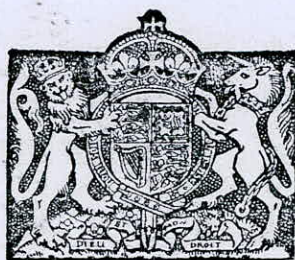


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GOVERNMENT OF ORISSA.

APPROPRIATION ACCOUNTS
1938-39
AND
THE AUDIT REPORT
1939



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1939

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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. In order that only agreed statements of facts and completed cases are 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 become ripe for inclusion since the last report was written are included in the report of a subsequent year.

3. 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, 1939.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATIVE ASSEMBLY.

Twenty-eight demands for grants aggregating Rs. 1,60,27,466 were laid before the Legislative Assembly on the 1st March 1938. All the demands were assented to without any reduction. The above amount and another sum of Rs. 37,62,545 required to meet the expenditure charged on the revenues of the Province were included in the schedule of authorised expenditure authenticated by His Excellency the Governor on the 28th March 1938 under Section 80 (1) of the Government of India Act, 1935.

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. Three supplementary schedules of authorised expenditure were authenticated by His Excellency the Governor during the year. These schedules included forty-three supplementary grants amounting to Rs. 13,53,969 voted by the Legislative Assembly and two supplementary appropriations aggregating Rs. 18,681 required to meet the expenditure charged on the revenues of the Province. Of the forty-three supplementary grants mentioned above, one related to an item which was not included in the original demands (the grant for Extraordinary Charges). There were also twenty-three other supplementary grants in respect of new items of service the outlay on which, however, was proposed to be met wholly from the savings available within the grants, the net demand in each case being in consequence *nil*.

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislative Assembly . . . . .	..	1,60,27,466	1,60,27,466
(b) Appropriations to meet expenditure charged on the revenues of the Province.	37,62,545	..	37,62,545
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislative Assembly . . . . .	..	13,53,969	13,53,969
(b) Appropriations to meet expenditure charged on the revenues of the Province.	18,681	..	18,681
3. Net aggregate Grant or Appropriation	37,81,226	1,73,81,435	2,11,62,661
4. Aggregate disbursements	34,50,557	1,56,63,876	1,91,14,433
5. Less (—) or more (+) than granted	—3,30,669	—17,17,559	—20,48,228
6. Percentage of 5 to 3	8.74	9.88	9.67

4. *Savings on voted grants.*—Savings occurred in 27 out of 29 voted 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	3,13,467	98,340	4,11,807	3,26,021	85,786	20.83
2—Provincial Excise	6,58,824	28,863	6,87,687	6,30,178	57,509	8.36
9—Jails and Convict Settlements	2,81,771	..	2,81,771	2,41,181	40,590	14.4
14—Public Health	2,64,296	4,000	2,68,296	2,15,045	53,251	19.84
18—Industries	2,27,803	23,644	2,51,447	2,20,166	31,281	12.44
20—Civil Works	21,64,444	16,287	21,80,731	17,61,865	4,18,866	19.2

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.	
21—Civil Works—Expenditure in connection with Capital Construction .	3,85,427	..	3,85,427	83,597	3,01,830	78.31
25—Stationery and Printing . . .	3,52,628	..	3,52,628	2,48,015	1,04,613	29.66
26—Miscellaneous .	1,05,065	..	1,05,065	67,893	37,172	35.38
28—Loans and Advances by Provincial Governments . . .	2,42,940	2,54,000	4,96,940	2,15,478	2,81,462	56.64

A brief statement of the main causes which have led to the savings in each case is given below :—

Item 1.—The supplementary grant obtained in connection with the preparation of record of rights of unsettled villages in the Ganjam district was only partially utilised owing to the deviation from the original programme leading to the late starting of the work. Payments made for special jobs done at the Bihar Survey Office were also less than anticipated.

Item 2.—Savings resulted chiefly from (i) the replacement of officials on higher pay who reverted to Madras by those on lower rates of pay, (ii) the appointment on lower pay of a substitute in the vacancy caused by the promotion of a senior officer as Deputy Commissioner of Excise and (iii) less indent of excise opium from the Gazipur factory owing to reduction in consumption.

Item 3.—Provision was made for the bulk purchase of dietary articles, but actually the running contract system was continued. Savings also occurred as a result of materials for jail manufactures not being purchased to the extent anticipated.

Item 4.—Due chiefly to (i) the late appointment of the Assistant Director of Public Health, (ii) non-appointment of the Malaria Officer and his staff, (iii) certain vacancies caused by the reversion of officers to Madras being filled up by others on lower rates of pay, (iv) the late starting of a major work, (v) non-completion of certain other works and (vi) low rates tendered for work.

Item 5.—Due to (i) the late appointment of certain staff, (ii) payment of smaller contributions to other Governments and private associations and (iii) the marketing organisation scheme not being in full operation during the year.

Item 6.—Mainly due to (i) delay in sanctioning estimates, (ii) retarded progress of certain works owing to heavy rains, (iii) slow progress of a work by the contractors, (iv) delayed commencement and postponement of certain other works, (v) alteration in the designs of the foundations of a bridge in consequence of fresh trial borings and (vi) low rates of tenders.

Item 7.—Certain projects were either not taken up or did not mature to the extent anticipated or were started late in the year consequent on the delay in according administrative approval; also the full sanctioned staff in connection with the capital construction was not appointed pending the fixing of the site of the new capital.

Item 8.—Mainly due to (i) the postponement, pending the receipt of the report of the Orissa Press Committee, of the purchase of certain machinery and stores, (ii) less payment to the Governments of Madras and Bihar for supply of stationery and forms, (iii) the abandonment of the plan to build up a reserve stock of stationery for want of accommodation and (iv) hour class rates of piece-workers not being sanctioned during the year.

Item 9.—Certain committees for which provision was made, were either not constituted during the year or constituted late in the year; also the anticipated write-off of a loan did not materialise as the case remained *sub judice*.

Item 10.—Provision made for the issue of loans under the State-aid to Industries Act and also to the Central Co-operative Banks and to the Orissa Provincial Co-operative Land Mortgage Bank remained unutilised; also the demands for advances to cultivators were less than anticipated owing to the absence of high floods.

5. *Savings on charged appropriations.*—Savings also occurred under 14 out of 16 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.	Percentage of savings.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4—Forest	1,45,074	..	1,45,074	1,28,326	16,748	11·54
8—Administration of Justice.	2,24,397	..	2,24,397	1,93,401	27,996	12·47
10—Police	2,45,182	..	2,45,182	1,86,368	58,814	23·98
12—Education	1,86,775	..	1,86,775	1,65,038	21,737	11·63
13—Medical	88,742	..	88,742	72,665	16,077	18·11
22—Public Works Common Establishment and Tools and Plant	1,95,603	..	1,95,603	1,64,339	31,264	15·98
24—Pensions	6,67,952	..	6,67,952	5,68,491	99,461	14·89

The savings are briefly explained below :—

Item 1.—Mainly due to the accounting of pension contributions payable to Bihar in respect of joint cadre officers under “55—Superannuation Allowances and Pensions” (Grant No. 24—Pensions) instead of under the departmental major head.

Item 2.—Mainly due to the payment to Bihar of lower contribution than anticipated for the Patna High Court; also one of the posts of District and Sessions Judges was held temporarily by an officer whose pay was “voted”.

Item 3.—Mainly due to (i) certain “voted” officers having been appointed to officiate as Superintendents of Police, (ii) change in incumbents, (iii) the introduction of the Orissa Travelling Allowances Rules and (iv) explanation under item (1) above.

Item 4.—Mainly due to the appointment of a “voted” officer in place of one whose pay was “charged” and to the payment of smaller grants to local bodies for primary education under Section 37 of the Act VIII of 1920 consequent on less realisation of education cess in Ganjam.

Item 5.—Mainly due to (i) the posting of an I. M. S. Officer as Civil Surgeon, Ganjam, only late in the year, (ii) the payment of less contribution to the Board of Trustees, Ranchi European Mental Hospital, owing to earlier discharge of some patients and (iii) explanation under item (1) above.

Item 6.—Mainly due to (i) the charge of the Southern Division being held by a “voted” officer for the greater part of the year and no officer of the Indian Service of Engineers being posted to hold charge of the Mahanadi Division and (ii) explanation under item (1) above.

Item 7.—Provision for certain pensionary charges adjustable between Orissa and Bihar was incorrectly made under “charged” instead of under “voted”.

6. *Savings on the voted grants and charged appropriations (separately and combined) as compared with the previous year.*—The statement furnished below shows how the net savings in grants and appropriations in the year under report compared with those in the previous year.

1	Final appropriations and grants.	Savings (—).	Percentage of savings.
	Rs.	Rs.	4
<i>Charged.</i>			
1937-38	37,76,599	—3,38,262	8.96
1938-39	37,81,226	—3,30,669	8.74
<i>Voted.</i>			
1937-38	1,54,74,381	—4,06,520	2.6
1938-39	1,73,81,435	—17,17,559	9.88
<i>Charged and voted.</i>			
1937-38	1,92,50,980	—7,44,782	3.9
1938-39	2,11,62,661	—20,48,228	9.67

The savings on voted grants were much higher than in the preceding year. The total savings on charged appropriations and voted grants combined, therefore, increased from 3.9 per cent. in 1937-38 to 9.67 per cent. in 1938-39, inspite of a slight decrease in the percentage of savings under charged heads.

7. *Excess over voted grants.*—During the year under report there was only one case of excess over the voted grant as shown below. The excess requires regularisation by the Legislative Assembly.

Number and name of grant.	Original grant.	Supplement-ary grant.	Final grant.	Expendi-ture.	Excess.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
4—Forest	3,12,857	1,87,991	5,00,848	5,15,525	14,677

The excess was mainly due to unforecasted adjustments of the value of free grants of forest produce made in the Puri, Sambalpur and Barapahar Divisions (*vide* also note 2 below Grant No. 4—Forest).

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

Number and name of appropriation.	Original appropria-tion.	Supplement-ary appropria-tion.	Final appropria-tion.	Expendi-ture.	Excesses.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
6—Irrigation	10,77,360	..	10,77,360	10,78,032	672
20—Civil Works	31,000	..	31,000	32,474	1,474

The excesses are explained below :—

Item 1.—The excess is small.

Item 2.—Mainly due to increased charges on maintenance of certain electrical works and installation. The controlling officer has stated that no extra funds to cover the excess could be provided as it was too late to augment the appropriation.

9. *Excesses over voted grants and charged appropriations as compared with the previous year.*—The following table compares the results of the year under report with those of the previous year :—

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	2,146

Two cases of excess over voted grants which occurred in 1937-38 were due to adjustments made in the accounts after the close of that year and related to contributions from the Government of India to the Orissa Famine Relief Fund (Rs. 4 lakhs) and to the Fund for Orissa Buildings (Rs. 3 lakhs). Leaving these two items out of account, a comparison of the results for the two years does not call for any comment.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. The total disbursements under the voted and charged heads amounted to Rs. 1,91,14,433 as compared with final grants and appropriations aggregating Rs. 2,11,62,661, a saving of Rs. 20,48,228 or 9.67 per cent. The percentage of savings in 1937-38 was 3.9. Of the thirty heads included in the original and supplementary schedules of authorised expenditure for 1938-39 authenticated by His Excellency the Governor, one showed no variation as compared with the provision. In the case of two items, there were savings of less than two per cent., while in nine other cases, the savings ranged between 2 per cent. and 5 per cent. In six cases, the savings were more than 5 per cent., but below 10 per cent. There were four cases in which savings were above 10 per cent., but below 15 per cent., and one in which the saving was above 15 per cent., but below 20 per cent. In the remaining seven cases, the savings ranged from 20.4 per cent. to 78.31 per cent., but in one case in this category, the actual amount of saving was negligible.

Savings on the voted grants and charged appropriations have been noticed in paragraphs 4 and 5 above respectively. The following table shows the more important instances of savings on voted grants and charged appropriations combined.

Number and name of grant.	Final provision.	Expenditure.	Savings.	Percentage.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1—Land Revenue	4,11,987	3,26,026	85,961	20.9
9—Jails and Convict Settlements	2,84,071	2,42,781	41,290	14.5
14—Public Health	2,73,736	2,17,739	55,997	20.4
18—Industries	2,83,147	2,50,379	32,768	11.6
20—Civil Works	22,11,731	17,94,339	4,17,392	18.8
21—Civil Works—Expenditure in connection with Capital Construction	3,85,427	83,597	3,01,880	78.31
24—Pensions	12,62,741	11,44,547	1,18,194	9.3
25—Stationery and Printing	3,52,628	2,48,015	1,04,613	29.66
26—Miscellaneous	1,05,065	67,893	37,172	35.38
28—Loans and Advances by Provincial Governments	4,96,940	2,15,478	2,81,462	56.64

It will be seen that under several heads requirements were over-estimated. It must, however, be remembered that administrative expenditure has, in certain directions, not yet reached a comparatively stable level. For instance, the budget estimates could not take into account the savings due to the reversion of *ex-Madras* officers and their substitution by those on lower rates of pay; savings also occurred during the year on account of the introduction of the new Orissa scales of pay, and the Orissa Travelling Allowance Rules, which were not anticipated at the time of framing the estimates. Considerable savings also occurred as a result of a too optimistic view taken of the development of new schemes or services (*vide* in this connection the explanations for savings under Grants No. 18—Industries, No. 25—Stationery and Printing, No. 26—Miscellaneous and No. 28—Loans and Advances, etc.). The largest percentage of savings occurred in the grant for capital construction works (Grant No. 21). Out of a total saving of over Rs. 3 lakhs under this head, a saving of T. Rs. 50 was due to want of administrative approval to a work and of another sum of T. Rs. 61 to projects not being ready for execution. A further saving of T. Rs. 1,10 was due to works not being started during the year for want of decision regarding the site of certain buildings. Certain other savings have been ascribed to projects not maturing to the extent anticipated. Considerable savings also occurred in Grant No. 20—Civil Works, as a result of delay in sanctioning estimates and in starting works, or on account of projects not being ready for execution during the year. In both the cases the provision for lump sum deduction proved entirely inadequate. A closer estimation of the requirements under these heads was also suggested in paragraph 8 of the Audit Report on the Appropriation Accounts of 1937-38.

The Government of Orissa in the Finance Department have, in their letter No. 5530-46-F., dated the 7th June 1939, drawn the attention of all controlling officers to the large variations between the original estimates and the actuals of a year, as well as between the revised estimates and the actuals, and stressed the necessity for a more accurate forecasting of revenue and expenditure.

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 reappropriated to some other heads where they can be utilised, or surrendered to Government if a system of formal resumption of savings 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 :—

1. Unnecessary supplementary grants :—

(1) Grant No. 1—Land Revenue—Sub-heads D-3 (1) to D-3 (4) (page 23).

Of the supplementary grants totalling Rs. 79,880 obtained in September 1938 in connection with the preparation of record of rights of unsettled villages in Ganjam, only a small part was utilised as there was a deviation from the original programme. The total saving on the final grant was Rs. 85,786.

(2) Grant No. 2—Provincial Excise—Sub-heads B-1 and B-2 (page 25).

(3) Grant No. 13—Medical—Sub-heads B-1 (2) (page 100).

Supplementary grants were obtained in September 1938 for expenditure in connection with the opium prohibition scheme. The ultimate savings under these sub-heads and the savings in the grants as a whole suggest that the obtaining of token grants would have been sufficient. Under Grant No. 2 a supplementary grant of Rs. 18,809 was obtained for the purpose under the sub-heads mentioned above, while the final saving on the grant as a whole was Rs. 57,509. Under Grant No. 13, a supplementary grant of Rs. 4,340 was obtained, while the saving on the final grant was Rs. 39,175.

(4) Grant No. 17—Co-operation—Sub-heads B-2, B-3, B-4 and C-1 (pages 127 and 128).

Supplementary grants were obtained in September 1938 in connection with the establishment of the Orissa Provincial Co-operative Land Mortgage Bank. In view of the large withdrawals made from these sub-heads, it appears that the requirements under these heads were not correctly forecast.

(5) Grant No. 28—Loans and Advances by Provincial Governments—Sub-heads B-1, C-2 and C-3 (page 187).

Supplementary grants obtained in September 1938 for the issue of loans under the State-aid to Industries Act and also to the Central Co-operative Banks and to the Orissa Provincial Co-operative Land Mortgage Bank remained wholly unutilised.

2. Reappropriations obtained unnecessarily or in excess of requirements :—

(1) Grant No. 6—Irrigation—Sub-heads E-1 and H-1 (1) (pages 40 and 41).

Reappropriations to sub-head E-1 made in March 1939 and to sub-head H-1 (1) made in February and March 1939 respectively proved excessive owing to the non-execution of certain repair works and saving on certain works. It has been explained that the ultimate savings could not be foreseen at the time of reappropriations. The final savings under these sub-heads were Rs. 5,181 and Rs. 11,395 respectively.

(2) Grant No. 9—Jails and Convict Settlements—Sub-head B-3 (page 73).

There was actually a saving of Rs. 6,671 under this sub-head and the reappropriation of Rs. 2,600 sanctioned on the 18th March 1939 proved to be unnecessary.

3. *Injudicious reappropriations causing excess over allotments :—*

(1) Grant No. 20—Civil Works—Sub-head R—Repairs—Charged (page 142).

Reappropriations of Rs. 3,010 and Rs. 957 from this head were made in February 1939 and March 1939 respectively, leading to an excess of Rs. 2,045.

(2) Grant No. 22—Public Works Common Establishment and Tools and Plant—Sub-head A-4 (2) (page 164).

The reappropriation of Rs. 10,475 from this head sanctioned on the 28th March 1939 resulted in an excess of Rs. 2,570.

4. *Cases of unremedied or uncovered excesses :—*

(1) Grant No. 4—Forest—Sub-head A-7 (6) (page 34).

The excess of Rs. 17,891 is stated to have been due to unforecasted adjustments of the value of free grants of forest produce in three Divisions. The bulk of the provision for this item of expenditure was, however, made by a supplementary grant in March 1939.

(2) Grant No. 7—General Administration—Sub-heads O-3—Voted and O-4 (page 59).

The excesses under these sub-heads (Rs. 3,126 and Rs. 3,259 respectively) could have been avoided if steps had been taken to provide funds by reappropriation from savings under other sub-heads.

(3) Grant No. 20—Civil Works—Sub-head M (page 141).

As there were large savings under other sub-heads of the grant, it should have been possible to cover the excess of Rs. 1,277 by reappropriation.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. Except for the instances mentioned in the preceding paragraph, the general standard of control over expenditure may be regarded as satisfactory. As noted in paragraph 10, savings occurred under several heads as compared with the final grants and modified appropriations, but they do not serve as an index of the standard of control in the absence of a system of formal surrender and resumption of savings.

OTHER TOPICS OF INTEREST.

13. (i) *Local Audit and Inspection.*—During the year under report the internal accounts of three civil offices were test-audited locally. In all the cases, the accounts were found to have been kept in a satisfactory condition.



No treasuries and Public Works and Irrigation Divisional Offices were locally inspected during the year.

(ii) *Audit of Grants-in-aid.*—In the case of grants-in-aid sanctioned to local bodies which are subject to audit by the local audit staff, the conditions attached to the grants were found to have been duly fulfilled in all cases in which the grants had been spent. Some cases were, however, noticed of unusual delays in the utilisation of Government grants made for specific purposes. These included cases of grants made prior to the year 1930, when no time limit for expenditure used to be prescribed. The 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. 41,495 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 9th December 1939.

P. M. JOSEPH,
Comptroller, Orissa.

Countersigned.

NEW DELHI ;
The 23rd December 1939.

E. BURDON,
Auditor General of India.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1939, 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).

(c) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against “Totals” represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provision under different sub-heads on account of withdrawals or surrenders a sub-head “Surrenders or withdrawals within grant or appropriation” is opened where necessary as the last sub-head in the accounts. To distinguish the sub-head from ordinary sub-heads no letter is prefixed to it.

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	Rs.	and is also less than the final grant or appropriation by
	500	20 per cent.
	1,000	10 " "
	5,000	5 " "
	10,000	3 " "
	Other cases	2 " "
if the excess is less than	Rs.	and is also less than the final grant or appropriation by
	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> . . .	180	5	175	..
	Voted . . .	4,11,807	3,26,021	85,786	..
25.	2. Provincial Excise—				
	Voted . . .	6,87,687	6,30,178	57,509	..
28.	3. Stamps—				
	Voted . . .	39,090	34,449	4,641	..
30.	4. Forest—				
	<i>Charged</i> . . .	1,45,074	1,28,326	16,748	..
	Voted . . .	5,00,848	5,15,525	..	14,677
37.	5. Registration—				
	Voted . . .	1,54,100	1,41,556	12,544	..
38.	6. Irrigation—				
	<i>Charged</i> . . .	10,77,360	10,78,032	..	672
	Voted . . .	6,88,390	6,46,004	42,386	..
47.	Interest on debt and other obligations—				
	<i>Charged</i> . . .	1,24,757	1,18,914	5,843	.
48.	7. General Administration—				
	<i>Charged</i> . . .	7,14,564	6,65,413	49,151	..
	Voted . . .	23,31,613	22,31,549	1,00,064	..
66.	8. Administration of Justice—				
	<i>Charged</i> . . .	2,24,397	1,96,401	27,996	..
	Voted . . .	4,91,747	4,89,093	2,654	..
70.	9. Jails and Convict Settlements—				
	<i>Charged</i> . . .	2,300	1,600	700	..
	Voted . . .	2,81,771	2,41,181	40,590	..

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.
75.	10. Police—				
	<i>Charged</i>	2,45,182	1,86,368	58,814	..
	Voted	21,15,796	21,00,779	15,017	..
82.	11. Scientific Departments—				
	Voted	2,060	1,489	571	..
83.	12. Education—				
	<i>Charged</i>	1,86,775	1,65,038	21,737	..
	Voted	24,75,299	24,46,643	28,656	..
98.	13. Medical—				
	<i>Charged</i>	88,742	72,665	16,077	..
	Voted	7,91,436	7,52,261	39,175	..
106.	14. Public Health—				
	<i>Charged</i>	5,440	2,694	2,746	..
	Voted	2,68,296	2,15,045	53,251	..
114.	15. Agriculture—				
	Voted	2,43,328	2,24,210	19,118	..
123.	16. Veterinary—				
	Voted	1,16,505	1,01,264	15,241	..
127.	17. Co-operation—				
	Voted	1,79,861	1,74,020	5,841	..
130.	18. Industries—				
	<i>Charged</i>	31,700	30,213	1,487	..
	Voted	2,51,447	2,20,166	31,281	..
137.	19. Miscellaneous Departments—				
	<i>Charged</i>	40,200	39,584	616	..
	Voted	16,099	15,031	1,068	..

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
		Rs.	Rs.	Rs.	Rs.
140.	20. Civil Works—				
	<i>Charged</i> . . .	31,000	32,474	..	1,474
	Voted . . .	21,80,731	17,61,865	4,18,866	..
155.	21. Civil Works—Expenditure in connection with Capital Construction—				
	Voted . . .	3,85,427	83,597	3,01,830	..
162.	22. Public Works Common Establishment and Tools and Plant—				
	<i>Charged</i> . . .	1,95,603	1,64,339	31,264	..
	Voted . . .	6,56,027	6,47,916	8,111	..
169.	23. Famine Relief—				
	Voted . . .	42,000	40,709	1,291	..
170.	24. Pensions—				
	<i>Charged</i> . . .	6,67,952	5,68,491	99,461	..
	Voted . . .	5,94,789	5,76,056	18,733	..
177.	25. Stationery and Printing—				
	Voted . . .	3,52,628	2,48,015	1,04,613	..
181.	26. Miscellaneous—				
	Voted . . .	1,05,065	67,893	37,172	..
185.	Extraordinary Charges—				
	Voted . . .	4,29,648	4,29,648	..	..
186.	27. Advances Repayable—				
	Voted . . .	91,000	86,235	4,765	..
187.	28. Loans and Advances by Provincial Governments—				
	Voted . . .	4,96,940	2,15,478	2,81,462	..
	<i>Charged</i> . . .	37,81,226	34,50,557	3,30,669	..
TOTAL	{				
	Voted . . .	1,73,81,435	1,56,63,876	17,17,559	..
	GRAND TOTAL . . .	2,11,62,661	1,91,14,433	20,48,228	..

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

	Rs.
Voted (see paragraph 7 of the Audit Report)	14,677
<i>Charged</i> (see paragraph 8 of the Audit Report)	<u>2,146</u>
Total	. 16,823

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 23rd December 1939.

E. BURDON,
Auditor General of India.

GRANT No. 1.—LAND REVENUE.

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.
7.—LAND REVENUE.			
A.—Charges of Administration—			
A. 1.—Tauzi Establishment—			
A. 1 (1).—Pay of Establishment—			
O.	14,700	14,760	14,796
R.	60			+36
A. 1 (2).—Allowances	100	77	—23
A. 1 (3).—Contingencies—			
O.	130	170	168
R.	40			—2
A. 2.—Taluk Establishment—			
A. 2 (1).—Pay of Establishment—			
O.	2,000	1,830	1,456
R.	—170			—374
<i>Col. 4.</i> —The post of the Deputy Surveyor remained unfilled for three months and a half; also due to replacement of a draftsman reverted to Madras by one on lower rate of pay.			
A. 2 (2).—Allowances	650	345	—305
<i>Col. 4.</i> —Less expenditure on travelling allowance due to vacancy in the post of the Deputy Surveyor for part of the year.			
A. 3.—Certificate Establishment	7,300	6,760	—240
A. 4.—Kanungo Establishment—			
A. 4 (1).—Pay of Establishment	32,500	31,233	—1,267
A. 4 (2).—Allowances	2,100	1,897	—203
A. 4 (3).—Contingencies	600	570	—30
A. 5.—Partition Establishment—			
A. 5 (1).—Pay of Officers—			
O.	2,300	2,320	1,884
R.	20			—436

GRANT No. 1.—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. 5.—Partition Establishment—concl'd.			
A. 5 (2).—Pay of Establishment—			
O.	2,500	2,480	1,838
R.	—20		
			—642
<i>Col. 4.</i> —Due to (i) the abolition of an inferior post; (ii) a vacancy remaining unfilled for part of the year; and (iii) the debit to this head of 3/4th of the pay of the partition clerk in Balasore instead of the full pay as provided for.			
A. 5 (3).—Allowances	800	315	—485
<i>Col. 4.</i> —Due to a fall in the number of partition cases.			
A. 5 (4).—Contingencies—			
O.	6,500	6,400	3,443
R.	—100		
			—2,957
<i>Col. 4.</i> —See explanation under the Sub-head A 5 (3) above.			
A. 6.—Management of Private Estates under Act X of 1892—			
A. 6 (1).—Pay of Establishment	1,700	1,894	+194
<i>Col. 4.</i> —Due to the adjustment under this head after the close of the financial year of charges relating to the Court of Wards establishment in the Ganjam district.			
A. 6 (2).—Allowances	100	69	—31
A. 6 (3).—Contingencies	50	30	—20
A 7.—Collection of Rates and Cesses—Collections—			
A. 7 (1).—Pay of Establishment	5,640	5,489	—151
A. 7 (2).—Allowances	400	269	—131
<i>Col. 4.</i> —Remuneration paid to Kanungos was less than anticipated.			
A. 7 (3).—Contingencies	1,520	1,225	—295
A. 8.— <i>Deduct</i> —Cost of collection and revaluation payable by Local Funds	—7,560	—6,983	+577
<i>Col. 4.</i> —Due to less recoveries from Local Funds consequent on smaller expenditure of collection.			

GRANT No. 1.—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—			
B. 1.—Collection of revenue—			
B. 1 (1).—Pay of Officers—			
Charged—			
O.	120	130	5
S.	10		
			—125
<i>Col. 4.</i> —No payment was made to the Forest Department on account of the pay of a forest official for inspection of the Government forests in the Banki Estate as no such inspection was made during the year.			
Voted—			
O.	9,150	8,995	7,605
R.	—155		
			—1,390
<i>Col. 4.</i> —Due to the posting of a Sub-Deputy Collector to the Banki Government Estate instead of a Deputy Collector as provided for and also a junior Sub-Deputy Collector having been placed in charge of the Puri Government Estate.			
B. 1 (2).—Pay of Establishment—			
O.	35,690	34,160	32,937
R.	—1,530		
			—1,223
B. 1 (3).—Allowances—			
Charged			
		50	—50
Voted—			
O.	6,550	6,705	6,588
R.	155		
			—117
B. 1 (4).—Contingencies—			
O.	55,500	57,030	57,054
R.	1,530		
			+24
B. 2.—Outlay on improvements			
		41,300	40,595
			—705
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 Survey Office—			
O.	6,000	24,460	15,989
R.	18,460		
			—8,471
<i>Col. 4.</i> —Traverse work in Ganjam was taken up later than anticipated (Rs. 3,500); also payment in respect of other special jobs could not be adjusted as the particulars thereof were received after the close of the financial year (Rs. 4,971).			

GRANT No. 1.—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. 1.—Survey Office and Traverse Establishment—concl'd.			
C. 1 (2).—Contribution to other Govern- ments.	3,000	2,500	—500
<i>Col. 4.</i> —Due to reduction in the amount of contribution paid to Madras for storage of survey records.			
C. 2.—Revision Settlement Operations—			
C. 2 (1).—Pay of Establishment . . .	100	100	..
C. 2 (2).—Contingencies	2,463	2,369	—94
C. 3.—Municipal Surveys—			
Maintenance of Municipal and Union Surveys—			
C. 3 (1).—Pay of Establishment—			
O. 900	1,070	1,065	—5
R. 170			
C. 3 (2).—Contingencies	290	288	—2
C. 4.—Minor Settlement Operations . . .	200	24	—176
<i>Col. 4.</i> —Provision made for unforeseen works remained unutilised.			
C. 5.—Maintenance of boundary pillars . . .	400	155	—245
<i>Col. 4.</i> —Less expenditure on replacement of missing stones and on repairs to pillars.			
D.—Land Records—			
D. 1.—Maintenance of Land Records—			
D. 1 (1).—Pay of Establishment—			
O. 25,000	24,700	23,010	—1,690
R. —300			
<i>Col. 4.</i> —The Patwaris of the ex-Central Provinces area were not brought on to the higher Orissa scales of pay during the year.			
D. 1 (2).—Allowances	2,600	2,340	—260
D. 1 (3).—Contingencies	1,500	1,327	—173
D. 2.—Land Registration—			
D. 2 (1).—Pay of Establishment—			
O. 6,200	6,500	6,521	+21
R. 300			

GRANT No. 1.—LAND REVENUE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7.—LAND REVENUE—concl'd.			
D.—Land Records—concl'd.			
D. 2.—Land Registration—concl'd.			
D. 2 (2).—Allowances	10	4	—6
D. 2 (3).—Contingencies	200	150	—50
D. 3.—Maintenance—Estate Surveys—			
D. 3 (1).—Pay of Officers—			
O. 7,100	27,900	6,882	—21,018
S. 20,800			
<i>Col. 4.</i> —Supplementary grant obtained in connection with the preparation of record of rights of unsettled villages in the Ganjam district proved unnecessary owing to deviation from the original programme, involving the late starting of work and employment of smaller staff than anticipated.			
D. 3 (2).—Pay of Establishment—			
O. 12,500	26,760	10,636	—16,124
S. 14,260			
<i>Col. 4.</i> —See explanation under the Sub-head D. 3 (1) above.			
D. 3 (3).—Allowances—			
O. 5,190	8,790	4,125	—4,665
S. 3,600			
<i>Col. 4.</i> —See explanation under the Sub-head D. 3 (1) above.			
D. 3 (4).—Contingencies—			
O. 4,390	45,610	22,103	—23,507
S. 41,220			
<i>Col. 4.</i> —The supplementary grant proved excessive as explained under the sub-head D. 3 (1) above.			
E.—Assignments and Compensations—			
E. 1.—Inamdars and other grantees	5,778	5,778	..
E. 2.—Pensionists and other resumed lands	1,000	1,000	..

GRANT No. 1.—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.			
E.—Assignments and Compensations—concl'd.			
E. 3.—Malikana or allowances to excluded proprietors	26	122	+96
<i>Col. 4.—Due to the payment of arrears which had remained unclaimed.</i>			
E. 4.—Other land revenue compensations	6,700	7,979	+1,279
<i>Col. 4.—Expenditure is of a fluctuating nature ; also more compensations to local boards than provided for were paid due to increased fishery rentals and arrears.</i>			
Total { Charged	180	5	—175
{ Voted	4,11,807	3,26,021	—85,786

NOTE.

Administration of the Grant.—The savings under voted heads were 20·83 per cent. of the final grant and mainly occurred under the Sub-heads C. 1 (1) and D. 3 (1) to D. 3 (4). Savings under the charged heads were under the Sub-heads “B. 1 (1)—Charged” and “B. 1 (3)—Charged.”

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	12,400	12,368	—32
R.	2,200			

Col. 1.—To meet unanticipated expenditure on account of leave salary of an officer on leave preparatory to retirement.

A. 2.—Pay of Establishment—

O.	818	935	933	—2
R.	117			

A. 3.—Allowances		3,000	1,608	—1,392
-------------------------	--	-------	-------	--------

Col. 4.—Restricted expenditure; also due to the introduction of the Orissa Travelling Allowance Rules.

A. 4.—Contingencies—

O.	4,100	1,783	516	—1,267
R.	—2,317			

Cols. 1 and 4.—No Excise Cadet was deputed for training at the Bihar Police Training College, with consequent saving in the contribution payable to Bihar (Rs. 3,300); also there was no expenditure on Secret Service (Rs. 200).

B.—District Executive Establishment—**B. 1.—Pay of Officers—**

O.	30,110	32,770	30,090	—2,680
S.	2,660			

Col. 4.—Due to (i) replacement of officials on higher pay who reverted to Madras by those on lower rates of pay and (ii) the appointment on lower pay of a substitute in the vacancy caused by the promotion of a senior officer as Deputy Commissioner of Excise.

B. 2.—Pay of Establishment—

O.	1,74,452	1,80,735	1,71,643	—9,092
S.	16,149			
R.	—9,868			

Col. 4.—See explanation (i) under sub-head B. 1 above.

GRANT No. 2.—PROVINCIAL EXCISE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
PROVINCIAL EXCISE—contd.			
B.—District Executive Establishment—concl.			
B. 3.—Allowances—			
O.	75,800	86,310	85,597
S.	7,714		
R.	2,796		
B. 4.—Contingencies—			
O.	21,400	28,260	25,836
S.	2,340		
R.	4,520		
Col. 1.—To meet increased expenditure on the prohibition scheme introduced in the Balasore district in the middle of the year.			
Col. 4.—Uniforms for Excise Petty Officers and peons were not purchased to the extent anticipated as the Cuttack Jail could not supply Khaddar uniforms in time.			
B. 5.—Deduct—Amount transferred to “5.—Salt—(Central).”		—76,000	—76,000
C.—Distilleries—			
C. 1.—Pay of Establishment		10,250	10,053
C. 2.—Other charges (allowances and contin- gencies)—			
O.	1,600	2,650	2,227
R.	1,050		
Col. 1.—To meet unanticipated increase in expenditure on account of honorarium of Distillery Officers.			
D.—Cost of opium supplied to Provincial Excise Department—			
O.	3,90,694	3,90,391	3,51,120
R.	—303		
Col. 4.—Less opium indented for from the Gazipur factory due to reduction in consumption.			
E.—Purchase of Ganja and other drugs—			
O.	5,000	5,300	5,264
R.	300		

GRANT No. 2—PROVINCIAL EXCISE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess or Saving—
1	2	3	4
	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE—concl'd.			
F.—Compensations—			
O.	7,000	8,500	8,566
R.	1,500		
<i>Col. 1.—For the payment of arrear compensations to the Mayurbhanj State and of un-anticipated compensations to the excise licensees for closure of shops.</i>			
G.—Charges in England—			
High Commissioner for India—			
G. 1.—Stores		400	354
H.—Loss or gain by exchange—			
R.	3	3	..
Total—Voted	6,87,687	6,30,178	—57,509

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 8.36 per cent. The bulk of the savings occurred under the sub-heads B. 2 and D.

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 1938-39 is shown below :—

	Mds.	Srs.	Ch.
Opening balance on 1st April 1938	72	2	11 $\frac{7}{16}$ (a)
Receipts from the Gazipur Factory during the year	456	0	0
Confiscations during the year	0	0	1 $\frac{1}{16}$
Total	528	2	12 $\frac{8}{16}$
Issues during the year—			
Sales to the public	431	8	0
Closing balance on 31st March 1939	96	34	12 $\frac{8}{16}$ (b)
Total	528	2	12 $\frac{8}{16}$

(a) The balance on 31st March 1938 was shown as 72 Mds. 2 Srs. and 11 $\frac{7}{16}$ Chittacks. The balance has been revised on receipt of revised *plus* and *minus* Memo. from the Koraput Treasury during 1938-39.

	Mds.	Srs.	Ch.
(b) In treasuries	93	19	12 $\frac{8}{16}$
With the Superintendent of Excise and Salt, Balasore	3	15	0
Total	96	34	12 $\frac{8}{16}$

Under the opium prohibition scheme in the district of Balasore, the Superintendent of Excise and Salt is advanced the required quantity of opium for sale to licensed addicts.

The balances of stock in hand in treasuries were verified by the Treasury Officers and were found to agree with the closing balances. The Superintendent of Excise and Salt, Balasore, has also certified to the correctness of the balance outstanding with him on 31st March 1939.

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	716	—24
A. 2.—Contingencies	950	731	—219
<i>Col. 4.—Less freight was paid than anticipated as indents for stamps were fewer owing to the existence of large stocks of Judicial and Non-Judicial stamps in the treasuries.</i>			
NON-JUDICIAL.			
B.—Charges for sale of stamps—			
B. 1.—Discount on sale of adhesive stamps—			
O. 700	870	878	+8
R. 170			
B. 2.—Discount on sale of impressed stamps—			
O. 14,000	13,830	12,711	—1,119
R. —170			
<i>Col. 4.—There was a falling-off in sales in South Orissa.</i>			
C.—Cost of stamps supplied from Central Stamp Stores	4,700	3,666	—1,034
<i>Col. 4.—Smaller quantities of stamps were indented for in view of adequate stock in hand.</i>			
JUDICIAL.			
D.—Charges for sale of Stamps—			
D. 1.—Discount on sale of Court fee stamps—			
O. 10,000	10,670	10,590	—80
R. 670			
D. 2.—Discount on sale of stamps for copies—			
O. 1,000	1,180	1,196	+16
R. 180			
E.—Cost of stamps supplied from Central Stamp Stores—			
O. 7,000	6,150	3,961	—2,139
R. —850			
<i>Col. 4.—See explanation under the sub-head "C" above.</i>			
Total—Voted	39,090	34,449	—4,641

GRANT No. 3—STAMPS.

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 11·87 per cent. and is chiefly attributable to the sub-heads B.-2, C and E.

2. The following table shows the transactions of the year 1938-39 relating to stamps (excluding postage stamp) in the Government Treasuries in the Province of Orissa.

Stamps.	RECEIPTS DURING 1938-39.				ISSUES DURING 1938-39.		Closing balance on the 31st March 1939.	Total.
	Opening Balance on the 1st April 1938.	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 . . .	6,82,279	3,23,134	3,918	10,09,331	4,29,663	1,087	5,78,576	10,09,331
Judicial	18,48,937	11,15,183	22,711	29,86,831	14,03,983	99,511	14,83,337	29,86,831
Total	25,31,216	14,38,317	26,629	39,96,162	18,33,651	1,00,593	20,61,913	39,96,162

The balances of stock in hand were verified by the Treasury Officers and found to agree with the closing balances. The stock in hand at the close of the year showed some reduction as compared with 1937-38, but is still heavy. The Controlling Officer has stated that it has been arranged with the Controller of Stamps, Nasik Road, to transfer to the latter all the stamps of higher denominations which are not required by the treasuries in Orissa. Indents during the year were also restricted.

GRANT No. 4—FOREST.

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.
10.—FOREST.			
A.—Conservancy and works—			
A. 1.—Timber and other produce removed from the forests by Government Agency—			
A. 1 (1)—Timber—			
O.	2,870	2,635	1,978
R.	—235			—657
<i>Col 4.—The full estimated quantity of timber was not extracted during the year.</i>			
A. 1 (2)—Firewood and charcoal—			
R.	1,600	1,600	1,585
			—15
<i>Col. 1.—Due to the departmental working of some coupes in the Chatrapur Division; also to the expenditure on thinnings in the Sambalpur and Barapahar Divisions being accounted for under this head.</i>			
A. 1 (3)—Bamboos—			
O.	300	608	598
R.	308			—10
A. 1 (4)—Grass and other minor produce—			
O.	60	30	23
R.	—30			—7
A. 2.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	9,200	8,103	7,969
R.	—1,097			—134
<i>Col. 1.—Due to curtailment of expenditure and the abolition of some temporary establishments.</i>			
A. 3.—Communications and Buildings—Roads and Bridges—			
A. 3 (1)—Major and Minor works—			
O.	500	370	868
R.	370			—2

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—contd.			
A. 3 (2)—Repairs—			
O.	14,000	12,560	12,624
R.	-1,440			+64
<i>Col. 1.—Repairs to certain roads in the Chatrapur Division were not carried out to the extent provided for.</i>			
Buildings—			
A. 3 (3)—Major and Minor works—			
O.	2,500	2,300	2,218
R.	-200			-82
A. 3 (4)—Repairs—			
O.	17,000	18,205	18,061
R.	1,205			-144
Other Works—			
A. 3 (5)—Major and Minor works—			
O.	600	715	715
R.	115		
A. 3 (6)—Repairs—			
O.	1,700	1,650	1,671
R.	-50			+21
A. 4—Livestock, Stores, Tools and Plant—			
A. 4 (1)—Purchase of livestock, stores and tools and plant—			
O.	2,000	1,890	1,846
R.	-110			-44
A. 4 (2)—Renewals or replacement of stores, tools and plant—			
O.	1,000	1,280	1,235
R.	280			-45

GRANT No. 4—FOREST.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Disbursements.	Balance.
1	2	3	4
	Rs.	Rs.	Rs.
10.—FOREST—contd.			
A.—Conservancy and works—contd.			
A. 4 (3)—Feed and up-keep of cattle—			
O.	1,900	730	700
R.	—1,170		
<i>Col. 1.</i> —Provision reduced due to the sale of two elephants.			
A. 5—Organisation, improvement and extension of forests—			
A. 5 (1)—Demarcation—			
O.	2,400	2,500	2,243
R.	100		
A. 5 (2)—Maintenance of boundaries—			
O.	4,800	3,850	3,732
R.	—950		
A. 5 (3)—Compensation for lands and rights		1,920	—1,920
<i>Col. 4.</i> —Provision was not utilised owing to the non-receipt within the year of Government sanction to the acquisition of land for extension of the Casuarina Plantation in the Puri Division.			
A. 5 (4)—Working plans—			
O.	500	100	58
R.	—400		
A. 6—Regeneration—			
A. 6 (1)—Establishing natural forests—			
O.	9,400	6,988	6,003
R.	—2,412		
<i>Col. 1.</i> —Due partly to expenditure on experimental "rab" sowing being accounted for under A. 7 (5) below and partly to less watering charges in the Casuarina Plantation as a result of unexpected rains; also plantings were carried out in lower places.			
A. 6 (2)—Sowing and planting—			
O.	4,860	4,112	4,112
R.	—748		

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. 6 (3)—Protection from fire—			
O. 6,760	5,046	4,535	—511
R. —1,714			
<i>Col. 1.</i> —Restricted expenditure; and also the cost of clearance of certain lines was accounted for under A.-5 (2) above.			
<i>Col. 4.</i> —Due to less expenditure than anticipated on the clearing of lines in the Chatrapur Division and to early burning operations not being carried out in certain localities in March 1939.			
A. 6 (4)—Other Works—			
O. 6,300	5,950	5,887	—63
R. —350			
A. 6 (5)—Deduct—Probable savings .	—1,600	..	+1,600
<i>Col. 4.</i> —Anticipated savings fully materialised.			
A. 7—Miscellaneous—			
A. 7 (1)—Drift and waif wood and confiscated forest produce—			
O. 40	47	38	—9
R. 7			
A. 7 (2)—Law Charges—			
O. 50	..	..	..
R. —50			
A. 7 (3)—Clothing—			
O. 3,350	5,010	4,846	—164
R. 1,660			
<i>Col. 1.</i> —Provision augmented due to supply of uniforms made of Khadi.			
A. 7 (4)—Contribution to the Bihar Survey Office	250	250	..
A. 7 (5)—Other Charges—			
O. 4,100	4,500	4,269	—231
R. 400			

[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 (6)—Revenue grants—			
foregone by free			
O.	500	1,81,080	1,98,971
S.	1,77,440		
R.	3,140			+17,891
<i>Col. 4.—Due to unforecasted adjustments of the value of free grants made in the Puri, Sambalpur and Barapahar Divisions.</i>			
A. 8—Suspense—			
A. 8 (1)—Work advance	1,000	..	-1,000
<i>Col. 4.—No advances were made to contractors owing to the want of large contract work during the year.</i>			
A. 8 (2)—Deduct—Recoveries of Work advance	-1,000	..	+1,000
<i>Col. 4.—See explanation under A. 8 (1) above.</i>			
B.—Establishments—			
B. 1—Pay of Officers—			
<i>Charged—</i>			
O.	1,22,630	1,21,870	1,05,864
R.	-760			-16,006
<i>Col. 4.—Mainly due to the accounting of pension contributions payable to Bihar in respect of joint cadre officers under "55-Superannuation allowances and pensions" (Rs. 15,436) instead of under this head; also the enhanced special pay of the Forest Research and Working Plans Officer was not sanctioned (Rs. 570).</i>			
<i>Voted—</i>			
O.	22,585	21,662	21,662
R.	-923		
B. 2—Subordinate forest and depot establish- ment—			
O.	1,02,052	1,03,080	1,03,260
R.	1,028			+180

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.			
B.—Establishments—concl'd.			
B. 3—Office Establishment—			
O.	39,500	46,850	46,048
S.	3,603		
R.	3,747		
B. 4—Allowances—			
Charged		15,364	14,724
Voted—			
O.	32,960	37,100	37,993
S.	4,950		
R.	—810		
<i>Col. 4.—Due to the unanticipated payment of some travelling allowance bills at the end of the year and also to the adjustment of Rs. 589 in March 1939 (Final) accounts on account of travelling allowance of some officers who reverted to Madras.</i>			
B. 5—Contingencies—			
O.	18,500	17,520	17,185
R.	—980		
B. 6—Committee of Enquiry—			
S.	1,998	1,627	1,412
R.	—371		
C.—Charges in England—			
High Commissioner for India—			
C. 1—Sterling Overseas pay—			
Charged—			
O.	6,920	7,720	7,694
R.	800		
C. 2—Miscellaneous—			
Charged—			
O.	160	120	..
R.	—40		

Col. 4.—Original grant was fixed by Government. Balance of the saving offered for surrender, no expenditure having been authorised.

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—concl'd.			
C.—Charges in England—concl'd.			
C. 2—Miscellaneous—			
Voted—			
R.	80	80	..
			—80
D.—Loss or gain by exchange—			
Charged . . . . .	..	44	+44
Total { Charged	1,45,074	1,28,326	—16,748
{ Voted	5,00,848	5,15,525	+14,677

NOTES.

1. *Administration of the Grant.*—The net saving under the charged heads was 11·54 per cent. and it mainly accrued under the sub-head “B. 1—Charged”. The net excess over the voted grant was 2·93 per cent. The excess was mainly under sub-head A. 7 (6).

2. After the budget estimates were prepared, it was decided by the Provincial 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. A supplementary grant was voted by the Assembly under A. 7 (6).

GRANT No. 5—REGISTRATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
11.—REGISTRATION.			
A.—Superintendence—			
R.	170	170	165 —5
B.—District Charges—			
B. 1—Pay of Officers	13,800	13,354	—446
B. 2—Pay of Establishment	1,26,620	1,15,859	—10,761
<i>Col. 4.—Due to the appointment of officials on minimum pay in place of those on higher pay who retired or reverted to Madras.</i>			
B. 3—Allowances—			
O.	2,800	2,630	2,283 —347
R.	—170		
B. 4—Contingencies	10,880	9,895	—985
Total—Voted	1,54,100	1,41,556	—12,544

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 8.1 per cent. and occurred mainly under sub-head B. 2.

2. The Provincial Government sanctioned with effect from the 1st November 1938, in anticipation of the vote of the Assembly, the establishment of a Sub-Registry Office at Patrapur in the district of Ganjam and the creation of certain posts for that office on a temporary basis for one year in the first instance. A supplementary demand for Rs. 671 in respect of "B.—District Charges" was submitted and assented to by the Assembly, but as the expenditure was to be provided for from savings within the grant the net supplementary demand was *nil*.

GRANT No. 6—IRRIGATION.

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.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—			
UNPRODUCTIVE—			
WORKING EXPENSES—			
IRRIGATION WORKS—			
A.—Orissa Canals—			
A. 1—Extensions and Improvements	5,000	3,452	—1,548
<i>Col. 4.</i> —The number of sanctioned projects ready for execution during the year was less than anticipated.			
A. 2—Maintenance and Repairs—			
O.	2,50,000	2,57,400	2,58,641
R.	7,400			+1,241
A. 3—Establishment—			
Executive—			
A. 3 (1)—Water Regulation Establish- ment—Orissa Canals	5,985	5,536	—449
A. 3 (2)—Navigation Establishment (includ- ing Steamer Establishment)—Orissa Canals	10,385	18,276	—1,109
<i>Col. 4.</i> —Certain posts remained unfilled during the year.			
A. 3 (3)—Allowances—			
O.	290	330	281
R.	40			—49
A. 3 (4)—Contingencies—			
O.	885	767	743
R.	—118			—24
Special Revenue—Orissa Canals—			
A. 3 (5)—Pay of Officers—			
O.	8,400	8,527	8,528
R.	127			+1
A. 3 (6)—Pay of Establishment under Deputy Collector	57,470	54,326	—3,144
<i>Col. 4.</i> —Some posts were vacant; also certain staff was entertained on lower rates of pay.			

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, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—<i>concl.</i>			
A.—Orissa Canals—<i>concl.</i>			
Special Revenue—Orissa Canals— <i>concl.</i>			
A. 3 (7)—Pay of Establishment under Executive Engineer—			
O.	15,936	16,000	16,073
R.	64			+73
A. 3 (8)—Allowances—			
O.	5,870	5,925	5,925
R.	55		
A. 3 (9)—Contingencies	12,050	11,546	—504
A. 3 (10)— <i>Deduct</i> —Establishment charges recoverable from other departments, etc.	..	—1,244	—1,244
<i>Col. 4.</i> —Represents the recoveries from other departments, etc., on account of work done on their behalf.			
A. 3 (11)—Pensionary charges—			
<i>Charged</i>	4,448	5,032	+584
<i>Col. 4.</i> —Expenditure was more than anticipated and provided for.			
Voted	28,509	31,826	+3,317
<i>Col. 4.</i> —See explanation under “charged” above.			
A. 4—Tools and plant	300	301	+1
A. 5—Suspense . . . . .	..	—22	—22
<i>Col. 4.</i> —See paragraph 3 of the notes.			
B.—Rushikulya System—			
B. 1—Extensions and Improvements	5,000	2,889	—2,111
<i>Col. 4.</i> —Certain contemplated works could not be taken up on account of water in the canal; also due to low tender rates.			
B. 2—Maintenance and Repairs	69,200	67,185	—2,015
Total—XVII—Irrigation etc.—Working Expenses—	{ <i>Charged</i>	4,448	5,032
	{ Voted	4,91,848	4,84,262
			+584
			—7,586

GRANT No. 6—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—			
C.—Irrigation Works—			
<i>Charged</i>	10,72,912	10,73,000	+88
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—			
Irrigation Works—			
Works for which no Capital Accounts are Kept—			
D.—Irrigation works (South Orissa) in charge of Irrigation Department—			
D. 1.—Extensions and Improvements	4,050	3,596	—454
D. 2.—Maintenance and Repairs—			
O.	8,844	9,910	9,811
R.	1,066			—99
<i>Col. 1.</i> —Provision augmented for repairs to the Kokabandha Dam, Sherugada, and for certain other works under completion.			
E.—Minor Irrigation works in charge of Civil Officers—			
E. 1.—Maintenance and Repairs (including the provision for flood repairs)—			
O.	32,000	40,300	35,119
R.	8,300			—5,181
<i>Cols. 1 and 4.</i> —Addition made for urgent works as a result of damage by cyclone proved excessive due to the non-execution of certain contemplated repair works in the Berhampur Taluk.			
E. 2.—Establishment—			
E. 2. (1)—Pay of Establishment	7,500	7,652	+152
E. 2. (2)—Allowances	2,200	2,021	—179
F.—Miscellaneous Expenditure—			
F. 1.—Grants-in-aid—Subscription towards the up-keep of the Central Board of Irrigation—			
O.	1,500	1,500	..
R.	1,000		
<i>Col. 1.</i> —Adequate provision was not made in the original estimates pending final decision regarding the share payable by Orissa.			

GRANT NO. 6—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
18.—OTHER REVENUE EXPENDITURE FINANC- ED FROM ORDINARY REVENUES—contd.				
Navigation, Embankment and Drainage works—				
Works for which no capital accounts are kept—				
G.—Navigation—				
G. 1.—Orissa Coast Canal—				
G. 1. (1)—Extensions and Improvements—				
R.	365	365	—52	
G. 1. (2)—Maintenance and Repairs—				
O.	5,700	5,335	3,710	
R.	—365			—1,625
<i>Col. 4.</i> —Due to the abandonment of Ranges IV and V of the Orissa Cost Canal and consequent removal therefrom of the work-charged establishment.				
G. 1. (3)—Establishment—				
O.	1,645	1,668	1,579	
R.	23			—89
H.—Embankment—				
H. 1.—Works—				
Major works.				
H. 1. (1)—Government Embankments in the Orissa Circle—				
O.	19,012	52,647	41,252	
S.	9,000			—11,393
R.	24,635			
<i>Col. 1.</i> —Addition made by reappropriation to meet expenditure on constructing works for conservancy of the Brahmani river (Rs. 19,198) and on raising and strengthening the O. A. embankment No. 37—Bon Birupa right (Rs. 5,437).				
<i>Col. 4.</i> —Due to saving on certain works.				
Minor works.				
H. 1 (2)—Government embankments in the Orissa Circle—				
O.	5,500	6,938	5,546	
R.	1,438			—1,392
<i>Cols. 1 and 4.</i> —Addition made for an urgent work proved excessive owing to delay in acquisition of land and in starting of work, late acceptance of tenders and petty savings.				

GRAND 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 FINANCED FROM ORDINARY REVENUES—concl'd.			
Navigation, Embankment and Drainage Works—concl'd.			
Works for which no Capital accounts are kept—concl'd.			
H.—Embankment—concl'd.			
H. 1 (3).—Government embankments in South Orissa—			
O.	3,159		
R.	—2,438	721	—721
<i>Cols. 1 and 4.</i> —No works were ready for execution during the year.			
H. 2.—Maintenance and Repairs—			
H. 2 (1).—Government embankments in the Orissa Circle—			
O.	88,000		
R.	—40,335	47,665	37,079 —10,586
<i>Cols. 1 and 4.</i> —Due to the postponement of all extensive repairs pending decision on policy in this respect and also to low tender rates.			
H. 2 (2).—Government embankments in South Orissa—			
O.	17,000		
R.	—1,257	15,743	12,564 —3,179
<i>Col. 4.</i> —Owing to delay in the observance of certain formalities, etc., certain works could not be taken up during the year.			
Total—18.—Other Revenue Expenditure, etc.—Voted		1,96,542	1,61,742 —34,800
Grand Total—			
{ Charged	10,77,360	10,78,032	+672
{ Voted	6,88,390	6,46,004	—42,386

GRANT No. 6.—IRRIGATION.

NOTES.

1. *Administration of the Grant.*—The voted savings were 6.16 per cent. of the final grant, the bulk of which occurred under the sub-heads E. 1, H. 1 (1) and H. 2 (1). The charged expenditure approximated closely to the final appropriation.

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. 2,125, consisting of Rs. 384 granted on considerations of equity and of Rs. 1,741 granted out of compassion.

3. *Suspense transactions (sub-head A. 5).*—The nature of transactions recorded under the head "Suspense" is explained in paragraph 3 of the Notes under Grant No. 20.—Civil Works. The transactions under this head during 1938-39 are exhibited below :—

Suspense head.	Opening balance on the 1st April 1938.	Debits during 1938-39.	Credits during 1938-39.	Net actuals.	Closing balance on the 31st March 1939.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Workshop Suspense	1,471	48,202	48,224	—22	1,449

4. *Workshop accounts.*—There is a workshop at Jobra attached to the Mahanadi 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 the workshop has been running at a loss.

Year.	Value of work done.	Direct charges.	Indirect charges.	Gross expenditure.	Total receipts.	Net loss.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1936-37	28,703	5,193	10,172	44,068	34,729	9,339
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

The loss was heavy in the year 1937-38 as arrear depreciation charges accumulated over a series of years were adjusted in that year. The decrease in loss in 1938-39 was due to a credit of Rs. 3,356 being the sale proceeds of old machinery and scrap iron and to an increase in the value of work done during the year. As the percentage charges to be levied on jobs have been revised from the 1st April 1939, there may not be heavy losses in future years if the volume of work done in the workshop is maintained.

GRANT No. 6—IRRIGATION.

5.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39.

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.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
WORKING EXPENSES—					
IV.—Minor works (Collectively)—					
1. All works (collectively) . . .	10,000	10,000	6,341	—3,659	—3,659
<i>Col. 5.—See explanations under the sub-heads A1 and B1 at pages 38 and 39.</i>					
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—					
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—					
2. All works (Collectively) . . .	19,012	13,512	2,121	—16,891	—11,391
<i>Cols. 5 and 6.—The sum of Rs. 8,012 provided for constructing the Inspection Bungalow at Brahmagiri in the Puri District could not be paid as the case was <i>subjudice</i> ; also the expenditure on constructing a causeway at the 61st mile of the Orissa Trunk Road as a measure of protection from flood was less than anticipated consequent on the revision of the estimate during the year.</i>					
III.—Major Works for which specific provision was not made in the Budget—					
B.—Navigation, Embankment and Drainage Works—					
3. Making a channel cut from Sur Lake to chainage 5,400 ft. during 1938-39 as flood relief measure.	..	9,000	8,998	+8,998	—2
<i>Col. 5.—The necessity for this work could not be foreseen at the time of preparation of the Budget estimate. It had to be taken up during the year as a measure of protection from flood. Met by a supplementary grant.</i>					
<i>Estimate Rs. 9,400 ; expenditure to end of 1938-39 Rs. 8,998 ; in progress.</i>					

GRANT No. 6—IRRIGATION.

5.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39—*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—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— <i>contd.</i>					
4. Constructing works for conservancy of River Brahmani from Jenapur to end of Gopalpur Embankment (Janardan Ghai Project).	..	19,198	19,197	+19,197	—1
<i>Col. 5.</i> —Funds provided by reappropriation. A supplementary demand in respect of this was however submitted and assented to by the Assembly, but as the expenditure was to be provided for from saving within the grant the net supplementary demand was <i>nil</i> .					
Estimate Rs. 19,198 ; expenditure to end of 1938-39 Rs. 19,197 ; Completed.					
5. Raising and strengthening of O. A. Embankment No. 37 Bon-Birupa Right.	..	5,437	5,437	+5,437	..
<i>Col. 5.</i> —The work was in progress from the year 1937-38, but expenditure was met in 1938-39 by reappropriation. A supplementary demand in respect of this was submitted and assented to by the Assembly in 1937-38, but as the expenditure was to be met from savings within the grant the net supplementary demand was <i>nil</i> . No provision was made in the 1938-39 estimates.					
Estimate Rs. 6,160 ; expenditure to end of 1938-39 Rs. 5,437 ; in progress.					
6. Packing rubbles on the slope of Embankment No. 83 B in the village Khannagar and extending revetment up to 300 ft. upstream at the same place.	..	5,500	5,499	+5,499	—1
<i>Col. 5.</i> —The scheme originated during the year. Funds were provided by reappropriation. A supplementary demand in respect of this was submitted and assented to by the Assembly, but as the expenditure was to be provided for from savings within the grant the net supplementary demand was <i>nil</i> .					
Estimate Rs. 6,555 ; expenditure to end of 1938-39 Rs. 5,499 ; in progress.					
IV.—Minor Works (Collectively)—					
A.—Irrigation Works—					
7. All Works (Collectively)	..	4,050	4,050	3,596	—454

GRANT No. 6.—IRRIGATION.

5.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39—*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.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— <i>concl'd.</i>					
B.—Navigation, Embankment and Drainage Works—					
8. All Works (Collectively) . . .	8,659	8,024	5,859	—2,800	—2,165
<i>Cols. 5 and 6.</i> —Due to delay in acquisition of land, late starting of certain works and acceptance of tenders and also to petty savings on certain estimates.					
Total—18.—Other Revenue Expenditure, etc.	31,721	64,721	50,707	+18,986	—14,014
Grand Total . . .	41,721	74,721	57,048	+15,327	—17,673

Important Comments.

The total figures 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 appropriation	42
Modified appropriation	75
Expenditure	57

It will be seen that the expenditure fell short of the modified appropriation by T. Rs. 18 but exceeded the original appropriation by T. Rs. 15. There were no original appropriations under items 3, 4, 5 and 6. The savings in the modified appropriation were chiefly under items 1, 2 and 8.

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.			
A.—Interest on Unfunded Debt—			
A-1.—State Provident Funds—			
A.1 (1). Interest on General Provident Fund—			
<i>Charged—</i>			
O.	1,06,000		
S.	18,671	1,24,700	1,18,842
R.	29		—5,858
<i>Col. 4.—The accumulated Provident Fund balances of ex-Madras Officers who elected to remain permanently in Orissa were not transferred to Orissa to the extent anticipated, with consequent saving in the interest payable.</i>			
A-1 (2).—Interest on Contributory Provident Fund—			
<i>Charged—</i>			
O.	86		
R.	—29	57	72
Total—Charged		1,24,757	1,18,914
			—5,843

NOTE.

Administration of the grant.—The entire expenditure is charged on the revenues of the Province. The net saving on the final appropriation was 4.68 per cent.

GRANT No. 7.—GENERAL ADMINISTRATION.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Savings—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.			
Heads of Provinces (including Ministers)—			
A.—Salary of the Governor—			
<i>Charged—</i>			
O.	66,000	68,473	68,472
R.	2,473			-1
A. 1.—Contribution for passage—			
<i>Charged</i>		672	665
			-7
B.—Sumptuary Allowance of the Governor—			
<i>Charged</i>		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—			
<i>Charged—</i>			
O.	13,192	6,994	7,073
R.	-6,198			+79
<i>Col. 1.</i> —Mainly due to the fact that leave-salary and pension contributions of the Aide-de-Camp as provided for were not required to be paid as the officer did not belong to the joint-cadre with Bihar.			
C. 1 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	6,066	6,072	6,071
R.	6			-1
C. 1 (3).—Allowances—			
<i>Charged—</i>			
O.	7,889	8,947	9,024
R.	1,058			+77
<i>Col. 1.</i> —Additional amount was mainly required to meet the transfer travelling allowance of the new European Aide-de-Camp, and the halting allowance of the Honorary Indian Aide-de-Camp from 1st April 1937 which was sanctioned during the year ; also due to the appointment of an additional Lower Division Assistant.			

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)—contd.			
C. 1.—Military Secretary or Aide-de-Camp—concl'd.			
C. 1 (4).—Contingencies—			
Charged—			
O.	5,600	5,400	5,405
R.	—200		
			+5
C. 2.—Equipment Grants—			
C. 2 (1).—Annual maintenance grant—			
Charged—			
O.	2,930	2,500	2,487
S.	—430		
			—13
C. 2 (2).—Furniture (Capital) grant—			
Charged—			
R.	1,000	1,000	959
			—41
Col. 1.—Funds provided by reappropriation to meet the expenditure incurred during the year.			
D.—Secretarial staff of the Governor—			
D. 1.—Pay of Officers—			
Charged—			
O.	22,175	25,450	25,449
R.	3,275		
			—1
Col. 1.—To meet the extra expenditure caused by the grant of a special pay and payment of transit pay of the new Secretary.			
D. 2.—Pay of Establishment—			
Charged—			
O.	8,041	8,282	8,282
R.	241		
			..
D. 3.—Allowances—			
Charged—			
O.	4,340	3,954	3,953
R.	—386		
			—1

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.**Heads of Provinces (including Ministers)—contd.****D.—Secretarial Staff of the Governor—concl'd.****D. 4.—Contingencies—***Charged—*

O.	1,100	2,600	2,600	..
R.	1,500			

Col. 1.—Expenditure on telegram charges was heavier than anticipated.

D. 5.—Contributions—*Charged—*

O.	8,574	3,783	3,782	—1
R.	—4,791			

Col. 1.—The pension contribution payable to Bihar in respect of the Secretary to the Governor was accounted for under "55.—Superannuation Allowances and Pensions" instead of under the departmental major head; also less leave-salary contribution was paid to Bihar than provided for.

E.—Expenditure from contract allowances—**E. 1.—Household charges—***Charged—*

O.	3,500	6,064	6,038	—26
R.	2,564			

Col. 4.—To meet increased expenditure under this head.

E. 2.—Motor car charges—*Charged—*

O.	8,000	5,650	5,627	—23
R.	—2,350			

Col. 1.—Due to less expenditure than anticipated.

F.—Tour Expenses—**F. 1.—Special train and railway fare and freight—***Charged—*

O.	20,000	27,750	26,479	—1,271
R.	7,750			

Col. 1.—To meet the additional expenditure under this head.

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.			
Heads of Provinces (including Ministers)—contd.			
F.—Tour Expenses—concl.			
F. 2.—Miscellaneous tour charges—			
Charged—			
O.	23,224	20,890	20,684
R.	—2,334			—206
Col. 1.—(i) The expenditure on account of His Excellency's tour charges was less than anticipated ; and (ii) debits from the Railway for the maintenance of His Excellency's saloon were less than what was provided for.			
G.—Other charges—			
Charged—			
R.	1,412	1,412	1,412 ..
Col. 1.—To meet the unforeseen travelling allowance from Madras to Cuttack of the Acting Governor to join his appointment.			
H.—Ministers—			
H. 1.—Pay of Officers—			
Charged			
	18,000	18,000	..
Voted—			
O.	7,200	6,054	6,053
R.	—1,146			—1
Col. 1.—Due to the resignation of a Parliamentary Secretary.			
H. 2.—Pay of Establishment—			
O.	6,802	6,350	6,335
R.	—452			—15
H. 3.—Allowances—			
Charged—			
O.	6,600	6,700	6,718
R.	100			+18

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.**Heads of Provinces (including Ministers)—concl.****H.—Ministers—concl.****H. 3.—Allowances—concl.**

Voted—

O.	3,000	6,500	5,714	-786
R.	3,500			

Col. 1.—Mainly for meeting the travelling allowance of two Parliamentary Secretaries for journeys beyond the province and compensatory allowances of Parliamentary Secretaries.

Col. 4.—Some travelling allowance bills could not be cashed before the close of the year.

H. 4.—Contingencies—

O.	3,178	8,500	8,488	-12
S.	4,300			
R.	1,022			

Col. 1.—Due to the purchase of certain articles for use in the offices of the Honourable Ministers and Parliamentary Secretaries and to the payment of annual subscription to certain News Agencies for supplying copies of the Indian News Agency telegrams.

Legislative Bodies.**1.—Provincial Legislative Assembly—****I. 1.—Pay of Officers—**

<i>Charged</i>	6,600	..	-6,600
--------------------------	-------	----	--------

Col. 4.—The pay of the Speaker and the Deputy Speaker for whom provision was made under this head was accounted for under "voted" below.

Voted—

R.	53,073	53,073	52,771	-302
------------	--------	--------	--------	------

Col. 1.—See explanation under "Charged" above; also to meet the pay of the members of the Legislative Assembly.

I. 2.—Pay of Establishment 17,251 15,859 -1,392

Col. 4.—A sum of Rs. 1,334 representing Oriya Reporters' allowances for which provision was made under this head was adjusted under "1. 3—Voted" below.

I. 3.—Allowances—

<i>Charged</i>	500	..	-500
--------------------------	-----	----	------

Col. 4.—Consequent on the reclassification of the pay of the Speaker and the Deputy Speaker as voted their travelling allowances were also transferred to the "Voted" head below.

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.			
Legislative Bodies—concl.			
I.—Provincial Legislative Assembly—concl.			
I. 3.—Allowances—concl.			
Voted—			
O.	60,950	16,688	16,614
R.	—44,262			—74
<i>Col. 1.</i> —Provision for pay of members of the Legislative Assembly was transferred to "I. 1.—Voted" above.			
I. 4.—Contingencies—			
O.	4,430	5,719	5,728
R.	1,289			+9
<i>Col. 1.</i> —Due to unavoidable purchase of some furniture for the Assembly office and more expenditure than anticipated in respect of telephone charges and service stamps.			
J.—Elections for Legislatures—			
J. 1.—Election charges—			
J. 1 (1).—Pay of Establishment—			
O.	1,500	1,197	906
R.	—303			—291
<i>Col. 4.</i> —Due to the entertainment of one assistant instead of two assistants and a peon for whom provision was originally made.			
J. 1 (2).—Allowances—			
O.	740	374	67
R.	—366			—307
<i>Col. 4.</i> —No house allowance was granted to the assistants owing to the shifting of the office from Puri to Cuttack; also there was no election to the Indian Legislative Assembly for which provision was made.			
J. 1 (3).—Contingencies—			
O.	2,000	1,233	1,102
R.	—767			—131
K.—Civil Secretariats—			
K. 1.—Translator's Department—			
K. 1 (1).—Pay of Officers	4,450	4,200	—250
K. 1 (2).—Pay of Establishment	2,436	2,424	—12
K. 1 (3).—Contingencies	200	196	—4

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.			
K.—Civil Secretariats—contd.			
K. 2.—Home, Finance and Revenue Depart- ments—			
K. 2 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	44,525	50,181	50,180
R.	5,656		
<i>Col. 1.—Due to the appointment of one Deputy Secretary.</i>			
<i>Voted—</i>			
O.	27,370	31,783	31,722
R.	4,413		
<i>Col. 1.—The period of the temporary post of the Special Officer in the Finance Department was extended; also for the payment of arrear pay to an officiating Registrar.</i>			
K. 2 (2).—Pay of Establishment—			
O.	90,361	94,300	94,236
R.	3,939		
<i>Col. 1.—Entertainment of additional staff.</i>			
K. 3.—Education, Health and Local Self Government Departments—			
K. 3 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	28,500	36,600	36,600
R.	8,100		
<i>Col. 1.—Due to the appointment of one more Secretary.</i>			
Voted		14,775	14,884
K. 3 (2).—Pay of Establishment—			
O.	29,277	31,883	31,845
R.	2,606		
<i>Col. 1.—Same as under K. 2 (2) above.</i>			

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.			
K.—Civil Secretariats—contd.			
K. 4.—Law, Commerce and Labour Depart- ments—			
K. 4 (1)—Pay of Officers—			
<i>Charged—</i>			
O.	25,440	32,184	32,183
R.	6,744			-1
<i>Col. 1.—Due to the appointment of a special officer.</i>			
<i>Voted—</i>			
O.	9,600	8,400	8,359
R.	-1,200			-41
<i>Col. 1.—Provision reduced in consequence of the reversion of an officer to Bihar.</i>			
K. 4 (2)—Pay of Establishment—			
O.	18,312	21,173	21,044
R.	2,861			-129
<i>Col. 1.—Same as under K. 2 (2) above.</i>			
K. 5.—Allowances—			
<i>Charged—</i>			
O.	3,272	3,472	2,707
R.	200			-765
<i>Col. 4.—Passage contributions in respect of certain officers were accounted for under "O. 5—Charged below."</i>			
<i>Voted—</i>			
O.	3,200	2,900	2,214
R.	-300			-686
<i>Col. 4.—Fewer tours and transfers.</i>			
K. 6.—Contingencies—			
O.	25,500	29,269	29,564
R.	3,769			+295
<i>Col. 1.—For the purchase of typewriters; also new telephone connections were installed.</i>			

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.

K.—Civil Secretariats—concl'd.

K. 7.—Grants and subsidies 1,610 1,600 —10

K. 8.—Election to Local Boards and Municipalities—

O. 200	} 1,746	965	—781
R. 1,546			

Col. 1.—For meeting the expenses involved in conducting the casual elections to the Ganjam District Board for which no provision was made originally.

Col. 4.—Election proceedings could not be completed before the close of the year.

K. 9.—Amount payable by the local Government for work in connection with Charitable endowments—

Charged 677 +677

Col. 4.—No provision was made in the estimates.

Voted 800 1,058 +258

Col. 4.—The excess remained uncovered.

K. 10.—Deduct—Charges recoverable from Governments, Departments, etc.—

O. —200	} —1,746	—161	+1,585
R. —1,546			

Col. 1.—See explanation under "K. 8—Column 1" above.

Col. 4.—The expenditure incurred by the District Panchayat Officer, Ganjam and the Commissioner of Berhampur Municipality towards the printing charges of the electoral rolls and the establishment charges during 1938-39 could not be recovered from the local bodies concerned within the financial year.

L.—Public Service Commission—(Share cost)—

Charged 19,000 17,810 —1,190

Col. 4.—Provision as made by Bihar, 15 per cent. of which is payable by the Government of Orissa, was not known at the time of preparation of the budget estimates.

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.			
M.—Local Fund Audit Establishments—			
M. 1.—Share cost of Local Fund Audit Establishments—			
Charged—			
O.	150	3,576	3,512
R.	3,426			—64
Col. 1.—Due to the inclusion of the share cost in respect of the pay and leave salary and pension contributions of the Comptroller not taken into account in the original estimates.			
Voted—			
O.	24,200	28,044	27,332
R.	3,844			—712
Col. 1.—For the payment of transfer travelling allowance and contributions of the local audit staff reverting to Madras not provided for in the original estimates.			
N.—Commissioners—			
Office of the Revenue Commissioner—			
N. 1.—Main Office—			
N. 1 (1).—Pay of Officers—			
Charged—			
O.	39,600	40,338	40,387
R.	788			—1
Voted—			
O.	13,704	14,296	14,298
R.	592			+2
N. 1. (2).—Pay of Establishment—			
O.	54,428	52,614	50,940
R.	—1,814			—1,674
N. 1. (3).—Allowances—			
Charged—			
O.	3,372	4,415	4,429
R.	1,043			+14
Col. 1.—Mainly due to unanticipated transfer travelling allowance of an officer transferred to Orissa as Revenue Commissioner.			

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.				
N.—Commissioners—concl'd.				
N. 1 (3)—Allowances—				
Voted—				
O.	1,500	1,600	1,355	—245
R.	100			
.	8,500	9,622	8,856	—766
.	1,122			
Cost of repairs to the house boat 'Orissa' not originally				
Account—				
nt		1,044	872	—172
t		480	480	..
2,55,729 } 2,16,277 1,79,442 —36,835				
—39,452 }				
—Superannuation Allowances and Pensions " of the Bihar for pensionary charges of Joint Cadre Officers.				
. 3,47,806 3,32,603 —15,203				
2,06,706 } 1,97,547 1,90,321 —7,226				
—9,159 }				
t servants who reverted to Madras by those on				
8,000 } 16,169 13,513 —2,656				
1,831 }				
er this head on account of the posting of				

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.			
O.—General Establishment—contd.			
O. 3.—Allowances—contd.			
Voted—			
O.	65,000	67,461	70,587
R.	2,461		
			+3,126
<i>Col. 4.—See explanation under "Charged" above; also due to the payment of (i) more remuneration to copyists than anticipated on account of increase in work; (ii) compensatory allowance to the Sub-Divisional Officer and the Second Officer of Angul and (iii) an honorarium to the Special Officer attached to the Cuttack Collectorate.</i>			
O. 4.—Contingencies—			
O.	87,000	93,698	96,957
R.	6,698		
			+3,259
<i>Col. 4.—Due to (i) unanticipated purchase of some articles and law books and (ii) more expenditure than anticipated on law charges, eradication of water hyacinth and repairs to motor launch and jolly boat.</i>			
O. 5.—Contribution to other Governments for passage—			
Charged—			
R.	2,330	2,330	2,898
			+568
<i>Col. 1.—Original provision was wrongly made under 'Voted' instead of under this head.</i>			
<i>Col. 4.—See explanation under K. 5—Charged above.</i>			
Voted		1,344	..
			-1,344
<i>Col. 4.—See explanation under Charged-Column 1 above.</i>			
O. 6.—Grants-in-aid		2,500	2,500
			--
O. 7.—Treasury Establishment—			
O. 7 (1).—Pay of Establishment—			
O.	62,629	60,934	55,214
R.	-1,695		
			-5,720
<i>Col. 4.—Replacement of Government servants who reverted to Madras by those on lower rates of pay.</i>			
O. 7 (2).—Allowances—			
O.	1,000	1,267	945
R.	267		
			-322
<i>Col. 4.—Fewer transfers than anticipated.</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.			
O.—General Establishment—concl'd.			
O. 7—Treasury Establishment—concl'd.			
O. 7 (3)—Contingencies—			
O.	2,800	4,228	4,025
R.	1,428		
<i>Col. 1.—(i) Purchase of weighing machines not originally provided for and (ii) more expenditure on postage charges.</i>			
P.—Sub-Divisional Establishments—			
P. 1.—Pay of Establishment	1,15,604	1,11,446	—4,158
P. 2.—Allowances	17,400	13,632	—3,768
<i>Col. 4.—Due to the accounting of travelling allowance of officers under "O-3 Voted" above instead of under this head; also less expenditure than anticipated was incurred on travelling allowance of Government servants who reverted to Madras.</i>			
Q.—Other Establishments—			
Q. 1—Taluk Establishments—			
Q. 1 (1)—Pay of Establishment—			
O.	1,67,498	1,64,513	1,37,321
R.	—2,985		
<i>Col. 4.—Mainly due to the posting of certain Sub-Deputy Collectors as Tahsildars, etc., their pay being classified under "O. 1—Voted"; savings also occurred due to substitution of officers who reverted to Madras by those on lower pay.</i>			
Q. 1 (2)—Allowances	36,800	32,924	—3,876
<i>Col. 4.—Fewer transfers; also less honoraria than anticipated were paid to copyists and examiners.</i>			
Q. 1 (3)—Contingencies—			
O.	1,44,184	1,44,887	1,37,077
R.	703		
<i>Col. 4.—Due to non-execution of petty construction works as well as restricted expenditure on service postage.</i>			
Q. 2.—Raiyatwari Village Service—			
O.	1,77,000	1,78,114	1,76,740
R.	1,114		
Q. 3.—Proprietary Estates Village Service—			
O.	1,89,630	1,89,648	1,87,231
R.	18		

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—concl'd.			
Q.—Other Establishments—concl'd.			
Q. 4.—Process-serving establishment—			
Q. 4 (1).—Pay of Establishment—			
O.	49,000	47,495	46,285
R.	—1,505		
Q. 4 (2).—Allowances—			
O.	9,300	10,742	10,352
R.	1,442		
<i>Col. 1.</i> —Remuneration paid to Daffadars was more than anticipated.			
Q. 4 (3).—Contingencies—			
O.	3,300	3,345	3,344
R.	45		
Q. 5.—Staging Bungalows—			
Q. 5 (1).—Pay of Establishment	120	..	—120
<i>Col. 4.</i> —Provision was not required as the pay of the sweeper of staging Bungalow at Sambalpur was debited to Q. 5 (2) below.			
Q. 5 (2).—Contingencies.	1,130	1,130	..
Q. 6.—Cemetery Establishment not attached to Churches.	170	144	—26
Q. 7.—Cattle Pounds—			
O.	7,100	8,268	8,281
R.	1,168		
<i>Col. 1.</i> —Mainly for meeting the cost of unforeseen repairs to cattle pounds damaged by cyclones.			
Q. 8.—Charges on account of Land Acquisition Establishment.	2,300	1,178	—1,122
<i>Col. 4.</i> —Actual expenditure was less than anticipated.			
Q. 9.— <i>Deduct</i> —Charges recoverable	—2,300	—1,178	+1,122
<i>Col. 4.</i> —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.	5,000	5,000	..

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.			
R.—Discretionary Grants by Heads of Provinces, etc.—concl'd.			
R. 2.—At the disposal of the Hon'ble Ministers.	20,000	18,853	—1,147
<i>Col. 4.—Amount actually required was less than anticipated.</i>			
R. 3.—At the disposal of the Revenue Commissioner.	2,000	1,999	—1
R. 4.—At the disposal of the District Officers .	6,500	6,489	—11
R. 5.—At the disposal of the Sub-Divisional Officers.	1,800	1,560	—240
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.	9,893	11,239	11,238
R.	1,346		
<i>Col. 1.—Due to a later agreement arrived at with the Government of Bihar to the effect that the share payable by Orissa (pending further adjustments) would be one-fifth of the second revised estimates of the Bihar Government for 1938-39 in respect of the cost of such training.</i>			
T.—Expenditure from Rural Reconstruction Grants—			
O.	1,58,194	1,22,194	1,06,183
R.	—36,000		
<i>Cols. 1 and 4.—Progress of Rural Reconstruction Works was slower than anticipated.</i>			
Charges in England—			
Secretary of State for India—			
U.—Other items—			
U. 1.—Leave Salaries and Deputation Pay—			
<i>Charged—</i>			
R.	9,480	9,480	9,471
<i>Col. 1.—No forecast received.</i>			
V.—Loss or gain by exchange—			
<i>Charged</i>			
			53
			+53

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—			
W.—Salaries and Expenses of the High Commis- sioner's Department—			
<i>Charged—</i>			
O.	1,680	..	..
R.	-1,680	..	..
<i>Col. 1.—Charge "Votable". Provision was made accordingly in the High Commis- sioner's estimates but was included under "Charged" in the budget.</i>			
<i>Voted—</i>			
R.	4,480	4,480	4,467 —13
<i>Col. 1.—See explanation under "Charged". Excess debit due to higher share of cost of Education Department and adjustment of undercharge made in this respect in 1937-38.</i>			
Y.—Other items—			
Y. 1.—Leave Salaries and Deputation Pay—			
<i>Charged—</i>			
R.	160	160	.. —160
<i>Col. 4.—Leave salary due for a short period in February, 1939, not drawn within the year, due to late arrival of the officer.</i>			
Y. 2.—Sterling Overseas Pay—			
<i>Charged—</i>			
O.	26,400	24,960	24,996 +36
R.	-1,440		
Y. 3.—Stores for India—			
<i>Charged—</i>			
R.	440	440	.. —440
<i>Cols. 1 to 4.—Unforeseen expenditure on account of stores for Puri Government House. Reappropriation of Rs. 440 (£ 33) sanctioned by the High Commissioner on this account proved inadequate to cover demands. Intimation was received from the Comptroller, Orissa, after the High Commissioner's final accounts for the year had been closed that the expenditure had been re-adjusted under certain sub-heads in the Indian section of the accounts (Sub-heads C.2 (1) and C. 2 (2) above).</i>			
Z.—Loss or gain by exchange—			
<i>Charged</i>			
<i>Col. 4.—Due to a misapprehension no provision was made.</i>			
<i>Voted</i>			
<i>Charged</i>			
<i>Voted</i>			
Total	23,31,613	22,31,549	-1,00,064

NOTES.

1. *Administration of the Grant.*—The net savings under the final charged appropriation and the voted grant were 6·87 and 4·29 per cent. respectively. Sub-heads I.1, L., O.1, and O.3 were mainly responsible for the savings under

GRANT No. 7—GENERAL ADMINISTRATION.

the charged heads while the bulk of the savings under the voted heads occurred under Sub-heads I.2, O.1, O.2, O.5, O.7(1), P.2, Q.1(1) to Q.1(3), R.2 and T, being partly offset by excesses under O.3 and O.4.

2. *Grants for Economic Development and improvement of Rural Areas.*—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. The Central Government also made a grant of Rs. 2,800 from the fund during the year under report for a scheme of co-operative training and education in Orissa. 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 Grant No. 7—General Administration, sub-heads B.2(3) and G. 1 under Grant No. 15—Agriculture, and sub-head D. 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".

A summarised account of the receipts and expenditure relating to the economic development and improvement of rural areas up to the end of the year 1938-39 is given below :—

Details.	To end of 1937-38.	During 1938-39.	To end of 1938-39.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Receipts.</i>			
Balance received from the Governments of Bihar and Madras.	2,74,138	250	2,74,388
Amount contributed by the Central Government .	..	2,800	2,800
Total Receipts .	2,74,138	3,050	2,77,188
<i>Expenditure.</i>			
1. Rural Water supply	95,781	36,934	1,32,715
2. Village communications	90,759	16,660	1,07,419
3. Discretionary grants by District Officers	420	..	420
4. Village Welfare Scheme	2,619	2,181	4,800
5. Cattle Breeding Operations	10,000	..	10,000
6. Non-recurring expenditure in the Khond area . . . . .	..	3,951	3,951
7. Co-operative training and education . . . . .	..	1,360	1,360
Total expenditure .	1,99,579	61,086	2,60,665
Balance on 1st April 1938 .	74,559	..	..
Do. 31st March 1939 .	16,523	..	..

GRANT No. 7—GENERAL ADMINISTRATION.

Out of the sum of Rs. 2,60,665 spent upto the end of 1938-39 detailed accounts for Rs. 2,46,733 have been received. This amount was duly spent on the objects for which the grants were made.

Detailed accounts for the balance of Rs. 13,932 are awaited from the Sub-Divisional Officers.

Expenditure incurred on various schemes of rural development to the extent of Rs. 52,589 against the provision under sub-head T. in Grant No. 7—General Administration will be adjusted against the Deposit Account of the grant in 1939-40.

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 + Having—
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—			
<i>Charged—</i>			
O.	1,50,000	1,43,730	1,40,000
R.	-1,270			-8,730
<i>Col. 4.—</i> The expenditure represents the sum actually paid pending final decision regarding the exact amount payable.			
B.—Law Officers—			
B.-1—Legal Remembrancer and High Court Pleaders—			
B.-1 (1)—Pay of Officers—			
<i>Charged</i>	6,000	6,000	..
Voted	2,400	2,400	..
B.-1 (2)—Pay of Establishment .	1,128	1,108	-20
B.-1 (3)—Allowances—			
<i>Charged—</i>			
O.	1,000	1,270	1,267
R.	270			-3
Voted	3,480	2,382	-1,098
<i>Col. 4.—</i> Mainly due to decrease in the number of cases.			
B.-1(4)—Contingencies	2,800	2,784	-16
B.-2—Mufassal Establishment—			
B.-2 (1)—Pay of Establishment .	6,084	5,876	-208

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—contd.			
B.—Law officers—concl.			
B. 2.—Mufassal Establishment—concl.			
B.2 (2).—Allowances—			
O.	19,000	17,660	15,942
R.	-1,340		
<i>Col. 4.—Due to decrease in the number of Sessions cases.</i>			
B.2(3).—Contingencies		70	141
<i>Col. 4.—Due to an unforeseen adjustment after the close of the financial year.</i>			
C.—Civil and Sessions Courts—			
C. 1.—Pay of officers—			
<i>Charged</i>		61,125	42,125
<i>Col. 4.—One of the posts of District and Sessions Judges was being held temporarily by an officer whose pay was voted.</i>			
Voted		1,43,868	1,42,733
C. 2.—Pay of establishment—			
O.	1,23,016	1,17,766	1,15,973
R.	-5,250		
C. 3.—Copyists' Establishments—Pay of estab- lishment—			
O.	4,200	4,450	4,434
R.	250		
C. 4.—Allowances—			
<i>Charged—</i>			
O.	1,472	2,472	2,394
R.	1,000		
<i>Voted—</i>			
O.	24,809	23,809	22,811
R.	-1,000		
C. 5.—Contingencies—			
O.	23,370	21,870	21,192
R.	-1,500		

GRANT No. 8—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excesses + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
27.—ADMINISTRATION OF JUSTICE—contd.			
C.—Civil and Sessions Courts—concl'd.			
C. 6.—Process-serving establishment—			
C. 6 (1).—Pay of Establishment—			
O.	69,646	66,046	64,498
R.	-3,600			-1,548
C. 6 (2).—Allowances	350	381	+31
<i>Col. 4.</i> —Due to an unforeseen adjustment after the close of the financial year.			
C. 6(3).—Contingencies	50	10	-40
D.—Criminal Courts—			
D. 1.—General Establishment—			
D. 1 (1).—Establishment—			
O.	30,730	26,845	29,293
R.	-3,885			+2,448
<i>Col. 1.</i> —Certain posts remained unfilled; also the original estimates were high.			
<i>Col. 4.</i> —There was an unforeseen payment of Rs. 1,888 to Madras in March 1939 on account of leave salary and pension contributions of two stationary sub-magistrates and transit pay of one of them who reverted to Madras.			
D. 1 (2).—Allowances—			
O.	2,100	1,858	1,662
R.	-242			-196
D. 1 (3).—Contingencies—			
O.	29,942	30,800	31,691
R.	858			+891
<i>Col. 4.</i> —Certain adjustments made in March 1939 were not anticipated.			
D. 1 (4).—Compensation—			
O.	4,600	4,869	4,863
R.	269			-6
D. 2.—Revision of Chaukidari Panchayats	104	73	-31

GRANT No. 8—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
27.—ADMINISTRATION OF JUSTICE—concl'd.			
E.—Charges in England—			
E. 1.—Secretary of State—			
E. 1 (1).—Law Charges—			
R.	15,440	15,440	18,754 +3,314
<i>Col. 4.</i> —Cost of a Privy Council Appeal unforeseen when Budget was framed.			
E. 2.— High Commissioner for India—			
E. 2 (1).—Sterling Overseas Pay—			
<i>Charged</i>		4,800	4,588 —212
F.— Loss or gain by exchange—			
<i>Charged</i>			27 +27
<i>Col. 4.</i> —The controlling officer has stated that in the absence of any data no provision was made.			
Voted			92 +92
<i>Col. 4.</i> —Same as under “Charged” above.			
Total	{ <i>Charged</i>	2,24,397	1,96,401 —27,996
	{ <i>Voted</i>	4,91,747	4,89,093 —2,654

NOTE.

Administration of the Grant.—The net saving under the charged heads was 12.47 per cent., the bulk of which occurred under the sub-heads A. 1 and C. 1. In the voted section the net saving was inappreciable.

GRANT No. 9—JAILS AND CONVICT SETTLEMENTS.

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.

Correction to the Appropriation Accounts of the Government of Orissa for 1938-39 and the Audit Report, 1939.

Page 70—Grant No. 9—Jails and Convict Settlements—

Head "A1 (1)—Pay of Officers—Voted".

In the first sentence of the explanation for column 4, read "Charged above" for the words "A1. above".

RANCHI;
The 11th January 1940.

P. M. JOSEPH,
Comptroller
Orissa.

drawing lower rates of pay, ———
rates of pay.

Dietary charges.—

A 3.—District and Special Jails—

A. 3 (1).—Rations—

O.	42,500	} 32,940	20,647	—12,293
R.	—9,560			

Cols. 1 and 4.—Provision was made for the purchase of dietary articles in bulk for twelve months from January 1939. The system of bulk purchases was, however, not introduced.

A. 3 (2)—Contingencies—

O.	1,000	} 1,080	1,015	—65
R.	80			

A. 4.—Subsidiary Jails—

A. 4 (1).—Rations.

33,000 24,764 —8,236

Col. 4.—Same as under A. 3 (1) above.

A. 4 (2).—Contingencies—

O.	500	} 720	589	—131
R.	220			

GRANT No. 9—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
—	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS—contd.			
A.—Jails—contd.			
Hospital charges.			
A. 5.—District and Special Jails—			
O.	5,400	6,216	5,939
R.	816			—277
A. 6.—Subsidiary Jails.	1,800	1,512	—288
Clothing and bedding of prisoners—			
A. 7.—District and Special Jails—			
O.	7,500	8,850	8,405
R.	1,350			—445
<i>Col. 1.</i> —Provision augmented for the purchase of Khaddar Durries, which are costlier, and also for the supply to prisoners of kurtas, etc.			
A. 8.—Subsidiary Jails—			
O.	3,000	3,200	2,562
R.	200			—638
<i>Col. 4.</i> —Khaddar Durries, etc., to the extent required, were not supplied.			
Allowances.			
A. 9.—District and Special Jails.			
A. 9 (1)—Travelling Allowance—			
O.	1,600	2,170	2,196
R.	570			+26
A. 9 (2)—Other Allowances.			
		270	298
			+28
<i>Col. 4.</i> —Chiefly due to payment of lodging allowance to a Sub-Assistant Surgeon of the jail cadre, deputed for post graduate training. No steps were taken to cover the excess by reappropriation under the impression that certain expected savings in Angul compensatory allowance would materialise.			
A. 10.—Subsidiary Jails—			
A. 10 (1)—Travelling Allowance—			
O.	1,200	1,550	1,460
R.	350			—90
A. 10 (2)—Other Allowances			
		1,100	1,021
			—79

GRANT No. 9—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving--
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS—contd.			
A.—Jails—contd.			
Sanitation charges.			
A. 11.—District and Special Jails—			
O.	1,700	1,733	1,678
R.	33			-55
A. 12.—Subsidiary Jails—			
O.	1,900	2,150	2,200
R.	250			+50
Charges for moving prisoners.			
A. 13.—District and Special Jails	5,000	3,517	-1,483
<i>Col. 4.—Fewer prisoners were transferred.</i>			
A. 14.—Subsidiary Jails	4,500	3,529	-971
<i>Col. 4.—Same as under A. 13 above—</i>			
Contingencies.			
A. 15.—District and Special Jails	17,000	16,822	-178
A. 16.—Subsidiary Jails	9,000	9,004	+4
Live Stock, Tools and Plant.			
A. 17.—District and Special Jails—			
O.	2,000	4,173	4,031
R.	2,173			-142
<i>Col. 1.—Due to the purchase of brass and aluminium utensils and blankets for prisoners and purchase of bullocks, "Hariana" breed of cows and boilers for the jails.</i>			
A. 18.—Subsidiary Jails—			
O.	1,000	1,500	1,524
R.	500			+24
A. 19.—Charges for Police Custody—			
O.	3,115	3,265	3,275
R.	150			+10

GRANT No. 9—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS—concl'd.			
A.—Jails—concl'd.			
A. 20.—Charges payable to other Govern- ments—			
O.	7,000	6,668	5,808
R.	—332			—860
<i>Col. 4.</i> —Owing to transfer of some Orissa prisoners from Madras and Bihar jails to Orissa jails.			
A. 21.—Charges on account of persons detained under Special Acts—			
O.	50	232	231
R.	182			—1
B.—Jail Manufactures—			
B. 1.—Establishment—			
O.	672	1,040	1,087
R.	368			+47
B. 2.—Allowances—			
R.	50	50	16
B. 3.—District and Special Jails—			
Contingencies—			
O.	13,600	16,200	9,529
R.	2,600			—6,671
<i>Col. 1.</i> —Provision augmented for the purchase of materials with a view to manufacture uniforms for warders and for the Excise Department.			
<i>Col. 4.</i> —Loss purchase of materials than provided for.			
B. 4.—Subsidiary Jails—			
Contingencies		3,050	40
<i>Col. 4.</i> —Manufacture of mustard oil was discontinued.			
Total	{ Charged	2,300	1,600
	{ Voted	2,81,771	2,41,181
			—700
			—40,590

NOTES.

1. *Administration of the Grant.*—The net saving under the voted heads was 14·4 per cent. The bulk of the savings occurred under sub-heads A.1 (2), A.2 (2), A.3 (1), A.4 (1), A.13, B.3 and B.4.

2. Under A.1 (2) a supplementary demand for Rs. 30 for the conversion of a Deputy Jailor's post into that of a Jailor was submitted and assented to by the Assembly. As the extra expenditure was expected to be met from savings within the grant the net supplementary demand was *nil*.

GRANT No. 10—POLICE.

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.
29.—POLICE.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	29,875	30,275	30,238
R.	400		
A. 2.—Pay of Establishment—			
O.	19,310	18,610	17,860
R.	—700		
A. 3.—Allowances—			
<i>Charged—</i>			
O.	3,000	2,600	2,152
R.	—400		
Voted		1,725	1,316
<i>Col. 4.—Fewer tours (Rs. 279); also less expenditure due to introduction of Orissa Travelling Allowance Rules (Rs. 130).</i>			
A. 4.—Contingencies		5,945	5,862
B.—District Executive Force—			
District Police.			
B. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,39,370	1,37,820	87,312
R.	—1,550		
<i>Col. 4.—(i) Certain voted officers officiated as Superintendents of Police (Rs. 11,200); (ii) change of incumbents (Rs. 14,738) and (iii) accounting of pension contributions payable to Bihar in respect of joint cadre officers under "55—Superannuation Allowances and Pensions" instead of under the departmental major heads (Rs. 24,570).</i>			
Voted—			
O.	20,500	40,500	40,215
R.	20,000		
<i>Col. 1.—See explanation (i) under "Charged" above.</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—concl'd.			
District Police—concl'd.			
B. 2.—Police Force—			
B. 2 (1).—Executive Subordinates—			
O.	4,52,434	4,47,434	4,41,039
R.	—5,000			—6,305
B. 2 (2).—Constabulary—			
O.	8,00,000	7,95,000	7,88,439
R.	—5,000			—6,561
B. 3.—Clerical establishment	70,506	65,890	—4,616
<i>Col. 4.</i> —(i) Replacement of Government servants who reverted to Madras by those on lower rates of pay (Rs. 2,283) and (ii) non-adjustment during the year of leave and pension contributions payable to Madras (Rs. 2,303).			
B. 4.—Allowances—			
<i>Charged—</i>			
O.	22,792	22,392	18,664
R.	—400			—3,728
<i>Col. 4.</i> —Less expenditure due to (i) the change of incumbents (Rs. 1,732) and (ii) the introduction of Orissa Travelling Allowance Rules (Rs. 1,996).			
<i>Voted—</i>			
O.	2,49,980	2,47,980	2,47,795
R.	—2,000			—185
B. 5.—Contingencies—			
O.	2,08,645	2,07,945	2,00,272
R.	—700			—7,673
<i>Col. 4.</i> —Certain anticipated book-debits were not adjusted during the year.			
B. 6.—Hospital Charges—			
B. 6 (1).—Pay of Establishment	8,630	7,772	—858
B. 6 (2).—Allowances	900	52	—848
<i>Col. 4.</i> —No contribution for treatment of police patients was required to be paid.			
B. 6 (3).—Contingencies—			
O.	7,520	8,220	7,680
R.	700			—540
B. 7.— <i>Deduct</i> —Recoveries on account of cost of Police guards supplied to Railways and other Governments and to the Irrigation Department			
	—1,001	—2,840	—1,839
<i>Col. 4.</i> —Guards were supplied for the residence of the Political Agent, Sambalpur, the recovery on account of which was not anticipated.			

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.			
C.—Police Training Schools—			
C. 1.—Constables' Training School at Angul—			
C. 1 (1).—Pay of Officers—			
O.	360	540	538
R.	180		
C. 1 (2).—Pay of Establishment—			
O.	19,284	19,104	18,911
R.	—180		
C. 1 (3).—Allowances		3,152	2,960
C. 1 (4).—Contingencies		2,850	2,555
C. 2.—Contribution to other Governments—			
C. 2 (1).—For training of Assistant Superin- tendents of Police—			
O.	8,000	6,478	6,478
R.	—1,522		
<i>Col. 1.</i> —Actual amount debited by Bihar was less than anticipated.			
C. 2 (2).—For training of other Police Offi- cers—			
O.	25,300	35,992	35,992
R.	10,692		
<i>Col. 1.</i> —Provision augmented to meet the payment of arrear contributions to Bihar for the years 1936-37 and 1937-38.			
C. 2 (3).—For training of Police consta- bles—			
R.	3,416	3,416	3,416
<i>Col. 1.</i> —For payment to Bihar of a portion of the arrear contribution for the years 1936-37 and 1937-38 pending final settlement.			
D.—Village Police—			
D. 1.—Village Police—			
D. 1 (1).—Police Force		35,770	37,685
<i>Col. 4.</i> —A sum of Rs. 2,016 representing the pay of daffadars for the quarter ending 31st March 1939 was wrongly encashed at the Puri treasury during the month of March 1939 instead of after the close of the financial year.			

GRANT No. 10—POLICE.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Approp- riation.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—contd.			
D.—Village Police—concl'd.			
D. 1.—Village Police—concl'd.			
D. 1 (2).—Allowances	1,100	918	—182
D. 1 (3).—Contingencies	3,340	2,817	—523
<i>Col. 4.</i> —Uniforms could not be supplied by the Cuttack Jail for the Chaukidars in the Cuttack District before the close of the financial year.			
D. 2.—Contribution to Chaukidari Funds for pay- ment of rewards to Chaukidars—			
O.	1,000	3,000	3,000
R.	2,000		
<i>Col. 1.</i> —Due to unanticipated extra grants to the Chaukidari Reward Funds of the Districts of Cuttack and Puri, the original provision proving inadequate.			
E.—Railway Police—			
E. 1.—Bengal Nagpur Railway Police—			
E. 1 (1).—Pay of Officers—			
Charged	12,525	12,605	+80
Voted—			
O.	4,320	2,320	1,833
R.	—2,000		
<i>Cols. 1 and 4.</i> —The post of the Deputy Superintendent of Police remained unfilled for some time while the officer who held that appointment during the remainder of the year drew less pay than anticipated.			
E. 1 (2).—Police Force—			
O.	97,811	91,811	91,506
R.	—6,000		
E. 1 (3).—Clerical establishment—			
O.	7,100	7,000	6,620
R.	—100		
E. 1 (4).—Allowances—			
Charged—			
O.	900	1,300	1,170
R.	400		

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.—Railway Police—concl'd.			
E. 1.—Bengal Nagpur Railway Police—concl'd.			
E. 1 (4).—Allowances—concl'd.			
Voted—			
O.	12,070	12,170	11,842
R.	100		
E. 1 (5).—Contingencies	27,925	26,435	—1,490
<i>Col. 4.</i> —Provision for the payment of rent of a building to the Railway was not utilised.			
E. 2.—Deduct—Recoveries—			
E. 2 (1).—From the Government of Bengal	—33,434	—23,990	+9,444
<i>Col. 4.</i> —Payment at a lower percentage than provided for.			
E. 2 (2).—From the Government of Bihar	—45,614	—33,224	+12,390
<i>Col. 4.</i> —As explained under E. 2 (1) above.			
E. 3.—Establishment, etc., charges payable—			
E. 3 (1).—To Madras—			
O.	14,000	..	..
R.	—14,000		
<i>Col. 1.</i> —Payment of contribution to Madras was not required as the policing of the Raipur-Vizianagram line was taken over by Orissa.			
E. 3 (2).—To Central Provinces and Berar—			
O.	6,866	7,280	7,280
R.	414		
F.—Criminal Investigation Department—			
F. 1.—Pay of Officers—			
Charged—			
O.	12,800	14,250	14,248
R.	1,450		
<i>Col. 1.</i> —Changes in personnel.			
Voted	4,980	4,882	—98
F. 2.—Police Force	38,330	38,056	—274
F. 3.—Clerical establishment	9,260	9,245	—15

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.—Criminal Investigation Department—concl'd.			
F. 4.—Allowances—			
Charged—			
O.	400	500	499
R.	100		
Voted	9,872	9,889	+17
F. 5.—Contingencies—			
O.	9,250	8,550	8,063
R.	—700		
G.—Transfers to the General Police Fund—			
G. 1.—General Police Fund—			
R.	1,400	1,400	503
Col. 1.—Due to there being no original provision.			
Col. 4.—Actual amount transferred was less than anticipated.			
H.—Works—			
H. 1.—Original works—			
O.	3,000	..	..
R.	—3,000	..	..
Col. 1.—Provision withdrawn as no project was undertaken during the year.			
I.—Miscellaneous—			
I. 1.—Allowances for Indian Police Medal			
	150	110	—40
I. 2.—Allowances for the King's Police Medal or Bar			
	660	660	..
I. 3.—Miscellaneous—			
O.	4,000	6,000	4,447
R.	2,000		
Col. 1.—To meet the charges for a pilot engine as the original provision proved inadequate.			
Col. 4.—Anticipated debits were not raised in full by the Railway.			

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.			
J.—Charges in England—			
High Commissioner for India—			
J. 1—Sterling overseas pay—			
Charged	23,520	19,369	—4,151
<i>Col. 4.—See paragraph 2 of the notes. A saving of Rs. 3,760 (£282) was offered for surrender.</i>			
K.—Loss or gain by Exchange—			
Charged		111	+111
<i>Col. 4.—Provision could not be made in the absence of any data.</i>			
Total			
{ Charged	2,45,182	1,86,368	—58,814
{ Voted	21,15,796	21,00,779	—15,017

NOTES.

- Administration of the Grant.*—The net saving under the charged appropriation was 23·98 per cent. Sub-heads B. 1, B. 4 and J. 1 mainly contributed to the saving. The net saving on the voted grant was inappreciable.
- Sub-head J. 1.*—Budget provision was fixed by Government. Modifications of these allotments based on the progress expenditure and on the revised forecast for the year furnished by Government in the October, 1938, 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. 11.—SCIENTIFIC DEPARTMENTS.

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.—Grants-in-aid and Donations to Scientific Societies and Institutes—			
Voted	500	..	—500
<i>Col. 4.—Provision made for payment of a grant to the Orissa Academy was not utilised.</i>			
B.—Museums—			
B. 1.—Pay of Establishment	504	433	—71
B. 2.—Contingencies	1,056	1,050	..
Total—Voted	2,060	1,489	—571

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—				
<i>Charged—</i>				
O.	36,968	31,847	19,165	
R.	—5,121			—12,682
<i>Cols. 1 and 4.—Due to appointment of an officer whose pay was voted in place of one whose pay was charged.</i>				
<i>Voted—</i>				
O.	1,97,420	1,95,100	1,93,791	
R.	—2,320			—1,309
B. 2.—Pay of Establishment—				
O.	21,800	22,078	22,078	
R.	278			..
B. 3.—Allowances—				
<i>Charged</i>	1,600	965	—635	
<i>Col. 4.—See explanation under "B. 1.—Charged" above.</i>				
<i>Voted—</i>				
O.	4,180	4,840	4,386	
R.	660			—454
B. 4.—Contingencies—				
O.	27,575	31,192	31,232	
S.	2,500			+ 40
R.	1,117			

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.			
University—contd.			
C.—Government Professional Colleges—			
C. 1.—Pay of Officers—			
O.	6,816	7,742	7,742 ..
R.	926		
C. 2.—Pay of Establishment		1,140	1,139 —1
C. 3.—Allowances—			
O.	500	1,064	1,007 —57
R.	564		
C. 4.—Contingencies—			
O.	3,165	3,994	3,993 —1
R.	829		
C. 5.—Stipends—			
O.	1,000	1,525	1,506 —19
R.	525		
C. 6.—Contribution to other Governments for training Oriya students—			
O.	1,280	480	480 ..
R.	—800		
Secondary.			
D.—Government Secondary Schools—			
D. 1.—Secondary schools for boys—			
D. 1 (1).—Pay of Officers—			
O.	23,100	22,450	22,446 —4
R.	—650		
D. 1 (2).—Pay of Establishment—			
O.	1,26,168	1,24,046	1,23,547 —499
R.	—2,122		
D. 1 (3).—Allowances—			
O.	4,480	4,555	4,404 —151
R.	75		

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.			
D.—Government Secondary Schools—concl'd.			
D. 1.—Secondary schools for boys—concl'd.			
D. 1 (4).—Contingencies—			
O.	21,000	20,650	20,300
R.	—350			—350
D. 2.—Secondary schools for girls—			
D. 2 (1).—Pay of Officers			
	10,740	10,592	—148
D. 2 (2).—Pay of Establishment—			
O.	41,680	41,190	40,735
R.	—490			—455
D. 2 (3).—Allowances—			
O.	1,180	360	319
R.	—820			—41
D. 2 (4).—Contingencies—			
O.	18,612	20,290	20,182
R.	1,678			—108
E.— Direct grants to non-Government Secondary Schools—			
E. 1.—European and Anglo-Indian Schools—			
E. 1 (1).—Recurring—			
O.	19,495	19,282	19,232
R.	—213		
E. 1 (2).—Non-recurring—			
O.	2,000	2,528	2,524
R.	528			—4
E. 1 (3).—Provident Fund for teachers in European Schools—			
O.	175	185	185
R.	10		

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.			
E.—Direct Grants to non-Government Secondary Schools—concl'd.			
E. 2.—Indian Secondary Schools—			
E. 2 (1).—Recurring—			
O.	1,03,250	1,10,036	1,10,128
R.	6,786			+92
E. 2 (2).—Non-recurring annual grant for minor projects—			
O.	5,000	6,500	6,440
R.	1,500			—60
<i>Col. 1.</i> —Additional grant made for the construction of some class-rooms in the Baptist Mission Girls' M. E. School.			
E. 2 (3).—Non-recurring grants for specific major projects		3,249	3,249
E. 2 (4).—Provident Fund for teachers in aided schools—			
O.	2,600	7,834	7,028
R.	5,234			—806
<i>Col. 1.</i> —Larger number of teachers retired than anticipated.			
<i>Col. 4.</i> —The reappropriation based on the progress of actuals proved excessive.			
F.—Grants to Local Bodies for Secondary Educa- tion—			
O.	99,304	97,889	97,624
R.	—1,415			—265
Primary.			
G.—Government Primary Schools—			
G. 1.—Primary schools for boys—			
G. 1 (1).—Pay of Establishment—			
O.	1,16,910	1,14,620	1,09,366
R.	—2,290			—5,254
<i>Col. 4.</i> —Many teachers were granted leave without pay, their places being left unfilled.			

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.			
G.—Government Primary Schools—concl.			
G. 1.—Primary schools for boys—concl.			
G. 1 (2).—Allowances—			
O.	500	660	419
R.	160		
			—241
<i>Col. 4.</i> —Certain bills requiring pre-audit could not be cashed during the year.			
G. 1 (3).—Petty construction and repairs and contingencies—			
O.	9,750	9,850	9,765
R.	100		
			—85
G. 2.—Primary schools for girls—			
G. 2 (1).—Pay of Establishment—			
O.	850	1,474	1,470
R.	624		
			—4
G. 2 (2).—Allowances—			
O.	15	..	..
R.	—15		
			..
G. 2 (3).—Contingencies—			
R.	75	75	75
			..
H.—Direct grants to non-Government Primary Schools—			
H. 1.—European and Anglo-Indian Primary Schools—			
H. 1 (1).—Recurring—			
O.	12,871	11,766	11,766
R.	—1,105		
			..
H. 1 (2).—Non-recurring			
		250	..
			—250
<i>Col. 4.</i> —No applications for grants were received.			
H. 1 (3).—Provident Fund for teachers			
		25	..
			—25

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.			
H.—Direct grants to non-Government Primary Schools—concl'd.			
H. 2.—Indian Primary Schools—			
H. 2 (1).—School or teaching grants—			
O.	87,940	88,090	87,671
R.	150			—419
H. 2 (2).—Boarding grants	2,500	2,500	..
H. 2 (3).—Non-recurring—			
O.	100	..	..
R.	—100		
I.—Grants to Local Bodies for Primary Education—			
I. 1.—Local Bodies—			
North Orissa.			
I. 1 (1).—Recurring—			
O.	6,17,138	6,15,238	6,11,983
R.	—1,900			—3,255
I. 1 (2).—Non-recurring—			
O.	6,500	5,000	5,000
R.	—1,500		
<i>Col. 1.</i> —Provision made inadvertently in the original estimates for South Orissa was withdrawn.			
South Orissa.			
I. 1 (3).—Non-recurring—			
R.	3,200	3,200	3,130
			—70
<i>Col. 1.</i> —To meet the cost of school buildings for the pupils belonging to the scheduled castes.			
I. 1 (4).—Grants under Section 37 of the Act VIII of 1920—			
Charged		53,200	46,000
			—7,200
<i>Col. 4.</i> —Education cess actually realised in Ganjam fell short of the estimate.			

GRANT No. 12—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess or Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
I.—Grants to Local Bodies for Primary Education—concl'd.			
I. 1.—Local Bodies—concl'd.			
I. 1 (5).—Grants under Proviso to Section 37 of the Act VIII of 1920—			
Charged	69,100	69,067	—33
I. 1 (6).—Teaching—			
O. 1,23,480	1,23,631	1,23,631	..
R. 151			
I. 1 (7).—Manual training	200	200	..
I. 2.—District Educational Councils—			
I. 2 (1).—Teaching	1,69,000	1,69,000	..
I. 2 (2).—Other grants—			
O. 2,297	2,343	2,183	—160
R. 46			
I. 3.—Panchayats—			
I. 3 (1).—Teaching	220	220	..
I. 4.—Grants for encouragement of education among the Harijans—			
R. 1,550	1,550	1,550	..
<i>Col. 1.</i> —For the purchase and distribution of books and slates to the pupils belonging to the scheduled castes in all the local boards of the Province. This was not provided for originally.			
Special.			
J.—Government special schools—			
J. 1.—Reformatory school—			
J. 1 (1).—Contribution to the Government of Bihar	3,767	3,735	—32
J. 1 (2).—Other expenditure—			
O. 230	82	..	—82
R. —148			

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.			
J.—Government special schools—contd.			
J. 2.—Training Schools for masters—			
J. 2. (1).—Pay of Officers—			
O.	3,840	3,240	3,387
R.	—600			+147
J. 2 (2).—Pay of Establishment—			
O.	58,400	59,990	58,667
R.	1,590			—1,323
J. 2 (3).—Allowances—			
O.	2,550	1,751	1,469
R.	—799			—282
J. 2 (4).—Contingencies			
		8,540	8,209
J. 2 (5).—Stipends—			
O.	39,000	35,823	35,810
R.	—3,177			—513
J. 2 (6).—Contribution to Madras Government for training Oriya students			
		240	440
			+200
Col. 4.—Due to an unforeseen adjustment.			
J. 3.—Training Schools for Mistresses—			
J. 3 (1).—Pay of Establishment—			
O.	17,663	17,427	16,729
R.	—236			—698
J. 3 (2).—Allowances—			
O.	500	100	3
R.	—400			—97
J. 3 (3).—Contingencies—			
O.	4,980	6,008	5,988
R.	1,028			—20
Col. 1.—For providing an additional room and equipment in a school.			

GRANT No. 12.—EDUCATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess or Saving—
	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION—contd.			
J.—Government special schools—concl'd.			
J. 3.—Training Schools for Mistresses—concl'd.			
J. 3 (1).—Stipends—			
O.	2,800	2,758	2,718
R.	—42		
J. 4.—Other Schools—			
J. 4 (1).—Pay of Establishment	16,795	17,031	+236
J. 4 (2).—Allowances—			
O.	100	134	120
R.	34		
J. 4 (3).—Contingencies	4,202	3,958	—244
K.—Direct Grants to non-Government special schools—			
K. 1.—Recurring—			
O.	24,882	29,482	29,433
S.	4,600		
K. 2.—Non-recurring—			
O.	500	..	..
R.	—500		
L.—Direction—			
L. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	21,541	24,912	25,142
R.	3,371		
<i>Col. 1.—The original estimate did not provide for the payment of the contribution to the Government of Bihar on account of leave salaries of joint cadre officers.</i>			
Voted—			
O.	15,158	15,264	15,264
R.	106		
L. 2.—Pay of Establishment—			
O.	21,504	17,878	17,725
R.	—3,626		

Col. 1.—The strength and the scales of pay of the office establishment of the Director of Public Instruction were not fixed at the time of framing the original estimates.

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.			
L.—Direction—conold.			
L-3.—Allowances—			
Charged—			
O.	3,286	5,036	4,699
R.	1,750			—337
Col. 1.—Addition made for meeting the travelling allowance of the Director of Public Instruction for attending meetings of the Syndicate of the Patna University, not provided for in the original estimates.			
Voted—			
O.	2,500	2,069	1,945
R.	—431			—124
L-4.—Contingencies		3,755	3,755
M.—Inspection—			
M.-1.—European and Anglo-Indian Education—			
M.-1. (1)—Contribution to the Government of Bihar in connection with the Inter-Provincial Board of European Education			
		203	200
M.-1. (2)—Allowances—			
O.	275	148	133
R.	—127			—15
M.-2.—Indian Education—			
M.-2. (1)—Pay of Officers—			
O.	32,996	31,750	31,631
R.	—1,246			—119
M.-2. (2)—Pay of Establishment—			
O.	1,53,835	1,45,904	1,44,217
R.	—7,931			—1,687
M.-2. (3)—Allowances—			
O.	38,080	38,160	37,817
R.	80			—343
M.-2. (4)—Contingencies			
		15,305	15,039
M.-3.—District School Committee		574	550
			—24

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.			
M.—Inspection—concl'd.			
M.-4.—Board of Basic Education—			
M.-4. (1).—Pay of Establishment—			
S.	200	200	196 —4
M.-4. (2).—Allowances—			
R.	20	20	20 ..
M.-4. (3).—Contingencies—			
S.	680	680	610 —70
N.—Scholarships—			
N-1.—European and Anglo-Indian Education—			
N-1. (1).—In Arts Colleges—			
O.	240	164	163 —1
R.	—76		
N-1. (2).—In Professional Colleges—			
O.	240	..	..
R.	—240		
N-1. (3).—In Secondary Schools—			
O.	2,400	1,388	1,388 ..
R.	—1,012		
<i>Col. 1.—Due to restriction of expenditure.</i>			
N-1. (4).—In Primary Schools—			
O.	312	146	146 ..
R.	—166		
N-1. (5).—In Special Schools—			
R.	180	180	180 ..
N-2.—Indian Education—			
N-2. (1).—In Arts Colleges			
		13,851	11,549 —2,302
<i>Col. 4.—Due to casualties amongst scholarship holders.</i>			
N-2. (2).—In Professional Colleges—			
R.	480	480	480 ..

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.			
N.—Scholarships—concl'd.			
N. 2.—Indian Education—contd.			
N. 2 (3).—In Secondary Schools—			
O.	21,521	19,981	18,774
R.	-1,540		
Col. 4.—See explanation under N. 2 (1) above.			
N. 2 (4).—In Primary Schools—			
O.	7,186	5,126	4,764
R.	-2,060		
Col. 4.—Provision for the encouragement of Harijan education was subsequently transferred to other sub-heads.			
N. 2 (5).—In Special Schools—			
O.	348	234	214
R.	-114		
N. 2 (6).—Deduct—Probable savings			
		-3,500	+3,500
Col. 4.—Anticipated savings fully materialised.			
O.—Miscellaneous—			
O. 1.—School Examination Board, etc.—			
O. 1 (1).—Allowances—			
O.	800	589	479
R.	-211		
O. 1 (2).—Contingencies—			
O.	300	445	445
R.	145		
O. 1 (3).—Fees to selected members of the Text Book Committee—			
O.	300	772	736
R.	472		
O. 1 (4).—Fees to Expert Reviewers of Text Books.			
		800	798
			-2

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.			
O.—Miscellaneous—contd.			
O. 2.—Sanskrit Association—			
O. 2 (1).—Allowances—			
O. 550	900	899	—1
R. 350			
O. 3.—Miscellaneous—			
O. 3 (1).—Grants for encouragement of literature.	11,200	6,989	—4,211
<i>Col. 4.—Fewer original and useful manuscripts collected than anticipated.</i>			
O. 3 (2).—Remuneration to Examiners—			
O. 6,950	6,150	6,084	—66
R. —800			
O. 3 (3).—Other Examination charges—			
O. 2,600	3,685	3,684	—1
R. 1,085			
<i>Col. 1.—Increase in the number of question papers according to the revised syllabus ; also the Sanskrit Examination was held for a second time during the year.</i>			
O. 3 (4).—Grant to the Kalinga Gymnasium.	1,500	1,500	..
O. 3 (5).—Direct grants for Harijan education—Recurring—			
R. 1,100	1,100	900	—200
<i>Col. 1.—For payment of grants-in-aid for the maintenance of the Harijan Hostels at Cuttack and Sambalpur.</i>			
O. 3 (6).—Grants to Harijan Sevak Sangha—			
Recurring—R. 1,400	1,400	1,600	+200
<i>Col. 1.—For payment of stipends to the students belonging to the scheduled castes and for purchasing and distributing books to them.</i>			
Non-recurring—R. 2,000	2,000	2,000	..
<i>Col. 1.—Grant made for the Harijan Hostel building at Cuttack not provided for in the original estimates.</i>			
O. 3 (7).—Contribution to the Government of Bihar for the Madrasa Examination Board.			
	200	200	..

GRANT No. 12—EDUCATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Savings—
1	2	3	4
	Rs.	Rs.	Rs.
37.—Education—contd.			
O.—Miscellaneous—concl'd.			
O. 3 (8).—Miscellaneous Charges—			
O.	500		
R.	1,198	1,698	1,696
			—2
<i>Col. 1.</i> —For payment of a grant to the subscription fund in a Government High School for the benefit of its hostel and payment to lecturers in agriculture appointed for training teachers.			
O. 3 (9).—Remuneration to reviewers of books published in the Province		100	100
O. 3 (10).—Allowances to Medical Officers for attending hostels and educational institutions		4,900	4,583
			—317
O. 3 (11).—Grants for Zenana Education—			
O.	1,272		
R.	—501	771	769
			—2
O. 3 (12).—Grants to Local Bodies for Public Libraries—			
R.	650	650	650
O. 3 (13).—Other grants—			
O.	3,000		
R.	—355	2,645	2,440
			—205
O. 4.—Committees and Conferences—			
O. 4 (1).—Allowances—			
R.	1,400	1,400	1,006
			—394
<i>Col. 1.</i> —To provide for the travelling allowance of non-official members of Orissa University and other Educational Committees.			
<i>Col. 4.</i> —Fewer meetings of the Primary Syllabus Committee and Board of Basic Education than anticipated.			
O. 4 (2).—Contingencies—			
R.	116	116	111
			—5
P.—Works—			
O.	9,000		
S.	3,800	11,503	8,883
R.	—1,292		—2,625

Col. 1.—The recoveries made from the Public Works Department for electric current supplied to the Legislative Assembly were adjusted as reduction of expenditure under this sub-head.

Col. 4.—No accurate estimate of the recoveries could be made.

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.—Charges in England—				
Q. 1.—High Commissioner for India—				
Q. 1 (1).—Leave-salaries—				
O.	4,320	7,840	7,822	
R.	3,520			
<p>Col. 1.—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, 1938, 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.</p>				
Q. 1 (2).—Sterling Overseas pay—				
Charged	1,080		—1,080	
Col. 4.—No officer in payment. Full provision offered for surrender.				
R.—Loss or gain by Exchange		44	+44	
Col. 4.—No provision was made in the absence of data.				
TOTAL	{ Charged	1,86,775	1,65,038	—21,737
	{ Voted	24,75,299	24,46,643	—28,656

NOTES.

1. *Administration of the Grant*:—The net savings under charged and voted heads were 11.63 and 1.15 per cent. respectively. The bulk of the savings in the charged section occurred under the sub-heads B.1 and I.1 (4) and that in the voted section under the sub-heads G.1 (1), I.1 (1), N.2 (1), O.3 (1) and P.

2. Supplementary demands in respect of expenditure on new schemes under sub-heads C1, C4, G1 (3), H2 (1), I4, O3 (5), O3 (6) and O4 were submitted and assented to by the Assembly. But as the necessary funds were expected to be available from savings under other heads in the Education Budget the net supplementary demand actually voted in each of the above cases was *nil*.

GRANT No. 13.—MEDICAL.

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.
38.—MEDICAL.			
A.—Medical Establishment—			
A. —Superintendence—			
A. 1. (1)—Pay of Officers—			
<i>Charged</i>	35,113	32,995	—2,118
<i>Col. 4.</i> —Due to the accounting of the pension contribution payable to Bihar for the Director of Health and Inspector-General of Prisons, Orissa, under "55.—Superannuation Allowances and Pensions" instead of under this head.			
Voted—			
O.	6,480	5,420	5,167
R.	—1,060		
<i>Col. 1.</i> —Late appointment of the Provincial Leprosy Officer; also due to payment of compensatory allowances to him instead of special pay as provided for.			
A. 1. (2)—Pay of Establishment—			
O.	24,340	25,200	24,607
R.	860		
A. 1. (3)—Allowances—			
<i>Charged</i>	3,000	2,879	—121
Voted—			
O.	1,400	1,955	1,841
R.	555		
A. 1. (4)—Contingencies	5,000	4,611	—389
A. 2—District Medical Officers—			
A. 2. (1)—Pay of Officers—			
<i>Charged—</i>			
O.	30,061	28,781	18,957
R.	—1,280		

Cols. 1 and 4.—The pension contributions payable to Bihar in respect of the joint cadre officers were debited to "55.—Superannuation allowances and pensions" instead of under this head; also due to the posting of an I. M. S. Officer as Civil Surgeon, Ganjam, late in the year.

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. (1)—Pay of Officers—

Voted—

O.	63,350	} 61,720	57,188	-4,532
R.	-1,630			

Cols. 1 and 4.—Due to (i) replacement of Government servants who reverted to Madras by those on lower rates of pay (Rs. 950), (ii) less expenditure than anticipated on account of leave salaries of Civil Surgeons belonging to the Provincial Service (Rs. 3,940), and (iii) transfer of certain officers on higher pay to mufassal hospitals and dispensaries (Rs. 1,272).

A. 2. (2)—Pay of Establishment—

O.	13,788	} 13,198	12,647	-551
R.	-590			

A. 2. (3)—Allowances—

Charged—

O.	3,288	} 3,768	3,762	-6
R.	480			

Voted—

O.	6,600	} 6,850	6,803	-47
R.	250			

A. 2. (4)—Contingencies—

O.	4,500	} 5,090	5,112	+22
R.	590			

A. 3.—Reserve Medical Subordinates—

A. 3. (1)—Pay of Officers—

O.	10,000	} 8,820	8,492	-328
R.	-1,180			

Col. 1.—Certain vacancies in the cadre of Assistant Surgeons remained unfilled for part of the year.

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—concl'd.			
A. 3.—Reserve Medical Subordinates—concl'd.			
A. 3. (2)—Pay of Establishment—			
O.	18,000	16,300	16,138
R.	—1,700		
A. 3. (3)—Allowances	4,000	3,811	—189
A. 3. (4)—Training of Officers—			
O.	2,480	1,925	1,870
R.	—555		
B.—Hospitals and Dispensaries—			
B. 1.—Mufassal Hospitals and Dispensaries—			
B. 1. (1)—Pay of Officers—			
O.	24,810	29,560	27,773
S.	2,450		
R.	2,300		
<i>Col. 4.—Leave salary and pension contributions in respect of officers reverting to Madras were not paid during the year.</i>			
B. 1. (2).—Pay of Establishment—			
O.	1,42,435	1,46,775	1,31,075
S.	4,340		
<i>Col. 4.—A part of the saving was due to the replacement of Government servants who reverted to Madras by those on lower rates of pay.</i>			
B. 1. (3).—Allowances—			
O.	16,610	20,206	17,696
S.	2,596		
R.	1,000		
<i>Col. 4.—Expenditure on travelling allowance of Government servants who reverted to Madras was less than anticipated.</i>			

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— <i>contd.</i>			
B.1 (4).—Contingencies—			
O.	1,19,039	1,27,085	1,25,931
S.	1,046		
R.	7,000		
			-1,154
B.1 (5).— <i>Deduct</i> —Establishment charges re- coverable from the Central Government		-1,432	-1,432
			..
B. 2.—Grants to Hospitals and Dispensaries—			
B.2 (1).—Recurring grants to District Boards for medical relief including maintenance grants in South Orissa			
	95,050	95,223	+173
B.2 (2).—Grants for equipment—			
O.	800	1,125	1,125
R.	325		
			..
B.2 (3).—Grants to ordinary hospitals—			
O.	1,965	5,381	5,026
S.	2,816		
R.	600		
			-355
B.2 (4).—Grants to hospitals in Government Estates	120	120	..
B.2 (5).—Grants to leper asylums—			
O.	14,000	15,705	15,699
R.	1,705		
			-6
<i>Col. 1.</i> —For payment of certain additional grants to the Cuttack Leper Asylum.			
B.2 (6).—Grants to private institutions—			
O.	3,250	6,950	6,950
R.	3,700		
			..
<i>Col. 1.</i> —For payment of unanticipated grants to a private hospital which took over the medical work of a Government dispensary.			

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. 2.—Grants to Hospitals and Dispensaries— <i>concl'd.</i>			
B.2. (7).—Grants for the treatment of venereal diseases	1,200	1,190	—10
B.2. (8).—Grants to Local Bodies for construction of dispensaries	1,028	1,027	—1
B.2. (9).—Grants to Local Bodies for treatment of lepers	2,700	2,700	..
B.2. (10).—Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries—			
O. 9,900	7,695	5,121	—2,574
R. —2,205			

Cols. 1 and 4.—The opening of 10 new subsidised rural dispensaries which was contemplated did not take place.

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. 19,058	18,448	15,076	—3,372
R. —610			

Col. 4.—Replacement of sub-assistant surgeons who reverted to Madras by new recruits on lower rates of pay.

B.3. (2).—Allowances—

O. 1,200	1,190	640	—550
R. —10			

Col. 4.—Fewer transfers; also non-payment during the year of transfer travelling allowance of the Government servants who reverted to Madras.

GRANT No. 13.—MEDICAL

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL—contd.			
B.—Hospitals and Dispensaries—concl'd.			
Other Institutions—			
B. 3. (3).—Pay of Establishment—			
O.	1,500	2,170	2,085
R.	610		
B. 3. (4).—Allowances—			
O.	50	60	57
R.	10		
Itki Sanatorium—			
B. 3. (5).—Contribution payable to the Government of Bihar		1,000	..
			—1,000
<i>Col. 4.</i> —No payment was made on this account during the year as the Government of Bihar had not supplied the details of their claims.			
C.—Grants for medical purposes—			
O.	7,425	14,180	13,329
S.	8,580		
R.	—1,825		
<i>Col. 1.</i> —Due to less expenditure on travelling allowance of Orissa Members of the Indian Medical Council than anticipated; also the provision for the grant to the Nurses' Registration Council was not required as the Council was not started during the year.			
D.—Medical Colleges and Schools—			
D. 1.—Medical College—			
D. 1. (1).—Scholarships		2,660	2,197
			—463
D. 1. (2).—Contribution payable to the Bihar Government for the Prince of Wales Medi- cal College, Patna—			
O.	51,261	53,791	53,791
R.	2,530		
D. 2.—Medical Schools—			
D. 2. (1).—Pay of Officers—			
Charged		2,400	2,400
			..

GRANT No. 13.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appropria- tion.	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. (1).—Pay of Officers—			
Voted—			
O.	31,606	27,406	27,476
R.	—4,200			+ 70
<i>Col. 4.</i> —Provision reduced due to the posting of junior officers on lower rates of pay.			
D. 2. (2).—Pay of Establishment—			
O.	12,107	11,427	10,988
R.	—680			—439
D. 2. (3).—Allowances—			
O.	1,400	1,550	1,338
R.	150			—212
D. 2. (4).—Contingencies			
D. 2. (5).—Scholarships—			
O.	2,560	2,840	2,825
R.	280			—15
D. 2. (6).—Charges on account of professional control of Institution of Indian Medicine of this province by the Principal of the Indian Medical School, Madras			
	700		—700
<i>Col. 4.</i> —Due to inadequate information in respect of the claim made by the Government of Madras no payment was made during the year.			
E.—Mental Hospital—			
E. 1.—Charges payable to the Board of Trustees, Ranchi European Mental Hospital—			
<i>Charged</i>	6,000	4,049	—1,951
<i>Col. 4.</i> —Some patients were discharged earlier than expected.			
E. 2.—Contribution payable to other Governments for sharing the Indian Mental Hospital—			
O.	23,063	23,243	23,057
R.	180			—186
F.—Chemical Examiner—			
F. 1.—Fees payable to other Governments for chemical examination—			
O.	6,400		
R.	—6,400		
<i>Col. 1.</i> —Provision withdrawn due to a later arrangement to pay fees for chemical examinations one year in arrears.			

GRANT No. 18.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL—concl'd.			
G.—Charges in England—			
G. 1.—Secretary of State for India—			
G. 1. (1)—Leave salary and deputation pay—			
Charged		1,947	+1,947
<i>Col. 4.</i> —Excess due to an officer being placed on study leave. Provision for this expenditure appears in the High Commissioner's Accounts [<i>vide</i> sub-head G. 2. (1) below].			
G. 2.—High Commissioner for India—			
G. 2. (1)—Leave salary and deputation pay—			
Charged—			
O.	1,200	2,000	-2,000
R.	800		
<i>Col. 4.</i> —Payments to the officer for whom the provision was made were issued by the India Office and the debit is exhibited in the Secretary of State's appropriation account [<i>vide</i> sub-head G. 1. (1)].			
G. 2. (2)—Sterling Overseas pay—Charged	7,680	5,648	-2,032
<i>Col. 4.</i> —See paragraph 2 of the notes. A saving of Rs. 2,000 (£150) was offered for surrender.			
G. 2. (3)—Stores for India	4,600	4,708	+108
N.—Loss or gain by exchange—Charged			
<i>Col. 4.</i> —Provision was not made for want of definite data.			
Voted		25	+25
<i>Col. 4.</i> —Same as under "Charged" above.			
Total { Charged.	88,742	72,665	-16,077
{ Voted.	7,91,436	7,52,261	-39,175

NOTES.

1. *Administration of the Grant.*—The net savings under the charged appropriation and voted grant were 18.11 and 4.95 per cent. respectively. Bulk of the savings under charged appropriation occurred under the sub-heads A. 1. (1), A. 2 (1) E. 1., G. 2. (1) and G. 2. (2) while in the voted section the savings mainly accrued under sub-heads A. 2. (1), B. 1. (1) to B. 1. (3), B. 2. (10), B. 3. (1) and B. 3. (5).

2. Sub-head G. 2. (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, 1938, 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. 14.—PUBLIC HEALTH.

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.
39.—PUBLIC HEALTH.			
A.—Public Health Establishment—			
A. 1.—Superintendence—			
A. 1. (1)—Pay of Officers—			
R.	944	944	944 ..
A. 1. (2)—Allowances—			
R.	364	364	366 +2
A. 1. (3)—Contingencies—			
R.	200	200	194 —6
A. 1. (4)—Lump provision for the Assistant Director of Public Health and his staff—			
O.	10,000	8,492	..
R.	—1,508			—8,492
<i>Col. 1.</i> —Transferred to the sub-heads A. 1. (1), A. 1. (2) and A. 1. (3) above.			
<i>Col. 4.</i> —The Assistant Director of Public Health was appointed late in the year.			
A. 2.—Engineering Branch—			
A. 2. (1)—Pay of Establishment—			
O.	10,954	11,146	11,092
R.	192			—54
A. 2. (2)—Allowances—			
O.	600	700	616
R.	100			—84
A. 2. (3)—Contingencies			
		600	593 —7
A. 2. (4)— <i>Add</i> —Establishment charges pay- able to Public Works Department for execu- tion of Public Health Works.			
		6,390	4,751 —1,639
<i>Col. 4.</i> —Due to smaller expenditure on original and repair works (<i>vide</i> sub-heads F. 1. (1) to F. 1. (3) below).			

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. 2.—Engineering Branch—concl'd.			
A. 2. (5)—Contribution to the Government of Bihar for the services of the Superintending Engineer, Public Health Circle and his office	16,557	16,556	—1
A. 3.—Muffasal Health Establishment—			
A. 3. (1)—Pay of Officers	6,350	6,340	—10
A. 3. (2)—Pay of Establishment—			
O. 29,055	27,713	21,009	—6,704
R. —1,342			
<i>Col. 4.</i> —Mainly due to replacement of Government servants who reverted to Madras by those drawing lower rates of pay.			
A. 3. (3)—Allowances	8,900	7,532	—1,368
<i>Col. 4.</i> —Less expenditure on travelling allowance of Government servants who reverted to Madras (Rs. 800) and fewer transfers of Health Inspectors (Rs. 568).			
A. 3. (4)—Contingencies	2,900	2,008	—892
<i>Col. 4.</i> —Some magic-lanterns (with slides and accessories) could not be purchased during the year.			
A. 4.—Sanitary Inspectors' School—			
A. 4. (1)—Pay of Officers—			
O. 480	880	359	—21
R. —100			
A. 4. (2)—Allowances—			
R. 100	100	100	..
A. 4. (3)—Contingencies—			
O. 75	145	144	—1
R. 70			
A. 5.—Vaccination Establishment—			
A. 5. (1)—Pay of Establishment	14,970	12,636	—2,334
<i>Col. 4.</i> —Due to reversion of vaccinators who were in receipt of higher pay to Madras and employment of substitutes on lower rates.			

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—concl'd.			
A. 5.—Vaccination Establishment—concl'd.			
A. 5. (2)—Allowances	7,000	5,881	—1,119
<i>Col. 4.—Due to less expenditure on travelling allowance of Government servants who reverted to Madras and fewer transfers of vaccinators.</i>			
A. 5. (3)—Contingencies—			
O.	1,200	779	—351
R.	—70		
<i>Col. 4.—Due to economy in expenditure.</i>			
B.—Grants for Public Health purposes—			
B. 1.—Contribution on account of Health Officers and Sanitary Inspectors			
	9,343	7,222	—2,121
<i>Col. 4.—No contribution was paid during the year to the Cuttack Municipality pending final decision regarding the amount payable.</i>			
B. 2.—Medical examination of scholars and teaching of hygiene in high schools—			
B. 2. (1)—Pay of Officers—			
O.	3,900	2,108	—2
R.	—1,790		
<i>Col. 1.—Due to an officiating appointment on lower rate of pay.</i>			
B. 2. (2)—Pay of Establishment—			
O.	1,500	515	—775
R.	—210		
<i>Col. 4.—Due to the Assistant School Medical Officer's post having remained vacant for some time and to the subsequent appointment of an outsider to officiate in the post on lower rate of pay.</i>			
B. 2. (3)—Allowances—			
O.	2,960	1,360	—1,400
R.	—200		
<i>Col. 4.—The School Medical Officer drew compensatory allowance at a lower rate; also the post of the Assistant School Medical Officer remained vacant for some time. Savings also occurred due to introduction of Orissa Travelling Allowance Rules.</i>			
B. 2. (4)—Contingencies			
	200	149	—51

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.			
B.—Grants for Public Health Purposes—contd.			
B. 3.—Contributions to District Boards and Municipalities for water supply, sewerage and drainage—			
R.	2,000	2,000	2,000
<i>Col. 1.—For payment of an unanticipated grant to the District Council of Sambalpur for sanitation work in the Jharsuguda area.</i>			
B. 4.—Grants to District Boards for Public Health Schemes.	30,000	29,986	—14
B. 5.—Grants for minor Public Health Works—			
R.	6,200	6,200	6,200
<i>Col. 1.—For payment of grants to the Kendrapara and Cuttack Municipalities for anti-malaria schemes.</i>			
C.—Expenses in connection with epidemic diseases—			
C. 1.—Malaria—			
C. 1. (1)—Pay of Officers	2,100	..	—2,100
<i>Col. 4.—Non-appointment of the Malaria Officer.</i>			
C. 1. (2)—Pay of Establishment	2,418	898	—1,520
<i>Col. 4.—Non-appointment of certain staff. See explanation under C. 1. (1) above.</i>			
C. 1. (3)—Allowances	2,790	27	—2,763
<i>Col. 4.—See explanation under C. 1. (1) above.</i>			
C. 1. (4)—Contingencies	5,940	3,420	—2,520
<i>Col. 4.—See explanation under C. 1. (1) above.</i>			
C. 1. (5)—Purchase of quinine for sale	5,000	3,761	—1,239
<i>Col. 4.—Less sale of quinine in South Orissa, as the system of sales through post offices has not yet gained popularity there.</i>			
C. 1. (6)—Commission on sale of quinine	300	147	—153
<i>Col. 4.—See explanation under C. 1. (5) above.</i>			
C. 2.—Other Epidemic Diseases—			
C. 2. (1)—Pay of Officers	4,496	3,786	—710
<i>Col. 4.—Appointment as Health Officer of the Cuttack Municipality of an officer drawing the new Orissa scale of pay.</i>			

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.			
C.—Expenses in connection with epidemic diseases—contd.			
C. 2.—Other Epidemic Diseases—concl'd.			
C. 2. (2)—Pay of Establishment—			
O.	2,800	1,550	1,506
R.	—1,250			—44
<i>Col. 1.—Cholera epidemics were less prevalent during the year.</i>			
C. 2. (3)—Allowances	2,200	1,530	—670
<i>Col. 4.—See explanation under C. 2. (2)—Col. 1 above.</i>			
C. 2. (4)—Contingencies—			
O.	5,100	3,405	3,317
R.	—1,695			—88
<i>Col. 1.—Same as for Col. 1—C. 2. (2) above.</i>			
C. 2. (5)—Purchase of bacteriophage from the Government of Bihar—			
O.	5,500	6,870	6,861
R.	1,370			—9
<i>Col. 1.—For payment during the year of the cost of the bacteriophage supplied by the Government of Bihar in 1937-38.</i>			
C. 2. (6)—Purchase of vaccine lymph from the Government of Bihar—			
O.	5,300	6,875	6,875
R.	1,575		
<i>Col. 1.—Larger purchases were made as small-pox was prevalent in an epidemic form during the year.</i>			
C. 3.—Publicity Campaign—			
C. 3. (1)—Pay of Establishment—			
O.	600	1,461	610
S.	861			—851
<i>Col. 4.—The Public Health Bureau for which the original provision was made was not established during the year. The supplementary grant was in connection with the Opium Prohibition Propaganda Health unit in the Balasore district.</i>			

GRANT No. 14—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	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—concl'd.			
C. 3. (2)—Allowances—			
O.	100	590	342
S.	490		
<i>Col. 4.—See explanation under C. 3. (1) above.</i>			
C. 3. (3)—Contingencies—			
O.	1,000	3,649	2,375
S.	2,649		
<i>Col. 4.—See explanation under C. 3. (1) above.</i>			
D.—Bacteriological Laboratories—			
D. 1.—Pay of Officers	5,400	5,400	..
D. 2.—Pay of Establishment—			
O.	3,120	4,333	4,322
R.	1,213		
<i>Col. 1.—Addition made to meet the pay of the Chemical Analyst for whom no provision was made in the original estimates.</i>			
D. 3.—Allowances	500	387	—113
<i>Col. 4.—Less touring by sample-taker and officer-in-charge of the Laboratory.</i>			
D. 4.—Contingencies—			
O.	12,500	5,247	5,154
R.	—7,253		
<i>Col. 1.—Certain articles required for the Laboratory were not purchased during the year.</i>			
D. 5.—Contribution to the Government of Madras—			
R.	40	40	40
E.—Pasteur Institutes—			
E. 1.—Contribution to the Government of Bihar for supply of vaccine—			
O.	1,398	2,740	2,739
R.	1,342		
<i>Col. 1.—Payment was made to the Government of Bihar for vaccines supplied by them during 1937-38 for which no debit was received in that year.</i>			

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—			
O.	6,200	5,908	2,506
R.	—292			—3,402
<i>Col. 4.—Due to (i) late starting of work and (ii) low tender rates.</i>			
F. 1. (2)—Minor Works—			
Charged	3,000	869	—2,131
<i>Col. 4.—Mainly due to certain projects not being sanctioned during the year.</i>			
Voted	5,000	2,450	—2,550
<i>Col. 4.—(i) The Public Health portion of certain works could not be completed owing to certain alterations in buildings; (ii) no water connection was provided in the residence of the Civil Surgeon at Puri, occupied by the Secretary to His Excellency the Governor, pending a decision regarding the classification of the expenditure.</i>			
F. 1. (3)—Repairs—			
Charged	2,440	1,825	—615
<i>Col. 4.—Due to non-payment of charges for the consumption of electric current in March 1939.</i>			
Voted	20,000	14,699	—5,301
<i>Col. 4.—Low tender rates.</i>			
F. 2.—Percentage charges on account of Tools and Plant payable to the Public Works De- partment			
	600	453	—147
<i>Col. 4.—See Explanation under the Sub-head A. 2. (4) above.</i>			
Total			
	Charged	5,440	2,694
	Voted	2,68,296	2,15,045
			—2,746
			—53,251

GRANT No. 14—PUBLIC HEALTH.

NOTES.

1. *Administration of the Grant.*—The net savings under the final charged appropriations and the voted grants were 50·47 and 19·84 per cent. respectively. Savings occurred under most of the sub-heads.

2. There was no original provision under the sub-head "B. 5.—Grants for minor Public Health Works". The Assembly assented to a supplementary demand for Rs. 6,000 for a grant-in-aid to the Cuttack Municipality for an anti-mosquito scheme, to be met, however, from savings within the grant. An additional sum of Rs. 200 was also reappropriated to this head for a non-recurring grant to the Kendrapara Municipality for anti-malarial work.

3.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39.

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.					
II.—Other Major Works for which specific provision was made in the Budget (collectively)					
	6,200	5,908	2,506	—3,694	—3,402
<i>Cols. 5 & 6.</i> —See explanation under sub-head F. 1. (1) on page 112.					
IV.—Minor Works (collectively)—					
Charged	3,000	3,000	869	—2,131	—2,131
<i>Cols. 5 & 6.</i> —See explanation under sub-head F. 1. (2)—Charged on page 112.					
Voted	5,000	5,000	2,450	—2,550	—2,550
<i>Cols. 5 & 6.</i> —See explanation under sub-head F. 1. (2)—Voted on page 112.					
Total { Charged	3,000	3,000	869	—2,131	—2,131
{ Voted	11,200	10,908	4,956	—6,244	—5,952

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.			
A.—Agricultural Department—			
A. 1.—Expert staff—			
A. 1. (1)—Pay of Office—			
O.	15,554	16,651	16,593
R.	1,097		
A. 1. (2)—Pay of Establishment—			
O.	22,055	26,666	26,038
S.	2,428		
R.	2,183		
A. 1. (3)—Allowances—			
O.	8,090	11,284	11,306
S.	2,580		
R.	614		
A. 1. (4)—Contingencies—			
O.	1,400	4,700	4,697
R.	3,300		
<i>Col. 1.—Unanticipated purchase of some library books and a duplicator; also larger contingent expenditure on account of increase of work in the office of the Deputy Director of Agriculture.</i>			
A. 2.—Public Service—Well Boring Staff—			
A. 2. (1)—Pay of Establishment—			
O.	1,330	1,595	1,595
R.	265		
A. 2. (2)—Allowances—			
O.	600	900	901
R.	300		
A. 2. (3)—Contingencies			
		2,000	1,999
B.—Experimental Farms—			
B. 1.—Cuttack Farm—			
B. 1. (1)—Pay of Establishment—			
O.	2,220	2,321	2,320
R.	101		

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.			
B.—Experimental Farms—contd.			
B. 1.—Cuttack Farms—concl'd.			
B. 1. (2)—Allowances—			
O.	125	200	200
R.	75		
B. 1. (3)—Contingencies—			
O.	25,870	26,520	26,438
R.	650		
B. 2.—Small Farms—			
B. 2. (1)—Pay of other establishment—			
O.	4,001	2,881	2,848
R.	—1,120		
<i>Col. 1.</i> —Reduction made as the pay of the overseer in charge of the Udayagiri farm was transferred to A. 1. (2) above.			
B. 2. (2)—Allowances—			
O.	465	350	341
R.	—115		
B. 2. (3)—Contingencies—			
O.	45,430	38,894	38,950
R.	—6,536		
<i>Col. 1.</i> —The construction of buildings for the Udayagiri farm was not undertaken during the year pending final decision of Government on the subject.			
B. 3.—Subsidised Farms—			
B. 3. (1)—Pay of Establishment—			
O.	5,184	869	869
R.	—4,315		
<i>Col. 1.</i> —The pay of overseers was accounted for under the sub-head A. 1. (2) above.			
B. 3. (2)—Allowances—			
Q.	720	150	149
R.	—570		

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.			
B.—Experimental Farms—concl'd.			
B. 3.—Subsidised Farms—concl'd.			
B. 3. (3)—Contingencies—			
O.	5,182	8,880	8,866
S.	4,715		
R.	-1,017		
Col. 1.—Due to the appointment of Kamdars late in the year.			
B. 4.—Fruit Farms—			
B. 4. (1)—Contingencies—			
O.	8,897	5,200	5,144
R.	-3,697		
Col. 1.—The canning apparatus for which provision was made was not purchased during the year; also construction of certain buildings was not proceeded with.			
C.—Agricultural Experiments—			
C. 1.—Improvement of sugar-cane cultivation—			
C. 1. (1)—Pay of Establishment—			
O.	2,878	2,884	2,771
R.	0		
C. 1. (2)—Allowances	1,500	1,421	-79
C. 1. (3)—Contingencies—			
O.	5,622	5,616	5,606
R.	-6		
C. 2.—Miscellaneous Experiments—			
O.	1,800	1,300	1,300
R.	-500		
C. 3.—Scheme of Lift Irrigation by Power Pumps—			
C. 3. (1)—Pay of Establishment—			
S.	420	294	148
R.	-126		
Col. 4.—Provision for the pay of certain inferior staff was not required as they were paid for from contingencies, vide sub-head C.3. (2) below.			

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.—Agricultural Experiments—concl'd.			
C. 3.—Scheme of Lift Irrigation by Power Pumps—concl'd.			
C. 3. (2)—Contingencies—			
S.	3,080	2,300	2,044
R.	—780			—256
C. 4.—Scheme for Research on Sugarcane Insect pests—			
C. 4. (1)—Contingencies—			
R.	500	500	495
D.—Agricultural Education and Research—			
D. 1.—Rice Research Station—Rice Research Scheme—			
D. 1. (1)—Pay of Officers—			
R.	2,880	2,880	2,880
<i>Col. 1.</i> —The post of the Paddy Specialist being declared to be gazetted, his pay was accounted for under this head instead of under D. 1. (2) below where the relevant provision was made originally.			
D. 1. (2)—Pay of Establishment—			
O.	15,790	14,915	10,173
R.	—875			—4,742
<i>Col. 4.</i> —Due to (i) the post of First Research Assistant remaining unfilled; (ii) the debit of pay of Paddy Specialist to the head D. 1. (1) above; and (iii) late appointment of a Fieldman Overseer.			
D. 1. (3)—Allowances		2,000	2,027
D. 1. (4)—Contingencies—			
O.	9,375	9,545	9,496
R.	170			—49
D. 1. (5)—Payment of receipts of 1937-38 to Imperial Council of Agricultural Research.		1,750	—1,750
<i>Col. 4.</i> —Due to the decision that the Council should receive credit of the receipts by accounting short payment of the yearly instalments of the grants to be paid to Orissa.			
D. 2.—Fruit Research Scheme—			
D. 2. (1)—Pay of Establishment		4,015	—4,015
<i>Col. 4.</i> —Provision was not utilised as the sanction of Government was received after the close of the year.			

GRANT No. 15—AGRICULTURE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—contd.			
D.—Agricultural Education and research—concl'd.			
D. 2.—Fruit Research Scheme—concl'd.			
D. 2. (2)—Allowances	1,200	..	—1,200
Col. 4.—See explanation under D. 2. (1) above.			
D. 2. (3)—Contingencies	5,750	..	—5,750
Col. 4.—See explanation under D. 2. (1) above.			
D. 3.—Sand Flora Experiment—			
D. 3. (1)—Pay of Establishment—			
O.	1,260	885	884
R.	—375		
D. 3. (2)—Allowances—			
R.	300	300	208
D. 3. (3)—Contingencies—			
O.	280	30	29
R.	—250		
D. 4.—Agricultural Education—			
D. 4. (1)—Passage to England—			
O.	534	635	635
R.	101		
D. 5.—Stipends and Scholarships—			
S.	1,280	2,233	2,082
R.	953		
D. 6.—Contributions to other Governments for training of Orissa students—			
S.	3,840	3,840	3,750
E.—Public Exhibitions and Fairs			
	1,500	1,500	..
F.—Scheme for the improvement of Agricultural Marketing in India—			
F. 1.—Pay of Officers	2,400	2,400	..

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.			
F.—Scheme for the improvement of Agricultural Marketing in India—concl'd.			
F. 2.—Pay of Establishment—			
O.	638	485	480
R.	-153		
F. 3.—Allowances—			
O.	1,440	1,300	1,306
R.	-140		
F. 4.—Contingencies		200	199
F. 5.—Contribution to the Government of Bihar for the Marketing Officer		2,800	2,790
G.—Special Rural Uplift Schemes—			
G. 1.—Village Welfare Centre		2,200	2,181
H.—Other charges—			
H. 1.—Seeds, implements and manures—			
O.	7,850	12,550	12,397
S.	1,000		
R.	3,700		
<i>Col. 1.—Due to (i) the opening of a new demonstration centre, (ii) experiments in respect of cinchona cultivation and (iii) purchase of fruit grafts and seeds of certain special varieties for sale and distribution.</i>			
H. 2.—Charges in connection with the survey of Jute Crop—			
H. 2. (1)—Pay of Establishment—			
R.	1,763	1,763	1,762
<i>Col. 1 —Provision made by reappropriation as the scheme was sanctioned late in the year.</i>			
H. 2. (2)—Allowances—			
R.	78	78	78
H. 2. (3)—Contingencies—			
R.	359	359	359

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—concl'd.			
I.—Charges in England—			
High Commissioner for India—			
I. 1.—Scholarships—			
O.	2,080	3,240	3,446
R.	1,160		
			+206
<i>Col. 1.—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, 1938, 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.</i>			
<i>Col. 4.—Insufficient provision for tuition fees paid late in the year.</i>			
J.—Loss or gain by exchange—			
R.	20	20	19
			—1
Total—Voted	2,43,328	2,24,210	—19,118

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 7·85 per cent. Sub-heads D. 1. (2), D. 1. (5) and D. 2. (1) to D. 2. (3) mainly contributed to the saving.

2. *Supplementary demands in respect of "C.4.—Scheme for Research on Sugarcane Insect Pests" and "H.2.—Charges in connection with the Survey of Jute Crop"* were submitted and assented to by the Assembly, but as the expenditure was to be provided for from savings within the grant, the net supplementary demand in each of the above cases was *nil*. Another supplementary demand for Rs. 275 under "D. 5.—Stipends and Scholarships" for the training of a student from Orissa in the diploma course of poultry-farming at Lucknow was also similarly assented to by the Assembly, the net supplementary demand being *nil*.

3. *Grants made by the Imperial Council of Agricultural Research.*—Grants were made by the Council to the Provincial Government for a scheme of Rice Research and a scheme for the improvement of Agricultural Marketing. These grants were credited in the first instance to the deposit head "Deposit Account of the grant made by the Imperial Council of Agricultural Research". The actual expenditure on the schemes was recorded under the service head "40.—Agriculture" (*vide* heads D.1 and F) and at the end of the year, an amount equivalent to the share of the expenditure to be met from the grants made by the Council was transferred from the deposit head to the revenue head 'XXIX.—Agriculture'.

GRANT No. 15—AGRICULTURE.

An account of the transactions of the grants during 1938-39 is given below :—

Name of the Scheme.	Opening balance on the 1st April 1938.	Receipts during 1938-39.	Expenditure during 1938-39.	Closing balance on the 31st March 1939.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Rice Research Scheme	719	39,200	36,389*	3,530
2. Scheme for the improvement of Agricultural Marketing	1,320	4,500	4,186	1,634
Total	2,039	43,700	40,575	5,164

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

4. *Grants from Sugar Excise Duty.*—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 was credited to the head "Deposit account of grants from Sugar Excise Duty". The accounting procedure in respect of this grant is similar to that followed in the case of grants from the Imperial Council of Agricultural Research. The grant was utilised on a scheme for improvement of sugarcane cultivation (*vide* Sub-head C. 1).

An account of the transactions of the grants during 1938-39 is given below :—

Name of the Scheme.	Opening balance on the 1st April 1938.	Receipts during 1938-39.	Expenditure during 1938-39.	Closing balance on the 31st March 1939.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Scheme for the improvement of sugarcane cultivation	11,488	..	9,798	1,690

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

* A part of the expenditure met out of the provincial revenues in 1937-38 was debited in 1938-39 to the Deposit Account of the Grant.

GRANT No. 15—AGRICULTURE.

5. *Grant made by the Indian Central Jute Committee.*—A grant was made by the Committee to the Provincial Government for carrying out a survey of the standing jute crop in Orissa during 1938-39 and it was credited to the deposit head "Deposit Account of the grant made by the Indian Central Jute Committee".

Here also, the accounting procedure in respect of the expenditure from the grant is similar to that adopted in the case of grants made by the Imperial Council of Agricultural Research. The expenditure on the scheme is recorded under Sub-head "H. 2".

An account of the transactions of the grant during 1938-39 is given below :—

Name of the Scheme.	Opening balance on the 1st April 1938.	Receipts during 1938-39.	Expenditure during 1938-39.	Closing balance on the 31st March 1939.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Scheme for the survey of standing jute crop in Orissa	—	2,200	2,199	1

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

6. *Scheme for the opening of an agricultural farm in the Khond area in Ganjam District.*—Out of an expenditure of Rs. 38,950 shown under the Sub-head B. 2. (3), an expenditure of Rs 3,951 was incurred on the scheme. It was met out of the grant for "Economic Development and Improvement of Rural Areas" (*vide* paragraph 2 of the notes below Grant No. 7—General Administration at page 64).

7. *Village Welfare Scheme.*—(Sub-head G.1.)—The expenditure of Rs. 2,181 incurred on the scheme was met out of the grant for "Economic Development and Improvement of Rural Areas" (*vide* paragraph 2 of the notes below Grant No. 7—General Administration at page 64).

GRANT No. 16—VETERINARY.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess or Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
41.—VETERINARY.				
A.—Superintendence—				
A. 1.—Pay of Officers—	9,236	8,136	—1,100	
<i>Col. 4.—Provision made for leave salary was not required; also the pay for March 1938 of a District Veterinary Officer who reverted to Madras was paid in March 1938 itself.</i>				
A. 2.—Pay of Establishment	5,414	5,109	—305	
A. 3.—Allowances—				
O.	2,900	3,400	3,401	
R.	500			+1
A. 4.—Contingencies—				
O.	16,856	11,317	9,889	
S.	500			—1,428
R.	—6,039			
<i>Cols. 1 and 4.—(i) There was less demand from the Orissa states for sera and vaccines, (ii) a cheaper method of preventive inoculation was introduced and (iii) use of serum was less than anticipated as certain newly sanctioned posts of Veterinary Assistant Surgeons were not filled during the year.</i>				
B.—Veterinary Education and Research—				
B. 1.—Veterinary College—				
Contribution to other Governments for Veterinary College	1,500	1,500		
B. 2.—Stipends and Scholarships—				
O.	740	630	560	
R.	—110			—70
B. 3.—Allowances—				
O.	180	60	25	
R.	—120			—35
B. 4.—Other charges (Contingencies)—				
R.	230	230	227	
B. 5.—Training of Stockmen—				
B. 5 (1).—Stipends—				
R.	1,631	1,631	1,631	

Col. 1.—To meet expenditure on the scheme for the training of stockmen to supplement the work of veterinary assistant surgeons.

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—contd.			
B.—Veterinary Education and Research—concl'd.			
B. 5.—Training of Stockmen—concl'd.			
B. 5 (2).—Allowances—			
R.	234	234	—
B. 5 (3).—Contingencies—			
R.	100	100	88
			—12
C.—Subordinate Establishment—			
C. 1.—Pay of Establishment—			
O.	5,475	7,949	7,949
R.	2,474		
<i>Col. 1.—Abolition of the gazetted post of the District Veterinary Officer in charge of the Ganjam and the Koraput districts and its replacement by the non-gazetted post of a veterinary inspector; also another temporary veterinary inspector was appointed for the stockmen's training class.</i>			
C. 2.—Allowances—			
O.	1,400	2,500	2,464
R.	1,100		
<i>Col. 1.—Same as under C-1 above.</i>			
C. 3.—Contingencies—			
		300	299
			—1
D.—Hospitals and Dispensaries—			
D. 1.—Pay of Establishment—			
O.	33,296	34,059	30,537
S.	763		
<i>Col. 4.—(i) Revised Orissa scales of pay were introduced from the 1st September 1938 and (ii) a number of posts of veterinary assistant surgeons remained unfilled for want of suitable candidates.</i>			
D. 2.—Allowances—			
O.	9,590	9,890	9,062
S.	300		
D. 3.—Contingencies—			
O.	7,952	8,962	7,729
S.	1,010		
<i>Col. 4.—Due partly to the factor (ii) under D. 1 above and partly to less expenditure on petty constructions and repairs.</i>			

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—concl'd.			
D.—Hospitals and Dispensaries—concl'd.			
D. 4.—Grants and subsidies	2,093	93	—2,000
<i>Col. 4.</i> —No grants to local bodies for sera and vaccines were necessary as there was no serious outbreak of cattle disease.			
E.—Breeding Operations—			
E. 1.—Cattle breeding operations—			
E. 1 (1).—Contribution for Live Stock	5,000	5,000	..
E. 1 (2).—Contribution for cattle shows	1,500	1,500	..
E. 2.—Dairy farm—			
E. 2 (1).—Pay of Establishment—			
S.	350	350	205 —145
<i>Col. 4.</i> —Late appointment of the Dairy Farm Manager.			
E. 2 (2).—Allowances—			
S.	200	200	48 —152
<i>Col. 4.</i> —As explained under E. 2. (1) above.			
E. 2 (3).—Contingencies (Furniture and Miscellaneous contingencies)—			
S.	150	150	140 —10
F.—Other Charges—			
F. 1.—Veterinary Research and Investigation—			
F. 1 (1).—Pay of Officers	5,750	4,067	—1,683
<i>Col. 4.</i> —Chiefly due to late appointment of the Veterinary Investigation Officer and no expenditure on leave salary.			
F. 1 (2).—Pay of Establishment	650	164	—486
<i>Col. 4.</i> —The clerk and peon for the Veterinary Investigation Officer were appointed only after his return from training for six months at Mukteswar.			
F. 1 (3).—Allowances	3,000	509	—2,091
<i>Col. 4.</i> —See explanations under F. 1 (1) and F. 1 (2) above.			
F. 1 (4).—Contingencies	400	298	—102
<i>Col. 4.</i> —See explanations under F. 1 (1) and F. 1 (2) above.			
Total—Voted	1,16,505	1,01,264	—15,241
			12

GRANT No. 16—VETERINARY.

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 13·08 per cent. Savings occurred under several sub-heads.

2. Supplementary demands for Rs. 500 under "A. 4" for collection of literature on the indigenous system of treatment of cattle diseases, for Rs. 4,045 under "C.—Subordinate establishment" for creation of posts of Veterinary Inspectors and for Rs. 2,372 under "B. 5" for training of Stockmen were submitted and assented to by the Assembly. But as the expenditure was to be provided for from savings within the grant the net supplementary demand in respect of each of the above cases was *nil*.

3. *Grant made by the Imperial Council of Agricultural Research towards the appointment of a Veterinary Investigation Officer for Orissa.*—The grant received from the Council was credited to the deposit head "Deposit Account of the grant made by the Imperial Council of Agricultural Research". The actual expenditure during the year incurred against this grant stands recorded under the sub-head "F. 1.—Veterinary Research and Investigation" under "Grant No. 16.—Veterinary"; the revenue head "XXX.—Veterinary" was given a corresponding credit by transfer to it of an equivalent amount from the deposit account at the end of the year.

An account of the transactions of the grant during the year 1938-39 is given below:—

Opening balance on 1st April 1938.	Receipts during 1938-39.	Expenditure during 1938-39.	Balance on 31st March 1939.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
..	5,000	5,000	..

The total expenditure during the year on the Scheme [sub-heads F. 1 (1) to F. 1 (4)] was, however, Rs. 5,438. The balance of Rs. 438 was met from the provincial revenues.

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 Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

42.—CO-OPERATION.

A.—Direction—

A. 1.—Contribution for sharing the services of the Registrar, Co-operative Societies of other Governments—

S.	3,528	23,571	23,571	..
R.	20,043			

Col. 1.—No provision was made originally for payment of contribution to Bihar pending decision regarding the bifurcation of the assets and liabilities of the Bihar and Orissa Provincial Co-operative Bank.

B.—Superintendence—

B. 1.—Pay of Officers—

O.	24,810	24,978	24,980	+2
R.	168			

B. 2.—Pay of Establishment—

O.	72,000	70,000	65,590	—4,410
S.	3,000			
R.	—5,000			

Cols. 1 and 4.—Savings were mainly due to (i) non-appointment of administrative and liquidation inspectors sanctioned in the Re-organisation Scheme (Rs. 7,740); (ii) delay in the entertainment of staff sanctioned in connection with the Land Mortgage Bank (Rs. 876) and (iii) deputation of certain officials elsewhere and appointment of substitutes on less pay (Rs. 661).

B. 3.—Allowances—

O.	25,150	20,300	19,567	—733
S.	2,300			
R.	—7,150			

Col. 1.—Chiefly due to the reasons given under B. 2 above.

B. 4.—Contingencies—

O.	9,124	9,000	8,517	—483
S.	730			
R.	—854			

GRANT No. 17—CO-OPERATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42.—CO-OPERATION—concl'd.			
C.—Grants-in-aid—			
C. 1.—Grants and Subsidies—			
O.	8,649	4,167	4,026
S.	5,570		
R.	—10,052			—141
<p><i>Col. 1.—</i>Mainly due to (i) the payment of only a part of the grant provided for the Orissa Provincial Co-operative Land Mortgage Bank; (ii) non-payment of grant to the Orissa Provincial Co-operative Bank, as it did not start work during the year; and (iii) the transfer of provision for co-operative training and education to the sub-head D. 2 below.</p>			
D.—Other Charges—			
D. 1.—Committee on Co-operation—			
Co-operative Committee—			
R.	1,414	1,414	1,409
<p><i>Col. 1.—</i>To meet expenditure on the Co-operative Enquiry Committee not originally provided for.</p>			
D. 2.—Co-operative Training and Education—			
R.	1,431	1,431	1,360
<p><i>Col. 1.—</i>To meet the cost of the scheme for Co-operative training and education for which provision was originally made under the sub-head C. 1 above.</p>			
D. 3.—Purchase of shares of Land Mortgage Bank—			
S.	25,000	25,000	25,000
Total—Voted	1,79,861	1,74,020	—5,841

GRANT No. 17—CO-OPERATION.

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 3.25 per cent. and occurred mainly under the head "B.—Superintendence".

2. A supplementary demand for Rs. 20,043 under A. 1 and another for Rs. 1,855 under D. 2 were submitted and assented to by the Assembly to be met, however, from the savings within the grant. The net supplementary demand in each of the above cases was, therefore, *nil*, necessary funds having been provided by re-appropriation.

3. *Grant for co-operative training and education.*—During the year under report the Central Government approved the scheme for co-operative training and education in Orissa at an estimated cost of Rs. 51,196 out of which Rs. 44,041 was to be borne by the Central Government. Out of the latter amount a sum of Rs. 2,800 was placed at the disposal of the Provincial Government during the year.

The grant received from the Central Government is credited to the deposit head "Deposit Account of Grants for Economic Development and Improvement of Rural Areas". The actual expenditure incurred on the approved scheme is recorded under the service head "42.—Co-operation" (*vide*, sub-head D. 2) and at the end of the year an equivalent amount is transferred from the deposit head to the corresponding revenue head "XXXI.—Co-operation".

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

Opening balance on the 1st April 1938.	Receipts during 1938-39.	Expenditure during 1938-39.	Closing balance on the 31st March 1939.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
..	2,800	1,360	1,440

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

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	26,200	-1,000
Voted—			
O. 4,080			
R. -1,990	2,090	2,088	-2
<i>Col. 1.—The Textile Expert joined his appointment late in the year.</i>			
A. 1 (2).—Pay of Establishment—			
O. 15,126			
R. 399	15,525	15,474	-51
A. 1 (3).—Allowances—			
Charged	4,500	4,013	-487
Voted—			
O. 2,200			
R. -399	1,801	1,811	+10
A. 1 (4).—Contingencies—			
O. 4,450			
R. 2,910	7,360	7,423	+63
<i>Col. 1.—To meet increased expenditure on advertisement charges, furniture, postage and money order commissions.</i>			
Industrial Education—			
A. 2.—Engineering and Survey Schools (Orissa School of Engineering)—			
A. 2 (1).—Pay of Officers			
	27,080	27,038	-42
A. 2 (2).—Pay of Establishment—			
O. 19,523			
R. -735	18,788	18,669	-119
A. 2 (3).—Allowances—			
O. 1,250			
R. 650	1,900	1,882	-68

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 Schools (Orissa School of Engineering)—concl'd.				
A. 2 (4).—Contingencies—				
O.	18,454	20,264	20,168	
R.	1,810			—96
A. 2 (5).—Scholarships and stipends—				
O.	7,975	6,900	6,887	
R.	—1,075			—13
<i>Col. 1.</i> —Some of the stipendiaries in the Industrial Diploma classes gave up their studies in the middle of the year and a few others were absent for long periods.				
A. 3.—Industrial and Technical Schools—				
Phulbani Industrial School—				
A. 3 (1).—Pay of Establishment	3,372	3,372	..	
A. 3 (2).—Allowances	60	60	..	
A. 3 (3).—Contingencies—				
O.	2,500	1,800	1,780	
R.	—700			—20
A. 3 (4).—Scholarships and stipends	1,440	1,411	—29	
A. 4.—Grants-in-Aid to Technical Institutions (including grants to weaving school under the Angul Co-operative Union)—				
O.	10,440	11,280	11,284	
R.	840			+4
A. 5.—Grants to Salvation Army for reclamation of Pans	1,008	1,008	..	
A. 6.—Other scholarships and stipends—				
O.	6,020	7,151	6,987	
S.	590			—164
R.	541			

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. 7.—Contribution to other Provinces	12,425	6,141	—6,284
<i>Col. 4.</i> —Smaller contribution was paid to Bihar owing to (1) fewer Orissa students in the Bihar College of Engineering and in the Cottage Industries Institute, Gulzarbagh (Rs. 5,587) and (2) adjustment of excess contribution paid in respect of students in the Gulzarbagh Cottage Industries Institute in 1937-38 (Rs. 624).			
A. 8.—Industrial Adviser—			
A. 8 (1).—Pay of Officers	6,500	6,499	—1
A. 8 (2).—Pay of Establishment	130	115	—15
A. 8 (3).—Allowances—			
O.	800	830	..
R.	30		
A. 8 (4).—Contingencies—			
O.	150	468	—16
R.	318		
A. 9.—Sericulture—			
A. 9 (1).—Pay of Establishment—			
O.	1,200	550	—400
R.	—650		
<i>Col. 4.</i> —The staff was appointed later than anticipated as the Textile Expert joined only in September 1938.			
A. 9 (2).—Allowances—			
O.	590	272	—15
R.	—318		
A. 9 (3).—Contingencies—			
O.	66	36	—36
R.	—30		

GRANT No. 18—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—contd.			
A.—Industries—contd.			
A. 10.—Weaving Demonstration—			
A. 10 (1).—Pay of Establishment—			
O.	14,960	11,898	11,249
R.	—3,062			—649
<i>Col. 1.—See explanation under A. 9(1) above.</i>			
A. 10 (2).—Allowances—			
O.	3,800	3,259	2,930
R.	—541			—329
A. 10 (3).—Contingencies		794	646
			—148
Demonstration and Experimental Factories—			
Development of Handloom Industries—			
A. 11.—Marketing organisation scheme—			
A. 11 (1).—Pay of Establishment	10,860	4,009	—6,851
<i>Col. 4.—The scheme was not in full operation as the agency terms of the selling agents were not settled during the year.</i>			
A. 11 (2).—Allowances	960	254	—706
<i>Col. 4.—See explanation under the sub-head A. 11 (1) above.</i>			
A. 11 (3).—Contingencies	5,320	1,354	—3,966
<i>Col. 4.—See explanation under the sub-head A. 11 (1) above.</i>			
A. 11 (4).—Grants and Subsidies	7,760	3,069	—4,691
<i>Col. 4.—See explanation under the sub-head A. 11(1) above.</i>			
A. 12.—Mat and Basket Marketing—			
R.	160	160	160
A. 13.—Dyeing Demonstration—			
A.13 (1).—Pay of Establishment—			
O.	1,440	1,220	941
R.	—220			—279
<i>Col. 4.—See explanation under the sub-head A. 9(1) above.</i>			

GRANT No. 18—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES—contd.			
A.—Industries—contd.			
A. 13.—Dyeing Demonstration—concl'd.			
A. 13 (2).—Allowances	300	157	—143
<i>Col. 4.—See explanation under the sub-head A. 9(1) above.</i>			
A. 13 (3).—Contingencies	80	..	—80
A. 14.—Salt Demonstration—			
A. 14 (1).—Pay of Establishment—			
S.	88	88	—88
A. 14 (2).—Contingencies—			
S.	1,814	1,814	—1,814
<i>Col. 4.—The scheme for the establishment of an experimental Salt Factory in Mouza Timoor for which the supplementary grant was obtained, was not sanctioned during the year.</i>			
A. 15.—Wool Weaving Demonstration—			
A. 15 (1).—Pay of Establishment—			
O.	600	440	300
R.	—160		
<i>Col. 4.—The scheme was sanctioned only in July 1938 and there was delay in the appointment of the staff.</i>			
A. 15 (2).—Allowances	120	60	—60
A. 15 (3).—Contingencies	300	..	—300
<i>Col. 4.—The mistries were mostly engaged on demonstration work in the Madhusudan Village Industries Institute (of the All India Village Industries Association) and their contingent expenses were met by that Institute.</i>			
A. 16.—Tanning Demonstration—			
A. 16 (1).—Pay of Establishment—			
S.	990	990	565
<i>Col. 4.—Pending revision of the scheme only a few posts were filled during the year.</i>			
A. 16 (2).—Allowances—			
S.	222	222	136
A. 16 (3).—Contingencies—			
S.	740	740	208
<i>Col. 4.—See explanation under A. 16 (1) above.</i>			

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'd.

A.—Industries—concl'd.

A. 17.—Grants to Private Associations—

O.	27,150	46,350	43,978	—2,372
S.	19,200			

Col. 4.—Owing to the inability of the associations to utilise in full the grants paid to them in the preceding year, grants payable during the year were reduced.

B.—Fisheries—

B. 1.—Fish Curing yards—

B. 1 (1)—Pay of Establishment		1,590	1,476	—114
B. 1 (2)—Allowances.		80	15	—65
B. 1 (3)—Contingencies—				
O.	1,530	1,831	1,831	..
R.	301			

B. 2.—Other Establishments—

B. 2 (1)—Pay of Establishment—

O.	1,870	3,791	3,790	—1
R.	1,921			

Col. 1.—To meet additional expenses for piscicultural demonstration parties not originally provided for.

B. 2 (2)—Allowances—

O.	400	529	394	—135
R.	129			

Col. 4.—The travelling allowance claims of the party at Sambalpur were not passed during the year pending examination of the claims.

B. 2 (3)—Contingencies—

O.	1,050	921	908	—13
R.	—129			

Total	{ Charged	31,700	30,213	—1,487
	{ Voted	2,51,447	2,20,166	—31,281

GRANT No. 18—INDUSTRIES.

NOTES.

1. *Administration of the Grant.*—The net savings under “Charged” and “Voted” heads were 4·69 and 12·44 per cent. respectively. The savings under the charged heads appertained to “A. 1 (1).—Charged” and “A. 1 (3).—Charged”. The bulk of the voted savings occurred under the heads A. 7, A. 11, A. 14(2) and A. 17.

2. A supplementary demand for Rs. 260 in respect of sub-head A. 12 was submitted and assented to by the Assembly, but as the expenditure was to be provided for from savings within the grant, the net supplementary demand was *nil*.

3. *Grants from the Central Government for the Development of Handloom Industries.*—The Central Government brought into operation with effect from 1st November 1934 a five years' scheme of allotting grants to the different Provincial Governments for the development of handloom industries. The grants received from the Central Government are 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* sub-head A. 11) and at the end of the year an equivalent amount is transferred from the deposit head to the corresponding revenue head “XXXII.—Industries”. Any unspent balance of the grant remaining with Provincial Government at the end of a financial year does not lapse to the Central Government but remains available for utilization in a subsequent year.

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

Opening Balance on 1st April 1938.	Receipts during 1938-39.	Expenditure during 1938-39.	Closing Balance on 31st March 1939.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
17,349	13,400	8,686	22,063

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

GRANT No. 19—MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appre- piation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.			
A.—Charges of collection—			
A. 1.—Pay of Establishment	1,361	1,308	—53
A. 2.—Allowances	94	38	—56
A. 3.—Contingencies—			
O.	1,045	166	—84
R.	—795		
B.—Inspection of Motor Vehicles—			
B. 1.—Pay of Establishment—			
R.	312	286	—26
B. 2.—Travelling allowance—			
R.	521	341	—180
<i>Col. 4.—A certain bill was adjusted under this head after the close of the year.</i>			
B. 3.—Other Compensatory allowances—			
Charged	1,200	584	—616
<i>Col. 4.—(i) Fewer vehicles were examined in the Koraput district than anticipated; and (ii) provision for allowances of a Motor Expert in the Ganjam district was unnecessary as the charge was "Voted".</i>			
Voted—			
O.	4,600	6,428	—312
R.	2,140		
<i>Col. 1.—See factor (ii) under "Charged" above; also due to the increase in the number of vehicles plying for hire in the Cuttack district.</i>			
B. 4.—Uniform allowance—			
R.	11	10	—1
B. 5.—Contingencies—			
R.	36	35	—1
B. 6.—Pay of Establishment and travelling allowances—			
O.	680	..	..
R.	—680		

GRANT No. 19—MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—concl.			
C.—Compensation to local bodies for loss of income from tolls and taxation of motor vehicles—			
Charged	39,000	39,000	..
Total—12—Charges on account of Motor Vehicles			
Acts { Charged	40,200	39,584	—616
Voted	9,325	8,612	—713
47.—MISCELLANEOUS DEPARTMENTS.			
<i>Labour and Emigration—</i>			
D.—Inspector of Factories—			
D. 1.—Contribution to the Government of Bihar for the cost of the Factories Inspection Department	4,150	4,150	..
<i>Statistics—</i>			
E.—Gazetteer and Statistical Memoirs—			
O.	1,000	..	..
R.	—1,000	..	..
Col. 1.—The Koraput District Gazetteer was not compiled during the year.			
F.—Provincial Statistics—			
F. 1.—Vital Statistics	564	480	—84
F. 2.—Cost of living statistics	240	120	—120
Col. 4.—No reporter was engaged at Berhampur.			
<i>Miscellaneous—</i>			
G.—Examinations—			
G. 1.—Government examinations by the Commissioner—			
O.	1,120	913	816
R.	—207		—97
G. 2.—Departmental examinations—			
O.	670	402	373
R.	—268		—29

GRANT No. 19.—MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47.— MISCELLANEOUS DEPARTMENTS—concl'd.			
<i>Miscellaneous—concl'd.</i>			
G.—Examinations—concl'd.			
G 3.—Language Examinations—			
O.	350	200	200
R.	—150		
G. 4.—Village Officers' special tests—			
O.	210	290	280
R.	80		
H.—Administration of Indian Partnership Act,			
H. 1. Other charges	15	..	—15
Total—47.—Miscellaneous Departments—Voted	6,774	6,419	—355
GRAND TOTAL { Charged	40,200	39,584	—616
{ Voted	16,099	15,031	—1,068

NOTE.

Administration of the Grant.—The net saving under the "Charged" appropriations was 1.53 per cent. and under the "Voted" heads 6.63 per cent.

GRANT No. 20.—CIVIL WORKS.

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.	
50—CIVIL WORKS.				
Original Works—				
Buildings—				
A.—Land Revenue—				
R.	1,117	1,117	1,242 +125	
<i>Col. 1.</i> —To meet expenditure on the improvements to the Deputy Collector's office at Banki and also on the construction of Police Malkhana for the Banki Court and of urinals in the compound of Tahsildar's office at Banpur.				
<i>Col. 4.</i> —Due to misclassification of expenditure in the Divisional Office.				
B.—Provincial Excise	1,500	..	—1,500	
<i>Col. 4.</i> —The construction of a building for a Ganja Gola at Nawapara was held in abeyance; also no other scheme matured during the year.				
C.—Registration	1,000	1,003	+3	
D.—General Administration—				
<i>Charged—</i>				
O.	6,000	9,967	9,396	
R.	3,967			—571
<i>Col. 1.</i> —For expenditure on certain minor works relating to the Government House at Puri.				
Voted	25,210	16,814	—8,396	
<i>Col. 4.</i> —The scheme of providing a corrugated iron roof over the existing terraced roof of the Revenue Commissioner's office building was given up in favour of treatment of the roof with Colas Dammer; also there was a saving of Rs. 5,309 on minor works owing to late allotment of funds.				
E.—Administration of Justice—				
O.	600	2,350	2,298	
R.	1,750			—52
<i>Col. 1.</i> —To meet the cost of electrification in the District Judge's residence at Berhampur.				
F.—Jails and Convict Settlements—				
O.	11,700	15,900	14,936	
S.	3,000			—964
R.	1,200			
G.—Police	49,400	39,756	—9,644	
<i>Col. 4.</i> —Due to (i) the revised estimate for the construction of Police buildings for the Armed Reserve at Puri not having been sanctioned during the year, (ii) the fall in the price of cement and (iii) petty savings on minor works.				

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.				
H.—Education other than European and Anglo-Indian education—				
O.	32,100	31,122	10,962	
R.	—978			—20,160
<i>Col. 4.</i> —Delay in sanctioning the detailed estimates prevented the commencement, during the year of, building works for Elementary Training Schools in North Orissa; also the projects relating to acquisition of land for a herbal garden, construction of a well and a shed for the Ayurvedic dispensary at the Puri Sanskrit College did not mature during the year.				
I.—Medical—				
O.	7,351	23,929	22,245	
S.	13,287			—1,684
R.	3,281			
<i>Col. 1.</i> —To meet expenditure on two new electrical works.				
<i>Col. 4.</i> —The work of wiring in the old Maternity Ward in the Government Headquarters' Hospital at Berhampur, was postponed on account of extensive structural additions to and alterations in the building; also due to low tender rates.				
J.—Public Health—				
O.	3,120	3,760	3,121	
R.	640			—639
<i>Col. 4.</i> —Saving due to classification by the Electrical Engineer under I—Medical above of expenditure incurred on certain additions to, and alterations in, the electrical installation in the Bacteriological, Pathological and Public Health Laboratory.				
K.—Agriculture	1,300	320	—980	
<i>Col. 4.</i> —Provision for the construction of a kutch-pucca house at the Cuttack Farm for students on training was not utilised, as it was not found possible to get the estimates prepared and allotment of funds sanctioned in time.				
L.—Veterinary	1,600	1,220	—380	
<i>Col. 4.</i> —Smaller expenditure on Minor Works than anticipated.				
M.—Industries—				
O.	1,089	2,634	3,911	
R.	1,545			+1,277
<i>Col. 1.</i> —To meet the cost of providing a separate electric workshop for the training of students of the Orissa School of Engineering.				
<i>Col. 4.</i> —Represents the cost of providing over-head fans and lights in the building leased for the accommodation of the office of the Handloom Marketing Organisation for which no provision was made.				

GRANT No. 20.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
Original Works—concl'd.			
Buildings—concl'd.			
N.—Civil Works—			
O.	42,195	34,832	20,163
R.	-7,363			-14,669
<i>Cols. 1 and 4.—Abolition of the system of providing for minor electrical works under this head to a saving of Rs. 16,000; also provision of Rs. 1,695 made for the Vernon and Jail Kullahs at Koraput was not required as the works were actually completed in 1937-38. The balance of the savings was due to smaller expenditure on the Anti-malarial Drainage Scheme at Koraput owing to delay in sanctioning the estimates.</i>			
O.—Stationery and Printing		16	+16
P.—Communications—			
P. 1.—Projects financed from the reserve at the disposal of the Central Government in the Central Road Fund	6,66,066	4,45,227	-2,20,839
<i>Col. 4.—See explanations under Items 8, 9, 10 and 11 of the detailed statement of expenditure on important new works below this grant account.</i>			
P. 2.—Projects financed from the ordinary share of subventions from Central Road Fund	95,000	39,993	-55,007
<i>Col. 4.—See explanations under Items 12 and 13 of the detailed statement of expenditure on important new works below this grant account.</i>			
P. 3.—Other Projects—			
O.	35,494	34,074	10,928
R.	-1,420			-23,146
<i>Col. 4.—See explanations under Items 14, 18 and 19 of the detailed statement of expenditure on important new works below this grant account.</i>			
Q.—Miscellaneous—			
O.	500	2,360	1,529
R.	1,860			-831
<i>Col. 1.—Regrant of lapses during 1937-38.</i>			
<i>Col. 4.—Due to low tender rates and also to there being no sanctioned minor projects for execution during the year.</i>			
R.—Repairs—			
Charged—			
O.	25,000	21,023	23,078
R.	-3,967			+2,045
<i>Col. 1.—Due to low rates of tender and actual requirements for the special repairs having been found to be less than anticipated.</i>			
<i>Col. 4.—Excess is due to the expenditure on the maintenance of certain new electrical works in the Government House at Puri and on the painting of fans and change of certain electrical parts. The controlling officer has stated that no extra funds to cover the excess could be provided as it was too late to augment the provision by reappropriation.</i>			
Voted	9,53,338	9,65,881	-47,457
<i>Col. 4.—Due to (i) low rates of tenders, (ii) the actual requirements for quadrennial and special repairs being less than anticipated and (iii) the transfer of a road in the Ganjam Agency to the control of the Revenue Department for maintenance from the Agency Civil Works grant.</i>			

GRANT No. 20.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
50.—CIVIL WORKS—concl'd.				
S.—Grants-in-aid—				
O.	2,27,691	2,28,869	2,10,426	
R.	1,178			—18,443
<i>Col. 4.</i> —Mainly due to the fact that certain local bodies could not do sufficient work to earn the maximum grant.				
T.—Suspense	13,180	9,874	—3,306	
<i>Col. 4.</i> —The bills of the Indian Stores Department were not adjusted during the year. See also paragraph 3 of the notes.				
U.—Lump addition for regrant of lapses—				
O.	7,000	4,190	—4,190	
R.	—2,810			
<i>Col. 1.</i> —Reappropriated to the sub-heads P. 3 and Q above for completion of certain major works.				
<i>Col. 4.</i> —Regrants of lapses were less than anticipated due to smaller number of major works for which regrants were necessary.				
V.—Lump deduction for probable savings	—12,000		+12,000	
Total	{ Charged	31,000	32,474	+1,474
	{ Voted	21,80,731	17,61,865	—4,18,866

NOTES.

1. *Administration of the Grant.*—The net excess over charged appropriations and the net saving under the voted heads were 4.75 and 19.2 per cent. respectively. The excess in the case of 'Charged' heads occurred under sub-head "R—Charged". The bulk of the voted savings occurred under the sub-heads D.—Voted, G, H, N, P. 1, P. 2, P. 3, R.—Voted and S.

2. A supplementary demand of Rs. 200 in respect of "S.—Grants-in-aid" for payment of contribution to the Government of India for meeting the expenses of two delegates from Orissa to the Indian Roads Congress was submitted and assented to by the Assembly, but as the expenditure was to be provided for from savings within the grant the net supplementary demand was nil.

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

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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.

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 1938-39 are tabulated below :—

Suspense Heads.	Opening balance on 1st April 1938.	Debits during 1938-39.	Credits during 1938-39.	Net actuals for 1938-39.	Closing balance on 1st March 1939.
1	2 /	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases (Cr.)	—29,950	2,77,807	2,71,349	6,458	—23,492
Stock (Dr.)	56,747	1,26,653	1,23,552	3,101	59,848
Miscellaneous Public Works Advances (Dr.)	10,064	35,294	34,979	315	10,379
Total	36,861	4,39,754	4,29,880	9,874	46,735

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 1938-39* :—

Particulars of Stores.	Opening balance on 1st April 1938.	Receipts during the year 1938-39.	Total.	Issues during the year 1938-39.	Closing balance on 31st March 1939.	Sanctioned limit.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Small Stores	6,111	4,019	10,130	3,368	6,762	..
Building materials	11,681	45,445	57,126	46,442	10,684	..
Metal	15,282	18,888	34,170	19,950	14,220	..
Painters' Stores	4,634	25,991	30,625	22,623	8,002	..
House fittings	587	761	1,348	725	623	..
Timber	3,158	10,666	13,824	11,885	1,939	..
Fuel	588	2,881	3,469	2,665	804	..
Liquid fuel	687	2,119	2,806	2,250	556	..
Electrical Stores	1,646	4,049	5,695	3,896	1,799	..
Storage	1,027	307	1,334	2,333	—999	..
Miscellaneous	11,346	20,113	31,459	16,001	15,458	..
Total	56,747	1,35,235	1,91,986	1,32,138	59,848	72,500

The above statement has been compiled from the figures obtained from the Divisional Offices. The book balance of stock in each division is reported to have been verified. The certificates of actual verification have been received from all divisions. The stock is also reported to have been priced within the market rates.

The value of the total surplus stock (*i. e.*, serviceable materials which are available for sale or transfer) amounted to Rs. 8,973, the Mahanadi Division having surplus stores valued at Rs. 4,513. There was also unserviceable stock valued at Rs. 2,133, mostly in the Mahanadi Division valued at Rs. 2,130.

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

5. *Subventions from Central Road Fund.*—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 earmarked 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.

GRANT No. 20.—CIVIL WORKS.

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 a separate detailed head subordinate to the minor head "Communications" (*vide* sub-heads P. 1 and P. 2). 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".

An account of the transactions to the end of the year 1938-39 is given below :—

I	To end of previous year.	During 1938-39.	Total.
	2	3	4
	Rs.	Rs.	Rs.
Receipts.			
Allotment from Central Road Fund—			
(1) Ordinary	1,20,632	..	1,20,632
(2) Special grant from the Reserve	1,89,028	4,45,227	6,34,255
TOTAL	3,09,660	4,45,227	7,54,887
Payments—			
Expenditure on projects financed from Subventions from Central Road Fund—			
(1) Ordinary . . . . .	..	39,993	39,993
(2) Special grant from the Reserve	1,89,028	4,45,227	6,34,255
TOTAL	1,89,028	4,85,220	6,74,248
Balance—			
Ordinary on 31st March 1938 . . . . .	..	..	1,20,632
Do. on 31st March 1939 . . . . .	..	..	80,639

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

The total commitments at the close of the year in respect of works financed from Subventions from Central Road Fund amounted to Rs. 7,04,242 as shown below :—

	Rs.
Estimated amount of works in progress	13,78,490
Expenditure to end of 1938-39	6,74,248
Commitments	7,04,242

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

GRANT No. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39.

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.—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 buildings for the reorganisation of Elementary Training schools in North Orissa

20,000 18,141 —20,000 —18,141

Cols. 5 and 6.—It has been reported that delay in sanctioning the detailed estimates prevented the commencement of the work during the year.

Estimate Rs. 1,39,000.

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

2. All works (Collectively) 48,205 47,565 26,370 —21,835 —21,195

Cols. 5 and 6.—Mainly due to (i) the abandonment of the project of providing a Corrugated Iron roof over the existing terraced roof of the Revenue Commissioner's office building; (ii) the revised estimate for the construction of buildings for the Armed Reserve Police at Puri not having been sanctioned in time to permit of the work being started during the year; (iii) smaller expenditure on the anti-malarial drainage scheme at Koraput owing to delay in sanctioning the estimates; (iv) the provisions for the Vernon and Jail Nullahs at Koraput having proved superfluous owing to the actual completion of the works in 1937-38 and (v) the fall in the price of cement.

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

3.—Additional works in the Government House at Puri.

Charged —6 —8 —8 —2

Estimate Rs. 23,000; expenditure to end of 1938-39 Rs. 20,838; in progress.

GRANT-NO. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39—*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—<i>contd.</i>					
Original Works—Buildings—<i>concl.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—concl.</i>					
4.—Provision of electric installation in the Government Headquarters Hospital at Berhampur . . . . .	..	7,113	5,784	+5,784	—1,329
<i>Col. 5.</i> —The proposal for the work was not received in time to permit of the provision being made in the original budget estimates. Funds provided by supplementary grant.					
<i>Col. 6.</i> —See explanations under the sub-head I—Medical at page 141. Part of the work was not undertaken during the year. Rate for work was also low.					
Estimate Rs. 7,113 ; expenditure to end of 1938-39 Rs. 5,784 ; in progress.					
5.—Provision of additional fans in the various wards of the Cuttack General Hospital . . . . .	..	6,174	6,002	+6,002	—172
<i>Col. 5.</i> —The item was not included in the original budget estimates as it was thought to be less urgent than other schemes. Funds provided by supplementary grant.					
Estimate Rs. 6,174 ; expenditure to end of 1938-39 Rs. 6,002 ; in progress.					
6. Raising the compound wall of the Koraput Special Subjail to the standard height of 14 feet . . . . .	..	3,000	2,999	+2,999	—1
<i>Col. 5.</i> —The scheme was not included in the original budget estimates as it was not then considered urgent. Funds provided by supplementary grant.					
Estimate Rs. 7,650 ; expenditure to end of 1938-39 Rs. 2,999 ; in progress.					
<i>IV.—Minor Works —</i>					
7. All works (Collectively)					
Charged	6,000	9,973	9,404	+3,404	—569
<i>Col. 5.</i> —Due to the execution of certain urgent minor works relating to the Government House at Puri sanctioned during the year.					
Voted	1,09,970	1,13,661	96,852	—13,118	—16,809
<i>Cols. 5 and 6.</i> —Mainly due to (i) the postponement of the construction of a building for a Ganja Gola at Nawapara, (ii) the works in connection with the acquisition of land for a herbal garden, construction of a well and a shed for the Ayurvedic dispensary at the Puri Sanskrit College not maturing in time for execution during the year, (iii) delay in the preparation of estimates and sanctioning allotment of funds for the construction of a Kutcha-pucca house at the Cuttack farm for students on training, (iv) savings in some minor works owing to late allotment of funds, and (v) the abolition of minor electrical works grant.					
Total { Charged	6,000	9,967	9,396	+3,396	—571
{ Voted	1,78,175	1,95,654	1,38,007	—40,168	—57,647
Grand Total—Buildings	1,84,175	2,05,621	1,47,403	—36,772	—58,218

GRANT No. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39—*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.

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

Estimated to cost above Rs. 50,000—

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

8. Construction of a bridge over the Burrah River between Jajpur and Jajpur Road Railway Station

2,91,066 2,91,066 1,57,993 —1,33,073 —1,33,073

Cols. 5 and 6.—Due to alteration in the designs of the foundations of the bridge as a result of fresh trial borings; also work on the superstructure was delayed by rains.

Estimate Rs. 4,09,900; expenditure to end of 1938-39 Rs. 2,77,994; in progress.

9. Construction of a bridged moorum road from Koraput to Raya-ghada

1,50,000 1,50,000 1,39,914 —10,086 —10,086

Cols. 5 and 6.—The work was started late in the year.

Estimate Rs. 3,80,000; expenditure to end of 1938-39 Rs. 1,47,832; in progress.

10. Completing a bridged moorum road from Sohella to Nawapara

75,000 75,000 45,072 —29,928 —29,928

The details of the project are:—

Description of works, Estimate, Expenditure, Remarks.

	Rs.	Rs.	
(1) Construction of a bridge over the Major Aung River at the 31st mile of the Sohella-Nawapara Road	96,000	38,590	In progress.

GRANT No. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39—*contd.*

Description of works.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation, More+ Less—	Modified appro- priation, 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.*

Description of Works. Estimate. Expenditure. Remarks.

	Rs.	Rs.	
(2) Construction of reinforced concrete submergeable bridge over the Minor Aung River near Jamsette on the Padampur-Nawapara section of the Sohella-Nawapara Road .	35,000	6,473	In progress.

Cols. 5 and 6.—Owing to delay in sanctioning the estimates the works were started late in the year.

11. Improvements to the Rairakhol section of the Cuttack-Sambalpur Road	1,50,000	1,50,000	1,00,844	—49,156	—49,156
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Cols. 5 and 6.—The contractors did not execute the work as rapidly as expected.

Revised Estimate Rs. 3,03,000; expenditure to end of 1938-39 Rs. 1,43,854; in progress.

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

12. Construction of a bridge over the Monaguni River on the Cuttack-Madras Trunk Road	50,000	50,000	39,993	—10,007	—10,007
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Cols. 5 and 6.—The work was started late in the year.

Revised estimate Rs. 57,260; expenditure to end of 1938-39; Rs. 39,993; in progress.

GRANT No. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39—*contd.*

Description of works.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay— <i>unaudited</i>	
				Original appro- priation. Mun- Law.	Actual expendi- ture. Mun- Law.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50.—CIVIL WORKS—*contd.*Communications—*contd.*II.—Other Major Works for which
specific provision was made in the
Budget—

Projects financed from the
Central Road Fund (ordi-
nary)—

13. All Works (Collec- tively)	45,000	45,000	..	—45,000	—45,000
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Cols. 5 and 6.—The construction of the fully bridged Nuapatna Chasapara road to connect the Cuttack-Sambalpur Road with the Orissa Trunk Road was postponed pending receipt of the approval of the Board of Communications to the detailed estimates which widely differed from the original estimates; also the detailed estimates for the work of bridging the big Gouda Nullah were not sanctioned in time to permit of the work being commenced during the year.

Other projects—

14. All Works (Collec- tively)	17,994	17,994	4,015	—13,979	—13,979
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Cols. 5 and 6.—Progress of work in connection with the Ongi Nadi and Baud Road Projects was retarded by unusually heavy rains.

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

Projects financed from the
Central Road Fund—

15. Constructing a rein- forced concrete high level bridge over the Malati River at the boundary of the Ban-ra State on the Sambal- pur-Bonaigarh Road	141	+141	+141
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• Estimate Rs. 69,000; expenditure to end of 1938-39 Rs. 141; in progress.

GRANT No. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39—*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—*concl.**III.—Major Works for which specific
provision was not made in the
Budget—concl.*

16. Construction of a link road from the Nawapara Railway Station to Nawapara Town	520	+520	+520
--	----	----	-----	------	------

Cols. 5 and 6.—It is stated that owing to misunderstanding no provision was made for the work.

Estimate Rs. 12,800 ; expenditure to end of 1938-39, Rs. 9,109 ; in progress.

17. Construction of a road from the Jajpur Road Railway Station to the Keonjhar State Border.	742	+742	+742
---	----	----	-----	------	------

Cols. 5 and 6.—See explanation under item 16 above.

Estimate Rs. 15,530 ; expenditure to end of 1938-39, Rs. 13,274 ; in progress.

Other Projects—

18. Consolidating and constructing of wooden bridges, culverts, etc., on the Kerada Kamalapeta Kalyansingpur Road (6/0 to 24/0)	950	948	+948	—2
---	----	-----	-----	------	----

Col. 5.—The anticipation entertained at the time of framing the budget estimates that the work would be completed during 1937-38, did not materialise.

Estimate Rs. 64,600 ; expenditure to end of 1938-39, Rs. 56,275 ; completed.

IV.—Minor Works—

19. All Works (Collectively)	17,500	15,130	5,966	—11,534	—9,164
--	--------	--------	-------	---------	--------

Cols. 5 and 6.—Fewer minor works were ready for execution.

Total—Communications	7,96,560	7,95,140	4,96,148	—3,00,412	—2,98,992
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GRANT No. 20.—CIVIL WORKS.

6. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1938-39—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—concl'd.

Miscellaneous.

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

20. Construction of the proposed revetment at the Southern Bank of the Mahanadi River from Khamrang to Bedpurai in the Banki Estate near Banki H. School		1,860	1,529	+1,529	—331
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Col. 5.—It was expected at the time of framing the budget estimates that the work would be completed during 1937-38, but this did not prove possible owing to various technical difficulties.

Estimate Rs. 5,337; expenditure to end of 1938-39, Rs. 4,651; completed.

IV.—Minor Works—

21. All Works (Collectively)	500	500	..	—500	—500
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Cols. 5 and 6.—There were no sanctioned minor works during the year.

Total—Miscellaneous	500	2,360	1,529	+1,029	—831
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Important comments.

The total figures of appropriation and expenditure under Original Works—Buildings, Communications and Miscellaneous, are shown below :—

	(In thousands of rupees).
Original appropriation	9,81
Modified appropriation	10,03
Expenditure	6,45

GRANT No. 20.—CIVIL WORKS.

The expenditure was less than the original and modified appropriations by T. Rs. 3,36 and T. Rs. 3,58 respectively. A saving of about 77 occurred due to certain works for which provision had been made not being taken up during the year (*vide* items 1, 2 and 13). The reasons which account in the main for the balance of the saving are—

- (1) Delay in sanctioning estimates.
- (2) Retarded progress of a work owing to heavy rains.
- (3) Slow progress of a work by the contractors.
- (4) Delayed commencement and postponement of certain works.
- (5) Alteration in the design of the foundations of a bridge in consequence of fresh trial borings.

A lump sum deduction of T. Rs. 12 only for probable savings was included in this grant (*vide* sub-head V), which was entirely inadequate.

There were nine instances in which no specific provision was made for major works in the budget (*vide* items 3, 4, 5, 6, 15, 16, 17, 18 and 20). The expenditure against items 15, 16 and 17 remained uncovered.

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

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.			
Expenditure in connection with the Capital Construction in Orissa—			
A.—Works—			
A. 1.—Land Revenue . . . . .	..	—247	—247
<i>Col. 4.—Due to adjustment of a previous misclassification.</i>			
A. 2.—General Administration—			
O.	1,46,350	} 1,47,899	51,038
R.	1,549		
<i>Col. 4.—The Controlling Officer has reported that savings were due to projects not matur- ing to the extent anticipated.</i>			
A. 3.—Jails—			
O.	75,000	} 75,451	442
R.	451		
<i>Col. 4.—See explanation under the sub-head A. 2. above.</i>			
A. 4.—Police	27,500	11,249	—16,251
<i>Col. 4.—Late starting of works owing to delay in according administrative approval.</i>			
A. 5.—Medical	63,000	3,633	—59,367
<i>Col. 4.—See explanation under the sub-head A. 2. above.</i>			
A. 6.—Miscellaneous	12,000	..	—12,000
<i>Col. 4.—Provision was not required as the site for the new capital was not finally fixed during the year.</i>			
A. 7.—Reserve (minor works)—			
O.	2,000	} ..	..
R.	—2,000		
<i>Col. 1.—Reappropriated to sub-heads A. 2 and A. 3. above.</i>			
A. 8.—Lump deduction for probable savings.	—5,000	..	+5,000

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

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.

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

B.—Establishment—

B. 1.—Chief Engineer—

B. 1. (1)—Pay of Establishment 5,052 2,052 —3,000

Col. 4.—The full sanctioned staff was not appointed during the year though provided for.

B. 2.—Executive—

B. 2. (1)—Pay of Officers 7,720 —1,774 —9,494

Col. 4.—Due to the write-back of the expenditure originally debited to this head on account of the pay of Executive Engineer who held dual charge of the Capital Construction Division and Southern Division from the 30th August 1937.

B. 2. (2)—Provincial Services including
Upper Subordinate Establishment 12,427 .. —12,427

Col. 4.—Owing to delay in fixing the site for the new capital no officers were appointed during the year.

B. 2. (3)—Subordinate Engineering
Service 10,368 6,783 —3,585

Col. 4.—See explanation under the sub-head B. 1. (1)—above.

B. 2. (4)—Petty Establishment 1,584 449 —1,135

Col. 4.—See explanation under the sub-head B. 1. (1)—above.

B. 2. (5)—Accountant 2,400 .. —2,400

Col. 4.—See explanation under the sub-head B. 2. (2)—above.

B. 2. (6)—Office Establishment 17,178 8,491 —8,687

Col. 4.—See explanation under the sub-head B. 1. (1)—above.

B. 2. (7)—Travelling allowances 2,900 —498 —3,398

Col. 4.—Due to (i) non-appointment of full staff, (ii) restricted tourings and (iii) the write-back of the expenditure debited to this head on account of travelling allowance of the officer mentioned in the explanation below the sub-head B. 2. (1).

B. 2. (8)—Contingencies 2,000 298 —1,702

Col. 4.—Owing to restricted programme, requirements were less than anticipated.

**GRANT No. 21.—CIVIL WORKS—EXPENDITURE IN CONNECTION
WITH 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—concl'd.			
Expenditure in connection with the Capital Construction in Orissa—concl'd.			
B.—Establishment—concl'd.			
B. 3.—Supervision charges . . . . .	..	1,635	+1,635
<i>Col. 4.</i> —A sum of Rs. 1,635, being the supervision charges levied at 2 per cent. on actual works expenditure debitable to the "Fund for Orissa Buildings" during 1937-38 and 1938-39 was adjusted under orders of Government. No provision was made for this item.			
B. 3(1)—Lump deductions for probable savings.	-5,052	..	+5,052
C.—Tools and Plant	5,000	46	-4,954
<i>Col. 4.</i> —No work was undertaken in the Capital Construction Division during the year.			
D.—Suspense	3,000	..	-3,000
<i>Col. 4.</i> —See explanation under the Sub-head C above:			
Total—Voted	3,85,427	83,597	-3,01,830

NOTES.

1. *Administration of the Grant.*—The net savings were heavy and amounted to Rs. 3,01,830 which was 78.31 per cent. of the final grant. Savings occurred under almost all the sub-heads. A sum of Rs. 10,052 only was provided under this grant as lump deduction for probable savings (*vide* sub-heads A-8 and B-3(1)).

2. *Fund for Orissa Buildings.*—The unexpended balance of Rs. 24,26,005 out of the sum of Rs. 27½ lakhs set apart by the Central Government for the construction of essential buildings in connection with the constitution of the new province of Orissa was handed over to the Provincial Government on the advent of Provincial Autonomy. This amount as well as the additional sums of Rs. 3 lakhs each received in 1937-38 and 1938-39 in pursuance of Sir Otto Niemeyer's recommendations were credited to the deposit head "Fund for Orissa Buildings". A sum of Rs. 1,29,648 being the interest on investments of the Fund was also credited to the Fund during the year 1938-39.

The actual expenditure incurred on the construction works was recorded under the service head "50-Civil Works—Capital Construction" and an amount equal to the expenditure incurred was, month by month, debited to the deposit head mentioned above by credit to the revenue head "XXXIX—Civil Works".

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

An account of the transactions of the Fund during 1938-39 is given below :—

Opening balance on the 1st April 1938.	Receipt during 1938-39.	Expenditure during 1938-39.	Closing balance on the 31st March 1939.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
26,85,966	4,29,648	83,597	30,32,017

It is certified that the debits and credits to the Fund were for proper amounts and that there were no diversions from the Fund.

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39.

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.

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

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

1. Constructing Sub-Divisional buildings at Nawapara

60,000 60,000 .. -60,000 -60,000

Cols. 5 and 6.—The project was not ready for execution during the year for want of decision regarding the site.

Estimate Rs. 1,08,000.

2. Constructing a Circuit House at Koraput

27,500 30,000 29,986 +2,486 -14

Col. 5.—Progress of the work which was done departmentally was more rapid than anticipated.

Revised estimate Rs. 52,500; expenditure to end of 1938-39 Rs. 30,333; in progress.

3. Constructing Central Jail at Berhampur

50,000 50,000 .. -50,000 -50,000

Cols. 5 and 6.—The work was not commenced for want of administrative approval.

Estimate Rs. 4,48,300.

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

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39—*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.*

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

4. Constructing hospital buildings at Nawapara .	50,000	50,000	..	—50,000	—50,000
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Cols. 5 and 6.—See explanation against item 1 above.

Estimate Rs. 67,100.

5. Construction of District office buildings at Koraput (Total estimate Rs. 1,58,700)—

(a) Constructing Collector's residence with outhouses at Koraput	15,000	8,500	5,994	—9,006	—2,506
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Col. 5.—Delay in acceptance of tenders and consequent late starting of works.

Estimate Rs. 31,530; expenditure to end of 1938-39 Rs. 6,030; in progress.

(b) Constructing Treasury Deputy Collector's quarters at Koraput	19,000	19,000	5,996	—13,004	—13,004
--	--------	--------	-------	---------	---------

Cols. 5 and 6.—See explanation under (a) above.

Estimate Rs. 24,839; expenditure to end of 1938-39 Rs. 6,013; in progress.

(c) Constructing senior clerks' quarters at Koraput	11,500	11,500	1,000	—10,500	—10,500
---	--------	--------	-------	---------	---------

Cols. 5 and 6.—Administrative approval was accorded after the year had well advanced and tender for the work was accepted only in the third quarter of the year.

Estimate Rs. 26,944; expenditure to end of 1938-39 Rs. 1,000; in progress.

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

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39—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. 50,000 for which specific provision was made in the Budget—concd.</i>					
(d) Constructing junior clerks' quarters at Koraput	11,000	11,000	99	—10,901	—10,901
<i>Cols. 5 and 6.—Administrative approval was accorded late; agreement for the work has not been accepted and expenditure was incurred on piece-work agreement.</i>					
Estimate Rs. 40,887; expenditure to end of 1938-39 Rs. 99; in progress.					
(e) Constructing peons' quarters at Koraput	2,000	6,000	6,001	+4,001	+1
<i>Col. 5.—Original appropriation proved inadequate owing to completion of the works during the year according to the terms of the lump sum contract.</i>					
Estimate Rs. 8,800; expenditure to end of 1938-39 Rs. 6,034.					
<i>II.—Other Major works for which specific provision was made in the Budget—</i>					
(6.) All Works (collectively)	75,500	75,500	14,882	—60,618	—60,618
<i>Cols. 5 and 6.—Certain projects were not ready for execution during the year.</i>					
<i>III.—Major works for which specific provision was not made in the Budget—</i>					
(7) Construction of temporary buildings at Nawapara			349	+349	+349
<i>Cols. 5 and 6.—Information about this liability was received too late in the year to permit of funds being provided for it.</i>					
Estimate Rs. 30,000; expenditure to end of 1938-39 Rs. 26,574; in progress.					

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

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1938-39—*concl.*

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.*

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

(8) Additions and alterations in the Government House at Puri	118	+118	+118
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Cols. 5 and 6.—See explanation below item 7 above.

Estimate Rs. 81,160; expenditure to end of 1938-39 Rs. 76,511; in progress.

IV.—Minor Works—

(9) All Works (Collectively)	2,350	4,350	1,690	-660	-2,660
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Col. 6.—Requirements were less than anticipated.

Total	3,23,850	3,25,850	66,115	-2,57,735	-2,59,735
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Important comments.

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

	In thousand of rupees.
Original appropriation	3,24
Modified appropriation	3,26
Expenditure	66

It will be seen that the expenditure fell short of the original and modified appropriations by T. Rs. 2,58 and T. Rs. 2,60 respectively. Among the major works for which specific provision was made in the Budget, large savings occurred in items 1, 3, 4, 5 (b), (c) (d) and 6.

There were two instances (items 7 and 8) in which expenditure was incurred on major works though there was no specific provision therefor. A similar case was noticed last year (*c.* item 12 at page 136 of the Appropriation Accounts of the Government of Orissa for 1937-38 and the Audit Report, 1938).

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

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.
50.—CIVIL WORKS—			
A.—Establishment—			
A. 1.—Chief Engineer—			
A. 1 (1).—Pay of Officers—			
Charged	32,485	32,439	—46
Voted—			
O.	6,285	} 8,116	8,116
R.	1,831		
<i>Col. 1.</i> —The Special Irrigation Officer was attached to the office of the Chief Engineer for part of the year.			
A. 1 (2).—Pay of Establishment—			
O.	39,304	} 39,590	39,545
R.	286		
A. 1 (3).—Allowances—			
Charged—			
O.	3,000	} 3,500	3,270
R.	500		
Voted—			
O.	11,000	} 9,200	5,329
R.	—1,800		
<i>Cols. 1 and 4.</i> —Due to less touring by the Flood Committee than anticipated.			
A. 1 (4).—Contributions—			
Charged	40,318	20,812	—19,506
<i>Col. 4.</i> —Due to the accounting under "55.—Superannuation Allowances and Pensions (Grant No. 24.—Pensions)", instead of under the departmental major heads of pension contributions paid to Bihar for the joint cadre officers.			
A. 1 (5).—Contingencies—			
O.	5,000	} 5,500	5,187
R.	500		

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

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.			
A.—Establishment—contd.			
A. 2.—Special Officers—Electrical Establish- ment—			
A. 2 (1).—Pay of Establishment—			
O.	6,099	6,205	6,203
R.	106			—2
A. 2 (2).—Allowances	500	501	+1
A. 2 (3).—Contingencies	300	299	—1
A. 2 (4).—Contribution to the Government of Bihar for the services of the Electric Ins- pector and Electrical Engineer and his office	19,124	14,776	—4,348
<i>Col. 4—Only a provisional payment was made pending final settlement of claim.</i>			
A. 3.—Superintending Engineer—			
A. 3 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	23,920	24,845	24,845
R.	925		
<i>Voted—</i>			
R.	5,019	5,019	..
<i>Col. 1—To meet the pay of the Special Irrigation Officer who was attached to the office of the Superintending Engineer for part of the year.</i>			
A. 3 (2).—Pay of Establishment—			
O.	24,490	25,200	25,422
R.	710			+222
A. 3 (3).—Allowances—			
<i>Charged</i>			
	3,000	2,952	—48
<i>Voted—</i>			
O.	200	1,000	725
R.	800			—275

*Col. 4—The Special Irrigation Officer was attached to the office of the Chief Engineer
from November 1938. There was also less touring.*

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

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.

A.—Establishment—contd.

A. 3.—Superintending Engineer—*concl'd.*

A. 3 (4).—Contingencies—

O.	1,800	} 2,600	2,658	+58
R.	800			

A. 4.—Executive—

A. 4 (1).—Pay of Officers—

Charged—

O.	62,200	} 60,775	56,932	-3,843
R.	-1,425			

Col. 4.—No officer of the Indian Service of Engineers was posted to the charge of the Southern Division for the greater part of the year.

Voted—

O.	15,000	} 18,000	18,018	+18
R.	3,000			

Col. 1.—To meet the pay of an officer of the Provincial Engineering Service who was placed in charge of the Southern Division.

A. 4 (2).—Provincial Services—

O.	87,637	} 74,182	76,752	+2,570
R.	-13,455			

Cols. 1 and 4.—Provision was reduced in view of (i) the appointment of an Assistant Engineer as Special Irrigation Officer under the control of the Superintending Engineer and (ii) temporary replacement of certain Assistant Engineers detached on other duties by officers of the Subordinate Engineering Service. The subsequent appointment of some temporary Assistant Engineers which was not expected at the time of reappropriation led to the excess.

A. 4 (3).—Subordinate Engineering Service—

O.	1,14,932	} 1,12,544	1,13,698	+1,154
R.	-2,388			

Col. 4.—The pay of the Orissa recruits and substitute overseers was fixed at higher rate than anticipated.

**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. 4—Executive—concl'd.			
A. 4 (4).—Petty Establishment—			
O.	28,384	29,000	28,461
R.	616			-539
A. 4 (5).—Accountants.	20,096	19,279	-817
A. 4 (6).—Office Establishment	1,25,930	1,27,034	+1,104
A. 4 (7).—Allowances—			
<i>Charged</i>	16,800	14,093	-2,707
<i>Col. 4.</i> —Smaller expenditure on travelling allowance consequent on the posting of officers of the Provincial Engineering Service to hold charge of the Mahanadi and Southern Divisions.			
Voted—			
O.	64,900	64,100	61,406
R.	-800			-2,694
A. 4 (8).—Contingencies—			
O.	43,700	45,630	44,679
R.	1,930			-951
A. 4 (9).—District Board Engineer	3,100	3,000	-100
A. 4 (10).—Medical Establishment	2,256	1,570	-686
<i>Col. 4.</i> —Due to an appointment being made on lower rate of pay than anticipated.			
A. 5.—Special Surveys (Project Division)—			
A. 5 (1).—Pay of Officers—			
R.	625	625	625
A. 5 (2).—Subordinate Engineering Service—			
R.	105	105	105
A. 5 (3).—Office Establishment—			
R.	35	35	47
A. 5 (4).—Petty Establishment.			
R.	30	30	-22

**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. 5.—Special Surveys (Project Division)—concl'd.			
A. 5 (5).—Allowances—			
R.	200	200	40 —180
<i>Col. 4.</i> —Less touring.			
A. 5 (6).—Contingencies—			
R.	50	50	..
A. 6— <i>Deduct</i> —Amount charged to other Depart- ments, etc—			
<i>Charged</i> . . . . .	..	—4,119	—4,119
<i>Voted</i>	—21,390	—15,935	+5,455
<i>Col. 4.</i> —Due to fewer works being executed than anticipated.			
B.—Tools and Plant—			
O.	44,380		
S.	13,000	59,180	55,289 —3,891
R.	1,800		
<i>Col. 4.</i> —Mainly due to the fact that parts of a steam road roller which were indented for were not received in time to permit of the payment being made during the year.			
C.—Charges in England—			
High Commissioner for India—			
C. 1.—Sterling overseas pay—			
<i>Charged</i>	13,880	13,040	—840
D.—Loss or gain by Exchange—			
<i>Charged</i>		75	+75
Total { <i>Charged</i>	1,95,603	1,64,339	—31,264
{ <i>Voted</i>	6,56,027	6,47,916	—8,111

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

NOTES.

1. *Administration of the Grant.*—The net savings under the “Voted” and “Charged” heads were 1·24 and 15·98 per cent. respectively. Sub-heads A.1(4), A.4(1)—charged, A.4(7)—Charged and A.6—Charged mainly contributed to the savings in the charged appropriations. The bulk of the voted savings occurred under the sub-head A.1(3)—Voted, A.2(4), A.4(7)—Voted and B. These savings were partly counterbalanced by excesses under the sub-heads A.4(2), A.4(3) and A.6—Voted.

2. A supplementary demand for Rs. 3,062 was submitted to the assembly for the expenditure under A.5.—Special Surveys. Actually a net *nil* supplementary demand was voted as funds were expected to be available from savings under other heads within the grant.

3. *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) are 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.—Irriga- tion, etc., works— Working Expenses.	18.—Other Revenue Expendi- ture financed from Ordinary Revenues.	Total.
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Gross expenditure after deduction of percentage recoveries from other Governments, Departments, etc.—				
Charged	(a) 1,64,339	..	..	(a) 1,64,339
Voted	5,92,627	..	..	5,92,627

(a) Includes charges in England and Exchange.

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

Establishment Charges.

	50.—Civil Works.	XVII.—Irrigation, etc., Works—Working Expenses.	18.—Other Revenue Expenditure financed from Ordinary Revenues.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<i>Pro rata</i> distribution to the heads noted in columns 3 and 4—				
Charged	—51,617	38,469	13,148	..
Voted	—2,03,586	1,51,908	51,678	..
Total—Expenditure—				
Charged	1,12,722	38,469	13,148	1,64,339
Voted	3,89,041	1,51,908	51,678	5,92,627

Tools and Plant Charges.

	50.—Civil Works.	XVII.—Irrigation, etc., Works—Working Expenses.	18.—Other Revenue Expenditure 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.—				
Voted	55,289	..	..	55,289
<i>Pro rata</i> distribution to the heads noted in columns 3 and 4	—13,758	10,284	3,474	..
Total Expenditure—Voted	41,531	10,284	3,474	55,289

GRANT No. 23.—FAMINE RELIEF.

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

54.—FAMINE—**Famine Relief—****A.—Salaries and Establishment—****A.-1.—Establishment—**

R.	965	965	1,017	+52
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B.—Gratuitous Relief—

O.	35,000	41,035	39,692	-1,343
S.	7,000			
R.	-965			

Total—Voted	42,000	40,709	-1,291
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GRANT No. 24.—PENSIONS.

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.

55.—SUPERANNUATION ALLOWANCES AND PEN-
SIONS.

A.—Superannuation and Retired allowances.

A. 1.—Payments to pensioners—

A. 1 (1).—Pensions initially and finally debi-
table to Orissa—

O.	2,80,000	} 2,60,000	2,67,318	+7,318
R.	—20,000			

Col. 4.—The actual amount required for disbursement after the preparation of the revised estimate was more than anticipated.

A. 1 (2).—Pensions adjustable between Orissa
and Bihar—

Charged—

O.	3,04,600	}
R.	—3,04,600			

Col. 1.—Original provision was incorrectly made under "Charged" instead of under "Voted" below.

Voted—

S.	1,81,544	} 2,98,000	3,00,852	+2,852
R.	1,16,456			

Col. 1.—See explanation under "Charged" above.

Col. 4.—Due to payment of certain arrear pensions not anticipated.

A. 1 (3).—Pensions charged on the revenues of
Orissa—Contribution payable under Section
156 G. I. Act (initially and finally debitable
to Orissa)—

Charged—

O.	17,800	} 17,100	17,707	+707
R.	—700			

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'd.*A.—Superannuation and Retired allowances—*concl'd.*A. 1.—Payment to Pensioners—*concl'd.*

A. 1 (4).—Pensions charged on the revenues of Orissa—Contribution payable under Section 156 of the Government of India Act. (Adjustable between Bihar and Orissa)—

Charged—

R.	11,685	11,685	11,685	..
----	--------	--------	--------	----

Col. 1.—No separate provision was originally made for pensions of listed officers who retired before 1st April 1936 and which are adjustable between Bihar and Orissa.

A. 1 (5).—*Add*—share of divisible pensions debited to Orissa—

Charged—

O.	2,00,000	1,71,100	1,65,961	-5,139
R.	-28,900			

Cols. 1 and 4.—Less debits were received from Bihar than expected.

A. 1 (6).—Orissa share of contribution payable under Section 156 of the Government of India Act.

Charged—

O.	1,50,000	2,41,600	2,46,285	+4,685
R.	91,600			

Cols. 1 and 4.—Debits received from Bihar were more than anticipated.

A. 2.—Payments to other Governments—

A. 2 (1).—For Orissa pensions paid in other provinces—

Voted—

O.	3,000	}
R.	-3,000			

B.—Compassionate allowances—

B. 1.—Allowances initially and finally debited to Orissa—

O.	1,412	3,000	2,795	-205
R.	1,588			

Col. 1.—To meet the expenditure on certain compassionate allowances sanctioned after the preparation of the original estimates.

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 PEN- SIONS—contd.			
B.—Compassionate allowances—concl'd.			
B. 2.—Allowances adjustable between Bihar and Orissa—			
O.	810	650	616
R.	-160		
B. 3.—Add—Share of divisible allowances debited to Orissa—			
Charged—			
R.	1,177	1,177	1,489
			+312
Col. 1.—No provision was made in the original budget estimates.			
Col. 4.—Debits received from Bihar were more than estimated for.			
Voted—			
O.	400	..	..
R.	-400	..	..
C.—Gratuities—			
C. 1.—Write back of payments to retrenched personnel charged to Capital.			
		30	30
C. 2.—Payments from Compassionate Fund— Initially and finally debitable to Orissa—			
O.	3,500	4,300	4,158
R.	800		
C. 3.—Other Gratuities—			
O.	1,500	2,500	2,510
R.	1,000		
Col. 1.—No precise estimate possible under this head owing to its fluctuating nature.			
D.—Contributions for pensions and gratuities of officers of Joint Cadre establishment—			
Charged—			
R.	1,14,000	1,14,000	1,12,910
			-1,990
Col. 1.—Provision was originally distributed over the respective major heads. The expenditure was transferred subsequently to this head according to a later decision.			

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 PEN- SIONS—contd.			
E.—Pensions for distinguished and meritorious services or for political considerations—			
E. 1.— <i>Add</i> —Share of divisible pensions debited to Orissa—			
<i>Charged—</i>			
R.	2,280	2,280	2,030 —250
<i>Cols. 1 and 4.</i> —Original provision was made under "Voted"; also less debits than anticipated were received from Bihar.			
<i>Voted—</i>			
O.	120	..	..
R.	—120	..	..
F.—Charitable Allowances—			
<i>Charged—</i>			
R.	1,770	1,770	1,718 —52
<i>Col. 1.</i> —Original provision was made under "Voted" below instead of under "Charged".			
<i>Voted—</i>			
O.	1,562	..	..
R.	—1,562	..	..
<i>Col. 1.</i> —As explained under "Charged" above.			
G.—Donations to Provident Funds—			
O.	300	134	134 ..
R.	—166		
H.—<i>Deduct</i>—Pensionary charges transferred to Commercial Departments—Irrigation—			
<i>Charged—</i>			
O.	—4,448	—3,287	—5,032 —1,745
R.	1,161		
<i>Cols. 1 and 4.</i> —Savings could not be foreseen as adjustment was made after the close of the year.			

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 PEN- SIONS—concl'd.			
H.—Deduct—Pensionary charges transferred to Com- mercial Departments—Irrigation—concl'd.			
Voted—			
O. —28,509	} —27,795	} —31,826	} —4,031
R. 714			
<i>Col. 4.—See explanation under "Charged" above.</i>			
Total—55.—Superannuation Allowances, etc.	{ Charged . . . 5,57,425	5,54,153	—3,272
	{ Voted . . . 5,40,819	5,46,587	+5,768

**55-A.—COMMUTATION OF PENSIONS FINANCED
FROM ORDINARY REVENUES—****I.—Amount transferred from 83—Payments of com-
muted value of Pensions—***Charged—*

R.	18,359	18,359	14,338	—4,021
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*Col. 1.—Provision made by re-appropriation on receipt of figures from Bihar.**Col. 4.—Debits received from Bihar were less than anticipated.**Voted—*

O.	1,49,000	} 54,000	} 29,499	} —24,501
R.	—95,000			

Cols. 1 and 4.—No precise estimate possible under this head owing to its fluctuating nature.

Total—55-A.—Commutation of Pensions financed from ordinary revenues.	{ Charged . . . 18,359	14,338	—4,021
	{ Voted . . . 54,000	29,499	—24,501

**83.—PAYMENTS OF COMMUTED VALUE OF PEN-
SIONS—****J.—Payments of commuted value of Pensions—****J. 1.—Payments in India—****J. 1 (1)—Initially and finally debitible to
Orissa—**

O.	1,00,000	} 45,000	} 24,722	} —20,278
R.	—55,000			

Cols. 1 and 4.—Certain anticipated commutations were not sanctioned and certain others which were authorised were not drawn during the year.

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 PEN- SIONS—conold.			
J. 1.—Payments in India—conold.			
J. 1. (2).—Adjustable between Bihar and Orissa—	9,000	4,777	—4,223
<i>Col. 4.</i> —Certain anticipated commutations were not sanctioned.			
J. 1. (3).— <i>Add</i> —Share of commuted value of pensions debited to Orissa—			
<i>Charged—</i>			
R.	5,000	5,000	979
<i>Col. 1.</i> —Original provision was made under "Voted" below.			
<i>Col. 4.</i> —See explanation under "A. 1. (5) Charged" above.			
<i>Voted—</i>			
O.	40,000	}	..
R.	—40,000		
<i>Col. 1.</i> —See explanation for Column 1 under "Charged" above.			
J. 1 (4).— <i>Add</i> —Share of contribution under Section 156 G. I. Act debited to Orissa—			
<i>Charged—</i>			
R.	13,359	13,359	13,359
<i>Col. 1.</i> —See explanation under "I.—Charged Column 1" above.			
K.—Deduct—Amount financed from ordinary revenues—			
<i>Charged—</i>			
R.	—18,359	—18,359	14,338
<i>Cols. 1 and 4.</i> —See explanations under "I.—Charged" above.			
<i>Voted—</i>			
O.	—1,49,000	}	+24,501
R.	95,000		
<i>Cols. 1 and 4.</i> —See explanation under "I.—Voted" above.			
Total—83—Payments of commuted value of pensions	{ Charged . . . . .	..	..
	{ Voted . . . . .	..	..

GRANT No. 24.—PENSIONS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
85.—PAYMENTS TO RETRENCHED PERSONNEL.			
L.—Non-Commercial Departments—			
L. 1.—Payments of Gratuities to retrenched personnel—			
O.	150	..	..
R.	—150	..	..
M.—Deduct—Repayments out of revenue . .	—30	—30	..
Total—85.—Payments to Retrenched personnel .	—30	—30	..
Surrender or withdrawal within the Grant or Appropriation—			
<i>Charged—</i>			
R.	92,168	92,168	.. —92,168
Grand Total	{	<i>Charged</i> 6,67,952 5,68,491 —99,461	
		<i>Voted</i> 5,94,789 5,76,056 —18,733	

NOTES.

1. *Administration of the Grant.*—The net savings under the final Charged appropriation and Voted grant were 14·89 and 3·15 per cent. respectively.

2. After the framing of the budget estimates, it was decided that contributions for pensions of officers of joint cadre establishments should be adjusted under "55-Superannuation Allowances and Pensions" (*vide* sub-head D) instead of under the departmental major heads. This change in accounting procedure caused corresponding savings in a large number of grants.

GRANT No. 25.—STATIONERY AND PRINTING.

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.
56.—STATIONERY AND PRINTING.			
<i>I.—Stationery—</i>			
A.—Stationery offices and Stores—			
A. 1.—Stationery Offices—			
A. 1. (1).—Establishment	1,080	1,080	..
A. 1. (2).—Contingencies	1,000	420	—580
<i>Col. 4.</i> —It was not possible to estimate closely for want of past actuals for a full year.			
B.—Purchase of stationery stores—			
O.	62,000	61,208	44,874
R.	—792			—16,334
<i>Col. 4.</i> —Chiefly due to (i) no reserve stock being indented for for want of accommoda- tion and (ii) saving in railway freight.			
C.—Stationery supplied by other Governments—			
O.	500	1,292	1,033
R.	792			—259
<i>Col. 4.</i> —The cost of certain supplies made by Bihar could not be adjusted during the year due to late receipt of bill.			
D.—Discount on plain paper used with stamps			
	1,688	1,495	—193
E.—Purchase of plain paper used with stamps—			
E. 1.—Direct purchase	9,897	8,236	—1,661
<i>Col. 4.</i> —There was less demand for plain paper in South Orissa.			
<i>II.—Printing—</i>			
F.—Government Presses—			
F. 1.—Orissa Secretariat Press—			
Press Proper—			
F. 1 (1).—Pay of Establishment	13,000	10,682	—2,318
<i>Col. 4.</i> —The presumption that higher rates of pay would be introduced in the press during the year did not materialise (Rs. 1,150); also short vacancies were left unfilled (Rs. 1,168).			

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.			
II.—Printing—contd.			
F.—Government Presses—contd.			
Press Proper—concl'd.			
F. 1 (2).—Branch supervision	4,712	4,014	—698
<i>Col. 4.—See explanation under F. 1 (1) above.</i>			
F. 1 (3).—Operatives—			
O.	37,296	36,271	22,851
R.	—1,025			—13,420
<i>Col. 4.—Hour class rates of piece-workers were not sanctioned during the year.</i>			
F. 1 (4).—Auxiliaries	1,176	1,036	—140
F. 1 (5).—Reading Branch	5,922	4,503	—1,419
<i>Col. 4.—See explanation under F. 1 (1) above.</i>			
F. 1 (6).—Standing Forms	240	210	—30
F. 1 (7).—Allowances—			
O.	3,220	4,245	3,764
R.	1,025			—481
<i>Cols. 1 and 4.—Provision augmented to meet the extra cost in respect of overtime allowances which, however, were not drawn before the close of the year.</i>			
F. 1 (8).—Contingencies	18,014	15,449	—2,565
<i>Col. 4.—Suspension of work during stock-taking led to less consumption of miscellaneous articles.</i>			
F. 1 (9).—Addition to plant and furniture	35,440	12,156	—23,284
<i>Col. 4.—Purchase of the typesetting machine and certain other plants and press materials was postponed pending receipt of the Press Committee's Report.</i>			
F. 1 (10).—Stores	24,500	16,386	—8,114
<i>Col. 4.—The proposal to build reserve stock of printing paper, etc., was abandoned for want of accommodation.</i>			
Press Committee—			
F. 1 (11).—Pay of Establishment—			
R.	1,175	1,175	1,082
<i>Col. 1.—To meet the expenditure in connection with the Press Committee.</i>			

GRANT No. 25.—STATIONERY AND PRINTING.

Major Head and Sub-head.	Final grant or appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING—contd.			
<i>II.—Printing—contd.</i>			
F.—Government Presses—concl'd.			
Press Committee—concl'd.			
F. 1 (12).—Allowances—			
R	1,065	1,065	330 —735
<i>Col. 1.</i> —See explanation under F. 1 (11) above.			
<i>Col. 4.</i> —The Press Committee did not visit presses outside the province in 1938-39 as expected.			
F. 1 (13).—Contingencies—			
R	60	60	37 —23
(c) Mechanical Branch—			
F. 1 (14).—Contingencies	2,000	..	—2,000
<i>Col. 4.</i> —Due to non-erection of the electric power-driven printing machine.			
(d) Publishing Branch—			
F. 1 (15).—Establishment	1,800	1,788	—12
(e) Type Foundry—			
F. 1 (16).—Establishment	770	..	—770
<i>Col. 4.</i> —Non-appointment of staff for the reason shown under F. 1 (9) above.			
F. 1 (17).—Contingencies—			
O	4,000	1,700	.. —1,700
R	—2,300		
<i>Cols. 1 and 4.</i> —No contingent expenditure was incurred for the reason shown under F. 1 (9) above.			
F. 2.—District Collectorate Press, Chatrapur—			
F. 2 (1).—Pay of Establishment	2,686	2,502	—184
F. 2 (2).—Contingencies	310	310	..
G.—Printing at private Presses	5,000	1,485	—3,515
<i>Col. 4.</i> —It was not found necessary to resort to outside printing to the extent anticipated.			
H.—Cost of Printing Work done by other Governments—			
H. 1.—Payment to the Governments of Bihar and Madras for supply of forms.	97,197	89,512	—7,685
<i>Col. 4.</i> —Late receipt of the bill of the Madras Government Press.			

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—concl'd.			
<i>II.—Printing—concl'd.</i>			
H.—Cost of Printing Work done by other Govern- ments—concl'd.			
H. 2.—Printing work done at Central Press for Pro- vincial Government	100	21	—79
I.—Charges in England—			
High Commissioner—			
I. 1.—Stores for India	19,080	2,740	—16,340
<i>Col. 4.—Mainly due to fewer indents than budgeted for. A saving of Rs. 16,320 (£1,224) was offered for surrender.</i>			
J.—Loss or gain by exchange		19	+19
Total—Voted	3,52,628	2,48,015	—1,04,613

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 29·66 per cent., the bulk of which occurred under the sub-heads B, F. 1 (3), F. 1 (9), F. 1 (10), H. 1 and I. 1.

2. A supplementary demand for Rs. 2,300 in respect of expenditure under the Sub-heads F. I (11) to F. I (13) for the Press Committee was submitted and assented to by the Assembly but as the expenditure was to be met from savings within the grant the net supplementary demand was *nil*.

GRANT No. 26.—MISCELLANEOUS.

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.

5.—SALT.

Charges in Provinces—

A.—Direction—

A. 1.—Pay of Officers	1,000	..	—1,000
<i>Col. 4.</i> —Expenditure provided for under this head in connection with the investigation on the Scheme of Development of Salt Industry was transferred to sub-head E. below.			
A. 2.—Allowances	1,100	..	—1,100
<i>Col. 4.</i> —Same as explained under A. 1 above.			
Total—5.—Salt	2,100	..	—2,100

30.—PORTS AND PILOTAGE.

Other Ports—

B.—Pilotage and pilot establishments—

B. 1.—Establishment	50	11	—39
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57.—MISCELLANEOUS.

C.—Cost of books and periodicals—

C. 1.—Indian Law reports and legislative pub- lications	6,000	4,430	—1,570
<i>Col. 4.</i> —Fewer volumes of a certain publication were supplied during the year.			
C. 2.—Other publications	5,000	1,523	—3,477
<i>Col. 4.</i> —Purchase of certain publications could not be made pending decision on certain points.			

D.—Donations for charitable purposes—

D. 1.—Donations for charitable purposes	850	742	—108
D. 2.—Charges on account of European vagrants	115	62	—53
D. 3.—Charges on account of other vagrants—			
B.	37	37	46
			+9

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.				
E.—Special Commissions of Enquiry—				
O.	20,000	19,555	6,695	—12,860
R.	—445			
<i>Col. 4.—(i) Certain committees were not constituted; (ii) no expenditure was incurred on a committee and (iii) delay in constitution of certain other committees and fewer sittings than anticipated.</i>				
F.—Petty Establishments—				
F. 1.—Circuit House—				
F. 1 (1).—Pay of Establishments—				
O.	420	142	142	..
R.	—278			
F. 1 (2).—Contingencies—				
O.	8,018	8,513	8,483	—30
R.	495			
F. 2.—Secretariat Buildings Establishment—				
F. 2 (1).—Pay of Establishment—				
O.	770	670	670	..
R.	—100			
F. 2 (2).—Allowances—				
O.	42	78	75	—3
R.	36			
F. 2(3).—Contingencies—				
O.	1,850	2,142	2,139	—3
R.	292			
G.—Irrecoverable temporary loans and advances written off—				
G. 1.—Irrecoverable temporary loans written off—				
O.	11,000	10,963	368	—10,595
R.	—37			

Col. 4.—The provision for a possible write off of the balance of a loan sanctioned under the State Aid to Industries Act was not utilised, as the case remained sub judice.

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.			
H.—Contributions—			
H. 1.—Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed—			
H. 1(1).—Port Fund—			
O.	15,724	16,840	16,840
R.	1,116		
H. 1(2).—Other local bodies	13,000	12,000	..
H. 2.—Miscellaneous contributions—			
H. 2(1).—Guaranteed Post and Telegraph Offices—			
O.	6,400	5,284	4,169
R.	—1,116			—1,115
<i>Cols. 1 and 4.</i> —Contributions in respect of certain post offices were not adjusted during the year; also due to the reduction in the rates of contributions in respect of certain unremunerative post offices.			
H. 2(2).—Foreign state telegrams	20	..	—20
H. 2(3).—Grants to Sambalpur Municipality and District Council for management of Nazul lands	4,261	4,261	..
H. 2(4).—Grants to Cuttack Municipality for cantonment area	3,000	3,000	..
I.—Miscellaneous Durbar charges	2,250	31	—2,219
<i>Col. 4.</i> —Mainly due to provision made for the cost of a Khilat to possible recipient of title not being required.			
J.—Miscellaneous and unforeseen charges—			
J. 1.—Travelling allowances of officials and non-officials attending durbars	50	..	—50
J. 2.—Rewards for the destruction of wild animals	2,000	1,388	—612
<i>Col. 4.</i> —Number of rewards paid was less than expected.			
J. 3.—Miscellaneous charges for the treatment of patients at the Pasteur Institute	300	309	+9
J. 4.—Miscellaneous and unforeseen charges	1,350	509	—841
<i>Col. 4.</i> —Provision was necessarily conjectural.			

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—conold.			
K.—Charges in England—			
High Commissioner for India—			
K. 1.—Other items	1,495	..	1,495
Total—57.—Miscellaneous	1,02,915	67,882	—35,033
Grand Total—Voted	1,05,065	67,893	—37,172

NOTES.

1. *Administration of the Grant* :—The net saving under the final grant was 35·38 per cent. and is mainly attributable to the sub-heads A. 1, A. 2, C. 1, C. 2, E, G. 1, H. 2 (1), I. and K. 1.

2. A Supplementary demand for Rs. 704 was submitted to the Assembly under H. 1 (1) in connection with the Survey of the Burabalang River and its approaches with the view to open a sea port on the Orissa coast and assented to by it. As necessary funds were, however, to be provided for from savings within the grant, the net supplementary demand was *nil*.

GRANT—EXTRAORDINARY CHARGES.

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—			
S.	4,29,648	4,29,648	..
Total—Voted	4,29,648	4,29,648	..

GRANT No. 27.—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.	60,000	} 82,000	77,990	—4,010
R.	22,000			

Col. 1.—Provision necessarily conjectural, as it is not possible to make a close estimate of the expenditure falling under this sub-head.

A. 2.—Police Grain Advances	1,000	..	—1,000
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Col. 4.—There was no demand from the constables in the Agency area for the supply of paddy through Government.

A. 3.—Medical supplies from the Military Department—

R.	—20	—20	—20	..
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B.—Special Advances—

O.	30,000	} 5,000	8,265	+3,265
R.	—25,000			

Col. 1.—No advance was applied for in respect of flood relief work and provision for stock advances for handloom industries was not required to the extent anticipated.

Col. 4.—The Finance Department have stated that as there are several drawing officers under this head it was not possible to estimate accurately.

Surrenders or withdrawals within the grant	3,020	..	—3,020
R.	3,020		
Total—Voted	91,000	86,235	—4,765

NOTE.

Administration of the Grant.—The net saving under the final grant was 5.23 per cent. and occurred mainly under the sub-head A. 1. offset partially by excess over B.

GRANT No. 28.—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, Prct Funds, etc.—			
A.—Advances to cultivators—			
A. 1—Advances under the Land Improvement Act	11,000	8,017	—2,983
<i>Col. 4.—Requirements were less than anticipated due to the absence of high floods.</i>			
A. 2—Advances under the Agriculturists' Loans Act	1,88,500	1,61,104	—27,396
<i>Col. 4.—See explanation under A. 1 above.</i>			
A. 3—Advances under Special Rules	100	..	—100
<i>Col. 4.—There was no demand.</i>			
B.—Advances under Special Laws—			
B. 1—Loans under the State Aid to Industries Act—			
S.	1,00,000	1,00,000	.. —1,00,000
<i>Col. 4.—Provision was not utilised as the Board of Industries on whose recommendations loans are sanctioned was not constituted sufficiently early to be able to hold meetings before the 31st March 1939.</i>			
C.—Miscellaneous Loans and Advances—			
C. 1—Loans to the All India Spinners' Association	29,000	29,000	..
S.	29,000		
C. 2—Loans to Central Co-operative Banks—			
S.	25,000	25,000	.. —25,000
<i>Col. 4.—The terms according to which cane-crushing machines should be purchased and let out to Central Co-operative Banks were not settled by the 31st March 1939. Hence provision could not be utilized.</i>			
C. 3.—Loans to the Orissa Provincial Co-operative Land Mortgage Bank—			
S.	1,00,000	1,00,000	.. —1,00,000
<i>Col. 4.—The Land Mortgage Bank did not start work before 31st March 1939.</i>			
C. 4—Loans to Mohsin Endowment Fund for payment of scholarships	340	340	..
C. 5—Reserve at the disposal of Government	10,000	..	—10,000
<i>Col. 4.—No application for small loans was received during the year.</i>			

GRANT NO. 28.—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.			
Loans to Government servants—			
D.—House building Advances—			
O.	25,000		
R.	-270		
	24,730	11,212	-13,518
<i>Col. 4.—Less demand than anticipated.</i>			
E.—Advances for purchase of motor cars—			
O.	5,000		
R.	270		
	5,270	4,874	-396
F.—Advances for purchase of other conveyances			
	1,000	931	-69
G.—Passage Advances			
	1,000	..	-1,000
<i>Col. 4.—Provision not utilised as passage advances granted to joint cadre officers are paid by the Government of Bihar.</i>			
H.—Other Advances			
	1,000	..	-1,000
<i>Col. 4.—No advances were required.</i>			
Total—Voted	4,96,940	2,15,478	-2,81,462

NOTES.

1. *Administration of the Grant.*—The net savings were 56.64 per cent. of the final grant and mainly occurred under the sub-heads A.2, B.1, C.2, C.3, C.5 and D.

2. The supplementary grant obtained under the head C.1, was obtained for the following purposes :—

A loan of Rs. 25,000 was granted to the All-India Spinners' Association in June 1938 to finance the work of production and sale of cotton goods. The loan has been sanctioned free of interest on the condition that it will be repaid by the Association on demand by Government at any time after the expiry of two years from the date of advance of the loan. On the same conditions, loans of Rs. 2,000 each were granted to the Association in connection with the schemes of sericulture and tussar rearing respectively.