

GOVERNMENT OF ORISSA.

APPROPRIATION ACCOUNT

1937-38

AND THE

AUDIT REPORT

1938





INDEX

*Analysis under Grants of the Audit Report showing to which Accounts
specific reference is made therein.*

Title of the Grant.	Audit Report.	
	Pages.	Paragraphs.
Land Revenue	3	6
Stamps	3	6
Forest	5, 6	8, (3)
Forest—Capital outlay charged to Revenue	3	6
Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept—		
Working Expenses	3, 5	6, 8 (3)
Interest on Irrigation, etc., works for which Capital Accounts are kept	3	6
Other Revenue Expenditure financed from ordinary revenues	5	8 (3)
Interest on Ordinary Debt	2	5
Interest on other obligations	2	5
General Administration	5, 6	8 (3)
Administration of Justice	5	8 (3)
Jails and Convict Settlements	6	8 (3)
Police	5	8 (3)
Scientific Departments	3	6
Public Health	5	8 (3)
Agriculture	5	8 (3)
Industries	5	8 (3)
Miscellaneous Departments	2	5
Civil Works	2, 5, 6	5, 8 (3)
Commutation of Pensions financed from ordinary Revenues	2	5
Stationery and Printing	2	5
Miscellaneous	3, 5	6, 8 (3)
Commuted value of Pensions	3	6
Payments to Retrenched Personnel	3	6
Loans and Advances by Provincial Government	2	5

Title of the Grant.	Audit Report.	
	Pages.	Paragraphs.
Advances from the Provincial Loans Fund (Repayment) . . .	3	6
Famine Relief Fund	3	6
Transfers from the Famine Relief Fund (Repayment) . . .	2	5
Subventions from Central Road Development Account . . .	2	5
Suspense	2	5
Deposit Account of Grants made by the Imperial Council of Agricultural Research	2	5
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	2	5
Deposit Account of Grants from the Central Government for the Development of Handloom Industries	3	6

TABLE OF CONTENTS.

	Reference to	
	Paragraph.	Page.
Prefatory Remarks		(ii)
PART I.—THE AUDIT REPORT.		
General review of the results of audit—		
Review of total demand placed before the Legislative Assembly	1	1
Supplementary Grants and Appropriations	2	1
General results of appropriation audit—	3	2
Savings on voted grants	4	2
Savings on charged appropriations	5	4
Excesses over voted grants	6	4
Excesses over charged appropriations	7	5
General comments on the accuracy of budgeting	8	5
Control over expenditure	9	6
General conclusions relating to control over expenditure	10	7
Financial irregularities	11	8
Other topics of interest—	12	9
(i) Local audit and inspection . . . . .	..	9
(ii) Audit of Grants-in-aid . . . . .	..	9
PART II.—APPROPRIATION ACCOUNTS.		
Grand summary of Appropriation Accounts . . . . .	..	13
Appropriation Accounts . . . . .	..	17—162
Index . . . . .	..	163

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 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, 1938.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATIVE ASSEMBLY.

1. Under paragraph 5 of the Government of India (Commencement and Transitory Provisions) Order, 1936, His Excellency the Governor of Orissa authorised grants amounting to Rs. 79,91,737 for expenditure from the revenues of the Province to enable the business of the Provincial Government to be carried on between the 1st April 1937 and the date on which the Schedule of Authorised Expenditure could be authenticated in accordance with the provisions of Section 80 of the Government of India Act, 1935, or until the 30th September 1937, whichever occurred first. The expenditure so authorised was not to exceed one-half of the total expenditure from the revenues of the Province in 1936-37 as shown in the revised estimates for that year, except with the consent of the Governor-General in his discretion. There was, however, no need to exceed this limit. The grants so authorised were technically known as "Grants on Account". The total expenditure so authorised was merged in the regular estimates of expenditure for the whole year 1937-38 submitted to the Provincial Legislative Assembly under Sections 78 and 79 of the Government of India Act, 1935.

Twenty-eight demands for grants aggregating Rs. 1,49,78,502 were laid before the Legislative Assembly. All the demands were voted without any reduction and His Excellency the Governor authenticated the Schedule of Authorised Expenditure on the 25th September 1937.

Appropriations amounting to Rs. 37,76,599 to meet expenditure charged on the revenues of the Province were also included in the Schedule of Authorised Expenditure authenticated by His Excellency the Governor 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. Twenty-three supplementary grants were taken and a total sum of Rs. 4,95,879 was voted by the Legislative Assembly under them. No supplementary appropriations were made to meet the expenditure charged on the revenues of the Province.

GENERAL RESULTS OF APPROPRIATION AUDIT.

3. The following statement compares the total grants 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 . . . . .	..	1,49,78,502	1,49,78,502
(b) Included by His Excellency the Governor . . . . .	..	..	..
(b) Appropriations to meet expenditure charged on the revenues of the Province.	37,76,599	..	37,76,599
2. Supplementary Schedules of authorised expenditure—			
(a) Voted by the Legislative Assembly . . . . .	..	4,95,879	4,95,879
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the Province.	..	..	..
3. Net aggregate Grant or Appropriation	37,76,599	1,54,74,381	1,92,50,980
4. Aggregate disbursements	34,38,337	1,50,67,861	1,85,06,198
5. Less (—) or more (+) than granted	—3,38,262	—4,06,520	—7,44,782
6. Percentage of 5 to 3	8.96	2.6	3.9

4. *Savings on voted grants.*—Savings occurred in 26 out of 28 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. 14—Medical	8,67,859	..	8,67,859	7,56,308	1,11,551	12.85
2. 15—Public Health	2,80,815	..	2,80,815	2,45,145	35,670	12.7
3. 17—Veterinary	1,19,293	..	1,19,293	1,03,101	16,192	13.6
4. 18—Co-operative credit	1,45,443	2,000	1,47,443	1,08,179	39,264	26.6
5. 19—Industries	2,00,570	7,960	2,08,530	1,75,411	33,119	15.88
6. 21—Civil Works	16,50,163	..	16,50,163	14,22,699	2,27,464	13.8

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.	
7. 22—Civil Works—Expenditure in connection with Capital construction	1,21,743	..	1,21,743	39,578	82,165	67.5
8. 27—Miscellaneous	81,880	12,000	93,880	61,947	31,933	34.01
9. 28—Advances Repayable	99,000	..	99,000	76,483	22,517	22.7
10. 29—Loans and Advances by Provincial Governments	2,18,840	..	2,18,840	1,64,522	54,318	24.8

The following is a brief statement of the causes which have led to the savings in each case:—

Item 1.—Saving chiefly resulted from (i) the replacement of Government servants who reverted to Madras by those on lower rates of pay, (ii) abolition of a post, (iii) payment of lower contributions than anticipated to other Governments and institutions, (iv) certain grants were made to local bodies in 1936-37 though budgeted for in 1937-38, and (v) certain bills were not paid owing to the delay in supplies and submission of invoices.

Item 2.—Mainly due to (i) certain vacancies not having been filled up during the year or filled by persons on lower rates of pay, (ii) delay in making certain appointments and (iii) reduced expenditure owing to the absence of epidemic diseases.

Item 3.—(i) No payment was made to local bodies for sera and vaccines, (ii) no Veterinary Investigation Officer and staff were appointed, and (iii) a cheaper method of preventive inoculation was introduced coupled with decreased demands for sera and vaccine from the Orissa States.

Item 4.—Pending settlement with the Government of Bihar, the payment of contribution to that Government for the services of the Registrar, Co-operative Credit Societies, Bihar, was postponed; also the staff sanctioned for the Reorganisation Scheme was not appointed.

Item 5.—The savings were mainly contributed by (i) the delay in the appointment of additional establishments budgeted for, (ii) payment of lower contributions than anticipated to other Governments and institutions, and (iii) the scheme for a separate marketing organisation not maturing to the extent anticipated.

Items 6 and 7.—Mainly due to (i) some projects not being ready for execution, (ii) delay in according administrative approvals and technical sanctions, (iii) slow progress and want of sanctioned estimates, (iv) execution of only minimum repairs to buildings and (v) low tendered rates.

* *Item 8.*—Certain committees for which provision was made were either not constituted or did not cash their bills during the year; also the anticipated write-off of the balance of a loan did not materialise.

* It illustrates the bad habit of making large provision without estimate.

Some thing
not in bill
administrative
approved.

Item 9.—It is not possible to make a close estimate of this expenditure.

Item 10.—The demands for loans fell short of expectations.

5. *Savings on charged appropriations.*—Saving also occurred under 12 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.	
1. 7—Interest on debt and other obligations.	1,22,000	..	1,22,000	1,03,055	18,945	15.5
2. 9—Administration of Justice.	2,33,452	..	2,33,452	2,11,761	21,691	9.29
3. 21—Civil Works . . .	30,000	64,227(a)	94,227	64,823	29,404	31.2
4. 25—Pensions . . .	8,05,451	—1,26,140(a)	6,79,311	4,44,744	2,34,567	34.53

(a) Represents the reappropriation sanctioned by the Finance Department.

The savings are briefly explained below :—

Item 1.—As some of the Government servants transferred from Madras had not elected to remain permanently in Orissa or not, their General Provident Fund accounts were not transferred to Orissa as originally anticipated with consequent savings on interest charges.

Item 2.—Mainly due to the payment to Bihar of less contribution than anticipated.

Item 3.—Please see explanation against sub-head O. 2—Charged—col. 4 at page 123.

Item 4.—Due chiefly to the change of classification from “charged” to “voted” of pensions adjustable between Orissa and Bihar.

6. *Excesses over voted grants.*—A list of excesses over individual grants which require regularisation by the Legislative Assembly is given below :—

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excesses.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. 24—Famine Relief . . .	20,000	23,409	43,409	4,50,228	4,06,819
2. 25—Pensions . . .	2,96,573	2,16,607	5,13,180	5,18,126	4,946
3. Extraordinary charges . . .	..	..	..	3,00,000	3,00,000

The excesses are explained as under :—

Item 1.—Mainly due to the adjustment after the close of the year of the additional subvention of Rs. 4 lakhs received from the Central Government under the Government of India (Distribution of Revenues) Order, 1936.

Item 2.—Due to decrease in the pensionary charges debitable to Irrigation. This expenditure is of a fluctuating nature.

Item 3.—Excess due to adjustment having been made after the close of the year through regular accounts.

7. *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 appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excesses.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. 1—Land Revenue . . . . .	..	..	..	168	168
2. 6—Irrigation	10,25,016	54,476(a)	10,79,492	10,80,241	749
3. 19—Industries	28,300	..	28,300	30,145	1,845

(a) Represents the amount reappropriated by the Finance Department from the charged appropriation under Grand No. 25—Pensions. But for this reappropriation, the excess under 6—Irrigation would have been Rs. 55,225.

The excesses are explained below :—

Item 1.—Represents charges on account of the pay and travelling allowance of a forest official for inspecting Government forests in the Banki Estate for which no provision was made.

Item 2.—The excess is small.

Item 3.—Due to the unforeseen adjustment of pension contribution and increased expenditure on travelling allowance. *Excess of 905 under 7A*

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

8. The Orissa Government prepared their Budget Estimates for the first time during the year under report and they had no actuals of the past years to guide them. In this year also occurred certain peculiar changes in Budget procedure on the inauguration of Provincial Autonomy. To enable the business of the Provincial Government to be carried on between 1st April 1937 and 25th September 1937, His Excellency the Governor authorised Grants on Account which were subsequently absorbed in the regular estimates. The budget was passed only in September 1937 instead of in March as usual. The total disbursements under the voted heads amounted to Rs. 1,50,67,861 against the original total grant of Rs. 1,49,78,502, thus making for an excess of 6 per cent. The total supplementary Grant of Rs. 4,95,879, however, converted the excess into a saving of 2.6 per cent. The total disbursements under the charged appropriations amounted to Rs. 34,38,337, against the original provision of Rs. 37,76,599. There were no supplementary appropriations. The net saving under the charged heads was 8.96 per cent. The final saving under the sum total of voted and charged heads amounted to 3.9 per cent. compared to the final aggregate saving of 7.02 per cent. in 1936-37.

Important savings have been noticed in paragraphs 4 and 5. The high percentage of savings under Grants Nos. 21 and 22 read with the explanations therefor in paragraph 4 above would indicate the need for closer estimates.

The excesses over voted grants and charged appropriations have been dealt with in paragraphs 6 and 7 respectively and do not call for any special comments.

CONTROL OVER EXPENDITURE.

9. The object of control over expenditure is to secure 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 surrendered or reappropriated to some other heads where they can be utilised. 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.

Number and name of Grant.	Sub-heads.
<p>(1) 4—Forest</p> <p>The supplementary grant of Rs. 2,000 obtained for the Committee of Enquiry proved practically unnecessary as there was no expenditure except for the small sum of Rs. 2.</p>	<p>Details at B6 P 31</p>
<p>(2) 16—Agriculture</p> <p>In the above case the final saving exceeded the amount of the supplementary grant.</p>	<p>AI(4) P 105</p>
<p>(3) 23—Public Works Common Establishment and Tools and Plant</p> <p>The supplementary grant obtained for the Flood Enquiry Committee was not required as the Committee was not appointed during the year. The whole provision was, however, withdrawn subsequently by reappropriation.</p>	<p>A5 P 142</p>
<p>(4) 27—Miscellaneous</p> <p>Supplementary grants were voted for special Commissions of Enquiry. In four cases no commissions were formed and in the remaining case no bills were presented during the year.</p>	<p>CI(2) to CI(6) H 155-156</p>

2. Reappropriations obtained unnecessarily or in excess of requirements. *Details at*

- Number and name of Grant.
- (1) 11—Police
The reappropriation sanctioned on 24th March 1938, was in excess of requirements.
 - (2) 14—Medical
The addition merely increased the savings.
 - (3) 18—Co-operative Credit
The addition under the former head swelled the savings while that under the latter head proved excessive.
 - (4) 21—Civil Works
Reappropriation to meet expenditure on the construction of a bridge proved unnecessary as there was no sanctioned project and resulted only in increasing the savings.

Sub-heads.
 CI(2) ₹ 70
 C ₹ 95
 CI, DI ₹ 112-113
 O2—Voted. ₹ 124

3. Cases of unremedied or uncovered excesses.

- Number and name of Grant.
- (1) 4—Forest
In the former case funds could have been obtained for urgent special repairs and improvements to the buildings in question. In the latter case funds were applied for but were not sanctioned by Government in time.
 - (2) 6—Irrigation
 - (3) 8—General Administration
 - (4) 10—Jails and Convict Settlements
 - (5) 11—Police
 - (6) 24—Famine Relief
The excesses in items (2) to (6) could have been avoided if the controlling officers concerned had applied in time for funds to cover the excesses.

Sub-heads.
 A3(4), A7(6) ₹ 28+30
 D1, D2 ₹ 36
 J4(1)—Voted. ₹ 48
 B2, B3 ₹ 67
 C2(1) ₹ 71
 A1, A2 ₹ 145

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

10. The percentage of final savings or excesses as compared with the final grants or appropriations is a fair index of the standard of control. As indicated in the last sentence of sub-paragraph 1 of paragraph 8 there was an improvement in this regard. The savings on voted grants noticed in paragraph 4 were mostly due to unavoidable causes except in respect of items 6 and 7 where there was delay in according administrative approvals and technical sanctions and in executing work. Paragraph 9 above contains notable instances of unnecessary supplementary grants mostly for special commissions of enquiry. The reappropriations mentioned in the same paragraph either exceeded requirements or increased the savings. These instances as well as the failure to apply for funds in time to cover the excesses specified in section 3 of paragraph 9 indicate the need for further improvement. As the members of their establishments gain in knowledge and experience, the controlling officers will be able to exercise an increasingly effective control. In order to strengthen the machinery of control the Government of Orissa have issued a circular to all controlling officers to get the departmental figures reconciled promptly with those of the Account Office. This measure would, it is hoped, go a long way in securing adequate control over expenditure.

FINANCIAL IRREGULARITIES.

11. *Reappropriations from one appropriation to another.*—The following reappropriations were sanctioned by the Finance Department from one charged appropriation to another. These reappropriations by the Finance Department were not in order as no variation in the total amount under a main head included in the authenticated schedule can be made except by a supplementary authentication of His Excellency as laid down in Section 81 of the Government of India Act, 1935.

From	To	Amount.
1. Grant No. 14—Medical. Sub-head A2 (1)—Pay of Officers— Charged.	Grant No. 4—Forest. Sub-head B1—Pay of Officers— Charged.	11,575
2. Ditto	Grant No. 13—Education. Sub-head L1—Pay of Officers— Charged.	1,736
3. Grant No. 8—General Administration. Sub-head T—Salaries and Expenses of High Commissioner's Depart- ment—Charged.	Grant No. 13—Education. Sub-head Q1 (2)—Sterling Overseas Pay—Charged.	40
4. Ditto	Grant No. 23—Public Works Common Establishment and Tools and Plant. Sub-head C1—Sterling Overseas Pay—Charged.	720
5. Grant No. 25—Pensions. Sub-head A2 (2)—Contribution in respect of officers borne on Joint Cadre or borrowed temporarily— Charged.	Grant No. 23—Public Works Common Establishment and Tools and Plant. Sub-head A1 (4)—Contributions— Charged.	7,437
6. Ditto	Grant No. 6—Irrigation. Sub-head C—Interest on Irrigation Works—Charged.	53,336
7. Ditto	Grant No. 21—Civil Works. Sub-head O2—Other Projects— Charged.	64,227
8. Grant No. 25—Pensions. Sub-head A1 (2)—Pensions adjust- able between Orissa and Bihar— Charged.	Grant No. 6—Irrigation. Sub-head C—Interest on Irrigation Works—Charged.	1,140

But for the above irregular reappropriations the net savings under the heads mentioned below would have been converted into net excesses.

Number and name of appropriation.	Final appropriation.	Irregular reappropriation.	Net appropriation.	Actual expenditure.	Excess.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) 4—Forest	1,35,695	11,575	1,24,120	1,29,268	5,148
(2) 13—Education	1,93,718	1,776	1,91,942	1,93,279	1,337
(3) 21—Civil Works	94,227	64,227	30,000	64,823	34,823
(4) 23—Public Works Common Estab- lishment and Tools and Plant	1,95,171	8,157	1,87,014	1,88,993	1,979

These excesses, therefore, require regularisation.

REGULARITIES.

appropriation to another.—The Finance Department these reappropriations by the variation in the total amount indicated schedule can be made Excellency as laid down in

OTHER TOPICS OF INTEREST.

audit and inspection.—During the year under report the accounts of four treasuries, six Public Works and Irrigation Division and ten other Civil Offices were test-audited locally. The accounts of these funds were also test-checked locally. In all cases the accounts were found to have been kept in a satisfactory condition.

The audit was also extended to the accounts of the newly constituted Press at Cuttack.

of Grants-in-aid.—The conditions attached to the grants to other institutions were duly fulfilled in every case where had been spent. Some cases were, however, noticed where the prior to the year 1930, when no time-limit for expenditure used, are still unspent. The early utilisation of such grants is possible.

1938.

P. N. RAJAGOPAL,
Comptroller, Orissa.

Countersigned.

E. BURDON,
Auditor-General of India.

1939.

- To
- Forest.
- head B1—Pay of Officers—
- ged.
- o. 13—Education.
- head L1—Pay of Officers—
- ged.
- o. 13—Education.
- head Q1 (2)—Sterling Overseas
- Charged.
- o. 23—Public Works Common
- ment and Tools and Plant.
- head C1—Sterling Overseas
- Charged.
- o. 23—Public Works Common
- ment and Tools and Plant.
- head A1 (4)—Contributions—
- ged.
- o. 6—Irrigation.
- head C—Interest on Irrigation
- Charged.
- o. 21—Civil Works.
- head O2—Other Projects—
- ged.
- Irrigation.
- o. 1 C—Interest on Irrigation
- Charged.

riations the net savings converted into net excess

Regular	Net	Actual
appropriation.	appropriation.	expenditure.
3	4	5
Rs.	Rs.	Rs.
11,575	1,24,120	1,29,268
1,776	1,91,942	1,93,279
64,227	30,000	64,823
8,157	1,87,014	1,88,993

arisation.



PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1938, 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 this 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.

OTHER TOPICS OF INTEREST.

12. (i) *Local audit and inspection.*—During the year under report the internal accounts of four treasuries, six Public Works and Irrigation Divisional Offices and ten other Civil Offices were test-audited locally. The accounts of certain special funds were also test-checked locally. In all cases the accounts were found to have been kept in a satisfactory condition.

Local audit was also extended to the accounts of the newly constituted Government Press at Cuttack.

(ii) *Audit of Grants-in-aid.*—The conditions attached to the grants to local bodies and other institutions were duly fulfilled in every case where the grants had been spent. Some cases were, however, noticed where the grants made prior to the year 1930, when no time-limit for expenditure used to be prescribed, are still unspent. The early utilisation of such grants is highly desirable.

RANCHI ;
The 26th December 1938.

P. N. RAJAGOPAL,
Comptroller, Orissa.

Countersigned.

NEW DELHI ;
The 7th January 1939.

E. BURDON,
Auditor-General of India.

In the case of (2)—

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

(b) No explanation is ordinarily furnished

if the saving is less than	and is also less than the final grant or appropriation by
Rs.	
500	20 per cent.
1,000	10 " "
5,000	5 " "
10,000	3 " "
Other cases	2 " "

if the excess is less than	and is also less than the final grant or appropriation by
Rs.	
500	5 per cent.
1,000	2 " "
Other cases	1 " "

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

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
AND APPROPRIATIONS.

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
17.	1. Land Revenue—				
	<i>Charged</i> . . . . .	..	168	..	168
	Voted	3,29,300	3,03,920	25,380	..
23.	2. Provincial Excise—				
	Voted	6,59,850	5,95,891	63,959	..
25.	3. Stamps—				
	Voted	45,691	43,344	2,347	..
27.	4. Forest—				
	<i>Charged</i>	1,35,695	1,29,268	6,427	..
	Voted	3,32,096	3,02,724	29,372	..
33.	5. Registration—				
	Voted	1,58,158	1,48,348	9,810	..
34.	6. Irrigation—				
	<i>Charged</i>	10,79,492	19,80,241	..	749
	Voted	6,90,371	6,31,883	58,488	..
41.	7. Interest on debt and other obligations—				
	<i>Charged</i>	1,22,000	1,03,055	18,945	..
42.	8. General Administration—				
	<i>Charged</i>	6,91,739	6,85,160	6,579	..
	Voted	22,49,125	21,46,948	1,02,177	..
59.	9. Administration of Justice—				
	<i>Charged</i>	2,33,452	2,11,761	21,691	..
	Voted	5,14,072	4,90,089	23,983	..
63.	10. Jails and Convict Settlements—				
	<i>Charged</i>	1,200	1,200	..	..
	Voted	2,92,556	2,77,006	15,550	..

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.
68.	11. Police—				
	Charged	2,14,682	2,06,716	7,966	..
	Voted	22,63,902	22,14,229	49,673	..
76.	12. Scientific Departments—				
	Voted	3,445	2,250	1,195	..
77.	13. Education—				
	Charged	1,93,718	1,93,279	439	..
	Voted	24,38,929	24,11,467	27,462	..
90.	14. Medical—				
	Charged	72,656	70,878	1,778	..
	Voted	8,67,859	7,56,308	1,11,551	..
97.	15. Public Health—				
	Charged	5,000	3,208	1,792	..
	Voted	2,80,815	2,45,145	35,670	..
105.	16. Agriculture—				
	Voted	1,65,859	1,63,459	2,400	..
110.	17. Veterinary—				
	Voted	1,19,293	1,03,101	16,192	..
112.	18. Co-operative Credit—				
	Voted	1,47,443	1,08,179	39,264	..
114.	19. Industries—				
	Charged	28,300	30,145	..	1,845
	Voted	2,08,530	1,75,411	33,119	..
119.	20. Miscellaneous Departments—				
	Charged	29,956	24,698	5,258	..
	Voted	14,517	13,831	686	..
122.	21. Civil Works—				
	Charged	94,227	64,823	29,404	..
	Voted	16,50,163	14,22,699	2,27,464	..

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.
133.	22. Civil Works—Expenditure in connection with Capital construction—				
	Voted	1,21,743	39,578	82,165	..
138.	23. Public Works Common Establishment and Tools and Plant—				
	Charged	1,95,171	1,88,993	6,178	..
	Voted	6,42,700	6,04,598	38,102	..
145.	24. Famine Relief—				
	Voted	43,409	4,50,228	..	4,06,819
146.	25. Pensions—				
	Charged	6,79,311	4,44,744	2,34,567	..
	Voted	5,13,180	5,18,126	..	4,946
151.	26. Stationery and Printing—				
	Voted	3,09,655	2,96,147	13,508	..
155.	27. Miscellaneous—				
	Voted	93,880	61,947	31,933	..
159.	Extraordinary Charges—Voted . . . . .	..	3,00,000	..	3,00,000
160.	28. Advances Repayable—				
	Voted	99,000	76,483	22,517	..
161.	29. Loans and Advances by Provincial Governments—				
	Voted	2,18,840	1,64,522	54,318	..
	Charged	37,76,599	34,38,337	3,38,262	..
Total	{ Voted	1,54,74,381	1,50,67,861	4,06,520	..
	{ Charged	1,92,50,980	1,85,06,198	7,44,782	..
	GRAND TOTAL				

Amounts of excesses to be regularised.

	Rs.
Voted (see paragraph 6 of the Audit Report)	7,11,765
Charged (see paragraph 7 of the Audit Report)	2,762
Total	7,14,527

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} my report.

NEW DELHI ;
The 7th January 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 Appro- priation.	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.	14,150	14,130	13,324
R.	—20		
A. 1 (2).—Allowances	100	53	—47
A. 1 (3).—Contingencies—			
O.	150	170	163
R.	20		
A. 2.—Taluk Establishment—			
A. 2 (1).—Pay of Establishment	2,061	1,871	—190
A. 2 (2).—Allowances	700	389	—311
<i>Col. 4.</i> —Due to less touring by the Deputy Surveyor.			
A. 3.—Certificate Establishment—			
O.	6,500	6,840	6,767
R.	340		
A. 4.—Kanungo Establishment—			
A. 4 (1).—Pay of Establishment—			
O.	32,200	32,120	31,598
R.	—80		
A. 4 (2).—Allowances—			
O.	2,100	2,580	2,490
R.	480		
A. 4 (3).—Contingencies	620	570	—50
A. 5.—Partition Establishment—			
A. 5 (1).—Pay of Officers	4,200	2,172	—2,028

Col. 4.—Due to (i) debit to "Partition Establishment" of $\frac{1}{4}$ th instead of $\frac{1}{2}$ of the pay of the Sub-Deputy Collector at Cuttack and (ii) posting at Balasore of a Sub-Deputy Collector instead of a Deputy Collector.

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— <i>concl.</i>			
A.—Charges of Administration— <i>concl.</i>			
A. 5.—Partition Establishment— <i>concl.</i>			
A. 5 (2).—Pay of Establishment . . .	2,700	2,267	—433
A. 5 (3).—Allowances—			
O. 1,800	1,060	488	—572
R. —740			
<i>Col. 4.</i> —Due to a heavy fall in the number of partition cases.			
A. 5 (4).—Contingencies	11,000	3,078	—7,922
<i>Col. 4.</i> —See explanation under A. 5 (3) above.			
A. 6.—Management of Private Estates under Act X of 1892—			
A. 6 (1).—Pay of Establishment . . .	1,360	1,586	+226
<i>Col. 4.</i> —Due to the adjustment under the head in March Final Accounts of charges relating to Court of Wards Establishment in the Ganjam District.			
A. 6 (2).—Allowances . . . . .	..	67	+67
<i>Col. 4.</i> —See explanation under A. 6 (1) above.			
A. 6 (3).—Contingencies	60	47	—13
A. 7.—Collection of Rates and Cesses—Collec- tions—			
A. 7 (1).—Pay of Establishment—			
O. 6,000	5,550	5,581	+31
R. —450			
A. 7 (2).—Allowances—			
O. 400	300	267	—33
R. —100			
A. 7 (3).—Contingencies—			
O. 1,600	1,360	1,963	+603
R. —240			
<i>Col. 4.</i> —Due to certain adjustments at the close of the year in respect of cost of forms supplied to the Cess Department.			
A. 8.— <i>Deduct</i> —Cost of Collection and Reva- luation payable by Local Funds . . .	—8,000	—7,811	+189

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— <i>contd.</i>			
B.—Management of Government Estates—			
B. 1.—Collection of Revenue—			
B. 1 (1).—Pay of Officers—			
Charged . . . . .	..	121	+121
<i>Col. 4.</i> —Represents charges on account of the pay of a forest official for inspecting Gov- ernment Forests in the Banki Estate for which no provision was made.			
Voted	9,430	8,648	—782
B. 1 (2).—Pay of Establishment—			
O. 36,002	35,172	33,866	—1,306
R. —830			
B. 1 (3).—Allowances—			
Charged . . . . .	..	47	+47
<i>Col. 4.</i> —Represents the travelling allowance of the official mentioned in B. 1 (1) above.			
Voted—			
O. 6,650	6,680	6,360	—320
R. 30			
B. 1 (4).—Contingencies—			
O. 55,500	55,300	55,262	—38
R. —200			
B. 2.—Outlay on Improvements—			
O. 41,300	42,300	41,945	—355
R. 1,000			
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			
	6,650	1,357	—5,293
<i>Col. 4.</i> —Certain maps could not be completed while some others could not be taken up.			
C. 1 (2).—Contribution to other Govern- ments			
	3,000	3,000	..

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— <i>contd.</i>			
C.—Survey, Settlement and Record Operations— <i>concl'd.</i>			
C. 2.—Revision Settlement Operations —			
C. 2 (1).—Pay of Establishment—			
O.	75	200	188
R.	125			—12
C. 2 (2).—Contingencies—			
O.	1,789	2,451	2,680
R.	662			+229
<i>Col. 4.</i> —Due to a misunderstanding in the administrative office regarding the classifica- tion of the contingent expenditure debitable to this head and to the head "Minor Settlement Operations".			
C. 3.—Municipal Surveys—			
Maintenance of Municipal and Union Surveys—			
C. 3 (1).—Pay of Establishment	860	837	—23
C. 3 (2).—Contingencies	290	287	—3
C. 4.—Minor Settlement Operations—			
O.	1,000	213	..
R.	—787			—213
<i>Col. 4.</i> —No operation was undertaken during the year.			
C. 5.—Maintenance of Boundary Pillars	300	230	—70
D.—Land Records—			
D. 1.—Maintenance of Land Records—			
D. 1 (1).—Pay of Establishment	26,850	26,170	—680
D. 1 (2).—Allowances	2,800	2,507	—293
D. 1 (3).—Contingencies	1,200	1,200	..
D. 2.—Land Registration—			
D. 2 (1).—Pay of Establishment—			
O.	6,490	6,330	5,899
R.	—160			—431

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— <i>concl.</i>			
D.—Land Records— <i>concl.</i>			
D. 2.—Land Registration— <i>concl.</i>			
D. 2 (2).—Allowances	10	..	—10
D. 2 (3).—Contingencies	200	158	—42
D. 3.—Maintenance—Estate Surveys—			
D. 3 (1).—Pay of Officers—			
O. 6,860	6,900	7,076	+176
R. 40			
D. 3 (2).—Pay of Establishment—			
O. 18,960	18,920	17,763	—1,157
R. —40			
<i>Col. 4.</i> —The entire staff sanctioned was not employed as the survey operations were in abeyance for some time.			
D. 3 (3).—Allowances	6,500	5,127	—1,373
<i>Col. 4.</i> —Same as in D. 3 (2) above.			
D. 3 (4).—Contingencies	1,900	1,236	—664
<i>Col. 4.</i> —Same as in D. 3 (2) above.			
D. 3 (5).—Leave salaries of officers revert- ing to Madras	1,639	1,564	—75
E.—Assignment and Compensations—			
E. 1.—Inamdars and other grantees	5,778	5,778	..
E. 2.—Pension in lieu of resumed lands—			
O. 800	1,000	1,000	..
R. 200			
E. 3.—Malikana or allowances to excluded proprietors	26	..	—26

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— <i>concl.</i>			
E.—Assignment and Compensations— <i>concl.</i>			
E. 4.—Other Land Revenue Compensations—			
O.	6,740	7,490	6,852
R.	750		
Total { <i>Charged</i> . . . . .	..	168	+168
{ <i>Voted</i>	3,29,300	3,03,920	-25,380

NOTE.

Administration of the Grant.—The voted savings were 7·7 per cent. of the final grant. Sub-heads A. 5 (1), A. 5 (4) and C. 1 (1) chiefly contributed to the savings. The excess under the charged heads took place in sub-heads B. 1 (1)—*Charged* and B. 1 (3)—*Charged*.

GRANT No. 2.—PROVINCIAL EXCISE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE.			
A.—Superintendence—			
A. 1.—Pay of Officers	10,200	10,200	..
A. 2.—Pay of Establishment—			
O.	756	768	768
R.	12		
A. 3.—Allowances	3,000	1,993	—1,007
<i>Col. 4.—Saving due to restricted expenditure.</i>			
A. 4.—Contingencies—			
O.	2,750	2,738	1,164
R.	—12		
<i>Col. 4.—(i) Less than the anticipated contribution paid to Bihar for training of Excise cadets from Orissa and (ii) saving of the whole amount provided for under Secret Service Fund.</i>			
B.—District Executive Establishment—			
B. 1.—Pay of Officers—			
O.	41,134	38,134	28,176
R.	—3,000		
<i>Col. 4.—Mainly due to the reversion of Government servants to Madras, their posts being filled on lower rates of salary.</i>			
B. 2.—Pay of Establishment	1,83,684	1,63,890	—19,794
<i>Col. 4.—See explanation under B-1 above.</i>			
B. 3.—Allowances	75,370	74,069	—1,301
B. 4.—Contingencies	25,580	21,366	—4,214
<i>Col. 4.—Due to (i) saving on the purchase of uniforms for Excise Petty Officers and (ii) the expenditure on rewards having been debited to "Allowances."</i>			
B. 5.— <i>Deduct</i> —Amount transferred to 5.—Salt (Central).	—76,000	—76,000	..
C.—Distilleries—			
C. 1.—Pay of Establishment	11,580	10,167	—1,413
<i>Col. 4.—Mainly due to the promotion of a higher paid Distillery Officer as Excise Superintendent and his replacement by a substitute in the last grade of Inspectors.</i>			
C. 2.—Other Charges (Allowances and contingen- cies).	1,600	1,363	—237

GRANT No. 2.—PROVINCIAL EXCISE.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE— <i>concl'd.</i>			
D. Cost of opium supplied to Provincial Excise Department.	3,65,036	3,42,878	—22,158
<i>Col. 4.—Due to less indent of opium from the Ghazipur Factory.</i>			
E.—Purchase of ganja and other drugs	5,800	4,311	—1,489
<i>Col. 4.—A smaller quantity of drugs was purchased.</i>			
F.—Compensations—			
O.	9,000	12,000	11,352
R.	3,000		
<i>Col. 1.—For payment of arrear compensations.</i>			
G.—Charges in England—			
High Commissioner for India—			
G. 1.—Stores	360	195	—165
<i>Col. 4.—Surrender of Rs. 160 (£12) offered by the High Commissioner but not resumed by Government Account in the main for the final saving.</i>			
H.—Loss or gain by exchange . . . . .	..	—1	—1
Total—Voted	6,59,850	5,95,891	—63,959

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 9·7 per cent. The bulk of the savings occurred under the Sub-heads B1, B2 and D.

2. *Stock Account of opium* :—The stock account of opium held in Government treasuries in Orissa during the year 1937-38 is shown below :—

	Mds.	Srs.	Ch.
Opening balance on 1st April 1937	83	2	8
Receipts from the Gazipur Factory during the year	441	0	0
Confiscations during the year	0	0	5 $\frac{7}{15}$
Total	524	2	13 $\frac{7}{15}$
Issues during the year—			
Sales to the public	452	0	0
On other accounts	0	0	2 $\frac{1}{2}$
Closing balance on 31st March 1938	72	2	11 $\frac{1}{2}$
Total	524	2	13 $\frac{7}{15}$

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

GRANT No. 3.—STAMPS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
9.—STAMPS.				
A.—Superintendence—				
A. 1.—Pay of Establishment—				
O.	721	691	729	
R.	—30			+38
A. 2.—Contingencies—				
O.	950	1,100	1,194	
S.	120			+94
R.	30			
NON-JUDICIAL.				
B.—Charges for sale of stamps—				
B. 1.—Discount on sale of adhesive stamps—				
O.	500	880	703	
S.	200			—177
R.	180			
Col. 4.—Due to decrease in sale.				
B. 2.—Discount on sale of impressed stamps—				
O.	13,100	12,920	12,669	
R.	—180			—231
C.—Cost of stamps supplied from Central Stores—				
O.	4,700	7,000	6,818	
S.	2,300			—182
JUDICIAL.				
D.—Charges for sale of stamps—				
D. 1.—Discount on sale of Court-fee stamps .				
		11,000	10,102	
			—898	
D. 2.—Discount on sale of stamps for copies—				
O.	1,000	1,100	1,300	
S.	100			+200
Col. 4.—Due to increase in sale.				

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— <i>concl'd.</i>			
E.—Cost of stamps supplied from Central Stores—			
O.	5,800	11,000	9,829
S.	5,200		
Total—Voted	45,691	43,344	—2,347

Col. 4.—Cost was less than the anticipated expenditure for estimating which no reliable data were available due to changed procedure in indenting.

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 5.1 per cent.

2. The following table shows the transactions for the year 1937-38 relating to stamps (excluding postage stamps) in the Government treasuries in the province of Orissa.

Stamps.	RECEIPTS DURING 1937-38.			ISSUES DURING 1937-38.			Closing balance on the 31st March 1938	Total.
	Opening Balance on the 1st April 1937.	Receipts from the Master, Security Press and the Super- intendent, Govern- ment Press, Orissa.	Receipts from other sources.	Total.	Sales.	On other accounts.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-Judicial	5,66,018	5,38,631	1,929	11,06,628	4,23,699	650	6,82,279	11,06,628
Judicial	11,19,874	20,91,078	112	32,11,064	13,62,127	..	18,48,937	32,11,064
Total	16,85,892	26,29,759	2,041	43,17,692	17,85,826	650	25,31,216	43,17,692

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 is more than would suffice for 12 months' consumption. It is explained that a large stock of stamps of higher denominations exists in some treasuries where they are superfluous and that steps are being taken to transfer them to other treasuries. There is also a small surplus of the stamps of lower denominations which the Treasury Officers have promised to absorb by cutting down their future indents.

GRANT No. 4.—FOREST.

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.
10.—FOREST.			
A.—Conservancy and Works—			
A. 1.—Timber and other produce removed from the forests by Government Agency—			
A. 1 (1).—Timber—			
O.	4,650	885	734
R.	-3,765		
			-151
<i>Col. 1.</i> —Due to the abandonment of Departmental operations in South Orissa and to the stoppage of the export of "Laurel" wood to London.			
A. 1 (2).—Firewood and Charcoal—			
R.	690	690	318
			-372
<i>Col. 4.</i> —The yield of firewood from the Coupes in the Chatrapur Division was less than anticipated.			
A. 1 (3).—Bamboos—			
R.	625	625	725
			+100
<i>Col. 4.</i> —Due to better progress in the extraction of bamboos than estimated.			
A. 1 (4).—Grass and other minor produce—			
O.	100	30	22
R.	-70		
			-8
A. 2.—Timber and other produce removed from the Forests by consumers and purchasers—			
O.	9,500	8,720	8,449
R.	-780		
			-271
A. 3.—Communications and Buildings—			
Roads and Bridges—			
A. 3 (1).—Major and Minor Works			
		1,370	195
			-1,175
<i>Col. 4.</i> —Construction of less important roads was postponed and certain land acquisition proceedings were not completed.			
A. 3 (2).—Repairs			
		13,000	12,781
			-219

GRANT No. 4.—FOREST.

Major Head and Sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
10.—FOREST— <i>contd.</i>			
A.—Conservancy and Works— <i>contd.</i>			
A. 3.—Communication and Buildings— <i>concl'd.</i>			
Buildings—			
A. 3 (3).—Major and Minor works	3,000	3,134	+134
A. 3 (4).—Repairs	16,000	18,516	+2,516
<i>Col. 4.</i> —Due to urgent special repairs and improvements to the old Police line buildings at Russelkonda transferred to the Forest Department and to some buildings damaged by storms.			
Other Works—			
A. 3 (5).—Major and Minor Works	1,000	1,483	+483
<i>Col. 4.</i> —Due to the construction of new wells in the Puri, Sambalpur and Russelkonda Divisions.			
A. 3 (6).—Repairs	1,700	1,479	—221
A. 4.—Live-stock, Stores and Tools and Plant—			
A. 4 (1).—Purchase of live-stock, stores and tools and plant—			
O. 4,000	} 5,100	} 5,070	} —30
R. 1,100			
<i>Col. 1.</i> —For the purchase of typewriters and safes for the new Forest Divisions created during the year.			
A. 4 (2).—Renewals or replacement of stores and tools and plant—			
O. 1,000	} 980	} 938	} —42
R. —20			
A. 4 (3).—Feed and upkeep of cattle—			
O. 2,450	} 1,905	} 1,852	} —53
R. —545			
A. 5.—Organisation, improvement and extension of Forest—			
A. 5. (1)—Demarcation—			
O. 100	} 900	} 854	} —46
R. 800			

GRANT No. 4.—FOREST.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1]	2	3	4
	Rs.	Rs.	Rs.
10.—FOREST— <i>contd.</i>			
A.—Conservancy and Works— <i>contd.</i>			
A. 5.—Organisation improvement and extension of Forest— <i>concl'd.</i>			
A. 5. (2).—Maintenance of boundaries—			
O.	2,500	4,400	3,752
R.	1,900			—648
<i>Col. 1.</i> —To meet expenditure on sanctioned schemes not fully provided in the Budget Estimates and also to the adjustment under this head of expenditure on "line clearing" in the Angul Division wrongly provided for under the sub-head A-6 (2) below.			
A. 5. (3).—Compensation for lands and rights—			
O.	100	..	..
R.	—100	..	..
A. 5. (4).—Working Plans—			
O.	530	40	24
R.	—490			—16
A. 6.—Regeneration—			
A. 6. (1).—Establishing natural forests—			
O.	12,900	12,535	10,724
R.	—365			—1,811
<i>Col. 4.</i> —Due to (i) the curtailment of expenditure on teak and other plantations and (ii) less watering charges in Casuarina plantations owing to unexpected rains.			
A. 6. (2).—Protection from fire—			
O.	8,000	7,060	5,276
R.	—940			—1,784
<i>Col. 1.</i> —Restricted expenditure in all the South Orissa Divisions. See also explanation under the sub-head A-5 (2) above.			
A. 6. (3).—Other Works—			
O.	6,400	8,290	8,132
R.	1,890			—158
<i>Col. 1.</i> —To meet heavy expenditure on thinnings and clearings in the Sambalpur, Purī and Barapahar Divisions.			

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— <i>contd.</i>			
A.—Conservancy and Works— <i>concl'd.</i>			
A. 6.—Regeneration— <i>concl'd.</i>			
A. 6. (4).— <i>Deduct</i> —Probable Savings . . .	—1,600	..	+1,600
<i>Col. 4.</i> —Savings fully materialised.			
A. 7.—Miscellaneous—			
A. 7. (1).—Drift and waif wood and confis- cated forest produce.	40	20	—20
A. 7. (2).—Law Charges	50	..	—50
A. 7. (3).—Clothing	3,500	3,041	—459
A. 7. (4).—Contribution to the Bihar Survey Office.	250	250	—
A. 7. (5).—Other Charges—			
O. 4,750	4,820	4,605	—215
R. 70			
A. 7. (6).—Revenue foregone by free grants.	1,000	7,247	+6,247
<i>Col. 4.</i> —Due to the free grants given to the villagers affected by flood in the Sambal- pur district and also to the free grant of timber for Agency civil works in the Ganjam dis- trict. The controlling officer has stated that additional funds were duly applied for but were not sanctioned by Government in time.			
A. 8.—Suspense—			
A. 8. (1).—Works Advances	300	510	+210
<i>Col. 4.</i> —The excess is due to the advances given by the District Forest Officer, Balliguda Division, for improvement of a well and certain buildings.			
A. 8. (2).— <i>Deduct</i> —Recoveries of work advances.	—300	—510	—210
<i>Col. 4.</i> —See explanation under A-8 (1) above.			
B.—Establishment—			
B. 1.—Pay of Officers—			
<i>Charged—</i>			
O. 96,150	1,07,725	1,07,183	—542
R. 11,575			
<i>Col. 1.</i> —For payment of pension contribution for officers borne on the joint cadre not originally provided for.			
Voted	21,685	18,520	—3,165
<i>Col. 4.</i> —Due to the reversion of an officer to Madras and also to the delay in filling up a temporary post.			

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— <i>contd.</i>			
B.—Establishment— <i>concl'd.</i>			
B. 2.—Subordinate forest and depot establish- ments	1,13,912	99,411	—14,501
<i>Col. 4.</i> —Due to (i) some retirements and (ii) reversion to Madras of some Government servants drawing higher rates of pay.			
B. 3.—Office Establishment	43,854	37,378	—6,476
<i>Col. 4.</i> —Due mainly to the reversion of some clerks to Madras and deputation of two senior assistants to the Orissa Secretariat. Also the strength of the cadre and the scales of pay were not finally fixed during the year.			
B. 4.—Allowances—			
<i>Charged</i>	16,250	13,139	—3,111
<i>Col. 4.</i> —There was no separate Research and Working Plans Officer for major portion of the year. Besides, two officers were absent on leave for part of the year.			
<i>Voted</i>	34,275	31,292	—2,983
<i>Col. 4.</i> —Due partly to the factors explained under the sub-heads B.1.—(Voted) and B.2 and partly to travelling allowances in respect of Government servants transferred to South Orissa being less than expected.			
B. 5.—Contingencies	19,920	16,500	—3,420
<i>Col. 4.</i> —Due to (i) there being no separate Forest Research and Working Plans Division during the year, (ii) the printing of coupe permits having been undertaken by the Government Press and (iii) general reduction of expenditure in all the Divisions.			
B. 6.—Committee of enquiry—			
S.	2,000	2,000	2 —1,998
<i>Col. 4.</i> —The supplementary grant of Rs. 2,000 was obtained to meet expenditure relating to the Committee to be appointed to enquire into matters connected with the administration of the Forest Department. Except for a miscellaneous expenditure of Rs. 2 in the Puri Division, there was no occasion to utilise the supplementary grant.			
C.—Charges in England—			
High Commissioner for India—			
C. I.—Sterling Overseas pay—			
<i>Charged</i>	{ O. 11,720 } { R. —1,560 }	10,160	7,440 —2,720
<i>Col. 1.</i> —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, 1937, 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 no explanations of variations between original and final allotments have therefore been furnished.			
<i>Col. 4.</i> —Surrender of Rs. 2,720 (£204) offered by the High Commissioner but not resumed by Government Account in the main for the final saving.			

GRANT No. 4.—FOREST.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
10—FOREST—concl'd.			
C.—Charges in England—concl'd.			
C. 2.—Leave-salaries and deputation pay—			
Charged . . . R.	1,560	1,560	1,552
			—8
<i>Col. 1.</i> —See remarks under C. 1.— <i>Col. 1</i> above.			
C. 3.—Miscellaneous	160	..	—160
<i>Col. 4.</i> —Surrender of Rs. 160 (£12) offered by the High Commissioner but not resumed by Government Account in the main for the final saving.			
D.—Loss or gain by exchange—			
	Charged . . . . .	..	—46
			—46
Total	{ Charged	1,35,695	1,29,268
	{ Voted	3,32,096	3,02,724
			—6,427
			—29,372

NOTE.

Administration of the Grant:—The net savings under the voted and charged heads were 8·8 and 4·7 per cent. respectively and mainly occurred under the minor head "B—Establishment" and under the sub-head "C1—Charged".

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.—District Charges—			
A. 1.—Pay of Officers	15,000	14,724	—276
A. 2.—Pay of Establishment	1,30,658	1,21,367	—9,291
<i>Col. 4.—Due to (i) reversion of certain Government servants drawing higher rates of pay to Madras and their replacement by substitutes on minimum scales of pay and (ii) no leave reserve and probationers having been entertained during the year.</i>			
A. 3.—Allowances	2,500	2,506	+6
A. 4.—Contingencies	10,000	9,751	—249
Total—Voted	1,58,158	1,48,348	—9,810

NOTE.

Administration of the Grant:—The net saving under the final grant was 6·2 per cent. and is mainly attributable to sub-head A2.

GRANT No. 6.—IRRIGATION.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
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	3,000	3,194	+194
<i>Col. 4.</i> —The expenditure on the work of collecting rubble "for extension of rubble packing in Kharsua Embankment No. 17A", provided for under the sub-head A2 below was accounted for under this sub-head.			
A. 2.—Maintenance and repairs—			
O. 2,50,000	2,49,750	2,46,665	—3,085
R. —250			
A. 3.—Establishment—			
Executive—			
A. 3 (1)—Water Regulation Establishment Orissa Canals	5,985	5,530	—455
A. 3 (2)—Navigation (including steamer) Establishment—Orissa Canals	18,791	18,807	+16
A. 3 (3)—Navigation establishment (including steamer establishment) Orissa Coast Canals	1,620	..	—1,620
<i>Col. 4.</i> —Due to the accounting under the sub-head F1(3) of the pay of the Navigation establishment of the Orissa Coast Canals.			
A. 3 (4)—Allowances—			
O. 400	300	252	—48
R. —100			
A. 3 (5)—Contingencies—			
O. 900	800	738	—67
R. —100			

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT —contd.			
A.—Orissa Canals—contd.			
Special Revenue—			
A. 3 (6).—Pay of Officers	8,400	8,400	..
A. 3 (7).—Pay of establishment under Deputy Collector	56,496	53,007	—3,489
Col. 4.—Certain posts remained unfilled.			
A. 3 (8).—Pay of establishment under Executive Engineer	15,935	15,767	—168
A. 3 (9).—Allowances—			
O. 5,900	6,100	6,011	—89
R. 200			
A. 3 (10).—Contingencies	12,050	12,015	—35
A. 3 (11).—Deduct—Amount charged to other departments, etc. . . . .	..	—1,711	—1,711
Col. 4.—Represents the amount of recoveries made from other departments, etc., on account of work done on their behalf.			
A. 3 (12).—Pensionary charges—			
Charged—			
O. 8,249	6,580	7,241	+661
R. —1,669			
Col. 1.—Overestimate. Reappropriation sanctioned on the 28th March 1938 proved high.			
Voted	30,480	35,446	+4,966
Col. 4.—Underestimate.			
A. 4.—Tools and plant—			
R. 250	250	283	+33
A. 5.—Suspense . . . . .	..	—397	—397
See paragraph 3 of Notes.			

GRANT No 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT —concl'd.			
B.—Rushikulya system—			
B. 1.—Extensions and improvements . . .	4,480	1,265	—3,215
<i>Col. 4.</i> —A sum of Rs. 1,335 could not be spent owing to late allotment of funds; the balance is the cumulative effect of petty savings and lapses.			
B. 2.—Maintenance and repairs . . .	75,000	58,917	—16,083
<i>Col. 4.</i> —Overestimate.			
Total XVII—Irrigation, etc.—	{ Charged . . . 6,580	7,241	+661
Working Expenses—	{ Voted . . . 4,89,437	4,64,184	—25,253
17.—INTEREST ON WORKS FOR WHICH CAP- ITAL ACCOUNTS ARE KEPT—			
C.—Irrigation Works—			
<i>Charged—</i>			
O. 10,16,767	10,72,912	10,73,000	+88
R. 56,145			
18.—OTHER REVENUE EXPENDITURE FINAN- CED FROM ORDINARY REVENUES—			
Irrigation Works—			
Works for which ^{no} neither Capital nor Revenue Accounts are kept—			
D.—Irrigation Works (South Orissa) in charge of Irrigation Department—			
D. 1.—Extensions and improvements—			
R. 590	590	1,984	+1,394
<i>Col. 4.</i> —Due to the adjustment under this head of charges in respect of old Irriga- tion Works.			
D. 2.—Maintenance and repairs—			
O. 7,880	7,290	10,374	+3,084
R. —590			
<i>Col. 4.</i> —Due to the adjustment under this head of maintenance charges in respect of old Irrigation works.			

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINAN- CED FROM ORDINARY REVENUES— <i>contd.</i>			
Irrigation Works— <i>contd.</i>			
E.—Minor Irrigation Works in charge of Civil Officers—			
E. 1.—Maintenance and repairs (including the provision for flood repairs)	34,000	29,494	—4,506
<i>Col. 4.</i> —Provision for flood repairs was not required owing to absence of heavy flood in the Ganjam district; also early rains prevented the execution of certain works.			
E. 2.—Establishment—			
E. 2 (1).—Pay of establishment	8,000	8,015	+15
E. 2 (2).—Allowances	2,200	2,172	—28
Navigation, Embankment and Drainage Works—			
Works for which neither ^{neither} Capital nor Revenue accounts are kept—			
F.—Navigation—			
F. 1.—Orissa Coast Canal—			
F. 1 (1).—Extensions and improvements	..	580	+580
<i>Col. 4.</i> —No provision was made through misapprehension.			
F. 1 (2).—Maintenance and repairs	3,000	2,955	—45
F. 1 (3).—Establishment	..	1,534	+1,534
<i>Col. 4.</i> —See explanation under the sub-head A. 3 (3) above.			
G. 1.—Works—			
G. 1 (1).—Government Embankments in the Orissa Circle	13,500	10,662	—2,838
<i>Col. 4.</i> —Certain contemplated works could not be started owing to delay in sanctioning estimates and also savings in certain estimates.			
G. 1 (2).—Government Embankments in South Orissa	3,679	30	—3,649
<i>Col. 4.</i> —Mainly due to overestimate (Rs. 2,280) and also to petty savings and lapses.			
G. 2.—Maintenance and repairs—			
G. 2 (1).—Government Embankments in the Orissa Circle—			
O.	88,175	87,175	87,927
R.	—1,000			+752
G. 2 (2).—Government Embankments in South Orissa	40,000	10,472	—29,528
<i>Col. 4.</i> —Savings mainly due to (i) overestimate (Rs. 7,100), (ii) late decision of Govern- ment regarding the closing of breaches in the embankment caused by flood (Rs. 19,465) and (iii) petty savings and lapses in various repair works.			

GRANT No. 6.—IRRIGATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
18.—OTHER REVENUE EXPENDITURE FINAN- CED FROM ORDINARY REVENUES—concl'd.				
H.—Miscellaneous Expenditure—				
H. 1.—Grants-in-aid—				
O.	500	1,500	1,500	
R.	1,000			
<i>Col 1.</i> —Contribution paid to the Central Board of Irrigation was more than that origi- nally provided for.				
Total 18.—Other Revenue expenditure, etc.—Voted	2,00,934	1,67,699	—33,235	
Grand Total	{ Charged	10,79,492	10,80,241	+749
	{ Voted	6,90,371	6,31,883	—58,488

NOTES.

1. *Administration of the Grant.*—The voted saving was 8·5 per cent. of the final grant and mainly occurred under the sub-heads B2 and G2(2). The excess over the final appropriation in the “charged” heads is inappreciable.

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. 4,011 consisting of remissions of Rs. 1,331 granted on considerations of equity and of Rs. 2,680 granted out of compassion.

3. *Suspense transactions.*—The nature of transactions recorded under the minor head “Suspense” is explained in paragraph 2 of the Notes under grant No. 21.—Civil Works. The transactions under each unit of Suspense during 1937-38 are exhibited below :—

Suspense heads.	Opening balance on 1st April 1937.	Debits during 1937-38.	Credits during 1937-38.	Net actuals.	Closing balance on 31st March 1938.
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.					
Miscellaneous Public Works Advances	315	..	315	—315	..
Workshop Suspense	1,553	40,101	40,183	—82	1,471
Total	1,868	40,101	40,498	—397	1,471

GRANT No. 6.—IRRIGATION.

4. *Workshop Accounts.*—There is a workshop at Jobra attached to the Mahanadi Irrigation Division. Certain points raised by the Superintending Engineer, Orissa Circle, regarding the maintenance of the annual *pro forma* accounts of the workshop are under consideration of Government.

5.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1937-38.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—	Modified appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— <i>concl'd.</i>					
WORKING EXPENSES— <i>concl'd.</i>					
IV.— <i>Minor Works (Collectively)</i> .	7,480	7,480	4,459	—3,021	—3,021
<i>Col. 5.</i> —See explanation under the sub-head B1 at page 36.					
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.					
I.— <i>Major Works above Rs 50,000 for which specific provision was made in the Budget.</i>					
B.—Navigation, etc., Works—					
1. Conservancy of the River Brahmani from Jenapur to the end of Gopalpur Embankment (Janardan Ghai Project)	3,000	3,000	2,344	—656	—656
<i>Col. 5.</i> —Saving in the estimate.					
Estimate Rs. 1,87,000 ; expenditure to the end of March 1938 Rs. 1,73,762 ; in progress.					
II.— <i>Other Major Works for which specific provision was made in the Budget (Collectively)</i> —					
B.—Navigation, embankment and Drainage Works	6,000	6,000	5,512	—488	—488
III.— <i>Major Works for which specific provision was not made in the Budget</i> —					
A.—Irrigation Works—					
2. Improvement to Korathali Thampara		490	408	+408	—82
Estimate Rs. 28,600, expenditure to the end of March 1938 Rs. 27,134 ; in progress.					

GRANT No. 6.—IRRIGATION.

5.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1937-38—concl'd.

Description of work.	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.
18.—OTHER REVENUE EXPEN- DITURE FINANCED FROM ORDINARY REVENUES— WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—concl'd.					
<i>IV.—Minor Works (Collectively)—</i>					
A.—Irrigation Works		100	1,575	+1,575	+1,475
<i>Col. 5.—See explanation under the sub-head D1 at page 36.</i>					
B.—Navigation, Embankment and Drainage Works	8,179	8,179	3,416	—4,763	—4,763
<i>Col. 5.—See explanation under the sub-heads G1 (1) and G1 (2) at page 37.</i>					
Total 18.—Other Revenue Expen- diture	17,179	17,769	13,255	—3,924	—4,514

APPROPRIATION No. 7.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

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.
22.—INTEREST ON DEBT AND OTHER OBLI- GATIONS.			
A.—Interest on Unfunded Debt—			
A. 1.—State Provident Funds —			
A. 1 (1).—Interest on General Provident Fund—			
<i>Charged</i>	1,22,000	1,03,002	—18,998
<i>Col. 4.</i> —Some of the Government servants transferred from Madras had not elected whether to remain permanently in Orissa or not. Their accounts were not, therefore, transferred to Orissa as originally anticipated with consequent savings on interest charges.			
A. 1 (2).—Interest on Contributory Provident Fund—			
<i>Charged</i> . . . . .	..	53	+53
Total— <i>Charged</i>	1,22,000	1,03,055	—18,945

NOTE.

Administration of the Grant.—The entire expenditure is charged on the revenues of the Province. The net saving which was 15·5 per cent. of the final appropriation accrued under the sub-head A1 (1).

GRANT No. 8.—GENERAL ADMINISTRATION.

See also the Audit report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.			
Heads of Provinces (including Ministers)—			
A.—Salary of the Governor—			
Charged	66,000	66,000	--
B.—Sumptuary allowance of the Governor—			
Charged	6,000	6,000	--
B. 1.—Contribution for passage—			
Charged	600	744	+144
C.—Staff and Household of the Governor—			
C. 1.—Military Secretary or Aide-de-camp—			
C. 1 (1).—Pay of Officers—			
Charged—			
O.	9,572	11,332	11,586
R.	1,760			+254
Col. 1.—The previous Aide-de-camp drew pay on the senior scale for part of the year.			
C. 1 (2).—Pay of Establishment—			
Charged—			
O.	8,038	9,797	6,046
R.	1,759			-3,751
Cols. 1 & 4.—Saving has resulted from the reappropriation of Rs. 3,700 which was due to an error in calculation in the administrative office.			
C. 1 (3).—Allowances—			
Charged—			
O.	8,497	8,291	7,552
R.	-206			-739
C. 1 (4).—Contingencies—			
Charged—			
O.	6,100	6,700	7,060
R.	600			+360
Col. 4.—Due to the adjustment of two book debits towards the close of the year.			

GRANT No. 8.—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— <i>contd.</i>			
C.—Staff and Household of the Governor— <i>concl'd.</i>			
C. 2.—Equipment Grants—			
C. 2 (1).—Annual maintenance grant—			
<i>Charged</i>	2,930	1,771	—1,159
<i>Col. 4.</i> —The actual expenditure fell short of the estimates.			
C. 2 (2).—Furniture (Capital) Grant—			
<i>Charged</i> —			
R.	444	418	—26
D.—Secretarial staff of the Governor—			
D. 1.—Pay of Officers—			
<i>Charged</i> —			
O.	14,700	15,367	—13
R.	710		
D. 2.—Pay of Establishment—			
<i>Charged</i> —			
O.	5,747	7,342	—254
R.	1,595		
<i>Col. 1.</i> —Mainly due to revision of pay.			
D. 3.—Allowances—			
<i>Charged</i> —			
O.	2,250	2,820	—190
R.	570		
D. 4.—Contributions—			
<i>Charged</i>	4,902	1,684	—3,218
<i>Col. 4.</i> —Due to the payment of less leave salary and pension contributions than anticipated.			
E.—Expenditure from Contract Allowances—			
E. 1.—Household charges—			
<i>Charged</i> —			
O.	3,500	6,500	+77
R.	3,000		
<i>Col. 1.</i> —Expenditure was more than originally anticipated.			

GRANT No. 8.—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— <i>contd.</i>			
E.—Expenditure from Contract Allowances— <i>concl'd.</i>			
E. 2.—Motor car charges—			
<i>Charged—</i>			
O.	8,000	4,223(a)	-277
R.	-3,000		
<i>Col. 1.—Due to expected savings.</i>			
F.—Tour Expenses—			
F. 1.—Special train and railway fare and freight—			
<i>Charged—</i>			
O.	20,000	14,915	-1,753
R.	-4,232		
<i>Cols. 1 & 4.—An accurate estimate of the expenditure is not possible.</i>			
F. 2.—Miscellaneous tour charges—			
<i>Charged—</i>			
O.	24,740	20,740	-1,000
R.	-3,000		
<i>Col. 1.—Due to the lower maintenance charges of His Excellency's Railway saloon.</i>			
G.—Ministers—			
G. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	34,400	21,919	-2,151
R.	-10,330		
<i>Cols. 1 & 4.—The Hon'ble Ministers drew less pay than the amount provided for them.</i>			
<i>Voted—</i>			
R.	2,657	2,657	-1
<i>Col. 1.—Due to the appointment of Parliamentary Secretaries.</i>			

(a) Includes Rs. 94 on account of the drawings of the Secretary to His Excellency the Governor not distributed for want of particulars.

GRANT No. 8.—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— <i>contd.</i>			
G.—Ministers— <i>concl'd.</i>			
G. 2.—Pay of Establishment—			
O.	5,082	4,382	4,300
R.	—700			—82
G. 3.—Allowances—			
Charged—			
O.	6,600	8,900	7,710
R.	1,400			—290
<i>Col. 1.</i> —Due to longer and more extensive tours of the Hon'ble Ministers than originally anticipated.			
Voted—			
O.	1,650	3,800	3,338
R.	2,150			—462
<i>Col. 1.</i> —Mainly to meet the expenditure on travelling allowances of stenographers and peons who accompanied the Hon'ble Ministers on tour.			
G. 4.—Contingencies—			
O.	3,000	5,400	5,235
R.	2,400			—165
<i>Col. 1.</i> —Due to the purchase of typewriters and furniture for the use of the Hon'ble Ministers.			
Legislative Bodies—			
H.—Provincial Legislative Assembly—			
H. 1.—Pay of Officers—			
Charged		3,921*	+3,921
<i>Col. 4.</i> —The pay of the Speaker and the Deputy Speaker were accounted for under this head while provision was made under the "voted" head below.			
Voted—			
O.	4,500	5,972	1,472
R.	1,472			—4,500
<i>Col. 1.</i> —To meet the expenditure on account of the salaries of the members of the Orissa Legislative Assembly.			
<i>Col. 4.</i> —See explanation under "Charged" above.			

GRANT No. 8.—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— <i>contd.</i>			
H.—Provincial Legislative Assembly— <i>concl'd.</i>			
H. 2.—Pay of Establishment	10,130	8,814	—1,316
<i>Col. 4.</i> —The full sanctioned staff was not appointed from the beginning of the year ; also the Assembly Department formed part of the Law and Commerce Department for a time.			
H. 3.—Allowances—			
<i>Charged</i>		1,851	+1,851
<i>Col. 4.</i> —The travelling allowance of the Speaker and the Deputy Speaker was accounted for under this head while provision was made under "Voted" below.			
Voted—			
O. 54,500	} 51,608	40,042	—11,566
R. —2,892			
<i>Col. 4.</i> —Some members of the Legislative Assembly did not attend the meetings and of those who did certain members did not draw their bills during the year. Also see explanation under "Charged" above.			
H. 4.—Contingencies—			
O. 7,180	} 8,600	7,161	—1,439
R. 1,420			
<i>Col. 1.</i> —Provision augmented for the purchase of more books and cycles than originally provided for.			
<i>Col. 4.</i> —The bills for telephone and conveyance allowances were not paid and some books were not supplied before the close of the year.			
I.—Election for legislatures—			
I. 1.—Election charges—			
I. 1 (1).—Pay of Establishment—			
R. 203	203	244	+41
I. 1 (2).—Allowances—			
R. 672	672	365	—307
<i>Col. 4.</i> —Some bills could not be cashed before the close of the year; also the revising authorities held no sittings during the year.			
I. 1 (3).—Contingencies—			
O. 1,000	} 2,414	1,407	—1,007
R. 1,414			
<i>Col. 1.</i> —To meet the increase in expenditure for the preparation of electoral rolls of the Indian Legislative Assembly constituencies.			
<i>Col. 4.</i> —Certain bills could not be cashed owing to their late receipt.			

GRANT No. 8.—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— <i>contd.</i>			
I.—Election for legislatures— <i>concl'd.</i>			
I. 2.—Commissions for trial of Election Petitions—			
I. 2 (1).—Pay of Officers—			
Charged	960	..	—960
<i>Col. 4.</i> —At the time the revised estimates were passed, it was not known which officers would be appointed as commissioners for the trial of election petitions.			
Voted—			
O.	1,094	1,074	950
R.	—20		
I. 2 (2).—Pay of Establishment—			
O.	192	212	211
R.	—20		
I. 2 (3).—Allowances—			
Charged	120	..	—120
<i>Col. 4.</i> —See explanation under "I. 2 (1)—Charged" above.			
Voted—			
O.	2,714	425	..
R.	—2,289		
<i>Cols. 1 & 4.</i> —No tours were undertaken during the year.			
I. 2 (4).—Contingencies	120	32	—88
SECRETARIAT AND HEADQUARTERS ESTABLISHMENT.			
J.—Civil Secretariat—			
J. 1.—Translator's Department—			
J. 1 (1).—Pay of Officers	4,450	4,261	—189
J. 1 (2).—Pay of Establishment	2,388	2,286	—102
J. 1 (3).—Contingencies	200	194	—6
J. 2.—Home, Finance and Revenue Depart- ments—			
J. 2 (1).—Pay of Officers—			
Charged—			
O.	50,512	63,228	63,483
R.	12,716		
<i>Col. 1.</i> —Due to the appointment of a Deputy Secretary to Government not originally provided for.			

GRANT No. 8.—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— <i>contd.</i>			
J.—Civil Secretariat— <i>contd.</i>			
/ J. 2.—Home, Finance and Revenue Depart- ments— <i>contd.</i>			
J. 2 (1).—Pay of Officers— <i>concl'd.</i>			
Voted—			
O.	12,670	22,066	22,065
R.	9,396			—1
Col. 1.—For the appointment of a special officer.			
J. 2 (2).—Pay of Establishment—			
O.	77,265	89,997	88,436
R.	12,732			—1,561
Col. 1.—Due to the entertainment of additional staff for the special officer.			
J. 3.—Education, Health and Local Self-Govern- ment Departments—			
J. 3 (1).—Pay of Officers—			
Charged—			
O.	29,600	28,103	28,102
R.	—1,497			—1
Voted—			
O.	9,080	11,144	11,130
R.	2,064			—14
Col. 1.—Due to the appointment of a special officer.			
J. 3 (2).—Pay of Establishment—			
O.	29,000	28,325	27,687
R.	—675			—638
J. 4.—Law and Commerce Department—			
J. 4 (1).—Pay of Officers—			
Charged—			
O.	24,240	24,265	24,264
R.	25			—1
Voted—			
O.	9,600	10,820	14,923
R.	1,220			+4,103
Cols. 1 & 4.—Due to the payment of leave salary and pension contributions for the Assistant Secretary as no provision had been made therefor.			

GRANT No. 8.—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— <i>contd.</i>			
J.—Civil Secretariat— <i>contd.</i>			
J. 4.—Law and Commerce Department— <i>concl.</i>			
J. 4 (2).—Pay of Establishment—			
O.	24,000	19,458	18,516
R.	—4,542			—942
<i>Col. 1.</i> —Due to the transfer of some of the assistants to the Assembly Department.			
J. 5.—Allowances—			
<i>Charged—</i>			
O.	5,700	3,386	3,137
R.	—2,314			—249
<i>Cols. 1 & 4.</i> —Fewer journeys of Secretaries between Cuttack and Puri.			
<i>Voted—</i>			
O.	4,200	3,882	3,081
R.	—318			—801
<i>Col. 4.</i> —Fewer tours and transfers.			
J. 6.—Contingencies—			
O.	32,900	26,700	23,169
R.	—6,200			—3,531
<i>Cols. 1 & 4.</i> —Provision for the purchase of typewriters, motor cycle and for rates, rents and taxes was not utilised during the year and expenditure under "Purchase of Books" and "Service Stamps" was less than expected.			
J. 7.—Reforms Department—Temporary—			
J. 7 (1).—Pay of Officers—			
<i>Charged—</i>			
R.	2,213	2,213	2,213
<i>Col. 1.</i> —Represents the pay and leave salary of the Deputy Secretary, Reforms Department.			
J. 7 (2).—Pay of Establishment—			
O.	3,045	2,985	2,127
R.	—60			—858
<i>Col. 4.</i> —The full staff provided for was not employed during the year.			
J. 7 (3).—Allowances—			
O.	200	260	259
R.	60			—1
J. 7 (4).—Contingencies			
	500	94	—406
<i>Col. 4.</i> —No electoral rolls were printed during the year.			

GRANT No. 8.—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— <i>contd.</i>			
J.—Civil Secretariat— <i>concl'd.</i>			
J. 8.—Grants and subsidies—			
O.	1,300		
R.	117	1,417	1,374
			—43
J. 9.—Election to Local Boards and Muni- cipalities—			
O.	900		
R.	6,662	7,562	6,662
			—900
<i>Col. 1.</i> —To meet the claims outstanding on 31st March 1937 on account of the Local Board elections not originally provided for.			
<i>Col. 4.</i> —The cost of elections to the municipal councils in South Orissa was met direct from the Municipal funds.			
J. 10.—Amount payable by the local Government for charitable endowment works—			
<i>Charged</i>		677	677
<i>Voted</i> —			
O.	1,013		
R.	—117	896	1,058
			+162
<i>Col. 4.</i> —Due to the adjustment under this head of leave salary and pension contributions.			
J. 11.— <i>Deduct</i> —Charges recoverable from Governments, Departments, etc.—			
O.	—900		
R.	—6,662	—7,562	—5,912
			+1,650
<i>Col. 1.</i> —See explanation under "J. 9-Col. 1" above.			
<i>Col. 4.</i> —See explanations under "J. 9-Col. 4" above; also due to the adjustment of the excess recovery of Rs. 780 made during 1936-37.			
K.—Public Service Commission.—(Share cost)—			
<i>Charged</i> —			
O.	25,000		
R.	—4,023	20,977	15,146
			—5,831
<i>Cols. 1 & 4.</i> —Orissa's share was less than anticipated.			

GRANT No. 8.—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.			
L.—Local Fund Audit Establishment—			
L. 1.—Share cost of Local Fund Audit Establish- ment—			
<i>Charged</i>			
<i>Col. 4.—The whole of the provision being originally made under the charged head proved excessive.</i>	28,923	3,540	—25,383
<i>Voted—</i>			
R.	24,000	24,000	27,314
<i>Col. 1.—No provision was made in the original estimate.</i>			+3,314
<i>Col. 4.—Pensionary charges of the Local Audit Department were provided for under "XLIV-Receipts in aid of Superannuation (Central)," but no corresponding provision was made under this head.</i>			
Commissioners.			
M.—Commissioners—			
Office of the Revenue Commissioner—			
M. 1.—Main Office—			
M. 1 (1)—Pay of Officers—			
<i>Charged—</i>			
O.	39,600	39,826	40,765
R.	226		
<i>Col. 4.—Due to the adjustment of leave salary and pension contributions not originally provided for.</i>			+939
<i>Voted—</i>			
O.	9,900	11,897	11,897
R.	1,997		
<i>Col. 1.—Due to the accounting of the pay of the office Superintendent under this head instead of under the head M. 1 (2) below.</i>			..
M. 1 (2)—Pay of Establishment—			
O.	52,311	50,635	50,511
R.	—1,676		
<i>Col. 4.—Mainly due to the accounting of the travelling allowance of the Excise Deputy Commissioner and his establishment under "8—Excise—Superintendence" instead of Provincial</i>			—124
M. 1 (3)—Allowances—			
<i>Charged—</i>			
O.	3,600	3,374	3,401
R.	—226		
<i>Col. 4.—Mainly due to large book adjustments towards the close of the year.</i>			+27
<i>Voted—</i>			
O.	3,690	3,369	1,763
R.	—321		
<i>Col. 4.—Mainly due to large book adjustments towards the close of the year.</i>			—1,606
M. 1 (4)—Contingencies			
	8,500	9,573	+1,073

GRANT No. 8.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropri- ation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION— <i>contd.</i>			
M.—Commissioners— <i>concl.</i>			
M. 2.—Private Estates Department—			
M. 2 (1).—Pay of Establishment	1,096	1,050	—46
M. 3.—Partition Establishment—			
M. 3 (1).—Pay of Establishment	480	480	..
DISTRICT ADMINISTRATION.			
N.—General Establishment—			
N. 1.—General Establishment—			
N. 1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	1,87,811	1,77,384	2,24,705
R.	—10,427		
			+47,321
<i>Col. 4.—Due to the inclusion under this head of leave salary and pension contribu- tions in respect of officers of the Joint Cadre and of others whose services were borrowed temporarily.</i>			
Voted—			
O.	3,39,004	3,35,204	3,30,648
R.	—3,800		
			—4,556
N. 1 (2).—Pay of Establishment—			
O.	2,09,061	1,94,461	1,99,205
R.	—14,600		
			+4,744
<i>Col. 4.—Due to the adjustment of leave salary and pension contributions not provided for.</i>			
N. 1 (3).—Allowances—			
<i>Charged—</i>			
O.	17,000	18,810	14,561
R.	1,810		
			—4,249
<i>Col. 7.—For the payment of contributions to other governments for the cost of passages.</i>			
<i>Col. 4.—An officer could not draw his travelling allowance before the close of the year.</i>			
Voted—			
O.	65,000	65,230	66,195
R.	230		
			+875

GRANT No. 8.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION— <i>contd.</i>			
N.—General Establishment— <i>concl'd.</i>			
N. 1 (4).—Contingencies—			
O.	85,000		
R.	2,000		
	87,000	86,797	—203
N. 1 (5).—Grants-in-aid			
	2,500	2,500	..
N. 2.—Treasury Establishment—			
N. 2 (1).—Pay of Establishment—			
O.	61,000		
R.	—400		
	60,600	57,096	—3,504
<i>Col. 4.</i> —Replacement of Government servants who reverted to Madras by those on lower rates of pay.			
N. 2 (2).—Allowances—			
O.	1,500		
R.	—155		
	1,345	960	—385
<i>Col. 4.</i> —Fewer transfers.			
N. 2 (3).—Contingencies—			
O.	2,800		
R.	400		
	3,200	3,073	—127
O.—Sub-Divisional Establishment—			
O. 1.—Pay of Establishment—			
O.	1,13,000		
R.	3,600		
	1,16,600	1,11,086	—5,514
<i>Col. 4.</i> —Due partly to less contribution of leave salaries and pensions of Government servants reverting to Madras and partly to the employment of temporary staff for a shorter period.			
O. 2.—Allowances—			
O.	25,000		
R.	—11,060		
	13,940	14,136	+196
<i>Col. 1.</i> —Due to the accounting of travelling allowance of Revenue Divisional Officers in South Orissa under the head "N. 1 (3).—Voted" above instead of under this head.			

GRANT No. 8.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION—contd.			
P.—Other Establishments—			
P. 1.—Taluk Establishments—			
P. 1 (1).—Pay of Establishment—			
O.	1,84,500	1,64,316	1,52,681
R.	-20,184		
Cols. 1 & 4.—Due to the accounting of the pay of the Sub-Deputy Collectors in charge of taluks in South Orissa under the head "General Establishment".			
P. 1 (2).—Allowances—			
O.	36,800	35,120	38,113
R.	-1,680		
Col. 4.—Mainly due to the unanticipated adjustment of travelling allowance of officers transferred to Madras towards the close of the year.			
P. 1 (3).—Contingencies—			
O.	1,45,500	1,44,035	1,42,059
R.	-1,465		
P. 2.—Ryotwari village service—			
O.	1,79,170	1,78,849	1,76,952
R.	-321		
P. 3.—Proprietary Estates—Village service—			
O.	1,88,900	1,89,040	1,87,886
R.	140		
P. 4.—Process serving Establishment—			
P. 4 (1).—Pay of Establishment—			
O.	51,000	48,230	46,373
R.	-2,770		
P. 4 (2).—Allowances—			
O.	9,300	11,170	11,034
R.	1,870		
Col. 1.—Remuneration drawn by Dafadars for the service of processes was more than anticipated.			
P. 4 (3).—Contingencies			
	3,400	3,246	-154

GRANT No. 8.—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— <i>contd.</i>				
P.—Other Establishments— <i>concl'd.</i>				
P. 5.—Staging Bungalows—				
P. 5 (1).—Pay of Establishment—				
R.	120	120	86	—34
P.5 (2)—Contingencies—				
O.	1,250	1,130	918	—212
R.	—120			
P. 6.—Cemetery Establishment not attached to churches.				
P. 6 (1).—Pay of Establishment		120	120	..
P. 6 (2).—Contingencies		56	56	..
P. 7.—Cattle Pounds		7,290	6,671	—619
P. 8.—Charges on account of Land Acquisition Establishment		2,300	..	—2,300
<i>Col. 4.</i> —No establishment was employed during the year.				
P. 9.—Deduct charges recoverable		—2,300	..	+2,300
<i>Col. 4.</i> —See explanation under P. 8.—above.				
Miscellaneous—				
Q.—Discretionary grants by Heads of Provinces, etc.—				
Q. 1.—At the disposal of H. E. the Governor				
		5,000	5,000	..
Q. 2.—At the disposal of the Hon'ble Ministers				
		6,000	5,700	—300
Q. 3.—At the disposal of the Revenue Commissioner—				
O.	2,000	2,500	1,673	—827
R.	500			
<i>Col. 4.</i> —Mainly due to the fact that the grant sanctioned for sanitation purposes in connection with the annual session of All India Gandhi Seva Sangha was not utilized.				
Q. 4.—At the disposal of the District Officers—				
O.	6,500	6,300	6,221	—79
R.	—200			
Q. 5.—At the disposal of Sub-divisional officers—				
O.	1,800	1,655	1,540	—115
R.	—145			

GRANT No. 8.—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.			
R. 1.—Contribution to Government of Bihar on account of the cost of training selected candidates of the I.C.S.			
<i>Charged—</i>			
O	7,780	18,207	18,207
R.	10,427		
<i>Col. 1.—The exact amount of contribution payable by Orissa was not originally known.</i>			
R. 2.—Contribution to Bihar for share of High Commissioner's Education Department .			
	280	..	—280
<i>Col. 4.—No debit was received from Bihar during the year.</i>			
S.—Expenditure from Rural Reconstruction grant—			
S.	1,37,500	1,37,500	85,017 —52,483
<i>Col. 4.—Due partly to fewer applications by villagers and partly to the fact that the amounts payable to the Local Boards in South Orissa for works executed by them were not paid as no final decision had been reached in the matter.</i>			
Charges in England—			
High Commissioner for India—			
T.—Salaries and Expenses of High Commissioner's Department—			
<i>Charged—</i>			
O	1,080	320	.. —320
R.	—760		
<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, 1937, 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 no explanations of variations between original and final allotments have therefore been furnished.</i>			
<i>Col. 4.—Surrender of Rs. 320 (£ 24) offered by the High Commissioner but not resumed by Government in the main for the final saving.</i>			
Voted—			
R.	1,520	1,520	1,520 ..
<i>Col. 1.—See remarks under "Charged"—Col. 1 above.</i>			

GRANT No. 8.—GENERAL ADMINISTRATION.

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—concl'd.			
U.—Other charges—			
U. 1.—Leave salaries and deputation pay—			
Charged . . . . .	..	8	+ 8
Voted—			
R.	2,280	2,280	2,271
			- 9
Col. 1.—See remarks under the Sub-head 'T-Charged'—Col. 1 above.			
U. 2.—Sterling overseas pay—			
Charged—			
O.	37,320	36,880	27,254
R.	-440		
Col. 4.—Surrender of Rs. 8,880 (£ 666) offered by the High Commissioner but not resumed by Government Account in the main for the final saving.			
U. 3.—Stores for India—			
Charged—			
R.	440	440	440
V.—Loss or gain by exchange—			
Charged . . . . .	..	-143	-143
Voted . . . . .	..	-20	-20
Total	{ Charged	6,91,739	6,85,160
	{ Voted	22,49,125	21,46,948
			-1,02,177

NOTES.

1. Administration of the Grant.—The net saving under the charged appropriation was inappreciable while that under the final grant was 4.54 per cent., the bulk of which occurred under the heads H-1 (voted), H-3 (voted), J-6, N-1 (1), N-2 (1), O₄P-1 (1) and S having been partly offset by excesses in J-4 (1)-(voted), L-1 (voted) and N-1 (2).

2. Grants for economic development and improvement of rural areas.—The Government of Orissa received from the Governments of Madras and Bihar a sum of Rs. 2,74,138 being Orissa's proportionate share of unspent balances of the grants made by the Central Government before the 1st April 1936 for economic development and improvement of rural areas. Expenditure from this grant can be incurred only on schemes approved by the Central Government. Unspent balance of any year is, however, available for utilization on approved schemes in subsequent years.

GRANT No. 8.—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.

R. 1.—Contribution to Government of Bihar on account of the cost of training selected candidates of the I.C.S.

Charged—

O	7,780	} 18,207.	18,207	..
R.	10,427			

Col. 1.—The exact amount of contribution payable by Orissa was not originally known.

R. 2.—Contribution to Bihar for share of High Commissioner's Education Department

280	..	—280
-----	----	------

Col. 4.—No debit was received from Bihar during the year.

S.—Expenditure from Rural Reconstruction grant—

S.	1,37,500	1,37,500	85,017	—52,483
------------	----------	----------	--------	---------

Col. 4.—Due partly to fewer applications by villagers and partly to the fact that the amounts payable to the Local Boards in South Orissa for works executed by them were not paid as no final decision had been reached in the matter.

Charges in England—

High Commissioner for India—

T.—Salaries and Expenses of High Commissioner's Department—

Charged—

O	1,080	} 320	..	—320
R.	—760			

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, 1937, 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 no explanations of variations between original and final allotments have therefore been furnished.

Col. 4.—Surrender of Rs. 320 (£ 24) offered by the High Commissioner but not resumed by Government account in the main for the final saving.

Voted—

R.	1,520	1,520	1,520	..
------------	-------	-------	-------	----

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

GRANT No. 8.—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.			
U.—Other charges—			
U. 1.—Leave salaries and deputation pay—			
Charged . . . . .	..	0	+ 6
Voted—			
R.	2,280	2,280	2,271
			- 9
Col. 1.—See remarks under the Sub-head 'T-Charged'—Col. 1 above.			
U. 2.—Sterling overseas pay—			
Charged—			
O.	37,320	36,880	27,254
R.	-440		
			-9,626
Col. 4.—Surrender of Rs. 8,880 (£ 666) offered by the High Commissioner but not resumed by Government Accounts in the main for the final saving.			
U. 3.—Stores for India—			
Charged—			
R.	440	440	440
V.—Loss or gain by exchange—			
Charged . . . . .	..	-143	-143
Voted . . . . .	..	-20	-20
Total	{ Charged	6,91,739	6,85,169
	{ Voted	22,49,125	21,46,948
			-1,02,177

NOTES.

1. *Administration of the Grant.*—The net saving under the charged appropriation was inappreciable while that under the final grant was 4.54 per cent., the bulk of which occurred under the heads H-1 (voted), H-3 (voted), J-6, N-1 (1), N-2 (1), O₆P-1 (1) and S having been partly offset by excesses in J-4 (1)-(voted), L-1 (voted) and N-1 (2).

2. *Grants for economic development and improvement of rural areas.*—The Government of Orissa received from the Governments of Madras and Bihar a sum of Rs. 2,74,138 being Orissa's proportionate share of unspent balances of the grants made by the Central Government before the 1st April 1936 for economic development and improvement of rural areas. Expenditure from this grant can be incurred only on schemes approved by the Central Government. Unspent balance of any year is, however, available for utilization on approved schemes in subsequent years.

GRANT No. 8.—GENERAL ADMINISTRATION.

The grants received by the Orissa Government, were credited to the deposit head "Deposit Account of grants for economic development and improvement of rural areas". Prior to 1937-38 the expenditure incurred from the grants was debited direct to the above deposit head. With effect from 1937-38 this accounting procedure has been changed, and the expenditure proposed to be incurred from the grant is included in the demands under the relevant service heads of account (*vide* sub-head—S under Grant No. 8.—General Administration, sub-head G-1 under Grant No. 16.—Agriculture and sub-head E-1 under Grant No. 17.—Veterinary). 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 "XXX—Veterinary".

A summarised account of receipts and expenditure relating to the economic development and improvement of rural areas up to the year 1937-38 is furnished below :—

Details.	To end of 1936-37.	During 1937-38.	To end of 1937-38.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Receipts.</i>			
Balance received from Accountants General, Bihar and Madras.	2,74,138	..	2,74,138
Total receipts	2,74,138	..	2,74,138
<i>Expenditure.</i>			
1.—Rural water supply	46,144	49,637	95,781
2.—Village communication	55,399	35,360	90,759
3.—Discretionary Grants by District Officers	400	20	420
4.—Village Welfare Centre . . . . .	..	2,619	2,619
5.—Cattle Breeding operation . . . . .	..	10,000	10,000
Total Expenditure	1,01,943	97,636	1,99,579
Balance	1,72,195	..	74,559

Out of the sum of Rs. 1,99,579 spent up to the end of 1937-38, detailed accounts for Rs. 1,15,366 (inclusive of the grant of Rs. 10,000 made to the Cattle Breeding Association) have been received. This amount was duly spent on the objects for which the grants were made.

Detailed accounts for the balance of Rs. 84,213 are awaited.

GRANT No. 9.—ADMINISTRATION OF JUSTICE.

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.
27.—ADMINISTRATION OF JUSTICE.			
A.—High Court and Chief Courts—			
A. 1.—Contribution payable to the Government of Bihar for the High Court—			
<i>Charged—</i>			
O.	1,95,000	1,55,135	1,40,000
R.	—39,865		
			—15,135
<i>Cols. 1 & 4.</i> —Pending determination of the amount of contribution payable to Bihar a sum of Rs. 1,40,000 was paid during the year.			
B.—Law Officers—			
B. 1.—Legal Remembrancer and High Court Pleaders—			
B. 1(1).—Pay of Officers—			
<i>Charged</i>	5,500	5,416	—84
Voted	2,200	2,200	..
B. 1 (2).—Pay of Establishment—			
O.	770	882	881
R.	112		
			—1
B. 1 (3).—Allowances—			
<i>Charged</i>	450	..	—450
<i>Col. 4.</i> —The travelling allowance bills of the Advocate General were not passed during the year pending decision on his claim for higher rates of daily allowance.			
Voted—			
O.	1,500	3,500	3,193
R.	2,000		
			—307
<i>Col. 1.</i> —Due to increase in the number of High Court cases.			
B. 1 (4).—Contingencies—			
O.	3,115	3,415	3,128
R.	300		
			—287
B. 2.—Mufassal Establishment—			
B. 2 (1).—Pay of Establishment			
	6,084	6,017	—67
B. 2 (2).—Allowances—			
O.	15,000	16,393	16,834
R.	1,393		
			+441
<i>Col. 4.</i> —There were more Sessions cases than anticipated.			

GRANT No. 9.—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— <i>contd.</i>			
B.—Law Officers— <i>concl'd.</i>			
B. 2 (3).—Contingencies—			
O.	30	70	69
R.	40			—1
C.—Civil and Sessions Courts—			
C. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	26,302	64,995	59,060
R.	38,693			—5,935
<i>Col. 1.—</i> Due to change of classification of the pay of permanent incumbents of listed posts from "Voted" to "Charged".			
<i>Col. 4.—</i> Mainly due to the non-payment during the year of the contributions payable to Bihar in respect of a District and Sessions Judge holding a listed post, owing to delay in arriving at a final decision in the matter.			
Voted—			
O.	1,72,688	1,70,688	1,46,948
R.	—2,000			—23,740
<i>Col. 4.—</i> See explanation under C. 1— <i>Col. 1.—</i> above.			
C. 2.—Pay of Establishment—			
O.	1,23,873	1,21,303	1,17,718
R.	—2,570			—3,585
C. 3.—Copyists' Establishments—			
C. 3 (1).—Pay of Establishment		4,236	4,302
			+66
C. 3 (2).—Extra remuneration for additional Copyists' work (South Orissa)—			
O.	700	2,000	1,637
R.	1,300			—373
<i>Col. 1.—</i> Due to increase in the number of Sessions cases.			

GRANT No. 9.—ADMINISTRATION OF JUSTICE.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
27.—ADMINISTRATION OF JUSTICE— <i>contd.</i>			
C.—Civil and Sessions Courts— <i>concl'd.</i>			
C. 4.—Allowances—			
<i>Charged—</i>			
O.	1,400	2,572	2,510
R.	1,172		
			—62
<i>Col. 1.</i> —Mainly due to the unanticipated deputation of an officer to Patna.			
<i>Voted—</i>			
O.	21,920	25,000	24,965
R.	3,080		
			—35
<i>Col. 1.</i> —Transfers proved more numerous than anticipated.			
C. 5.—Contingencies	21,850	22,564	+714
<i>Col. 4.</i> —Due to larger expenditure towards the latter part of the year.			
C. 6.—Process-serving Establishment—			
C. 6 (1).—Pay of Establishment—			
O.	72,480	68,430	68,868
R.	—4,050		
			+433
C. 6 (2).—Allowances—			
O.	275	670	484
R.	395		
			—186
<i>Col. 4.</i> —The reappropriation which was made on the basis of ten months' actuals resulted in the saving.			
C. 6 (3).—Contingencies	50	14	—36
D.—Criminal Courts—			
D. 1.—General Establishment—			
D. 1 (1).—Establishment—			
O.	31,260	29,062	28,978
R.	—2,198		
			—84

GRANT No. 9.—ADMINISTRATION OF JUSTICE.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
27.—ADMINISTRATION OF JUSTICE— <i>concl'd.</i>			
D.—Criminal Courts— <i>concl'd.</i>			
D. 1 (2).—Allowances—			
O.	2,150	1,600	1,584
R.	—550		
D. 1 (3).—Contingencies—			
O.	27,287	30,900	31,629
R.	3,613		
<i>Cols. 1 & 4.</i> —Major portion of expenditure under this sub-head relates to diet and travelling allowance of witnesses and is dependent on the number of criminal cases heard.			
D. 1 (4).—Compensation—			
O.	5,300	4,435	5,576
R.	—865		
<i>Col. 4.</i> —It is not possible to forecast accurately the compensation payable to local bodies, etc., as it depends on the number of cases under the Local Boards' Act.			
D. 2.—Revision of Chaukidari Panchayats	104	..	—104
<i>Col. 4.</i> —Due to a misunderstanding the expenditure was included under D. 1 (3) above.			
E.—Charges in England—			
E. 1.—Secretary of State—			
E. 1 (1).—Law Charges	1,200	2,523	+1,323
<i>Col. 4.</i> —Due to difficulty of forecasting cost of appeals.			
E. 2.—High Commissioner for India—			
E. 2 (1).—Sterling Overseas Pay—			
Charged	4,800	4,800	..
F.—Loss or gain by exchange—			
Charged . . . . .	..	—25	—25
Voted . . . . .	..	—13	—13
Total { Charged	2,33,452	2,11,761	—21,691
{ Voted	5,14,072	4,90,089	—23,983

NOTE.

Administration of the Grant.—The net savings under the charged and voted heads were 9.99 and 4.67 per cent. respectively. The bulk of the saving under charged heads occurred under the sub-heads A. 1 and C. 1 (charged). The sub-head C. 1 (voted) mainly contributed to the saving under the voted grant.

GRANT No. 10.—JAILS AND CONVICT SETTLEMENTS.

See also the Audit Report

Major Head and Sub-head.	Figal Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS.			
A.—Jails—			
Establishment—			
A. 1.—District and Special Jails—			
A. 1. (1).—Pay of Officers—			
Charged	1,200	1,200	..
Voted	3,000	2,981	—19
A.1 (2).—Pay of Establishment—			
O. 69,908	61,583	62,129	+546
R. —8,325			
<i>Col. 1.</i> —Due to the transfer to sub-jails of Jailors and Assistant Jailors drawing higher rates of pay and the replacement of the clerks who reverted to Madras by probationary Assistant Jailors drawing lower rates of pay.			
A. 2.—Subsidiary Jails—			
A. 2. (1).—Pay of Officers	3,360	3,295	—65
A. 2. (2).—Pay of Establishment—			
O. 41,750	45,686	43,922	—1,764
R. 3,936			
<i>Cols. 1 and 4.</i> —The addition based on ten months' actuals proved excessive.			
Dietary Charges—			
A. 3.—District and Special Jails—			
A. 3. (1)—Rations	43,200	39,990	—3,210
<i>Col. 4.</i> —Due to (i) the transfer to Sub-Jails and special Sub-Jails of prisoners for whom provision was made under this head and (ii) the estimated rates for dietary articles having been higher than those at which payments were actually made.			
A. 3 (2).—Contingencies—			
O. 900	1,370	..	—1,370
R. 470			
<i>Col. 4.</i> —Due to the expenditure having been shown by disbursing officers under "Rations" instead of under this head.			

GRANT No. 10.—JAILS AND CONVICT SETTLEMENTS.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Saving+ Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS— <i>contd.</i>			
A.—Jails— <i>contd.</i>			
A. 4.—Subsidiary Jails—			
A. 4 (1).—Rations—			
O.	27,000	28,760	27,761
R.	1,760		
<i>Col. 4.—Reappropriation proved excessive.</i>			
A. 4 (2).—Contingencies—			
O.	200	420	..
R.	220		
<i>Col. 4.—Vide remarks under A.-3-(2) above.</i>			
Hospital Charges.			
A. 5.—District and Special Jails—			
O.	6,910	7,236	6,264
R.	326		
<i>Col. 4.—Due to (i) wrong classification in the administrative office of certain expenditure relating to this head as expenditure relating to A. 11 below and (ii) transfer of some prisoners to Sub-Jails and Special Sub-Jails.</i>			
A. 6.—Subsidiary Jails		2,850	2,213
<i>Col. 4.—Fewer prisoners received medical assistance than provided for.</i>			
Clothing and Bedding of Prisoners.			
A. 7.—District and Special Jails—			
O.	8,320	8,121	8,048
R.	—199		
A. 8.—Subsidiary Jails—			
O.	800	2,740	2,614
R.	1,940		
<i>Col. 1.—Due to a larger number of prisoners in Sub-Jails.</i>			
Allowances.			
A. 9.—District and Special Jails—			
A. 9 (1).—Travelling Allowances—			
O.	1,500	1,699	1,650
R.	199		

GRANT No. 10—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-Head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS—<i>contd.</i>			
A.—Jails—<i>contd.</i>			
A. 9.—District and Special Jails—<i>concl.</i>			
A. 9 (2).—Other Allowances—			
O.	100	264	245
R.	164			-19
A. 10.—Subsidiary Jails—			
A. 10 (1).—Travelling Allowance—			
O.	750	1,670	1,508
R.	920			-162
A. 10 (2).—Other Allowances—			
O.	828	1,017	878
R.	189			-139
Sanitation Charges.			
A. 11.—District and Special Jails—			
O.	1,660	1,710	1,639
R.	50			+229
<i>Col. 4.—See explanation under A-5 above.</i>			
A. 12.—Subsidiary Jails—			
O.	400	1,672	1,414
R.	1,272			-258
<i>Col. 1.—Due partly to the inadequacy of the original provision and partly to the accounting under this head of certain charges originally provided for under the head A. 6 above.</i>			
Charges for moving prisoners.			
A. 13.—District and Special Jails		5,280	3,699
			-1,581
<i>Col. 4.—Fewer prisoners were transferred or released.</i>			
A. 14.—Subsidiary Jails—			
O.	1,800	4,379	3,930
R.	2,579			-449
<i>Col. 1.—Due to the prisoners transferred or released during the year being more than originally anticipated.</i>			

GRANT No. 10.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS—contd.			
A.—Jails—concl.			
Contingencies—			
A. 15.—District and Special Jails—			
O.	20,820	17,041	16,706
R.	-3,779			-335
<i>Col. 1.</i> —Due to certain expenditure provided for under this head having been accounted for under other heads.			
A. 16.—Subsidiary Jails—			
O.	12,000	7,000	7,050
R.	-5,000			+50
<i>Col. 1.</i> —Due partly to less expenditure on petty construction and repairs and partly to the rectification of wrong classification of certain items of expenditure relating to South Orissa.			
Livestock, Tools and Plant—			
A. 17.—District and Special Jails—			
O.	1,620	4,389	4,541
R.	2,769			+152
<i>Col. 1.</i> —For the purchase of "Hariana" breed of cows.			
A. 18.—Subsidiary Jails—			
O.	250	759	407
R.	509			352
<i>Col. 4.</i> —Some articles could not be purchased during the year.			
A. 19.—Charges for police custody—			
O.	3,000	3,400	3,274
R.	400			-126
A. 20.—Charges payable to other Governments—			
O.	23,000	22,600	10,200
R.	-400			-12,400
<i>Col. 4.</i> —No claims were received during 1937-38 from the Governments of Bihar and Madras for Orissa prisoners confined in their jails.			
A. 21.—Charges on account of persons detained under Special Acts			
		50	-50

GRANT No. 10.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
28.—JAILS AND CONVICT SETTLEMENTS— <i>concl'd.</i>			
B.—Jail Manufactures—			
B. 1.—Establishment	700	724	+24
B. 2.—District and Special Jails—Contingencies	20,500	29,137	+8,637
<i>Col. 4.—Due to (i) the large purchase of raw materials to augment the output in the Manufactory Department and (ii) the introduction of spinning.</i>			
B. 3.—Subsidiary Jails—Contingencies	1,800	3,342	+1,542
<i>Col. 4.—Same as B. 2 above.</i>			
B. 4.— <i>Deduct</i> —Credit to Jails—			
B. 4 (1).—District and Special Jails	—11,000	—10,586	+414
B. 4 (2).—Subsidiary Jails	—700	—2,269	—1,569
<i>Col. 4.—Larger supplies were made to jails during the year on account of increased production and demand.</i>			
Total			
	{ Charged	1,200	1,200
	{ Voted	2,92,556	2,77,006
			—15,550

NOTE.

Administration of the Grant :—The net saving under the voted grant was 5.31 per cent. The bulk of the saving under voted heads occurred under sub-heads A. 3. (1) and A. 20 partly offset by the excess under the sub-head B. 2.

GRANT No. 11.—POLICE.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	26,950	28,250	28,228
R.	1,300		
A. 2.—Pay of Establishment—			
O.	17,000	17,200	17,029
R.	200		
A. 3.—Allowances—			
<i>Charged</i>	3,600	2,058	—1,542
<i>Col. 4.—Savings consequent on general economies.</i>			
<i>Voted—</i>			
O.	2,400	1,200	725
R.	—1,200		
<i>Cols. 1 and 4.—Fewer journeys and the abolition of certain compensatory allowances of constables.</i>			
A. 4.—Contingencies	7,030	6,106	—924
<i>Col. 4.—Due to the practice of strict economy.</i>			
B.—District Executive Force—			
DISTRICT POLICE.			
B. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,13,500	1,11,790	1,08,243
R.	—1,710		
<i>Voted—</i>			
O.	23,600	41,920	39,465
R.	18,320		
<i>Col. 1.—Due to the posting of voted officers in place of those whose pay is "charged".</i>			
<i>Col. 4.—Due to changes in personnel.</i>			

GRANT No. 11.—POLICE.

Major head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE— <i>contd.</i>			
B.—District Executive Force— <i>contd.</i>			
DISTRICT POLICE— <i>contd.</i>			
B. 2.—Police Force—			
B. 2 (1).—Executive Subordinates—			
O.	4,74,600	4,48,600	4,41,479
R.	-26,000			-7,121
B. 2 (2).—Constabulary—			
O.	8,35,500	7,93,182	7,84,986
R.	-42,318			-8,196
B. 3.—Clerical Establishment—			
O.	69,200	68,200	66,004
R.	-1,000			-2,196
B. 4.—Allowances—			
<i>Charged—</i>			
O.	20,512	20,612	19,830
R.	100			-782
<i>Voted—</i>			
O.	2,56,003	2,85,370	2,82,325
R.	29,367			-3,045
<i>Col. 1.</i> —Provision augmented to meet increased expenditure on travelling allowances caused by the reversion of a large number of Government servants to Madras.			
B. 5.—Contingencies—			
O.	2,22,058	2,13,451	1,97,913
R.	-8,607			-15,538
<i>Col. 4.</i> —Due to the exercise of economy.			
B. 6.—Hospital charges—			
B. 6 (1).—Pay of Establishment—			
O.	13,428	8,708	8,594
R.	-4,720			-114
<i>Col. 1.</i> —In consequence of the abolition of Hospital establishment in South Orissa.			

GRANT No. 11.—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— <i>contd.</i>			
B.—District Executive Force— <i>concl'd.</i>			
District Police— <i>concl'd.</i>			
B. 6.—Hospital charges— <i>concl'd.</i>			
B. 6 (2).—Allowances—			
O.	2,000	} 500	198
R.	-1,500		
<i>Col. 1.</i> —Same as under B. 6. (1) above.			
<i>Col. 4.</i> —Due to (i) fewer transfers and (ii) no contribution for treatment of Police patients being required to be paid.			
B. 6 (3).—Contingencies—			
O.	8,400	} 8,300	7,285
R.	-100		
<i>Col. 4.</i> —See explanation under B. 6. (1) above ; also due to economy.			
B. 7.— <i>Deduct</i> —Recoveries on account of cost of Police guards supplied to railways and other Governments and to the Irrigation Department.			
	-1,061	-618	+443
<i>Col. 4.</i> —The controlling officer has stated that the provision proved excessive due to lack of experience in estimating.			
C.—Police Training Schools—			
C. 1.—Constables' Training School at Angul—			
C. 1 (1).—Pay of officers—			
R.	180	180	-180
<i>Col. 4.</i> —The Assistant Surgeon, Angul, could not draw his special pay during the year.			
C. 1 (2).—Pay of Establishment—			
O.	8,231	} 11,501	9,532
R.	3,270		
<i>Col. 1.</i> —Increase anticipated due to changes in staff.			
<i>Col. 4.</i> —Addition sanctioned on 24th March 1938 proved excessive.			
C. 1 (3).—Allowances—			
O.	2,793	} 4,493	3,645
R.	1,700		
<i>Col. 1.</i> —To meet the cost of railway warrants not originally provided for.			
<i>Col. 4.</i> —Due to change of incumbents.			

GRANT No. 11.—POLICE.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE— <i>contd.</i>			
C.—Police Training Schools— <i>concl'd.</i>			
C. 1.—Constables' Training School at Angul— <i>concl'd.</i>			
C. 1 (4).—Contingencies—			
O.	7,722	6,322	5,962
R.	-1,400			-360
<i>Col. 1.</i> —Restricted expenditure.			
C. 2.—Contribution to other Governments—			
C. 2 (1).—For training of Assistant Superintendents of Police.	8,420	14,831	+6,411
<i>Col. 4.</i> —Due to the payment during the year of the arrear contribution for 1936-37.			
C. 2 (2).—For training of Deputy Superintendents of police—			
O.	1,252	2	..
R.	-1,250			-2
<i>Col. 1.</i> —No Deputy Superintendent of Police was deputed for training during the year.			
C. 2 (3).—For training of other Police Officers—			
O.	30,000	28,800	20,285
R.	-1,200			-8,515
<i>Col. 4.</i> —Due to the payment of only part contribution pending final settlement with the Government of Bihar.			
C. 2 (4).—For training of Police constables—			
O.	18,760	14,000	12,416
R.	-4,760			-1,584
<i>Cols. 1 & 4.</i> —The practice of sending new recruits to Bihar for training was discontinued with effect from September 1937.			
D.—Village Police—			
D. 1.—Village Police—			
D. 1 (1)—Police Force—			
O.	35,000	35,677	35,661
R.	677			-16

GRANT No. 11.—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— <i>contd.</i>			
D.—Village Police— <i>concl'd.</i>			
D. 1.—Village Police— <i>concl'd.</i>			
D. 1 (2).—Allowances	1,000	1,000	..
D. 1 (3).—Contingencies—			
O. 3,900	3,773	3,730	—43
R. —127			
D. 2.—Contribution to Chaukidari Funds for payment of rewards to Chaukidars.	1,000	500	—500
<i>Col. 4.</i> —Only one application for contribution received against three provided for.			
E.—Railway Police—			
E. 1.—Bengal-Nagpur Railway Police—			
E. 1 (1).—Pay of Officers—			
Charged	12,000	10,956	—1,044
<i>Col. 4.</i> —Absence on leave of the Superintendent of Police and the debit of his leave- salary to Bihar.			
Voted—			
O. 4,490	2,790	2,866	+76
R. —1,700			
<i>Col. 1.</i> —Due to keeping the post of the Deputy Superintendent of Police unfilled.			
E. 1 (2).—Police Force—			
O. 94,000	88,844	87,815	—1,029
R. —5,156			
E. 1 (3).—Clerical Establishment—			
O. 7,000	6,900	6,834	—66
R. —100			
E. 1 (4).—Allowances—			
Charged—			
O. 1,200	1,000	706	—294
R. —200			
<i>Col. 4.</i> —Due to less touring as well as economy.			
Voted—			
O. 10,800	11,500	11,164	—336
R. 700			

GRANT No. 11.—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— <i>contd.</i>			
E.—Railway Police— <i>concl.</i>			
E. 1.—Bengal-Nagpur Railway Police— <i>concl.</i>			
E. 1 (5).—Contingencies	28,800	26,793	—2,007
<i>Col. 4.</i> —Provision for the rent of a building not required.			
E. 2.— <i>Deduct</i> —Recoveries—			
E. 2 (1).—From the Government of Bengal—			
O.	—58,815	—36,998	—23,806
R.	21,817			+13,192
<i>Cols. 1 & 4.</i> —Due to the adjustment of the excess amount received in 1936-37.			
E. 2 (2).—From the Government of Bihar—			
O.	—49,989	—47,550	—31,944
R.	2,439			+15,606
<i>Cols. 1 & 4.</i> —Same as under E. 2 (1) above.			
E. 3.—Establishment, etc., charges payable—			
E. 3 (1).—To Madras—			
O.	21,700	32,400	25,704
R.	10,700			—6,696
<i>Col. 1.</i> —For payment of the charges for 1936-37 and 1937-38.			
<i>Col. 4.</i> —Less debits received than anticipated.			
E. 3 (2).—To the Central Provinces and Berar	13,866	..	—13,866
<i>Col. 4.</i> —No payment was made during the year pending determination of the amount payable to the Central Provinces and Berar Government.			
F.—Criminal Investigation Department—			
F. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	15,000	15,300	15,297
R.	300			—3
<i>Voted—</i>			
O.	7,000	5,510	4,930
R.	—1,490			—580
<i>Cols. 1 & 4.</i> —Changes in personnel.			

GRANT No. 11.—POLICE.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE— <i>contd.</i>			
F.—Criminal Investigation Department— <i>concl'd.</i>			
F. 2—Police Force	34,890	34,402	—488
F. 3—Clerical Establishment—			
O. 9,890	9,190	8,763	—427
R. —700			
F. 4—Allowances—			
Charged—			
O. 600	710	708	—2
R. 110			
Voted—			
O. 9,500	8,750	7,986	—764
R. —750			
F. 5—Contingencies	10,372	9,148	—1,224
<i>Col. 4.—Due to the practice of economy.</i>			
G.—Works—			
G. 1.—Original Works—			
O. 3,000	..	..	..
R. —3,000			
<i>Col. 1.—No projects matured.</i>			
H.—Transfers to the General Police Fund—			
S. 61,562	80,820	81,527	+767
R. 19,258			
<i>Col. 1.—Actual amount credited to the General Police Fund was more than that provided for.</i>			
I.—Miscellaneous—			
I. 1.—Allowances for Indian Police Medal	150	177	+27
I. 2.—Allowances for the King's Police Medal or Bar	660	660	..
I. 3.—Miscellaneous—			
O. 4,990	3,300	330	—2,970
R. —1,690			

Cols. 1 & 4.—Due to (i) less touring than anticipated by His Excellency the Governor and also (ii) the non-adjustment of Railway bills in time.

GRANT No. 11.—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—POLICE—concl'd.			
J.—Charges in England—			
High Commissioner for India—			
J. 1.—Leave salary and Deputation pay—			
Charged—			
R.	140	140	44 —96
Voted—			
O.	1,800	1,940	1,836 —104
R.	140		
J. 2.—Sterling Overseas Pay—			
Charged—			
O.	21,320	21,280	20,754 —526
R.	—40		
Col. 4.—Surrender of Rs. 520 (£39) offered by the High Commissioner but not resumed by Government accounts in the main for the final saving.			
K.—Loss or gain by exchange—			
Charged . . . . .	..	—108	—108
Voted . . . . .	..	—9	—9
Total	{ Charged	2,14,682	2,06,716 —7,966
	{ Voted	22,63,902	22,14,229 —49,673

NOTE.

Administration of the Grant :—The net savings under charged and voted heads were 3·71 and 2·19 per cent. respectively. Economy measures and non-payment of the full contributions payable to other Governments pending decision on certain matters were mainly responsible for the savings.

GRANT No. 12.—SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Exc ess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
36.—SCIENTIFIC DEPARTMENTS.			
A.—Grants-in-aid and Donations to Scientific Societies and Institutes	500	..	—500
<i>Col. 4.—The grant of Rs. 500 originally proposed to be given to the Orissa Academy could not be sanctioned as it could not fulfil before the close of the financial year certain conditions imposed by Government.</i>			
B.—Museums—			
B. 1.—Pay of Establishment	605	132	—473
<i>Col. 4.—Due to employment of only a part of the staff budgeted for.</i>			
B. 2.—Contingencies	2,340	2,118	—222
Total—Voted	3,445	2,250	—1,195.

NOTE.

Administration of the Grant :—The net saving under the final grant was 34·69 per cent. Sub-heads A and B.-1 mainly contributed to the saving.

GRANT No. 13.—EDUCATION.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION.			
University.			
A.—Grants to University—			
A. 1.—Contribution to the Patna University—			
Recurring	2,000	2,000	—
B.—Government Arts Colleges—			
B. 1.—Pay of Officers—			
Charged—			
O. 40,622	} 38,940	} 38,895	} —45
R. —1,682			
Voted—			
O. 1,90,075	} 1,96,698	} 1,95,354	} —1,344
R. 6,623			
B. 2.—Pay of Establishment—			
O. 21,748	} 21,718	} 21,415	} —303
R. —30			
B. 3.—Allowances—			
Charged—			
O. 2,000	} 2,580	} 2,538	} —42
R. 580			
Voted—			
O. 2,680	} 3,575	} 3,846	} +271
R. 895			
Col. 4.—Due to the adjustment of an unforeseen book debit.			
B. 4.—Contingencies—			
O. 26,355	} 28,008	} 27,957	} —51
R. 1,653			
C.—Government Professional Colleges—			
C. 1.—Pay of Officers—			
O. 10,400	} 6,376	} 6,290	} —86
R. —4,024			
Col. 1.—Replacement of officers transferred to Bihar by those on lower pay.			

GRANT No. 13.—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— <i>contd.</i>			
C.—Government Professional Colleges— <i>concl'd.</i>			
C. 2.—Pay of Establishment	1,140	1,140	..
C. 3.—Allowances	655	612	—43
C. 4.—Contingencies—			
O. 3,090	3,190	3,180	—10
R. 100			
C. 5.—Stipends—			
O. 1,200	1,281	1,280	—1
R. 81			
C. 6.—Contribution to other Governments for training Oriya students—			
O. 1,000	640	640	..
R. —360			
Secondary.			
D.—Government Secondary Schools—			
D. 1.—Secondary schools for boys—			
D. 1 (1).—Pay of Officers—			
O. 27,900	27,233	26,322	—911
R. —667			
D. 1 (2).—Pay of Establishment—			
O. 1,26,473	1,25,300	1,23,306	—1,994
R. —1,173			
D. 1 (3).—Allowances—			
O. 4,570	4,170	4,105	—65
R. —400			
D. 1 (4).—Contingencies—			
O. 21,000	20,610	20,221	—389
R. —390			
D. 2.—Secondary Schools for Girls—			
D. 2 (1).—Pay of Officers	10,380	10,380	..

GRANT No. 13.—EDUCATION.

Major Head and Sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
37.—EDUCATION— <i>contd.</i>			
D.—Government Secondary Schools— <i>concl'd.</i>			
D. 2.—Secondary Schools for Girls— <i>concl'd.</i>			
D. 2 (2).—Pay of Establishment	37,895	36,460	—1,435
D. 2 (3).—Allowances	750	624	—126
D. 2 (4).—Contingencies—			
O. 18,099	18,517	18,809	+292
R. 418			
E.—Direct grants to non-Government Secondary Schools—			
		18,319	—14
		18,309	
		2,329	..
<p style="text-align: center;">Page 79-Grant No.13-Education - Head "E.I(1)-Recurring"- In column 3 for the figure "18,309" read "18,319".</p>			
O.			
R. 82		156	—1
E. 2.—Indian Secondary Schools—			
E. 2 (1).—Recurring—			
O. 1,00,640	1,06,131	1,04,697	—1,434
R. 5,491			
E. 2 (2).—Non-recurring—Annual Grant for minor projects	6,000	6,000	..
E. 2 (3).—Non-recurring—Grants for specific major projects	7,965	3,982	—3,983
<p><i>Col. 4.</i>—The authorities of the school concerned having failed to make adequate progress in the construction of buildings, the balance of the grant could not be paid to them.</p>			
E. 2 (4).—Provident Fund for teachers in aided schools—			
O. 2,600	4,500	5,052	+552
R. 1,900			
<p><i>Cols. 1 and 4.</i>—Larger number of teachers retired than anticipated.</p>			

GRANT No. 13.—EDUCATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>37.—EDUCATION—contd.</i>			
F.—Grants to Local Bodies for secondary education—			
O.	99,604	98,678	98,013
R.	—926			—665
Primary.			
G.—Government Primary Schools—			
G. 1.—Primary Schools for Boys—			
G. 1 (1).—Pay of Establishment—			
O.	1,22,533	1,16,983	1,16,885
R.	—5,550			—98
G. 1 (2).—Allowances—			
O.	1,000	990	587
R.	—10			—403
<i>Col. 4.—Fewer transfers.</i>			
G. 1 (3).—Contingencies—			
O.	12,641	11,192	10,040
R.	—1,449			—1,152
<i>Cols. 1 and 4.—Due to (i) the transfer of Government Elementary Schools in the Koraput District to the control of the Taluk Boards and (ii) economy measures.</i>			
G. 2.—Primary Schools for Girls—			
G. 2 (1).—Pay of Establishment		2,348	2,407
G. 2 (2).—Allowances—			
R.	10	10	..
G. 2 (3).—Contingencies—			
O.	176	394	386
R.	218			—8
H.—Direct grants to non-Government Primary Schools—			
H. 1.—European and Anglo-Indian Primary Schools—			
H. 1 (1).—Recurring—			
O.	13,090	13,467	13,467
R.	467		

GRANT No. 13.—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— <i>contd.</i>			
H.—District grants to non-Government Primary Schools— <i>concl'd.</i>			
H. 1.—European and Anglo-Indian Primary Schools— <i>concl'd.</i>			
H. 1 (2).—Non-recurring	250	250	..
H. 1 (3).—Provident Fund for teachers	25	..	—25
H. 2.—Indian Primary Schools—			
H. 2 (1).—School or teaching grants	87,940	86,809	—1,131
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. 6,08,640	6,11,983	6,11,983	..
S. 3,343			
I. 1 (2).—Non-recurring—			
S. 1,300	1,300	1,300	..
South Orissa—			
I. 1 (3).—Grants under Section 37 of the Act VIII of 1920—			
<i>Charged—</i>			
O. 53,200	50,000	50,000	..
R. —3,200			
I. 1 (4).—Grants under Proviso to Section 37 of the Act VIII of 1920—			
<i>Charged</i>	69,100	69,067	—33

GRANT No. 13.—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— <i>contd.</i>			
I.—Grants to Local Bodies for primary education— <i>concl'd.</i>			
I. 1.—Local Bodies— <i>concl'd.</i>			
I. 1 (5).—Teaching—			
O.	1,14,480	1,20,580	1,20,531
R.	6,100			-49
I. 1 (6).—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.	1,400	3,712	3,712
R.	2,312		
<i>Col. 1.</i> —For payment of arrear grants and of a grant sanctioned during the year.			
I. 3.—Panchayats—			
I. 3 (1).—Teaching	220	220	..
Special.			
J.—Government Special Schools—			
J. 1.—Reformatory School—			
J. 1 (1).—Contribution to the Government of Bihar—			
O.	2,841	3,237	2,841
R.	396			-396
J. 1 (2).—Other expenditure—			
O.	230	..	..
R.	-230		
J. 2.—Training Schools for masters—			
J. 2 (1).—Pay of Officers	4,028	3,208	-820
<i>Col. 4.</i> —Saving due to the introduction of a new scale of pay.			

GRANT No. 13.—EDUCATION.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
13.—EDUCATION— <i>contd.</i>			
J.—Government Special Schools— <i>contd.</i>			
J. 2.—Training School for masters— <i>concl'd.</i>			
J. 2 (2).—Pay of Establishment—			
O.	58,212	54,612	54,460
R.	-3,600		
J. 2 (3).—Allowances—			
O.	1,520	1,940	1,811
R.	420		
J. 2 (4).—Contingencies			
J. 2 (5).—Stipends—			
O.	41,000	38,337	38,049
R.	-2,663		
J. 2 (6).—Contribution to the Madras Govern- ment for training Oriya students—			
O.	100	528	240
R.	428		
<i>Col. 4.</i> —The stipends payable to the Orissa students under training at the Madras Government Training School were provided for under this head but were accounted for under J. 2(5) above.			
J. 3.—Training Schools for Mistresses—			
J. 3 (1).—Pay of Establishment—			
O.	19,450	18,990	16,613
R.	-460		
<i>Col. 4.</i> —Replacement of mistresses who reverted to Madras by those on lower pay.			
J. 3 (2).—Allowances—			
O.	100	560	328
R.	460		
<i>Col. 4.</i> —Duo to decreased expenditure on travelling allowances as one of the mistresses could not revert to Madras as anticipated and another who reverted in March 1938 did not draw the transfer travelling allowance during the year.			
J. 3 (3).—Contingencies—			
O.	4,989	4,719	4,619
R.	-270		

GRANT No. 13.—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— <i>contd.</i>			
J.—Government Special Schools— <i>concl'd.</i>			
J. 3. Training Schools for Mistresses— <i>concl'd.</i>			
J. 3 (4).—Stipends—			
O.	3,200	2,727	2,426
R.	—473		
J. 4.—Other Schools—			
J. 4(1).—Pay of Establishment			
	16,192	16,058	—134
J. 4(2).—Allowances—			
O.	350	180	168
R.	—170		
J. 4(3).—Contingencies—			
O.	2,027	2,127	2,127
R.	100		
K.—Direct grant to non-Government Special Schools—			
K. 1.—Recurring			
	24,882	24,542	—340
K. 2.—Non-recurring—			
O.	500	200	..
R.	—300		
<i>Col. 4.—No applications for the grants were received during the year.</i>			
General.			
L.—Direction—			
L. 1.—Pay of Officers—			
<i>Charged—</i>			
O.	21,550	27,588	27,357
R.	6,038		
<i>Col. 1.—For payment of contributions for leave salary and pensions not included in the original estimates.</i>			
• Voted—			
O.	13,250	15,317	15,316
R.	2,067		
<i>Col. 1.—Due to the sanction late in the year of special pay to the Personal Assistant to the Director of Public Instruction.</i>			
L. 2.—Pay of Establishment—			
O.	21,500	15,544	15,471
R.	—5,956		
<i>Col. 1.—The strength of the office establishment of the Director of Public Instruction was not fixed during the year.</i>			

GRANT No. 13.—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— <i>contd.</i>			
L.—Direction— <i>concl'd.</i>			
L. 3.—Allowances—			
Charged	3,350	3,438	+88
Voted—			
O. 3,400	2,546	2,399	—147
R. —854			
L. 4.—Contingencies—			
O. 3,400	3,753	3,508	—245
R. 353			
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	203	..
M. 1(2).—Allowances—			
O. 150	222	221	—1
R. 72			
M. 1(3).—Allowances to Lady Inspectress of boarding schools for girls—			
O. 125	53	..	—53
R. —72			
M. 2.—Indian Education—			
M. 2(1).—Pay of Officers			
	36,382	34,673	—1,709
<i>Col. 4.—Due to a retirement involving appointment on lower rate of pay.</i>			
M. 2(2).—Pay of Establishment—			
O. 1,54,052	1,47,300	1,46,391	—909
R. —6,752			
M. 2(3).—Allowances—			
O. 38,175	38,115	37,098	—1,017
R. —60			
M. 2(4).—Contingencies—			
O. 14,937	15,652	15,483	—169
R. 715			

GRANT No. 13.—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.			
M.—Inspection—concl'd.			
M. 2.—Indian Education—concl'd.			
M. 2 (5).—District School Committee—			
O.	502	562	561
R.	60			-1
N.—Scholarships—			
N. 1.—European and Anglo-Indian Education—			
N. 1 (1).—In Arts Colleges—			
O.	240	460	430
R.	220			-30
N. 1 (2).—In Professional Colleges—			
O.	240	20	..
R.	-220			-20
N. 1 (3).—In Secondary Schools—			
O.	2,400	1,756	1,733
R.	-644			-23
N. 1 (4).—In Primary Schools—			
O.	312	78	52
R.	-234			-26
N. 2.—Indian Education—			
N. 2 (1).—In Arts Colleges—			
O.	12,963	13,296	11,596
R.	333			-1,700
<i>Col. 4.—Due to casualties amongst scholarship holders.</i>			
N. 2 (2).—In Secondary Schools—			
O.	14,698	19,894	19,940
R.	5,196			+46
<i>Col. 1.—Due to (i) the award of labour scholarships not originally provided for and (ii) the provision for scholarships in Secondary Schools in South Orissa, having been wrongly made under the sub-head N. 2 (3) below.</i>			
N. 2 (3).—In Primary Schools—			
O.	9,700	4,876	3,345
R.	-4,824			-1,531
<i>Cols. 1 and 4.—Mainly due to the factor (ii) explained under the sub-head N. 2 (2) above.</i>			

GRANT No. 13.—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3*	4
	Rs.	Rs.	Rs.
37.—EDUCATION— <i>contd.</i>			
N.—Scholarships— <i>concl.</i>			
N. 2.—Indian Education— <i>concl.</i>			
N. 2 (4).—In Special Schools—			
O.	348	144	144
R.	—204		
N. 2 (5).— <i>Deduct</i> —Probable Savings	—3,000	..	+3,000
<i>Col. 4.</i> —Savings fully materialised.			
O.—Miscellaneous—			
O. 1.—School Examination Board, etc.—			
O. 1 (1).—Allowances—			
O.	1,000	100	93
R.	—900		
O. 1 (2).—Contingencies	300	300	..
O. 1 (3).—Fees to selected members of the Text Book Committee	500	336	—164
<i>Col. 4.</i> —The Text Book Committee ceased to function from the middle of the year.			
O. 1 (4).—Fees to Expert Reviewers of Text Books—			
O.	1,000	711	678
R.	—289		
O. 2.—Sanskrit Association—			
O. 2 (1).—Allowances	500	491	—9
O. 3.—Miscellaneous—			
O. 3 (1).—Grants for encouragement of literature—			
O.	1,200	2,917	1,116
R.	1,717		
<i>Cols. 1 and 4.</i> —The addition sanctioned for the payment of a grant towards the publication of Volume VII of the “Purna Chandra Bhashakosh” was not required as the payment of the grant was postponed under the orders of Government.			
O. 3 (2).—Remuneration to Examiners—			
O.	6,000	6,996	6,987
R.	996		

GRANT No. 13.—EDUCATION.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION— <i>contd.</i>			
O.—Miscellaneous— <i>contd.</i>			
O. 3.—Miscellaneous— <i>contd.</i>			
O. 3 (3).—Other Examination Charges—			
O.	2,000	3,418	3,366
R.	1,418		
			—52
<i>Col. 1.</i> —It was not possible to provide for the requirements of the year till receipt of bills from presses for printing question papers.			
O. 3 (4).—Contribution to the Government of Bihar for the Madrasa Examination Board			
	200	200	..
O. 3 (5).—Miscellaneous charges—			
O.	500	334	149
R.	—166		
			—185
<i>Col. 4.</i> —Fewer abnormal charges.			
O. 3 (6).—Remuneration to reviewers of books published in the province			
	100	100	..
O. 3 (7).—Allowances to Medical Officers for attending hostels and educational institutions			
	4,600	4,654	+54
O. 3 (8).—Grants for Zenana education			
	1,272	1,263	—9
O. 3 (9).—Grant to the provincial Boy Scouts Association			
	2,000	2,000	..
O. 3 (10).—Grant to the Girl Guides Association			
	300	300	..
O. 3 (11).—Grants to Local Bodies for public library—			
R.	900	900	..
O. 3 (12).—Grant to the Harijan Sevak Sangha—			
S.	3,700	3,700	..
O. 3 (13).—Other grants—			
O.	500	2,000	2,000
R.	1,500		

Col. 1.—For the payment of a grant to the Kalinga Gymnasium at Cuttack not originally provided for.

GRANT No. 13.—EDUCATION.

Major Head and Sub-head.	Final grant or Approp- riation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37.—EDUCATION— <i>concl.</i>			
O.—Miscellaneous— <i>concl.</i>			
O. 3.—Miscellaneous— <i>concl.</i>			
O. 3 (14).—Committees and Conferences—			
S.	4,000	450	422
R.	—3,550			—28
<i>Col. 1.</i> —Fewer meetings of the University and Secondary Education Committees than anticipated.			
P.—Works—			
O.	9,000	12,900	12,900
R.	3,900		
<i>Col. 1.</i> —To meet expenditure on additional electrical fittings in the Ravenshaw College.			
Q.—Charges in England.—			
Q. 1.—High Commissioner for India—			
Q. 1 (1).—Leave salaries—			
O.	2,640	2,680	2,636
R.	40			—44
Q. 1 (2).—Sterling overseas pay—			
<i>Charged—</i>			
O.	2,120	2,160	1,994
R.	40			—166
R.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	..	—10
Voted . . . . .	..	..	—14
Total	1,93,718	1,93,279	—439
Total	24,38,929	24,11,467	—27,462

NOTE.

Administration of the Grant:—The charged expenditure approximated closely to the final appropriation. In the voted section the net saving was only 1·1 per cent. of the final grant.

GRANT No. 14.—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. 1.—Superintendence—			
A. 1 (1).—Pay of Officers—			
Charged—			
O.	32,427	34,427	36,527
R.	2,000			+2,100
<i>Col. 4.</i> —Larger payment of leave-salary and pension contributions to Bihar than anticipated.			
Voted—			
O.	4,885	3,540	3,540*
R.	—1,345		
<i>Col. 1.</i> —The Leprosy Relief Officer for whom provision was made was not appointed during the year.			
A. 1 (2).—Pay of Establishment—			
O.	18,941	22,608	21,506
R.	3,667			—1,102
<i>Col. 1.</i> —For the entertainment of additional staff during the year.			
<i>Col. 4.</i> —The estimated leave-salary and pension contributions for the three assistants who reverted to Madras were not paid during the year.			
A. 1 (3).—Allowances—			
Charged	3,692	2,268	—1,424
<i>Col. 4.</i> —Less touring by the Director of Health and Inspector-General of Prisons in consequence of urgent work at headquarters.			
Voted	1,711	670	—1,041
<i>Col. 4.</i> —See explanation under A. 1 (1) Voted above; also fewer journeys of the tour clerk of the Director of Health and Inspector-General of Prisons for reasons explained under "Charged" above.			
A. 1 (4).—Contingencies	5,000	4,527	—473

GRANT No. 14.—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—			
A. 2 (1).—Pay of Officers—			
Charged—			
O.	29,582	14,271	15,794
R.	-15,311			+1,523
<i>Col. 1.</i> —Estimates provided for the filling of a Civil Surgeoncy by a member of the Indian Medical Service, but actually an officer who did not belong to that Service was posted.			
<i>Col. 4.</i> —See explanation under "A. 1 (1)-Charged" above.			
Voted—			
O.	54,542	62,226	62,223
R.	7,684			-3
<i>Col. 1.</i> —See the explanations under "A. 2 (1)-Charged—Column 1" above and "B.1 (1)—Column 4" below.			
A. 2 (2).—Pay of Establishment—			
O.	17,840	12,420	11,375
R.	-5,420			-1,045
<i>Cols. 1 and 4.</i> —Due to the payment of less contribution than anticipated for leave salaries and pensions.			
A. 2 (3).—Allowances—			
Charged	2,950	1,483	-1,467
<i>Col. 4.</i> —See explanation under "Col. 1.—A. 2 (1)-Charged" above.			
Voted	8,300	6,658	-1,642
<i>Col. 4.</i> —Due to (i) curtailment of touring by Civil Surgeons, (ii) fewer transfers, and (iii) the compensatory allowance of the Assistant Surgeon, Angul Sub-divisional Hospital, not having been drawn during the year for want of Government sanction.			
A. 2 (4).—Contingencies	5,000	4,923	-77
A. 3.—Reserve Medical Subordinates—			
A. 3 (1).—Pay of Officers	11,000	6,029	-4,971
<i>Col. 4.</i> —Due to (i) fewer senior Assistant Surgeons having been granted leave, (ii) unforeseen vacancies, and (iii) the posting on supernumerary duty of junior Assistant Surgeons drawing lower rates of pay.			

GRANT No. 14.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL—contd.			
A.—Medical Establishment—concltd.			
A. 3.—Reserve Medical Subordinates—concltd.			
A. 3 (2).—Pay of Establishment—			
O.	23,800	} 17,214	15,544
R.	-6,586		
<i>Cols. 1 and 4.</i> —The sanctioned strength of leave reserve was not entertained; also due to the adjustment under "39.—Public Health" of the pay of the medical establishment detached on epidemic and flood duties.			
A. 3 (3).—Allowances	4,000	2,562	-1,438
<i>Col. 4.</i> —See explanation (i) under A. 3 (2) above; also due to fewer transfers.			
A. 3 (4).—Training of Officers	2,900	595	-2,305
<i>Col. 4.</i> —The anticipated deputations of medical officers for "D. T. M." and "L. T. M." courses did not materialise and also there was saving in the teaching allowances payable to the teachers and demonstrators of the Orissa Medical School.			
B.—Hospitals and Dispensaries—			
B. 1.—Mufassal Hospitals and Dispensaries—			
B. 1 (1).—Pay of Officers	37,150	32,048	-5,102
<i>Col. 4.</i> —Due to (i) the classification of pay of the Assistant Surgeon, Nawapara dispensary, under "A. 2 (1)-Voted" above instead of under this head, (ii) the conversion of the post of the Woman Assistant Surgeon at Berhampur Hospital into that of Woman Sub-Assistant Surgeon and (iii) the replacement of Government servants who reverted to Madras by those on lower rates of pay.			
B. 1 (2).—Pay of Establishment—			
O.	1,74,259	} 1,63,494	1,32,887
R.	-10,765		
<i>Col. 4.</i> —(i) Same as explained in "B. 1 (1) (iii)" above; (ii) also due to the fact that Agency special pay was not paid to certain Sub-Assistant Surgeons.			
B. 1 (3).—Allowances	17,370	18,449	+1,079
<i>Col. 4.</i> —The actual payment of transfer travelling allowances of certain Government servants who reverted to Madras was more than could be foreseen.			
B. 1 (4).—Contingencies—			
O.	1,15,429	} 1,27,294	1,12,887
R.	11,865		
<i>Col. 1.</i> —Due to change of procedure in the submission of indents for medical stores and instruments.			
<i>Col. 4.</i> —Many anticipated book debits were not adjusted during the year; and also certain bills were not paid during the year owing to the delay in supplies and submission of invoices.			

GRANT No. 14.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL— <i>contd.</i>			
B.—Hospitals and Dispensaries— <i>contd.</i>			
B. 1.—Mufassal Hospitals and Dispensaries— <i>concl.</i>			
B. 1 (5).— <i>Deduct</i> —Establishment charges recoverable from the Central Government.	—1,228	—1,432	—204
B. 2.—Grants to Hospitals and Dispensaries—			
B. 2 (1).—Recurring grants to District Boards for medical relief including maintenance grants in South Orissa.	1,09,326	96,849	—12,477
<i>Col. 4.</i> —Certain grants to local bodies were included in the 1937-38 budget. But as they were actually paid during 1936-37, the budget provision for 1937-38 proved excessive.			
B. 2 (2).—Grants for equipment—			
O. 800	2,300	2,228	—72
R. 1,500			
<i>Col. 1.</i> —For the payment of a special grant to the Puri Pilgrims Hospital for the purchase of medicines.			
B. 2 (3).—Grants to ordinary hospitals—			
O. 1,905	1,965	1,365	—600
R. 60			
<i>Col. 4.</i> —Owing to delay in according sanction, the grant of Rs. 600 for the Rajah Padam Singh Dispensary at Khariar could not be drawn during the year.			
B. 2 (4).—Grants to Hospitals in Government Estates.	120	120	..
B. 2 (5).—Grants to leper asylums	13,425	15,013	+1,588
<i>Col. 4.</i> —Provision based on the preceding year's figures proved too low.			
B. 2 (6).—Grants to private institutions—			
O. 1,250	3,250	3,250	..
R. 2,000			
<i>Col. 1.</i> —Provision augmented for the payment of a grant to the Baptist Mission Hospital at Berhampur.			
B. 2 (7).—Grants for the treatment of venereal diseases.	1,200	1,175	—25
B. 2 (8).—Grants to local bodies for construction of dispensaries.	2,050	2,050	..
B. 2 (9).—Grants to the Provincial Leprosy Relief Association—			
R. 537	537	537	..

GRANT No. 14.—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— <i>contd.</i>			
B.—Hospitals and Dispensaries— <i>concl.</i>			
B. 2.—Grants to Hospitals and Dispensaries— <i>concl.</i>			
B. 2 (10).—Grants to local bodies for treat- ment of lepers—			
O.	2,700	5,400	5,400
R.	2,700		
<i>Col. 1.</i> —For payment to certain District Boards of grants relating to 1936-37 previously withheld.			
B. 2 (11).—Subsidies to medical practi- tioners and midwives for the main- tenance of rural dispensaries.	8,150	5,356	—2,794
<i>Col. 4.</i> —Fewer rural dispensaries were opened.			
B. 3.—Other charges—			
Government Medical Officers employed in institutions under the control of local bodies—			
Taluk headquarters institutions—			
B. 3 (1).—Pay of Officers	5,230	..	—5,230
<i>Col. 4.</i> —The post of the Assistant Surgeon at Jeypore was abolished.			
B. 3 (2).—Pay of Establishment	21,230	16,198	—5,032
<i>Col. 4.</i> —See explanations under B-1 (2) above.			
B. 3 (3).—Allowances	1,600	1,143	—457
<i>Col. 4.</i> —Transfer travelling allowance of some Government servants who reverted to Madras were not paid during the year.			
Other institutions—			
B. 3 (4).—Pay of Establishment	8,486	4,080	—4,406
<i>Col. 4.</i> —See explanation (iii) under B-1 (1) above.			
B. 3 (5).—Allowances	300	4	—296
<i>Col. 4.</i> —See explanation under B-3 (3) above; also due to reduced expenditure on the journeys of Sub-Assistant Surgeons to give evidence.			
Itki Sanatorium—			
B. 3 (6).—Contribution payable to the Government of Bihar.	1,300	..	—1,300
<i>Col. 4.</i> —The contribution was not paid pending agreement on certain matters.			

GRANT No. 14.—MEDICAL.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL— <i>contd.</i>			
C.—Grants for medical purposes—			
O.	6,075	8,175	4,864
R.	2,100		
			—3,311
<i>Col. 1.</i> —For the payment of a grant to Maternity and Child Welfare Societies not budgeted for.			
<i>Col. 4.</i> —Savings mainly due to (i) payment of travelling allowance to only one member of the Medical Council of India instead of to the two provided for (Rs. 956), (ii) provision for the grant to the Council of Medical Registration being based on the 1936-37 Budget Estimates for want of reliable data (Rs. 750) and (iii) no grants having been paid to the Nurses' Registration Council as the Council has not yet been formed (Rs. 1,500).			
D.—Medical Colleges and Schools—			
D. 1.—Medical College—			
D. 1 (1).—Scholarships—			
O.	2,580	2,760	2,645
R.	180		
			—115
D. 1 (2).—Contribution payable to Bihar Government for the Prince of Wales Medical College, Patna—			
O.	75,075	64,637	60,631
R.	—10,438		
			—4,006
<i>Cols. 1 & 4.</i> —Less contributions paid than originally anticipated.			
D. 2.—Medical Schools—			
D. 2 (1).—Pay of Officers—			
<i>Charged</i>	2,400	2,400	..
Voted	32,379	31,263	—1,116
D. 2 (2).—Pay of Establishment	11,692	11,791	+99
D. 2 (3).—Allowances	1,700	1,185	—515
<i>Col. 4.</i> —Fewer transfers and also the classes for giving lectures to medical students on hygiene were not opened.			
D. 2 (4).—Contingencies	12,000	11,746	—254
D. 2 (5).—Scholarships—			
O.	3,252	3,012	1,844
R.	—240		
			—1,168
<i>Col. 4.</i> —The number of students eligible for scholarships was less than anticipated.			
E.—Mental Hospital—			
E. 1.—Charges payable to the Board of Trustees, Ranchi European Mental Hospital—			
<i>Charged</i>	6,116	4,344	—1,772
<i>Col. 4.</i> —Same as under D. 1 (2) above.			

GRANT No. 14.—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—concl'd.			
E.—Mental Hospital—concl'd.			
E. 2.—Contribution payable to other Governments for sharing the Indian Mental Hospital—			
O.	28,935	32,536	32,536
R.	3,601		
Col. 1.—For payment of the balance of the contribution relating to 1936-37.			
F.—Chemical Examiner—			
F. 1.—Fees payable to other Governments for chemical examination—			
O.	11,000	9,300	5,436
R.	—1,100		
Cols. 1 & 4.—Due to overestimate.			
G.—Charges in England—			
G. 1.—High Commissioner for India—			
G. 1 (1).—Sterling overseas pay—			
Charged	8,800	4,130	—4,670
Col. 4.—Surrender of Rs. 4,640 (£ 348) offered by the High Commissioner but not resumed by Government Account in the main for the final saving.			
G. 1 (2).—Stores for India	3,200	2,621	—579
Col. 4.—Surrender of Rs. 480 (£ 36) offered by the High Commissioner but not resumed by Government Account in the main for the final saving.			
G. 2.—Secretary of State —			
G. 2 (1).—Leave-salaries and Deputation pay—			
Charged		3,975	+3,975
Col. 4.—Due to officer being placed on study leave.			
H.—Loss or gain by exchange—			
Charged		—43	—43
Voted		—13	—13
Total	{ Charged	72,656	70,878
	{ Voted	8,67,859	7,56,308
			—1,11,551

NOTE.

Administration of the Grant.—The net savings under "Charged" and "Voted" heads were 2·5 and 12·85 per cent. respectively. Bulk of the savings fell under the sub-heads B. 1 (1), B. 1 (2), B. 1 (4), B. 2 (1), B. 3 (1), B. 3 (2), B. 3 (4), D. 1 (2) and F. 1.

GRANT No. 15.—PUBLIC HEALTH.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH.			
A.—Public Health Establishment—			
A. 1.—Superintendence—			
A. 1 (1).—Lump provision for Assistant Director of Public Health and his staff—			
O.	13,500		
R.	—13,500		
<i>Col. 1.</i> —The posts of the Assistant Director of Public Health and his staff remained vacant.			
A. 2.—Engineering Branch—			
A. 2 (1).—Pay of Establishment—			
O.	11,452	10,947	9,297
R.	—505		
<i>Col. 4.</i> —Due to certain unfilled vacancies.			
A. 2 (2).—Allowances—			
O.	300	705	696
R.	405		
A. 2 (3).—Contingencies—			
O.	500	600	593
R.	100		
A. 2 (4).— <i>Add</i> —Establishment charges payable to Public Works Department for execution of Public Health works.			
		6,177	4,758
<i>Col. 4.</i> —Fewer Public Health works were carried out by the Public Works Department.			
A. 2 (5).—Contribution to the Government of Bihar for the services of the Superin- tending Engineer, Public Health Circle and his office.			
		20,630	20,276
A. 3.—Mufassal Health Establishment—			
A. 3 (1).—Pay of Officers			
		6,050	6,050
A. 3 (2).—Pay of Establishment			
		35,873	32,635
<i>Col. 4.</i> —Mainly due to the replacement of Government servants who reverted to Madras by those drawing lower rates of pay.			

GRANT No. 15.—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— <i>contd.</i>			
A.—Public Health Establishment— <i>concl.</i>			
A. 3.—Mufassal Health Establishment— <i>concl.</i>			
A 3 (3).—Allowances—			
O.	8,984	9,224	8,057
R.	240			—1,167
<i>Col. 4.</i> —Due to overestimate in regard to the transfer travelling allowance of Govern- ment servants reverting to Madras.			
A. 3 (4).—Contingencies—			
O.	3,100	2,656	2,212
R.	—444			—444
A. 4.—Sanitary Inspectors' School—			
A. 4 (1).—Pay of Officers	320	62	—258
<i>Col. 4.</i> —Due to delay in the appointment of the principal teacher of the Health Inspec- tors' training class.			
A. 4 (2).—Contingencies	130	..	—130
<i>Col. 4.</i> —No expenditure was incurred owing to the delay in starting the Health Inspec- tors' training class.			
A. 4 (3).—Contribution to the Government of Bihar for the training of Sanitary Inspectors	120	..	—120
<i>Col. 4.</i> —No candidate was deputed to Bihar as the training class was started in Orissa.			
A. 5.—Vaccination Establishment—			
A. 5 (1).—Pay of Establishment—			
O.	17,014	15,014	13,265
R.	—2,000			—1,749
<i>Cols. 1 and 4.</i> —See explanation under A. 3 (2) above.			
A. 5 (2).—Allowances—			
O.	4,636	6,840	6,177
R.	2,204			—663
<i>Col. 1.</i> —To meet the transfer travelling allowance of Government servants who reverted to Madras.			
A. 5 (3).—Contingencies	1,500	805	—695
<i>Col. 4.</i> —Curtailment of requirements and strict economy.			

GRANT No. 15.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—contd.			
B.—Grants for Public Health purposes—			
B. 1.—Grant for diet survey	500	500	..
B. 2.—Grants for minor Public Health projects—			
R	4,800	4,800	..
<i>Col. 1.</i> —For payment of a grant to the Cuttack Municipality for improvement of conservancy arrangements.			
B. 3.—Contributions on account of Health Officers and Sanitary Inspectors—			
O	15,433	15,337	8,793
R	—96			—6,544
<i>Col. 4.</i> —The contribution on account of the Health Officer, Puri, was included in the 1937-38 budget. But as it was actually paid during 1936-37, the budget provision for 1937-38 proved excessive; also leave-salary and pension contributions in respect of a Health Officer and pay and camp allowance of another were not adjusted during the year.			
B. 4.—Medical examination of scholars and teaching of hygiene in high schools	8,430	7,939	—491
B. 5.—Contributions to District Boards and Municipalities for water supply, sewerage and drainage—			
R	25,000	25,000	..
<i>Col. 1.</i> —For payment of grants to certain municipalities for sanitation and public health.			
B. 6.—Grants to District Boards for Public Health schemes—			
O	30,000	30,096	30,096
R	96		
B. 7.—Contribution towards Drug Addiction enquiry	100	..	—100
<i>Col. 4.</i> —Provision not required during the year.			
C.—Expenses in connection with Epidemic diseases—			
C. 1.—Malaria—			
C. 1 (1).—Pay of officers—			
O	1,400	250	—250
R	—1,150		
<i>Cols. 1 and 4.</i> —No Anti-Malaria officer was employed though provided for.			
C. 1 (2).—Pay of Establishment	2,021	1,488	—533
<i>Col. 4.</i> —The staff intended for the Anti-Malaria officer was not employed.			

GRANT No. 15.—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— <i>contd.</i>			
C.—Expenses in connection with Epidemic Diseases— <i>contd.</i>			
C. 1.—Malaria— <i>concl'd.</i>			
C. 1 (3).—Allowances	1,635	66	—1,569
<i>Col. 4.</i> —See explanations under C. 1 (1) and C. 1 (2) above.			
C. 1 (4).—Contingencies—			
O.	5,964	3,265	2,640
R.	—2,699			—625
<i>Cols. 1 and 4.</i> —See explanations under C. 1 (1) and C. 1 (2) above.			
C. 1 (5).—Purchase of quinine for sale—			
O.	1,700	4,720	4,510
R.	3,020			—210
<i>Col. 1.</i> —The North Orissa system of supplying quinine to the public through the Post Offices was extended to South Orissa.			
C. 1 (6).—Commission on sale of quinine—			
O.	85	170	131
R.	85			—39
C. 2.—Other Epidemic Diseases—			
C. 2 (1).—Pay of officers—			
O.	4,200	5,350	5,036
R.	1,150			—314
<i>Col. 1.</i> —To meet the pay of a medical officer for the period he was on nutritional training at Coonoor.			
C. 2 (2).—Pay of Establishment—			
O.	3,270	1,645	1,643
R.	—1,625			—2
<i>Col. 1.</i> —Provision reduced owing to the absence of serious epidemic diseases.			
C. 2 (3).—Allowances—			
O.	3,350	2,374	2,143
R.	—976			—231

GRANT No. 15.—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— <i>contd.</i>			
C.—Expenses in connection with Epidemic Diseases— <i>concl.</i>			
C. 2.—Other Epidemic Diseases— <i>concl.</i>			
C. 2 (4).—Contingencies—			
O.	5,500	4,130	3,895
R.	—1,370		
Col. 1.—See explanation under C. 2. (2) above.			
C. 2 (5).—Purchase of bacterio- phage from the Government of Bihar—			
O.	7,900	4,075	—4,075
R.	—3,825		
Col. 1.—See explanation under C. 2. (2) above.			
Col. 4.—A Sum of Rs. 4,005 representing the cost of the bacteriophage supplied by Bihar was not adjusted during the year.			
C. 2 (6).—Purchase of vaccine lymph from the Government of Bihar—			
O.	7,000	6,000	5,979
R.	—1,000		
Col. 1.—See explanation under C. 2. (2) above.			
C. 3.—Publicity Campaign—			
C. 3 (1).—Pay of Establishment	400	..	—400
Col. 4.—Staff of the Public Health Bureau was not appointed during the year.			
C. 3 (2).—Allowances	40	..	—40
C. 3 (3).—Contingencies	400	336	—64
D.—Bacteriological Laboratory—			
D. 1.—Pay of Officers—			
O.	6,325	552	552
R.	—5,773		
Col. 1.—The Bacteriologist was appointed late in the year.			

GRANT No. 15—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— <i>contd.</i>			
D.—Bacteriological Laboratory— <i>concl.</i>			
D. 2.—Pay of Establishment—			
O.	2,860		
R.	—2,860		
<i>Col. 1.</i> —Consequent on the late appointment of the Bacteriologist no staff was employed.			
D. 3.—Allowances—			
O.	460		
R.	—460		
<i>Col. 1.</i> —See explanations under D. 1. and D. 2 above.			
D. 4.—Contingencies—			
O.	12,700	11,700	11,699
R.	—1,000		—1
<i>Col. 1.</i> —See explanations under D. 1. and D. 2. above.			
D. 5.—Contribution to the Government of Bihar—			
O.	1,028	3,211	3,196
R.	2,183		—15
<i>Col. 1.</i> —Owing to the delay in the establishment of a Bacteriological Laboratory in Orissa higher amount than anticipated was paid for bacteriological and pathological examinations of articles sent from Orissa.			
E.—Pasteur Institute—			
E. 1.—Contribution to the Government of Bihar			
for supply of vaccines		2,360	245
			—2,115
<i>Col. 4.</i> —No debit for the cost of vaccine supplied by Bihar during 1937-38 was received. The expenditure shown above relates to the supply made in 1936-37.			
F. 1.—Original Works—			
F. 1 (1).—Major Works—			
Charged			374
			+374
<i>Col. 4.</i> —Funds could not be provided owing to late application from the Superintending Engineer, Public Health Circle.			

GRANT No. 15.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
39.—PUBLIC HEALTH—concl'd.			
F.—Works—concl'd.			
F. 1.—Original Works—concl'd.			
F. 1 (1).—Major Works—concl'd.			
Voted—			
R.	100	100	99 -1
F. 1 (2).—Minor Works—			
Charged—			
R.	280	280	1,139 +859
Col. 4.—Due to underestimate.			
Voted—			
O.	8,477	8,377	1,452
R.	-100		
Col. 4.—Certain works were not executed during the year.			
F. 1 (3).—Repairs—			
Charged—			
O.	5,000	4,720	1,695
R.	-280		
Col. 4.—The actual requirements fell short of anticipation.			
Voted		16,411	16,222 -189
F. 2.—Tools and Plant			1,355 +1,355
Col. 4.—Provision was made under "50—Civil Works".			
F. 3.—Percentage charges on account of tools and plant payable to the Public Works Department.		580	447 -133
Total			
	{ Charged	5,000	3,208 -1,792
	{ Voted	2,80,815	2,45,145 -35,670

NOTES.

1. Administration of the Grant.—The net savings under the final charged appropriation and the voted grant were 35·84 and 12·7 per cent. respectively. The bulk of the savings occurred under the sub-heads A2(1), A2(4), A3(3), A5(1), B3, C1(3), C2(5), E1 and F1(2)—voted and under the sub-head F1(3)—Charged.

GRANT NO. 15.—PUBLIC HEALTH.

2.—DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1937-38.

Description of Work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—	Modified appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
29.—PUBLIC HEALTH—WORKS—					
III.—Major Works for which specific provision was not made in the Budget.					
1.—Water supply and Sanitary installation in the Government House, Puri—					
<i>Charged</i>			374	+374	+374
Estimate Rs. 21,460 ; expenditure Rs. 20,119 ; in progress.					
V.—Minor Works (Collectively)—					
<i>Charged</i>		280	1,139	+1,139	+859
<i>Cols. 5 and 6.—Due to underestimate.</i>					
Voted	8,477	8,477	1,541	—6,936	—6,936
<i>Cols. 5 and 6.—Certain works were not executed during the year.</i>					
Total					
{ <i>Charged</i>		280	1,513	+1,513	+1,233
{ <i>Voted</i>	8,477	8,477	1,541	—6,936	—6,936

GRANT No. 16.—AGRICULTURE.

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.
40.—AGRICULTURE.			
A.—Agricultural Department—			
A. 1.—Expert Staff—			
A. 1 (1).—Pay of Officers—			
O.	17,754	17,342	17,313
R.	—412		
A. 1 (2).—Pay of Establishment—			
O.	22,263	23,197	23,026
S.	170		
R.	764		
A. 1 (3).—Allowances—			
O.	8,080	8,550	8,536
R.	470		
A. 1 (4).—Contingencies—			
O.	850	2,770	1,096
S.	1,670		
R.	250		
<i>Col. 4.</i> —The provision of Rs. 1,670 by supplementary grant proved unnecessary.			
A. 2.—Public Service—Well Boring Staff—			
A. 2 (1).—Pay of Establishment—			
O.	3,627	1,303	1,291
R.	—2,324		
<i>Col. 1.</i> —The additional staff for which provision was originally made was sanctioned only towards the close of the year.			
A. 2 (2).—Allowances—			
O.	1,370	600	568
R.	—770		

GRANT No. 16.—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— <i>contd</i>			
A.—Agricultural Department— <i>concl'd.</i>			
A. 2.—Public Service—Well Boring Staff— <i>concl'd.</i>			
A. 2 (3).—Contingencies—			
O.	2,000	2,100	2,087
R.	100			—13
B.—Experimental Farms—			
B. 1.—Cuttack Farm—			
B. 1 (1).—Pay of Establishment—			
O.	2,389	2,159	2,189
R.	—200		
B. 1 (2).—Allowances—			
O.	120	220	216
R.	100			—4
B. 1 (3).—Contingencies—			
O.	23,241	23,877	23,859
R.	636			—18
B. 2.—Small Farms—			
B. 2 (1).—Pay of Establishment—			
O.	2,948	2,770	2,757
R.	—178			—13
B. 2 (2).—Allowances—			
O.	150	432	428
R.	282			—4
B. 2 (3).—Contingencies			
		22,932	22,967
			+35
B. 3.—Subsidised Farms—			
B. 3 (1).—Pay of Establishment—			
O.	1,440	..	..
R.	—1,440		
<i>Col. 1.</i> —The scheme was not sanctioned during the year.			
B. 3 (2).—Allowances—			
O.	240	..	..
R.	—240		

GRANT NO. 16.—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— <i>contd.</i>			
B.—Experimental Farms— <i>concl'd.</i>			
B. 3.—Subsidised Farms— <i>concl'd.</i>			
B. 3 (3).—Contingencies—			
O.	1,728	..	..
R.	-1,728	..	..
<i>Col. 1.</i> —Same as in B. 3 (1) above.			
C.—Agricultural Experiments—			
C. 1.—Sugarcane Cultivation—			
C. 1 (1).—Pay of Establishment—			
R.	1,939	1,939	1,939
<i>Col. 1.</i> —A lump provision for the improvement of Sugarcane cultivation was originally made under C. 1 (3) below.			
C. 1 (2).—Allowances—			
R.	850	850	849
C. 1 (3).—Contingencies—			
O.	8,532	5,743	5,724
R.	-2,789			-19
<i>Col. 1.</i> —Explanation is furnished under C. 1 (1) above.			
D.—Agricultural Education and Research—			
D. 1.—Rice Research Station—			
D. 1 (1).—Pay of Officers—			
R.	946	946	945
D. 1 (2).—Pay of Establishment—			
O.	12,178	9,780	8,931
R.	-2,398			-849
<i>Col. 1.</i> —The Paddy Specialist having been subsequently given a gazetted rank his pay was debited to the head D. 1 (1) above; also due to the appointment of certain non-gazetted staff late in the year.			
D. 1 (3).—Allowances—			
O.	2,000	2,300	2,838
R.	300			+538
<i>Col. 4.</i> —Due to the debit on account of the travelling allowances resulting from the unforeseen reversion to Madras of certain Government servants.			
D. 1 (4).—Contingencies—			
O.	21,375	20,775	20,724
R.	-600			-41

GRANT No. 16.—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— <i>concl'd.</i>			
E.—Public Exhibitions and Fairs—			
O.	150		
R.	—150		
F.—Scheme for the improvement of agricultural marketing in India—			
F. 1.—Pay of Officers—			
S.	1,200	1,100	100
R.	—100		
F. 2.—Pay of Establishment—			
S.	350	273	77
R.	—77		
F. 3.—Allowances—			
S.	720	720	0
F. 4.—Contingencies—			
S.	100	100	0
F. 5.—Contribution to Bihar for Senior Marketing Officer—			
S.	2,782	2,782	0
G.—Special Rural Uplift Schemes—			
G. 1.—Village Welfare Centre—			
R.	2,669	2,669	0
		2,619	—50
<i>Col. 1.</i> —Due to a later decision all moneys received by a Province in aid of rural construction schemes had to be treated as part of the revenues of the Province and the expenditure therefrom had to be regulated by Sections 78 and 79 of the Government of India Act of 1935.			
H.—Other Charges—			
H. 1.—Seeds, implements and manures—			
O.	3,500	7,300	—3,800
R.	4,100		
<i>Col. 1.</i> —To meet expenditure on the extension and improvement in the cultivation of potato, <i>patal</i> , tobacco and orange.			
		1,63,459	—1,60,359
Total—Voted		1,65,859	—2,400

NOTES.

1. *Administration of the Grant.*—The net saving under the final grant was 1.4 per cent.

GRANT No. 16.—AGRICULTURE.

2. *Grants made by the Imperial Council of Agricultural Research.*—Grants were made to the Provincial Government by the Council for Rice Research scheme and for the improvement of Agricultural marketing and 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 is initially recorded under the service head "40—Agriculture" (*vide* sub-heads D-1 and F) and at the end of the year an amount equivalent to the share of the expenditure that has to be met from the grants made by the Council, is transferred from the deposit head to the revenue head "XXIX—Agriculture".

An account of the transactions of the grants during 1937-38 is given below:—

Name of the scheme.	Opening balance on 1st April 1937.	Receipts during 1937-38.	Expenditure during 1937-38.	Closing balance on 31st March 1938.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Rice Research Scheme	2,082	1,363	719
2. Improvement of Agricultural marketing	3,400	2,080	1,320
Total	..	5,482	3,443	2,039

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

3. *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. The grants made from the Fund to the Provincial Government for expenditure on schemes approved by the Central Government are in the first instance credited to the deposit head "Deposit Accounts of grants from Sugar Excise Duty". The actual expenditure out of the grants is initially recorded under the service head "40—Agriculture" (*vide* sub-head C. 1) and at the end of the year an equivalent amount is transferred from the deposit head to the revenue head "XXIX—Agriculture".

An account of the transactions of the grants during 1937-38 is given below:—

Name of the scheme.	Opening balance on 1st April 1937.	Receipts during 1937-38.	Expenditure during 1937-38.	Closing balance on 31st March 1938.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Scheme for the development of sugarcane cultivation	10,000	10,000	8,512	11,488

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

GRANT No. 17.—VETERINARY.

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.
41.—VETERINARY.			
A.—Superintendence—			
A. 1.—Pay of Officers—			
O.	13,853	15,228	15,319
R.	1,375		
A. 2.—Pay of Establishment	6,740	6,305	—435
A. 3.—Allowances—			
O.	2,900	3,400	3,382
R.	500		
A. 4.—Contingencies—			
O.	19,630	10,255	9,462
R.	—9,375		
<i>Col. 1.</i> —Due to (i) less demand from the Orissa States for sera and vaccine and (ii) the introduction of a cheaper method of preventive inoculation.			
B.—Veterinary Instruction—			
B. 1.—Veterinary College—Contribution to the Government of Bihar for the Veterinary College			
	1,500	500	—1,000
<i>Col. 4.</i> —Instead of three only one student was trained.			
B. 2.—Stipends and scholarships			
	480	188	—292
<i>Col. 4.</i> —Due to the grant of only one stipend.			
C.—Subordinate Establishment—			
C. 1.—Pay of Establishment			
	7,020	4,993	—2,027
<i>Col. 4.</i> —Mainly due to the provision for payment of contribution for leave salaries having been incorrectly included under this head.			
C. 2.—Allowances			
	1,400	1,173	—227
C. 3.—Contingencies			
	300	196	—104
D.—Hospitals and Dispensaries—			
D. 1.—Pay of Establishment—			
O.	38,170	34,170	33,641
R.	—4,000		
<i>Col. 1.</i> —Due to reversion to Madras of a number of Government servants drawing higher pay.			
D. 2.—Allowances			
	9,070	8,657	—413

GRANT No. 17.—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. 3.—Contingencies	8,700	6,986	—1,714
<i>Col. 4.</i> —No temporary staff was sanctioned with consequent saving under this head.			
D. 4.—Grants and subsidies	2,000	..	—2,000
<i>Col. 4.</i> —No payment was made to local bodies for sera and vaccines.			
E.—Breeding operations—			
E. 1.—Grants and subsidies—Contribution for cattle shows—			
R.	11,500	11,500	..
<i>Col. 1.</i> —For payment of grants to the Orissa Cattle-Breeding Association for the improvement of cattle in Orissa.			
F.—Other charges—			
F. 1.—Veterinary Research and investigation—			
F. 1. (1)—Pay of Officers	3,300	..	—3,300
<i>Col. 4.</i> —The appointment of the Veterinary Investigation Officer and of his establish- ment was not sanctioned during the year.			
F. 1. (2)—Pay of Establishment	800	..	—800
<i>Col. 4.</i> —Same as in F. 1. (1) above.			
F. 1. (3)—Allowances	2,000	..	—2,000
<i>Col. 4.</i> —Same as in F. 1. (1) above.			
F. 1. (4)—Contingencies	1,430	799	—631
<i>Col. 4.</i> —Chiefly due to the reasons given under F. 1. (1) above.			
TOTAL—Voted	1,19,293	1,03,101	—16,192

NOTE.

Administration of the Grant.—The net saving under the final grant was 13.6 per cent. Savings occurred under almost all the sub-heads.

GRANT No. 18.—CO-OPERATIVE CREDIT.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42.—CO-OPERATION.			
A.—Direction—			
A. 1.—Contribution for sharing the services of the Registrar, Co-operative Societies of other Governments.	27,680		—27,680
<i>Col. 4.—Pending settlement with the Government of Bihar the payment of the contribution has been postponed.</i>			
B.—Superintendence—			
B. 1.—Pay of Officers—			
O.	20,394	22,326	22,021
R.	1,932		
B. 2.—Pay of Establishment—			
O.	65,245	51,917	49,053
R.	—13,328		
<i>Cols. 1 and 4.—The staff sanctioned for the Reorganisation Scheme was not appointed; also there was delay in starting the Sambalpur Circle office and in entertaining the full sanctioned strength in certain offices.</i>			
B. 3.—Allowances	21,470	17,000	—4,470
<i>Col. 4.—Same as in B. 2 above; also due to reduction in the rates of travelling allowance of Junior Inspectors in North Orissa.</i>			
B. 4.—Contingencies—			
O.	11,318	11,224	8,756
R.	—94		
<i>Col. 4.—Same as in B. 2 above.</i>			
B. 5.— <i>Deduct</i> Probable Saving	—5,000		+5,000
<i>Col. 4.—Savings fully materialised.</i>			
C.—Grants-in-aid—			
C. 1.—Grants and Subsidies—			
O.	4,336	7,326	3,910
R.	2,990		
<i>Col. 1.—For payment of contribution to the Bihar and Orissa Co-operative Federation for services rendered to Orissa.</i>			
<i>Col. 4.—Saving as explained below :—</i>			
(i) The Orissa Provincial Co-operative Bank had not started functioning.			
(ii) The Co-operative training scheme was still under consideration at the end of the year.			
(iii) No society composed of backward castes was registered and no fresh Society was opened in any new area.			
(iv) Due to poor collection there were less remittances with consequent fall in rebates on money order commissions.			

GRANT No. 18.—CO-OPERATIVE CREDIT.

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.			
D.—Other Charges—			
D. 1.—Committees and Conferences—			
S.	2,000	10,500	7,439
R.	8,500		
Col. 1.—For the appointment of a Committee to examine the existing condition of the Co-operative Movement in Orissa.			
Col. 4.—The provision included under the head was necessarily conjectural.			
Total—Voted	1,47,443	1,08,179	—39,264

NOTE.

Administration of the Grant.—The net saving under the final grant was 26·6 per cent. and occurred mainly under sub-head A. 1.

GRANT No. 19.—INDUSTRIES.

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.
43.—INDUSTRIES.			
A.—Industries—			
A. 1.—Direction—			
A. 1 (1).—Pay of Officers—			
<i>Charged</i>	25,000	25,940	+940
<i>Col. 4.</i> —Due to the unforeseen adjustment of pension contribution.			
Voted—			
O.	1,750	910	-910
R.	-840		
<i>Col. 4.</i> —The post of the Textile Expert remained vacant throughout the year.			
A. 1 (2).—Pay of Establishment—			
O.	14,303	12,453	12,495
R.	-1,850		
<i>Col. 1.</i> —Due to the delay in the appointment of the additional office staff for which provision was made.			
A. 1 (3).—Allowances—			
<i>Charged</i>	3,300	4,205	+905
<i>Col. 4.</i> —Due to drawal of travelling allowance by the Director of Development to attend the meetings of the Imperial Council of Agricultural Research at Simla.			
Voted—			
O.	3,000	3,040	2,882
R.	40		
A. 1 (4).—Contingencies—			
O.	2,250	5,200	5,119
R.	2,950		
<i>Col. 1.</i> —Due to (i) the shifting of the office of the Director of Development from Puri to Cuttack, (ii) purchase of office furniture and (iii) payment of house rent for the building hired for office accommodation.			
INDUSTRIAL EDUCATION.			
A. 2.—Engineering School and Survey School (Orissa School of Engineering)—			
A. 2 (1).—Pay of Officers			
	26,940	26,663	-277
A. 2 (2).—Pay of Establishment—			
O.	16,660	16,735	16,736
R.	75		

GRANT No. 19.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES— <i>contd.</i>			
A.—Industries— <i>contd.</i>			
A. 2.—Engineering School and Survey School (Orissa School of Engineering)— <i>concl'd.</i>			
A. 2 (3).—Allowances—			
O.	2,500		
R.	—375	2,125	734 —1,391
<i>Col. 4.</i> —(i) A non-Official member did not attend any meetings of the Managing Committee of the Orissa Engineering School and certain projected tours of the Principal of the said school did not materialise and (ii) the sum of Rs. 1,000 provided for payment of remuneration to examiners was saved as it was met by the Bihar Government.			
A. 2 (4).—Contingencies—			
O.	16,430		
R.	6,647	23,077	22,779 —298
<i>Col. 1.</i> —For (i) the payment of arrear municipal taxes and (ii) the purchase of a secondhand motor car with a view to train the students in motor mechanism and driving.			
A. 2 (5).—Scholarships and stipends		7,500	7,075 —425
A. 3.—Industrial and Technical Schools—			
Phulbani Industrial School—			
A. 3 (1).—Pay of Establishment		3,300	3,300 ..
A. 3 (2).—Allowances		60	60 ..
A. 3 (3).—Contingencies		2,500	2,015 —485
A. 3 (4).—Scholarships and stipends		1,440	1,423 —17
A. 4.—Grants-in-aid to Technical Institutes (including grants to Weaving School under the Angul Co-operative Union).		10,440	9,461 —979
A. 5.—Grants to Salvation Army for reclamation of Pans		1,008	1,008 ..
A. 6.—Other Scholarships and stipends		7,656	4,570 —3,086
<i>Col. 4.</i> —Scholarships and stipends paid were fewer than expected.			
A. 7.—Contribution to other Provinces		24,740	19,489 —5,251
<i>Col. 4.</i> —Less number of seats than anticipated were reserved for Orissa students in the Technical Institutions of other Provinces.			
INDUSTRIAL DEVELOPMENT.			
A. 8.—Industrial Adviser—			
A. 8 (1).—Pay of Officers		6,200	6,199 —1

GRANT No. 19.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES— <i>contd.</i>			
A.—Industries— <i>contd.</i>			
A. 8.—Industrial Adviser— <i>concl'd.</i>			
A. 8 (2).—Pay of Establishment—			
O.	120	121	121
R.	1		
A. 8 (3).—Allowances—			
O.	800	1,050	973
R.	250		
A. 8 (4).—Contingencies—			
O.	150	149	108
R.	-1		
A. 9.—Sericulture—			
A. 9 (1).—Pay of Establishment—			
O.	700	450	..
R.	-250		
<i>Col. 4.</i> —No mistries were appointed during the year.			
A. 9 (2).—Allowances	490	363	-127
<i>Col. 4.</i> —Mainly due to the reason given in A. 9 (1) above.			
A. 9 (3).—Contingencies	66	..	-66
<i>Col. 4.</i> —Same as in A. 9 (2) above.			
A. 10.—Weaving Demonstration—			
A. 10 (1).—Pay of Establishment—			
O.	12,060	10,980	7,795
R.	-1,080		
<i>Cols. 1 and 4.</i> —Due to delay in the appointment of the additional staff originally provided for.			
A. 10 (2).—Allowances	2,912	1,798	-1,114
<i>Col. 4.</i> —Same as in A.10 (1) above.			
A. 10 (3).—Contingencies	1,194	699	-495
<i>Col. 4.</i> —Same as in A. 10 (1) above.			
A. 11.—Industrial Exhibitions and Fairs—			
R.	500	500	500

GRANT No. 19.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES— <i>contd.</i>			
A.—Industries— <i>concl'd.</i>			
DEMONSTRATION AND EXPERIMENTAL FACTORIES.			
Development of Handloom Industries.			
A. 12.—Marketing Organisation Scheme—			
A. 12 (1).—Pay of Establishment	4,525	506	—4,019
<i>Col. 4.</i> —The scheme for a separate marketing organisation did not mature to the extent expected during the year.			
A. 12 (2).—Allowances	400	28	—372
<i>Col. 4.</i> —Same as in A. 12 (1) above.			
A. 12 (3).—Contingencies—			
O. 7,800	1,153	1,032	—121
R. —6,647			
<i>Col. 1.</i> —Same as in A. 12 (1) above.			
A. 12 (4).—Grants and subsidies—			
O. 7,900	7,400	3,428	—3,972
R. —500			
<i>Col. 4.</i> —Due to (i) less than the anticipated contribution having been paid to the Bihar Government for the joint marketing organisation, (ii) smaller amount granted to the Co-operative Department owing to delay in the appointment of their staff and (iii) the opening of only one branch depot instead of the six provided for.			
A. 13.—Dyeing Demonstration—			
A. 13 (1).—Pay of Establishment	1,140	720	—420
<i>Col. 4.</i> —The additional posts sanctioned for the year remained unfilled.			
A. 13 (2).—Allowances	210	139	—71
A. 13 (3).—Contingencies	80	26	—54
A. 14.—Grants to Private Associations—			
S. 7,960	9,040	9,040	..
R. 1,080			
<i>Col. 1.</i> —For the payment of a grant of Rs. 1,080 to the All-India Village Industries Association for training persons from Orissa in the preparation of Palmyra Gur.			
B.—Fisheries—			
B. 1.—Fish Curing Yards—			
B. 1 (1).—Pay of Establishment	1,790	1,603	—187
B. 1 (2).—Allowances	80	23	—57
B. 1 (3).—Contingencies	1,530	1,545	+15
B. 2.—Other Establishments—			
B. 2 (1).—Pay of Establishment	4,396	1,885	—2,511
<i>Col. 4.</i> —The additional staff budgeted for was not entertained.			

GRANT No. 19.—INDUSTRIES.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—INDUSTRIES— <i>concl.</i>			
B.—Fisheries— <i>concl.</i>			
B. 2.—Other Establishments— <i>concl.</i>			
B. 2 (2).—Allowances	1,200	389	—811
<i>Col. 4.—See explanation in B. 2 (1) above.</i>			
B. 2 (3).—Contingencies	2,350	682	—1,668
<i>Col. 4.—See explanation in B. 2 (1) above.</i>			
Total			
{ Charged	28,300	30,145	+1,845
{ Voted	2,08,530	1,75,411	—33,119

NOTES.

1. *Administration of the Grant.*—The net excess over charged heads and the net saving under the voted grant were 6·52 and 15·88 per cent. respectively. The excess over “charged” pertained to sub-heads A. 1 (1) and A. 1 (3). The bulk of the voted savings occurred under sub-heads A. 6, A. 7, A. 10 (1), A. 12 (1), A. 12 (4) and B. 2 (1).

2. *Grants from the Central Government for the development of handloom industries.*—The Central Government brought into operation with effect from the 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 scheme is recorded under the service head “43.—Industries” (*vide* sub-head A. 12) 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 the Provincial Government at the end of a financial year does not lapse to the Central Government, but remains merged in the Provincial balances to be utilised in a subsequent year.

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

Opening balance on 1st April 1937.	Receipts during 1937-38.	Expenditure during 1937-38.	Closing balance on 31st March 1938.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
8,942	13,400	4,993	17,349

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

GRANT No. 20.—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.			
A.—Charges of Collections—			
A. 1.—Pay of Establishment—			
O.	1,800		
R.	—580	1,220	1,344 +124
<i>Cols. 1 and 4.—The deduction effected by the reappropriation of Rs. 245 sanctioned on 31st March 1938 proved excessive.</i>			
A. 2.—Allowances		60	48 —12
A. 3.—Contingencies—			
O.	765		
R.	135	900	121 —779
<i>Col. 4.—Commission charges were not paid to stamp vendors though budgeted for.</i>			
B.—Inspection of Motor Vehicles—			
B. 1.—Pay of Establishment—			
O.	420		
R.	—50	370	350 —20
B. 2.—Travelling allowances—			
O.	200		
R.	160	360	360 ..
B. 3.—Other compensatory allowances—			
<i>Charged</i>		5,956	697 —5,259
<i>Col. 4.—Mainly due to the fact that the allowances of motor experts in North Orissa were classified as "Voted" though provision was made under the "Charged" head.</i>			
Voted—			
S.	3,586		
R.	958	4,544	4,976 +432
<i>Col. 4.—More vehicles plied for hire.</i>			
B. 4.—Uniform allowances—			
R.	50	50	10 —40

GRANT No. 20.—MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS— <i>concl.</i>			
B.—Inspection of Motor Vehicles— <i>concl.</i>			
B. 5.—Contingencies—			
R.	40	40	37
			—3
C.—Compensation to local bodies for loss of income from tolls and taxation of motor vehicles—			
Charged	24,800	24,001	+1
Total—12.—Charges on account of Motor Vehicles Act. } Charged	29,976	24,698	—5,258
	7,544	7,246	—298
47.—MISCELLANEOUS DEPARTMENTS.			
D.—Labour and Emigration—			
D. 1.—Inspector of Factories—			
D. 1 (1).—Contribution to the Government of Bihar for the cost of the Factories Ins- pection Department.	4,150	4,150	..
E.—Inspection and Tests—			
E. 1.—Inspector of Steam Boilers—			
E. 1 (1).—Allowances—			
R.	255	255	255
			..
F.—Statistics—			
F. 1.—Gazetteers and Statistical Memoirs—			
O.	1,000		
R.	—1,000		
			..
			..
<i>Col. 1.</i> —The compilation of a district gazetteer was not completed during the year.			
F. 2.—Provincial Statistics—			
F. 2 (1).—Registration of Births and Deaths	564	562	—2
F. 2 (2).—Cost of Vital Statistics—			
O.	240		
R.	—240		
		120	+120
<i>Col. 4.</i> —The deduction by reappropriation proved excessive.			
G.—Miscellaneous—			
G. 1.—Examinations—			
G. 1 (1).—Government examinations by the Commissioner.	900	473	—427
<i>Col. 4.</i> —Mainly due to fewer Government Technical Examinations held during the year.			

GRANT No. 20.—MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47.—MISCELLANEOUS DEPARTMENTS—concl'd.			
G.—Miscellaneous—concl'd.			
G. 1 (2).—Departmental examinations—			
O.	252	423	334
R.	171		
G. 1 (3).—Language examinations—			
O.	350	325	325
R.	—25		
G. 1 (4).—Village Officers' Special tests—			
O.	210	230	230
R.	20		
G. 1 (5).—Other examinations—			
R.	106	106	..
G. 2.—Administration of Indian Partnership Act, 1932—			
Other charges		20	30
Total—47 —Miscellaneous Departments—			
Voted		6,973	6,585
GRAND TOTAL { Charged			
		29,956	24,698
			—5,258
		Voted	
		14,517	13,831
			—686

NOTE.

Administration of the Grant.—The net savings under the “Voted” and “Charged” heads were 4·7 and 17·6 per cent. respectively. Sub-head B. 3 Charged mainly contributed to the saving in the “Charged” heads.

GRANT No. 21.—CIVIL WORKS.

See also the Audit Report.

Major head and Sub-head.	Final Grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS.			
Original Works—			
Buildings—			
A.—Land Revenue—			
R.	1,240	1,240	106 — 1,134
<i>Col. 4.</i> —(i) Materials for one of the works could not be collected owing to late allotment of funds, (ii) delay in the receipt of steel materials from Calcutta prevented the commencement of another work during the year and (iii) a contractor's claim could not be settled in time for payment during the year.			
B.—Provincial Excise—			
O.	1,500	1,319	272 — 1,047
R.	—181		
<i>Col. 4.</i> —Mainly to the abandonment of a project and the delay in starting others.			
C.—Registration			
	10,900	9,395	—1,505
<i>Col. 4.</i> —Provision for the improvement of the Sub-Registry Office at Debidole was not required; also some projects could not be taken up owing to the revision of the original estimates.			
D.—General Administration—			
<i>Charged—</i>			
O.	5,000	5,360	4,305 — 1,055
R.	360		
<i>Col. 4.</i> —Mainly because no minor works were ready for execution during the year.			
<i>Voted—</i>			
O.	20,000	23,758	15,908 — 7,850
R.	3,758		
<i>Col. 1.</i> —For the construction of a guard house in the compound of the Circuit House at Cuttack.			
<i>Col. 4.</i> —Saving on minor works owing to late allotment of funds.			
E.—Administration of Justice			
	600	2,677	+2,077
<i>Col. 4.</i> —Due to the adjustment under this head of expenditure on minor electrical works provided for under the sub-head N below.			
F.—Jails and convict settlements			
	6,000	5,151	—849
<i>Col. 4.</i> —Due partly to petty savings on certain completed works and partly to certain materials indented for not having been supplied during the year.			
G.—Police			
	82,000	49,198	—32,802
<i>Col. 4.</i> —The provision for the construction of quarters for the Armed Reserve at Koraput was only partially utilised as only two blocks were completed during the year and also the police building works at Cuttack and Puri could not be taken up owing to the delay in according administrative approval.			

GRANT No. 21.—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— <i>contd.</i>			
H.—Education other than European and Anglo-Indian Education.			
O.	28,960		
R.	—13,301	15,659	12,245
			—3,414
<i>Cols. 1 and 4.</i> —Delay in according administrative approval prevented the commencement of building works for Elementary training schools in North Orissa.			
I.—Medical—			
O.	8,000		
R.	—2,468	5,532	4,977
			—555
<i>Cols. 1 and 4.</i> —Funds could not be utilised owing to their allotment late in the year.			
J.—Public Health—			
O.	4,126		
R.	—32	4,094	..
			—4,094
<i>Col. 4.</i> —The project provided for could not be commenced owing to the delay in according administrative approval.			
K.—Agriculture			
	1,000	473	—527
<i>Col. 4.</i> —Petty savings and lapses owing to late allotment of funds.			
L.—Industries			
	500	..	—500
<i>Col. 4.</i> —Provision made for minor works was not required.			
M.—Veterinary			
	1,000	44	—956
<i>Col. 4.</i> —Requirements much less than anticipated.			
N.—Civil Works—			
O.	41,100		
R.	—2,317	38,783	10,638
			—28,145
<i>Col. 4.</i> —Due partly to want of sanctioned projects and partly to late allotment of funds.			
O.—Communications—			
O. 1.—Projects financed from subventions from the Central Road Fund.			
	2,46,530	1,76,194	—70,336
<i>Col. 4.</i> —Mainly due, to the "bridged moorum road from Sohella to Nawapara" not having been ready for execution; and also to less expenditure than anticipated on the construction of a bridge and a metalled road from Koraput to Rayaghada.			
O. 2.—Other Projects—			
<i>Charged—</i>			
R.	64,227	64,227	43,582
			—20,645
<i>Col. 1.</i> —To meet the cost of a decree in favour of a contractor.			
<i>Col. 4.</i> —Saving mainly represents the amount due to a contractor which was credited to Provincial Revenues by debit to "Public Works Deposits". As this amount formed part of Rs. 64,227 paid to the contractor, it was readjusted by credit to the work and debit to the Revenue head "XXXIX—Civil Works—Deduct—Refunds".			

GRANT No. 21.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess or Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.			
O.—Communications—concl'd.			
O. 2.—Other projects—concl'd.			
Page 124-Grant No. 21-C Head "R-Grants-in	17,500 } 7,000 }	24,500	11,239 —13,263
Insert the following below this h	enditure on construction of a wooden bridge on		
Column 4-(i)No grant w			
Daspalla State for the m		5,837	3,122 —2,715
Khurda-Nayagarh-Daspalla		in the year and also a major work could not during the year.	
the years as the work d			
could not be inspected :		24,640	16,936 —7,704
posals from local bodie		imate.	
the reserve created out		9,26,941	8,92,409 —34,532
of taxation under the O		um repairs to buildings, (ii) low tender having been taken up.	
Taxation Act were not re		2,63,470	2,48,929 —14,541
payment being made to th			
and (iii) grants of smal		2,500	—20,278 —22,778
anticipated were paid to		nt were not adjusted during the year ;	
District Board.		ials.	
		otes below.	
R.	—5,000 }		
Col. 1.—Reappropriated to the sub-head O. 2.—Voted.			

GRANT No. 21.—CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—concl'd.			
U.—Lump deduction for probable savings	—12,000	..	+ 12,000
Col. 4.—Savings fully materialised.			
TOTAL			
{ Charged . . .	94,227	64,823	—29,404
{ Voted . . .	16,50,163	14,22,699	—2,27,464

NOTES.

1. *Administration of the Grant.*—The net savings under the “Voted” and “Charged” heads were 13·8 and 31·2 per cent. respectively. Sub-heads D, G, N, O.-1, O.-2—Voted, Q—Voted, R and S mainly contributed to the voted savings, while the bulk of the savings under the “Charged” heads appeared under the sub-heads O.-2—Charged and Q—Charged.

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

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.

GRANT No. 21.—CIVIL WORKS.

(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 1937-38 are tabulated below:—

Suspense heads.	Opening balance on 1st April 1937.	Debits during 1937-38.	Credits during 1937-38.	Net actuals for 1937-38.	Closing balance on 31st March 1938.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases (Cr.)	—6,773	1,77,219	2,00,396	—23,177	—29,950
Stock (Dr.)	57,838	79,300	80,391	—1,091	56,747
Miscellaneous Public Works advances (Dr.)	6,074	41,861	37,871	3,990	10,064
TOTAL	57,139	2,98,380	3,18,658	—20,278	36,861

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

3. *Store (Stock) Accounts of the Public Works Department for 1937-38:—*

Name of Divisions.	Opening balance.	Receipts during the year.	Total.	Issues during the year.	Closing balance.	Sanctioned limit.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Southern	5,656	14,408	20,064	14,516	5,548	7,300
Electrical	1,920	5,630	7,550	5,132	2,418	2,500
Mahanadi	38,180	29,349	67,529	33,544	33,985	40,000
orthern	8,139	13,506	21,645	13,379	8,266	13,200
Sambalpur	2,556	6,930	9,486	6,947	2,539	4,000
Ganjam	851	8,321	9,172	5,396	3,776	5,000
Koraput	536	1,156	1,692	1,477	215	500
TOTAL	57,838	79,300	1,37,138	80,391	56,747	72,500

The book balance of stock in each Public Works Division is reported to have been verified. The certificates of actual verification have been received from all divisions.

The total surplus stock available for sale or transfer (*i.e.*, in excess of probable requirements for the next 12 months) amounted to Rs. 14,433 of which the Mahanadi Division had Rs. 10,980. The Mahanadi Division had a large surplus even in 1936-37. 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.

GRANT No. 21.—CIVIL WORKS.

In the Mahanadi Division there was unserviceable stock valued at Rs. 6,561. It is reported that the relevant survey reports are being submitted to the competent authority with a view to its final disposal.

4. *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.

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 for 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-head O-1). 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 1937-38 is given below :—

Receipts.	To end of 1936-37.	During 1937-38.	TOTAL.
1	2	3	4
	Rs.	Rs.	Rs.
Allotment from Central Road Fund—			
(1) Ordinary	1,20,632	...	1,20,632
(2) Special grant from the Reserve . . . . .	...	1,76,194	1,76,194
TOTAL	1,20,632	1,76,194	2,96,826
Payments.			
Expenditure on projects financed from subventions from Central Road Fund—			
(1) Ordinary . . . . .	...	...	...
(2) Special grant from the reserve . . . . .	...	1,76,194	1,76,194
TOTAL	...	1,76,194	1,76,194
Balance—			
Ordinary	1,20,632	...	1,20,632

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

The total commitments after the close of the year in respect of works financed from subventions from Central Road Fund amounted to Rs. 9,51,177 as shown below :—

Estimated amount of works in progress	Rs. 11,43,230
Expenditure to end of 1937-38	1,92,053
Commitments	9,51,177

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

GRANT No. 21.—CIVIL WORKS.

5. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS FOR 1937-38.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH		
				Original appropriation. More + Less —	Modified appropriation. More + Less —	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—CIVIL WORKS.						
ORIGINAL WORKS—BUILDINGS.						
<i>I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—</i>						
<i>(a) Estimated to cost above Rs. 50,000—</i>						
1. Construction of a building for the reorganisation of Elementary training schools in North Orissa .						
	18,960	3,960	...	-18,960	-3,960	
<i>Cols. 5 and 6.—The work could not be taken up owing to delay in according administrative approval.</i>						
Estimate Rs. 1,39,000.						
<i>II.—Other Major works for which specific provision was made in the Budget—</i>						
2. All works collectively .						
	80,826	75,977	40,576	-40,250	-35,401	
<i>Col. 5.—Mainly due to the factors explained under the Sub-head G.—Police at page 122.</i>						
<i>III.—Major works for which specific provision was not made in the Budget—</i>						
3. Construction of quarters for the Supervisor and his peon of Narainpatam section at Almarda .						
	...	-63	-63	-63	...	
Estimate Rs. 6,400; completed.						
4. Construction of a guard house in the Circuit house in the Fort at Cuttack .						
	...	3,758	3,758	+3,758	...	
<i>Col. 5.—The work was originally sanctioned as minor work, but developed into a major work.</i>						
Estimate Rs. 4,156; expenditure to the end of March 1938 Rs. 4,750; in progress.						
5. Construction of a nursing home in the first floor of the General Hospital, Cuttack .						
	...	32	32	+32	...	
Estimate Rs. 14,933; expenditure to the end of March 1938 Rs. 12,545; in progress.						
<i>6. IV.—Minor Works (collectively)—</i>						
<i>Charged</i>						
	5,000	5,360	4,305	-695	-1,055	
<i>Cols. 5 and 6.—Mainly because no minor works were ready for execution during the year.</i>						
<i>Voted</i>						
	1,05,900	1,08,721	66,781	-39,119	-41,940	
<i>Cols. 5 and 6.—Mainly due to (i) delay in according administrative approval, (ii) want of sanctioned projects, (iii) petty savings and (iv) lapses owing to late allotment of funds.</i>						
<hr/>						
Total—Buildings	{ Charged	5,000	5,360	4,305	-695	-1,055
	{ Voted	2,05,686	1,92,385	1,11,084	-94,602	-81,301

GRANT No. 21.—CIVIL WORKS.

5. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1937-38—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expen- diture.	OUTLAY COMPARED WITH	
				Original appropriation. More+ Less—	Modified appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
COMMUNICATIONS.					
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget—					
(a) Estimated to cost above Rs. 50,000—					
Projects financed from the Central Road Fund—					
7. Construction of a bridge between Jajpur and Jajpur Road Railway Station	1,13,000	1,13,000	1,11,417	—1,583	—1,583
Estimate Rs. 4,09,900; expenditure to the end of March 1938 Rs. 1,20,002; in progress.					
8. Construction of a bridge and a metalled road from Koraput to Rayaghada	50,000	50,000	7,918	—42,082	—42,082
<i>Col. 5.</i> —The work did not progress as rapidly as anticipated. Estimate Rs. 3,80,000; expenditure Rs. 7,918; in progress.					
9. Completing a bridged mooram road from Sohella to Nawapara	75,000	32,000	...	—75,000	—32,000
<i>Col. 5.</i> —No detailed estimate was sanctioned.					
II.—Other Major works for which specific provision was made in the Budget (Collectively)—					
9A. Projects financed from the Central Road Fund	8,530	8,530	6,497	—2,033	—2,033
<i>Col. 5.</i> —Savings in the estimate on completion of work.					
III.—Major works for which specific provision was not made in the Budget—					
(a) Projects financed from the Central Road Fund—					
10. Improvement to Rairakhol Section of Cuttack-Sambalpur Road . . . . .	...	43,000	43,010	+43,010	+10
<i>Col. 5.</i> —The project did not mature in time to permit of its inclusion in the Budget.					
Estimate Rs. 3,25,000; expenditure to the end of March 1938 Rs. 43,010; in progress.					

GRANT No. 21.—CIVIL WORKS.

5. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1937-38—*contd.*

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	OUTLAY COMPARED WITH	
				Original Appropriation. More+ Less—	Modified Appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
COMMUNICATIONS—<i>contd.</i>					
II.—Major works for which specific provision was not made in the Budget—<i>contd.</i>					
11. Constructing a link road from Nawapara to Nawapara Railway Station	7,352	+7,352	+7,352
<i>Col. 5.</i> —No provision could be made for the work as the intimation about allotment of funds from the Central Government was not received in time.					
Estimate Rs. 12,800 ; expenditure to the end of March 1938 Rs. 8,590 ; in progress.					
(b) Other projects—					
12. Consolidation and construction of wooden bridges and culverts on Kamallapetta Kalyansinghpur Road between 6/0 to 24/0 miles	7,000	6,133	+6,133	—867
<i>Col. 5.</i> —No provision was made in the Budget as it was expected that the work would be completed in 1936-37, which expectation did not actually materialise.					
Estimate Rs. 64,600, expenditure to the end of March 1938 Rs. 55,327 ; in progress.					
13. Constructing R. S. Dams and rough stone culverts from 0/0 to 6/0 miles on the K. K. S. Road	911	+911	+911
<i>Col. 5.</i> — <i>See</i> explanation against item 12 above.					
Estimate Rs. 6,600, expenditure to the end of March 1938 Rs. 6,359 ; completed.					
14. Reconstructing a bridge across Daliamedda on the Itikavalasa Jeypore Road	—14	—14	—14	..
Estimate Rs. 52,280, expenditure to the end of March 1938 Rs. 34,671 ; completed.					
15. Construction of a bridge over the Burah river on the Orissa Trunk Road— Charged	64,227	43,582	+45,582	—20,645
<i>Col. 5.</i> — <i>See</i> the explanation under the sub-head O-2-charged at page 123.					

GRANT No. 21.—CIVIL WORKS.

5. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1937-38—concl'd.

Description of work.	Original appro- piation.	Modified appro- piation.	Expen- diture.	OUTLAY COMPARED WITH	
				Original appro- piation. More+ Less—	Modified appro- piation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
COMMUNICATIONS—concl'd.					
✓ 16. IV.—Minor works (Collectively)	17,500	17,514	4,209	—13,291	—13,305
<i>Col. 5.—Due to sanction of less number of minor projects than anticipated.</i>					
Total Communications—					
Charged		64,227	43,582	+43,582	—20,645
Voted	2,64,030	2,71,030	1,87,433	—76,597	—83,597
MISCELLANEOUS.					
17. II.—Other Major works for which specific provision was made in the Budget (Collectively)	5,337	5,337	3,122	—2,215	—2,215
<i>Col. 5.—A work could not be completed in time for payment being made during the year.</i>					
18. IV.—Minor works (Collectively)	500	500	..	—500	—500
<i>Col. 5.—No works were sanctioned during the year.</i>					
Total—Miscellaneous—Voted	5,837	5,837	3,122	—2,715	—2,715

Important Comments.

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

(In thousands of rupees.)

Original appropriation	4,81
Modified appropriation	5,39
Expenditure	3,50

GRANT No. 21.—CIVIL WORKS.

The expenditure was less than the original and modified appropriations by T.Rs. 1,31 and T.Rs. 1,89 respectively. The chief factor which contributed to the saving in the appropriation was delay in according administrative approvals to some works (*vide* items 1, 2 and 6). The most important variations between the original appropriation and expenditure are noticed under items 8 and 9 and were due to slow progress and want of sanctioned estimates.

There were 9 instances in which no specific provision was made in the Budget (Items 3, 4, 5, 10, 11, 12, 13, 14 and 15). The expenditure against items 11 and 13 remained uncovered.

2. The details of a major work which was completed during the year and on which there was a large saving against the approved estimate are given below :—

Name of work.	Approved estimate.	Final cost.	Saving.	Remarks.
	Rs.	Rs.	Rs.	
Reconstructing a bridge across Daliangedda on Itikavalasa Jeypore Road	53,280	34,671	18,609	Due to low tender rates and saving in the provision for supervision, contingencies and baling water.

GRANT No. 22.—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
50—CIVIL WORKS.	Rs.	Rs.	Rs.
A.—Expenditure in connection with capital construction—			
A. 1.—Land Revenue		247	+247
<i>Col. 4.—Due to the adjustment under this head of the expenditure on cantonment Bungalow No. 8 at Cuttack for which provision was made in Grant No. 21.—Civil Works.</i>			
A. 2.—General Administration	30,000	14,360	—15,640
<i>Col. 4.—Works on buildings at Nawapara could not be taken up for want of administrative approval and certain other projects were started late in the year.</i>			
A. 3.—Jails—			
O. 15,000			
R. 944	15,944	493	—15,451
<i>Col. 4.—Projects did not mature to the extent anticipated.</i>			
A. 4.—Police	9,000	135	—8,865
<i>Col. 4.—See explanation under the sub-head A. 3 above.</i>			
A. 5.—Medical	12,000	217	—11,783
<i>Col. 4.—See explanation under the sub-head A. 3 above.</i>			
A. 6.—Civil Works		46	+46
A. 7.—Miscellaneous	12,000	88	—11,912
<i>Col. 4.—Provision proved excessive as site for the New Capital was not finally selected during the year.</i>			
B.—Establishment—Capital construction—			
B. 1.—Chief Engineer—			
B.1 (1)—Pay of Establishment	5,155	906	—4,249
<i>Col. 4.—The full sanctioned staff was not appointed during the year though provided for.</i>			
B. 2.—Executive—			
B.-2 (1)—Pay of Officers	7,500	7,500	..
B.-2 (2)—Subordinate Engineering Service	8,508	5,257	—3,251
<i>Col. 4.—See explanation under the sub-head B. 1 (1) above.</i>			
B.-2 (3)—Petty Establishment	1,314	491	—823
<i>Col. 4.—See explanation under the sub-head B. 1 (1) above.</i>			
B.-2 (4)—Accountant	1,800	..	—1,800
<i>Col. 4.—No Accountant was appointed during the year.</i>			
B.-2 (5)—Office Establishment	12,466	6,935	—5,531
<i>Col. 4.—See explanation under the sub-head B. 1 (1) above.</i>			
B.-2 (6)—Allowances	8,000	1,776	—6,224
<i>Col. 4.—Touring was less and the full sanctioned staff was not entertained.</i>			
B.-2 (7)—Contingencies	6,000	1,127	—4,873
<i>Col. 4.—Overestimate.</i>			

GRANT No. 22.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—concl.			
C.—Deduct—Lump sum provision for probable savings	—15,000	..	+15,000
<i>Col. 4.—Savings fully materialised.</i>			
D.—Tools and Plant—			
O. 5,000	4,056	..	—4,056
R. —944			
<i>Col. 4.—Provision was not required as no construction works in the Capital Construction Division were taken up during the year.</i>			
E.—Suspense	3,000	..	—3,000
<i>Col. 4.—See explanation under the sub-head D above.</i>			
Total—Voted	1,21,743	39,578	—82,165

NOTES.

1. Administration of the Grant.—The net saving was 67·5 per cent. of the final grant and occurred under almost all the sub-heads.

2. Fund for Orissa Buildings.—The unexpended balance of Rs. 24,26,005 of Rs. 27½ lakhs set apart by the Central Government for the Provincial Government on the received was credited in r Orissa Buildings". 7-38 in pursuance of o the Fund.

Page 134, paragraph 2 of notes Fund for Orissa Buildings:

Insert the following as the last sub-paragraph of paragraph 2 of the notes:

Note:—"It is certified that the debits and credits to the fund were for proper accounts ~~except~~ except for a wrong debit of Rs. 247 which is being readjusted in the accounts of 1938-39. There were no reversions from the Fund".

Opening 1st April 1937.	2	Closing balance on 31st March 1938.	4
Rs.	Rs.	Rs.	Rs.
..	27,26,005	40,040(a)	26,85,965

(a) Of this amount a sum of Rs. 39,578 was brought to account in the Appropriation Account relating to the grant No. 22 and Rs. 462 in the Appropriation Account relating to the Grant No. 15.

GRANT No. 22.—CIVIL WORKS—EXPENDITURE IN CONNECTION
WITH CAPITAL CONSTRUCTION.

3. DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS
FOR 1937-38.

Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with.	
				Original appropria- tion.	Modified appropria- tion.
				More+ Less—	More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—WORKS IN CONNECTION WITH THE CAPITAL CONSTRUCTION—					
<i>I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.</i>					
(a) Estimated to cost above Rs. 50,000—					
1. Constructing a Circuit House at Koraput	10,000	10,000	347	—9,653	—9,653
<i>Cols. 5 and 6.—Owing to the delay in according administrative approval and the rejection of tenders the work was started late in the year.</i>					
Estimate Rs. 53,200; expenditure to the end of 1937-38 Rs. 347; in progress.					
2. Constructing Sub-Divisional buildings at Nawapara	10,000	10,000	..	—10,000	—10,000
<i>Cols. 5 and 6.—The delay in the selection of site prevented the commencement of building work during the year.</i>					
Estimate Rs. 1,08,000.					
3. Construction of District Office buildings at Koraput	10,000	9,677	..	—10,000	—9,677
<i>Cols. 5 and 6.—The administrative approval and the technical sanction were not accorded in time to permit of the work being commenced during the year.</i>					
Estimate Rs. 1,58,700.					
4. Construction of Central Jail at Berhampur	10,000	10,000	..	—10,000	—10,000
<i>Cols. 5 and 6.—The work was not commenced for want of administrative approval.</i>					
Estimate Rs. 4,48,300.					
5. Construction of Hospital buildings at Nawapara	5,000	5,000	..	—5,000	—5,000
<i>Cols. 5 and 6.—The project was not ready for execution during the year.</i>					
Estimate Rs. 67,100.					

GRANT No. 22.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.

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>concl.</i>					
II.—Other Major Works for which specific provision was made in the Budget.					
6. All works collectively	19,000	17,933	1,973	—17,027	—15,960
<i>Cols. 5 and 6.</i> —Certain projects were not ready for execution during the year.					
III.—Major Works for which specific provision was not made in the Budget.					
7. Construction of 8 peons' quarters at Koraput . . . . .	..	100	33	+33	—67
Estimate Rs. 8,800; expenditure Rs. 33; in progress.					
8. Construction of two Deputy Collectors' quarters at Koraput . . . . .	..	20	18	+18	—2
Estimate Rs. 24,839; expenditure Rs. 18; in progress.					
9. Construction of a residence at Koraput for the Superintendent of Police . . . . .	..	100	102	+102	+2
Estimate Rs. 25,880; expenditure Rs. 102; in progress.					
10. Additional work in the Government House at Puri . . . . .	..	967	957	+957	—10
Estimate Rs. 23,000; expenditure Rs. 19,928; in progress.					
11. Certain additions and alterations to the Staff quarters attached to the Government House at Puri . . . . .	..	..	76	+76	+76
Estimate Rs. 22,715; expenditure Rs. 22,992; completed.					
12. Alterations and additions in the Government House at Puri . . . . .	..	..	4,608	+4,608	+4,608
<i>Col. 4.</i> —Information about this liability was received too late in the year to permit of funds being provided for it.					
Estimate Rs. 81,160; expenditure Rs. 76,400; in progress.					
IV.—Minor Works collectively	2,000	3,147	7,384	+5,384	+4,237
<i>Cols. 5 and 6.</i> —Requirements were more than anticipated.					
Total	66,000	66,944	15,498	—50,502	—51,446

GRANT No. 22.—CIVIL WORKS—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.

Important Comments.

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

	(In thousands of rupees.)
Original appropriation	66
Modified appropriation	67
Expenditure	15

It will be seen that the expenditure fell short of the original and the modified appropriations by T. Rs. 51 and T. Rs. 52 respectively. Among the major works for which specific provision was made in the Budget large savings occurred in items 1 to 6 of the statement as they were not ready for execution, mainly because of the delay in according administrative approvals and technical sanctions to the projects.

There were 6 instances *vide* items 7 to 12 of the statement, in which major works for which specific provision was not made in the Budget were undertaken during the year under report. Only in two of these cases (*viz.*, items 11 and 12), however, the expenditure remained uncovered.

GRANT No 23.—PUBLIC WORKS COMMON ESTABLISHMENT
AND TOOLS AND PLANT.

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.			
A.—Establishment—			
A. 1.—Chief Engineer—			
A. 1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	41,075	31,375	31,375
R.	-9,700		
<i>Col. 1.</i> —The post of the Under Secretary remained unfilled.			
<i>Voted—</i>			
O.	5,525	9,290	8,172
R.	3,765		
<i>Cols. 1 and 4.</i> —Addition sanctioned for the appointment of a special officer for the revision of the Irrigation Accounts rules proved excessive owing to delay in filling up the post.			
A. 1 (2).—Pay of Establishment—			
O.	38,540	39,464	38,297
R.	924		
A. 1 (3).—Allowances—			
<i>Charged—</i>			
O.	5,000	2,500	2,290
R.	-2,500		
<i>Col. 1.</i> —Less tours by the Chief Engineer.			
Voted		1,600	819
<i>Col. 4.</i> —Saving for the same reason as under "charged" above.			
A. 1 (4).—Contributions—			
<i>Charged—</i>			
O.	17,309	40,320	45,250
R.	23,011		
<i>Col. 1.</i> —For the payment of arrear contribution for leave salary and pension.			
<i>Col. 4.</i> —Debits raised by Bihar were more than anticipated.			

GRANT No. 23.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>			
A.—Establishment— <i>contd.</i>			
A. 1.—Chief Engineer— <i>concl'd.</i>			
A. 1 (5).—Contingencies—			
O.	5,000	6,500	5,983
R.	1,500			-517
<i>Col. 1.</i> —Provision augmented on the basis of actuals.			
A. 2.—Special Officers—			
Electrical Establishment—			
A. 2 (1).—Pay of Establishment—			
O.	5,108	6,884	6,885
R.	1,776			+1
<i>Col. 1.</i> —Due to changes in personnel.			
A. 2 (2).—Allowances—			
O.	400	860	856
R.	460			-4
A. 2 (3).—Contingencies—			
O.	200	250	247
R.	50			-3
A. 2 (4).—Contribution to the Government of Bihar for the services of the Electrical Inspector and his office			
		23,265	23,265
A. 3.—Superintending Engineer—			
A. 3 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	23,400	26,450	27,667
R.	3,050			+1,217
<i>Col. 1.</i> —Appointment of a special officer in connection with the flood survey work.			
<i>Col. 4.</i> —The services of the special officer were retained for a longer period than anticipated.			
Voted—			
R.	650	650	832
<i>Col. 4.</i> —The Assistant Engineer under the Special Officer was entertained for a longer period than anticipated.			

**GRANT No. 23.—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.
<i>50.—CIVIL WORKS—contd.</i>			
<i>A.—Establishment—contd.</i>			
<i>A. 3.—Superintending Engineer—concl'd.</i>			
<i>A. 3 (2).—Pay of Establishment—</i>			
O.	48,912	23,476	22,804
R.	4,564			—672
<i>Col. 1.—Employment of additional staff for the flood survey work.</i>			
<i>A. 3 (3).—Allowances—</i>			
<i>Charged</i>		3,750	3,865
<i>Voted—</i>			+115
O.	200	880	448
R.	680			—432
<i>Col. 4.—Less tours by the staff employed on the flood survey work.</i>			
<i>A. 3 (4).—Contingencies—</i>			
O.	1,700	3,338	2,825
R.	1,638			—513
<i>Col. 1.—Provision augmented owing to the appointment of a special officer and his staff.</i>			
<i>Col. 4.—Due to non-adjustment of a book debit received at the fag end of the year and also to less expenditure incurred by the Special Officer.</i>			
<i>A. 4.—Executive—</i>			
<i>A. 4 (1).—Pay of Officers—</i>			
<i>Charged—</i>			
O.	67,400	64,520	56,936
R.	—2,880			—7,584
<i>Col. 4.—No officer of the Indian Service of Engineers was posted to the charge of a Division in the vacancy caused by the transfer to Bihar of another member of that service.</i>			
<i>Voted—</i>			
R.	2,621	2,621	—2,621
<i>Col. 4.—Due to accounting under the sub-head A. 4(2) below of the pay of officer of the Orissa Engineering Service holding charge of a Division though provided for under this head.</i>			

GRANT No. 23.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Major head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>			
A.—Establishment— <i>contd.</i>			
A. 4.—Executive— <i>contd.</i>			
A. 4 (2).—Provincial Services—			
O.	94,570	77,784	76,090
R.	-16,786			-1,694
<i>Col. 1.</i> —Provision reduced as a result of (i) the reversion of certain officers to Madras; and (ii) the appointment of overseers in place of Assistant Engineers detached for other duties.			
A. 4 (3).—Subordinate Service—			
O.	1,19,609	1,17,525	1,08,482
R.	-2,084			-9,043
<i>Col. 4.</i> —Mainly due to the reversion of higher paid Government servants to Madras.			
A. 4 (4).—Petty establishment—			
O.	27,936	28,776	28,630
R.	840			-146
A. 4 (5).—Accountants—			
O.	19,473	20,693	20,235
R.	1,220			-458
A. 4 (6).—Office establishment			
		1,32,116	1,30,654
			-1,462
A. 4 (7).—Allowances—			
<i>Charged—</i>			
O.	16,800	13,256	11,897
R.	-3,544			-1,359
<i>Cols. 1 and 4.</i> —Fewer journeys.			
<i>Voted—</i>			
O.	59,956	59,886	55,821
R.	-70			-4,065

Col. 4.—Mainly due to (i) less tours, (ii) some travelling allowance bills not having been encashed within the year and (iii) the change of classification of certain officers from the second grade to the third for travelling allowance purposes.

GRANT No. 23.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>concl'd.</i>			
A.—Establishment— <i>concl'd.</i>			
A. 4.—Executive— <i>concl'd.</i>			
A. 4 (8).—Contingencies—			
O.	38,430	40,960	40,648
R.	2,530		
A. 4 (9).—District Board Engineers		12,100	10,500
<i>Col. 4.</i> —Mainly due to the retirement of District Board Engineer and the post being held by an official on the new scale of pay ; also saving on transfer.			
A. 4 (10).—Medical Establishment—			
O.	4,922	2,644	2,285
R.	—2,278		
<i>Col. 1.</i> —Due to the abolition of two posts.			
A. 5.—Flood Enquiry Committee—			
S.	2,000	..	..
R.	—2,000		
<i>Col. 1.</i> —The Committee was not formed during the year.			
A. 6.— <i>Deduct</i> —Amount charged to other Departments, etc.—			
<i>Charged</i> . . . . .	..	—3,267	—3,267
<i>Col. 4.</i> —Represents the amount of the percentage recoveries made from other Governments, Departments, etc., on account of work done on their behalf.			
Voted	—6,177	—10,707	—4,530
<i>Col. 4.</i> —Inadequate provision.			
B.—Tools and plant		37,315	30,527
<i>Col. 4.</i> —Payment for a frog rammer was not made during the year, its purchase being conditional on a satisfactory trial.			
C.—Charges in England—			
High Commissioner for India—			
C. 1.—Sterling overseas pay—			
<i>Charged</i> —			
O.	12,280	13,000	13,048
R.	720		
D.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—68	—68
Total	<i>Charged</i>	1,95,171	1,88,993
	<i>Voted</i>	6,42,700	6,04,598
			—38,102

GRANT No. 23.—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

NOTES.

1. *Administration of the Grant.*—The net savings under the 'voted' and 'charged' heads were 5.9 and 3.2 per cent. respectively. Sub-heads A4 (3) A4 (7)—Voted, A6—Voted and B mainly contributed to the voted savings while the bulk of the saving in the charged heads appeared under the sub-heads A4 (1)—Charged and A6—Charged, partly offset by the excess over A1 (4)—Charged.

2. *Common Establishment and Tools and Plant charges of the Public Works Department.*—One common staff serves both the Civil works and Irrigation Branches of the Public Works Department. The gross expenditure on account of the establishment and tools and plant of the Public Works Department (other than those relating to special Revenue, Navigation and Water Regulation Establishments employed on purely Irrigation works) are initially accounted for under "50-Civil Works—Provincial". From these the percentage recoveries for the work 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", "18-Other Revenue Expenditure, etc." and "19-Construction of Irrigation, etc. Works", 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.

Expenditure.	50.—Civil Works.	XVII.—Irrigation, etc., Working Expenses.	18.—Other Revenue Expenditure.	19.—Construction of Irrigation, etc., Works.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Gross expenditure after deduction of percentage recoveries from other Governments, Departments, etc.—					
Charged	1,89,061(a)	..	..	..	1,89,061(a)
Voted	5,74,071	..	..	..	5,74,071
<i>Pro rata</i> distribution to heads noted in columns 3 to 5—					
Charged	—70,646	52,088	18,558	..	..
Voted	—2,23,760	1,64,747	59,013	..	..
Total expenditure—					
Charged	1,18,415(a)	52,088	18,558	..	1,89,061(a)
Voted	3,50,311	1,64,747	59,013	..	5,74,071

(a) Includes expenditure in England.

GRANT No. 23.—PUBLIC WORKS COMMON ESTABLISHMENT AND
TOOLS AND PLANT.

Tools and Plant Charges.

Expenditure.	50.—Civil Works.	XVII.— Irrigation, etc., Working Expenses.	18.—Other Revenue Expendi- ture.	19.—Con- struction of Irrigation, etc., Works.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Gross expenditure after deduction of percentage recoveries from other Governments, Departments, etc.,— Voted	30,527	..	..	..	30,527
<i>Pro rata</i> distribution to the heads noted in cols. 3 to 5 voted	—9,220	6,736	2,484	..	..
Total Expenditure— Voted	21,307	6,736	2,484	..	30,527

GRANT No. 24.—FAMINE RELIEF.

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.
54.—FAMINE.			
A.—Famine Relief—			
A. 1.—Establishment		1,342	+1,342
<i>Col. 4.</i> —Due to the engagement of temporary staff on flood duty which could not be foreseen.			
A. 2.—Gratuitous Relief—			
O.	20,000	43,409	48,886 . +5,477
S.	23,409		
<i>Col. 4.</i> —Chiefly due the adjustment under this head of the expenditure incurred in the flood affected areas on the purchase of wheat, seeds, mustard, etc., originally proposed to be met from the contribution received from the Indian People's Famine Trust.			
B.—Transfers to Famine Relief Fund		4,00,000	+4,00,000
<i>Col. 4.</i> —Due to the adjustment after the close of the year of the additional subvention received from the Central Government under the Government of India (Distribution of Revenues) Order, 1936, by debit to this head and credit to the Famine Relief Fund.			
TOTAL—			
Voted	43,409	4,50,228	+4,06,819

GRANT No. 25.—PENSIONS.

See also the Audit Report.

Major Head and sub-head.	Final grant or Approp- riation.	Actual Expen- ditare.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.			
A.—Superannuation and retired allowances—			
A. 1—Payments to pensioners—			
A. 1 (1)—Pensions initially and finally debitable to Orissa—			
O.	1,60,000	1,90,340	1,91,597
R.	30,340			+1,257
<i>Col. 1.</i> —For payment of certain arrear unanticipated pensions; also due to the expenditure provided for under A. 2 (1) below having been booked under this head.			
A. 1 (2)—Pensions adjustable between Orissa and Bihar—			
<i>Charged—</i>			
O.	3,54,000	..	..
R.	—3,54,000	..	..
<i>Col. 1.</i> —According to the later decision of Government the expenditure was classified as 'Voted'.			
<i>Voted—</i>			
S.	2,16,607	3,26,000	3,23,078
R.	1,09,393			—2,922
<i>Col. 1.</i> —See explanation under 'Charged' above.			
A. 1 (3)—Add—Share of divisible pensions debitable to Orissa—			
<i>Charged—</i>			
O.	3,34,700	1,88,200	1,78,330
R.	—1,46,500			—9,870
<i>Cols. 1 and 4.</i> —Less debits were received from Bihar than expected.			
A. 2—Payments to other Governments—			
A. 2 (1)—For Orissa pensions paid in other provinces—			
O.	6,000	..	..
R.	—6,000	..	..
<i>Col. 1.</i> —See explanation under A. 1 (1) above.			
A. 2 (2)—For contribution in respect of officers in Joint cadre or borrowed temporarily—			
<i>Charged—</i>			
O.	1,25,000	..	..
R.	—1,25,000	..	..
<i>Col. 1.</i> —The provision was distributed over the respective major heads in accordance with the later decision of Government.			

GRANT No. 25.—PENSIONS.

Major Head and sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS—contd.			
A.—Superannuation and retired allowances— <i>concl'd.</i>			
A. 2.—Payments to other Government— <i>cont'd.</i>			
A. 2. (2).—For contribution in respect of officers in Joint order on <i>cadre or</i> temporarily— <i>cont'd.</i>			
Voted—			
O.	75,000		
R.	-75,000		
}			
<i>Col. 1.—Same as under 'Charged' above.</i>			
A. 2 (3).—Orissa share of contributions payable under Section 156 of the Government of India Act, 1935—			
Charged—			
R.	1,88,400	1,88,400	2,25,313 +36,913
<i>Col. 1.—No provision was made in the original budget estimates.</i>			
<i>Col. 4.—Debits received from Bihar were more than anticipated.</i>			
A. 2 (4).—Contribution payable under Section 156 of the Government of India Act, 1935—			
Charged—			
R.	19,486	19,486	17,443 -2,043
<i>Cols. 1 and 4.—Provision was made in accordance with the subsequent orders of the Government, but fewer pensions than provided for were actually drawn during the year.</i>			
B.—Compassionate allowances—			
B. 1.—Allowances initially and finally debited to Orissa—			
O.	3,480		
R.	-2,210	1,270	1,580 +310
}			
<i>Col. 1.—Certain pensions for which provision was made were not drawn.</i>			
<i>Col. 4.—The deduction by reappropriation proved excessive.</i>			
B. 2.—Allowances adjustable between Bihar and Orissa—			
O.	504		
R.	364	868	904 +36
}			
B. 3.— <i>Add</i> —Share of divisible allowances debited to Orissa—			
Charged—			
R.	560	560	1,132 +572
<i>Col. 4.—See explanation under A.-2 (3) column 4 above.</i>			
Voted—			
O.	830		
R.	-830		
}			

GRANT No. 25.—PENSIONS.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS— <i>contd.</i>			
C.—Gratuities—			
C. 1.—Write back of payments to retrenched personnel charged to Capital—			
R.	30	30	30 ..
C. 2.—Payments from Compassionate Fund—			
O.	3,500	1,300	995
R.	—2,200			—305
<i>Cols. 1 and 4.</i> —Provision necessarily conjectural as no close estimate of the expenditure can be made.			
C.-3.—Passage gratuities—			
<i>Charged—</i>			
R.	1,000	1,000	496 —504
<i>Col. 4</i> —See explanation under C. 2 above.			
C. 4.—Other Gratuities—			
<i>Charged—</i>			
R.	—59	—59	—58 +1
<i>Voted—</i>			
O.	1,500	1,029	1,011
R.	—471			—18
D.—Pensions for distinguished and meritorious services—			
D. 1.— <i>Add</i> —share of divisible pensions debited to Orissa—			
<i>Charged</i>			
			146 +146
<i>Voted—</i>			
O.	228	..	..
R.	—228		
E.—Charitable Allowances—			
<i>Charged</i>			
		1,740	1,805 +65
R.	1,740	✓	✓
<i>Col. 1.</i> —No provision was made originally.			
<i>Voted—</i>			
O.	1,800	..	..
R.	—1,800		
<i>Col. 1.</i> —No expenditure was incurred under this head.			

GRANT No. 25.—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— <i>concl.</i>				
F.—Donations to Provident Fund—				
O.	741	287	913	
R.	—454			
Col. 4.—More payments of contributions than anticipated.				
G.—Deduct—Pensionary charges debitable to Irrigation—				
Charged—				
O.	—8,249	..	—7,241	
R.	8,249			
Cols. 1 & 4.—Saving could not be foreseen as adjustment was made after the close of the year.				
Voted—				
O.	—30,480	—45,600	—35,446	
R.	—15,120			
Cols. 1 and 4.—Excess could not be foreseen as adjustment was made after the close of the year.				
Total—55.—Superannuation Allowance, etc.	{ Charged	3,99,327	4,17,366	+18,039
	{ Voted	4,75,524	4,84,662	+9,138
55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.				
H.—Amount transferred from 83.—Payment of Commuted value of pensions—				
Charged—				
R.	28,000	28,000	27,378	- 622
Col. 1.—In pursuance of the orders of Government the charges relating to "Orissa's share of divisible pensions passed on by Bihar" were classified as 'Charged'.				
Voted—				
O.	73,500	37,686	33,494	—4,192
R.	—35,814			
Col. 1.—See explanation under 'Charged' above.				
Col. 4.—No precise estimate possible under this head owing to its fluctuating nature.				
Total—55-A.—Commutation of Pensions, etc.	{ Charged	28,000	27,378	—622
	{ Voted	37,686	33,494	—4,192

GRANT No. 25.—PENSIONS.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual Ex- penditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.			
I.—Payments in India—			
Charged—			
R. 28,000	28,000	27,378	—622
Col. 1.—See explanation below Sub-head H—Charged.			
Voted—			
O. 73,500	37,686	33,494	—4,192
R. —35,814			
Col. 1.—Same as under "Charged" above.			
Col. 4.—See explanation below Sub-head H—Voted.			
J.—Deduct—Amount financed from ordinary revenues—			
Charged—			
R. —28,000	—28,000	—27,378	+622
Col. 1.—See explanations under Sub-head H—Charged.			
Voted—			
O. —73,500	—37,686	—33,494	+4,192
R. 35,814			
Col. 1.—Same as above.			
Total—83.—Payments of Commuted value of Pensions.	{ Charged . . . . . ..	..	..
	{ Voted . . . . . ..	..	..
85.—PAYMENTS TO RETRENCHED PERSONNEL—			
K.—Deduct—Repayments out of revenue.			
		—30	—30
Withdrawals or surrenders within Grant or Appropriation—			
Charged—			
R 2,51,984	2,51,984	..	—2,51,984
GRAND TOTAL	{ Charged 6,79,311	4,44,744	—2,34,567
	{ Voted 5,13,180	5,18,126	+4,946

NOTE.

Administration of the Grant.—The net saving under the final appropriations in the charged heads was 34·53 and the net excess over the final grant was 96 per cent.

GRANT No. 26.—STATIONERY AND PRINTING.

Major Head and sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING.			
Stationery—			
A.—Stationery Offices and Stores—			
A. 1.—Stationery Offices—			
A. 1 (1).—Establishment—			
O.	1,932	1,086	1,085
R.	—846		
A. 1 (2).—Contingencies—			
O.	2,072	747	313
R.	—1,325		
<i>Cols. 1 & 4.</i> —Provision made for the payment of freight charges on stationery proved excessive as some articles were supplied free on Rail and some incidental transport charges were debited to F. 1 (8) below.			
A. 2.—Stores—			
O.	8,920	..	..
R.	—8,920		
<i>Col. 1.</i> —Due to the purchase of stores in England instead of in India as originally proposed.			
B.—Purchase of stationery stores—			
O.	53,610	51,490	48,955
R.	—2,120		
<i>Col. 4.</i> —No freight charges were claimed by local stationery contractors.			
C.—Stationery supplied by other Governments—			
R.	2,000	2,000	..
<i>Cols. 1 & 4.</i> —Provision was made for the payment to the Governments of Madras and Bihar for the cost of forms and stationery supplied by them for use in Orissa but adjustment could not be made during the year due to the late receipt of bills.			
D.—Discount on plain paper used with stamps—			
O.	1,310	1,430	1,380
R.	120		
E.—Purchase of plain paper used with stamps—			
E. 1.—Direct purchase—			
O.	8,854	7,635	7,620
R.	—1,219		
<i>Col. 1.</i> —Provision reduced as the anticipated railway freight on plain paper was borne by the supplying mills.			
E. 2.—Payments to other Governments for the supply of plain paper			
		1,086	1,086

GRANT No. 26.—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— <i>contd.</i>			
Printing.—			
F.—Government Presses—			
F. 1.—Orissa Secretariat Press—			
Press proper.			
F. 1 (1).—Pay of Establishment—			
O.	9,969	9,425	9,028
R.	—544			—397
F. 1 (2).—Branch Supervision		4,001	2,950
			—1,051
<i>Col. 4.</i> —Due to the delay in giving effect to the re-organisation scheme of the Govern- ment Press.			
F. 1 (3).—Operatives—			
O.	36,835	20,293	20,161
R.	—16,542			—132
<i>Col. 1.</i> —See explanation under F. 1 (2)—Col. 4 above; also due to lower earnings of compositors.			
F. 1 (4).—Auxiliaries—			
O.	1,168	1,118	796
R.	—50			—322
<i>Col. 4.</i> —Same as under F. 1 (2) above.			
F. 1 (5).—Reading Branch—			
O.	5,284	3,570	3,483
R.	—1,714			—87
<i>Col. 1.</i> —Same as under F. 1 (2)—Col. 4 above.			
F. 1 (6).—Standing formes		275	197
			—78
F. 1 (7).—Allowances—			
O.	1,500	4,433	3,980
R.	2,933			—453
<i>Col. 1.</i> —For payment of overtime allowances for urgent works.			
F. 1 (8).—Contingencies—			
O.	19,224	14,224	14,616
R.	—5,000			+392
<i>Col. 1.</i> —The provision for printing at private presses wrongly included under this head was transferred to the head G. below.			

GRANT No. 26.—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— <i>contd.</i>			
Printing— <i>concl.</i>			
F.—Government Presses— <i>concl.</i>			
F. 1—Orissa Secretariat Press— <i>concl.</i>			
F. 1 (9).—Addition to plant and furniture—			
O.	21,500	56,574	54,972
R.	35,074			—1,602
<i>Col. 1.</i> —Due to the purchase of more type materials than anticipated consequent on increase of work.			
F. 1 (10).—Stores—			
O.	16,371	16,915	14,940
R.	544			—1,975
<i>Col. 4.</i> —Due to only part payment of the cost of the Press machine to a certain Company.			
Publishing Branch.			
F. 1 (11).—Establishment	1,602	965	—637
<i>Col. 4.</i> —Same as under F. 1 (2) above.			
F. 2.—District Collectorate Press, Chatrapur—			
F. 2 (1).—Pay of Establishment	2,630	2,509	—121
F. 2 (2).—Contingencies	300	307	+7
G.—Printing at Private Presses—			
R.	1,559	1,559	1,205
<i>Cols. 1 & 4.</i> —See explanation under F. 1 (8) above. Less payment than anticipated was made as the Private Presses could not execute jobs in time.			
H.—Cost of printing work done by other Govern- ments—			
H. 1.—Payments to the Governments of Bihar and Madras for supply of forms	97,197	95,869	—1,328
H. 2.—Overprinting of legal practitioners certifi- cate and cattle pound Kabuliyat stamps at Government Press, Gulzarbagh	15	..	—15
H. 3.—Printing work done at Central Press for Provincial Government—			
R.	50	50	..
			—50

GRANT No. 26.—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—concl'd.			
I.—Charges in England—			
High Commissioner for India—			
I. 1.—Stores for India—			
O.	14,000	9,781	—219
R.	—4,000		
<i>Col. 1.</i> —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, 1937, 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 no explanations of variations between original and final allotments have therefore been furnished.			
J.—Loss or gain by exchange	—	—51	—51
Total—Voted	3,09,655	2,96,147	—13,508

NOTE.

Administration of the Grant.—The net saving under the grant was 4·36 per cent. and is attributable mainly to less expenditure under the sub-heads B, C, F. 1 (2), F. 1 (9) and F. 1 (10).

GRANT No. 27—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.—Miscellaneous	400	..	—400
<i>Col. 4.</i> —The practice of sending brine samples for chemical analysis was discontinued.			
30.—PORTS AND PILOTAGE—			
B.—Other Ports—			
B. 1.—Pilotage and Pilot establishment—			
B. 1 (1).—Establishment	50	6	—44
57.—MISCELLANEOUS—			
A.—Books and Periodicals—			
A. 1.—Cost of Books and Periodicals—			
A. 1 (1).—Indian law reports and legislative publications—			
O.	3,000	3,300	3,821
R.	300		
+521			
<i>Col. 4.</i> —Due to a misapprehension that this and A. 1 (2) below are only two detailed heads under "Books and Periodicals" adequate provision was not made to cover the excess.			
A. 1 (2).—Other publications	2,900	2,135	—765
<i>Col. 4.</i> —See explanation under A. 1 (1) above.			
B.—Charity—			
B. 1.—Donations for charitable purposes			
B. 1.—Donations for charitable purposes	850	817	—33
B. 2.—Charges on account of European Vagrants			
B. 2.—Charges on account of European Vagrants	115	72	—43
C.—Miscellaneous—			
C. 1.—Special Commissions of Enquiry—			
C. 1 (1).—Retrenchment Committee—			
S.	2,000	2,000	208
—1,792			
<i>Col. 4.</i> —Fewer meetings; also several bills could not be cashed during the year.			
C. 1 (2).—Tenancy Committee—			
S.	2,000	2,000	..
—2,000			
<i>Col. 4.</i> —No committee was constituted during the year.			

GRANT No. 27.—MISCELLANEOUS.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS— <i>contd.</i>			
C.—Miscellaneous— <i>contd.</i>			
C. 1 (3).—Uniformity of Law Committee—			
	Rs.		
S.	2,000	2,000	.. —2,000
<i>Col. 4.</i> —Same as under C. 1 (2) above.			
C. 1 (4).—Sambalpur Tenancy Committee—			
S.	2,000	2,000	.. —2,000
<i>Col. 4.</i> —Same as under C. 1 (2) above.			
C. 1 (5).—Reorganization of the Secretariat Committee—			
S.	2,000	2,000	.. —2,000
<i>Col. 4.</i> —No bill was presented by the members of the Committee during the year.			
C. 1 (6).—Local bodies enquiry committee—			
S.	2,000	2,000	.. —2,000
<i>Col. 4.</i> —Same as under C. 1 (2) above.			
D.—Petty Establishment—			
D. 1.—Circuit Houses—			
D. 1 (1).—Pay of Establishment—			
O.	300	420	414 —
R.	120		
D. 1 (2).—Contingencies—			
O.	7,053	9,968	8,798 —1,17
R.	2,915		
<i>Col. 1.</i> —Mainly due to (i) the payment of rent for a building used as an additional circuit house; (ii) purchase of furniture and (iii) heavy expenditure in the main circuit house on account of the visits of His Excellency the Governor to Cuttak.			
<i>Col. 4.</i> —The rent of the building hired for use as the additional circuit house at Cuttak was preferred by the proprietor during the year; also less furniture were purchased than anticipated.			
D. 2.—Secretariat Buildings Establishment—			
D. 2 (1).—Pay of Establishment—			
O.	770	690	• 689
R.	—80		

GRANT No. 27.—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— <i>contd.</i>			
D.—Petty Establishment— <i>concl'd.</i>			
D. 2.—Secretariat Building Establishment— <i>concl'd.</i>			
D. 2 (2).—Allowances—			
	R. 28	28	28
—2,000	D. 2 (3).—Contingencies—		
	O 1,324	1,676	1,659
	R. 352			—17
—2,000	E.—Irrecoverable temporary loans written off 6,700		
		561	—6,139
<i>Col. 4.</i> —The anticipated write-off of the balance of a loan did not materialise.			
F.—Contributions—			
—2,000	F. 1.—Grants to local bodies for no specific purpose, <i>e. g.</i> , to cover deficit balances or as compensation for revenue resumed—		
ar.	F. 1 (1).—Port Fund—		
—2,000	O 17,000	16,400	12,212
	R. —600			—4,188
<i>Col. 4.</i> —Absence on leave without pay of the permanent Port Officer and filling the vacancy by an officer on a lower rate of pay.			
	F. 1 (2).—Other local bodies	12,000	12,000
	F. 2.—Miscellaneous contributions—		
	F. 2 (1).—Guaranteed Post and Telegraph Offices—		
—6	O 8,260	5,145	4,133
	R. —3,115			—1,012
	<i>Cols. 1 and 4.</i> —Due to unforeseen reduction in the annual rates of guarantee for some Post and Telegraph offices.		
—1,176	F. 2 (2).—Foreign State telegrams—		
	O 20	100	13
	R. 80			—87
n additions main circuit	F. 2 (3).—Contributions to Municipalities and District Council		
at Cuttack re purchas		7,300	7,248
	G.—Miscellaneous Darbar Charges—		
	O 3,250	2,679	185
	R. —571			—2,494
	<i>Col. 4.</i> —Provision made for the cost of Khilat to possible recipients of titles was not required as no title was conferred.		

GRANT No. 27.—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— <i>concd.</i>			
H.—Miscellaneous and Unforeseen charges—			
H. 1.—Travelling allowances to officials and non-officials attending darbars	150	..	—150
<i>Col. 4.</i> —No travelling allowance was drawn during the year.			
H. 2.—Rewards for the destruction of wild animals	2,790	1,297	—1,493
<i>Col. 4.</i> —The number of wild animals killed was less than expected.			
H. 3.—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	403	314	—89
H. 4.—Miscellaneous and Unforeseen charges—			
O.	7,245	7,816	602
R.	571		
<i>Col. 4.</i> —Due mainly to (i) the provision of Rs. 5,000 for charges in connection with His Majesty's Coronation having been included under this head instead of under I below, (ii) the change in the accounting procedure in respect of demarcation of boundaries between the British territories and the Indian States not having been given effect to during the year and (iii) the boundary dispute between the Khandpara and Banki Government estates remaining unsettled during the year.			
I.—Charges in connection with His Majesty's Coronation		4,735	+4,735
<i>Col. 4.</i> — <i>See</i> explanation (i) under H. 4 above.			
Total—57.—Miscellaneous—Voted	93,430	61,941	—31,489
Grand Total—Voted	93,880	61,947	—31,933

NOTE.

Administration of the Grant.—The net saving under the final grant was 34.01 per cent. Several committees for which provision was made by supplementary grants were either not constituted or did not cash their bills during the year, thus contributing to the bulk of the savings.

EXTRAORDINARY CHARGES.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
63.—EXTRAODINARY CHARGES.			
A.—Charges in India—			
A. 1.—Transfer to the Fund for Orissa build- ings—Voted	3,00,000	+3,00,000

Col. 4.—Due to the adjustment through the regular accounts after the close of the year, of the additional grant-in-aid received under the Government of India (Distribution of Revenues) Order, 1936, from the Central Government for the construction of essential buildings required for the newly constituted Province of Orissa.

GRANT No. 28.—ADVANCES REPAYABLE.

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.
P.—DEPOSITS AND ADVANCES.			
Advances not bearing interest—			
A.—Advances Repayable—			
A. 1.—Civil Advances—			
A. 1 (1).—Objection Book Advances	75,000	70,408	—4,592
<i>Col. 4.</i> —Provision necessarily conjectural, as it is not possible to make a close estimate of the expenditure falling under this sub-head.			
A. 1 (2).—Police grain Advances	9,000	..	—9,000
<i>Col. 4.</i> —Provision remained unutilised owing to the existence of sufficient stock of grain in the Golas.			
A. 2.—Special Advances	15,000	6,075	—8,925
<i>Col. 4.</i> —The provision for stock advance made in connection with the handloom marketing scheme was not required as the scheme did not mature during the year.			
Total—Voted	99,000	76,483	—22,517

NOTE.

Administration of the grant.—The voted savings were 22·7 per cent. of the final grant and occurred under all the sub-heads.

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.			
A.—Loans to Municipalities, Port Funds, etc.—			
A. 1.—Loans to District and other Local Fund Committees—			
A. 1 (1).—Loans to Mohsin Endowment Fund for payment of scholarships	340	340	..
A. 2.—Advances to cultivators—			
A. 2 (1).—Advances under the Land Improvement Act—			
O. 11,000	} 770	} 770	} ..
R. —10,230			
<i>Col. 1.—Applications for loans were fewer than anticipated.</i>			
A. 2 (1).—Advances under the Agriculturists' Loans Act—			
O. 1,38,500	} 1,49,176	} 1,49,048	} —128
R. 10,676			
A. 2 (3).—Advances under the Co-operative Credit Societies Act	10,000	..	—10,000
<i>Col. 4.—Loans to the Co-operative Building Societies were not ultimately sanctioned by Government though provision was made therefor.</i>			
A. 3.—Advances under Special Laws—			
A. 3 (1).—Loans under the State-Aid to Industries Act—			
O. 1,000	} 500	} ..	} —500
R. —500			
<i>Col. 4.—No loan was granted during the year as the constitution of the Board of Industries and allied matters were under the consideration of Government.</i>			
A. 4.—Miscellaneous Loans and Advances—			
R. 500	500	500	..
A. 5.—Reserve at the disposal of Government—			
O. 10,000	} 9,554	} ..	} —9,554
R. —446			
<i>Col. 4.—Fewer re-appropriations to other sub-heads than expected.</i>			

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

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— <i>concl.</i>			
B.—Loans to Government servants—			
B. 1.—House-building Advances	25,000	13,720	—11,280
<i>Col. 4.—Fall in demands.</i>			
B. 2.—Advances for purchase of motor cars	20,000	..	—20,000
<i>Col. 4.—No applications received.</i>			
B. 3.—Advances for purchase of other conveyances	1,000	144	—856
<i>Col. 4.—Less demands than anticipated.</i>			
B. 4.—Passage advances	1,000	..	—1,000
<i>Col. 4.—No demands received during the year.</i>			
B. 5.—Other Advances	1,000	..	—1,000
<i>Col. 4.—No advances were required.</i>			
TOTAL—Voted	2,18,840	1,64,522	—54,318

NOTE.

Administration of the grant.—The net saving under the final grant was 24·8 per cent. and mainly occurred under the sub-heads A. 2(3), A. 5, B. 1, B. 2, B. 4 and B. 5.

INDEX.

Analysis under Grants or Appropriations of the Audit Report showing to which Account specific reference is made therein.

No. and title of Grant or Appropriation.	Audit Report.	
	Pages.	Paragraphs.
1.—Land Revenue	5	7
4.—Forest	6, 7, 8	9, 11
6.—Irrigation	5, 7, 8	7, 9, 11
7.—Interest on Debt and other Obligations	4	5
8.—General Administration	7, 8	9, 11
9.—Administration of Justice	4	5
10.—Jails and Convict Settlements	X 7	X 9
11.—Police	7	9
13.—Education	8	11
14.—Medical	2, 7, 8	4, 9, 11
15.—Public Health	2	4
16.—Agriculture	6	9
17.—Veterinary	2	4
18.—Co-operative Credit	2, 7	4, 9
19.—Industries	2, 5	4, 7
21.—Civil works	2, 4, 7, 8	4, 5, 9, 11
22.—Civil works—Expenditure in connection with Capital construction.	3	4
23.—Public Works Common Establishment and Tools and Plant	6, 8	9, 11
24.—Famine Relief	4, 7	6, 9
25.—Pensions	4, 8	5, 6, 11
27.—Miscellaneous	3, 6	4, 9*
Extraordinary Charges	4	6
28.—Advances Repayable	3	4
29.—Loans and Advances by Provincial Governments	3	4