E.—Special Police—

E. 1.—Emergency Police Force—

E. 1 (1).—Pay of officers—

Charged—

R.	1,800	1,800	1,769	-31
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Col. 1.—The entertainment of the Emergency Police Force was sanctioned after the framing of the budget estimates.

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
E.—Special Police—concl'd.			
E. 1.—Emergency Police Force—concl'd.			
E. 1 (2).—Pay of Establishment—			
R.	7,200	7,200	7,180 —20
Col. 1.—See explanation under E.1 (1) above.			
E. 1 (3).—Allowances—			
Charged—			
R.	200	200	116 —84
Voted or authorised—			
R.	4,050	4,050	3,216 —834
Col. 1.—See explanation under E.1 (1) above.			
Col. 4.—Less expenditure on travelling allowance and railway warrants.			
E. 1 (4).—Contingencies—Contract—			
R.	1,937	1,937	1,862 —75
Col. 1.—See explanation under E.1 (1) above.			
E. 1 (5).—Contingencies—Non-contract—			
R.	19,713	19,713	18,830 —883
Col. 1.—See explanation under E.1 (1) above.			
F.—Railway Police—			
F. 1.—Bengal-Nagpur Railway Police—			
F. 1 (1).—Pay of officers—			
Charged—			
O.	12,865	12,745	10,540 —2,205
R.	—120		
Col. 4.—Due to change of incumbents.			
Voted or authorised—			
O.	2,680	400	288 —112
R.	—2,280		
Cols. 1 and 4.—No Deputy Superintendent of Police was posted to the Railway Police during the year.			

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
F.—Railway Police—concl'd.			
F. 1.—Bengal-Nagpur Railway Police—concl'd.			
F. 1 (2).—Police Force—			
O.	95,370	93,570	92,508
R.	-1,800		
F. 1 (3).—Clerical Establishment—			
O.	6,858	6,258	6,103
R.	-600		
F. 1 (4).—Allowances—			
Charged—			
O.	900	930	927
R.	30		
Voted or authorised—			
O.	11,180	11,300	11,015
R.	120		
F. 1 (5).—Contingencies—Contract			
		3,050	3,011
F. 1 (6).—Contingencies—Non-contract—			
O.	23,480	25,880	30,864
R.	2,400		
<i>Cols. 1 and 4.—Debits raised by the Railway at the close of the year for 'Order Police' charges for house rent could not be anticipated.</i>			
F. 2.—Deduct—Recoveries—			
F. 2 (1).—From the Government of Bengal	-33,434	-23,872	+9,562
<i>Col. 4.—Payment at a lower percentage than provided for.</i>			
F. 2 (2).—From the Government of Bihar	-45,614	-32,715	+12,899
<i>Col. 4.—As explained under F.2 (1) above.</i>			
F. 2 (3).—From the Railway Administration	-55,000	-57,341	-2,341
F. 2 (4).—From the Indian States		-16,027	-16,027
<i>Col. 4.—Final decision on the question of recovery was arrived at late in the year.</i>			

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
G.—Criminal Investigation Department—			
G. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	13,300	15,200	14,182
R.	1,900		
} —1,018			
<i>Cols. 1 and 4.—</i> Reappropriation sanctioned on the 30th March 1940 due to change of incumbents proved excessive.			
<i>Voted or authorised—</i>			
O.	5,184	5,340	5,333
R.	156		
} —7			
G. 2.—Police Force—			
O.	39,000	38,200	37,917
R.	—800		
} —283			
G. 3.—Clerical Establishment—			
O.	8,780	10,090	10,080
R.	1,310		
} —10			
<i>Col. 1.—</i> Due to the entertainment of temporary staff.			
G. 4.—Allowances—			
<i>Charged—</i>			
O.	400	880	770
R.	480		
} —110			
<i>Voted or authorised—</i>			
O.	8,650	9,550	8,801
R.	900		
} —749			
G. 5.—Contingencies—Contract—			
O.	3,300	4,080	4,074
R.	780		
} —6			
G. 6.—Contingencies—Non-contract—			
O.	6,300	7,214	6,945
R.	914		
} —269			
G. 7.— <i>Deduct—</i> Amount recoverable from the Government of India for rendering help to Orissa States			
			—1,316
			—1,316
<i>Col. 4.—</i> Recovery from the Central Government during the year was not anticipated.			

GRANT No. 10.—POLICE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—conclld.			
H.—Transfer to the General Police Fund—			
O.	1,000		
R.	-1,000	..	..
<i>Col. 1.—The Fund ceased to exist from the 1st April 1939.</i>			
I.—Works—			
I. 1.—Original Works—			
O.	2,000		
R.	-2,000	..	..
<i>Col. 1.—No projects were ready during the year.</i>			
J.—Miscellaneous—			
J. 1.—Allowances for Indian Police Medal—			
O.	120	180	160
R.	60		-20
J. 2.—Allowances for the King's Police Medal or Bar		660	660
J. 3.—Miscellaneous	4,000	3,742	-258
K.—Charges in England—			
High Commissioner for India.			
K. 1.—Sterling overseas pay—			
Charged	20,840	18,482	-2,358
<i>Col. 4.—Mainly due to transfers of officers. Saving of Rs. 2,358 offered for surrender.</i>			
K. 2.—Leave salaries and deputation pay—			
O.	1,480		
R.	-1,480	..	..
<i>Col. 1.—See paragraph 4 of the notes below Grant No. 1.—Forest.</i>			
L.—Loss or gain by exchange—			
Charged—			
R.	90	90	71
Total			
{ Charged	2,11,605	1,79,648	-31,957
{ Voted or authorised	20,85,654	20,46,078	-39,576

GRANT No. 10.—POLICE.

NOTE.

Administration of the Grant—Charged.—There was a saving of 15·10 per cent. as compared with 23·98 per cent. of the preceding year which was contributed mainly by sub-heads B.1, B.4, F.1 (1), G.1 and K.1.

Voted or authorised.—The net saving was 1·90 per cent. against ·71 per cent. in the previous year and is the combined result of savings under several heads notably B2 (1), B3, B4 and F2 (4) and excesses under certain others.

GRANT No. 11.—SCIENTIFIC DEPARTMENTS.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
36.—SCIENTIFIC DEPARTMENTS.			
A.—Museums—			
A. 1.—Pay of Establishment	504	504	..
A. 2.—Contingencies	1,056	1,066	+10
A. 3.—Lump provision for Museum	20,000	..	—20,000
<i>Col. 4.—The scheme for the Museum was not drawn up and approved during the year.</i>			
Total—Voted or authorised	21,560	1,570	—19,990

NOTE.

Administration of the Grant.—The net saving under the final grant was 92.72 per cent. against 27.72 per cent. in the previous year and occurred under the sub-head A3.

GRANT No. 12.—EDUCATION.

See also the Audit Report.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION.			
University.			
A.—Grants to University—			
A. 1.—Contribution to the Patna University—			
Recurring	2,000	2,000	..
B.—Government Arts Colleges—			
B. 1.—Pay of Officers—			
Charged	19,300	19,120	—180
Voted or authorised—			
O. 2,00,000	1,87,565	1,81,390	—6,175
R. —12,435			
<i>Col. 4.</i> —Appointment of junior officers on lower rates of pay against vacancies caused by death of two officers.			
B. 2.—Pay of Establishment—			
O. 22,543	22,741	22,740	—1
R. 198			
B. 3.—Allowances—			
Charged	1,600	897	—703
<i>Col. 4.</i> —Due to less journeys on tour by the Principal.			
Voted or authorised—			
O. 4,680	4,725	3,580	—1,145
R. 45			
<i>Col. 4.</i> —The contemplated extension lectures could not be arranged owing to students' trouble in the Ravenshaw College.			
B. 4.—Contingencies—			
O. 31,020	34,320	32,813	—1,507
S. 2,500			
R. 800			
<i>Col. 4.</i> —Conveyance for women students of the Ravenshaw College could not be arranged for owing to the smaller number of students willing to avail themselves of it.			

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
C.—Grants to non-Government Arts Colleges—			
C. 1.—Recurring	1,233	1,233	
D.—Government Professional Colleges—Training College—			
D. 1.—Pay of Officers—			
O.	8,778	9,035	9,033
R.	257			-2
D. 2.—Pay of Establishment—			
O.	1,140	1,165	1,164
R.	25			-1
D. 3.—Allowances—			
O.	680	896	806
R.	216			-90
D. 4.—Contingencies	3,410	3,374	-36
D. 5.—Stipends and Bursaries—			
O.	1,000	906	906
R.	-94		
D. 6.—Contribution to other Governments for training Oriya students—			
O.	800	396	-396
R.	-404		
Col. 4.—No student from Orissa was trained outside the province.			
Secondary.			
E.—Government Secondary Schools—			
E. 1.—For boys—			
E. 1 (1).—Pay of Officers—			
O.	23,505	25,340	25,064
R.	1,835			-276

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

37.—EDUCATION—*contd.*E.—Government Secondary Schools—*concl'd.*E. 1.—For boys—*concl'd.*

E. 1 (2).—Pay of Establishment—

O.	1,23,927	1,26,900	1,26,477	—423
R.	2,973			

E. 1 (3).—Allowances—

O.	4,734	2,734	2,648	—86
R.	—2,000			

Col. 1.—Due to the abolition of the compensatory allowances at Angul.

E. 1 (4).—Contingencies	25,002	24,964	—38
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E. 2.—For girls—

E. 2 (1).—Pay of Officers—

O.	9,151	7,748	7,385	—363
R.	—1,403			

Col. 1.—The vacancy caused by retirement remained unfilled.

E. 2 (2).—Pay of Establishment—

O.	41,991	42,700	42,288	—412
R.	709			

E. 2 (3).—Allowances—

O.	1,000	635	496	—139
R.	—365			

Col. 4.—The pay of the part-time teacher of music at the Ravenshaw Girls' school at Cuttack was classified under E. 2 (2) above instead of under this head under which provision was made.

E. 2 (4).—Contingencies—

O.	18,597	19,656	19,643	—13
R.	1,059			

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
F.—Direct grants to non-Government Secondary Schools—			
F. 1.—Anglo-Indian and European Secondary Schools—			
F. 1 (1).—Recurring—			
O.	16,756	30,215	30,215
R.	13,459		
<i>Col. 1.—Due to (i) inadequacy of provision and (ii) classification of a primary school as lower secondary school.</i>			
F. 1 (2).—Non-recurring Annual Grant for minor projects—			
O.	250	538	537
R.	288		
F. 1 (3).—Provident Fund for Teachers—			
O.	200	267	267
R.	67		
F. 2.—Indian Secondary Schools—			
F. 2 (1).—Recurring—			
O.	1,07,580	1,00,607	1,00,030
R.	-6,973		
F. 2 (2).—Non-recurring Annual Grant for minor projects—			
O.	5,000	8,501	8,501
R.	3,501		
<i>Col. 1.—Due to small grants to Non-Government Secondary Schools towards upkeep of buildings and purchase of teaching appliances.</i>			
F. 2 (3).—Non-recurring grants for specific major projects			
		3,983	3,983
F. 2 (4).—Non-recurring grants-in-aid			
		900	900
F. 2 (5).—Provident Fund for teachers in non-pensionable services			
		5,000	*8,661
			+3,661
<i>Col. 4.—Due to payment in March 1940 of claims arising in 1937-38:</i>			

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

37.—EDUCATION—*contd.*

G.—Grants to local bodies for Secondary Education—

G. 1.—Recurring—

O.	99,304	1,07,048	1,06,230	—818
R.	7,744			

G. 2.—Non-recurring—

O.	250	4,250	4,250	..
R.	4,000			

Col. 1.—Grant to the Puri District Board for the construction of a Middle English School building.

Primary.

H.—Government Primary Schools—

H. 1.—For Boys—

H. 1 (1).—Pay of Establishment—

O.	1,17,223	1,14,730	1,10,612	—4,118
R.	—2,493			

H. 1 (2).—Allowances 600 489 —111

H. 1 (3).—Contingencies 9,800 9,079 —721

H. 2.—For Girls—

H. 2 (1).—Pay of Establishment—

O.	860	1,038	1,037	—1
R.	178			

H. 2 (2).—Allowances 15 .. —15

H. 3.—Basic Schools—

H. 3 (1).—Pay of Establishment—

R. 81 81 81 ..

H. 3 (2).—Contingencies—

R. 858 858 698 —160

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
I.—Direct grants to non-Government Primary Schools—			
I. 1.—Anglo-Indian and European Primary Schools—			
I. 1 (1).—Recurring—			
O. 11,372	1,287	1,287	..
R. —10,085			
Col. 1.—See explanation (ii) below the sub-head F. 1 (1) above.			
I. 2.—Indian Primary Schools—			
I. 2 (1).—School or teaching grants—			
O. 90,590	90,490	90,235	—255
R. —100			
I. 2 (2).—Non-recurring—			
O. 100	..	..	..
R. —100			
J.—Grants to Local Bodies for Primary Education—			
J. 1.—Local Bodies—			
North Orissa.			
J. 1 (1).—Recurring	6,26,831	6,26,288	—543
J. 1 (2).—Non-recurring	300	300	..
South Orissa.			
J. 1 (3).—Non-recurring—			
R. 200	200	200	..
J. 1 (4).—Grants under Section 37 of the Act VIII of 1920	53,200	49,000	—4,200
Col. 4.—Due to corresponding short realisation of education cess in Ganjam.			
J. 1 (5).—Grant under proviso to Section 37 of the Act VIII of 1920	69,100	69,067	—33
J. 1 (6).—Teaching—			
O. 1,23,000	1,23,631	1,23,631	..
R. 631			
J. 1 (7).—Manual Training	200	200	..

GRANT No. 12.—EDUCATION.

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

37.—EDUCATION—*contd.*J.—Grants to Local Bodies for Primary Education—*concl.*

J. 2.—District Educational Councils—

J. 2 (1).—Teaching	1,69,000	1,69,000	..
J. 2 (2).—Other grants	2,216	2,192	—24

J. 3.—Panchayats—

J. 3 (1).—Teaching	220	220	..
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J. 4.—Grants for encouragement of education among the Harijans

	1,550	1,550	..
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J. 5.—Grants to Municipalities for primary education (non-recurring)

	25,000	..	—25,000
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Col. 4.—The scheme of compulsory primary education was not finally approved by Government.

Special.

K.—Government Special Schools—

K. 1.—Reformatory School—

K. 1 (1).—Contribution to the Government of Bihar—

O.	4,076	4,168	4,168	..
R.	92			

K. 1 (2).—Other expenditure—

O.	100	8	..	—8
R.	—92			

K. 2.—Training schools for Masters—

K. 2 (1).—Pay of Officers

	3,540	3,314	—226
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K. 2 (2).—Pay of Establishment—

O.	63,000	63,800	63,021	—779
R.	800			

K. 2 (3).—Allowances—

O.	1,909	1,896	1,824	—72
R.	—13			

GRANT No. 12.—EDUCATION.

Major Head and sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
K.—Government Special Schools—contd.			
K. 2.—Training schools for Masters— <i>concl'd.</i>			
K. 2 (4).—Contingencies—			
O.	9,000	9,426	9,376
R.	426			—50
K. 2 (5).—Stipends and Bursaries—			
O.	36,600	34,449	33,231
R.	—2,151			—1,218
K. 2 (6).—Contribution to the Madras Government for training Oriya students.			
	480	480	..
K. 3.—Training schools for Mistresses—			
K. 3 (1).—Pay of Establishment—			
O.	16,300	15,905	14,864
R.	—404			—1,041
<i>Col. 4.</i> —One post remained unfilled and also some officers having revoked their election to revert to Madras, the provision made for their leave and pension contributions remained unutilised.			
K. 3 (2).—Allowances—			
O.	125	350	344
R.	225			—6
K. 3 (3).—Contingencies			
		5,300	5,266
K. 3 (4).—Stipends—			
O.	2,832	3,011	3,008
R.	179			—3
K. 4.—Other Schools—			
K. 4 (1).—Pay of Establishment			
		17,000	16,618
K. 4 (2).—Allowances—			
O.	100	113	93
R.	13			—20
K. 4 (3).—Contingencies—			
O.	2,980	4,611	4,613
R.	1,631			+2

Col. 1.—To meet boarding charges of poorer students of the Sanskrit College at Puri and also water-tax on excess consumption of pipe-water.

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.

37.—EDUCATION—contd.**K.—Government Special Schools—concl'd.****K. 5.—Training School for basic education—****K. 5 (1).—Pay of Establishment—**

S.	4,116	4,116	3,286	—830
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*Col. 4.—Two posts mostly remained unfilled.***K. 5 (2).—Allowances—**

S.	250	250	202	—48
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K. 5 (3).—Contingencies—

S.	4,982	4,982	4,309	—673
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*Col. 4.—Owing to war laboratory equipment was not available.***K. 5 (4).—Stipends to pupil-teachers—**

S.	2,950	2,689	1,999	—690
R.	—261			

*Col. 4.—Due to reduction in the number of stipends consequent on the modification in the scheme of basic education and also to late admission of pupil-teachers in the training school.***L.—Direct grants to non-Government Special Schools—****L. 1.—Recurring—**

O.	20,882	30,387	29,874	—513
S.	600			
R.	—95			

L. 2.—Non-recurring—

O.	100
R.	—100			

L. 3.—Provident Fund for teachers in non-pensionable service—

R.	195	195	194	—1
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GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
General.			
M.—Direction—			
M. 1.—Pay of Officers—			
Charged	25,512	25,512	..
Voted or authorised	15,650	15,650	..
M. 2.—Pay of Establishment—			
O. 20,504	20,597	20,595	—2
R. 93			
M. 3.—Allowances—			
Charged	4,460	4,136	—264
Voted or authorised—			
O. 2,500	1,807	1,740	—67
R. —693			
M. 4.—Contingencies—			
O. 3,560	4,160	4,157	—3
R. 600			
N.—Inspection—			
N. 1.—European and Anglo-Indian Education—			
N. 1 (1).—Contribution to the Government of Bihar in connection with the Inter-Provincial Board of European Education			
	203	203	..
N. 1 (2).—Allowances—			
O. 222	173	173	..
R. —49			
N. 2.—Indian Education—			
N. 2 (1).—Pay of Officers—			
O. 34,219	31,411	30,278	—1,133
R. —2,808			
N. 2 (2).—Pay of Establishment	1,47,973	1,45,864	—2,109
N. 2 (3).—Allowances	38,000	37,295	—705
N. 2 (4).—Contingencies	15,569	15,049	—520
N. 3.—District School Committee	587	536	—51

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
O.—Scholarships—			
O. 1.—European and Anglo-Indian Education—			
O. 1 (1).—In Arts Colleges—			
O.	240	..	..
R.	-240	..	..
O. 1 (2).—In Secondary Schools—			
O.	1,130	966	962 -4
R.	-164		
O. 1 (3).—In Primary Schools—			
O.	156	..	..
R.	-156	..	..
O. 1 (4).—In Special Schools			
		200	200 ..
O. 2.—Indian Education—			
O. 2 (1).—In Arts Colleges—			
O.	14,424	13,024	13,022 -2
R.	-1,400		
O. 2 (2).—In Professional Colleges—			
O.	660	1,312	1,312 ..
R.	652		
O. 2 (3).—In Secondary Schools			
		20,491	19,098 -1,393
<i>Col. 4.—Due to (i) casualties amongst scholarship holders and (ii) non-utilisation in full of the provision for want of eligible candidates.</i>			
O. 2 (4).—In Primary Schools			
		5,000	4,057 -943
<i>Col. 4.—Same as explanation (i) below O. 2 (3) above.</i>			
O. 2 (5).—In Special Schools—			
O.	300	1,048	1,064 +16
R.	748		
O. 2 (6).—Deduct—Probable savings			
		-3,826	.. +3,826
<i>Col. 4.—Anticipated savings did not fully materialise.</i>			

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
P.—Miscellaneous—			
P. 1.—School Examination Board, etc.—			
P. 1 (1).—Allowances—			
O.	1,500	850	645
R.	—650		
<i>Col. 4.</i> —Due partly to the decision of Government to debit the travelling allowance of Members of the Legislative Assembly to the Assembly Department and partly to the revision of rates of daily allowance admissible to non-official members.			
P. 1 (2).—Contingencies	300	300	..
P. 1 (3).—Fees to selected members of the Text Book Committee—			
O.	600	702	702
R.	102		
P. 1 (4).—Fees to Expert Reviewers of Text Books—			
O.	900	1,448	1,447
R.	548		
P. 2.—Sanskrit Association, etc.—			
P. 2 (1).—Allowances	800	626	—174
<i>Col. 4.</i> —Due to the reconstitution of the Sanskrit Council consequent on which less expenditure was incurred on account of travelling allowances. See also explanation under P. 1 (1) above.			
P. 3.—Miscellaneous—			
P. 3 (1).—Grants for encouragement of literature	6,800	6,341	—459
P. 3 (2).—Remuneration to Examiners—			
O.	6,950	6,520	6,171
R.	—430		
P. 3 (3).—Other examination charges—			
O.	3,300	3,430	3,402
R.	130		

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
P.—Miscellaneous—contd.			
P. 3.—Miscellaneous—contd.			
P. 3 (4).—Direct grants for Harijan educa- tion—			
O.	1,100	900	900
R.	—200		
P. 3 (5).—Grants to Harijan Sevak Sangha	1,600	1,600	..
P. 3 (6).—Contribution to the Government of Bihar for the Madrasa Examination Board			
	200	200	..
P. 3 (7).—Miscellaneous Charges—			
O.	800	848	842
R.	48		
P. 3 (8).—Remuneration to Reviewers of books published in the province—			
O.	50	100	100
R.	50		
P. 3(9).—Allowance to Medical Officers for attending hostels and educational institutions—			
O.	4,600	4,900	4,844
R.	300		
P. 3 (10).—Grants for Zenana Education—			
O.	1,272	1,222	1,213
R.	—50		
P. 3 (11).—Grant to Central Library	15,000	..	—15,000
<i>Col. 4.—Due to subsequent decision of Government not to set up the library during the year.</i>			
P. 3 (12).—Grant to Municipal Library	10,000	..	—10,000
<i>Col. 4.—Same as under P. 3 (11) above.</i>			
P. 3 (13).—Grants to local bodies for public libraries			
	1,000	520	—480
<i>Col. 4.—Due to non-acceptance of grants by certain public libraries because of the con- ditions imposed by Government.</i>			

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
P.—Miscellaneous—concl'd.			
P. 3.—Miscellaneous—concl'd.			
P. 3 (14).—Grants to the Provincial Boy Scouts Association	2,500	2,500	..
P. 3 (15).—Other grants—			
O. 1,500	17,500	15,756	-1,744
S. 16,000			
<i>Col. 4.</i> —Due to (i) the printing at a lower cost of charts and primers for the mass literacy campaign, (ii) opening of fewer mass literacy centres and (iii) the holding of fewer adult education classes.			
P. 3 (16).—Grants to the Utkal Sangit Samaj—			
R. 500	500	500	..
P. 4.—Committees and Conferences—			
P. 4 (1).—Allowances—			
O. 1,000	497	304	-193
R. -503			
<i>Col. 4.</i> —Fewer meetings of the University Committee. See also explanation under P. 1 (1) above.			
P. 5.—Board of Basic Education—			
P. 5 (1).—Pay of Establishment—			
S. 1,185	1,185	1,183	-2
P. 5 (2).—Allowances—			
S. 950	950	578	-372
<i>Col. 4.</i> —Mainly due to (i) postponement of a meeting of the Board, (ii) the organiser not having claimed fixed travelling allowance for six months and (iii) fewer journeys performed outside the province.			
P. 5 (3).—Contingencies—			
S. 475	475	474	-1
P. 6.—Provincial Mass Literacy Committee—			
P. 6 (1).—Pay of Establishment—			
R. 238	238	237	-1
P. 6 (2).—Allowances—			
R. 57	57	57	..
P. 6 (3).—Contingencies	125	125	..

GRANT No. 12.—EDUCATION.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—concl'd.			
Q.—Works—			
O.	9,000	29,822	21,450
S.	20,822		
			—8,372
<i>Col. 4.—Due partly to reduction in the number of basic schools consequent on the modification in the scheme of basic education and partly to the adjustment in reduction of expenditure of recoveries from the Public Health and Public Works Departments for the consumption of electric current from the plant of the Ravenshaw College.</i>			
R.—Charges in England—			
R. 1.—High Commissioner for India—			
R. 1 (1).—Leave Salaries and Députation pay	6,920	7,100	+180
S.—Loss or gain by exchange—			
R.	35	35	33
			—2
Total	{ Charged	50,812	49,665
	{ Voted or authorised	27,09,208	26,18,233
			—90,975

NOTES.

1. *Administration of the Grant.*—The net savings under charged heads were 2.26 per cent. against 11.63 per cent. in the previous year.

Voted or authorised.—There was a net saving of 3.36 per cent. against 1.15 per cent. of 1938-39 and the bulk of the savings occurred under the sub-heads J. 1 (4), J. 5, P. 3 (11), P. 3 (12) and Q.

2. A supplementary demand for Rs. 1,816 under sub-head N. 2 (2) to meet the charges in respect of two posts of Senior Deputy Inspectors of Schools newly sanctioned for Koraput and a supplementary demand for Rs. 300 under sub-head O. 2 (5) towards a scholarship for an Oriya student studying in the Government School of Arts at Calcutta were presented and assented to by the Assembly. But as the expenditure was expected to be met from savings within the grant the net supplementary demands in both the cases were *nil*.

3. *Sub-heads J. 1 (4) and J. 1 (5).*—Grants paid to local bodies in South Orissa for Primary Education in pursuance of Section 37 of Act VIII of 1920 which were charged on the revenues of the province in accordance with the provisions of paragraph 4 (b) of the India and Burma (Transitory Provisions) Order, 1937, became subject to the vote of the Assembly during the year under report in the absence of provincial legislation to the contrary.

GRANT No. 13.—MEDICAL.

See also the Audit Report.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL.			
A.—Medical Establishment—			
A. 1.—Superintendence—			
A. 1 (1).—Pay of Officers—			
Charged—			
O.	34,251	33,728	33,728
R.	—523		
Voted or authorised—			
O.	5,660	6,141	6,141
R.	481		
A. 1 (2).—Pay of Establishment—			
O.	24,670	29,900	29,899
R.	5,230		
Col. 1.—Drawal of arrears of pay of staff. See also explanation under the Sub-head A. 1 (2) of Grant No. 14—Public Health.			
A. 1 (3).—Allowances—			
Charged	2,700	2,700	..
Voted or authorised	2,030	1,949	—81
A. 1 (4).—Contingencies			
	5,000	5,010	+10
A. 2.—District Medical Officers—			
A. 2 (1).—Pay of Officers—			
Charged—			
O.	25,012	19,304	19,747
R.	—5,708		
Col. 1.—(i) Adjustment as a reduction of charge under this head of contribution paid by Government of India towards War Reserve British I. M. S. Officer in Orissa and (ii) posting of a junior I. M. S. officer on lower pay as Civil Surgeon, Cuttack.			
Voted or authorised—			
O.	63,675	58,560	58,674
R.	—5,115		
			+114

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

38.—MEDICAL—contd.

A.—Medical Establishment—contd.

A. 2.—District Medical Officers—concl'd.

A. 2 (2).—Pay of Establishment—

O.	13,882	} 14,242	14,020	-222
R.	360			

A. 2 (3).—Allowances—

Charged—

O.	1,800	} 3,753	3,609	-144
S.	1,953			

Voted or authorised—

O.	6,800	} 5,935	5,157	-778
R.	-865			

Col. 4.—Mainly due to economy in expenditure on travelling allowance.

A. 2 (4).—Contingencies—

O.	5,200	} 5,385	5,075	-310
R.	185			

A. 2 (5).—Grants-in-aid—Contribution for passages—

Charged—

O.	1,344	} 1,572	1,578	+6
R.	228			

A. 3.—Reserve Medical Subordinates—

A. 3 (1).—Pay of Officers—

O.	9,000	} 12,050	11,413	-637
R.	3,050			

Col. 1.—Certain Assistant Surgeons on higher pay were placed on supernumerary duty.

A. 3 (2).—Pay of Establishment—

O.	18,000	} 18,300	18,376	+76
R.	300			

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
38.—MEDICAL—contd.				
A.—Medical Establishment—concl'd.				
A. 3.—Reserve Medical Subordinates—concl'd.				
A. 3 (3)—Allowances—				
O.	3,500	3,800	3,306	
R.	300			—494
A. 3 (4)—Training of Officers—				
O.	2,100	2,120	1,965	
R.	20			—155
B.—Hospitals and Dispensaries—				
B. 1.—Mufassal Hospitals and Dispensaries—				
B. 1 (1)—Pay of Officers—				
Charged—				
R.	6,806	6,806	6,693	
			—113	
<i>Col. 1.</i> —Appointment of an I. M. S. Officer in sole charge as Superintendent, Cuttack General Hospital, during the year.				
Voted or authorised—				
O.	28,830	25,286	25,048	
R.	—3,544			—238
<i>Col. 1.</i> —Due to the transfer of senior officers on higher pay.				
B. 1 (2)—Pay of Establishment—				
O.	1,39,586	1,56,620	1,50,507	
S.	21,117			—6,113
R.	—4,083			
<i>Col. 4.</i> —(i) Investigation of claims to arrears of special pay and incremental pay of Sub-Assistant Surgeons could not be completed before the close of the year and (ii) debit for leave salary and pension contributions in respect of a Sub-Assistant Surgeon was not received from Madras during the year.				
B. 1 (3)—Allowances—				
O.	19,780	20,517	16,778	
S.	2,556			—3,739
R.	—1,819			
<i>Col. 4.</i> —(i) On abolition of three opium prohibition centres in the Balasore district compensatory allowances of certain doctors were not paid; (ii) messing allowances were not drawn as two posts of nurses remained vacant and (iii) there were fewer transfers of medical officers.				

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

38.—MEDICAL—contd.

B.—Hospitals and Dispensaries—contd.

B. 1.—Mufassal Hospitals and Dispensaries—concl'd.

B. 1 (4).—Contingencies—

O.	1,30,363	1,39,363	1,38,477	—886
S.	3,637			
R.	5,363			

B. 1 (5).—Grants-in-aid—Contribution for passages—

<i>Charged—</i>				
R.	336	336	373	+37

B. 1 (6).—*Deduct*—Establishment charges recoverable from the Central Government for the Hospital at the False-point Light House

	—1,700	—1,432	+268
--	--------	--------	------

Col. 4.—Provision for recoveries of leave salary and pension contributions was made under this head although the recoveries were to be credited as revenue.

B. 2.—Grants to Hospitals and Dispensaries—

B. 2 (1).—Recurring grants to District Boards for medical relief (includes maintenance grants in South Orissa)—

O.	92,508	95,373	95,313	—60
R.	2,865			

B. 2 (2).—Grants for equipment

	800	740	—60
--	-----	-----	-----

B. 2 (3).—Grants to ordinary Hospitals—

O.	7,229	8,129	8,083	—46
R.	900			

B. 2 (4).—Grants to Hospitals in Govern-ment Estates

	120	120	..
--	-----	-----	----

B. 2 (5).—Grants to Leper Asylums

	15,950	17,278	+1,328
--	--------	--------	--------

Col. 4.—Increase in the number of lepers in the asylum.

B. 2 (6).—Grants to private institutions—

O.	3,250	6,116	6,116	..
R.	2,866			

Col. 1.—Mainly to meet grants to a private hospital on abolition of a Government dispensary and to another private hospital for treatment of Yaws.

GRANT No. 12.—MEDICAL.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL—contd.			
B.—Hospitals and Dispensaries—contd.			
B. 2.—Grants to Hospitals and Dispensaries— <i>concl.</i>			
B. 2 (7).—Grants for the treatment of venereal diseases	1,200	1,195	—5
B. 2 (8).—Grants to local bodies for construction of dispensaries	850	850	..
B. 2 (9).—Grants to local bodies for treatment of lepers—			
O. 3,200	2,923	2,900	—23
R. —277			
B. 2 (10).—Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries	7,600	5,352	—2,248
<i>Col. 4.</i> —In certain centres of North Orissa rural subsidised dispensaries could not be opened as medical practitioners were not available.			
B. 2 (11).—Grants to local bodies for medical purposes—			
O. 20,000	13,869	10,694	—3,175
R. —6,131			
<i>Cols. 1 and 4.</i> —No suitable medical schemes were kept ready.			
B. 3.—Other charges—			
Government Medical Officers employed in institutions under the control of local bodies—			
Taluk headquarters institutions—			
B. 3 (1).—Pay of Establishment—			
O. 15,704	21,410	21,241	—169
S. 10,481			
R. —4,775			
<i>Col. 1.</i> —Late sanction of Government to the payment of arrears of special pay on account of unhealthy localities.			
B. 3 (2).—Allowances—			
O. 900	1,027	1,007	—20
R. 127			

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL—contd.			
B.—Hospitals and Dispensaries—concl'd.			
B. 3.—Other Charges—concl'd.			
Other institutions—			
B. 3 (3).—Pay of Establishment—			
O.	2,556	3,258	3,205
S.	702			-53
B. 3 (4).—Allowances—			
O.	50	60	60
R.	10		
Itki Sanatorium—			
B. 3 (5).—Contribution payable to the Government of Bihar—			
O.	1,250	3,300	3,300
S.	2,050		
C.—Grants for medical purposes—			
O.	39,637	39,464	39,464
R.	-173		
D.—Medical Colleges and Schools—			
D. 1.—Medical College—			
D. 1 (1).—Scholarships—			
O.	2,720	2,625	2,229
R.	-95			-396
D. 1 (2).—Contribution payable to Bihar Government for the Prince of Wales Medical College, Patna		54,500	54,500
D. 2.—Medical Schools—			
D. 2 (1).—Pay of Officers—			
Charged		2,400	2,400
Voted or authorised—			
O.	26,040	30,305	30,303
R.	4,265			-2
<i>Col. 1.</i> —Due to the posting of senior officers in place of juniors on transfer.			

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL—contd.			
D.—Medical Colleges and Schools—concl'd.			
D. 2.—Medical Schools—concl'd.			
D. 2 (2).—Pay of Establishment—			
O.	11,800		
R.	—645	11,155	10,917
			—238
D. 2 (3).—Allowances—			
O.	1,400		
R.	522	1,922	1,718
			—204
D. 2 (4).—Contingencies—			
O.	12,510		
R.	300	12,810	12,609
			—201
D. 2 (5).—Scholarships—			
O.	2,500		
R.	333	2,833	2,833
			..
D. 2 (6).—Contribution on account of professional control of Institution of Indian medicine of the province by the Principal of the Indian Medical School, Madras—			
O.	700		
R.	752	1,452	1,452
			..
D. 2 (7).—Deduct—Contribution recover- able from the Government of Bihar		—13,770	—10,000
			+3,770
Col. 4.—Claim of Bihar was not accepted in full pending further scrutiny.			
E.—Mental Hospital—			
E. 1.—Charges payable to the Board of Trustees, Ranchi European Mental Hospital—			
Charged—			
O.	4,500		
R.	—3,203	1,297	..
			—1,297
Col. 1.—Adjustment of excess payment made in the previous year.			
Col. 4.—Due to change of classification. See also paragraph 2 of the notes under this grant.			
Voted or authorised		1,297	+1,297
Col. 4.—See explanation under charged above.			
E. 2.—Contribution payable to other Govern- ments for sharing Indian Mental Hospital	23,077	20,385	—2,692
Col. 4.—Full amount of contribution claimed was not paid pending receipt of further details.			

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
38—MEDICAL—concld				
F.—Chemical Examiner—				
F. 1.—Fees payable to other Governments for chemical examination—				
39	O. 6,000	7,150	7,150	..
	S. 1,150			
G.—Charges in England—				
G. 1.—High Commissioner for India—				
G. 1 (1).—Leave salaries and deputation pay—				
04	O. 9,800	8,608	8,235	—373
01	R. —1,192			
Col. 1.—See paragraph 4 of the notes below Grant No. 4-Forest.				
G. 1 (2).—Sterling overseas pay—				
Charged—				
	O. 3,000	10,720	10,707	—13
	S. 746			
	R. 1,974			
Col. 1.—See paragraph 4 of the notes below Grant No. 4-Forest.				
G. 1 (3).—Stores for India—				
170	O. 6,920	7,240	4,296	—2,944
	R. 320			
Col. 4.—Liabilities carried forward to 1940-41.				
G. 1 (4).—Other charges—Miscellaneous expenditure—				
297	R. 120	120	119	—1
H.—Loss or gain by exchange—				
Charged—				
his	R. 90	90	62	—28
Voted or authorised—				
297	R. 45	45	41	—4
692	Total	Charged 82,706	81,597	—1,109
her.		Voted or authorised 8,75,070	8,55,365	—19,705

GRANT No. 13.—MEDICAL.

NOTES.

1. *Administration of the Grant—Charged.*—The net saving was 1·34 per cent. of the final appropriation as against 18·11 per cent. of the previous year and occurred mainly under the sub-head E. 1.

The net saving under voted or authorised was 2·25 per cent. of the final grant against 4·95 per cent. of the previous year and the bulk of it was contributed by sub-heads B. 1 (2), B. 1 (3), B. 2 (10), B. 2 (11), E. 2 and G. 1 (3).

2. *Sub-head E. 1.*—The provisions of paragraph 4 (b) of India and Burma (Transitory Provisions) Order, 1937 having ceased to have effect from the 1st April 1939 and there being no fresh legislation by the Orissa Government under Section 78 (3) (g) of the Government of India Act, 1935, the contribution by Orissa to the European Mental Hospital, Kanke, was to be treated as 'voted or authorised' expenditure. The contribution paid during the year, which was classified under 'charged' following the budget provision, was subsequently transferred to the 'voted or authorised' head, it being too late for Government to make the necessary provision under the latter head.

GRANT No. 14.—PUBLIC HEALTH.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH.			
A.—Public Health Establishment—			
A. 1.—Superintendence—			
A. 1 (1).—Pay of officers—			
O.	6,000		
R.	605	6,605	6,605 ..
A. 1 (2).—Pay of Establishment—			
O.	1,700		
R.	-1,617	83	82 -1
<i>Col. 1.</i> —The pay of clerks and peons of the Assistant Director of Public Health was debited to Grant No. 13.—Medical—Sub-head A. 1 (2) instead of to this grant.			
A. 1 (3).—Allowances—			
O.	1,800		
R.	-200	1,600	1,560 -40
A. 1 (4).—Contingencies—			
O.	650		
R.	-290	360	360 ..
A. 2.—Engineering Branch—			
A. 2 (1).—Pay of Establishment—			
O.	11,223		
R.	737	11,960	11,953 -7
A. 2 (2).—Allowances—			
O.	600		
R.	250	850	792 -58
A. 2 (3).—Contingencies—			
O.	600		
R.	200	800	787 -13
A. 2 (4).— <i>Add</i> —Establishment charges payable to Public Works Department for execution of Public Health Works—			
O.	6,484		
R.	-400	6,084	5,975 -109

GRANT No. 14.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—contd.			
A.—Public Health Establishment—contd.			
A. 2.—Engineering Branch—concl'd.			
A. 2 (5).—Contribution to the Govern- ment of Bihar for the services of the Superintending Engineer, Public Health Circle and his office—			
O.	15,661	14,874	12,086
R.	-787			-2,788
Col. 4.—The post of the Superintending Engineer, Public Health Circle was filled by a Special Officer on less pay.			
A. 3.—Mufassal Health Establishment—			
A. 3 (1).—Pay of officers—			
O.	6,650	6,993	6,973
R.	343			-20
A. 3 (2).—Pay of Establishment—			
O.	21,250	22,670	21,961
R.	1,420			-709
A. 3 (3).—Allowances—			
O.	8,000	8,200	8,096
R.	200			-104
A. 3 (4).—Contingencies—			
O.	2,400	2,510	2,363
R.	110			-147
A. 4.—Sanitary Inspectors' School—			
A. 4 (1).—Pay of officers—			
O.	480	40	40
R.	-440		
A. 4 (2).—Allowances—			
O.	100	..	..
R.	-100		
A. 4 (3).—Contingencies—			
O.	130	10	4
R.	-120			-6

GRANT No. 14.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—contd.			
A.—Public Health Establishment—concl'd.			
A. 5.—Vaccination Establishment—			
A. 5 (1).—Pay of Establishment—			
O.	12,866	13,442	12,341
R.	576		
			—1,101
<i>Col. 4.</i> —Sanction to drawal of arrears of pay of vaccination staff was not accorded before the close of the year; also the debit for leave salary and pension contributions of two vaccinators was not received during the year.			
A. 5 (2).—Allowances—			
O.	6,260	6,360	6,306
R.	100		
			—54
A. 5 (3).—Contingencies—			
O.	1,100	996	839
R.	—104		
			—157
B.—Grants for Public Health Purposes—			
B. 1.—Contributions on account of Health Officers and Sanitary Inspectors			
		13,394	10,656
			—2,738
<i>Col. 4.</i> —No Health Officer was appointed for the Parlakimedi Municipality and no contribution to it was payable; also contribution due to the Puri Lodging House Fund Committee was not paid pending decision regarding recovery from the Puri Municipality for utilising the services of the Health Officer lent to the Committee.			
B. 2.—Medical examination of Scholars and teaching of hygiene in high schools—			
B. 2 (1).—Pay of officers—			
O.	2,160	2,220	2,220
R.	60		
			..
B. 2 (2).—Pay of Establishment—			
O.	1,522	1,745	1,745
R.	223		
			..
B. 2 (3).—Allowances			
		1,980	1,908
			—72
B. 2 (4).—Contingencies—			
O.	150	465	465
R.	315		
			..

GRANT No. 14.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—contd.			
B.—Grants for Public Health Purposes—concl'd.			
B. 3.—Contributions to District Boards and Municipalities for Water Supply, Sewerage and Drainage—			
O.	30,000	23,400	11,022
R.	—6,600			—12,378
<i>Cols. 1 and 4.</i> —The schemes submitted by some of the municipalities were not approved by Government.			
B. 4.—Grants to District Boards for Public Health Schemes	30,000	30,000	..
B. 5.—Contribution to Cuttack Municipality—			
O.	20,000	10,100	..
R.	—9,900			—10,100
<i>Cols. 1 and 4.</i> —Approved scheme for the utilisation of the grant was not ready.			
B. 6.—Grants for minor Public Health Projects—			
R.	6,930	6,930	6,930
<i>Col. 1.</i> —Mainly to meet grants to certain municipalities and to the District Boards of Balasore and Puri for anti-malarial work.			
C.—Expenses in connection with Epidemic diseases—			
C. 1.—Malaria—			
C. 1 (1).—Pay of officers—			
O.	2,100	1,584	1,584
R.	—516		
C. 1 (2).—Pay of Establishment—			
O.	1,890	1,515	1,427
R.	—375			—88
C. 1 (3).—Allowances—			
O.	2,380	984	596
R.	—1,396			—388
<i>Cols. 1 and 4.</i> —(i) Late appointment of malarial officer and staff and (ii) less expenditure on travelling allowance due to less touring and non-drawal of certain travelling allowance.			

GRANT No. 14.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—contd.			
C.—Expenses in connection with Epidemic diseases—contd.			
C. 1 (4).—Contingencies—			
O.	4,990	4,550	4,194
R.	—440			—356
C. 1 (5).—Purchase of quinine for sale—			
O.	4,500	4,340	4,336
R.	—160			—4
C. 1 (6).—Commission on sale of quinine—			
O.	150	224	216
R.	74			—8
C. 2.—Other Epidemic Diseases—			
C. 2 (1).—Pay of officers—			
O.	2,160	2,419	2,394
R.	259			—25
C. 2 (2).—Pay of Establishment—			
O.	2,800	5,007	5,019
R.	2,207			+12
<i>Col. 1.</i> —Large temporary staff was employed due to widespread epidemic diseases and pay of the Sub-Assistant Surgeons deputed for car festival duty was debited to this head.			
C. 2 (3).—Allowances		1,480	1,272
			—208
C. 2 (4).—Contingencies—			
O.	5,100	12,100	12,092
R.	7,000			—8
<i>Col. 1.</i> —More purchase of cholera vaccine than anticipated.			
C. 2 (5).—Purchase of bacteriophage from the Government of Bihar—			
O.	5,500	4,603	4,603
R.	—897		
C. 2 (6).—Purchase of vaccine lymph from the Government of Bihar—			
O.	6,000	8,300	8,040
R.	2,300			—260
<i>Col. 1.</i> —Due to adoption of extensive measures to combat small-pox which broke out in a severe epidemic form.			

GRANT No. 14.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—contd.			
C.—Expenses in connection with Epidemic diseases— concl'd.			
C. 3.—Publicity Campaign—			
C. 3 (1).—Pay of Establishment—			
O.	600	184	184
R.	—416		
C. 3 (2).—Allowances	190	98	—2
C. 3 (3).—Contingencies—			
O.	1,000	374	359
R.	—626		
D.—Bacteriological Laboratories—			
D. 1.—Pay of Officers	5,431	5,431	..
D. 2.—Pay of Establishment—			
O.	4,850	4,550	4,549
R.	—300		
D. 3.—Allowances—			
O.	500	225	199
R.	—275		
D. 4.—Contingencies—			
O.	4,500	5,700	5,699
R.	1,200		
Col. 1.—For purchase of a refrigerator for the laboratory.			
E.—Pasteur Institute—			
E. 1.—Contribution to the Government of Bihar for supply of vaccines—			
O.	1,490	2,340	2,427
R.	850		
			+87

GRANT No. 14.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—concl'd.			
F.—Works—			
F. 1.—Original Works—			
F. 1 (1).—Major works—			
R.	2,000	2,000	1,907 —93
<i>Col. 1.</i> —Provision required for completion of a work which could not be completed in 1938-39.			
F. 1 (2).—Minor works—			
<i>Charged—</i>			
O.	3,000	3,639	3,219 —420
S.	239		
R.	400		
<i>Voted or authorised—</i>			
F. 1 (3).—Minor works at the disposal of the Chief Engineer—			
O.	6,450	5,400	4,396 —1,004
R.	—1,050		
<i>Cols. 1 and 4.</i> —(i) Late allotment of funds on the basis of revised estimates and (ii) reduction of rates due to utilisation of materials in stock.			
F. 1 (4).—Minor works at the disposal of Superintending Engineer, Public Health Circle—			
O.	50	..	..
R.	—50	..	..
F. 1 (5).—Repairs—			
<i>Charged—</i>			
O.	2,440	2,040	2,080 +40
R.	—400		
<i>Voted or authorised—</i>			
O.	20,000	19,100	19,081 —19
R.	—900		
F. 2—Percentage charges on account of Tools and Plant payable to the Public Works Department			
	621	561	—60
Total	<i>Charged</i>	5,679	5,299 —3,80
	<i>Voted or authorised</i>	2,87,802	2,54,733 —33,069

GRANT No. 14—PUBLIC HEALTH.

NOTES.

1. *Administration of the Grant.*—The net savings under the final charged appropriation were 6.69 per cent. against 50.47 per cent. of the previous year.

Voted or authorised.—The savings were 11.49 per cent. of the final grant against 19.84 per cent. of the previous year. Savings occurred under most of the sub-heads.

2. *Sub-head A. 5 (1) and A. 5 (2).*—A supplementary demand for Rs. 816 to meet the cost of free vaccination in Khondmals Subdivision was assented to by the Assembly in September 1939, but as the amount was available from anticipated savings under other heads of the grant the net supplementary grant actually voted was *nil*.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR THE YEAR 1939-40.

Description of works.	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.	
39.—PUBLIC HEALTH—WORKS.						
III.—Major works for which specific provision was not made in the Budget.						
1.—Water Supply, Sanitary fittings, sewerage to the Leprosy Clinics, Male and Female Wards, Cuttack General Hospital and Medical School .	..	2,000	1,907	+1,907	—93	
<i>Col. 5.</i> —Provision required for completion of a work which could not be completed in 1938-39. Estimate Rs. 6,200; expenditure to end of 1939-40 Rs. 4,413; in progress.						
IV.—Minor works (collectively)—						
<i>Charged</i>	3,000	3,639	3,219	+219	—420	
<i>Col. 5.</i> —The provision originally intended for the minor works in the Government House was subsequently extended to the residence of the Secretary to His Excellency the Governor resulting in excess expenditure.						
Voted or authorised	6,500	5,400	4,396	—2,104	—1,004	
<i>Cols. 5 and 6.</i> —See explanation under the Sub-head F. 1 (3) of this grant.						
Total	{					
	Charged	3,000	3,639	3,219	+219	—420
	Voted or authorised	6,500	7,400	6,303	—197	—1,097

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
O.	16,200	16,531	16,531
R.	331		
A. 2.—Pay of Establishment—			
O.	3,864	3,754	3,754
R.	—110		
A. 3.—Allowances		6,290	6,289
A. 4.—Contingencies		2,000	2,000
B.—Subordinate and Expert staff—			
B. 1.—Agricultural Section—			
B. 1 (1).—Pay of Establishment—			
O.	32,252	29,812	29,840
R.	—2,440		
B. 1 (2).—Allowances—			
O.	6,535	5,019	4,845
R.	—1,516		
<i>Col. 1.—Due to less expenditure on travelling allowance owing to some posts of overseers remaining vacant for want of qualified men.</i>			
B. 2.—Chemical Section—			
B. 2 (1).—Pay of Establishment—			
O.	850	828	828
R.	—22		
B. 2 (2).—Allowances—			
O.	192	282	282
R.	90		
B. 2 (3).—Contingencies		1,780	1,745

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—contd.			
C.—Experimental Farms—			
C. 1.—Large Farm—			
Cuttack Farm.			
C. 1 (1).—Pay of Establishment—			
O.	1,700	1,655	1,655
R.	—45		
C. 1 (2).—Allowances—			
O.	100	125	125
R.	25		
C. 1 (3).—Contingencies—			
O.	21,470	23,030	23,013
R.	1,560		
C. 2.—Small Farms—			
C. 2 (1).—Pay of Establishment—			
O.	650	581	583
R.	—69		
C. 2 (2).—Allowances			
		75	73
C. 2 (3).—Contingencies—			
O.	26,707	30,537	29,180
R.	3,830		
<i>Col. 1.</i> —Mainly to meet expenditure on (i) acquisition of land for Pottangi farm, (ii) experiment in the storage of potato seeds, (iii) irrigation and (iv) graft-making.			
<i>Col. 4.</i> —Owing to the late receipt of Government sanction the acquisition of land could not be completed during the year.			
D.—Agricultural Demonstration and Propaganda including public exhibitions and fairs.—			
D. 1.—Subsidised Farm—Contingencies—			
O.	16,810	14,925	14,883
R.	—1,885		
<i>Col 1.</i> —Mainly due to (i) less expenditure on godown rent, (ii) grant of leave without pay to Kamdars and (iii) retrenchment of travelling allowance of Kamdars for unsatisfactory work.			

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
40.—AGRICULTURE—contd.	Rs.	Rs.	Rs.
D.—Agricultural Demonstration and Propaganda including public exhibitions and fairs—concl'd.			
D. 2.—Demonstration—			
D. 2 (1).—Seeds, implements and manures—			
O. 17,600	13,200	13,217	+17
R. —4,400			
<i>Col. 1.</i> —Due to less expenditure on orange seedling work.			
D. 3.—Public exhibitions and fairs	1,500	1,500	..
E.—Agricultural Experiments and Research—			
E. 1.—Rice Research Scheme—			
Cuttack Rice Research Station and Berhampur Rice Research Sub-station.			
E. 1 (1).—Pay of Officers—			
O. 2,330	3,640	3,640	..
R. 1,310			
<i>Col. 1.</i> —Due to inadequacy of the original provision.			
E. 1 (2).—Pay of Establishment—			
O. 7,028	8,494	8,592	+98
R. 1,466			
<i>Col. 1.</i> —Same as under E. 1 (1) above.			
E. 1 (3).—Allowances—			
O. 1,300	2,290	2,289	-1
R. 990			
E. 1 (4).—Contingencies—			
O. 5,675	7,675	7,657	-18
R. 2,000			
<i>Col. 1.</i> —Same as under E. 1 (1) above.			
Jeypore Rice Research Sub-station.			
E. 1 (5).—Pay of Establishment—			
O. 2,574	2,896	2,740	-156
R. 322			

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	— Rs.	Rs.	Rs.
40.—AGRICULTURE—contd.			
E.—Agricultural Experiments and Research—contd.			
E. 1.—Rice Research Scheme—concl'd.			
Jeypore Rice Research Sub-station—concl'd.			
E. 1 (6).—Allowances—			
O.	190	150	146
R.	—40			—4
E. 1 (7).—Contingencies—			
O.	1,542	1,790	1,696
R.	158			—4
E. 2.—Fruit Research Scheme—			
E. 2 (1).—Pay of Officers—			
O.	2,200	713	713
R.	—1,487		
<i>Col. 1.—Due to the late appointment of staff.</i>			
E. 2 (2).—Pay of Establishment—			
O.	1,815	839	409
R.	—977			—429
<i>Col. 4.—Same as under E. 2 (1) above.</i>			
E. 2 (3).—Allowances		1,200	208
<i>Col. 4.—Same as under E. 2 (1) above.</i>			
E. 2 (4).—Contingencies		5,750	3,955
<i>Col. 4.—Same as under E. 2 (1) above.</i>			
E. 3.—Sand Flora Experiment—			
E. 3 (1).—Pay of Establishment—			
O.	1,104	712	712
R.	—392		
E. 3 (2).—Allowances—			
R.	300	300	289
E. 3 (3).—Contingencies—			
O.	280	..	..
R.	—280		

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—contd.			
E.—Agricultural Experiments and Research—concl'd.			
E. 4.—Improvement of Sugarcane cultivation—			
E. 4 (1).—Pay of Establishment—			
O.	1,480	2,704	2,676
S.	1,579		
R.	—355		
E. 4 (2).—Allowances—			
O.	740	1,300	1,276
S.	660		
R.	—100		
E. 4 (3).—Contingencies—			
O.	1,780	5,400	5,399
S.	3,761		
R.	—141		
E. 5.—Scheme for Research on Sugarcane insect pests—			
E. 5 (1).—Pay of Establishment—			
S.	2,200	2,105	2,105
R.	—95		
E. 5 (2).—Allowances—			
S.	500	500	500
E. 5 (3).—Contingencies—			
S.	500	500	498
F.—Agricultural Education—			
F. 1.—Stipends and scholarships—			
O.	2,400	3,370	3,370
S.	960		
R.	10		

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—contd.			
F. Agricultural Education—concl'd.			
F. 2.—Contributions to other Governments for training of Orissa students—			
O.	3,360	3,600	3,600 ..
R.	240		
F. 3.—Allowances including passage to England—			
R.	35	35	35 ..
F. 4.—Other charges—			
S.	1,200	1,200	1,200 ..
G.—Boring operation—			
G. 1.—Pay of Establishment—			
O.	5,229	5,100	4,099 -1,001
R.	-129		
<i>Col. 4.—Owing to late receipt of the drilling plant the driller and assistant mechanic were not entertained during the year.</i>			
G. 2.—Allowances—			
O.	1,785	1,080	1,088 +8
R.	-705		
G. 3.—Contingencies—			
O.	12,201	11,510	11,507 -3
R.	-691		
H.—Scheme for the improvement of Agricultural marketing in India—			
H. 1.—Pay of Officers—			
O.	1,720	7,550	7,495 -55
S.	5,830		
H. 2.—Pay of Establishment—			
O.	382	1,012	1,008 -4
R.	630		

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—contd.			
H.—Scheme for the improvement of Agricultural marketing in India—concl'd.			
H. 3.—Allowances—			
O.	930	3,318	3,278
R.	2,388			—40
<i>Col. 1.</i> —Due to the entertainment of additional staff in connection with the scheme for marketing survey.			
H. 4.—Contingencies—			
O.	200	1,374	1,374
R.	1,174		
<i>Col. 1.</i> —Same as under H. 3 above.			
H. 5.—Contributions—			
O.	2,898	811	..
R.	—2,087			—811
<i>Cols. 1 and 4.</i> —Owing to the creation of a separate marketing survey organisation for Orissa contribution for the services of the senior marketing officer, Bihar, was payable to Bihar only for part of the year. This was also not paid as the amount was not settled before the close of the year.			
I.—Special Rural Uplift Scheme—			
I. 1.—Pay of Establishment—			
O.	1,920	1,879	1,873
R.	—41			—6
I. 2.—Allowances—			
O.	60	67	71
R.	7			+4
I. 3.—Contingencies—			
O.	220	100	91
R.	—120			—9
J.—Other charges—			
J. 1.—Other charges—			
O.	250	74	74
R.	—176		

GRANT No. 15.—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—concl.			
J.—Other charges—concl.			
J. 2.—Survey of Turmeric Marketing—			
J. 2 (1).—Pay of Establishment—			
R.	307	307	305
J. 2 (2).—Allowances—			
R.	215	215	209
J. 2 (3).—Contingencies—			
R.	895	895	362
Col. 4.—The contemplated crop-cutting experiment on turmeric could not be carried out for want of time.			
K.—Charges in England—			
High Commissioner for India—			
K. 1.—Scholarships	5,360	4,052	—1,308
Col. 4.—Scholar returned to India early. Saving of Rs.1,280 offered for surrender.			
L.—Loss or gain by exchange—			
R.	20	20	16
Total—Voted or authorised	2,49,668	2,40,950	—8,718

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 3.49 per cent. against 7.85 per cent. in the previous year. Sub-heads C. 2 (3), E. 2 (4), G. 1 and K. 1 mainly contributed to the final saving.

2. A supplementary grant of Rs. 1,417 in respect of "J. 2.—Survey of Turmeric marketing" was authorised by His Excellency the Governor but as the expenditure was to be provided for from savings within the grant the net supplementary grant was *nil*.

3. *Grants made by the Imperial Council of Agricultural Research.*—The grants received from the Council for various schemes of agricultural research and improvement are credited in the first instance along with receipts received from schemes to the deposit head "Deposit Account of the grant made by the Imperial Council of Agricultural Research". The actual expenditure on the

GRANT No. 15.—AGRICULTURE.

schemes is recorded under the relevant service head of account and at the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is transferred from the deposit head to the appropriate revenue head. The expenditure on the schemes included in this grant is recorded under the heads E. 1, E. 5 and H. An account of the transactions of the grants during 1939-40 is given below :—

Name of the Scheme.	Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Rice Research scheme	3,530	16,400	17,947	1,983
2. Scheme for research on sugarcane insect pests . . . . .	..	3,600	3,598*	2
3. Scheme for the improvement of Agricultural marketing	1,634	..	1,634	..
Total	5,164	20,000	23,179	1,985

The amounts were duly spent on the objects for which the grants were made.

4. *Grant from Sugar Excise Fund.*—In order to assist the cultivators of sugarcane in securing reasonable prices for their cane the Central Government have created a fund out of the revenue realised from the excise duty on sugar. Allotments from the Fund are made to provincial Governments for expenditure on schemes approved by the Central Government. The grant is credited to the deposit head "Deposit Account of grants from Sugar Excise Fund". The accounting procedure in respect of the grant is similar to that in the case of grants made by the Imperial Council of Agricultural Research. During the year the grant was utilised on two schemes, *viz.*, improvement of sugarcane cultivation and improvement of marketing of sugarcane (*vide* sub-heads E. 4 under this Grant and C. 4 under Grant No. 17.—Co-operation).

An account of the transactions of the grant is given below :—

Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
1,690	12,800	12,058	2,432

* Includes the expenditure of Rs. 495 met out of the provincial revenues in 1938-39.

GRANT No. 15.—AGRICULTURE.

The details of the expenditure are as follows :—

	Rs.
(1) Scheme for the improvement of sugarcane cultivation . . .	9,351
(2) Scheme for the improvement of marketing of sugarcane . . .	2,707
	<u>12,058</u>

The amount was duly spent on the objects for which the grant was made.

5. *Scheme for the opening of an agricultural farm in Khond area in the Ganjam district.*—Out of the expenditure of Rs. 29,180 under the sub-head C. 2 (3) an expenditure of Rs. 1,037 was incurred on the scheme. It was met out of the grant for “Economic Development and Improvement of Rural areas” (*vide* paragraph 3 of the notes below Grant No. 7.—General Administration).

6. *Village Welfare Scheme.*—The expenditure of Rs. 2,035 incurred on the scheme (sub-head I) was met out of the grant for “Economic Development and Improvement of Rural Areas” (*vide* paragraph 3 of the notes below Grant No. 7.—General Administration).

GRANT No. 16.—VETERINARY.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41.—VETERINARY.			
A.—Superintendence—			
A. 1.—Pay of Officers	8,511	8,011	—500
A. 2.—Pay of Establishment	7,260	6,707	—553
A. 3.—Allowances	3,000	2,399	—601
<i>Col. 4.—The Assistant Director of Veterinary Services had not to attend the meetings of the Imperial Council of Agricultural Research.</i>			
A. 4.—Contingencies	10,469	9,993	—476
B.—Veterinary Education and Research—			
Veterinary Education.—			
B. 1.—Veterinary College—			
B. 1 (1).—Contributions to other Govern- ments for Veterinary College	3,000	3,000	..
B. 1 (2).—Stipends and scholarships	1,040	1,012	—28
B. 1 (3).—Allowances	35	34	—1
B. 1 (4).—Other Charges (Contingencies)	290	251	—39
Training of stockmen.			
B. 1 (5).—Stipends	2,200	1,818	—382
B. 1 (6).—Allowances	500	249	—251
<i>Col. 4.—Owing to the curtailment of the period of field work fixed travelling allowance was drawn for a shorter period than anticipated.</i>			
B. 1 (7).—Contingencies	100	90	—10
B. 2.—Veterinary Research—			
B. 2 (1).—Pay of Officers—			
O.	5,453	5,153	5,053
R.	—300		
B. 2 (2).—Pay of Establishment	600	599	—1
B. 2 (3).—Allowances—			
O.	1,600	1,900	1,892
R.	300		
B. 2 (4).—Contingencies	500	431	—69

GRANT No. 16.—VETERINARY.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
41.—VETERINARY—concl'd.			
C.—Subordinate Establishment—			
C. 1.—Pay of Establishment	7,450	7,120	—330
C. 2.—Allowances	2,250	2,307	+57
C. 3.—Contingencies	250	199	—51
D.—Hospitals and Dispensaries—			
D. 1.—Pay of Establishment	34,195	32,091	—2,104
<i>Col. 4.—Due to (i) the abolition of special pay to Orissa recruits (1,080), (ii) reduction in the rate, and abolition, of agency special pay in some localities (438) and (iii) some posts remaining unfilled for want of suitable candidates (876).</i>			
D. 2.—Allowances	9,040	8,862	—178
D. 3.—Contingencies	8,850	8,024	—826
D. 4.—Grants and subsidies	593	62	—531
<i>Col. 4.—As there was no serious outbreak of cattle disease, no grant for sera and vaccines was paid to local bodies during the year.</i>			
E.—Breeding operations—			
E. 1.—Cattle Breeding Farm—			
E. 1 (1)—Pay of Establishment	918	846	—72
E. 1 (2)—Allowances	250	249	—1
E. 1 (3)—Contingencies	80	80	..
E. 2.—Grants to private associations—			
E. 2 (1)—Grants and subsidies	6,500	6,500	..
Total—Voted or authorised	1,14,934	1,07,879	—7,055

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 6.14 per cent. against 13.08 per cent. in the previous year and was the cumulative effect of small savings under almost all the sub-heads, notably D. 1 and D. 3.

GRANT No. 16.—VETERINARY.

2. Grant made by the Imperial Council of Agricultural Research towards the appointment of a Veterinary Investigation Officer.—The accounting procedure in respect of the grant has been explained in paragraph 3 of the notes below Grant 15.—Agriculture. The expenditure incurred during the year against the grant was recorded under the head B.2.—Veterinary Research.

An account of the transactions of the grant during the year is given below—

Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
	8,200	8,175 (a)	25

(a) Arrived at as follows :—

Rs. 7,837 out of the expenditure of Rs. 7,975 recorded under the head B. 2.

Rs. 338 out of the expenditure of Rs. 438 met from the Provincial revenues in 1938-39.

Rs. 8,175

The grant was duly spent on the object for which it was made.

GRANT No. 17.—CO-OPERATION.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

42.—CO-OPERATION.

A.—Superintendence—

A. 1.—Pay of Officers—

O.	25,831	33,631	28,983	—4,648
S.	7,800			

Col. 4.—Fewer Sub-Deputy Collectors were deputed to work under the rehabilitation scheme as agents in charge of Central Co-operative Banks.

A. 2.—Pay of Establishment—

O.	73,000	75,515	69,115	—6,400
S.	2,515			

Col. 4.—Due to (i) a post of a Sub-Assistant Registrar, who was deputed for training, remaining unfilled for three months and subsequently being filled up by an officer on a lower rate of pay and (ii) non-appointment of Accountant, Inspectors and other staff sanctioned for the reorganisation and rehabilitation schemes.

A. 3.—Allowances—

O.	27,350	29,760	25,647	—4,113
S.	5,290			
R.	—2,880			

Col. 4.—Less expenditure on travelling allowance owing to the resignation of the non-official adviser and non-appointment of officers and staff as explained under A. 1 and A. 2 above.

A. 4.—Contingencies 9,155 8,996 —159

B.—Grants-in-aid—

B. 1.—Grants and subsidies—

O.	17,781	11,768	8,463	—3,305
R.	—5,413			

Col. 1.—Due to the adjustment under the sub-head C. 2 below of expenditure on co-operative training and education instead of under this head.

Col. 4.—(i) No grant was made to the Orissa Provincial Co-operative Bank as it did not start work; (ii) no backward castes societies applied for subsidy; and (iii) rebate allowed to Societies on money order commission was less, remittances in 1937-38 being less due to poor collection.

GRANT No. 17.—CO-OPERATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
42.—CO-OPERATION—concl'd.			
C.—Other Charges—			
C. 1.—Payment of dues of the Bihar and Orissa Provincial Co-operative Bank	46,875	46,875	..
C. 2.—Co-operative training and education—			
S. 1,167	6,580	5,808	—772
R. 5,413			
<i>Col. 1.—See explanation under the sub-head B., 1—col. 1 above.</i>			
<i>Col. 4.—Due to less travelling allowances drawn for students as they were given practical training in Societies nearer headquarters and also less stipends were paid as the Institute commenced its session later than anticipated.</i>			
C. 3.—Scheme for co-operative marketing of jute in Orissa—			
S. 1,789	1,789	1,561	—228
C. 4.—Scheme for the improvement of market- ing of sugarcane in Orissa—			
R. 2,880	2,880	2,819	—61
<i>Col. 1.—To meet the expenditure on the scheme for the improvement of marketing of sugarcane in Orissa, vide note 5 under this Grant.</i>			
Total—Voted or authorised	2,17,953	1,98,287	—19,686

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant increased to 9.03 per cent. from 3.25 per cent. of the previous year and mainly occurred under the sub-heads A. 1 to A. 3 and B. 1. The increased percentage of saving was mainly contributed by the supplementary grants aggregating Rs. 15,605 obtained in September 1939 under sub-heads A. 1, A. 2 and A. 3.

2. *Sub-heads A. 1, A. 2 and A. 3.*—On the bifurcation of the Bihar and Orissa Provincial Co-operative Bank the Government of Orissa decided to pay a sum of Rs. 3,75,000 to the Government of Bihar in eight equal annual instalments of Rs. 46,875, commencing from 1939-40 (*vide* Sub-head C. 1) for payment to the Provincial Co-operative Bank at Patna in full settlement of its claims against the Central Co-operative Banks of North Orissa. As a first step towards the rehabilitation of the Co-operative movement in the province, Government further decided that the Provincial Co-operative Bank for Orissa should be established and that when it started work it was to take over the liability of Rs. 3,75,000 and repay it to Government in instalments.

GRANT No. 17.—CO-OPERATION.

The Bank was not, however, expected to be established for some time and Government with a view to avoid the further deterioration of the Central Co-operative Banks ordered the transfer of their management to the Registrar of Co-operative Societies, Orissa. Except in the case of few of the Banks, Sub-Assistant Registrars and Sub-Deputy Collectors were to be posted as Agents in charge of the Banks, together with the necessary staff. A supplementary grant to provide funds for the scheme was voted by the Assembly in September, 1939. In actual working, it was later on found not possible to obtain the services of the requisite number of Sub-Deputy Collectors and the scheme was revised by Government in January, 1940.

The appointment of 15 Inspectors which had been sanctioned in 1937 but postponed to be given effect to along with the rehabilitation scheme was also held in abeyance and the supplementary grant obtained under the three sub-heads A. 1, A. 2 and A. 3 proved unnecessary.

3. *Grant for Co-operative training and education (Sub-head C. 2).*—In November 1938 the Central Government approved a scheme covering a period of about 5 years for co-operative training and education in Orissa at an estimated cost of Rs. 51,196. In accordance with the terms of the grant from the Central Government the Government of Orissa had to spend from its own revenues what the Government of Bihar and Orissa and the Government of Madras used to spend on Co-operative training and education in the respective areas transferred. This came to Rs. 7,155 for 5 years and the balance of Rs. 44,041 was payable by the Central Government. A sum of Rs. 2,800 was paid by that Government in 1938-39 and a sum of Rs. 5,545 was placed at the disposal of the Provincial Government during the year under report. The accounting procedure in respect of this grant has been explained in paragraph 3 of the notes below Grant No. 7—General Administration.

A summary of the transactions relating to the grant is given below :—

Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
1,440	5,545	4,377	2,608

The total expenditure during the year on co-operative training and education was Rs. 5,808 out of which Rs. 4,377 was met as above from Government of India grant and the balance of Rs. 1,431 from the provincial revenues.

The amount was spent on the object for which the grant was made.

4. *Grant made by the Indian Central Jute Committee—Sub-head C. 3.*—A grant of Rs. 2,100 was made by the Committee for the scheme of co-operative marketing of jute in Orissa. It was credited to the deposit head "Deposit Account of the grant made by the Indian Central Jute Committee". The accounting procedure in respect of the expenditure is similar to that adopted in the case of the expenditure met from the grants by the Imperial Council of Agricultural Research explained in paragraph 3 of the notes below Grant No. 15—Agriculture.

GRANT No. 17.—CO-OPERATION.

A summary of the transactions is given below :—

Name of the scheme.	Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Scheme for co-operative marketing of jute in Orissa	1(a)	2,100	1,561	540

(a) Represents the balance of the grant received during 1938-39 for carrying out a survey of the standing jute crop in Orissa.

The amount was duly spent on the object for which the grant was made.

5. *Scheme for the improvement of marketing of sugarcane in Orissa—Sub-head C. 4.*—Out of the expenditure of Rs. 2,819 a sum of Rs. 2,707 was met out of the grant from the Sugar Excise Fund (*vide* paragraph 4 of the notes under Grant No. 15—Agriculture) and the balance from the provincial revenues.

Sub-head C. 4 was introduced during the year consequent on the transfer of the control of the scheme for the improvement of marketing of sugarcane from the Deputy Director of Agriculture to the Deputy Director of Co-operative Societies. Funds were provided by re-appropriation to meet the requirements under this Sub-head.

6. *Remission of revenue and abandonment of claims to revenue granted outside the provisions of law or rules having the force of law.*—In view of the financial difficulties of the Co-operative Societies in North Orissa the Government decided to remit the recovery of audit fees amounting to Rs. 24,102 during the year.

GRANT No. 18.—INDUSTRIES.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES.			
A.—Industries—			
A. 1.—Direction—			
A. 1 (1).—Pay of Officers— Charged	27,200	25,577	—1,623
<i>Col. 4.</i> —The post of Director of Development was held by an officer on a lower rate of pay for two months.			
Voted or authorised—			
O. 2,100	4,260	4,260	..
S. 2,160			
A. 1 (2).—Pay of Establishment—			
O. 19,420	17,950	17,950	..
S. 270			
R. —1,740			
A. 1 (3).—Allowances—			
Charged	4,200	3,806	—394
Voted or authorised—			
O. 1,720	2,180	2,212	+32
S. 720			
R. —260			
A. 1 (4).—Contingencies—			
O. 6,000	8,000	7,823	—177
R. 2,000			
<i>Col. 1.</i> —Due to the payment of house rent and electric charges at higher rates.			
Industrial Education.			
A. 2.—Engineering and Survey School (Orissa School of Engineering)—			
A. 2 (1).—Pay of Officers	27,630	27,616	—14
A. 2 (2).—Pay of Establishment	19,650	19,577	—73
A. 2 (3).—Allowances—			
O. 2,229	3,319	3,269	—50
R. 1,090			
<i>Col. 1.</i> —To meet increased expenditure on travelling allowance.			

GRANT No. 18.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—contd.			
A.—Industries—contd.			
A. 2.—Engineering and Survey School (Orissa School of Engineering)— <i>concl.</i>			
A. 2 (4).—Contingencies—			
O.	20,497	24,752	24,504
S.	4,255		
			—248
A. 2 (5).—Scholarships and stipends—			
O.	7,500	8,000	7,932
R.	500		
			—68
A. 3.—Industrial and Technical Schools (Phulbani Industrial School)—			
A. 3 (1).—Pay of Establishment	3,444	3,429	—15
A. 3 (2).—Allowances	60	60	—
A. 3 (3).—Contingencies	2,000	1,175	—825
<i>Col. 4.</i> —Due to the reduction of expenditure as a measure of economy.			
A. 3 (4).—Scholarships and Stipends.	1,440	1,419	—21
A. 4.—Grants-in-aid to Technical institutes (including grants to weaving school under the Angul Co-operative Union)—			
O.	10,750	8,898	8,896
R.	—1,852		
			—2
<i>Col. 1.</i> —An industrial school was closed down and fewer applications for grant were received from deserving institutions.			
A. 5.—Grants to Salvation Army for reclama- tion of Pans	1,008	1,008	..
A. 6.—Other scholarships and stipends	8,200	7,831	—369
A. 7.—Contribution to other Provinces	9,017	6,528	—2,489
<i>Col. 4.</i> —Fewer Oriya students attended the Bihar College of Engineering and Bengal Industrial Research Laboratory.			

GRANT No. 18.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—contd.			
A.—Industries—contd.			
Industrial Development.			
A. 8.—Industrial Adviser—			
A. 8 (1).—Pay of Officers	6,800	6,799	—1
A. 8 (2).—Pay of Establishment	130	120	—10
A. 8 (3).—Allowances—			
O. 800	873	737	—136
R. 73			
A. 8 (4).—Contingencies	1,000	85	—915
<i>Col. 4.</i> —There was no expenditure on account of participation in exhibition.			
A. 9.—Sericulture—			
A. 9 (1).—Pay of Establishment—			
O. 600	372	200	—172
R. —228			
<i>Col. 4.</i> —The full staff was not entertained as the scheme was abolished from October 1939.			
A. 9 (2).—Allowances—			
O. 470	110	47	—63
R. —360			
A. 9 (3).—Contingencies—			
O. 40	..	..	..
R. —40			
A. 10.—Weaving Demonstration—			
A. 10 (1).—Pay of Establishment—			
O. 15,765	14,091	14,075	—16
R. —1,674			
<i>Col. 1.</i> —Some posts remained vacant during the year.			
A. 10 (2).—Allowances—			
O. 2,532	3,010	3,010	..
R. 478			
A. 10 (3).—Contingencies—			
O. 400	643	634	—9
R. 243			

GRANT No. 18.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—contd.			
A.—Industries—contd.			
A. 11.—Salt Demonstration—			
A. 11 (1).—Pay of Establishment—			
S.	750	811	811
R.	61		
A. 11 (2).—Allowances—			
S.	350	350	32 —318
<i>Col. 4.</i> —Expenditure was restricted as the abolition of the scheme was under considera- tion.			
A. 11 (3).—Contingencies—			
S.	200	200	.. —200
<i>Col. 4.</i> —Same as under A. 11 (2) above.			
A. 12.—Grants to Private Associations	45,983	35,183	—10,800
<i>Col. 4.</i> —Owing to the inability of the Associations to utilise in full the grants paid in the previous year grants payable during the year were reduced.			
A. 13.—Industrial Exhibitions and Fairs—			
R.	1,029	1,029	1,029 ..
<i>Col. 1.</i> —For the payment of grant to the Madhusudan Village Industry Institute for participation in exhibitions.			
Demonstration and Experimental factories.			
Development of Handloom Industries—			
Marketing Organisation Scheme—			
A. 15.—Main Branch—			
A. 15 (1).—Pay of Establishment	4,980	4,926	—54
A. 15 (2).—Allowances	400	400	..
A. 15 (3).—Contingencies—			
O.	2,120	8,451	5,063
S.	6,331		
<i>Col. 4.</i> —The scheme could not be brought into full operation as the agency terms of the selling agents were not finally settled during the year.			
A. 15(4).—Grants and subsidies	900	..	—900
<i>Col. 4.</i> —Same as under A. 15 (3) above.			

GRANT No. 18.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—contd.			
A.—Industries—contd.			
A. 16.—Weaver's Co-operative Societies—			
A. 16 (1).—Pay of Establishment—			
O.	1,750	1,880	1,880
R.	130		
A. 16 (2).—Allowances—			
O.	450	692	691
R.	242		
A. 16 (3).—Contingencies		134	47
A. 17.—Dyeing Demonstration—			
A. 17 (1).—Pay of Establishment—			
O.	720	1,060	1,060
S.	720		
R.	—330		
A. 17 (2).—Allowances—			
O.	150	202	201
S.	150		
R.	—98		
A. 17 (3).—Contingencies—			
O.	40	47	40
S.	40		
R.	—33		
A. 18.—Wool Weaving Demonstration—			
A. 18 (1).—Pay of Establishment—			
O.	250	579	578
R.	329		
A. 18 (2).—Allowances—			
O.	50	70	69
R.	20		
A. 18 (3).—Contingencies—			
O.	125	64	47
R.	—61		

GRANT No. 18.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—concl.			
A.—Industries—concl.			
A. 19.—Mat and Basket Making—			
A. 19 (1).—Pay of Establishment—			
R.	230	230	230 ..
A. 19 (2).—Contingencies—			
R.	130	130	130 ..
A. 20.—Industrial Experiments		3,000	1,059 —1,941
<i>Col. 4.—Expensive experiments were not undertaken; also the contemplated survey of materials for glass manufacture was abandoned.</i>			
A. 21.—Tanning Demonstration—			
A. 21 (1).—Pay of Establishment—			
O.	1,290	2,262	2,262 ..
R.	972		
A. 21 (2).—Allowances—			
O.	282	510	510 ..
R.	228		
A. 21 (3).—Contingencies		655	647 —8
B.—Fisheries—			
B. 1.—Fish curing yards—			
B. 1 (1).—Pay of Establishment		1,558	1,546 —12
B. 1 (2).—Allowances		80	50 —30
B. 1 (3).—Contingencies—			
O.	1,350	1,873	1,873 ..
R.	523		
B. 2.—Other Establishment—			
B. 2 (1).—Pay of Establishment		4,937	2,896 —2,041
<i>Col. 4.—Certain posts remained vacant during the year.</i>			
B. 2 (2).—Allowances		1,184	955 —229
B. 2 (3).—Contingencies—			
O.	3,000	1,448	750 —698
R.	—1,552		
<i>Cols. 1 and 4.—The scheme of fry distribution and demonstration was not in full operation owing to the late appointment of the fishery officer.</i>			
Total		31,400	29,383 —2,017
{ Charged		2,62,536	2,36,161 —26,375
{ Voted or authorised			

GRANT No. 18.—INDUSTRIES.

NOTES.

1. *Administration of the Grant.*—The net savings under “charged” heads were 6.42 per cent. against 4.69 per cent. in the previous year and occurred under sub-heads A. 1(1) and A. 1(3).

Voted or authorised.—There was a net saving of 10.05 per cent. against 12.44 per cent. of the preceding year. The bulk of the savings was contributed by the sub-heads A. 7, A. 12, A. 15(3), A. 20 and B. 2(1).

2. *Grants-in-aid in excess of requirements.*—From the accounts furnished by the Director of Development, Orissa, of the expenditure from grants paid in 1938-39 to the All-India Village Industries Association and All-India Spinners' Association in connection with schemes of industrial development it was noticed that in the following cases the grants proved to be much in excess of requirements:—

Serial No.	Name of the scheme.	Grant paid during 1938-39.	Expenditure during 1938-39.	Unexpended balance at the end of the year 1938-39.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Grant to the All-India Spinners' Association for—			
	(a) Ericulture	3,800	1,398	2,402
	(b) Tussar rearing	2,550	685	1,865
	Total	6,350	2,083	4,267
2	Grant to the All-India Village Industries Association for the Village Industries Institute at Cuttack	23,620	16,090	7,530
3	Grant to the All-India Village Industries Association for—			
	(a) Ghani (oil pressing)	950	..	950
	(b) Paddy husking	750	..	750
	(c) Survey of possible Cottage Industries	1,430	766	664
	Total	3,130	766	2,364

In the case of items 1 and 3 the grants were paid in July 1938 in anticipation of the vote of the Assembly. A supplementary grant of Rs. 6,350 in respect of the schemes in item 1 was obtained in September 1938 on the basis of requirements for ten months in the year but the expenditure to end of the year was Rs. 2,083 only. As regards item 3 a supplementary grant of Rs. 3,130 was obtained in February 1939 but expenditure was incurred only in connection with one scheme, *viz.* “the survey of possible Cottage Industries”. In the case of the other two schemes it was explained that they could not be

GRANT No. 18.—INDUSTRIES.

given effect to during 1938-39 owing to dislocation of work on account of change of hands in the management of the All-India Village Industries Association. The unspent balances were deducted from the grants for the year 1939-40 *vide* sub-head A. 12. The drawing officer's certificate of fulfilment of conditions attached to the grant was received in July 1940 in two cases and in August 1940 in the third case.

3. *Grants from the Central Government for the development of handloom industries.*—The grants received from the Central Government for the development of handloom industries 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 approved schemes is recorded under the service head "43—Industries" (*vide* heads A. 15 and A. 16) and at the end of the year an amount equivalent to the share of expenditure to be met from the grants is transferred from the deposit head to the revenue head "XXXII—Industries".

A summary of the transactions of the grant during the year is given below:—

Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
22,063	13,870	11,908	24,025

The total expenditure during the year on the development of handloom industries (*vide* heads A. 15 and A. 16) was, however, Rs. 13,007. A sum of Rs. 11,908 was met as shown above from the Government of India grant and the balance of Rs. 1,099 from the provincial revenues.

The amount was duly spent on the object for which the grant was made.

4. With the object of reviving and developing the Salt industry in the province by starting experimental Salt farms in suitable places a supplementary demand for Rs. 1,300 was sanctioned by the Assembly in September 1939 for working out a scheme for one year from May 1939. Later in the year, however, the abolition of the scheme was under consideration and the actual expenditure incurred was Rs. 843, *vide* head A. 11—Salt Demonstration.

GRANT No. 19.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS
AND MISCELLANEOUS DEPARTMENTS.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Ra.	Rs.	Rs.
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.			
A.—Charges of collection—			
A. 1.—Pay of Establishment—			
O.	1,340	1,380	1,332
R.	40		
A. 2.—Allowances		100	—100
<i>Col. 4.—No tour was made during the year.</i>			
A. 3.—Contingencies—			
O.	152	112	120
R.	—40		
B.—Inspection of Motor Vehicles—			
B. 1.—Pay of Establishment—Pay of head constables—			
O.	312	620	578
R.	308		
B. 2.—Travelling Allowance—			
O.	321	301	195
R.	—20		
<i>Col. 4.—Due to non-entertainment of a Head constable for part of the year.</i>			
B. 3.—Uniform allowance		11	—11
B. 4.—Contingencies		36	+44
<i>Col. 4.—Mainly due to the creation of a separate new Motor Vehicles Taxation Section at Koraput.</i>			
B. 5.—Other Compensatory allowances—			
<i>Charged</i>		600	250
<i>Col. 4.—Fewer motor vehicles were examined during the year in the Koraput district and fees were paid to an officer whose pay was voted or authorised.</i>			
Voted or authorised—			
O.	7,150	7,682	7,616
R.	532		

**GRANT No. 19.—CHARGES ON ACCOUNT OF MOTOR VEHICLE ACTS
AND MISCELLANEOUS DEPARTMENTS.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—concl'd.			
C.—Compensations to local bodies for loss of income from tolls and taxation of motor vehicles—			
<i>Charged—</i>			
O.	39,300	} 45,700	.. —45,700
S.	6,400		
<i>Col. 4.—Due to the change in classification of the expenditure from "charged" to "voted or authorised" (see paragraph 2 of the notes below).</i>			
Voted or authorised . . . . .	..	44,712	+44,712
<i>Col. 4.—Same as at "Charged" above.</i>			
Total—12—Charges on account of Motor Vehicles Acts—			
<i>Charged</i>	46,300	250	—46,050
Voted or authorised	10,242	54,633	+44,391

47.—MISCELLANEOUS DEPARTMENTS.

D.—Inspection of Factories—

D. 1.—Contribution to the Government of Bihar for the cost of Factories Inspection Department

4,150 4,150 ..

Statistics.

E.—Gazetteers and Statistical Memoirs—

O. 1,000 }
R. —895 }

105 .. —105

Col. 4.—The Koraput District Gazetteer could not be compiled before the close of the year.

F.—Provincial Statistics—

F. 1.—Vital Statistics 480 480 ..
F. 2.—Cost of living statistics 240 134 —106

Col. 4.—No reporter was appointed to collect prices current at Berhampur as the basis for calculating the index numbers was not settled.

GRANT No. 19.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS
AND MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
47.— MISCELLANEOUS DEPARTMENTS—concl'd.				
Miscellaneous.				
G.—Examinations—				
G. 1.—Government Examinations by the Com- missioner—				
O.	620	770	672	
R.	150			
G. 2.—Departmental examinations	390	258	—132	
<i>Col. 4.—The charges for setting questions in accounts and valuing the answer books were not drawn during the year.</i>				
G. 3.—Language examinations—				
O.	350	275	275	
R.	—75			
G. 4.—Village officers' special tests.	300	252	—48	
H.—Administration of Indian Partnership Act, 1932—				
H. 1.—Other charges	15	..	—15	
Total—47.—Miscellaneous Departments—Voted or authorised	6,725	6,221	—504	
GRAND TOTAL	{ Charged	46,300	250	—46,050
	{ Voted or authorised	16,967	60,854	+43,887

NOTES.

1. *Administration of the Grant.*—The entire charged provision under the grant except for a sum of Rs. 250 became a saving while in the voted or authorised section there resulted a corresponding excess. This large saving under "charged" and excess under "voted or authorised" occurred under one and the same sub-head for reasons explained below:—

2. *Compensations (sub-head C) paid under the Madras Motor Vehicles Taxation Act to local bodies in South Orissa for loss of income from tolls and taxation of motor vehicles were treated as expenditure charged on the provincial revenues in the two previous financial years 1937-38 and 1938-39 in terms of paragraph 4(b) of the India and Burma (Transitory Provisions) Order, 1937. In the absence of provincial legislation, under Section 78(3)(g) of the Government of India Act, 1935, declaring the payments as charged the expenditure during the year came to be voted. The provision was, however, made under the charged section of the grant and the payments booked accordingly but subsequently transferred to the head 'voted or authorised'. As the decision was arrived at after the close of the year, funds could not be provided to cover the excess over the 'voted or authorised' grant.*

GRANT No. 20.—CIVIL WORKS.

See also the Audit Report.

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

50.—CIVIL WORKS.

Original Works.

Buildings.

A.—Land Revenue—

R.	70	70	68	—2
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B.—Provincial Excise—

O.	1,590	1,360	31	—1,329
R.	—140			

Col. 4.—No mature proposals were received during the year.

C.—Registration		1,000	859	—141
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D.—General Administration—

D. 1.—Expenditure under Section 78(3) (a) of the Government of India Act, 1935—

Charged—

O.	6,000	13,710	12,878	—832
S.	8,400			
R.	—690			

D. 2.—Expenditure under Section 305(2) of the Government of India Act, 1935—

Charged—

S.	3,680	851	508	—343
R.	—2,829			

Cols. 1 and 4.—Requirements were less than anticipated.

D. 3.—Expenditure—

Voted or authorised—

O.	20,000	17,608	11,468	—6,140
R.	—2,392			

Cols. 1 and 4.—(i) Certain contemplated projects did not mature during the year, (ii) low rates of tenders and (iii) savings in estimates.

GRANT No. 20.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
Original Works—contd.			
Buildings—contd.			
E.—Administration of Justice	1,100	466	—634
<i>Col. 4.</i> —The work of replacing the existing wooden railing in the District Judge's quarters was not taken up, being not required.			
F.—Jails and Convict Settlements	12,975	9,764	—3,211
<i>Col. 4.</i> —Late starting of certain works and also saving in estimates.			
G.—Police—			
O.	38,800	37,032	23,188
R.	—1,768		
<i>Col. 4.</i> —(i) Completion of the Police buildings at Cuttack in 1938-39, (ii) the revised estimates for police buildings at Puri were not sanctioned during the year and (iii) the late starting of a work at G. Udayagiri consequent on the delay in selection of sites and the securing of bricks.			
H.—Scientific Departments	30,000	..	—30,000
<i>Col. 4.</i> —No decision regarding the kind of museum buildings and the selection of sites could be reached during the year.			
I.—Education	17,000	6,836	—10,164
<i>Col. 4.</i> —The work of construction of buildings for Elementary Training Schools in North Orissa was dropped as a measure of economy.			
J.—Medical—			
O.	6,000	6,381	6,121
R.	381		
K.—Public Health—			
R.	149	149	5
<i>Col. 4.</i> —Late allotment of funds.			
L.—Agriculture	1,000	421	—579
<i>Col. 4.</i> —The estimate of a work was lower than anticipated; also saving on certain other works.			
M.—Veterinary—			
O.	2,000	1,875	1,550
R.	—125		

GRANT No. 20.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
Original Works—contd.			
Buildings—concl'd.			
N.—Industries—			
O.	500	2,892	350
R.	2,392		
			—2,542
<i>Cols. 1 and 4.—The reappropriation made for provision of electric fans and lights in a residential building was not utilised as the administrative approval for the work was accorded by Government too late in the year.</i>			
O.—Civil Works—			
O.	15,500	30,500	30,905
S.	15,000		
			+405
P.—Stationery and Printing			
		51	+51
<i>Col. 4.—Due to classification under this sub-head in the Divisional office of the expenditure on additions and alterations to the electric installation in the Government Press buildings at Cuttack for which provision was made under the sub-head-O above.</i>			
Q.—Communications—			
Q. 1.—Projects financed from the Reserve at the disposal of the Central Government in the Central Road Fund—			
O.	5,19,290	6,35,290	4,96,993
S.	1,16,000		
			—1,38,297
<i>Col. 4.—(i) Late decision regarding the kind of stones to be used in cause ways in the Bhadrak-Chandbali Road, (ii) late commencement of the work of link road from Nawapara to the Nawapara Railway Station, (iii) slow progress of the Rairakhol road project on the part of the contractor, (iv) withholding of final payment in respect of the Burrah bridge project pending the testing of the bridge and (v) overestimation in respect of the Sohella-Nawapara road project.</i>			
Q. 2.—Projects financed from the ordinary share of subvention from the Central Road Fund			
		17,260	14,055
			—3,205
<i>Col. 4.—Saving on a work which was completed during the year.</i>			
Q. 3.—Other projects—			
O.	21,994	32,572	19,540
S.	3,600		
R.	6,978		
			—13,032
<i>Col. 1.—For the completion of works in connection with the Ongi Nadi and Baud road projects.</i>			
<i>Col. 4.—No tenders for the main work were received from the contractors for the work of Inspection Bungalow at Rayagada; also materials indented for roller bearings on the Salandi and Burrah bridges were not received during the year.</i>			

GRANT No. 20.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
Original Works—concl'd.			
R.—Miscellaneous—			
O.	500	21	—21
R.	—479		
S.—Repairs—			
S. 1.—Expenditure under Section 78(3) (a) of the Government of India Act, 1935—			
<i>Charged—</i>			
O.	17,000	24,132	25,549
S.	3,613		
R.	3,519		
<i>Col. 1 and 4.</i> —Special repairs to the garden attached to the Government House, Puri and rise in price of crude oil used in Power House attached to the Government House.			
S. 2.—Expenditure under Section 305(2) of the Government of India Act, 1935—			
<i>Charged—</i>			
S.	820	820	923
<i>Col. 4.</i> —Due to write-back to this sub-head in the accounts of March 1940. (Supple- mentary) of the expenditure on special repairs to the residence of the Secretary to His Excellency the Governor originally misclassified under 25—General Administration.			
S. 3.—Repairs—			
Voted or authorised	9,11,200	8,79,473	—31,727
<i>Col. 4.</i> —Saving was effected as a result of general review made under order.			
T.—Grants-in-aid—			
O.	4,02,957	4,04,875	2,26,774
R.	1,918		
<i>Col. 4.</i> —No grant was paid to the Sambalpur local bodies for the reconstruction of the Sadr Hospital as this was taken up late in the year (Rs. 97,500); (ii) failure on the part of certain local bodies to submit mature proposals for grants for communications in time during the year (Rs. 68,907) and (iii) non-payment to the Cuttack Municipality of the third instalment of the grant for development of communications (Rs. 10,000) due to non-ful- filment of conditions of grant.			
U.—Suspense			
	18,748	9	—18,739
<i>Col. 4.</i> —Partly due to provision not being based on the net difference between debits and credits of the year and to non-adjustment of the Indian Stores Department bills. See also paragraph 3 of the notes.			

GRANT No. 20.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
50.—CIVIL WORKS—concd.				
V.—Lump addition for re-grant of lapses—				
O. 7,000	16	..	—16	
R. —6,984				
<i>Col. 1.</i> —Rs. 6,978 reappropriated to the sub-head Q. 3 above for completion of certain works and Rs. 6 to sub-head J.				
W.—Lump deduction for probable savings	—12,000	..	+12,000	
<i>Col. 1.</i> —Proved inadequate.				
Total	{ Charged	39,513	39,858	+345
	{ Voted or authorised	21,68,924	17,28,927	—4,39,997

NOTES.

1. *Administration of the Grant.—Charged.* The net excess was .87 per cent. of the final appropriation against 4.75 per cent. in the previous year. Sub-heads S. 1 and S. 2 were mainly responsible for the excess.

Voted or authorised.—The net saving was 20.29 per cent. of the final grant against 19.2 per cent. in the previous year. The bulk of the savings occurred under the sub-heads G, H, I, Q. 1, Q. 3, S. 3, T and U.

2. *Losses.*—A private building at Cuttack was taken on lease by Government for a period of two years for being let out as a residence for their officers. During 1937-38, however, no suitable tenants could be found for the house except for the month of September 1937 when it was allotted to a member of the Legislative Assembly. Owing to legal difficulties it was not also possible to terminate the lease which expired only on the 31st March 1938. The loss to Government for 11 months in 1937-38 at Rs. 135 per mensem, which was fixed as the standard rent of the house, amounted to Rs. 1,485. Government observed that this loss caused by the non-allotment of the house was unavoidable.

3. *Suspense transactions of the Public Works Department.*—The minor head "Suspense" is not a final head of account, being meant to accommodate certain interim transactions in respect of which further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Such transactions embrace both debits and credits. The budget estimates show the net difference between the debits and credits, debit (positive) provision meaning that the net value of suspense transactions is expected to increase during the year while a credit (negative) provision indicates the reverse.

GRANT No. 20.—CIVIL WORKS.

During the year under report the operations in Orissa under this minor head occurred under four detailed heads, viz., (i) Purchases, (ii) Stock, (iii) Miscellaneous Public Works Advances and (iv) Workshop Suspense. The transactions under each of these detailed heads are explained below :—

- (i) *Purchases*.—When materials are received from a supplier, another division or department for a specific work or stock their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made the head "Purchases" is debited. The head "Purchases" thus shows a credit (negative) balance, representing the value of the stores received but not paid for.
- (ii) *Stock*.—This head is debited with the value of materials received for stock purposes. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.
- (iii) *Miscellaneous Public Works Advances*.—The debits represent (i) the value of the stores sold on credit, (ii) the expenditure incurred on deposit works in excess of deposits received, (iii) the loss of cash or stores and (iv) the sums recoverable from Government servants, etc. The debit balance under this head represents recoverable amounts.
- (iv) *Workshop Suspense*.—The charges in respect of the jobs executed or other operations in the Public Works Department workshops are debited to this head pending their recovery or adjustment.

The transactions under each unit of suspense under "50—Civil Works" during 1939-40 are tabulated below :—

Suspense Heads.	Opening balance on the 1st April 1939.	Debits during 1939-40.	Credits during 1939-40.	Net actuals.	Closing balance on the 31st March 1940.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase (Cr.)	—23,492	2,47,974	2,52,106	—4,132	—27,624
Stock (Dr.)	59,848	1,05,504	1,13,886	—8,382	51,466
Miscellaneous Public Works Advances (Dr.)	10,379	28,476	15,953	12,523	22,902
TOTAL	46,735	3,81,954	3,81,945	9	46,744

The transactions under "Workshop Suspense" are given in the notes below Grant No. 6—Irrigation.

GRANT No. 20.—CIVIL WORKS.

4. Store (Stock) Accounts of the Public Works Department for 1939-40 :—

Particulars of stores.	Opening balance on the 1st April 1939.	Receipts during the year 1939-40.	Total.	Issues during the year 1939-40.	Closing balance on the 31st March 1940.	Sanctioned limit.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Small stores	6,762	1,042	7,804	2,626	5,178	
Building materials	10,684	50,135	60,819	51,632	9,187	
Metal	14,220	6,385	20,605	10,303	10,302	
Painters' stores	8,002	22,828	30,830	21,572	9,258	
House fittings	623	501	1,124	591	533	
Timber	1,939	1,001	2,940	2,199	741	
Fuel	804	2,432	3,236	2,214	1,022	
Liquid fuel	556	2,436	2,992	2,517	475	
Electrical stores	1,799	5,728	7,527	4,402	3,125	
Storage	—999	3,244	2,245	2,434	—189	
Miscellaneous	15,458	16,829	32,287	20,453	11,834	
TOTAL	59,848	1,12,561(a)	1,72,409	1,20,943(a)	51,466	76,000

(a) These figures include interdivisional transfers amounting to Rs. 7,057.

The above statement has been compiled from the figures obtained from Divisional Offices. The book balance of stock in each Division (except the Ganjam Division from which half-yearly returns of stock are yet awaited) is reported to have been verified with the exception that the stock of articles in charge of the Store-keeper in the Jobra Sub-Division was last taken from the 19th January, 1940 to the 15th March, 1940 and stock of Southern Division lying in Jobra Sub-Division has not yet been verified.

The stock articles of Southern, Mahanadi, Sambalpur, Koraput, Northern and Electrical Divisions are reported to have been priced within the market rates. Review notes of stock relating to Ganjam Division for the half-year ending the 31st March, 1940 are awaited.

The value of the total surplus stock (*i.e.* serviceable materials which are available for sale or transfer) amounted to Rs. 4,542, the Mahanadi and Northern Divisions having surplus stores valued at Rs. 1,827 and 1,659 respectively. There was also unserviceable stock mostly in the Mahanadi Division, valued at Rs. 1,674.

Only the Executive Engineer, Northern Division, has reported that the list of surplus stock have been submitted to the Superintending Engineer, Orissa Circle. It is desirable to dispose of any surplus materials before they deteriorate.

GRANT No. 20.—CIVIL WORKS.

5. *Subventions from the Central Road Fund—(Sub-heads Q. 1 and Q. 2):—*
As a result of the recommendations of the Indian Road Development Committee extra Customs and Excise duties are levied on motor spirit these proceeds being ear-marked for credit to the "Central Road Fund". From this Fund grants are made by the Central Government to Provincial Governments and others for the purposes of road development.

The subventions made from the Central Road Fund to Provincial Governments are credited to the deposit head "Subventions from Central Road Fund" in the accounts of the province. The actual expenditure incurred on the schemes of road development approved by the Governor-General in Council with the advice of the Standing Committee on Roads is debited in the provincial accounts to the head "50—Civil Works" under separate detailed heads subordinate to the minor head "Communications". At the same time an equivalent amount is transferred month by month from the deposit head to the revenue head "XXXIX—Civil Works—Transfer from Central Road Fund".

A summary of the transactions to the end of the year 1939-40 is given below:—

—	To end of previous year.	During 1939-40.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Receipts—			
Allotment from the Central Road Fund—			
(1) Ordinary	1,20,632	..	1,20,632
(2) Special grant from the Reserve	6,34,255	4,96,993	11,31,248
TOTAL	7,54,887	4,96,993	12,51,880
Payments—			
Expenditure on projects financed from Subventions from the Central Road Fund—			
(1) Ordinary	39,993	14,055	54,048
(2) Special	6,34,255	4,96,993	11,31,248
TOTAL	6,74,248	5,11,048	11,85,296
Balance—			
Ordinary on 31st March 1939			80,639
Ordinary on 31st March 1940			66,584

The amounts were duly spent on the objects for which the grants were made.

GRANT No. 20.—CIVIL WORKS.

The total commitments at the close of the year in respect of works financed from subventions from the Central Road Fund amounted to Rs. 9,33,214 as shown below :—

	Rs.
Estimated amount of works in progress	21,18,510
Expenditure to end of 1939-40	11,85,296
Commitments	9,33,214

The details of these works have been given in the detailed statement of expenditure on important new works below.

6. Detailed Statement of Expenditure on Important New Works for 1939-40.

Description of works.	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.
50.—CIVIL WORKS.					
Original Works—Buildings.					
<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>					
1. Construction of buildings for the reorganisation of Elementary Training Schools in North Orissa	10,000	10,000	..	—10,000	—10,000
<i>Cols. 5 and 6.—The work was postponed as a measure of economy. Estimate Rs. 1,39,000; expenditure to date nil.</i>					
<i>II.—Other Major works for which specific provision was made in the Budget—</i>					
2. All works (collectively)	55,975	54,207	8,848	—47,127	—45,359
<i>Cols. 5 and 6.—See explanation under the sub-heads F, G and H of the grant.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—</i>					
3. Construction of a new officer's ward in the General Hospital, Cuttack . . . . .	..	125	125	+125	..
<i>Col. 4.—Provision could not be made in the original forecast as the claim of a contractor was accepted late in the year. Met by reappropriation.</i>					
<i>Estimate Rs. 14,933; expenditure to end of 1939-40 Rs. 10,670; in progress.</i>					

GRANT No. 20.—CIVIL WORKS.

6. Detailed Statement of Expenditure on Important New Works for 1939-40
—contd.

Description of works.	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.

50.—CIVIL WORKS—contd.

Original Works—Buildings—contd.

III.—Major works for which specific provision was not made in the Budget—concl'd.

4. Anti-malarial Drainage Scheme at Koraput	15,000	12,990	+12,990	—2,010
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Col. 5.—Following the subsequent decision to carry out a scheme of anti-malarial operation at Koraput; funds were provided by supplementary grant.

Col. 6.—The tank work was suspended pending decision on the proposal to provide a sluice in the tank bund.

Estimate Rs. 30,700; expenditure to end of 1939-40 Rs. 13,490; in progress.

5. Providing electrical installation in the Government Headquarters Hospital at Berhampur	250	6	+6	—244
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Col. 6.—The question of providing electrical installation in the old maternity ward was not decided during the year.

Estimate Rs. 7,113; expenditure to end of 1939-40 Rs. 5,790; in progress.

6. Providing additional fans in various wards of the General Hospital at Cuttack	6	6	+6	..
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Estimate Rs. 6,174; expenditure to end of 1939-40 Rs. 6,008; in progress.

7. Constructing six married servants' quarters in the Government House, Puri— Charged	4,600	4,775	+4,775	+175
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Col. 5.—Provision was made by supplementary appropriation.

Estimate Rs. 5,900; expenditure to end of 1939-40 Rs. 4,775; in progress.

GRANT No. 20.—CIVIL WORKS.

6. Detailed Statement of Expenditure on Important New Works for 1939-40.
—contd.

Description of works.	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.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—concl.					
<i>IV.—Minor Works—</i>					
8.—All works (collectively)—					
Charged	6,000	9,961	8,611	+2,611	—1,350
<i>Col. 5.—Covered by supplementary appropriation.</i>					
<i>Col. 6.—Mainly due to (i) revision of the estimate for a work necessitated by the change of design, (ii) less than anticipated expenditure on the residence of the Secretary to His Excellency the Governor and (iii) saving in estimates.</i>					
Voted or authorised	81,400	81,354	70,108	—11,292	—11,246
<i>Cols. 5 and 6.—See explanations under sub-heads B, D, 3 and N of this grant.</i>					
Total { Charged	6,000	11,561	13,386	+7,386	—1,175
{ Voted or authorised	1,47,375	1,60,942	92,083	—55,292	—68,859
GRAND TOTAL—Buildings	1,53,375	1,75,503	1,05,469	—47,906	—70,034

Communications.

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—

(a) Estimated to cost above Rs. 50,000—

Projects financed from the Reserve at the disposal of the Central Government in the Central Road Fund—

9. Construction of a bridge over the Burrah River between Jajpur and Jajpur Road Railway Station	1,20,000	1,15,000	54,137	—65,863	—60,863
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Cols. 5 and 6.—The final bill of the contractor was not paid as testing of the bridge could not be completed during the year owing to non-availability of a 10 ton road roller in time; also saving in the estimate.

Estimate Rs. 4,09,900; expenditure to end of 1939-40 Rs. 3,30,348; in progress.

GRANT No. 20.—CIVIL WORKS.

6. Detailed Statement of Expenditure on Important New Works for 1939-40
—contd.

Description of works.	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.

50.—CIVIL WORKS—contd.

Communications—contd.

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—contd.

10. Completing a bridged moorum road from Sohella to Nawapara .	1,16,200	1,16,200	1,04,287	—11,913	—11,913
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Cols. 5 and 6.—The contractors failed to do work up to the extent anticipated.

Estimate Rs. 4,66,000 ; expenditure to end of 1939-40 Rs. 1,49,361.

The details of the project are—

Description of works.	Estimate.	Expenditure to end of 1939,40.	Remarks.
1	2	3	4
	Rs.	Rs.	Rs.
(a) Constructing a bridged moorum road from Paikmal to Nawapara . . .	81,670	2,006	In progress.
(b) Do from Padampur to Paikmal . . .	78,000	8,897	Do.
(c) Construction of a bridge over the Major Aung River at the 31st mile of the Sahella-Nawapara Road . . .	96,000	95,594	Do.
(d) Construction of reinforced concrete submersible bridge over the Minor Aung River near Jamsitte on the Padampur-Nawapara Section of Sohella-Nawapara Road . . .	35,000	42,864	Do.

11. Improvement to the Rairakhol Section of the Cuttack-Sambalpur Road . . .	1,31,990	1,31,990	1,07,076	—24,914	—24,914
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Cols. 5 and 6.—Slow progress of the work on the part of contractors and also delay in settlement of claims.

Estimate Rs. 3,00,000 ; expenditure to end of 1939-40 Rs. 2,50,930 ; in progress.

GRANT NO. 20—CIVIL WORKS.

6. Detailed Statement of Expenditure on Important New Works for 1939-40
—contd.

Description of works.	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.

50.—CIVIL WORKS—contd.

Communications—contd.

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—contd.

12. Construction of a bridged moorum road from Koraput to Rayaghada . . .	1,50,000	1,55,000	1,54,476	+4,476	—524
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Col. 5.—More rapid progress of the work than anticipated.

Estimate Rs. 3,80,000 ; expenditure to end of 1939-40 Rs. 3,02,308 ; in progress.

Projects financed from the ordinary share of Subvention from the Central Road Fund—

13. Construction of a bridge over the Monaguni River on the Cuttack Madras Trunk Road	17,260	17,260	14,055	—3,205	—3,205
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Cols. 5 and 6.—Saving in the estimate.

Estimate Rs. 57,260 ; Expenditure to end of 1939-40 Rs. 54,049 ; in progress.

II.—Other Major works for which specific provision was made in the Budget—

Projects financed from the Central Road Fund (Reserve)—

14. All works (Collectively)	1,100	1,100	1,076	—24	—24
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Other projects—

15. All works (Collectively)	4,494	7,934	7,812	+3,318	—122
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Col. 5.—Owing to heavy rains the construction of an undervented road dam was unexpectedly delayed in 1938-39 and it was too late to provide the full requirements in the original forecast.

GRANT No. 20.—CIVIL WORKS.

6. Detailed Statement of Expenditure on Important New Works for 1939-40
—contd.

Description of works.	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.

50.—CIVIL WORKS—contd.

Communications—contd.

III.—Major works for which specific
provision was not made in the
Budget—

Projects financed from the
Central Road Fund
(Reserve)—

16. Improvements to the road from Bhadrak to Chandbali ..	52,000	19,823	+19,823	—30,177
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Col. 5.—Due to the subsequent decision of Government to take up the work. Met by supplementary grant.

Col. 6.—Delay in deciding on the nature of stone to be used in causeways.

Estimate Rs. 6,50,000; expenditure to end of 1939-40 Rs. 19,823; in progress.

17. Constructing a rein- forced concrete high level bridge over the Malati River at the Boundary of the Bamra State on the Sambalpur—Bonaigarh Road ..	52,000	52,122	+52,122	+122
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Col. 5.—Met from supplementary grant.

Estimate Rs. 69,000; expenditure to end of 1939-40 Rs. 52,263; in progress.

18. Constructing a link road from the Nawa- para Railway Station to Nawapara town ..	14,000	3,996	+3,996	—10,004
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Col. 5.—Covered by supplementary grant.

Col. 6.—Late commencement of the work caused by the difficulty in arranging a contractor at the out-of-the-way place.

Estimate Rs. 24,150; expenditure to end of 1939-40 Rs. 13,105; in progress.

GRANT No. 20.—CIVIL WORKS.

6. Detailed Statement of Expenditure on Important New Works for 1939-40
—concl'd.

Description of works.	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.
50.—CIVIL WORKS—cont'd.					
Communications—concl'd.					
<i>III.—Major works for which specific provision was not made in the Budget—concl'd.</i>					
Other Projects—					
19. Constructing a bridge of 2 spans of 23' at mile 83/4 of Baud Road	..	4,400	4,037	+4,037	—363
<i>Col. 5.</i> —Due to heavy rains the work could not be completed in 1938-39 as anticipated and provision in the year was made by reappropriation.					
Estimate Rs. 8,500; expenditure to end of 1939-40 Rs. 6,051; in progress.					
20. Constructing an Inspection Bungalow with outhouses at Rayaghada	..	11,600	2,002	+2,002	—9,598
<i>Col. 5.</i> —Due to the subsequent decision of Government to take up the work during the year. Funds were provided by supplementary grant and reappropriation.					
<i>Col. 6.</i> —No tenders for the main work were received from any contractor.					
Estimate not sanctioned; expenditure to end of 1939-40 Rs. 2,002; in progress.					
<i>IV.—Minor works—</i>					
21. All works (Collectively)	17,500	8,638	5,689	—11,811	—2,949
<i>Cols. 5 and 6.</i> —Fewer minor projects were ready for execution during the year; also materials required for roller bearings on the Salandi and Burrahbalang bridge were not received during the year.					
Miscellaneous.					
22. All minor works (collectively)	500	21	..	—500	—21
<i>Col. 5.</i> —There were no minor projects for execution during the year.					
Total—Communications and Miscellaneous	5,59,044	6,85,143	5,30,588	—28,456	—1,54,555

GRANT NO. 20—CIVIL WORKS.

Important Comments.

The total figures of appropriation and expenditure during the year under original works are shown below :—

—	In thousands of rupees.				
	Original appropriation.	Modified appropriation.	Expenditure.	Saving in original appropriation.	Saving in modified appropriation.
1	2	3	4	5	6
Buildings—					
Major works	66	80	22	44	58
Minor works	87	96	83	4	13
Communications and Miscellaneous—					
Major works	5,41	6,76	5,25	16	1,51
Minor works	18	9	6	12	3
TOTAL	7,12	8,61	6,36	76	2,25

The total expenditure was less than the original and modified appropriations by 76 and 2,25 respectively. As the expenditure was well within the original appropriation the subsequent additions to the provision during the year of which 135 represented funds sanctioned by means of supplementary grants, proved unnecessary. More than half of the savings in the original appropriation occurred under Buildings—Major Works while in the modified appropriation the savings were mostly contributed by Communications—Major Works—Projects financed from the reserve at the disposal of the Central Government in the Central Road Fund.

The main reasons for the saving in the modified appropriation were :—

	In thousands of rupees.
1. Delay in sanctioning a revised estimate and in according administrative approval to a work	11
2. Postponement of works due to projects not being mature	11
3. Abandonment of a scheme due to economy and savings in estimates of certain completed works	15
4. Delay in fixing up contractors	20
5. Late starting of work, slow progress of work and delay in settlement of claims	37
6. Delay due to selection of sites, kind of buildings, and nature of materials to be used, not having been settled	58
7. Non-availability of a 10 ton road roller to test a bridge, and the consequent non-payment of the final bill to a contractor	61

GRANT NO. 20—CIVIL WORKS.

There was a provision of Rs. 7,000 under sub-head V—Lump addition for regrant of lapses and almost all of this was reappropriated to Sub-head Q. 3. Communications—Other projects. There was, however, a provision for lump sum deduction of Rs. 12,000 only for probable savings (*vide* Sub-head W) in the whole of the grant against which total saving in the original appropriation under original works alone was Rs. 76,362. The deduct provision thus proved quite inadequate.

There were ten instances in which no specific provision was made for major works in the Budget.—*vide* items 3, 4, 5, 6, 7, 16, 17, 18, 19 and 20. The small excess of expenditure over the provision against item 7 remained unremedied.

GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH THE CAPITAL CONSTRUCTION.

See also the Audit Report.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS.			
Expenditure in connection with the Capital construction.			
Buildings—A.—Works—			
A. 1.—Provincial Excise—			
R.	50	50	—50
A. 2.—General Administration—			
O.	1,23,853	1,18,005	58,840
R.	—5,848			—59,165
<i>Col. 4.</i> —(i) Projects not maturing to the extent anticipated for want of decision regarding the site (Rs. 29,945), (ii) slow progress of certain works due to change of partners of the contracting firm (Rs. 24,767) and (iii) low tendered rates (Rs. 4,453).			
A. 3.—Jails and Convict Settlements			
	40,000	526	—39,474
<i>Col. 4.</i> —Same as explanation (i) under sub-head A. 2 above.			
A. 4.—Police			
	35,000	19,873	—15,127
<i>Col. 4.</i> —Same as explanation (i) under sub-head A. 2 above ; also saving in an estimate.			
A. 5.—Medical—			
O.	65,000	65,100	7,323
R.	100			—57,777
<i>Col. 4.</i> —Late starting of a work due to late sanction to a project ; also it was not decided whether the building for a hospital was to be erected or purchased.			
A. 6.—Civil Works—			
R.	6,000	6,000	1,675
			—1,325
<i>Cols. 1 and 4.</i> —Provision made for the construction of an inspection bungalow at Nawapara proved excessive due to late commencement of the work consequent on the delay in finding out a suitable contractor.			
A. 7.—Reserve (Minor Works)—			
O.	5,000	4,698	—1,698
R.	—302		
<i>Col. 4.</i> —Provision was not utilised to the extent anticipated for want of decision regarding sites.			

GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION
WITH THE CAPITAL CONSTRUCTION.

Major Head and sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

50.—CIVIL WORKS—*contd.*

Expenditure in connection with the
Capital Construction—*contd.*

A.—Works—

A. 8.—Miscellaneous—

O.	12,000	} 11,920	2,903	- 9,017
R.	-80			

Col. 4.—Same as at A. 7 above.

A. 9.— <i>Deduct</i> —Probable savings	-5,000	..	+5,000
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Col. 4.—Lump deduction for probable savings proved inadequate.

B.—Establishment—

B. 1.—Chief Engineer—

B. 1 (1).—Pay of Establishment—

O.	3,900	} 1,020	1,020	..
R.	-2,880			

Col. 1.—The full sanctioned staff was not entertained.

B. 2.—Executive—

B. 2 (1).—Pay of Officers—

R.	4,680	4,680	4,680	..
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Col. 1.—Due to the posting of an officer to the independent charge of the Capital construction for part of the year.

B. 2 (2).—Provincial Service including
upper subordinate establishment—

O.	4,800	} 1,900	1,875	-25
R.	-2,900			

Col. 1.—Same as under B. 1 (1) above.

B. 2 (3).—Subordinate Engineering Service—

O.	5,232	} 7,360	7,209	-151
R.	2,128			

Col. 1.—Entertainment of temporary staff for a longer period than anticipated and also grant of Sub-divisional allowance to a supervisor in charge of a special Sub-Division.

**GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION
WITH THE CAPITAL CONSTRUCTION.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
50.—CIVIL WORKS—concl'd.	Rs.	Rs.	Rs.
Expenditure in connection with the Capital Construction—concl'd.			
B.—Establishment—concl'd.			
B. 2 (4).—Petty Establishment	974	480	—494
<i>Col. 4.—Same as under B. 1 (1) above.</i>			
B. 2 (5).—Office Establishment—			
O. 10,000	} 8,972	} 7,863	} —1,109
R. —1,028			
<i>Cols. 1 and 4.—Same as under B. 1 (1) above.</i>			
B. 2 (6).—Travelling Allowances	2,000	261	—1,739
<i>Col. 4.—Non-appointment of full staff and less tours.</i>			
B. 2 (7).—Contingencies	1,200	347	—853
<i>Col. 4.—Requirements were less than anticipated as the full staff was not appointed during the year.</i>			
B. 2 (8).—Supervision charges . . . . .	..	1,823	+1,823
<i>Col. 4.—Represents supervision charges levied at 2 per cent. under orders of Government on the actual works expenditure on Orissa buildings. No provision was made for this item.</i>			
C.—Tools and Plant—			
R.	80	80	.. —80
Total—Voted or authorised	3,03,959	1,16,698	—1,87,261

NOTES.

1. *Administration of the grant.*—The net saving was 61·61 per cent. of the final grant against 78·31 per cent. in the previous year and occurred under almost all the sub-heads.

2. *Fund for Orissa buildings.*—The Government of India had set apart a sum of Rs. 27½ lakhs for the construction of such buildings as might be required for the new Province of Orissa out of which works were being executed by the Central Public Works Department. On the inauguration of Provincial Autonomy on the 1st April 1937 the unexpended balance of Rs. 24,26,005 out of the Rs. 27½ lakhs was handed over to the Provincial Government. In pursuance of Sir Otto Niemeyer's recommendations a sum of Rs. 3 lakhs has also to be paid by the Central Government every year for five years commencing from the year 1937-38 for the same purpose. The sum of Rs. 24,26,005, as also the additional sums of Rs. 3 lakhs received each year from 1937-38, have been credited to the deposit head "Fund for Orissa Buildings". The interest on the investments of the Fund is also creditable to the Fund.

GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH THE CAPITAL CONSTRUCTION.

The actual expenditure incurred on construction work is recorded under '50—Civil Works—Capital Construction' and an amount equal to the expenditure incurred each month is debited to the deposit head by *per contra* credit to the revenue head "XXXIX—Civil Works".

A summary of the transactions of the Fund during 1939-40 is given below:—

Opening balance on the 1st April 1939.	Receipts during 1939-40.	Expenditure during the year 1939-40.	Closing balance on the 31st March 1940.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
30,32,016(a)	3,94,957(b)	1,16,698	33,10,275

(a) The difference of Re. 1 with the last year's figure is due to rounding.

	Rs.
(b) (1) Government of India contribution	3,00,000
(2) Interest on investments	94,957

The debits and credits to the Fund were for proper amounts and there were no diversions from the Fund.

3. *Subhead—A. 6.*—A supplementary demand for Rs. 6,000 was assented to by the Assembly in September 1939 for expenditure on construction of an Inspection Bungalow in the Nawapara Sub-division. As this sum was, however, available by reappropriation from savings within the grant, the net supplementary demand was *nil*.

4. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1939-40.

Description of works.	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.

50.—CIVIL WORKS.

Works in connection with the Capital construction.

A.—Major works above Rs. 50,000 for which specific provision was made in the Budget—

(a) Estimated to cost above Rs. 50,000.

1. Construction of Sub-Divisional buildings at Nawapara

30,000	30,000	45	-29,955	-29,955
--------	--------	----	---------	---------

Cols. 3 and 6.—The main project was not ready for execution for want of decision regarding the sites.

Estimate Rs. 1,08,720; expenditure to end of 1939-40 Rs. 45; in progress.

GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH THE CAPITAL CONSTRUCTION.

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1939-40—*contd.*

Description of works.	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.
50.—CIVIL WORKS—<i>contd.</i>					
Works in connection with the Capital construction—<i>contd.</i>					
<i>I.—Major works above Rs. 5,000 for which specific provision was made in the Budget—<i>contd.</i></i>					
2. Construction of hospital buildings at Nawapara .	50,000	50,000	7,222	—42,778	—42,778
<i>Cols. 5 and 6.</i> —Owing to the delay in according sanction the work was started late in the year. Estimate Rs. 67,100; expenditure to end of 1939-40 Rs. 7,222; in progress.					
3. Constructing a circuit house at Koraput .	25,853	25,853	22,174	—3,679	—3,679
<i>Cols. 5 and 6.</i> —Certain land and other charges were not paid during the year; also savings in the estimate. Estimate Rs. 53,200; expenditure to end of 1939-40 Rs. 52,508; in progress.					
4. Construction of District Office buildings at Koraput (Total estimate Rs. 1,33,000)—					
(a) Constructing Collector's residence with out-houses at Koraput .	16,000	16,000	14,941	—1,059	—1,059
<i>Cols. 5 and 6.</i> —Progress of the work was slow; also a certain percentage was withheld from the contractor's bill. Estimate Rs. 31,530; expenditure to end of 1939-40 Rs. 20,971; in progress.					
(b) Constructing Treasury Deputy Collector's quarters at Koraput .	15,000	15,000	13,526	—1,474	—1,474
<i>Cols. 5 and 6.</i> —Same as under item (a) above. Estimate Rs. 24,839; expenditure to end of 1939-40 Rs. 19,539; in progress.					
(c) Constructing Senior Clerks' quarters at Koraput .	15,000	15,000	5,981	—9,019	—9,019
<i>Cols. 5 and 6.</i> —Progress of the work was delayed by legal difficulties arising out of the constitution of the contracting firm. Estimate Rs. 26,944; expenditure to end of 1939-40 Rs. 6,981; in progress.					

GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH THE CAPITAL CONSTRUCTION.

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1939-40—contd.

Description of works.	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.
50.—CIVIL WORKS—contd.					
Works in connection with the Capital construction—contd.					
<i>I.—Major works above Rs. 5,000 for which specific provision was made in the Budget—concd.</i>					
<i>(d) Constructing Junior Clerks' quarters at Koraput</i>					
	20,000	14,000	795	—19,205	—13,205
<i>Cols. 5 and 6.—Owing to the late acceptance of agreement the work was started late in the year.</i>					
Estimate Rs. 40,887; expenditure to end of 1939-40 Rs. 894; in progress.					
<i>(e) Constructing Peons' quarters at Koraput</i>					
	2,000	2,000	1,226	—774	—774
<i>Cols. 5 and 6.—Savings in the estimates.</i>					
Estimate Rs. 8,800; expenditure to end of 1939-40 Rs. 7,260; in progress.					
<i>5. Constructing Central Jail at Berhampur</i>					
	20,000	20,000	..	—20,000	—20,000
<i>Cols. 5 and 6.—The works could not be taken up, pending decision on the question of attaching a Forms Press to the Jail to be constructed.</i>					
Estimate Rs. 4,48,300; expenditure to date nil.					
<i>II.—Other Major Works for which specific provision was made in the Budget—</i>					
<i>6. All works (Collectively)</i>					
	68,000	68,000	20,362	—47,638	—47,638
<i>Cols. 5 and 6.—Due to certain projects not maturing to the extent anticipated and late commencement of works.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—</i>					
<i>7. Construction of temporary buildings at Nawapara</i>					
	..	..	169	+169	+169
<i>Cols. 5 and 6.—Application for allotment of funds was received too late in the year.</i>					
Estimate Rs. 30,000; expenditure to end of 1939-40 Rs. 26,743; in progress.					

GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH THE CAPITAL CONSTRUCTION.

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1939-40—contd.

Description of works.	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.
50.—CIVIL WORKS—concl.					
Works in connection with the Capital construction—concl.					
<i>III.—Major works for which specific provision was not made in the Budget—contd.</i>					
8. Construction of an Inspection Bungalow at Nawapara . . . . .	..	6,000	1,675	+1,675	—4,325
<i>Col. 5.—A supplementary grant to meet expenditure on the work was obtained in September 1939.</i>					
<i>Col. 6.—Delay in starting work consequent on delay in finding out a suitable contractor. Estimate Rs. 13,300; expenditure to end of 1939-40 Rs. 1,675; in progress.</i>					
<i>IV.—Minor Works—</i>					
9. All Works (Collectively)	14,000	14,000	3,024	—10,976	—10,976
<i>Cols. 5 and 6.—Less requirements for want of decision regarding sites.</i>					
Total	2,75,853	2,75,853	91,140	—1,84,713	—1,84,713

Important comments.

The total figure of appropriation and expenditure in respect of the works mentioned individually or collectively in the above statement were as follows :—

	In thousands of rupees.
Original and modified appropriation	2,76
Expenditure	91

The actual expenditure as compared with the original and modified appropriations showed a net saving of T. Rs. 1,85, *i.e.*, 67.03 per cent. spread over a number of works. The reasons which accounted in the main for the saving were—

- (1) Projects not maturing to the extent anticipated.
- (2) Late commencement of works consequent on late sanction.
- (3) Postponement of works pending decision regarding sites and other matters.

The actual savings under works were 1,85 against 5 provided for under probable savings, *vide* Sub-head A. 9 of this grant. The large savings indicate that there is some scope for an increase in the lump sum cut.

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

See also the Audit Report.

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

50.—CIVIL WORKS.

A.—Establishment—

A. 1.—Chief Engineer—

A. 1 (1).—Pay of Officers—

Charged—

O.	32,500	48,767	44,727	-4,040
S.	5,293			
R.	10,974			

Col. 1.—Appointment of an Under Secretary.

Col. 4.—Overestimation.

Voted or authorised—

O.	6,285	3,858	3,857	-1
S.	3,028			
R.	-5,455			

Col. 1.—The pay of the special Engineer, Road Development, was accounted for under A. 3 (1) below.

A. 1 (2).—Pay of Establishment—

O.	39,840	45,600	45,544	-56
S.	864			
R.	4,896			

Col. 1.—Entertainment of additional staff during the year.

A. 1 (3).—Allowances—

Charged 3,000 2,947 -53

Voted or authorised—

O.	6,700	4,261	4,036	-225
S.	1,800			
R.	-4,239			

Col. 1.—(i) Less tours by the Orissa Flood Committee and (ii) adjustment under A. 3 (3) below of travelling allowance of the Special Officer, Road Development and his staff.

**GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND
TOOLS AND PLANT.**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
A.—Establishment—contd.			
A. 1.—Chief Engineer—concl'd.			
A. 1 (4).—Contribution— Charged	20,775	19,654	-1,121
<i>Col. 4.—Mainly due to the transfer of an officer elsewhere.</i>			
A. 1 (5).—Contingencies—			
O.	5,000		
R.	900	5,900	6,092
			+192
Special Officers.			
A. 2.—Electrical Establishment—			
A. 2 (1).—Pay of Establishment—			
O.	6,377		
R.	-52	6,325	6,296
			-29
A. 2 (2).—Allowances—			
O.	650		
R.	-150	500	483
			-17
A. 2 (3).—Contingencies—			
O.	280		
R.	50	330	330
			..
A. 2 (4).—Contribution to the Government of Bihar for the services of Inspector and Electrical Engineer and his office—			
O.	18,500		
R.	-1,927	16,573	14,986
			-1,587
<i>Cols. 1 and 4—Only a provisional payment was made pending receipt of the final account of claims from the Government of Bihar.</i>			
A. 3.—Road Development Establishment—			
A. 3 (1).—Pay of Officers—			
R.	5,833	5,833	5,833
			..
<i>Col. 1.—See explanation under A. 1 (1)—voted or authorised.</i>			
A. 3 (2).—Pay of Establishment—			
R.	1,207	1,207	1,178
			-29
<i>Col. 1.—Entertainment of staff for the Special Officer, Road Development.</i>			
A. 3 (3).—Allowances—			
R.	1,500	1,500	1,240
			-260
<i>Col. 1.—See explanation (ii) under A. 1 (3)—voted or authorised.</i>			

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
A.—Establishment—contd.			
A. 4.—Superintending Engineer—			
A. 4 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	25,120	24,188	24,099
R.	-932			-89
A. 4 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	26,561	27,925	27,877
R.	1,364			-48
A. 4 (3).—Allowances—			
<i>Charged—</i>			
O.	3,000	3,177	2,780
R.	177			-397
Voted or authorised			
		200	133
A. 4 (4).—Contingencies—			
<i>Charged—</i>			
O.	1,800	3,350	3,597
R.	1,550			+247
<i>Col. 1.</i> —Mainly to meet the cost of a new typewriter and also increased consumption of electricity.			
<i>Col. 4.</i> —Unanticipated payment of binding charges and pay of certain menials.			
A. 5.—Executive—			
A. 5 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	56,025	45,774	43,274
R.	-10,251			-2,500
<i>Cols. 1 and 4.</i> —Partly due to the transfer of an officer to the Secretariat and partly to the grant of leave to another officer.			
Voted or authorised—			
O.	15,875	24,809	24,094
R.	8,934			-715
<i>Col. 1.</i> —Appointment of officers of the Provincial Engineering Service to hold charge of Divisions owing to shortage of officers of the Indian Service of Engineers.			

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
A.—Establishment—contd.			
A. 5.—Executive—contd.			
A. 5 (2).—Provincial Service—			
O.	88,693	73,913	74,769
R.	-14,780			+856
<i>Col. 1.—See explanation under A. 5 (1)—voted or authorised above.</i>			
A. 5 (3).—Subordinate Services—			
O.	1,11,754	1,17,837	1,16,700
S.	480		
R.	5,603			-1,137
A. 5 (4).—Petty Establishment—			
O.	24,286	24,366	24,290
S.	80			-76
A. 5 (5).—Accountant—			
O.	20,650	20,423	19,938
R.	-227			-485
A. 5 (6).—Office Establishment			
		1,26,523	1,23,660
A. 5 (7).—Allowances—			
<i>Charged—</i>			
O.	11,500	11,532	11,476
R.	32			-56
<i>Voted or authorised—</i>			
O.	64,500	66,950	67,585
R.	2,450			+635
A. 5 (8).—Contingencies—			
O.	43,600	43,690	43,989
R.	90			-601

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND
TOOLS AND PLANT.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
A.—Establishment—contd.			
A. 5.—Executive—concl'd.			
A. 5 (9).—District Board Engineers	3,100	4,714	+1,614
<i>Col. 4.</i> —An officer on higher pay was appointed as District Board Engineer, Ganjam.			
A. 5 (10).—Medical Establishment—			
O.	1,656	1,196	1,022
R.	—460		
A. 5 (11).— <i>Deduct</i> —Probable savings	—1,000	..	+1,000
<i>Col. 4.</i> —The saving did not fully materialise.			
A. 6.—Special Surveys—(Project Division)—			
A. 6 (1).—Pay of Officers—			
O.	6,562	7,500	7,500
R.	938		
A. 6 (2).—Provincial Service—			
O.	4,180	..	..
R.	—4,180		
<i>Col. 1.</i> —No officer of the Provincial Engineering Service was attached to the Project Division.			
A. 6 (3).—Subordinate Services—			
O.	5,280	9,859	9,863
R.	4,579		
<i>Col. 1.</i> —Posting of overseers on higher pay to the Project Division and also to their holding charge of Sub-divisions.			
A. 6 (4).—Petty Establishment—			
O.	704	791	728
R.	87		
A. 6 (5).—Office Establishment—			
O.	4,928	3,731	3,791
R.	—1,197		
<i>Col. 1.</i> —The full sanctioned staff was not entertained owing to slow progress of work.			

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
50.—CIVIL WORKS—concl'd.				
A.—Establishment—concl'd.				
A. 6.—Special Surveys—(Project Division)—concl'd.				
A. 6 (6).—Allowances—				
O.	7,500	5,350	5,350	
R.	—2,150			
Col. 1.—Due to late commencement of work of the Division and also to restricted tours.				
A. 6 (7).—Contingencies—				
O.	4,000	3,550	3,550	
R.	—450			
A. 7.—Deduct—Amount transferred to other Departments—				
Charged	—3,970	—4,831	—861	
Col. 4.—More works were executed on behalf of other Departments.				
Voted or authorised—				
O.	—10,323	—20,137	—21,152	
R.	—9,814			
Cols. 1 and 4.—Same as at 'Charged' above.				
B.—Tools and Plant—				
O.	48,380	53,480	50,769	
R.	5,100			
Col. 1.—Urgent repair to the steam road roller and floating crafts.				
Col. 4.—Non-receipt of pump required for certain works in the Orissa Circle.				
C.—Charges in England.—				
High Commissioner for India—				
C. 1.—Sterling overseas pay—				
Charged—				
O.	13,880	13,825	11,149	
R.	—55			
Col. 4.—Mainly due to an officer on Army Service and transfer of an officer to another Government for a short period.				
D.—Loss or gain by exchange—				
Charged—				
R.	55	55	48	
Total	{ Charged	1,67,123	1,55,323	—11,800
	{ Voted or authorised	6,89,293	6,81,742	—7,551

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND
TOOLS AND PLANT.

NOTES.

1. *Administration of the Grant. Charged.*—The total savings under the charged heads were 7.06 per cent. of the final appropriation against 15.98 per cent. of the previous year and occurred mainly under sub-heads A 1 (1), A 1 (4), A 5 (1) and C 1.

Voted or authorised—There was a net saving of 1.10 per cent. of the final grant as compared with 1.24 per cent. in the preceding year and was the combined result of savings under some sub-heads, mainly A 2 (4), A 5 (3), A 5 (6), A 7 and B and excesses under a few others.

2. *Common Establishment and Tools and Plant Charges of the Public Works Department.*—One common staff serves both the Civil Works and Irrigation branches of the Public Works Department. The gross expenditure on account of the establishment and tools and plant of the Public Works Department (other than those relating to Special Revenue, Navigation and Water Regulation Establishments employed on purely Irrigation Works) is initially accounted for under "50—Civil Works—Provincial". From these the percentage recoveries for the works done on behalf of other Governments, Departments and private bodies are deducted at 25.2 per cent. for establishments, 1.8 per cent. for pensionary charges and 2 per cent. for tools and plant charges. The balance is distributed at the close of the year among the Major heads "50—Civil Works—Provincial", "XVII—Irrigation, etc.—Working Expenses" and "18—Other Revenue Expenditure, etc." on a *pro rata* basis, *i.e.*, in proportion to the works expenditure under each of the above major heads.

The following table shows the *pro rata* distribution of the common establishment and tools and plant charges among the respective major heads during the year under report.

Establishment charges.

	50.—Civil Works.	XVII.—Irri- gation, etc., Works— Working Expenses.	18.—Other Revenue Expendi- ture financed from Ordinary Revenues.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Gross expenditure after deduction of percentage recoveries from other Governments, Departments, etc.—				
Charged	1,44,126	..	..	1,44,126
Voted or authorised	6,30,973	..	..	6,30,973
<i>Pro rata</i> distribution to the heads noted in columns 3 and 4—				
Charged	—48,952	34,510	14,442	..
Voted or authorised	—2,18,980	1,53,949	65,031	..
Total—Expenditure—				
Charged	95,174	34,510	14,442	1,44,126
Voted or authorised	4,11,993	1,53,949	65,031	6,30,973

GRANT No. 22.—PUBLIC WORKS COMMON ESTABLISHMENT AND
TOOLS AND PLANT.*Tools and Plant Charges.*

1	50.—Civil Works.	XVII.—Irrigation, etc., Works— Working Expenses.	18.—Other Revenue Expendi- ture financed from Ordinary Revenues.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
Gross expenditure after deduction of percentage recoveries from other Governments, Departments, etc.—				
Voted or authorised	50,769	..	..	50,769
<i>Pro rata</i> distribution to the heads noted in columns 3 and 4	-13,439	9,315	4,124	..
<hr/>				
Total Expenditure—Voted or autho- rised	37,330	9,315	4,124	50,769
<hr/>				

Charges in England.

Gross charges in England—				
<i>Charged</i>	11,149	..	..	11,149
<i>Pro rata</i> distribution to the heads noted in columns 3 and 4—				
<i>Charged</i>	-2,531	1,786	745	..
<hr/>				
Total—Charges in England— <i>Charged</i> .	8,618	1,786	745	11,149

GRANT No. 23.—FAMINE RELIEF.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

54.—FAMINE RELIEF.

A.—Salaries and Establishment—

A. I.—Establishment—

S.	600	} 675	464	-211
R.	75			

Col. 4.—The expenditure on temporary staff employed for preparation of statements of remission and suspension of land revenue was classified under Grant No. 7—General Administration—subhead O.2.

B.—Gratuitous Relief—

O.	25,000	} 24,925	21,800	-3,125
R.	-75			

Col. 4.—Certain expenditure on relief of refugees from States was transferred to the head '57—Miscellaneous' under Grant No. 26—Miscellaneous—subhead I. 1.

Total—Voted or authorised	25,600	22,264	-3,336
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NOTE.

Administration of the Grant.—The net saving on the grant was 13.03 per cent. against 3.07 per cent. in the previous year.

GRANT No. 24.—PENSIONS.

See also the Audit Report.

Major Head and sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.			
A.—Superannuation and retired allowances—			
Payments to pensioners.			
A. 1.—Pensions initially and finally debitable to Orissa—			
O.	3,10,000	3,27,639	3,26,628
S.	17,296		
R.	343		
			-1,011
A. 2.—Pension charged on revenues, contributions payable under Section 156, Government of India Act (initially and finally debitable to Orissa)—			
<i>Charged—</i>			
O.	16,681	19,334	17,516
R.	2,653		
			-1,818
<i>Cols. 1 and 4.—Reappropriation made to meet pensionary charges of listed officers proved excessive as they were partly classified under voted or authorised.</i>			
A. 3.—Pensions adjustable between Orissa and Bihar—			
O.	2,69,000	2,80,608	2,80,140
R.	11,608		
			-468
A. 4.—Pension charged on revenues, contribution payable under Section 156, Government of India Act (adjustable between Bihar and Orissa)—			
<i>Charged—</i>			
O.	11,685	9,269	9,269
R.	-2,416		
			..
<i>Col. 1.—Death of a pensioner.</i>			
A. 5.— <i>Add</i> —Share of divisible pensions debited to Orissa—			
<i>Charged—</i>			
O.	1,68,700	1,66,510	1,56,760
R.	-2,190		
			-9,750
<i>Col. 4.—Debits received from Bihar were less than anticipated.</i>			

GRANT No. 24.—PENSIONS.

Major Head and sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS—contd.			
A.—Superannuation and retired allowances—concl'd.			
A. 6.—Orissa share of contribution payable under Section 156, Government of India Act—			
Charged—			
O.	2,50,450	2,40,728	2,63,148
R.	-9,722			+22,420
Col. 4.—More debits were raised in March 1940 by Bihar.			
B.—Contributions for pensions and gratuities of officers of the Joint Cadre Establishment.—			
Charged—			
O.	1,33,043	1,46,628	1,50,773
R.	13,585			+4,145
Cols. 1 and 4.—Larger debits were raised by Bihar.			
C.—Compassionate allowances—			
C. 1.—Allowances initially and finally debited to Orissa—			
O.	3,300	5,380	5,722
R.	2,080			+342
Cols. 1 and 4.—Certain compassionate allowances were sanctioned after the preparation of the original estimates.			
C. 2.—Allowances adjustable between Bihar and Orissa—			
O.	600	707	744
R.	107			+37
Col. 4.—No correct estimate could be framed under the head.			
C. 3.—Add—Share of divisible allowances debit-able to Orissa—			
Charged—			
O.	1,387	1,277	1,554
R.	-110			+277
Col. 4.—Debits received from Bihar were more than anticipated.			

GRANT No. 24.—PENSIONS.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS—contd.			
D.—Gratuities—			
D. 1.—Write back of payments to retrenched personnel charged to Capital	30	30	..
D. 2.—Payment from compassionate Fund—			
Initially and finally debitable to Orissa—			
O. 3,500	4,002	3,662	-340
R. 502			
D. 3.—Passage gratuities—			
Add—Share of divisible gratuities debited to Orissa—			
Charged—			
R. 7	7	8	+1
D. 4.—Other gratuities—Initially and finally debitable to Orissa—			
O. 2,200	1,085	976	-109
R. -1,115			
<i>Col. 1.</i> —No precise estimate was possible under this head owing to its fluctuating nature.			
E.—Pensions for distinguished and meritorious services or for political considerations—			
E. 1.—Add—Share of divisible pensions debited to Orissa—			
Charged—			
O. 2,280	2,090	1,857	-233
R. -190			
F.—Charitable Allowances—			
Charged—			
O. 2,270	1,136	1,239	+103
R. -1,134			
<i>Col. 1.</i> —Less expenditure due to death of a pensioner.			
<i>Col. 4.</i> —One month's pension in arrear was drawn in March 1940.			

GRANT No. 24.—PENSIONS.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS—concl.			
G.—Donations to Provident Funds—			
O.	180		
R.	-180		
H.—Government contribution payable under the Indian Civil Service Family Pension Rules—			
<i>Charged—</i>			
R.	991	991	1,005
I.—Deduct—Pensionary charges debitab to Irrigation—			
<i>Charged</i>			
	-2,677	-5,020	-2,343
<i>Col. 4.—These charges calculated on the basis of the Irrigation share of Common Establishment and Tools and Plant could not be estimated correctly.</i>			
<i>Voted or authorised—</i>			
O.	-23,650		
R.	-15,474	-39,124	-33,134
			+5,990
<i>Cols. 1 and 4.—Same as under charged above.</i>			
Total.—55.—Superannuation Allowances, etc.			
<i>Charged</i>	5,85,293	5,98,109	+12,816
<i>Voted or authorised.</i>	5,80,327	5,84,768	+4,441
55.-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.			
J.—Amount transferred from "83—Payments of commuted value of pensions"—			
<i>Charged—</i>			
O.	7,000		
R.	-1,474	5,526	-35
			-5,561
<i>Cols. 1 and 4.—See explanations under the sub-heads K. 1 (3) and K. 1 (4) below.</i>			
<i>Voted or authorised—</i>			
O.	30,000		
R.	2,129	32,129	30,222
			-1,907
<i>Col. 4.—See explanation under the sub-head K. 1 (1) below.</i>			

+103

GRANT No. 24.—PENSIONS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.			
K.—Payments of commuted value of pensions—			
K. 1.—Payments in India—			
K. 1 (1).—Initially and finally debitab to Orissa—			
O.	30,000	24,193	22,286
R.	—5,807			—1,907
<i>Cols. 1 and 4.</i> —Certain commutations were not sanctioned as anticipated and certain others which were authorised were not drawn during the year.			
K. 1 (2).—Adjustable between Bihar and Orissa sanctioned after the 1st April 1936—			
R.	7,936	7,936	—
<i>Col. 1.</i> —No provision was made at the time of framing budget estimate.			
K. 1 (3).— <i>Add</i> —Share of Commuted value of pensions debited to Orissa—			
<i>Charged—</i>			
O.	2,000	526	—1,721
R.	—1,474			—2,247
<i>Cols. 1 and 4.</i> —Less debits were received from Bihar than anticipated.			
K. 1 (4).— <i>Add</i> —Share of contribution under section 156 of Government of India Act of commuted value of Pensions—			
<i>Charged</i>	5,000	1,686	—3,314
<i>Col. 4.</i> —Debits received from Bihar were less than anticipated.			
L.—Deduct—Amount financed from ordinary revenues—			
Amount transferred to 55-A—Commuted value of pensions financed from ordinary revenues—			
<i>Charged—</i>			
O.	—7,000	—5,526	35
R.	1,474			+5,561
<i>Cols. 1 and 4.</i> —See explanations under the sub-heads K. 1 (3) and K. 1 (4) above.			
Voted or authorised—			
O.	—30,000	—32,129	—30,222
R.	—2,129			+1,907
<i>Col. 4.</i> —See explanation under the sub-head K. 1 (1) above.			

GRANT No. 24.—PENSIONS.

Major Head and sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
85.—PAYMENTS TO RETRENCHED PERSONNEL.			
M.—Deduct—Repayments out of Revenue—			
M. 1.—Civil Non-Commercial—Non-Depart- mental—			
Civil	—30	—30	..
GRAND TOTAL { Charged	5,90,819	5,98,074	+7,255
{ Voted or authorised	6,12,426	6,14,960	+2,534

NOTE.

Administration of the Grant—Charged.—The net excess was 1·23 per cent. of the final appropriation against a saving of 14·89 per cent. of the previous year.

Voted or authorised.—The net excess was 41 per cent. on the final grant against the saving of 3·15 per cent. of the previous year.

GRANT No. 25.—STATIONERY AND PRINTING.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING.			
<i>I.—Stationery—</i>			
A.—Stationery Offices and Stores—			
A. 1.—Stationery offices—			
A. 1 (1).—Establishment	1,130	1,070	—60
A. 1 (2).—Contingencies—			
O. 800	885	830	—55
R. 85			
B.—Purchase of stationery stores—			
O. 55,400	50,643	37,741	—12,902
R. —4,757			
<i>Col. 4.—Non-availability of stationery articles owing to war.</i>			
C.—Stationery supplied by other Governments—			
O. 2,000	4,800	4,207	—593
R. 2,800			
<i>Col. 1.—For embossing charges of demi-official note papers and envelopes.</i>			
<i>Col. 4.—Stationery articles were not fully supplied by the Madras Government.</i>			
D.—Discount on plain papers used with stamps—			
O. 1,500	1,635	1,626	—9
R. 135			
E.—Purchase of plain paper used with stamps—			
E. 1.—Direct purchase—			
O. 9,280	10,373	10,363	—10
R. 1,093			
<i>Col. 1.—More purchases of plain paper.</i>			
<i>II.—Printing—</i>			
F.—Government Presses—			
F. 1.—Orissa Secretariat Press—			
Press Proper—			
F. 1 (1).—Pay of Establishment	12,490	11,147	—1,343
<i>Col. 4.—Higher rates of pay were not sanctioned during year as anticipated.</i>			

GRANT No. 25.—STATIONERY AND PRINTING.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING—contd.			
<i>II.—Printing—contd.</i>			
F.—Government Presses—contd.			
F. I.—Orissa Secretariat Press— <i>contd.</i>			
Press Proper— <i>contd.</i>			
F. 1 (2).—Branch Supervision—			
O.	4,756	4,396	3,509
R.	-360		
Col. 4.—See explanation under F. 1 (1) above.			
F. 1 (3).—Operatives—			
O.	26,564	24,591	24,449
R.	-1,973		
F. 1 (4).—Auxiliaries			
		1,176	1,176
F. 1 (5).—Reading Branch			
		5,700	4,638
Col. 4.—See explanation under F. 1 (1) above.			
F. 1 (6).—Standing forms—			
O.	240	270	270
R.	30		
F. 1 (7).—Allowances—			
O.	2,370	4,655	4,342
R.	2,285		
Col. 1.—To meet (i) increased overtime allowances and (ii) the travelling allowance of the staff of the Government House Press.			
F. 1 (8).—Contingencies			
		13,841	11,675
Col. 4.—Less expenditure on cart hire and cooly charges due to less purchase of stationery articles.			
F. 1 (9).—Addition to plant and furniture—			
O.	8,440	4,440	2,331
R.	-4,000		
Col. 1.—Pending decision of Government on the report of the Press Committee provision under the head could not be utilised in full.			
Col. 4.—Non-availability of some machines owing to the war.			

GRANT No. 25.—STATIONERY AND PRINTING.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING—contd.			
<i>II.—Printing—contd.</i>			
F.—Government Presses—contd.			
F. 1.—Orissa Secretariat Press— <i>concl.</i>			
Press Proper— <i>concl.</i>			
F. 1 (10).—Stores—			
O.	20,900	24,900	24,398
R.	4,000			—502
<i>Col. 1.</i> —Building up of a reserve stock of paper for the next year.			
Press Committee—			
F. 1 (11).—Pay of Establishment—			
R.	1,861	1,861	1,868 +7
<i>Col. 1.</i> —The term of the Press Committee was extended as it could not finish its work before the 31st March 1939.			
F. 1 (12).—Allowances—			
R.	1,385	1,385	745 —640
<i>Col. 1.</i> —Same as at F. 1 (11) above.			
<i>Col. 4.</i> —Due to the decision of Government to debit travelling allowance of members of the Press Committee to the Grant. No. 7.—General Administration—sub-head I. 3.			
F. 1 (13).—Contingencies—			
R.	70	70	59 —11
Mechanical Branch—			
F. 1 (14).—Contingencies		3,700	2,035 —1,665
<i>Col. 4.</i> —The electric power driven machine could not be installed in time.			
Publishing Branch—			
F. 1 (15).—Establishment—			
O.	1,800	1,818	1,817
R.	18			—1
F. 2.—District Collectorate Press, Chatrapur—			
F. 2 (1).—Pay of Establishment		2,713	2,576 —137
F. 2 (2).—Contingencies		310	348 +38
<i>Col. 4.</i> —Purchase of more materials and stock.			

GRANT No. 25.—STATIONERY AND PRINTING.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING—concl'd.			
<i>II.—Printing—concl'd.</i>			
G.—Printing at Private Presses	2,000	79	—1,921
<i>Col. 4.—Certain jobs expected to be printed at private presses were actually executed in the Government Press.</i>			
H.—Cost of printing work done by other Govern- ments—			
H. 1.—Payment to the Governments of Bihar and Madras for supply of forms—			
O.	90,000	86,256	77,783
R.	—3,744			—8,473
<i>Col. 4.—The claims of the Governments of Bihar and Madras were not finally settled during the year.</i>			
H. 2.—Printing work done at Central Press for Provincial Government—			
O.	100	450	454
R.	350			+4
H. 3.—Other printing—			
R.	33	33	32
			—1
I.—Charges in England—			
High Commissioner—			
I. 1.—Stores for India—			
O.	840	1,520	1,532
R.	680			+12
J.—Loss or gain by exchange—			
R.	9	9	8
			—1
Total—Voted or authorised	2,68,050	2,33,108	—34,942

NOTE.

Administration of the Grant.—The net saving on the final grant was 13·04 per cent. as against 29·66 per cent. of the previous year, and the bulk of it occurred under the sub-heads B, F. 1. (8), F. 1 (9), G. and H. 1.

GRANT No. 26.—MISCELLANEOUS.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
30.—PORTS AND PILOTAGE.				
Other Ports—				
A.—Pilotage and pilot establishments—				
A. 1.—Establishment	50	6	-44	
57.—MISCELLANEOUS.				
Books and Periodicals—				
B.—Cost of books and periodicals—				
B. 1.—Indian law reports and legislative publications—				
O.	4,900	5,350	5,311	
R.	450			-39
B. 2.—Other publications—				
O.	5,000	4,550	1,544	
R.	-450			-3,006
<i>Col. 4.—Certain books of reference the purchase of which was provided for in the budget were not published during the year.</i>				
C.—Donations for charitable purposes—				
C. 1.—Donations for charitable purposes	350	108	-242	
<i>Col. 4.—No accurate estimate was possible under the head.</i>				
C. 2.—Grants to the Association for moral and social hygiene	500	500	..	
C. 3.—Charges on account of European Vagrants	100	98	-2	
C. 4.—Charges on account of other vagrants	50	31	-19	
D.—Special commissions of Enquiry—				
D. 1.—Chaukidari Enquiry Committee	252	251	-1	
D. 2.—Partially excluded Area Committee—				
O.	5,000	13,431	13,489	
S.	7,500			+58
R.	931			

GRANT No. 26.—MISCELLANEOUS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving--
1	2	3	4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS—contd.			
D.—Special commissions of Enquiry—concl'd.			
D. 3.—Sambalpur Land Law Committee—			
O.	1,442	8,839	9,582
S.	6,328		
R.	1,069			+743
<i>Col. 1.</i> —Mainly due to the extension of the period of the Committee and to the grant of special pay.			
<i>Col. 4.</i> —Unanticipated drawal of arrear pay late in March 1940 and non-adjustment of part of pay under pension for want of sanction of Government to the pension.			
D. 4.—Salt Enquiry Committee		306	306
E.—Petty Establishments—			
E. 1.—Circuit Houses—			
E. 1 (1).—Pay of Establishment		120	120
E. 1 (2).—Contingencies—			
O.	8,513	9,279	9,381
R.	766			+102
E. 2.—Secretariat Buildings Establishment—			
E. 2 (1).—Pay of Establishment—			
O.	650	766	766
R.	116		
E. 2 (2).—Allowances—			
O.	42	61	61
R.	19		
E. 2 (3).—Contingencies—			
O.	2,720	2,585	2,487
R.	-135			-98
F.—Irrecoverable temporary loans written off—			
		350	..
			-350

Col. 4.—No applications for write off were sanctioned.

GRANT No. 26.—MISCELLANEOUS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS—contd.			
G.—Contributions—			
G. 1.—Grants to local bodies for no specific purposes, e.g., to cover deficit balances or as compensation for revenue resumed—			
G. 1 (1).—Port Fund—			
O.	12,537	7,874	5,652
R.	—4,663		
<i>Col. 1 and 4.</i> —Less grant due to increase in receipt of the port fund and postponement of certain works.			
G. 1 (2).—Other local bodies	12,000	12,000	..
G. 2.—Miscellaneous contributions—			
G. 2 (1).—Guaranteed Post and Telegraph offices	5,150	5,039	—111
G. 2 (2).—Foreign state telegrams	100	..	—100
<i>Col. 4.</i> —No debit was raised during the year by the Posts and Telegraphs Department.			
G. 2 (3).—Grants to Sambalpur Municipality and District Council for management of Nazul lands—			
O.	4,336	4,585	4,585
R.	249		
G. 2 (4).—Grants to Cuttack Municipality for cantonment area	3,000	3,000	..
G. 2 (5).—Other Contributions—			
R.	2,000	2,000	8,677
<i>Col. 1.</i> —To meet grant to the Orissa Women's League of Service.			
<i>Col. 4.</i> —Payments to local bodies of an amount equivalent to fines and fees realised during the year. The controlling officer has stated that the intimation regarding these payments was not received in time during the year to permit of funds being provided therefor by re-appropriation.			
H.—Miscellaneous Durbar charges	2,250	1,749	—501
<i>Col. 4.</i> —No title was conferred during the year necessitating the purchase of a Khilafat.			
I.—Miscellaneous and unforeseen charges—			
I. 1.—Miscellaneous and unforeseen charges—			
O.	500	1,369	1,439
S.	1,329		
R.	—460		
<i>Col. 4.</i> —Deduction made by re-appropriation on the basis of 11 months' actuals resulted in excess.			

GRANT No. 26.—MISCELLANEOUS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS—contd.			
I.—Miscellaneous and unforeseen charges—concl.			
I. 2.—Expenditure in connection with demar- cation of boundary pillars between British territories and Indian States—			
O.	600	1,060	461
R.	460			-599
<i>Col. 4.</i> —Further work on the verification of the Banki-Khandpara boundary was post- poned.			
I. 3.—Travelling allowances to officials and non- officials attending Durbars			
		50	-50
I. 4.—Rewards for the destruction of wild animals—			
O.	1,600	1,267	1,003
R.	-333			-264
<i>Col. 4.</i> —Less expenditure in Ganjam and Koraput districts.			
I. 5.—Miscellaneous charges for the treatment of patients at the Pasteur Institute—			
O.	363	344	357
R.	-19			+13
I. 6.—Charges for conveyance of publication and miscellaneous stores received from India Stores Department, London			
		40	-40
I. 7.—Leave salaries of persons under the Pub- lic Service Commission—			
<i>Charged—</i>			
S.	254	254	129
			-125
<i>Col. 4.</i> —Full period of leave as intended was not availed of by a subordinate lent to the Joint Public Service Commission, Bihar, the Central Provinces and Orissa.			
J.—Charges in England—			
J. 1.—Secretary of State for India—			
J. 1 (1).—Other charges—			
R.	1,020	1,020	942
			-78
<i>Col. 1.</i> —Budget provision was made under "High Commissioner" (<i>vide</i> subhead J.2(1) below).			

GRANT No. 26.—MISCELLANEOUS.

Major Head and Sub-head.	Final Grant of Approp- riation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
57.—MISCELLANEOUS—contd.				
J.—Charges in England—concld.				
J. 2.—High Commissioner for India—				
J. 2 (1).—Other items—				
O.	1,020			
R.	—1,020			
Col. 1.—Budget was fixed by Government. See subhead J. 1(1) above.				
K.—Loss or gain by exchange		5	+5	
Total—57.—Mis- cellaneous.	{ Charged	254	129	—125
	{ Voted or authorised	88,998	88,944	—54
Grand Total	{ Charged	254	129	—125
	{ Voted or authorised	89,048	88,950	—98

NOTE.

Administration of the Grant.—Charged.—Against a supplementary appropriation of Rs. 254 under subhead I. 7 there was a saving of Rs. 125. There was no charged provision under the grant in the previous year.

Voted or authorised.—The net saving was 11 per cent. of the grant against 35.38 per cent. in the previous year and was the combined result of savings under several heads notably B. 2, G. 1 (1), H. and I. 2 and excesses under certain others, mainly D. 3 and G. 2 (5).

GRANT No. 27.—EXTRAORDINARY CHARGES.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
63.—EXTRAORDINARY CHARGES.			
A.—Charges in India—			
A. 1.—Transfer to the Fund for Orissa Build- ings	3,94,954	3,94,957	+3
B.—Transfer to the Fund for Village Development .	5,00,000	..	—5,00,000
<i>Col. 4.—Government decided to postpone indefinitely the creation of the fund for vil- lage development, the scheme for which had not been settled.</i>			
Total—Voted or authorised	8,94,954	3,94,957	—4,99,997

NOTE.

Administration of the Grant.—The large saving under sub-head B contributed to a net saving of 55·87 per cent. on the grant against a *nil* saving in the corresponding grant of 1938-39 which was not, however, included in the original demands of that year.

GRANT No. 28.—ADVANCES REPAYABLE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
P.—DEPOSITS AND ADVANCES.			
Advances not bearing interest—			
Advances Repayable—			
A.—Civil Advances—			
A. 1.—Objection Book Advances—			
O.	69,000	1,00,000	1,00,067
S.	15,460		
R.	15,540		
			+67
<i>Col. 1.</i> —To meet larger advances of pay and travelling allowances to Government ser- vants on transfer.			
A. 2.—Police Grain Advances—			
O.	1,540	..	..
R.	—1,540		
<i>Col. 1.</i> —The Police Constables were able to make their own purchases without the help of Government.			
B.—Special Advances—			
B. 1.—Imprest money for Agency Civil Works—			
O.	5,000	6,000	5,280
R.	1,000		
			—720
<i>Col. 1.</i> —For departmental construction of buildings in Koraput Division.			
<i>Col. 1.</i> —Less advances were drawn as work was executed by contractors and not departmentally as anticipated.			
B. 2.—Flood Relief—			
O.	15,000	..	..
R.	—15,000		
<i>Col. 1.</i> —The supply of rabi seeds, etc., in the flood affected areas was discontinued.			
Total—Voted or authorised		1,06,000	1,05,347
			—653

NOTE.

Administration of the Grant.—The net saving on the grant was .62 per cent. against 5.23 per cent. in the previous year and occurred under the Sub-head B. 1.

GRANT No. 29.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.			
Loans to Municipalities, Port Funds, etc.—			
A.—Advances to Cultivators—			
A. 1.—Advances under Land Improvements Act—			
O.	10,000	64,279	64,329
R.	54,279			450
<i>Col. 1.</i> —For grant of loans in Balasore, Cuttack and Puri Districts on account of high flood and damage to crops.			
A. 2.—Advances under the Agriculturists Loans Act—			
O.	1,32,000	1,47,211	1,45,399
R.	15,211			—1,812
<i>Col. 1.</i> —Same as under A. 1 above.			
B.—Advances under Special Laws—			
B. 1.—Loans under the State-aid to Industries Act—			
O.	20,000	30,000	30,000
R.	10,000		
<i>Col. 1.</i> —To meet the promised loan to Puri Electric Supply Co., Ltd.			
C.—Miscellaneous Loans and Advances—			
C. 1.—Loans to Orissa Provincial Co-operative Land-Mortgage Bank—			
O.	1,00,000	30,000	..
R.	—70,000			—30,000
<i>Cols. 1 and 4.</i> —The terms of the loan not having been settled no loan was paid during the year.			
C. 2.—Loans to All-India Spinners' Association—			
O.	4,000	..	..
R.	—4,000		
<i>Col. 1.</i> —The All-India Spinners' Association did not require the loan.			

GRANT No. 29.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—concl'd.			
C.—Miscellaneous Loans and Advances—concl'd.			
C. 3.—Loans to Mohsin Endowment Fund for payment of Scholarships	340	680	+340
<i>Col. 4.—Due to an adjustment on account of a change in classification of a charge of the previous year.</i>			
C. 4.—Reserve at the disposal of Government—			
O. 10,000	}	..	..
R. —10,000			
<i>Col. 1.—Reserve re-appropriated to other sub-heads.</i>			
C. 5.—Loans to Secretariat peons' Co-operative Society—			
R. 500	500	500	..
C. 6.—Loans to the Hindu Religious Endowment Funds—			
R. 7,000	7,000	..	—7,000
<i>Cols. 1 and 4.—The Orissa Hindu Religious Endowment Act 1939 came into force after the framing of the Budget and no loan was paid during the year. Vide Note 2 below the grant.</i>			
Loans to Government Servants—			
D.—House building Advances—			
O. 20,000	}	15,460	12,320
R. —4,540			
<i>Cols. 1 and 4.—A fluctuating head.</i>			
E.—Advances for Purchase of Motor Cars—			
O. 5,000	}	5,500	5,000
R. 500			
F.—Advances for purchase of other conveyances			
	1,000	816	—184
G.—Other Advances—			
R. 1,050	1,050	..	—1,050
<i>Cols. 1 and 4.—An advance sanctioned to a Government servant for the publication of a book on Economics was not drawn during the year as the conditions attached to the advance were not fulfilled.</i>			
Total—Voted or authorised	3,02,340	2,59,044	—43,296

GRANT No. 29.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.

NOTES.

1. *Administration of the Grant.*—The net saving was 14.32 per cent. of the final grant against 56.64 per cent. in the previous year and mainly occurred under the sub-heads A. 2, C. 1, C. 6 and D.

2. *Sub-head C. 6.*—A supplementary grant for Rs. 7,000 was authorised on the 30th March 1940 towards payment to the Commissioner of Endowments of a loan carrying an interest of 4 per cent. per annum with a view to provide him with funds before he could realise contributions under the Orissa Hindu Religious Endowments Act 1939. As the entire amount required was available from savings under other heads within the grant the net supplementary grant authorised was *nil*. The terms and conditions of the loan having, however, been settled late in March 1940, the loan could not be drawn within the year for want of time to execute the requisite agreement. The supplementary grant proved unnecessary.

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Analysis, under Grants or Appropriations, of the Report on the accounts showing to which Accounts specific reference is made in the Report.

Number and name of Grant or Appropriation.	Report.	
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2.—Provincial Excise	25	11
6.—Irrigation	37	11
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22.—Public Works Common Establishment and Tools and Plant	175	10
24.—Pensions	184	7, 8, 10
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