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PART I

AUDIT REPORT, 1960.

General Review of the Results of Audit.

INTRODUCTORY.

The total gross provision for expenditure, both charged and voted, during the year under report amounted to Rs. 81,77·90 lakhs (Original Rs. 69,39·89 lakhs and supplementary Rs. 12,38·01 lakhs). The total gross expenditure against this provision was Rs. 68,75·71 lakhs resulting in a saving of Rs. 13,02·19 lakhs. The total net expenditure during the year was Rs. 46,25·18 lakhs which showed a decrease of Rs. 5,92·49 lakhs as compared with the previous year.

The Budget Estimates for the year provided for the revenue receipts of Rs. 27,52·35 lakhs and expenditure on revenue account amounting to Rs 26,94·38 lakhs, against which the actual realisation of revenue amounted to Rs. 27,47·79 lakhs while the expenditure on revenue account was Rs. 25,87·05 lakhs.

The year, thus closed with a surplus balance of Rs. 1,60·74 lakhs against an anticipated surplus of Rs. 57·97 lakhs in the Budget. The improvement in the balance to the extent of Rs. 1,02·77 lakhs at the end of the year was due to a fall of Rs. 1,07 33 lakhs in expenditure on revenue account, partly off set by decline of Rs. 4·56 lakhs in revenue receipts. The decrease of revenue expenditure was mainly under 'Land Revenue', 'Taxes on Vehicles', 'Debt Services', 'Civil Administration' and 'Extraordinary Items' while the decline of revenue was specially marked under 'Extraordinary Items'.

VOTE ON ACCOUNT.

2. Under Article 206(1) (*a*) of the Constitution of India, the State Legislative Assembly passed a 'Vote on Account' making grant in advance in respect of estimated expenditure for a part of the financial year 1958-59 pending the completion of the procedure prescribed in Articles 203 and 204 of the Constitution of India.

The Orissa Appropriation (Vote on Account) Act, 1958 which was assented to by the Governor on the 31st March, 1958, authorised withdrawal of sums not exceeding Rs. 15,08,98,000 (Rs. 12,68,22,000 representing the grants voted by the Assembly and Rs. 2,40,76,000 representing expenditure charged on the Consolidated Fund) out of the Consolidated Fund of the State. The Orissa Appropriation (No. 2) Act, 1958, which was inclusive of the sum specified in the Orissa Appropriation (Vote on Account) Act, 1958 was assented to by the Governor on the 18th May, 1958.

In the absence of a system of Exchequer Control it was not possible to conduct appropriation audit in respect of the 'Vote on Account' for the following reasons :—

3. Ag) The accounts were not separately closed for the period covered by the tion 'Vote on Account', and

4. Agg The exact period covered by the 'Vote on Account' was not specified in the relevant Appropriation Act.

5. Les opriation Accounts have, therefore, been prepared only in respect of grants given in the Orissa Appropriation (No. 2) Act, 1958.

6. Perc

REVIEW OF THE TOTAL DEMAND PLACED BEFORE LEGISLATURE.

3. Fifty-six demands for grants, as against fifty-seven in the previo[us] aggregating Rs. 50,49,76,075 inclusive of the sums specified in the Or[issa] Appropriation (Vote on Account) Act, 1958 were presented to the Legislative Assembly and voted by it without any reduction. This amount as well as further sum of Rs. 18,90,12,664 comprising eighteen charged appropriations, as against seventeen in the previous year, required to meet expenditure charged on the Consolidated Fund of the State were included in the Orissa Appropriation (No. 2) Act, 1958 passed under Article 204 of the Constitution of India and assented to by the Governor on the 18th May, 1958.

The arrangement of demands for grants presented to the Legislative Assembly was practically the same as in the preceding year. The reduction of one was due to exclusion of Grant No. 56—"Capital Account of other works relating to Tribal and Rural Welfare Department" for which no amount was voted by the Legislature during the year.

There was a net increase of one in the number of charged appropriations. Two new charged appropriations were included to meet the expenditure relating to the Major heads "28—Jails and Convict Settlements" and "10—Forest" under Grant Nos. 2 and 31 respectively while one charged appropriation under the Major head "50—Civil Works" relating to Grant No. 27 was excluded during the year.

The grants and appropriations specified in the Schedule to the Original Appropriation Act are summarised below :—

Particulars. (1)	*Charged.* (2)	Voted. (3)	Total. (4)
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (Revenue Expenditure and Capital Expenditure within the Revenue Account).	*6,20,45,904*	29,63,53,159	35,83,99,063
Capital Expenditure outside the Revenue Account.	*3,53,15,610*	19,27,80,645	22,79,96,255
Disbursement under Public Debt and Loans and Advances.	*9,17,51,150*	1,58,42,271	10,75,93,421
Total ..	*18,90,12,664*	50,49,76,075	69,39,88,739

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

4. During the year under report two supplementary Appropriation Acts, passed by the Legislative Assembly under Article 205 of the Constitution of India, were assented to by the Governor on the 28th December, 1958 and 17th March, 1959 respectively. The schedules to the Acts comprised thirty-[two] supplementary grants for Rs. 2,48,07,218 and seven charged appropriation[s] Rs. 71,020 in the case of first Act and thirty-three supplementary gran[ts] Rs. 5,60,00,515 and ten charged appropriations for Rs. 4,29,13,767 in the [case] second Act. The second Act provided one additional charged appropri[ation] not contemplated in the original Appropriation Act for repayment of [Ways and] Loans'.

The amounts authorised in the supplementary Appropriation Acts are summarised below :—

Particulars. (1)	*Charged.* (2)	Voted. (3)	Total. (4)
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (Revenue Expenditure and Capital Expenditure within the Revenue Account).	*91,67,267*	1,80,33,829	2,72,01,096
Capital Expenditure outside the Revenue Account.	*55,005*	6,21,46,493	6,22,01,498
Disbursement under Public Debt and Loans and Advances.	*3,37,62,521*	6,36,411	3,43,98,932
Total ..	*4,29,84,793*	8,08,16,733	12,38,01,526

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars. (1)	*Charged.* (2)	Voted. (3)	Total. (4)
	Rs.	Rs.	Rs.
1. Schedule to Original Appropriation Act—			
(a) Voted by the Legislative Assembly.	..	50,49,76,075	50,49,76,075
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	*18,90,12,664*	..	18,90,12,664
2. Schedule to Supplementary Appropriation Acts—			
(a) Voted by the Legislative Assembly.	..	8,08,16,733	8,08,16,733
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	*4,29,84,793*	..	4,29,84,793
3. Aggregate grants or appropriations.	*23,19,97,457*	58,57,92,808	81,77,90,265
4. Aggregate disbursements ..	*14,97,19,023*	53,78,62,159	68,75,71,182
5. Less (—) or More (+) than granted.	*—8,22,78,434*	—4,79,40,649	—13,02,19,083
6. Percentage of 5 to 3 ..	*35·47*	8·18	15·92

6. *Savings on voted grants*—Savings occurred in 48 out of 56 voted grants. A list of the more important cases is given below:—

Serial No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
1.	4—Planning and Reconstruction and other expenditure relating to the Political and Services Department.	93,24,884	1,24,520	94,49,404	65,77,218	28,72,186	30·40
2.	7—Expenditure on displaced persons ..	45,86,477	15	45,86,492	23,30,347	22,66,145	49·41
3.	17—Expenditure relating to the Industries Department ..	1,49,06,203	1,30,040	1,47,36,243	78,26,233	69,10,010	46·89
4.	19—Stationery and Printing and other expenditure relating to the Commerce Department.	37,17,181	..	37,17,181	32,22,943	4,94,238	13·30
5.	20—Labour and Emigration and Employment Organization ..	11,40,137	2,49,269	13,89,406	5,26,812	8,62,594	62·08
6.	27—Public Works, Common Establishment and other expenditure relating to the Works Department.	87,66,254	..	87,66,254	74,68,394	12,97,860	14·71
7.	28—Electricity Schemes ..	65,94,778	79,90,362	1,45,84,140	79,94,040	65,90,100	45·19
8.	29—Taxes on vehicles ..	41,36,276	3,768	41,40,044	9,71,971	31,68,073	77·52
9.	33—Veterinary ..	58,17,184	1,05,125	60,12,309	53,95,859	6,16,450	10·26
10.	37—Agriculture ..	1,10,27,920	15	1,10,27,935	91,02,691	19,25,244	17·46
11.	40—Community Development Projects ..	27,42,000	..	27,42,000	10,09,038	17,32,962	63·20
12.	41—Loans to Local Funds, Government servants, etc. ..	1,58,42,271	6,36,411	1,64,78,682	1,10,39,879	54,18,803	32·88
13.	43—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department.	1,79,71,060	5	1,79,71,065	84,20,780	95,50,285	53·14
14.	44—Agricultural Improvement and Research ..	48,46,080	16,66,046	65,12,126	51,37,169	13,74,957	20·81
15.	48—Capital Outlay on Industrial Development ..	12,50,000	17,96,972	30,46,972	16,73,592	13,73,380	45·10
16.	50—Capital Outlay on Ports ..	36,00,000	5	36,00,005	20,18,073	15,81,932	43·94
17.	51—Subsidised Industrial Housing Scheme ..	12,71,000	..	12,71,000	2,37,170	10,33,830	81·34
18.	55—Capital expenditure relating to Development (Co-operation) Department.	19,60,000	17,92,500	37,52,500	30,92,500	6,60,000	17·59

The main reasons for the savings are indicated below :—

Item 1—Non-payment of compensation due to non-acquisition of land for some projects and non-starting of five welfare extension projects for want of trained personnel.

Item 2—Non-receipt of sanction of the Government of India and proposals from some District Officers to write off loans, dispersal of the Charbatia camp inmates to various rehabilitation centres, non-execution of resettlement schemes for agriculturists in three districts due to post-budget cancellation of the sanction issued by the Government of India, non-receipt of sanction of the Government of India for remodelling urban colonies of Cuttack town and non-execution of Balimela Pilot Scheme.

Item 3—Less transfer to Orissa Mining Areas Development Fund due to less collection of mining cess, less expenditure on the scheme 'Installation of power-looms' due to certain modifications of the scheme at the instance of the Government of India, late appointment or non-appointment of staff and non-execution or late execution of certain schemes.

Item 4—Non-receipt of paper and machines from the supplying firms.

Item 5—Post-budget decision of Government to book the expenditure on 'Subsidised Industrial Housing Scheme' under the Major head "81—Capital Account of Civil Works outside the Revenue Account" (Grant No. 43), non-starting of State Insurance dispensaries for want of technical staff and unfilled vacancies.

Item 6—Unfilled vacancies, abolition of a Public Health Division and a Roads Division and non-starting of some Medium Irrigation Divisions for want of technical personnel.

Item 7—Less purchase of power for bulk supplies to industrial consumers and others.

Item 8—Post-budget decision to account for compensation paid to Local bodies for loss of income from tolls and Motor Vehicles Taxation under grant Nos. 16 and 25.

Item 9—Late appointment or non-appointment of staff, late starting of or non-starting of some schemes, Veterinary dispensaries and stockmen centres, non-purchase of some articles and delivery van for the Serum Institute and post-budget decision for construction of buildings by the Public Works Department.

Item 10—Non-appointment or late appointment of staff, non-sanction of schemes, expenditure on establishment of the Basic Agricultural Schools having been transferred to the Major head "63—A.—Expenditure connected with Post-war Planning and Development" (Grant No. 5) and non-adjustment of subsidies payable to the Orissa State Co-operative Marketing Society for want of detailed information.

Item 11—Late starting of Central stores due to revision of the Community Development Programe and advances for bulk purchase of materials not having been drawn by some Block Development Officers due to late issue of Government sanction.

Item 12—Modification of the scheme for installation of power-looms at the instance of the Government of India, non-requirement of loan by the State Co-operative Marketing Society, post-budget decision to purchase shares of private companies instead of advancing loans for promotion of pilot project schemes, post-budget cancellation by the Government of India of the sanctioned schemes for opening new colonies for displaced agriculturists and non-receipt of sanction of the Government of India for remodelling urban colonies of Cuttack town.

Item 13—Non-starting of a scheme due to late issue of Government sanction, post-budget decision to book the expenditure on rural water-supply under the Major head " 25—General Administration " (Grant No. 16) and less payment of compensation to intermediaries.

Item 14—Non-finalisation of land acquisition proceedings for some works, late selection of contractors, non-availability of transformers and pumps and less progress of works.

Item 15—Share capital not having been required by the Orissa State Finance Corporation and Orissa Mining Corporation.

Item 16—Non-execution of roads and building projects, non-receipt of full financial assistance from the Government of India for purchase of Tools and Plant and equipment and non-appointment of staff.

Item 17—Post-budget decision of Government to book the expenditure on Subsidised Industrial Housing Scheme under Grant No. 43.

Item 18—Less investment in shares of Orissa Provincial Land Mortgage Bank and Central Co-operative Bank due to non-receipt of the full amount of loan from the Reserve Bank of India.

7. *Savings on charged appropriations*—Savings also occurred under 16 out of 24 heads in charged appropriations. The more important of these are detailed below :—

Serial No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Interest on debt and other obligations.	*5,25,20,529*	..	*5,25,20,529*	*4,13,54,134*	*1,11,66,395*	*21·26*
2	39.—Hirakud Dam Project ...	*3,42,10,610*	..	*3,42,10,610*	*2,69,11,533*	*72,99,077*	*21·34*
3	Floating Debt (Repayment)..	*2,00,00,000*	*46,00,000*	*2,46,00,000*	*1,66,00,000*	*80,00,000*	*32·52*
4	Loans from the Central Government (Repayment).	*7,17,51,150*	*2,91,31,726*	*10,08,82,876*	*4,50,15,246*	*5,58,67,630*	*55·67*

The main causes which contributed to the savings are mentioned below :

Item 1—Less payment of interest on loans to the Government of India due to revision of rates and to the Reserve Bank of India on short falls and " Ways and Means " advances.

Item 2—Less payment of interest on loans to the Government of India due to revision of rates.

Item 3—Less requirement of " Ways and Means " advance from the Reserve Bank of India.

Item 4—Non-repayment of " Ways and Means " advances received for Plan schemes due to conversion of these advances into specific loans.

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

Years.	Final appropriations and grants.	Savings (—) or excesses (+)	Percentage of savings (—) or excesses (+)
1	2	3	4
	Rs.	Rs.	Rs.
Charged			
1954-55 ..	*4,71,96,234*	*—61,72,714*	*—13·08*
1955-56 ..	*8,53,20,035*	*—48,47,779*	*—5·46*
1956-57 ..	*12,17,22,517*	*—61,29,373*	*—5·04*
1957-58 ..	*19,28,58,962*	*—5,09,93,814*	*—26·44*
1958-59 ..	*23,19,97,457*	*—8,22,78,434*	*—35·47*
Voted			
1954-55 ..	52,92,51,599	+2,72,90,640	+5·16
1955-56 ..	70,89,81,161	—13,34,44,853	—18·82
1956-57 ..	73,53,30,495	—19,32,75,970	—26·15
1957-58 ..	56,05,55,194	—5,68,63,564	—10·14
1958-59 ..	58,57,92,808	—4,79,40,649	—8·18
Charged and Voted			
1954-55 ..	57,64,47,833	+2,11,17,926	+3·66
1955-56 ..	79,78,01,196	—13,82,92,632	—17·33
1956-57 ..	85,70,53,012	—19,94,05,343	—23·15
1957-58 ..	75,34,14,156	—10,78,57,378	—14·32
1958-59 ..	81,77,90,265	—13,02,19,083	—15·92

In the charged section there was a marked increase in the amount as well as in the percentage of savings as compared with the preceding four years. In the voted section there was a decrease in the amount and the percentage of savings as compared with the preceding three years.

9. *Excesses over voted grants*—The voted grant was exceeded in the following 8 cases which requires regularisation under Article 205 of the Constitution of India :—

Serial No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	13.—Land Revenue ..	1,28,48,211	..	1,28,48,211	1,56,93,782	28,45,571
2.	24.—Irrigation ..	50,27,834	10	50,27,844	53,17,564	2,89,720
3.	25.—Civil Works ..	3,55,64,353	9,86,424	3,65,50,777	4,29,76,698	64,25,921
4.	43.—Electricity Schemes outside the Revenue Account and other expenditure relating to the Works Department.	6,51,6 ,404	1,18,07,025	7 70,30,429	7,87,02,520	16,72,091
5.	45.—State Schemes of Government Trading.	2,58,33,990	1,46,24,480	4,04,58,470	4,18,98,445	14,39,975
6.	49.—Capital Outlay on Ports ..	15,000	40,000	55,000	73,847	18,847
7.	52.—Capital Account of other works relating to Education Department.	..	39,460	39,460	49,458	9,998
8.	58.—Capital Account of other works relating to the Political and Services (Grama Panchayat) Department.	5,00,000	1,20,000	6,20,000	6,23,339	3,339

The main reasons for the excesses are given below :—

Item 1—Larger transfer to the Zamindari Abolition Fund owing to increase in receipts, partly offset by savings under other sub-heads.

Item 2.—Increase in *pro rata* charges on 'Establishment' and 'Tools and Plant'.

Item 3.—Increase in expenditure under 'Suspense'.

Item 4.—Increase in expenditure under 'Suspense'.

Item 5.—Adjustment of debits towards cost of rice received from the Government of India in the year 1956 provision for which was not made during the year.

Item 6.—Adjustment of a debit representing departmental charges of the Public Works Department relating to the previous year.

Item 7.—A sum of Rs. 26,360 was drawn inadvertantly by the Director of Public Instruction.

Item 8.—More expenditure on construction of Grama Panchayat grain golas.

10. *Excesses over charged appropriation*—Charged appropriation was exceeded in the following case which requires regularisation :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
28. Electricity Schemes.	*36,87,000*	..	*36,87,000*	*39,75,733*	*2,88,733*

The excess is due to more payment of interest consequent on an increase in the amount of capital outlay on Machkund Hydro-Electric (Joint) Scheme.

11. *Excesses over voted grants and charged appropriations as compared with previous years*—The table below compares the number and amount of excesses over final grants or appropriations during the year under report with those of the four preceding years :—

Year.	Voted.		Charged.	
	Number of cases of excess.	Amount.	Number of cases of excess.	Amount.
1	2	3	4	5
		Rs.		Rs.
1954-55 ..	4	11,92,93,709	*3*	*1,07,746*
1955-56 ..	5	1,59,20,871	*4*	*35,30,913*
1956-57 ..	2	14,69,418	*2*	*1,83,79,749*
1957-58 ..	6	1,25,48,962	*3*	*2,30,676*
1958-59 ..	8	1,27,05,462	*1*	*2,88,733*

In the voted section the number of cases and the amount increased as compared with the previous year. In the charged section the amount increased but the number of cases decreased as compared with the previous year.

CONTROL OVER EXPENDITURE.

12. The object of control over expenditure is to ensure the closest possible approximation between the actual expenditure and the final grant or appropriation, as the case may be, sanctioned under each sub-head and primary unit of appropriation. This object can be achieved effectively by the departmental officers by (*i*) keeping a close watch over the progress of expenditure incurred and anticipated, (*ii*) reconciling monthly through correspondence and by personal contact, wherever necessary, the departmental figures of expenditure with those booked in the Accounts Office and (*iii*) taking prompt measures for regulating the final allotment by reappropriation or supplementary grant or surrender of savings, as may be necessary.

Important instances of defective control over expenditure noticed during the year are mentioned below :—

(1) *Excessive Supplementary Grants.*

Serial No.	Page No.	Number and name of grant.	Sub-head.	Amount of supplementary grant.	Savings.
1	2	3	4	5	6
				Rs.	Rs.
1	587	39—Hirakud Dam Project.	1.2(9)	10,50,000	2,65,320
2	657	43.—Electricity Schemes outside the Revenue Account and other expenditure relating to the Works Department.	CC.2	17,05,000	2,53,072

(2) *Unnecessary supplementary charged appropriations.*

Serial No.	Page.	Name of appropriation.	Sub-head	Amount of supplementary appropriation.	Savings.
1	2	3	4	5	6
				Rs.	Rs.
1	750	Loans from the Central Government (Repayment)—*Charged*—	B	2,91,31,726	5,55,67,829

(3) *Re-appropriations made unnecessarily or in excess of requirement.*

Serial No.	Page.	Number and name of grant or appropriation.	Sub-head.	Amount of re-appropriation.	Savings.
1	2	3	4	5	6
				Rs.	Rs.
1	535	39—Hirakud Dam Project ..	1.1.5)	4,61,000	3,54,754
2	728	50—Capital Outlay on Ports	C	1,54,000	1,87,019

(4) *Cases of non-surrender of savings.*

Serial No.	Page.	Number and name of grant	Sub-head.	Savings.
1	2	3	4	5
			Rs.	Rs.
1	207	17—Expenditure relating to the Industries Department	F. 20(6)	1,87,726
2	525	37—Agriculture ..	G. 1(4)	2,50,000
3	585	39—Hirakud Dam Project ..	I. 1(6)	4,55,539
4	586	Ditto ..	I. 1(7)	4,38,553
5	588	Ditto ..	N. 8	2,94,015
6	623	40—Community Development Projects.	A-3	3,00,000
7	623	Ditto ..	A. 4	1,16,805
8	725	48—Capital Outlay on Ports...	B. 2	1,22,658

(5) *Cases of unremedied or uncovered excesses.*

Serial No.	Page.	Number and name of grant.	Sub-head.	Excess.
1	2	3	4	5
				Rs.
1	703	45—State Schemes of Government Trading.	A. 3(1)(1)	15,14,916

(6) *Defective budgeting.*

Serial No.	Page.	Name of appropriation.	Sub-head.	Saving.
1	2	3	4	5
				Rs.
1	567	Interest on debt and other obligations—*Charged.*	*C*	*2,14,428*
				Provision was made in excess of requirement through misapprehension.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING AND CONTROL OVER EXPENDITURE.

13. The budget estimates for the year provided for a sum of Rs. 50,49,76,075 for voted expenditure, against which the actuals amounted to Rs. 53,78,52,159 resulting in an excess of Rs. 3,28,76,084 or 6·51 per cent of the original grant. Supplementary grants amounting to Rs. 8,08,16, 733 converted the excess into a saving of Rs. 4,79,40,649 or 8·18 per cent of the final grant. A sum of Rs. 5,22,10,477 was, however, surrendered before the close of the year converting the saving into an excess of 0·73 per cent of the final grant.

Against the original appropriation of Rs. 18,90,12,664 provided for charged expenditure, the actuals amounted to Rs. 14,97,19,023 resulting in a saving of Rs. 3,92,93,641 or 20·79 per cent of the original appropriation. Supplementary appropriations aggregating Rs. 4,29,84,793 increased the saving to Rs. 8,22,78,434 or 35·47 per cent of the final appropriation. A sum of Rs. 2,62,06,030 was, however, surrendered reducing the saving to 24·17 per cent of the final appropriation.

Taking the voted and charged sections together, the total saving amounted to Rs. 13,02,19,083 or 15·92 per cent of the final provision. Out of 61 grants and appropriations there was no variation in two cases, in 20 cases the variation was below 5 per cent, in 11 cases between 5 and 10 per cent and in 28 cases above 10 per cent of which in 16 cases the variation exceeded 25 per cent.

Paragraph 12 *ante* gives important instances of defective control over expenditure.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. *Introductory*—This report deals with important financial irregularities noticed in the course of audit of the accounts of the year 1958-59. It includes a few irregularities pertaining to earlier years which came to notice subsequently and which are important enough to justify inclusion. Similarly, certain cases relating to a later year than 1958-59 have also been included.

Other cases of losses and writes off are mentioned in the Notes under the respective Grants, a summary of which is given in paragraph 22.

HOME DEPARTMENT.

15. *Irregular payment of advance*—A sum of Rs. 2,02,351 was paid in March, 1956 to an automobile firm as an advance payment representing ninety per cent of the cost of 7 Land Rovers and 5 Power Wagons required for emergent Police purposes. The payment of this advance was made under special orders of Government, dated the 28th March, 1956. The firm supplied on the 23rd May, 1956, 5 Power Wagons at a cost of Rs. 99,346 leaving a balance of Rs. 1,03,005 outstanding against them towards the cost of 7 Land Rovers. It was stated by the firm on the 26th August, 1957, that they were unable to supply the Land Rovers on account of the restrictions imposed by the Government on the import of vehicles. No penal clause for non-delivery of the vehicles in time, etc., was provided in the purchase agreement entered into with the firm. The Government cancelled the order on the 25th March, 1958 and after obtaining legal advice instituted legal proceedings on the 31st January, 1959, for the recovery of the amount of Rs. 1,03,005, retained by the firm. A sum of Rs. 3,500 was sanctioned by the Government in December, 1958 to meet the legal expenses, etc.

The suit which was fixed for hearing on the 30th October, 1959 has been adjourned as the Government have decided to enter into a compromise with the firm on condition that the suit be decreed for claim and cost with admissible pleader's fee, that the decretal amount will carry interest at such rate as the Government will prescribe and that the whole amount will be payable by the defendant as below, viz., Rs. 17,000 immediately by adjustment against other bills payable by the Government and the balance in five annual instalments.

16. *Unusual concession to a firm of contractors for construction of buildings*—In April, 1948 Government sanctioned the construction of buildings for the Police Department at various places in the State at an estimated cost of Rs. 61,37,870. Tenders were invited for the work and only two tenders were received; but as none of the two tenderers was willing to undertake all the constructions, Government negotiated with another firm, who did not tender at all and entrusted the work to that firm, during the period October, 1958 to May, 1949. Several other such buildings administratively sanctioned for Rs. 6,61,734 during the period June, 1941 to March, 1948, were also entrusted to this firm at the same time. The following irregularities were noticed in this case :—

(*i*) Several units were started by the firm even before the execution of the agreements.

(*ii*) In the case of 27 units, expenditure was incurred even before the estimates were approved. The amount of expenditure of all these units upto March, 1952, was Rs. 22,20,474.

(*iii*) In respect of 9 other units estimated to cost Rs. 12,62,355, a total expenditure of Rs. 18,68,651 was incurred up to March, 1952, in excess of the estimates and revised estimates for four units have not so far been sanctioned by the competent authority.

(*iv*) The date originally fixed for the completion of all the units was 30th September, 1951 and the firm was offered a bonus of 10 per cent on the estimated amount if the works were completed before the stipulated date and a penalty of .0 per cent to be levied if the time limit was exceeded. In several cases, the bonus was allowed to the firm though the work was completed only in 1956 i.e., after the time limit.

(v) Although this was not provided for in the agreement, cement and steel were issued to the firm at concessional rates of Rs. 3 per bag and Rs. 20 per cwt. respectively as against Rs. 4 8-0 and Rs. 35 respectively enforced against other contractors on other works.

(vi) Security deposit was recovered from the firm only at 4 per cent of the value of the work instead of the usual 10 per cent.

Inspite of all these concessions, the firm failed to complete 17 of the units and the question of damages was referred to arbitration on 30th July, 1958 at the instance of the contractor. On receipt of the award of the arbitrators given in December, 1958, for Rs. 3,41,688, the Government entered into a settlement with the firm in March, 1959, to pay a total sum of Rs. 2,58,000 in full and final settlement of all the claims. The details of the claims covered by the sanction were not furnished however in the sanction order, nor subsequently communicated to audit. Inspite of correspondence with Government and with the Chief Engineer over a period of four years the information required on various points of the agreements with the firm and payments thereunder has not been furnished to audit.

DEVELOPMENT DEPARTMENT.

17. *Misappropriation*—A salesman of a Government Milk Supply Depot, entrusted with the sale of milk coupons and of milk and milk products etc., misappropriated a sum of Rs. 23,973 during the period 3rd May, 1952 to 2nd May, 1953, by not recording the actual quantity of milk received in the milk yield register on several days and by not accounting for the sale proceeds of coupons and milk sold for cash. The misappropriation of sale proceeds of milk, etc., supplied to the salesman came to light on 1st November, 1953, in the office of the Director of Animal Husbandry and Veterinary Services. The misappropriation was rendered possible due to gross negligence on the part of the supervising staff in carrying out a periodical check of the salesmen's accounts.

The salesman was placed under suspension on 1st November, 1953 and subsequently prosecuted and sentenced in June, 1958 to rigorous imprisonment for one year and a fine of Rs. 250. He has, however, filed an appeal in the Higher Court.

Departmental proceedings are reported to have been drawn up against the supervisory officials whose negligence contributed to the misappropriation. Final orders in this regard are still awaited (11th May, 1959).

In order to prevent a recurrence of such misappropriations suitable instructions have since been issued to the supervisory staff.

18. *Loss*—Materials valued at Rs. 41,786 were supplied by the Forest Department to certain non-Government Organisations including one Political Organisation at the instance of the Public Relations Department in connection with their functions in 1955. No rent was recovered from the Organisations.

Only part of the materials supplied were returned to the Forest Department when the functions were over and were sold for Rs. 23,599 only. The diefference of Rs. 18,187 was written off by Government in January, 1959 after efforts to collect money proved unavailing. Subsequently, Public Relations Department credited a sum of Rs 359. Government have thus been put to a loss of Rs. 17,828 on this transaction. Government have since issued orders on 1st April, 1959 that no request for the supply of Forest materials to non-Government Organisations should be entertained, in future.

COMMERCE DEPARTMENT.

19. *Ex-gratia payment*—After negotiation with a designer of an Oriya Key Board Typewriter the Government placed in 1947 an order for the purchase of 100 type-writers sanctioning 50 per cent of the cost in advance to be paid at the time of signing the contract, the balance being payable on actual delivery to be completed by the end of June, 1949. An interim advance of Rs. 1,000 was paid to the designer in June, 1948.

In January, 1951 when the manufacture of the typewriter had not yet been taken up, the State Government decided as a measure of financial stringency, to abandon the purchase. The designer thereupon filed a suit against Government on the 4th February, 1952 for damages amounting to Rs. 51,000. The suit was dismissed without costs by the Lower Court in October, 1956 and the designer preferred an appeal to the High Court.

Subsequently, two sums of Rs. 3,000 and Rs. 4,755 were paid in July, 1957 and March, 1958 respectively *ex-gratia* by Government to the designer to meet his costs of litigation on his giving a written undertaking that he would not press the appeal filed by him against Government in the High Court.

A total expenditure of Rs. 8,755 including Rs. 1,000 paid as advance has proved infructuous which expenditure is awaiting regularisation.

TRIBAL AND RURAL WELFARE DEPARTMENT.

20. *Misappropriations, losses and other serious irregularities in the Accounts of a District Welfare Office*—During the course of local audit of the accounts of a District Welfare Office in November, 1957 serious irregularities including misappropriation of cash, spread over the period from January, 1957 to November, 1957 were detected the details being as follows :—

(a) A sum of Rs. 8,893 was allegedly misappropriated by the Accountant and the Head Clerk of the office. Out of the above amount, a sum of Rs. 1,412 was recovered during the course of audit from the persons concerned, leaving a balance of Rs. 7,481 still to be realised. The misappropriation was rendered possible due to failure on the part of the Head of the Office to exercise the various checks prescribed by rules for the maintenance of cash books.

The Head Clerk and the Accountant suspected of complicity in this fraud were placed under suspension on 13th December, 1957 and criminal proceedings have been since instituted against them. It was observed in this case that the financial rules regarding protection and safe custody of cash were not observed. The duplicate keys of the cash chest were not traceable either in the office or in the Treasury. A second safe was brought into use to keep the large cash withdrawals made at the fag end of the year and there was no record to show the authority under which this safe was located in the verandah of the Treasury and later removed without the knowledge of the Collector or the Treasury Officer.

(b) Administrative approval and technical sanction were accorded in February, 1957 for the construction of the District Welfare Office at an estimated cost of Rs. 21,300. The work was started departmentally in March, 1957 and executed by the Assistant District Welfare Officer. Although an amount of Rs. 21,140 was incurred thereon, roofing, flooring, wood works, etc., yet remained to be done at the time of the inspection. At the instance of audit the value of work done was assessed by the Collector to be worth only Rs. 15,204 including some stock materials at the site, indicating an excess expenditure of Rs. 5,936. It has been estimated that a further sum of Rs. 8,641 would be required to complete the work. The Assistant District Welfare Officer was placed under suspension on 8th August, 1958 for the various irregularities committed by him and the results of the steps taken are awaited. No action seems to have been initiated as yet against the District Welfare Officer for the lapses on that official's part.

WORKS DEPARTMENT.

21. *Avoidable expenditure due to delay in the finalisation of disciplinary proceedings*—Two officials of P. W. Department were placed under suspension from 22nd March, 1952 and subsequently dismissed on 12th March, 1953. On appeals preferred on 16th April, 1953 and 8th September, 1953 respectively Government set aside on 5th May, 1957, the orders of dismissal on the ground that there were serious procedural defects in the disciplinary proceedings and ordered that the periods from 22nd March, 1952 to 5th May, 1957 should be treated as duty and the two officials should be placed under suspension again from 6th May, 1957 pending fresh proceedings to be drawn up. The two persons are still under suspension (September, 1959), substitutes having been engaged in their places from 22nd March, 1952. The extra expenditure involved on this account up to 31st March, 1959 was Rs. 32,000.

In another case, an official of the defunct Angul Divisional Office was placed under suspension from 1st April, 1950 and was dismissed subsequently on 1st June, 1951. On appeal preferred on 23rd August, 1954 Government set aside in September, 1955 the orders of dismissal because of defects in the departmental proceedings and ordered that the period from the date of suspension till the issue of a fresh suspension order on 20th August, 1956 should be treated as duty. The extra expenditure involved on this account up to 19th August, 1956 was Rs. 6,341. Disciplinary proceedings were instituted afresh and the official was removed from service with effect from 10th April, 1957.

Apart from defective disciplinary proceedings leading to an avoidable expenditure of Rs. 38,349, there has also been avoidable delay in the finalisation of these cases at various stages.

22. A summary of other cases of losses and writes off mentioned in the notes under the respective grants is given below :—

Serial No.	Page No.	Number and name of grant.	Total No. of minor losses, etc., under each grant.	Total amount of minor losses under each grant.	Brief subject.
(1)	(2)	(3)	(4)	(5)	(6)
				Rs.	
1	133	9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department.	1	2,053	*Ex-gratia* payment.
2	176	13—Land Revenue ..	1	5,99,566	Remission of revenue.
3	179	14—Excise ..	2	2,868	Write off of Excise revenue.
4	192	16—District Administration and other expenditure relating to the Revenue Department.	1	237	*Ex-gratia* payment.

Serial No.	Page No.	Number and name of grant.	Total No. of minor losses, etc., under each grant.	Total amount of minor losses under each grant.	Brief subject.
(1)	(2)	(3)	(4)	(5)	(6)
				Rs.	
5	370	27—Public Works, Common Establishment and other expenditure relating to the Works Department.	1	4,292	Loss due to fire.
6	433	31—Forest ..	5	38,640	Payment of compensation Rs. 6,000 loss of revenue in three cases (Rs. 28,515) and remission of revenue (Rs. 4,125).
7	442	32—Fisheries ..	1	2,203	Avoidable expenditure.
8	547	37—Agriculture ..	2	5,870	Payment of arrear pay and allowances due to irregular dismissal order (Rs. 4,000) and infructuous expenditure (Rs. 1,870).
9	591	39—Hirakud Dam Project.	4	5,965	Loss due to fire (Rs. 2,338), loss of Government money (Rs. 206), loss of stores (Rs. 2,698) and shortage of stores (Rs. 723).
		Total ..	18	6,61,689	

23. *Audit of Receipts*—The accounts of receipts in 273 offices of the Public Works, Forest and other departments of Government were test checked during the year under report. Minor irregularities noticed were brought to the notice of the departmental authorities for rectification.

The arrear unrealised forest revenue to the end of 1958-59 amounted to Rs. 59,46,248 covering the periods from 1943-44 to 1958-59. The matter has been reported to Government.

24. *Audit of Stores, Stock and pro forma Accounts*—Subsidiary statements showing the *pro forma* accounts and stores and stock accounts are appended to the Appropriation Accounts in respect of those accounts, the audit of which has been entrusted to the Comptroller and Auditor-General. The stores (stock) accounts for 1958-59 relating to Civil Works (Roads and Buildings), Irrigation and Electricity could not be incorporated due to their non-receipt from the Divisions inspite of repeated reminders. The matter has been reported to Government. The details given below would show the position of all these subsidiary accounts.

Serial No.	Name of the account.	Grant No.	Position.
	Pro forma Accounts		
1	State Transport Service ..	30	Accounts for 1958-59 are not yet ready for audit.
2	Goods Transport Service ..	30	Accounts for 1958-59 are not ready for audit.
3	Handloom Textile Marketing Organisation, Cuttack.	33	The audit of the accounts for 1955-56 to 1958-59 is in progress.
4	Handloom Marketing Organisation, Baripada.	33	Accounts for 1958-59 are under preparation.
5	Handloom Marketing Organisation, Sonepur.	33	Accounts for 1958-59 are not yet audited.
6	Handloom Marketing Organisation, Boudh.	33	Ditto
7	Scheme for land reclamation and hiring of tractors.	37	Ditto
8	State Trading Schemes ..	45	Accounts for 1958-59 are not yet ready for audit.
	Stores and Stock Accounts		
1	Orissa Jails ..	2	Accounts for 1958-59 have not been incorporated.
2	Government Industrial School, Phulbani.	17	There are some defects in the accounts for 1958-59, for which it could not be incorporated.
3	Orissa School of Engineering, Workshop.	17	Accounts for 1958-59 are not ready for audit.
4	Government Press, Cuttack ..	19	Accounts for 1958-59 have not yet been received for audit.
5	Civil Works—Non-Electrical ..	25	Accounts for 1958-59 are in arrears.
6	Civil Works—Electrical ..	25	Ditto
7	Electricity Schemes ..	28	Ditto
8	Chemical Fertilisers ..	37	Accounts for 1955-56 to 1958-59 are not ready for incorporation.
9	Irrigation Works—Commercial	43	Accounts for 1958-59 are in arrears.
10	Navigation, Embankment and Drainage Works—Non-Commercial.	43	Ditto

Serial No.	Name of the account.	Grant No.	Position.
11	Delta Irrigation Scheme ..	43	Accounts for 1958-59 are in arrears.
12	New Capital Project ..	43	Ditto
13	Duduma Transmission Scheme	43	Ditto
14	Hirakud Power Utilisation Scheme.	43	Ditto
15	Electrification of small towns and rural areas.	43	Ditto

OTHER TOPICS OF INTEREST.

25. *Local Audit and Inspection*—During the year under report the initial accounts of 5 Treasuries, 5 Sub-treasuries, 21 Forest Divisions, 12 Public Works (Roads and Buildings) Divisions, 9 Electrical Divisions, 6 Irrigation Divisions and 6 Public Health Engineering Divisions were inspected. In addition, accounts of 351 Government institutions and offices and 43 Commercial undertakings were test checked locally. Besides these the offices of the Chief Engineer, Electricity and two Electrical Superintending Engineers were also visited to check the contracts and purchase orders placed by them. The accounts of Land Acquisition Officer were also subjected to local audit during the year under review.

Out of 53 Public Works, Irrigation, Electrical and Public Health Engineering Divisions the state of accounts in 19 Divisions was not found satisfactory while in the case of 10 such Divisions there was scope for improvement.

Irregularities noticed during inspections were brought to the notice of Government for remedial measures.

26. *Audit of Grants-in-aid*—During the year 1958-59 the accounts of 6 District Boards, 17 Municipalities, 13 Notified Area Councils, one University and one Board of Secondary Education for the year 1957-58 and one District Board, 6 Municipalities, 3 Notified Area Councils for the year 1956-57 were audited by the Examiner of Local Fund Accounts. The cash balances of 3 District Boards, 6 Municipalities and 3 Notified Area Councils at the end of the year 1957-58 and of 3 Municipalities at the end of the year 1956-57 were found less than the unspent balances of Government grants of the respective years. This discloses that the grants were not spent for the purposes for which they were sanctioned and were diverted partly to unauthorised purposes. The instances of such diversions and cases in which Government grants were not spent within the prescribed time-limit were reported to Government in the Administrative Departments and to the Heads of Departments concerned through audit reports from time to time for necessary action. The position is briefly indicated in the following tables :—

I.—Temporary diversion of Government grants.

Number of Local Bodies.	Amount.
1956-57	
	Rs.
3 Municipalities	2,790
1957-58	
3 District Boards	4,73,362
6 Municipalities	81,931
2 Notified Area Councils	18,205

II.—Government grants not spent within the prescribed time-limit.

Number of Local Bodies.	Amount.
1956-57	
	Rs.
1 District Board	1,98,978
6 Municipalities	5,35,284
3 Notified Area Councils	12,456
1957-58	
6 District Boards	37,58,583
17 Municipalities	12,07,502
13 Notified Area Councils	1,22,726
1 University	7,42,558
1 Board of Secondary Education	1,52,072

27. *Outstanding Audit Objections*—The total number of objections relating to the accounts for the period up to March, 1959, outstanding on the 31st July, 1959, and their money value were 1,08,479 and Rs. 29,55,38,171, respectively. Some of these items date back to 1947-48.

In addition, the total number of outstanding objections and their money value relating to Hirakud Dam Project on account of excess over estimates were 115 and Rs 5,21,69,383, respectively.

Besides, Hirakud Dam Project, the following are the Departments or Major heads which have comparatively heavy outstandings :—

Serial No.	Department.	Number of items.	Amount involved.
			Rs.
1.	Civil Works (Roads and Buildings) ..	8,568	4,37,51,784
2.	General Administration ..	22,809	4,16,43,409
3.	Community Development Projects, National Extension Service and Local Development Works.	26,300	3,04,09,685
4.	Miscellaneous Departments ..	10,056	3,03,80,279
5.	Irrigation ..	1,890	2,67,25,919
6.	Agriculture ..	7,906	1,41,01,354
7.	Electricity ..	1,786	1,14,74,594
8.	Capital Outlay on Industrial Development..	92	1,04,85,469

This include certain important types of objections, such as (*a*) want of estimates, (*b*) excess over estimate and (*c*) want of detailed bills, vouchers, sub-vouchers, stamped receipts, etc. The desirability of clearance of these objections can hardly be emphasised as delay in their settlement is likely to perpetuate similar irregularities.

28. *Outstanding Inspection Reports*—All important irregularities and defects in accounts noticed during local audit and inspections are embodied in Inspection Reports and sent to the departmental officers for necessary action. The points mentioned therein should receive their special attention and are to be settled expeditiously so that the irregularities may not persist or recur. That this was not done the required extent is indicated by the fact that as many as 1,558 Inspection reports with 13,912 items, some of which date back to 1945-46 are still outstanding up to the end of September, 1959.

In addition, 57 reports with 278 items relating to Hirakud Dam Project remain outstanding against the Central Ministry of Irrigation and Power.

The names of the Departments of the State Government with comparatively heavy outstandings are shown in the table below :—

Serial No.	Department.	Number of outstanding reports.	Number of items outstanding in the report.
1.	Political and Services Department ..	414	4,586
2.	Revenue Department ..	191	3,095
3.	Development (Agriculture) Department..	175	1,690
4.	Development Department ..	29	222
5.	Industries Department ..	121	824
6.	Tribal and Rural Welfare Department..	42	585
7.	Civil Supplies Department ..	92	435
8.	Health Department ..	75	408
9.	Education Department ..	43	369
10.	Works Department ..	50	262
11.	Transport Department ..	23	224

29. *Debt position—General statement*—The debt position of the Government at the end of the year under report is referred to in detail in paragraph 13 of Part A of the Finance Accounts, 1958-59. It would be seen therefrom that the total debt outstanding on the 31st March, 1959 amounted to Rs. 1,29, 93·83 lakhs comprising open market loans of Rs. 3,09·34 lakhs loans from the Central Government amounting to Rs. 1,23,32·51 lakhs, other loans of Rs. 87·70 lakhs and Rs. 2,64·28 lakhs on account of unfunded debt representing the Provident Fund balances of Government servants. Against this gross debt, the State Government had assets in the State Loan Account amounting to Rs. 8,17·22 lakhs. The net debt liability at the end of the year was, therefore, Rs. 1,21,76·61 lakhs as against Rs. 1,04,37·49 lakhs at the end of the previous year.

During the year under report Ways and Means advances taken from the Reserve Bank of India amounted to Rs. 55·00 lakhs. This amount together with the outstanding balance of Rs. 1,11·00 of previous years was repaid during the year. Loans aggregating Rs. 19,15·54 lakhs were obtained from the Central Government during the year for financing Hirakud Dam Project, Development Schemes, Grow More Food Schemes, etc. A sum of Rs. 4,50·15 lakhs was repaid during the year in respect of loans received from the Central Government in previous years.

Depreciation Fund has been created for purchasing the securities of loans from the open market for cancellation at the rate of 1½ per cent of the total nominal amount of the loans. A sum of Rs. 6·08 lakhs has been provided for the purpose during the year.

In addition, Sinking Funds have been created for repayment of loans taken for Industrial Housing and Electricity Schemes, 4 per cent Orissa Government loans, 1968 and 4½ per cent Orissa Government loans, 1970. The total amount appropriated from revenue to these funds except for Electricity Schemes and the receipt of interest during the year under report were Rs 53·22 lakhs and Rs. 0·14 lakhs respectively while Rs. 9·00 lakhs was expended from the Sinking Fund of Electricity Schemes. Loans which have become due for repayment are being repaid according to the terms and conditions fixed, barring rehabilitation loans. A comprehensive statement showing the details of the outstanding loans and the terms and conditions attached to them has been given in Appendix II on pages 282—336 of the Finance Accounts, 1958-59.

The net charge on the revenues of the State on account of debt services during the year amounted to Rs. 1,66·59 lakhs or 6·06 per cent of the total revenues of the State as compared to 6·27 per cent in the previous year.

The statement below compares outstanding debt, *vis-a-vis*, the annual revenue of the State in the year under review with those of the preceding two years.

Year 1	Annual Revenue 2	Outstanding debt (net) 3	Ratio of debt to revenue 4
1956-57 ..	16,55·62	83,71·78	5·00
1957-58 ..	22,03·47	1,04,37·49	4·74
1958-59 ..	27,47·79	1,21,76·61	4·43

A sum of Rs. 57,80,827 to end of the year under review was expended on grants-in-aid to Local bodies to meet the expenditure on water-supply schemes in successive three years. This was temporarily capitalised and met from Grant No. 47—81—Capital Account of Civil Works outside the Revenue Account. The Government have decided to write back this expenditure in 12 years starting from the year 1960-61.

30. *Delta Irrigation Scheme*—The details of this scheme were given in para. 31 of the Audit Report on the Appropriation Accounts for 1957-58.

Further developments during the year 1958-59 are given below :—

(i) The total expenditure incurred to the end of 1958-59 was Rs. 3,90,36,959.

(ii) *Financial stock-taking*—In 1958-59 also no financial stock-taking of the scheme has been carried out by the Chief Engineer, Irrigation.

(iii) *Technical sanction*—Even by 31st March, 1959 the technical sanction to the Project as a whole has not been accorded. The individual estimates so far sanctioned have exceeded the Project provision in respect of the following detailed heads :—

Detailed head.	*Project provision.*	*Total amount of estimate sanctioned.*
	Rs.	Rs.
Main Canal and Branches—		
B. Land	22,80,000	62,59,325
E. Falls	1,80,000	4,73,700
F. Cross Drainage Works ..	39,53,000	95,42,000
G. Bridges	3,85,000	11,85,000

The regularisation of the excess, which has been reported to the Government is awaited.

(iv) *Execution of works without sanctioned estimates*—The number of works executed in 1958-59 to end of the March, 1959 without sanctioned detailed estimates and their costs were 283 and Rs. 78,11,204 respectively. In respect of 149 works costing Rs. 57,67,437 the estimates still remain to be sanctioned and communicated to audit.

(v) *Contract agreements*—(a) A total amount of Rs. 89,492 in respect of 33 works has been paid to contractors in 44 instalments without executing any agreement with them.

(b) 59 works were taken up after accepting the tenders of the contractors and executing advance agreements but several running account bills were paid on them before the execution of final contracts.

The reason for making payments to Contractors without executing any agreement or without executing final agreement was stated to be due to oversight and also due to delay in drawing up the agreements on account of pressure of work.

(vi) *Inadequate publicity for tender notices*—For giving out works the estimated cost of which are below, and above Rs. 5,000 on contract basis, the rules of Government require that the prospective tenderers should be given notice a period of 15/30 days respectively. Notwithstanding these rules the publicity given in 86 works estimated to cost Rs. 1,36,13,014 fell short of the prescribed period.

(vii) *Materials-at-site Accounts*—Out of 51 works for which materials-at-site accounts are required to be kept, accounts were not maintained to the end of March, 1959 in 37 cases. The reports of verification of unused materials at the site of the works had also not been prepared for all the 51 works.

(viii) *Stock-returns*—The balance of stock at the end of March, 1959 was valued at Rs. 56,03,258 but no reserve stock-limit has been sanctioned so far for any of the Divisions, as required under the rules.

The stock returns showing the value and numerical accounts of stores have not been prepared in 90 cases. The physical verification of stores for the half years ending September, 1958 and March, 1959 was not conducted in any Division.

(*ix*) *Contractors' Ledger Accounts*—The ledger accounts were all incomplete and in 186 cases there were *minus* balances amounting to Rs. 2,51,199 in all.

(*x*) *Register of buildings and rents*—Although there are several residential and non-residential buildings in charge of the Divisions, the Registers of Buildings with approved standard rents were not maintained in any of the Divisions. The amount of rent unrealised to end of March, 1959 was Rs. 7,734.

(*xi*) *Security deposits and Personal bonds*—In several cases security, personal bonds, etc., were not obtained even in 1958-59 from subordinates of the Divisions who handled cash and stores.

(*xii*) *Work charged Establishment employed without proper sanction*—Under the rules, prior sanction of Divisional Officer or the Superintending Engineer, is required for the appointment of workcharged establishment specifying in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction and (3) full name of work and nature of duties on which the staff would be employed. But in 338 cases such sanctions of competent authority were not obtained.

31. *Realisation of betterment levies*—Under the provisions of the Orissa Betterment Charges Act, 1955, which received the assent of the Governor on the 15th February, 1956, the State is entitled to levy a betterment charge on lands under irrigable command of the Hirakud Dam Project. The betterment charges recoverable from the land holders have been fixed at one half of the difference between the increase in the capital value of each class of land and the cost of making the lands fit for advantageous irrigation.

Although the provisions of the Act came into force over 3 years ago the relevant rules were published only in April, 1958. The delay of more than 2 years in the finalisation of the Rules has been attributed to (*i*) delay in the finalisation of the procedure for estimating the gross produce before and after the irrigation facilities are provided, (*ii*) delay in laying down the principles for calculating the cost of dry cultivation and wet cultivation of land, and (*iii*) the need for collecting comprehensive statistics and for studying the various Acts and Rules of different State Governments.

The first instalment of betterment levy in respect of lands irrigated in 1956 has already become due for recovery but no collection has yet been made as some difficulty has been experienced in the practical application of some of the provisions of the existing Act. 2,09,341 acres of land were irrigated up to 31st March, 1959. The question of revising the legislation and enlarging its scope is now stated to be under consideration. The State Government are unable to indicate when the betterment charges are likely to be realised.

32. *Non-recovery of expenditure on the excavation Water Courses undertaken by the Hirakud Dam Project authorities*—The accounting rules relating to water courses presume that such water courses should normally be the responsibility of the cultivators themselves except where otherwise decided by Government due to special circumstances of the case. In the Hirakud Dam Project the water courses have been excavated since March, 1954 by the Project authorities on the basis of a provision of Rs. 89·60 lakhs made in the Revised Project Estimate, by charging the cost to construction estimates and exhibiting the amounts as recoverable from the cultivators. No arrangements for effecting recoveries from cultivators have so far been made although expenditure amounting to Rs. 81·63 lakhs has been incurred up to March, 1959 although the question of recovering

this expenditure from the cultivators was taken up by audit as far back as 1953. The State Government explained in August, 1959 that necessary legislation for enforcing such recovery from the beneficiaries was on the way. Further delays in legislation are likely to jeopardise the chances of realisation

33. *Non-assessment of water rates for the lands irrigated by the Hirakud Dam Project*—From September, 1956 to April, 1959 the area ready for irrigation under the Hirakud Dam Project was 2·42 lakhs acres. No assessment of water rates has, however, been made till now (August, 1959). The delay in the assessment has been attributed by the State Government to the delay in the enactment of necessary legislation for levying *ab initio* a compulsory basis water rate instead of making assessments on the basis of voluntary use of water, as per the existing law. The delay in the assessment of water rates may make it difficult for Government to realise the arrear dues. The Orissa Irrigation Bill has since been passed (October, 1959) and it has been stated by the Government that the water rate is expected to be assessed during the current financial year after finalisation of the rules prescribing the water rates.

34. *Expenditure on Relief and Rehabilitation of Displaced Persons*—The total expenditure incurred on Relief and Rehabilitation of Displaced Persons during and upto the end of 1958-59 including expenditure on officers and staff amounted to Rs. 12,70,372 and Rs. 1,27,91,134 respectively. The amounts reimbursed by the Government of India during and upto the end of 1958-59 were Rs. 16,44,023 and Rs. 1,18,87,713 respectively. The expenditure on purely Relief and Rehabilitation Schemes was as follows :—

	During 1958-59.	Upto the end of 1958-59.
	Rs.	Rs.
Relief	6,05,805	92,98,075
Rehabilitation ..	3,09,681	13,35,428
Total ..	9,15,486	1,06,33,503

In addition, loans advanced to Displaced Persons during and to the end of 1958-59 amounted to Rs. 11,09,496 and Rs. 79,04,000 respectively.

(*ii*) The expenditure on pay and allowances of officers and establishments and Headquarters and that in subordinate offices was as follows :—

	During 1958-59.	Upto the end of 1958-59.
	Rs.	Rs.
State Headquarters ..	1,68,787	9,58,541
District Headquarters ..	59,110	4,33,546
Rehabilitation Schemes ..	85,761	3,49,552
Relief Camps ..	41,228	4,15,992
Total ..	3,54,886	21,57,631

The percentage of expenditure on pay and allowances of officers and establishments to the actual expenditure on pure Relief and Rehabilitation during 1958-59, including loans advanced to Displaced Persons was 17·5. The corresponding percentages in the previous years were as follows :—

Year		Percentage
1949-50	..	46·2
1950-51	..	5·9
1951-52	..	10·5
1952-53	..	13·9
1953-54	..	17·0
1954-55	..	21·2
1955-56	..	18·9
1956-57	..	12·8
1957-58	..	13·9

The average of all the years upto 1958-59, however, worked out to 11·6.

(*iii*) Loans aggregating Rs. 49,34,278 due for recovery from 4,710 families of Displaced Persons by the 31st March, 1959 remained outstanding on that date. This amount included a sum of Rs. 29,31,234 outstanding against 2,632 families who have deserted the Rehabilitation colonies. The yearwise breakup of the outstanding amounts could not be furnished by the State Government due to late receipt of detailed instructions from the Government of India for computation of the period of moratorium for calculation of interest in respect of rehabilitation loans.

(*iv*) The total amounts of loans advanced to Displaced Persons up to the end of 1958-59 was Rs. 79,04,000. Out of this an amount of Rs. 28,900 was written off as irrecoverable upto the end of 1958-59 as per details given below :—

Period			Rs.
1953-54	..	..	750
1954-55	..	..	6,120
1955-56	..	..	21,970
1956-57	..	..	60
	Total	..	28,900

35. *Verification of Stores*—In paragraph 21 of Audit Report on the Appropriation Accounts for 1956-57, it was stated that the State Government had set up a Public Works stores verification party towards the middle of the year 1953 with a view to carrying out physical verification of stores and to examine the adequacy of the arrangements for handling, storage and issues of

stores and correctness of stock accounts. This party has furnished the report of verification in respect of 4 Divisions during 1958-59. These reports reveal the following types of important irregularities :—

(*i*) Annual physical verification of stock and Tools and Plant was not conducted in respect of certain Divisions. Balances transferred from other Divisions were not physically verified and accounted for in some newly created Divisions.

(*ii*) Unnecessary accumulation of some stores including Tools and Plant in the stores godown for a long time.

(*iii*) Paucity of accommodation and improper arrangement of materials in stores godown.

(*iv*) Stores like M. S. Rods., G. I. pipes, steel were exposed to nature. Some iron materials were corroded and cement clodded.

(*v*) Issue rates of materials were not fixed properly.

(*vi*) The materials at site accounts were not maintained in proper form and in several instances, materials shown as issued to the works were actually retained in and around the stores.

(*vii*) Lot of materials were required to be survey-reported and disposed of.

(*viii*) Proper enclosure or fencing was not provided in the store yard.

(*ix*) Materials of surplus stock were taken to stock without proper account adjustment.

36. *Inordinate delay in submission of Accounts Returns by Public Works Divisions*—Several Accounts returns such as extracts of Contractor's Ledgers, Minor Works Returns, Tools and Plant Returns and Rent Returns which are required to be submitted to Audit in the month following that to which they pertain, are awaited from P. W. Divisions for a long time varying from one year to four years inspite of bringing the position to the notice of higher authorities. As these are important returns, such inordinate delay in their submission seriously affects the work of the Audit Office and may lead to short recovery of Government dues, if any, remaining undetected timely. It is, therefore, essential that the returns should be submitted to the Audit Office punctually on the due dates. At the instance of Audit, Government have issued instructions in some cases for speedy submission of the wanting returns (July, September and December 1959).

37. *Delay in receipt of schedules of Monthly Settlement with Treasuries*—Mention was made in para. 35 of the Audit Report, 1959, regarding the delay in the submission of schedules of Monthly Settlement with Treasuries by P. W. Divisional Officers. The irregularity continued during the year under report.

The number of wanting schedules to end of the 31st March 1959, was 7 relating to the year 1958-59. Moreover 5 schedules pertaining to the year 1958-59 were received so late that they could not be incorporated in the accounts for March, 1959. At the end of the year 1958-59 the cumulative difference between the figures brought to account in the P. W. Divisional accounts and those in the Treasury accounts amounted to Rs. 7,38,682 and Rs. 1,12,16,029 respectively, under the heads "Remittances into Treasuries" and "P. W. cheques" as against Rs. —1,95,896 and Rs. 1,68,30,645 reported last year.

Necessary instructions have been issued by the State Government to all Treasury Officers and Sub-Treasury Officers to return the P. W. pass books in time to the Divisional Officers, along with the required certificates.

38. *Delay in submission of monthly accounts by Treasuries*—Mention was made in para. 36 of the Audit Report, 1959 regarding the delay in the submission of monthly account by Treasuries. During the year under report, it was noticed that except two Treasuries, none of the others observed the due dates during all the 12 months of the year. Though there was some decrease in the number of occasions on which there was delay in the submission of accounts to the office of the Accountant-General by Treasury Officers as compared with the previous year, there is yet much room for improvement particularly in regard to three treasuries which were responsible for 20, 12 and 12 cases of delay respectively, out of a total of 77 cases noticed during the year under report for all the Treasuries involved. The accounts of two Treasuries for March, 1959 were unduly delayed resulting in the consequential delay in the closing of the annual accounts. These serious delays were duly brought to the notice of Government from time to time.

39. *Investments of Government*—A statement showing the details of the investments by the State Government in various Companies has been given in Appendix III of the Finance Accounts, 1958-59 and the Audit Report, 1959.

None of the Companies except three (the Orissa Road Transport Co. Ltd., Orissa State Co-operative Bank and the Kalinga Tubes (Ltd.) for the year 1957-58 and one (Orissa State Financial Corporation) for 1958-59 have so far declared any dividends.

The financial position of the remaining Companies is far from satisfactory. Majority of the new Government Companies having started under the Pilot Project Scheme of the State Government during 1958 and 1959 have not yet gone into production. There has been no improvement in the case of Messrs. Mayurbhanj Oil and Oil Products Ltd., and Mayurbhanj Spinning and Weaving Mills Ltd. Messrs. Mayurbhanj Oil and Oil Products Ltd., which is a Government Company within the meaning of Section 617 of the Companies Act. 1956 has remained idle and the audit of this Company from the year 1956 and onwards could not be taken up in view of the fact that the Managing Agents of the Company have since resigned in favour of the State Government and the State Government have not yet taken up with the Government of India the question of appointment of auditors under Section 619(2) of the Act. though they have taken over the management of the concern. Messrs. Mayurbhanj Spinning and Weaving Mills Ltd., has never gone into production for want of working capital, although erection of machinery etc., was taken up as far back as 1949.

The financial position of some of these Companies for the year indicated separately against each individual Company for which audited accounts are available is briefly indicated below :—

(i) *Orissa Road Transport Co., Ltd.*—The company earned a net profit of Rs. 6,78,541 during the year 1957-58 after setting off an amount of Rs. 1,52,890 towards 'Development Rebate Reserve' and payment of Wealth Tax of Rs. 18,029. Out of this profit an amount of Rs. 4,74,992 was appropriated towards Dividend Equilisation Fund and provision for payment of Wealth Tax, Income-Tax and for staff amenities and a tax-free dividend of 6 per cent was declared on the paid up Capital.

It has been noticed that there is lack of proper internal check of stores accounts and correlation of issues from Central Stores with their corresponding receipts in the Branches. Valuation of closing stock has been made at invoice

price without any regard to the current market price. Shortages found in physical verification were merged in the stores consumption account and not listed separately nor written off under proper sanction. The amount due from the Police authorities on account of the cost of bus warrants (Rs. 68,740) was included under Sundry Debtors. Prompt and systematic steps were not taken by the Company to correlate the recoveries with the demands and the outstandings are mounting up year after year.

(*ii*) *Puri Electric Supply Co., Ltd.*—The Company earned a net profit of Rs. 10,126 after setting aside an amount of Rs. 2,708 towards contingencies Reserve and writing off the balance of Deferred Revenue expenditure, for the year 1957-58 and declared a dividend on its 3½ per cent cumulative Preference Shares for the year 1956-57 which was in arrears.

(*iii*) *Mayurbhanj Textiles Ltd.*—The Company sustained a net loss of Rs. 21,645 during the year 1958-59 and the total up-to-date loss (since 1952) works out to Rs. 86,045. The cost of production has been showing an increasing trend from year to year whereas the turn-over has remained almost constant during 1957-58 and 1958-59.

(*iv*) *Mayurbhanj Spinning and Weaving Mills Ltd.*—The financial position of the Company continues to be unsatisfactory. It has not been able to go into production for the last 9 years (1949—58) although erection of plant and machinery was taken up as far back as 1949. It is understood that the State Government are contemplating to liquidate the Company.

The State Government have been requested to re-examine the financial implications especially the likelihood of a substantial capital loss to the Government in the event of the Company going into liquidation.

(*v*) *Messrs. Kalinga Industries Ltd.*—The Company has earned a net profit of Rs. 30,047 only during 1957-58 after writing off a portion of preliminary and Development expenses as against the previous year's profit of Rs 3,51,227. There is a Contingent liability of Rs. 1,53,914 being the arrears of dividend on 6 per cent cumulative preference shares, and liability to the extent of Rs. 8,666 and Rs. 24,984 being penal interest payable to the State Government and training expenses for Technicians respectively.

(*vi*) *Orissa State Co-operative Bank Ltd.*—During the year ending 30th June, 1958 the Bank earned a net profit of Rs. 3,03,696 as against Rs. 2,04,302 in the previous year. Dividend at the rate of 6 per cent has been declared for the year's profit.

(*vii*) *Messrs. Orissa Textile Mills Ltd.*—The Company has sustained a net loss of Rs. 12,49,039 during the year 1957-58 as against a net profit of Rs. 10,06,592 in the previous year and the total accumulated loss stood at Rs. 28,73,712 as on the 31st March, 1958. While the sales remained almost the same as in the previous year, the expenses have considerably increased under power and fuel, interest, selling agents commission and selling expenses.

(*viii*) *Orissa State Financial Corporation*—For the year ending 31st March, 1959 the Corporation has earned a net profit of Rs. 2,15,850. Out of this, sums of Rs. 10,000 and Rs. 1,05,000 have been appropriated towards provision for (*a*) Reserve Fund and (2) Income Tax, and Corporation Tax and Surcharge respectively. The State Government have guaranteed the payment of dividend at 3½ per cent per annum on the share capital under sub-section (*i*) of section 6 of State Financial Corporation Act, 1951. The total amount of dividend payable for the period ended 31st March, 1959 works up to Rs. 1,75,000 as against Rs. 1,00,850 actually available for the purpose.

(ix) *Kalinga Tubes Ltd. (No direct investment but the debenture to the extent of Rs. 1 crore guaranted by the Government)*—The Company has earned a net profit of Rs. 4,02,513 during the year 1957-58 as against the profit of Rs. 12,70,954 in the previous year. After adding the profit brought forward from the previous year to the profit of 1957-58, sums of Rs. 7,500 and Rs. 16,228 have been paid as donations and additional bonus for the year 1956-57 and amounts of Rs. 80,503 and Rs. 7,00 000 have been appropriated towards Debenture Redemption Sinking Fund and Deferred taxation Reserve. From the remaining balance dividend at the rate of 3 per cent on the paid up capital has been declared with the approval of the State Government.

The first and second series of debenture loans to the value of Rs. 16 lakhs and Rs. 20 lakhs respectivaly raised by the company from the Indian Mutual General Insurance Society Ltd. (now Life Insurance Corp ration of India) which have been guaranted by the Government are due for repayment on 6th August, 1961 and 6th August, 1964. The amount appropriated to the Debenture Redemption Sinking Fund up to 31st March, 1958 is only Rs. 6,19,003 which in itself is insufficient to cover the first loan of 16 lakhs. The Company is required to provide funds for the repayment of debenture loan at the rate of 20 per cent of the profits of each year to a Debenture Redemption Account and to deposit a corresponding amount in the State Bank of India or any other Bank as may be approved by the State Government. This clause of the agreement has not so far been implemented, and the amount available under the Reserve fund has been utilised in the business. No provision for the redemption of the second series of debenture loan of Rs. 20 lakhs has been made. The fixation of 20 per cent of the net profits of a year as appropriation for the Sinking Fund did not prove to be adequate for redemption of the loan.

The Government have agreed to give a further guarantee for Rs. 33 lakhs in favour of the Company to enable it to raise a loan from the Industrial Finance Corporation of India to redeem the debentures held by the Life Insurance Corporation of India.

(x) *Messrs. Orissa Mining Corporation Ltd.*—The Corporation has earned a net profit of Rs. 28,636 for the year ended 31st March, 1959 after providing Rs. 45,074 for "Reserve for taxation" as against previous year's profit of Rs. 19,945.

Physical verification of closing stock of ore disclosed a shortage of 1,039 tons (67 tons at pit-head and 972 tons at rail-head) as compared to the book balance but the entire book balance has been taken as the closing stock and valued as such. As it is usual to value the closing stock on a conservative basis, the quantity of closing stock should have been that obtained by physical verification. If the closing stock as verified had been taken into account the net profit during 1958-59 would have only been Rs. 9,639 as against Rs. 28,636 shown in the Accounts.

40. *Mayurbhanj State Bank, Baripada. (No direct investment but Government has got deposits to the extent of Rs. 35 lakhs)*—About Rs. 35 lakhs of Government Funds have been lying as fixed and current deposits with this Bank since it was taken over by the Government of Orissa in 1949, from the Mayurbhanj State Administration. The Government gets an inadequate return on these deposits. In 1958, the fixed and current deposits of Government amounted to Rs. 35,19,480 for which it received only Rs. 64,654 as interest and Rs. 14,690 as share of profits, which works out to 2·25 per cent on the total outlay in the case of total receipts and about 1·86 per cent only in the case of interest on deposits.

During 1958, the expenses on establishment amounted to Rs. 1,04,994 against the total running expenses of Rs. 1,20,784 and a total expenditure of Rs. 2,21,871 while the income of the Bank excluding profits on sale of investments have been Rs. 2,27,802 only.

The market value of the Bank's holdings in the Stock market has fallen considerably and the loss on this account is estimated to be near about Rs. 4 lakhs, which in effect will have to be borne by the State Government on merger of this bank with State Bank of India. Banks usually create a reserve to provide for loss due to fluctuations in the value of Investments. It is noticed that a profit amounting to Rs. 30,033 earned due to sale of some of the investments during 1958 has been credited to the Profit and Loss account and appropriated instead of transferring this to the Investment fluctuation Reserve, which has not been created by this Bank, and which was all the more necessary in the case in view of the above anticipated loss of about 4 lakhs from investments. Declaration of Bonus to employees under these circumstances was not proper.

No provision has been made for bad and doubtful debts.

It is understood that the scheme for the amalgamation of this Bank with the State Bank of India is under consideration of the Government for more than two years but it has not so far been finalised. The delay is effecting the financial position adversely.

41. *Delay in submission of materials for the Appropriation Accounts and the Audit Report*—In paragraph 38 of the Audit Report on the Appropriation Accounts, 1957-58, it was mentioned that the delay in submission of materials for the Appropriation Accounts by certain Controlling Officers was specially brought to the notice of the Public Accounts Committee during its discussion. The position, however, has not improved. Explanations for variations as indicated in the notes below the Appropriation Accounts and stores, stock and *pro forma* accounts as referred to in paragraph 24 above were not furnished in a large number of cases by the Controlling Officers or were furnished by them too late to be incorporated in the Appropriation Accounts.

BHUBANESWAR,
The 4 AUG 1960

H. K. MAITRA
Accountant-General, Orissa

NEW DELHI,
The 12 AUG 1960

Countersigned
A. K. CHANDA
Comptroller and Auditor-General of India.

PART II

Appropriation Accounts of sums expended in the year ended the 31st March, 1959, compared with the several sums specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India.

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, withdrawals of surrenders).

(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 at 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 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 general accounts at the conventional 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 "57/XLVI—Miscellaneous" as "Loss or gain by exchange" except in the case of capital heads and Commercial Departments where it is adjusted under the relevant heads.

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

Note—3. No explanation is given for variations between the original grant and the final appropriation under individual sub-head. The note under a sub-head mainly explains divergencies between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4. No amounts or percentages are prescribed for explaining these divergencies. Explanations of variations in respect of these cases only which are likely to be required by the Public Accounts Committee are included.

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.
42.	1. State Legislature and other expenditure relating to the Home Department.				
	Charged ..	*6,12,037*	*6,05,391*	*6,643*	..
	Voted ..	29,16,835	28,79,241	37,614	..
50.	2. Jails and Convict Settlements—				
	Charged ..	*300*	..	*300*	..
	Voted .	30,03,830	27,11,855	2,91,975	..
59.	3. Police—				
	Charged ..	*6,781*	*6,781*	..	..
	Voted ..	1,76,29,153	1,75,29,245	99,908	..
70.	4. Planning and Reconstruction and other expenditure relating to the Political and Services Department—				
	Charged ..	*1,65,356*	*1,40,842*	*24,514*	..
	Voted ..	24,49,404	65,77,318	18,72,186	..
80.	5. Community Development Projects, etc.	2,43,35,568	2,25,88,120	17,47,448	..
105.	6. River Valley Development.	3,12,903	2,82,422	30,481	..
108.	7. Expenditure on displaced persons.	45,86,492	23,20,347	22,66,145	..
118.	8. Stamps ..	2,23,968	2,21,826	2,142	..

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.
120.	9. Ministers, Civil Secretariat and other expenditure relating to the Finance Department—				
	Charged ..	*3,64,722*	*3,40,069*	*24,653*	..
	Voted ..	57,42,473	57,24,464	18,009	..
134.	10. Pensions—				
	Charged ..	*35,707*	*31,918*	*3,789*	..
	Voted ..	36,78,264	34,82,520	1,95,744	..
140.	11. Expenditure relating to the Education Department.	3,48,54,916	3,40,42,832	8,12,084	..
166.	12. Taxation—				
	Charged ..	*1,000*	*114*	*886*	..
	Voted ..	11,43,745	11,09,196	34,549	..
169.	13. Land Revenue ..	1,28,48,211	1,56,93,782	..	28,45,571
177.	14. Excise—				
	Charged ..	*123*	..	*123*	..
	Voted ..	18,61,947	18,32,119	29,828	..
180.	15. Registration ..	5,19,873	5,12,398	7,475	..
181.	16. District Administration and other expenditure relating to the Revenue Department—				
	Charged ..	*50,00,000*	*50,00,000*	..	..
	Voted ..	1,98,91,753	1,91,73,817	7,17,936	..
193.	17. Expenditure relating to the Industries Department.	1,47,36,243	78,26,233	69,10,010	..

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.
259.	18. Civil and Sessions Court and other expenditure relating to the Law Department.	26,08,116	23,78,639	2,29,477	..
264.	19. Stationery and Printing and other expenditure relating to the Commerce Department.	37,17,181	32,22,943	4,94,238	..
273.	20. Labour and Emigration and Employment Organisation.	13,89,406	5,26,812	8,62,594	..
281.	21. Tribal and Rural Welfare Department—				
	Charged ..	*117*	*117*	..	..
	Voted ..	1,75,31,292	1,63,00,526	12,30,766	..
303.	22. Medical and other expenditure relating to the Health Department.	93,13,179	92,59,029	54,150	..
319.	23. Public Health ..	59,64,259	57,67,771	1,96,488	..
327.	24. Irrigation—				
	Charged ..	*24,96,287*	*23,72,885*	*1,23,402*	..
	Voted ..	50,27,844	53,17,564	..	2,89,720
347.	25. Civil Works—				
	Charged ..	*1,18,792*	*99,867*	*18,925*	..
	Voted ..	3,65,50,777	4,29,76,698	..	64,25,921
362.	27. Public Works, Common Establishment and other expenditure relating to the Works Department.	87,56,254	74,68,394	12,87,860	..

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.
371.	28. Electricity Schemes—				
	Charged ..	*36,87,000*	*39,75,733*	..	*2,88,733*
	Voted ..	1,45,84,140	79,94,040	65,90,100	..
390.	29. Taxes on Vehicles.	41,40,044	9,71,971	31,68,073	..
392.	30. Transport Schemes—				
	Charged ..	*2,33,567*	*2,33,967*	..	..
	Voted ..	82,64,600	81,74,472	90,128	..
426.	31. Forest—				
	Charged ..	*10,000*	*9,366*	*634*	..
	Voted ..	1,15,06,597	1,09,52,215	5,54,382	..
436.	32. Fisheries ..	17,02,772	16,89,775	12,997	..
443.	33. Co-operation ..	27,30,268	24,26,365	3,03,903	..
483.	34. Contribution to Local Bodies.	24,62,338	21,51,610	3,10,728	..
487.	35. Veterinary—				
	Charged ..	*114*	*114*	..	..
	Voted ..	60,12,309	53,95,859	6,16,450	..
504.	36. Public Relations	15,49,196	14,33,272	1,15,924	..
518.	37. Agriculture ..	1,10,27,935	91,02,691	19,25,244	..
564.	38. Supply Department.	18,12,903	17,04,057	1,08,846	..
567.	Interest on debt and other obligations—				
	Charged ..	*5,25,20,529*	*4,13,54,134*	*1,11,66,395*	..
580.	Appropriation for reduction or avoidance of debt—				
	Charged	*59,60,340*	*59,60,340*	..	..

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.
581.	39. Hirakud Dam Project—				
	Charged ..	*3,42,10,610*	*2,69,11,533*	*72,99,077*	..
	Voted ..	9,37,00,000	9,03,62,207	33,37,793	..
623.	40. Community Development Projects—	27,42,000	10,09,038	17,32,962	..
625.	41—Loans to Local Funds, Government servants, etc.	1,64,78,682	1,10,59,879	54,18,803	..
634.	42. Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department.	1,79,71,085	84,20,760	95,50,225	..
637.	43. Electricity schemes outside the Revenue Account and other expenditure relating to the Works Department				
	Charged ..	*10,35,000*	*10,27,501*	*7,499*	..
	Voted ..	7,70,30,429	7,87,02,52	..	16,72,091
684.	44. Agricultural Improvement and Research—				
	Charged ..	*25,005*	*2,307*	*22,698*	..
	Voted ..	65,12,126	51,57,169	13,54,957	..
703.	45. State Schemes of Government Trading.	4,04,58,470	4,18,98,445	..	14,39,975

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.
722.	46. Rail-Road Co-ordination and Transport Schemes.	2,25,000	2,22,329	2,671	..
723.	47. Capital Account of Civil Works.	25,97,000	23,67,187	2,29,813	..
725.	48. Capital Outlay on Industrial Development.	30,46,972	16,73,592	13,73,380	..
727.	49. Capital Outlay on Ports.	55,000	73,847	..	18,847
728.	50. Capital Outlay on Ports.	36,00,005	20,18,073	15,81,932	..
733.	51. Subsidised Industrial Housing Scheme.	12,71,000	2,37,170	10,33,830	..
735.	52. Capital Account of other works relating to Education Department.	39,460	49,458	..	9,998
737.	53. Capital Account of other works relating to Home Department.	5,00,000	4,67,657	32,343	..
739.	54. Capital Outlay on Forests.	4,64,441	4,64,401	40	..
740.	55. Capital expenditure relating to Development (Co-operation) Department.	37,52,500	30,92,500	6,60,000	..
742.	56. Capital Account of other works relating to Tribal and Rural Welfare Department.	..	..	..	..
743.	57. Capital expenditure relating to Development (Veterinary) Department.	3,41,730	2,30,250	1,11,480	..

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

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.
745.	58. Capital Account of other works relating to the Political and Services (Grama Panchayat) Department.	6,20,000	6,23,339	..	3,339
746.	Floating Debt (Repayment)—				
	Charged ..	*2,46,00,000*	*1,66,00,000*	*80,00,000*	..
747.	Loans from the Central Government (Repayment)—				
	Charged ..	*10,08,82,876*	*4,50,15,246*	*5,58,67,630*	..
751.	Other loans—				
	Charged ..	*30,795*	*30,795*	..	..
Totals	*Charged* ..	*23,19,97,457*	*14,97,19,023*	*8,25,67,161*	*2,88,733*
	Voted ..	55,57,92,808	53,78,52,159	6,06,46,111	1,27,05,462
GRAND TOTAL	..	81,77,90,265	68,75,71,182	14,32,13,278	1,29,94,195

Amounts of excess to be covered by excess grants and appropriations :—

	Rs.
Charged (Vide, *paragraph 10 of the Audit Report*) ..	*2,88,733*
Voted (Vide, *paragraph 9 of the Audit Report*) ..	1,27,05,462

As the grants and appropriations are for gross amounts, the details given above do not include the recoveries which are adjusted in the accounts in

reduction of expenditure. Total actual recoveries against all grants and appropriations are given below. The details by grants and appropriations are given in Appendix I :—

	Actuals
	Rs.
Charged	*3,15,05,738*
Voted	19,35,47,657
Total ..	22,50,53,395

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adpoted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. 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. I certify that the account above is correct subject to the observations in the report.

A. K. CHANDA,

NEW DELHI,
The 12 AUG 1960

Comptroller and Auditor General of India.

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT.

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
25—General Administration.				
Parliament and State Legislature				
A.—Legislative Assembly—				
A. 1—Pay of of Officers—				
Charged—				
O. 16,200 *S.* 873	..	*17,073*	*17,073*	..
Voted—				
O. 2,95,200 R. —3,138	..	2,92,062	2,92,062	..
A. 2—Allowances—				
Charged—				
O. 4,200 *S.* 5,400	..	*9,600*	*9,482*	—118
Voted—				
O. 2,95,000 R. 3,000	..	2,98,000	2,97,338	—662
B.—State Legislature Secretariat—				
B. 1—Pay of Officers—				
O. 13,850 R. 480	..	14,330	14,330	—
B. 2—Pay of Establishment—				
O. 81,500 R. —3,974	..	77,526	77,500	—26
B. 3—Allowances—				
O. 42,000 R. 3,632	..	45,632	45,626	—6

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
B. 4—Contingencies ..	36,000	35,184	—816
C.—Elections—			
C. 1—Other Election charges—			
C. 1(1)—Pay of Officers—			
O. 20,000 R. —2,884 ..	17,116	19,488	+2,372
C. 1(2)—Pay of Establishment—			
O. 1,57,879 S. 6,219 ..	1,64,098	1,57,588	—6,510
C.1(3)—Allowances—			
O. 1,77,316 S. 25,023 ..	2, 2,339	1,96,069	—6,270
C. 1(4)—Contingencies—			
O. 5,00,000 S. 1,72,108 R. 21,034 ..	6,93,142	6,89,624	—3,518
C. 2.—Commissions for trial of Election petitions—			
O. 2,000 S. 2,000 ..	4,000	1,242	—2,758
C. 3—By election for Legislature—			
O. 1,00,000 R.—20,000 ..	80,000	79,059	—941
Works.			
D.—Original works—			
D. 1—Home (Election) Department—			
O. 2,000 R. 1,850 ..	3,850	1,212	—2,638

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration—*concld.*			
Miscellaneous			
E.—Discretionary grants by Heads of States, etc.—			
E. 1—Discretionary grants at the disposal of the Speaker—			
S. 1,000 ..	1,000	1,000	..
27—Administration of Justice.			
High Courts and Chief Courts			
F.—High Court—			
F. 1—Pay of Officers—			
Charged			
O. 2,60,000 / *R. —5,000* ..	*2,55,000*	*2,53,576*	*—1,424*
F. 2—Pay of Establishment—			
Charged			
O. 1,60,000 / *R. 5,000* ..	*1,65,000*	*1,64,340*	*—660*
F. 3—Allowances—			
Charged—			
O. 71,964 / *S. 6,000* ..	*77,964*	*73,308*	*—4,656*
F. 4—Contingencies—			
Charged ..	*87,400*	*87,615*	*+215*
Voted—			
O. 4,000 / R. —4,000 ..	..	..	..

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS.			
G.—Fire Service—			
G. 1—Pay of Officers—			
O. 9,000 R. 1,850 ..	10,850	10,847	—3
G. 2—Pay of Establishment ..	2,23,546	2,22,614	—932
G. 3—Allowances—			
O. 1,33,763 R. 13,437 ..	1,47,200	1,47,327	+127
G. 4—Contingencies—			
O 1,34,339 R. 17,393 ..	1,51,732	1,50,709	—1,023
G. 5—Contribution to the Government of India for the Central Institution for fire fighting. ..	2,000	2,000	..
H.—Miscellaneous—			
H. 1—Telephone Establishment—			
H. 1. (1)—Pay of Establishment—			
O. 12,200 R. —2,600 ..	9,600	9,394	—206
H. 1. 2)—Allowances—			
O. 15,200 R. —4,600 ..	10,600	10,606	+6
H. 1. (3)—Contingencies—			
O. 63,080 R. —25,480 ..	37,600	37,436	—164

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
54-B—Privy Purses and Allowances of Indian Rulers.			
I.—Privy Purses and Allowances of Rulers of integrated States and Allowances of their relations and servants—			
I. 1—Integrated States—			
I. 1(1)—Allowances of members of the family of Rulers—			
O. 90,000 S. 70,656 ..	1,60,656	1,64,609	+3,953
57—Miscellaneous.			
J—Donations for Charitable purposes—			
J. 1—Charges on account of vagrants—			
O. 50 R. —50 ..	..	..	..
K.—Special Commissions of Enquiry—			
K. 1—Advisory Council—			
O. 1,000 R. —1,000 ..	..	..	..
K. 2—Public Fund (Development) Utilisation Enquiry Committee—			
K. 2(1)—Pay of Officers—			
S. 13,600 ..	13,600	11,848	—1,752
K. 2(2)—Pay of Establishment—			
S. 16,136 ..	16,136	16,758	+622
K. 2-(3)—Allowances—			
S. 32,292 R.—10,632 ..	21,660	16,469	- 5,191

Col. 4— Vide note 3 below the grant.

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*			
K. 2-(4)—Contingencies—			
S. 8,963 ..	8,963	12,023	+3,060
L—Petty Establishments—			
L. 1—Secretariat Building Establishments—			
O. 30,800 R. 4,720 ..	35,520	37,425	+1,905
L. 2—Motor Car Establishment—			
O. 8,200 R. —1,560 ..	6,640	6,583	—57
L. 3—Utkal Bhaban—			
O. 19,000 R. —4,970 ..	14,030	16,048	+2,018
L. 4—Orissa Bhaban, Delhi—			
O. 28,500 R. —1,050 ..	27,450	27,664	+214
M.—Miscellaneous gifts and presents—			
O. 3,450 R. —50 ..	3,400	3,400	..
N.—Grants-in-aid, Contributions, etc.—			
N. 1—Grants to Eastern Command for Governor's Hockey Challenge Cup ..	1,500	1,500	..
N. 2—Contribution to P. W. R. I. M. College, Dehra Dun—			
O. 16,500 R. 1,668 ..	18,168	21,750	+3,582

GRANT No. 1—STATE LEGISLATURE AND OTHER EXPENDITURE RELATING TO THE HOME DEPARTMENT—*concld.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*			
N. 3—Contribution to the Secretariat Club.	3,000	3,000	..
N. 4—Contribution for training in R. I. N.—			
O. 1,000 / R. —1,000 ..	..	..	..
O.—Miscellaneous and unforeseen charges—			
O. 1—Compensation for loss of property by Government servants—			
O. 50 / S. 26,675 ..	26,725	22,725	—4,000
64-B.—CIVIL DEFENCE.			
P.—Miscellaneous—			
P. 1—Expenditure subject to special allocation between the Central and State Governments—			
P. 1(1)—District Sailors, Soldiers and Airmen's Board—			
O. 13,240 / R. —212 ..	13,028	13,622	+594
P. 2—Expenditure wholly State—			
P. 2(1)—State Sailors, Soldiers and Airmen's Board—			
O. 6,000 / R. —456 ..	5,544	5,542	—2
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R. 18,592 ..	18,592	..	—18,592
Totals { *Charged* ..	*6,12,037*	*6,05,394*	*—6,643*
Totals { Voted ..	29,16,835	28,79,221	—37,614

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.					
C.—Elections—					
C. 1—Other Election charges—					
Amount recoverable from the Government of India—	4,52,000	5,30,000	5,27,000	+ 75,000	—3,000
57—Miscellaneous					
Recoveries from the Government of India on account of deportation of foreigners—	..	1,000	..	..	—1,000
64. B—Civil Defence					
P.—Miscellaneous—					
P. 1—Expenditure subject to special allocation between the Central and State Government.					
P. 1 (1) District Sailors, Soldiers and Airmen's Board.	6,518	6,397	6,416	—102	+19
Total—Recoveries —	4,58,518	5,37,397	5,33,416	+74,898	—3,981

2. In the Charged Section the saving in the final appropriation was Rs. 6,943.

In the voted section the saving in the final grant was Rs. 37,614, out of which a sum of Rs. 18,502 was surrendered.

3. The reasons for variations under the sub-head K.2(3) were not received from the controlling officer.

GRANT No. 2—JAILS AND CONVICT SETTLEMENTS.

See also the Audit Report

Major Head and Sub-head		Final Grant or appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
28—JAILS AND CONVICT SETTLEMENTS.				
A—Jails—				
A. 1.—Superintendence—				
A. 1(1)—Pay of Officers—				
	O. 19,400			
	R. 3,000	..	22,400	22,349 —51
A. 1(2)—Pay of Establishment—				
	O. 50,000			
	R. 300	..	50,300	50,133 —167
A. 1(3)—Allowances—				
	O. 19,500			
	R. 6,430	..	25,930	25,954 +24
A. 1(4)—Contingencies—				
	O. 6,000			
	R. 2,000	..	8,000	8,033 +33
A. 2—Establishment—				
A. 2(1)—District and Special Jails—				
A. 2(1) (1)—Pay of Officers—				
	O. 10,560			
	R. 2,125	..	12,685	12,438 —247
A. 2(1) (2)—Pay of Establishment—				
	O. 3,30,000			
	R. —3,508	..	3,26,492	3,24,532 —1,960
A. 2(2)—Subsidiary Jails—				
A. 2(2) (1)—Pay of Officers—				
	O. 13,560			
	S. 125			
	R. —5,188	..	8,497	8,793 +296

GRANT No. 2—JAILS AND CONVICT SETTLEMENTS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
28—JAILS AND CONVICT SETTLEMENTS—*contd.*			
A. 2(2) (2)—Pay of Establishment—			
O. 1,84,122 S. 3,706 R. 3,293 ..	1,91,121	1,90,141	—980
A. 3—Dietary Charges—			
A. 3(1)—District and Special Jails—			
A. 3(1) (1)—Rations—			
O. 5,15,000 R. 59,634 ..	5,74,634	5,74,221	—413
A. 3(1) (2)—Contingencies—			
O. 17,000 R. 38 ..	17,038	17,580	+542
A. 3(2)—Subsidiary Jails—			
A. 3(2) (1)—Rations—			
O. 2,56,000 S. 26,000 R. 34,655 ..	3,16,655	3,14,704	—1,951
A. 3(2) (2)—Contingencies—			
O. 4,000 S. 100 R. —45 ..	4,055	4,107	+52
A. 4—Hospital Charges—			
A. 4(1)—District and Special Jails—			
O. 1,50,000 R. 21,470 ..	1,71,470	1,69,674	—1,796

GRANT No. 2—JAILS AND CONVICT SETTLEMENTS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28—JAILS AND CONVICT SETTLEMENTS—*contd.*			
A. 4(2)—Subsidiary Jails—			
O. 17,000 S. 1,500 R. —692 ..	17,808	16,450	—1,358
A. 5—Clothing and bedding of prisoners—			
A. 5—(1) District and Special Jails—			
O. 57,000 R.—12,565 ..	44,435	45,232	+797
A. 5(2)—Subsidiary Jails—			
O. 12,500 S. 7,000 R. —1,944 ..	17,556	16,099	—1,457
A. 6—Allowances—			
A. 6(1)—District and Special Jails—			
A. 6(1) (1)—Travelling allowance—			
O. 11,300 R. 2,933 ..	14,233	14,336	+103
A. 6(1) (2)—Other allowances—			
O. 1,98,000 R. —5,228 ..	1,92,772	1,93,131	+359
A. 6 (2)—Subsidiary Jails—			
O. 1,30,883 S. 4,836 R. 11,477 ..	1,47,196	1,46,851	—345
A. 7.—Sanitation charges—			
O. 50,000 S. 500 R. 3,380 ..	53,880	52,652	—1,228

GRANT No. 2—JAILS AND CONVICT SETTLEMENTS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Savings—
1	2	3	4
	Rs.	Rs.	Rs.
28—JAILS AND CONVICT SETTLEMENTS—*contd.*			
A. 8.—Charges for moving prisoners—			
O. 20,500 S. 500 R. 1,035 ..	22,035	21,640	—395
A. 9.—Contingencies—			
A. 9 (1).—District and Special Jails—			
Charged ..	*300*	..	*—300*
Voted ..			
O. 1,45,130 R. 1,489 ..	1,46,619	1,47,489	+870
A. 9 (2).—Subsidiary Jails—			
O. 72,620 S. 16,800 R. —3,879 ..	85,541	83,174	—2,367
A. 10.—Livestock, Tools and Plant—			
O. 37,000 S. 1,000 R. —8,428 ..	29,572	28,968	—604
A. 11.—Charges for Police custody—			
A. 11 (1).—Charges other than court Van charges—			
O. 30,000 R. 205 ..	30,205	30,137	—68
A. 11 (2).—Court Van charges—			
O. 19,751 R. 286 ..	20,037	18,601	—1,436

GRANT No. 2—JAILS AND CONVICT SETTLEMENTS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
28—JAILS AND CONVICT SETTLEMENTS—*contd.*			
A. 12.—Charges on account of persons detained under special Acts—			
O. 500 R. —491	9	8	—1
A. 13.—Scheme for Social and moral Hygiene and aftercare services—			
A. 13 (1).—Central Home for aftercare for men—			
A 13 (1) (1)—Pay of Officers—			
O. 24,240 R. —23,213	1,027	1,027	..
A. 13 (1) (2).—Pay of Establishment—			
O. 15,794 R.—15,319	475	476	+1
A. 13 (1) (3).—Allowances—			
O. 31,080 R.—30,149	931	931	..
A. 13 (1) (4).—Contingencies—			
O. 1,74,792 R.—1,59,029	15,763	15,563	—200
A. 13 (2)—District Shelters—			
O. 1,44,747 R.—86,300	58,447	55,608	—2,839
A. 13 (3)—Welfare Services—			
O. 32,156 R.—15,309	16,847	13,713	—3,134
B—Jail Manufactures—			
B. 1—Establishment—			
O. 15,000 R. —830	14,170	14,330	+160

GRANT No. 2—JAILS AND CONVICT SETTLEMENTS—*concld.*

Major Head and Sub-head	Final grant or appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28—JAILS AND CONVICT SETTLEMENTS—*concld.*			
B. 2—Allowances—			
O. 6,628 R. 1,300 ..	7,928	7,655	—273
B. 3.—District and Special Jails—			
Contingencies—			
O. 1,18,000 R.—50,252 ..	67,748	67,579	—169
B. 4—Subsidiary Jails—			
Contingencies—			
O. 2,000 R. —2,000 ..	..	—2,454	—2,454
Surrenders or withdrawals within grant or appropriation—Voted.			
R. 2,69,319 ..	2,69,319	..	—2,69,319
Totals .. *Charged* ..	*300*	..	—*300*
Totals .. Voted ..	30,03,630	27,11,855	—2,91,975

NOTES

In the charged section the saving in the final appropriation was Rs. 300.

In the voted section the saving in the final grant was Rs. 2,91,975, out of which a sum of Rs. 2,69,319 was surrendered.

2. *Stores Account of the Orissa Jails for the year 1957-58*

Part I—Maintenance Department

Particulars	Ration	Clothing and bedding	Live-stock, Tools and Plant
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance on the 1st April 1957.	41,167(*a*)	1,04,879(*a*)	1,79,458(*a*)
2. *Receipts*—			
(*i*) Purchases ..	7,42,986	11,669	24,912
(*ii*) From Government Departments.	26,745	58,959	7,652
(*iii*) Excess in stock taking ..	35	51,781	9,879
Total ..	8,10,933	2,27,288	2,21,901
3. *Issues*—			
(*i*) Issued during the year ..	7,73,272	17,002	2,095
(*ii*) Written off ..	4,857	39,407	22,806
Total ..	7,78,129	56,409	24,901
Closing balance on the 31st March, 1958.	32,804	1,70,879	1,97,000

NOTE—(*a*) The difference of Rs. 550, Rs. 706 and Rs. 5,416 under the head "Ration" "Clothing and bedding" and "Live-stock, Tools and Plant" respectively between the closing balance as on the 31st March, 1957 and opening balance as on the 1st April 1957, is due to (*i*) non-inclusion of the store and stock account of Bolangir Jail, Rs. 178 under "Ration", Rs. 706 under "Clothing and bedding" and Rs. 5,407 under "Livestock, Tools and Plants" as the records of the Jail for the year 1957-58 were seized by the Vigilance Department, (*ii*) rectification of incorrect amount furnished by the Superintendent, Special Sub-jail, Bhadrak under the head "Ration" in the stock account for the year 1956-57 (Rs. 372) and (*iii*) wrong inclusion of Rs. 9 representing the value of one oil mill under the head "Live-stock, tools and plant" of "Maintenance Department" in the stock account for the year 1956-57 which was detected and rectified subsequently by transfer to the head "Tools and Plant" under Manufactory Department.

Part II—Manufactory Department

Particulars	Tools and plant	Raw materials	Finished articles
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance on the 1st April, 1957.	21,337(b)	84,034(b)	34,852(b)
2. *Receipts*—			
(i) Purchases ..	1,055	1,56,207	37,295
(ii) From Government Departments.	480	7,265	474
(iii) Articles manufactured ..	..	..	2,69,289
(iv) Excess in stock taking ..	1,020	246	..
Total ..	23,901	2,47,752	3,41,910
3. *Issues*—			
(i) To other Jails ..	..	1,79,836	1,78,508
(ii) To other Departments of Government.	..	125	36,307
(iii) Sales to Public ..	..	..	92,129
(iv) Written of—			
(a) On account of loss ..	297	37	1,106
(b) On account of Depreciation.	1,638	143	2,071
Total ..	1,935	1,80,141	3,10,121
Closing balance on the 31st March, 1958.	21,966	67,611	31,789

NOTE—(b) (i) The difference of Rs. 657, Rs. 102 and Rs. 112 under the heads "Tools and Plant" "Raw materials" and "Finished articles" respectively between the closing balance as on the 31st March, 1957 and opening balance as on the 1st April 1957, is due to non-inclusion of store and stock account of Bolangir Jail for the year 1957-58 for the reasons stated under item (a) (i) above and (ii) for inclusion of Rs. 9 under "Tools and Plant" for reasons stated under item (a) (iii) above.

Certified by the Superintendents of the Jails and Sub-Jails that the closing balance of the various groups mentioned above represents approximately the value of stores on the 31st March 1958, as verified and found by them to agree with the registers of stores ;

(2) The verification of the stores of the Jails was entrusted to an agency independent of the staff responsible for the physical custody of the stores or keeping accounts of such stores ; and

(3) The closing balance on the 31st March 1958, was not in excess of the requirements of the Jails concerned nor did it include any surplus stores.

BHUBANESWAR, *The 30th September, 1959.*

R. C. PATNAIK, *Compiler of Accounts.*

G. C. PATNAIK, *Inspector-General of Prisons, Orissa.*

Checked and found correct subject to the remarks in the Audit Report issued separately.

BHUBANESWAR, *The 1st October, 1959.*

M. R. MAHAPATRA, *Assistant Accounts Officer, Orissa.*

Statement showing the result of working of factories in the Jail Department of Orissa State for the Calender year 1958

Debit	Amounts	Credit	Amounts
1	2	3	4
	Rs.		Rs.
1. Opening balance—		1. Sales ..	2,61,751
(*i*) Raw materials ..	(*a*) 1,12,634	2. Closing balance—	
(*ii*) Finished goods ..	32,264	(*i*) Raw materials ..	86,871
2. Raw materials purchased during the year 1958.	1,65,382	(*ii*) Finished goods ..	41,096
3. Expenditure incurred—			
(*i*) In process of manufacture.	47,002		
(*ii*) Supervision and convict labour.	8,151		
(*iii*) Depreciation and write off of tools and plant.	1,397		
4. Excess of credits over debits.	22,888		
Total ..	3,89,718	Total ..	3,89,718

(*a*) The difference of Rs. 503 under "Raw materials" between the closing balance of 1957 and the opening balance of 1958 is due to the fact that the Tools and Plant to the extent of that amount which was erroneously included in the statement of Sambalpur Jail was detected and rectified subsequently.

BHUBANESWAR, *The 2nd December, 1959.* — MIRZA AZIM BEG, *Compiler of Accounts.*

G. C. PATNAIK, *Inspector-General of Prisons, Orissa.*

Checked and found correct.

BHUBANESWER, *The 2nd December, 1959.*

T. V. ARUNACHALAM
Assistant Accounts Officer, Orissa.

GRANT No. 3—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—				
O. 1,23,420 R. 3,080	..	1,26,500	1,25,064	—1,436
A. 2.—Pay of Establishment—				
O. 1,39,980 R. —4,980	..	1,35,000	1,34,148	—852
A. 3.—Allowances—				
O. 72,980 R. 7,440	..	80,420	81,620	+1,200
A. 4.—Contingencies—Contract—				
O. 18,000 R. 1,350	..	19,350	19,325	—25
A. 5.—Contingencies—Non-contract—				
O. 18,000 R. 9,000	..	27,000	26,818	—182
B.—District Executive Force—				
B. 1.—District Police—				
B. 1(1).—Pay of Officers—				
O. 3,28,000 S. 3,600 R. —7,000	..	3,24,600	3,21,098	—3,502

GRANT NO. 3—POLICE—*contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29—POLICE—*contd.*			
B. 1(2).—Police Force—			
B. 1(2)(1).—Executive Subordinates—			
O. 15,00,885 S. 5,970 R. —25,398	14,81,457	14,71,743	—9,714
Col. 4.—Change of incumbents (Rs. 5,714) and vacancies (Rs. 4,000).			
B. 1(2)(2).—Constabulary—			
O. 40,76,615 S. 24,618	41,01,233	40,81,654	—19,579
Col. 4.—Change of incumbents (Rs. 2,579) and vacancies (Rs. 17,000).			
B. 1(3)—Pay of Establishment—			
O. 2,00,308 S. 1,362 R. —4,670	1,97,000	1,95,433	—1,567
B. 1(4).—Allowances—			
O. 46 05,384 S. 26,690 R. 57,426	46,89,500	46,90,547	+1,047
B. 1(5).—Contingencies—Contract—			
O. 3,10,000 R. —8,000	3,02,000	3,01,735	—265
B. 1(6).—Contingencies—Non-contract—			
Charged—			
S. 6,781	*6,781*	*6,781*	..
Voted—			
O. 13,08,814 S. 43,885 R. 67,853	14,20,552	14,20,690	+138

GRANT No. 3—POLICE—*contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
29—POLICE—*contd.*			
B. 1(7).—Hospital Charges—			
B. 1(7)(1).—Pay of Officers—			
O. 21,300 R. —2,361 ..	18,939	20,287	+1,348
B. 1(7)(2).—Pay of Establishment—			
O. 24,250 R. —600 ..	23,650	22,234	—1,416
B. 1(7)(3).—Allowances—			
O. 20,000 R. 700 ..	20,700	20,596	—104
B. 1(7)(4).—Contingencies—Contract—			
O. 13,000 R. —1,350 ..	11,650	10,620	—1,030
B. 1(7)(5).—Contingencies—Non-contract—			
O. 57,500 R. —8,900 ..	48,600	48,050	—550
B. 1(7)(6).—Grants-in-aid—Contribution to the T. B. Sanatorium—			
O. 33,460 R. —6,100 ..	27,360	26,657	—703
B. 2.—Other Police—			
B. 2(1).—Orissa Police Workshop—			
B. 2(1)(1).—Pay of Officers ..	5,560	5,538	—22
B. 2(1)(2).—Pay of Establishment—			
O. 57,100 R. —2,850 ..	54,250	54,131	—119
B. 2(1)(3).—Allowances—			
O. 27,478 R. —2,078 ..	25,400	24,865	—535

GRANT No. 3—POLICE—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29—POLICE—*contd.*			
B. 2(1) (4)—Contingencies—Contract—			
O. 3,200 R. 500 ..	3,700	3,643	—57
B. 2(1) (5)—Contingencies—Non-Contract—			
O. 82,209 R. 4,991 ..	87,200	87,105	—95
B. 2(2)—Police Wireless Scheme—			
B. 2(2) (1)—Pay of Officers ..	19,230	19,192	—38
B. 2(2) (2)—Pay of Establishment—			
O. 2,70,000 R. —31,100 ..	2,38,900	2,38,241	—659
B. 2(2) (3)—Allowances ..	1,06,000	1,03,928	—2,072
B. 2(2) (4)—Contingencies—Contract—			
O. 8,200 R. 4,300 ..	12,500	12,448	—52
B. 2(2) (5)—Contingencies—Non-Contract—			
O. 1,83,220 R. 41,080 ..	2,24,300	2,16,508	—7,792
B. 2(3)—Hirakud Security Force—			
O. 28,900 R. 23,800 ..	52,700	52,470	—230
B. 2(4)—Machkund Security Force—			
B. 2(4) (1)—Pay of Officers—			
O. 3,000 R. 1,855 ..	4,855	4,855	..

GRANT No. 3—POLICE—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
29—POLICE—*contd.*			
B. 2(4) (2)—Police Force—			
O. 28,281 R. —15,481	12,800	12,667	—133
B. 2(4) (3)—Allowances—			
O. 33,635 R. —22,135	11,500	11,419	—81
B. 2(4) (4)—Contingencies—Non-Contract—			
O. 8,335 R. —4,335	4,000	3,652	—348
C.—Police Training College—			
C. 1—Pay of Officers—			
O. 14,580 R. —1,295	13,285	13,385	+100
C. 2—Pay of Establishment—			
O. 1,05,900 R. —6,000	99,900	99,750	—150
C. 3—Allowances—			
O. 58,390 R. 1,300	59,690	60,183	+493
C. 4—Contingencies—Contract	13,000	14,130	+1,130
C. 5—Contingencies—Non-Contract—			
O. 49,330 R. —9,540	39,790	38,843	—947

GRANT No. 3—POLICE—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
29—POLICE—*contd.*				
D—Village Police—				
D. 1—Village Police—				
D. 1(1)—Police Force—				
	O. 29,358 R. 119	..	29,477	28,119	—1,358
D. 1(2)—Allowances—				
	O. 2,36,934 R. 1,697	..	2,37,631	2,22,415	—15,216
Col. 4—Vide note 4 below the grant.				
D. 1(3)—Contingencies—Non-Contract—				
	O. 5,120 R. —244	..	4,876	8,973	+4,097
D. 2—Contribution to Chawkidari Reward and Chawkidari Uniform Funds for the receipts of the Fund credited under "Recoveries on account of Village Police".—				
	O. 85,531 R. —20,888	..	64,643	47,178	—17,465
Col. 4—Vide note 4 below the grant.				
E—Special Police—				
E. 1—Military Police—				
E. 1(1)—Pay of Officers—				
	O. 58,000 R. —3,300	..	54,700	53,477	—1,223

GRANT No. 3—POLICE—*contd.*

Major head and Sub-head	Final Grant or appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
29—POLICE—*contd.*			
E. 1 (2)—Police Force—			
E. 1(2) (1)—Executive Sub-ordinates—			
O. 1,09,340 R. 1,660	1,11,000	1,10,008	—992
E. 1(2) (2)—Constabulary—			
O. 7,44,000 R. —6,700	7,37,300	7,35,399	—1,901
E. 1(3)—Pay of Establishment—			
O. 61,440 R. —4,140	57,300	57,129	—171
E. 1 (4)—Allowances—			
O. 6,54,100 R.—32,100	6,22,000	6,23,035	+1,035
E. 1 (5)—Contingencies—Contract—			
O. 36,000 R. —6,700	29,300	28,583	—717
E. 1 (6)—Contingencies—Non-contract—			
O. 2,72,960 R. —22,160	2,50,800	2,48,410	—2,390
F.-Railway Police—			
F. 1—South Eastern Railway Police—			
F. 1 (1)—Pay of Officers—			
O. 8,820 R, —1,490	7,330	7,331	+1
F. 1 (2)—Police Force—			
F. 1(2) (1)—Executive Sub-ordinates—			
O. 33,700 R. 850	34,550	34,129	—421

GRANT No. 3—POLICE—*contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
29—Police—*contd.*			
F. 1(2) (2)—Constabulary—			
O. 83,720 R. —3,690 ..	80,030	80,021	—9
F. 1(3)-Pay of Establishment—			
O. 6,690 R. 130 ..	6,820	6,813	—7
F. 1 (4)—Allowances and honoraria—			
O. 84,680 R. 540 ..	85,220	85,217	—3
F. 1 (5)—Contingencies—Contract—	5,200	5,037	—163
F. 1 (6)—Contingencies—Non-contract—			
O. 35,510 R. 3,320 ..	38,830	37,687	—1,143
G.—Criminal Investigation Department—			
G. 1—Pay of Officers—			
O. 71,940 R. 8,260 ..	80,200	78,730	—1,470
G. 2—Police Force—			
O. 4,52,387 S. 1,956 R. —21,343 ..	4,33,000	4,26,271	—6,729
G. 3—Pay of Establishment—			
O. 60,000 R. —2,000 ..	58,000	60,066	+2,066
G. 4—Allowances—			
O. 3,18,323 S. 1,169 R. 5,008 ..	3,24,500	3,24,695	+195

GRANT No. 3—POLICE—*concld.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
29—Police—*concld.*			
G. 5—Contingencies—Contract—			
O. 22,200 R. 10,500 —	32,700	32,655	—45
G. 6—Contingencies—Non-contract—			
O. 44,319 S. 1,267 R. 10,414 —	56,000	62,941	+6,941
Col. 4—Inaccurate estimation by the estimating Officer			
G. 7—Secret Service money—	20,000	20,000	..
H.—Miscellaneous—			
H. 1—Allowances for Indian Police Medal—			
O. 630 R. 990 ..	1,620	645	—975
H. 2—Allowances for King's Police Medal or Bar—	990	750	—240
I.—Charges in England—			
I. 1—High Commissioner—			
I. 1(1)—Leave salary and deputation pay—			
R. 7,640 ..	7,640	7,652	+12
I. 1(2)—Other charges—			
O. 300 R. 340 —	640	607	—33
Surrenders or withdrawals within grant or appropriation—Voted.			
R. 12,785 —	12,785	..	—12,785
Totals *Charged* ..	*6,781*	*6,781*	..
Totals Voted ..	1,76,29,153	1,75,29,245	—99,908

Notes

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
29.—Police.					
B.—District Executive Force—					
B. 1.—District Police—					
Recoveries on account of cost of Police guard supplied to Railways and other Governments and to the Irrigation Department.	17,000	20,000	22,437	+5,437	+2,437
B. 2.—Other Police—					
B. 2(3).—Hirakud Security Force—					
Amount transferred to the head "80. A.—Capital Outlay on Multipurpose River Schemes "—	28,000	63,140	50,710	+21,810	—12,430
B. 2(4).—Machkund Security Force—					
Amount recoverable from Project Authority—	73,251	43,400	29,053	—44,198	—14,347
F.—Railway Police—					
F. 1.—South Eastern Railway Police—					
Recoveries from the Railway Administration—	80,000	80,000	80,000	—	..
G.—Criminal Investigation Department—					
Amount recoverable from Government of India—	3,270	3,210	1,470	—1,800	—1,740
Total—Recoveries	2,02,421	2,09,750	1,83,670	—18,751	—26,080

2. In the voted section the savings in the final grant was Rs. 99,905, out of which sum of Rs. 12,765 was surrendered.

3. The excess under sub-head G. 6 remained uncovered.

4. The reasons for variations under sub-heads D. 1(2) and D. 2 were not received from the Controlling Officer.

5. *Stores (Stock) Account of the Police Motor Transport Workshop, Cuttack for the year 1958-59.*

Particulars	Opening balance on the 1st April, 1958	Receipts during the year	Total	Issues during the year	Closing balance on the 31st March, 1959
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Motor Transport Stores ..	97,716	61,988	1,59,704	67,098	92,606
2. Clothing ..	4,831	3,000	8,731	4,924	3,807

Certified that—

(a) The result of store verification—Satisfactory.

(b) The Agency employed for physical verification—Deputy Superintendent of Police, Motor Transport Workshop, Cuttack.

(c) The closing stock on the 31st March, 1959, has been valued at cost price.

CUTTACK,
The 13th August, 1959.

B. C. SWAIN,
Accountant.

B. S. MISRA,
Compiler of Accounts and Storekeeper.

W. P. BENSON,
Deputy Superintendent of Police Motor Transport Workshop, Cuttack.

Checked and found correct.

CUTTACK,
The 13th August, 1959.

M. R. MOHAPATRA,
Assistant Accounts Officer, Orissa.

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT.

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.
25—General Administration.				
President, Vice-President, Heads of States, Cabinet and Ministers				
A.—Entertainment and Hospitality Expenses—				
A. 1—Other Hospitality charges—				
A. 1 (1)—State Guest House—				
O. 68,196 S. 5 R. 96,895	..	1,65,096	1,64,972	—124
Secretariat and Attached Offices—				
B.—Public Service Commission—				
B. 1—Pay of Officers—				
Charged—				
O. 90,000 *R.* —12,670	..	*77,330*	*77,327*	—3
B. 2—Pay of Establishment—				
Charged—				
O. 33,000 *R.* —4,475	..	*28,525*	*28,475*	—50
B. 3—Allowances—				
Charged—				
O. 16,356 *R.* —4,806	..	*11,550*	*11,538*	—12
B. 4—Contingencies—				
Charged—				
O. 26,000 *R.* —2,500	..	*23,500*	*23,502*	+2

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major head and Sub-head	Final Grant or appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
District Administration			
C.—Other Establishments—			
C. 1—Vigilance Department—			
C. 1 (1)—Pay of Officers ..	23,470	24,616	+1,146
C. 1 (2)—Pay of Establishment ..	1,35,000	1,38,614	+3,614
C. 1 (3)—Allowances ..	1,01,000	1,07,628	+6,628
C. 1 (4)—Contingencies ..	10,000	10,000	..
C. 2—Panchayat Office Establishment—			
C. 2 (1)—Pay of Officers—			
O. 72,000 R. 1,424 ..	73,424	78,407	+4,983
C. 2 (2)—Pay of Establishment—			
O. 2,77,657 R. —3,657 ..	2,74,000	2,66,090	—7,910
C.2 (3)—Allowances—			
O. 2,06,410 R. 3,733 ..	2,10,143	2,04,117	—6,026
C. 2 (4)—Contingencies—			
O. 47,000 R. 18,000 ..	65,000	63,505	—1,495
C. 2 (5)—Works—			
O. 19,500 R. —19,500 ..	..	..	..
C. 3—Special Land Acquisition Establishment, Rourkela—			
C. 3(1)—Pay of Officers—			
O. 19,005 R. —1,569 ..	17,436	17,213	—223

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
C. 3(2)—Pay of Establishment—			
O. 46,095 R. 433 ..	46,528	49,131	+2,603
C. 3(3)—Allowances—			
O. 33,474 R. 3,254 ..	36,728	36,615	—113
C. 3(4)—Contingencies—			
O. 15,800 R. 1,629 ..	17,429	17,027	—402
C. 3(5)—Compensation for Land Acquisition—			
O. 32,41,600 R. —27,41,600 ..	5,00,000	5,00,000	..
C. 3(6)—Works— ..	2,500	2,500	..
C. 4—Schemes for Land Reclamation work at Rourkela—			
C. 4(1)—Pay of Officers—			
O. 4,108 R. 30 ..	4,138	3,515	—623
C. 4 (2)—Pay of Establishment—			
O. 21,075 R. 2,176 ..	23,251	23,104	—147
C. 4 (3)—Allowances—			
O. 15,394 R. 1,136 ..	16,530	16,413	—117
C. 4 (4)—Contingencies—			
O. 9,750 R. —2,250 ..	7,500	7,500	..

GRANT NO. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
C. 4 (5)—Subsidy for Reclamation of Land—			
O. 2,05,000 R. —2,05,000 ..	..	..	..
C. 5—Scheme for Resettlement of displaced persons at Rourkela—			
C. 5 (1)—Pay of Establishment—			
O. 43,191 R. 204 ..	43,395	42,965	—430
C. 5 (2)—Allowances—			
O. 30,380 R. 851	31,231	30,958	—273
C. 5 (3)—Contingencies—			
O. 21,850 R. 2,134 ..	23,984	23,979	—5
C. 5 (4)—Subsidy for construction of two-roomed tenements—			
O. 20,000 R. 10,000 ..	30,000	30,000	..
C. 5 (5)—Development expenditure on Resettlement Colony—			
O. 1,10,000 R. 48,194 ..	1,58,194	1,58,023	—171
Works.			
D.—Repairs—			
D. 1.—Maintenance of Drinking Scheme of Community Project—			
O. 24,000 R. —2,000 ..	22,000	22,000	..
D. 2—Maintenance of Drainage Scheme of Community Project—	10,000	10,000	..
D. 3—Repair of grain golas—	30,000	32,500	+2,500

GRANT NO. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*concld.*			
Miscellaneous			
E.—Discretionary grants by Heads of States, etc.			
E. 1—Discretionary grants at the disposal of Chief Minister— O. 12,000 / R. 5,000 ..	17,000	16,860	—140
F.—Miscellaneous—			
F. 1—Grama Panchayat Organisation— O. 40,400 / R. —9,269 ..	31,131	32,849	+1,718
F. 2—Administrative Training School— S. 5 / R 1,06,956 ..	1,06,961	1,00,082	—6,879
57—MISCELLANEOUS.			
G.—Special Commissions of Enquiry—			
G. 1—Administrative Tribunal— O. 16,500 / R. 12,105 ..	28,605	17,130	—11,475
	Col. 4— Vide note 3 below the grant		
G. 2—Grama Panchayat Enquiry Committee— R. 2,792 ..	2,792	2,791	—1
G. 3—Printing of the Official Language Commission Report in Oriya— R. 11,000 ..	11,000	11,000	..
H.—Grants-in-aid, Contributions, etc.—			
H. 1.—Grants to State Social Welfare Advisory Board— O. 2,62,944 / R. —1,31,644 ..	1,31,300	1,31,300	..
H. 2—Grants to the Board of Scientific and Industrial Research—	36,560	36,560	..

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*				
H. 3—Grants to Baripada club—				
R. 1,950	..	1,950	355	—1,595
H. 4—Grants to Ganjam club—				
S. 5 R. 9,995	..	10,000	10,000	..
H. 5—Grants to Athgarh club—				
R. 7,500	..	7,500	..	—7,500
		Col. 4—Late issue of Government sanction.		
H. 6—Grants to Bargarh club—				
S. 5 R. 7,495	..	7,500	7,500	..
H. 7—Contribution to Grama Panchayats for training of Panchayat Secretaries—				
O. 1,00,000 R. —1,156	..	98,844	97,419	—1,425
H. 8—Grants to Grama Panchayats for appointment of Panchayat Secretaries—				
O. 5,17,392 R.—87,368	..	4,30,024	4,29,930	—94
H. 9—Grants to Grama Panchayats for pay and dearness allowance of Dafadars and Chaukidars—				
O. 3,40,000 R.—87,088	..	2,52,912	2,52,911	—1
H. 10—Initial grants to Grama Panchayats for grant of dearness allowance to their Sanitation staff—				
O. 2,00,000 R. —3,022	..	1,96,978	1,83,772	—13,206
		Col. 4— *Vide* note 3 below the grant.		

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*			
H. 11—Grants to Bharat Sevak Samaj, Orissa Branch—			
O. 77,000 R.—61,460 ..	15,540	15,540	..
H. 12—Grants to Grama Panchayats for Pisciculture—			
O. 3,75,000 S. 1,24,500 ..	4,99,500	4,99,500	..
H. 13—Grants to Grama Panchayats for fire fighting in villages—			
R. 8,507 ..	8,507	8,506	—1
H. 14—Grants to Orissa Regional Branch of the India Institute of Public Administration—			
R. 1,000 ..	1,000	1,000	..
H. 15—Other Contributions—			
H. 15(1)—Grants-in-aid to Lokmanya Tilak birthday Centenery Committee, London—			
R. 2,000 ..	2,000	2,000	..
H. 15(2)—Grants-in-aid to Sorojini Naidu-Margaret Cousins Memorial Fund—			
R. 1,000 ..	1,000	1,000	..
I.—Transfer to Orissa Loan Stipend Fund—			
I. 1—Political and Services Department.	2,95,951	2,95,951	..
I. 2—Industries Department ..	3,40,000	3,40,000	..
I. 3—Veterinary ..	76,929	76,929	..
I. 4—Agriculture ..	35,400	35,400	..
I. 5—Labour ..	13,800	13,800	..
I. 6—Education ..	7,920	7,920	..

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.				
J.—Secretariat—				
J. 1.—Political and Services (Planning) Department—				
J. 1(1)—Pay of Establishment—				
O. 65,138 R. 1,242	..	66,380	66,870	+490
J. 1 2)—Allowances—				
O. 19,495 R. 2,837	..	22,332	21,997	- 335
J. 1(3)—Contingencies—				
O. 13,000 R. 3,500	..	16,500	19,131	+2,631
K—Special Commissions and Committees—				
K. 1—Committees—(Specified Committees)—				
O. 16,000 R. —5,125	..	10,875	9,449	—1,426
L—Miscellaneous—				
L 1—Training of Students—				
L. 1(1)—Allowances	..	..	618	+618

GRANT No. 4—PLANNING AND RECONSTRUCTION AND OTHER EXPENDITURE RELATING TO THE POLITICAL AND SERVICES DEPARTMENT—*concld.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS.			
Local Development Works			
M—Water Supply ..	1,50,000	31,850	—1,18,150
	Col. 4— Vide note 3 below the grant.		
N—Improvement of Agriculture ..	1,00,000	1,190	—98,810
	Col. 4— Vide note 3 below the grant.		
O—Rural Sanitation ..	30,000	27,230	—2,770
P—Roads and Buildings (including small bridges and culverts)—			
O. 10,40,000 R. 97,778 ..	11,37,778	15,77,225	+4,39,447
	Col. 4— Vide note 3 below the grant.		
Q—Other Schemes—			
O. 80,000 R. 8,701 ..	88,701	99,661	+10,960
	Col. 4— Vide note 3 below the grant.		
R—Grants-in-aid ..	2,00,000	12,600	—1,87,400
	Col. 4.— Vide note 3 below the grant.		
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 24,451 ..	*24,451*	..	*—24,451*
Voted—			
R. 28,80,257 ..	28,80,257	..	—28,80,257
Totals { *Charged* ..	*1,65,356*	*1,40,842*	*—24,514*
Totals { Voted ..	94,49,404	66,77,218	—28,72,186

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	Actuals compared with Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.					
President, Vice-President, Heads of States, Cabinet and Ministers.					
A.—Entertainment and Hospitality Expenses.					
A. 1—Other Hospitality charges.					
A. 1 (1)—State Guest House—					
Amount recoverable from paying guests.	8,000	8,000	4,680	—3,320	—3,320
District Administration.					
C.—Other Establishments					
C. 3—Special Land Acquisition Establishment, Rourkela.					
Amount recoverable from Hindustan Steel, etc.	33,58,474	21,28,005	..	—33,58,474	—21,28,005
Total—Recoveries ..	33,66,474	21,36,005	4,680	—33,61,794	—21,31,325

2. In the Charged section the saving in the final appropriation was Rs. 24,514, out of which a sum of Rs. 24,451 was surrendered. In the voted section the amount of Rs. 28,80,257 was surrendered which was in excess of that available for the purpose resulting in an excess of Rs. 8,071.

3. The reasons for variations under sub-heads G. 1, H. 10, M, N, P, Q and R were no received from the Controlling Officers.

4. *Orissa Loan Stipend Fund*—The nature of the transactions in respect of the Fund has been explained in Note 8 below Grant No. 17 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956.

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

		Rs.
Opening balance on the 1st April, 1958	..	7,14,428
Receipts—		
Government contribution (*vide* sub-heads I. 1 to I.6)	..	7,70,000
Recoveries of advances from stipendaries	..	1,14,242
Total	..	15,98,670
Advances granted to stipendaries	..	7,99,379
Closing balance on the 31st March, 1959	..	7,99,291

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.

(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
Miscellaneous			
A—Discretionary Grants by Heads of States, etc.—			
A. 1—Discretionary grants at the disposal of Deputy Minister, Local Development Works and C. D. Projects—			
O. 4,000 R. —3,050 ..	950	950	..
47—Miscellaneous Departments.			
B—Miscellaneous—			
B. 1—Grants to American Friends Service Committee—			
Village Development Project ..	10,000	10,000	..
B. 2—Maternity and Child Welfare Centre—			
S. 5 R. 99,995 ..	1,00,000	95,000	—5,000
57—Miscellaneous.			
C—Miscellaneous and Unforeseen Charges—			
C. 1—Seminars of Community Development and N. E. S.—			
Inter-State—			
R. 5,200 ..	5,200	5,892	+692
D.—Miscellaneous—			
D.1—Orientation training of village school teachers—			
O. 41,000 R. —41,000 ..	..	..	..

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head	Final grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*			
E—Special Commissions of Enquiry—			
E. 1—Rural Housing Study Circle—			
R. 80 ..	80	79	—1
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.			
F—Miscellaneous—			
F. 1—Agricultural Extension and Training—			
F. 1 (1)—Extension Training Centre at Bhubaneswar—			
F. 1 (1) (1)—Pay of Officers—			
O. 30,841 R. 611 ..	31,452	31,236	—216
F. 1. (1) (2)—Pay of Establishment—			
O. 5,200 R. —1,242 ..	3,958	3,956	—2
F. 1. (1) (3)—Allowances—			
O. 9,788 R. 2,102 ..	11,890	10,550	—1,340
F. 1. (1) (4)—Contingencies—			
(Recurring)			
O. 5,400 R. —950 ..	4,450	3,558	—891
F. 1. (1) (5)—Stipends—			
O. 60,000 R. —6,075 ..	53,925	53,807	—118

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major-head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
63-A—Expenditure Connected with Post-war Planning and Development—*contd.*				
F. 1. (1) (6)—Miscellaneous—				
(Non-recurring)—				
R. 62,042	..	62,042	1,049	—60,993
		Col. 4— Vide note 3 below the grant.		
F. 1. (1) (7)—Other Charges—				
(Non-recurring)—				
R. 84,447	..	84,447	53,986	—30,461
		Col. 4— Vide note 3 below the grant.		
F. 1. (2)—Extension Training Centre at Bolangir—				
F. 1. (2) (1)—Pay of Officers—				
O. 29,239 R. —4,654	..	24,585	24,702	+117
F. 1(2)(2)—Pay of Establishment—				
O. 4,577 R. —190	..	4,387	4,327	—60
F. 1 (2)(3)—Allowances—				
O. 7,876 R. 933	..	8,809	7,950	—859
F. 1(2)(4)—Contingencies	..	4,000	4,143	+143
F. 1(2)(5)—Stipends—				
O. 60,000 R. —6,575	..	53,425	53,374	—51
F. 1(2)(6)—Miscellaneous—(Non-recurring).	..		7	+7
F. 1(2)(7)—Other Charges—				
O. 2,596 R. 2,417	..	5,013	3,515	—1,498

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT—*contd.*			
F. 1(3)—Training of Group Level Workers—			
O. 8,908 R. —8,908 ..	..	..	..
F. 1(4)—Workshop in the Extension Training Centre at Bolangir—			
O. 21,208 R. —11 ..	21,197	20,984	213
F. 1(5)—Inservice Training Programme—			
O. 18,698 R. —18,698 ..	..	..	..
F. 1(6)—Refreshers' course for Village Level Workers—			
O. 7,500 R. —7,500 ..	..	..	..
F. 1(7)—Training of Village Level Workers in youth activity—			
O. 28,000 R. —20,200 ..	7,800	6,985	—815
F. 1(8)—Third Extension Training Centre—			
F. 1(8)(1)—Pay of Officers—			
O. 16,500 R. —16,500 ..	..	..	..
F. 1(8)(2)—Pay of Establishment—			
O. 3,641 R. —3,641 ..	..	..	..

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving
1		2	3	4
		Rs.	Rs.	Rs.
63-A—EXPENDITURE CONNECTED WITH POST WAR PLANNING AND DEVELOPMENT—*contd.*				
F. 1(8)(3)—Allowances—				
O. 6,200 R. —6,200	..	..	..	..
F. 1(8)(4)—Contingencies—				
O. 6,000 R. —5,500	..	500	10,841	+10,341
		Col. 4— Vide note 3 below the grant.		
F. 1(8)(5)—Stipends—				
O. 40,000 R. 551	..	40,551	40,487	—64
F. 1(8)(6)—Contingencies—(Non-recurring)—				
O. 85,000 R. —73,964	..	11,036	..	—11,036
		Col. 4— Vide note 3 below the grant.		
F. 1(9)—Integrated Training Institution—				
F. 1(9)(1)—Pay of Officers—				
S. 7,992 R. —2,658	..	5,334	4,213	—1,121
F. 1(9)(2)—Pay of Establishment—				
S. 37,242 R. —20,534	..	16,708	16,324	—384
F. 1(9)(3)—Allowances—				
S. 20,754 R. —8,638	..	12,116	10,108	—2,008

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT—*concld.*				
F. 1(9)(4)—Contingencies—				
S. 30,000 R. 15,778	..	45,778	60,728	+14,950
Col. 4— Vide note 3 below the grant.				
F. 1(9)(5)—Stipends—				
S. 72,000 R. —17,489	..	54,511	50,510	—4,001
F. 1(9)(6)—Other Charges—				
S. 46,350 R. —30,900	..	15,450	..	—15,450
Col. 4— Vide note 3 below the grant.				
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS.				
Community Development Projects				
G.—Supervision—				
G-1.—Secretariat—				
G-1(1)—Allowances—				
R. 3,147	..	3,147	3,147	..
G-1(2)—Contingencies—				
R. 9,030	..	9,030	9,030	..
H.—Project/Block Headquarters—				
H-1. Establishment Charges—				
H-1(1)—Pay of Officers—				
O. 63,972 R. 1,48,625	..	2,12,597	2,27,883	+15,286
Col. 4— Vide note 3 below the grant.				

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*					
H-1(2)—Pay of Establishment—					
O.	2,95,431				
R.	15,62,393	..	18,57,824	18,84,525	+26,701
			Col. 4— Vide note 3 below the grant.		
H-1(3)—Allowances—					
O.	2,30,118				
R.	9,48,722	..	11,78,840	12,21,723	+42,883
			Col. 4— Vide note 3 below the grant.		
H-1(4)—Contingencies—					
O.	66,327				
R.	4,25,226	..	4,91,553	5,34,257	+42,704
			Col. 4— Vide note 3 below the grant.		
H-2—Equipment and Furniture—					
O.	13,800				
R.	2,70,688	..	2,84,488	2,39,642	—44,846
			Col. 4— Vide note 3 below the grant.		
H-3—Works—					
O.	50,650				
R.	5,55,034	..	6,05,684	5,61,330	—44,354
			Col. 4— Vide note 3 below the grant.		
H-4—Transport—					
R.	5,44,101	..	5,44,101	5,13,536	—30,565
			Col. 4— Vide note 3 below the grant.		
H-5—Special Multipurpose Blocks—					
H-5(1)—Establishment Charges—					
H-5-(1)(1)—Pay of Officers—					
O.	52,564				
R.	—14,183	..	38,381	38,484	+103
H-5-(1)(2)—Pay of Establishment—					
O.	1,78,652				
R.	—1,823	..	1,76,829	1,72,547	—4,282

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.,—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*					
H-5-(1)(3)—Allowances—					
O.	1,20,060				
R.	—14,066	..	1,05,994	1,09,008	+3,014
H-5-(1)(4)—Contingencies—					
O.	32,840				
R.	2,559	..	35,399	44,272	+8,873
			Col. 4— Vide note 3 below the grant.		
H-5(2)—Transport		..	..	16,796	+16,796
			Col. 4— Vide note 3 below the grant.		
H-5(3)—Equipment and Furniture—					
O.	13,140				
R.	7,711	..	20,851	11,566	—9,285
			Col. 4— Vide note 3 below the grant.		
H-5(4)—Works—					
O.	39,000				
R.	—25,149	..	13,851	13,178	—673
I—Animal Husbandry and Agricultural Extension—					
I-1—Demonstration Equipment—					
O.	88,100				
R.	3,01,460	..	3,89,560	3,39,449	—50,111
			Col. 4— Vide note 3 below the grant.		
I-2—Animal Husbandry and Veterinary Schemes—					
O.	29,856				
R.	3,31,779	..	3,61,635	3,42,169	—19,466
			Col. 4— Vide note 3 below the grant.		
I-3—Agricultural Extension Sub-headquarters—					
O.	15,182				
R.	42,982	..	58,164	61,160	+2,996

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, etc —*contd.*				
I. 4—Demonstration of Agricultural Practices—				
O. 16,615 R. 94,193	..	1,10,808	1,02,319	—8,489
I. 5—Marketing centre and storage godown—				
R. 4,04,525	..	4,04,525	3,97,959	—6,566
I. 6—Equipment—				
R. 9,182	..	9,182	47,273	+38,091
		Col. 4— Vide note 3 below the grant.		
I. 7—Afforestation—				
O. 100 R. —100	..	..	285	+285
I. 8—Special Multipurpose Blocks—				
I. 8 (1)—Animal Husbandry Schemes—				
I. 8 (1) (1)—Establishment—				
O. 18,951 R. 3,265	..	22,216	15,878	—6,338
		Col. 4— Vide note 3 below the grant.		
I. 8 (1) (2)—Contingencies—				
O. 94,695 R. —44,762	..	49,933	57,595	+7,662
		Col. 4— Vide note 3 below the grant		
I. 8 (2)—Agricultural Schemes—				
I. 8 (2) (1)—Establishment—				
O. 46,609 R.—36,739	..	9,870	6,442	—3,428

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*				
I. 8 (2) (2)—Contingencies—				
O. 48,400 R. —5,779	..	42,621	31,225	—11,396
		Col. 4— Vide note 3 below the grant.		
I. 8 (3)—Co-operation Schemes—				
I. 8 (3) (1)—Establishment—				
O. 77,680 R.—45,090	..	32,590	35,257	+2,667
I. 8 (3) (2)—Contingencies—				
O. 1,41,300 R.—38,958	..	1,02,342	1,04,052	+1,710
I. 9—Pisciculture—				
R. 52,690	..	52,690	77,215	+24,525
		Col. 4— Vide note 3 below the grant.		
J.—Irrigation—				
J. 1—Tube-wells—				
O. 88,000 R. 2,09,224	..	2,07,224	1,01,982	—1,05,242
		Col. 4— Vide note 3 below the grant.		
J. 2—Pumping sets—				
O. 5,000 R. 7,500	..	12,500	42,490	+29,990
		Col. 4— Vide note 3 below the grant.		
J. 3—Trucks—				
R. 13,816	..	13,816	13,687	—129
J. 4—Staff for Central Stores—				
O. 3,964 R. 7,162	..	11,126	13,450	+2,324

GRANT NO. 5.—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*			
J. 5—Equipments—			
R. 21,320 ..	21,320	5,343	—15,977
	Col. 4— Vide note 3 below the grant.		
J. 6—Works—			
O.14,32,720 R.10,31,286 ..	24,64,006	26,13,507	+1,49,501
	Col. 4— Vide note 3 below the grant.		
J. 7—Subsidy—			
O. 41,500 R. —3,345 ..	33,155	18,081	—20,074
	Col. 4— Vide note 3 below the grant.		
J. 8—Special Multipurpose Blocks—			
J. 8 (1) Irrigation works—			
O. 2,79,500 R. —2,10,597 ..	68,903	54,675	—14,228
	Col. 4— Vide note 3 below the grant.		
J. 8 (2 —Reclamation works—			
O. 65,000 R.—65,000 ..	..	718	+718
J. 8 (3)—Soil conservation works—			
R. 3,500 ..	3,500	6,427	+2,927
J. 8(4)—Establishment—			
O. 4,000 R. 21,026 ..	25,026	19,183	—5,843
	Col. 4— Vide note 3 below the grant.		
J. (5)—Subsidy—			
R. 3,000 ..	3,000	3,000	..

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*				
K.—Health and Rural Sanitation—				
K. 1—Drinking Water-Supply—				
O. 1,84,600 R.10,05,445	..	11,90,045	11,96,010	+5,965
K. 2—Drainage—				
O. 42,144 R. 44,247	..	86,391	76,248	—10,143
Col. 4— Vide note 3 below the grant.				
K. 3—Sanitation—				
O. 39,242 R. 48,574	..	87,816	89,801	+1,985
K. 4—Primary Health Centre—				
K. 4(1)—Establishment—				
O. 76,087 R. 5,329	..	81,416	68,893	—12,523
Col. 4— Vide note 3 below the grant.				
K. 4(2)—Works—				
O. 60,000 R. 2,89,388	..	3,49,388	2,90,098	—59,290
Col. 4— Vide note 3 below the grant.				
K. 4(3)—Contingencies—				
O. 43,135 R. 1,15,540	..	1,58,675	1,23,552	—35,123
Col. 4— Vide note 3 below the grant.				
K. 5—Aid to Hospitals—				
K. 5(1)—Non-recurring—				
O. 12,920 R. 9,470	..	22,390	18,509	—3,881

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd*

Major Head and sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*				
K. 5(2)—Recurring—				
R. 17,676	..	17,676	22,019	+4,343
K. 6—Equipments—				
O. 500 R. 25,605	..	26,105	23,159	—2,946
K. 7—Grants-in-aid—				
Non-recurring—				
R. 1,000	..	1,000	101	—899
K. 8—Special Multipurpose Blocks—				
K. 8(1)—Rural Dispensary—				
K. 8(1)(1)—Contingencies—				
Recurring—				
O. 45,856 R. 2,931	..	48,787	50,033	+1,246
K. 8(1)(2)—Contingencies—				
Non-recurring—				
O. 84,000 R. —6,791	..	77,209	75,807	—1,402
K. 8(2)—Drinking Water-Supply—				
O. 81,700 R.—35,000	..	46,700	34,177	—12,523
		Col. 4— Vide note 3 below the grant.		
K. 8(3)—Drainage and Sanitation—				
O. 23,500 R. —3,500	..	20,000	16,986	—3,014

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*				
L.—Education—				
L. 1—Establishment—				
O. 26,456 R.—12,857	..	13,599	12,356	—1,243
L. 2—Works—				
O. 30,178 R. 5,53,271	..	5,83,449	6,82,069	+98,620
		Col. 4— Vide note 3 below the grant.		
L. 3—Contingencies—				
R. 6,980	..	6,980	8,094	+1,144
L. 4—Grants-in-aid—				
Non-recurring—				
O. 1,83,492 R. 4,05,778	..	5,89,270	4,96,280	—92,990
		Col. 4— Vide note 3 below the grant.		
L. 5—Grants-in-aid—				
Recurring—				
R. 77,916	..	77,916	64,845	—13,071
		Col. 4— Vide note 3 below the grant.		
L. 6—Special Multipurpose Blocks—				
L. 6(1)—Sevashram Schools—				
L. 6(1)(1)—Establishment—				
O. 24,434 R.—19,134	..	5,300	11,228	+5,928
		Col. 4— Vide note 3 below the grant.		
L. 6(1)(2)—Contingencies—				
O. 52,790 R. 27,850	..	80,640	60,760	—19,880
		Col. 4— Vide note 3 below the grant		

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*				
M.—Social Education—				
M. 1—Community Recreation Centres—				
O. 1,80,039 R. 8,00,854	..	9,80,893	9,73,058	—7,835
M. 2—Adult Literary Centres—				
M. 2(1)—Honoraria—				
O. 36,226 R. 1,21,422	..	1,57,648	1,46,619	—11,029
		Col. 4— Vide note 3 below the grant.		
M. 2(2)—Works—				
O. 972 R. 19,928	..	20,900	15,849	—5,051
		Col. 4— Vide note 3 below the grant.		
M. 2(3)—Supplies—				
O. 18,726 R. 84,328	..	1,03,054	99,449	—3,605
M. 3—Mobile Cinema Van—				
O. 2,08,000 R. —1,87,415	..	20,585	17,276	—3,309
M. 4—Audio-Visual Education—				
O. 32,000 R. 25,892	..	57,892	35,899	—21,993
		Col. 4 — Vide note 3 below the grant.		
M. 5—Special Multipurpose Blocks—				
M. 5(1)—Adult Literary Centre—				
O. 23,354 R. —1,715	..	21,639	22,093	+454

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63-B—Community Development Projects etc.—*contd.*			
M. 5(2)—Miscellaneous Social activities—			
O. 35,650 R. —1,170 ..	34,480	30,696	—3,784
M. 5(3)—Recreation Centre—			
O. 20,072 R. 3,538 ..	23,610	23,200	—410
M. 5(4)—Audio-Visual Unit—			
O. 70,200 R.—69,172 ..	1,208	4,181	+3,153
N.—Communication—			
N. 1—Equipment—			
R. 25,648 ..	25,648	28,505	+2,857
N. 2—Roads—			
O. 3,78,822 R. 10,23,106 ..	14,01,928	13,95,983	—5,945
N. 3—Special Multipurpose Blocks—			
N. 3(1)—Works—			
O. 4,70,200 R. —1,53,012 ..	3,17,188	3,01,113	—16,075
	Col. 4— Vide note 3 below the grant.		
O—Rural Arts, Crafts and Industries—			
O. 1—Training—			
O. 1(1)—Establishment—			
O. 3,200 R. 47,664 ..	50,864	24,427	—26,437
	Col. 4— Vide note 3 below the grant.		

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, etc.—*contd.*				
O. 1(2)—Stipends—				
O. 80,202 R.—21,036	..	59,166	45,015	—14,151
		Col. 4— Vide note 3 below the grant.		
O. 1(3)—Works—				
O. 18,500 R. 51,593	..	70,093	73,637	+3,544
O.1(4)—Contingencies—				
O. 34,340 R. 2,10,262	..	2,44,602	1,89,911	—54,691
		Col. 4— Vide note 3 below the grant.		
O. 1(5)—Equipments—				
R. 18,732	..	18,732	16,210	—2,522
O. 2—Special Multipurpose Blocks—				
O. 2(1)—Establishment—				
O. 92,514 R.—75,264	..	17,250	15,527	—1,723
O. 2(2)—Contingencies—				
O. 96,450 R.—72,870	..	23,580	19,669	—3,911
P.—Housing—				
P. 1—Housing for staff—				
O. 4,62,746 R. 11,62,291	..	16,25,037	16,19,533	—5,504
P. 2—Special Multipurpose Blocks—				
P. 2(1)—Housing for staff—				
O. 1,23,788 R.—68,007	..	55,781	56,035	+254

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs-	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*				
P. 2(2)—Rural Housing—				
O. 6,000 R. 30,000	..	36,000	36,000	..
National Extension Service				
Q.—Project/Block Headquarters—				
Q. 1—Personnel—				
Q. 1(1)—Pay of Officers—				
O. 1,93,000 R. —1,92,814	..	186	..	—186
Q. 1(2)—Pay of Establishment—				
O. 18,97,500 R.—18,62,132	..	35,368	..	—35,368
Col. 4— Vide note 3 below the grant.				
Q. 1(3)—Allowances—				
O. 10,01,887 R. —9,75,903	..	25,984	..	—25,984
Col. 4— Vide note 3 below the grant.				
Q. 1(4)—Contingencies—				
O. 3,27,541 R.—3,13,326	..	14,215	..	—14,215
Col. 4— Vide note 3 below the grant.				
Q. 1(5)—Pre-Extension work—				
O. 75,050 R. 41,752	..	1,16,802	82,529	—34,273
Col. 4— Vide note 3 below the grant.				
Q. 1(6)—Building—				
R. 64,800	..	64,800	..	—64,800
Col. 4— Vide note 3 below the grant.				

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, Etc.—*contd.*				
Q. 2—Transport—				
O. 76,500 R.—43,500	..	33,000	..	—33,000
	Col. 4— Vide note 3 below the grant.			
Q. 3—Equipment and furniture—				
O. 1,96,646 R.—1,90,146	..	6,500	4,350	—2,150
Q. 4—Building—				
Q. 4(1)—Office building—				
O. 7,03,000 R.—7,03,000	..	..	89,700	+89,700
	Col. 4— Vide note 3 below the grant.			
Q. 4(2)—Storage godown—				
O. 5,63,650 R.—5,63,650	..	..	..	..
Q 4(3)—Garage—				
O. 8,000 R. —8,000	..	..	..	..
R.—Animal Husbandry and Agricultural Extension—	..			
R. 1—Equipment—				
O. 76,471 R.—55,326	..	21,145	14,914	—6,231
	Col. 4— Vide note 3 below the grant.			
R. 2—Agricultural Store—				
O. 68,700 R. 5,627	..	64,327	61,067	—3,260

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major head and Sub head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63-B—Community Development Projects, Etc.—*contd.*			
R. 3—Poultry—			
O. 26,430 R. —7,050 ..	19,380	14,195	—5,185
Col. 4— Vide note 3 below the grant.			
R. 4—Miscellaneous—			
O. 81,321 R. 24,422 ..	1,05,743	91,684	—14,059
Col. 4— Vide note 3 below the grant.			
S.—Irrigation—			
S. 1—Minor Irrigation Works—			
S. 1 (1) Repairs to existing source of Irrigation—			
O. 8,66,700 R. —8,14,050 ..	52,650	44,512	—8,138
Col. 4— Vide note 3 below the grant.			
S. 1 (2)—New Irrigation Works—			
O. 10,02,360 R. —8,80,555 ..	1,21,805	1,59,417	+37,612
Col. 4— Vide note 3 below the grant.			
S. 1 (3)—Subsidy—			
R. 4,000 ..	4,000	..	—4,000
Col. 4— Vide note 3 below the grant.			
T—Health and Rural Sanitation—			
T. 1—Public Health Works—			
T. 1 (1) Drainage—			
O. 65,800 R. —50,200 ..	15,600	23,400	—7,800
Col. 4— Vide note 3 below the grant.			

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*			
T. 1(2) Drinking water supply—			
O. 10,10,248 R. —8,37,385	1,72,863	1,93,022	+20,159
	Col. 4— *Vide* note 3 below the grant.		
T. 1(3)—Miscellaneous Schemes—			
O. 66,347 R. —38,940	27,407	12,852	—14,555
	Col. 4— *Vide* note 3 below the grant.		
T. 2.—Grants-in-aid—			
T. 2(1)—Hospitals—			
O. 96,525 R. —96,525	..	..	..
T. 2(2)—Other Local Institutions—			
O. 92,317 R. —92,317	..	..	..
U.—Education—			
U. 1.—Local Works—			
U. 1(1)—School Buildings—			
O. 5,10,600 R. —3,04,306	2,06,294	2,04,708	—1,586
U. 1(2)—Other Local Institutions—			
O. 4,61,132 R. —4,61,132	..	..	..
U. 2—Grants-in-aid—			
U. 2(1)—Schools—			
O. 1,40,374 R. —1,40,374	..	..	..

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, Etc.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-B—Community Development Projects, Etc.—*contd.*				
U. 2(2)—Other Local Institutions—				
O. 57,995 R. —57,995	..	..	..	..
V.—Social Education—				
V. 1.—Recreation Centre—				
O. 2,05,000 R. —97,408	..	1,07,592	1,20,355	+12,763
		Col. 4— Vide note 3 below the grant.		
V. 2.—Adult Literary Centres—				
O. 1,00,000 R. —82,268	..	17,732	17,655	—77
V. 3.—Miscellaneous cultural activities—				
O. 1,70,547 R. —1,30,326	..	40,221	34,744	—5,477
		Col. 4— Vide note 3 below the grant.		
W.—Communications—				
W. 1.—Roads—				
O. 9,40,376 R. —7,63,517	..	1,76,859	1,70,458	—6,401
W. 2.—Culverts—				
O. 4,50,241 R. —4,50,241	..	..	..	..
X.—Housing—				
X. 1—Housing for staff—				
O. 19,44,222 R. —19,12,431	..	31,791	30,679	—1,112

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major-head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
63-B—Community Development Projects, Etc.—*contd.*					
Y.—Suspense—					
Debit—					
O.	11,00,000	..	2,50,000	2,97,322	+47,322
R.	—8,50,000				
			Col. 4— Vide note 3 below the grant.		
Z.—Recurring expenditure on Personnel retained in N. E. S. pattern—					
Z. 1—Pay of Officers—					
O.	1,52,500	..	1,18,162	99,143	—19,019
R.	—34,338				
			Col. 4— Vide note 3 below the grant.		
Z. 2—Pay of Establishment—					
O.	10,76,268	..	7,49,679	7,29,534	—20,145
R.	—3,26,589				
			Col. 4— Vide note 3 below the grant.		
Z. 3—Allowances—					
O.	5,11,592	..	4,63,318	4,42,942	—20,376
R.	—48,274				
			Col. 4— Vide note 3 below the grant.		
Z. 4—Contingencies—					
O.	1,52,800	..	1,83,430	1,83,750	+320
R.	30,630				
AA—Rural Arts, Crafts and Industries—					
AA. 1—Stipends—					
R.	1,000	..	1,000	1,400	+400
AA. 2—Contingencies—					
R.	32,540	..	32,540	13,048	—19,492
			Col. 4— Vide note 3 below the grant.		

GRANT No. 5—COMMUNITY DEVELOPMENT PROJECTS, ETC.—*contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs	Rs.
63.B—Community Development Projects, Etc.—*contd.*			
AA. 3—Works—			
R. 1,500 ..	1,500	..	—1,500
General			
BB.—Training Scheme—			
BB. 1—Social Education Organisers, Training Scheme—			
BB. 1(1)—Establishmen charges—			
O. 48,652			
R. —1,619 ..	47,033	44,511	—2,522
BB. 1(2)- Works—			
O. 40,000			
R. 5,000 ..	45,000	27,456	—17,544
Col. 4— Vide note 3 below the grant			
BB. 2—Orientation Training of Village School Teachers—			
BB. 2(1)—Establishmen —			
R. 39,035 ..	39,035	38,169	—866
BB. 3—Inservice Training Programme—			
BB. 3 1) Pay of Officers—			
R. 10,800 ..	10,800	10,800	..
BB. 3(2)—Pay of Establishment—			
R. 2,311 ..	2,311	2,311	..
BB. 3 3)—Allowance)—			
R. 8,496 ..	8,493	8,551	+55
BB. 3(4)—Contingencies—			
R. 935 ..	935	928	—7
BB. 4—Apprenticeship training for selected students and University teachers—			
BB. 4(1)—Contingencies—			
R. 6,210 ..	6,210	6,098	—112
Surrenders or withdrawals within grant—			
R. 10,72,630 ..	10,72,630	..	—10,72,630
Total—Voted ..	2,43,35,568	2,25,88,120	—17,47,448

GRANT No. 8—COMMUNITY DEVELOPMENT PROJECT, Etc.—*contd.*

Notes

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63. B.—Community Development Projects, etc.					
National Extension Service ..					
Y.—Suspense—					
Credit ..	11,00,000	3,00,000	1,35,207	—9,64,793	—1,64,793
Total—Recoveries ..	11, 0,000	3,00,000	1,35,207	—9,64,793	—1,64,793

2. The saving in the final grant was Rs. 17,47,448, out of which a sum of Rs. 10,72,630 was surrendered.

3. The explanations for variations were not communicated by the controlling officer in any of the cases.

4. *Irregular maintenance of cash book, etc*—During a local audit of a National Extension Service Block in December 1957, several serious irregularities were noticed in the maintenance of the Cash Book. Transactions were neither recorded in the cash book as and when they occurred nor were the entries made in the cash book attested by the Officer-in-charge. Cash balance was verified only on six occasions during a period of 21 months against a monthly verification provided for in the rules. At the instance of audit, the cash balance was verified by the Head of the office on 14th December, 1957 and again on 3rd January, 1958, and shortages of Rs. 21,280 and Rs. 24,034 respectively were found on these dates. The shortage of Rs.24,034 was explained as due to non-posting of sums 102 paid vouchers relating to payments made from 22nd April,1957 to 31st December, 1957 in the cash book. As the abnormal delay in entering the vouchers in the cash book is *prima facie* suspicious the genuineness of the vouchers produced subsequently in December 1958 has been suggested to be carefully verified by a responsible officer of the Government. The results of this verification are still awaited (July 1959).

GRANT No. 6—RIVER VALLEY DEVELOPMENT.

(All Voted)

See also Audit Report

Major Head and Sub-head			Final grant	Actual expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
25—General Administration.					
District Administration					
A.—Other Establishments—					
A. 1.—Land acquisition establishment for Machkund Hydro-electric Project—					
A. 1 (1)—Pay of Officers—					
	O.	5,220	..	6,355	9,249	+2,894
	R.	1,135				
A. 1 (2)—Pay of Establishment—					
	O.	29,000	..	31,000	28,792	—2,208
	R.	2,000				
A. 1 (3)—Allowances—					
	O.	27,980	..	27,750	23,338	—4,412
	R.	—230				
A. 1 (4)—Contingencies—					
	O.	5,000	..	4,100	4,130	+30
	R.	—900				
A. 2.—Reclamation of land and Resettlement of Displaced Persons—					
A. 2 (1)—Pay of Establishment—					
	O.	28,000	..	29,080	27,857	—1,223
	R.	1,080				
A. 2 (2)—Allowances—					
	O.	27,000	..	26,420	26,809	+389
	R.	—580				

GRANT No. 6—RIVER VALLEY DEVELOPMENT—*contd.*

Major Head and Sub-head		Final grant	Actual expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*concld.*				
A. 2 (3)—Contingencies—				
O. 30,000 R. —16,850	..	13,150	12,829	—321
A. 2 (4)—Cost of reclamation of land and Resettlement of Displaced Persons—				
O. 40,000 S. 24,140	..	64,140	64,140	..
Miscellaneous				
B.—Discretionary Grants by Heads of States, etc.—				
B. 1.—Discretionary grants at the disposal of Minister, R. V. D., Anti-Corruption, Administration Tribunal and Administration of New Capital.		6,000	5,930	—70
63.—A.—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.				
C.—Secretariat—				
C. 1.—Political and Services (River Valley Development) Department—				
O. 32,587 S. 15,000 R. —12,900	..	34,687	34,882	+195
C. 2.—Hirakud Development	..	42,976	44,466	+1,490
Surrenders or withdrawals within grant—				
R. 27,245	..	27,245	..	—27,245
Total—Voted	..	3,12,903	2,82,422	—30,481

GRANT No. 6—RIVER VALLEY DEVELOPMENT—concld.

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION.					
District Administration					
A—Other Establishments—					
A. 1—Land acquisition establishment for Machkund Hydro-electric Project—					
Amount recoverable from Government of Andhra Pradesh.	87,200	86,124	61,632	—5,568	—24,492
A. 2—Reclamation of Land and resettlement of Displaced Persons—					
A. 2(4)—Cost of reclamation of land and resettlement of Displaced Persons—					
Amount recoverable from Government of Andhra Pradesh.	1,25,000	1,13,137	1,31,635	+6,635	+18,498
Total—Recoveries ..	1,92,200	1,99,261	1,93,267	+1,067	—5,994

2. The saving in the final grant was Rs. 30,481, out of which a sum of Rs. 27,245 was surrendered.

3. The supplementary grant obtained under sub-head C. 1 proved excessive.

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS (ALL VOTED).

See also the Audit Report

Major Head and Sub-head		Final grant	Actual expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION.				
Secretariat and Attached Offices				
A—Civil Secretariat—				
A. 1 (1)—Relief and Rehabilitation Department—				
A. 1 (1) (1)—Pay of Officers—				
O.	45,968			
R.	3,792	..	49,760	49,292	—468
A. 1 (1) (2)—Pay of Establishment—				
O.	71,524			
R.	—9,024	..	62,500	61,871	—629
A. 1 (1) (3)—Allowances—				
O.	37,022			
R.	6,578	..	43,600	42,174	—1,426
A. 1 (1) (4)—Contingencies—				
O.	12,000			
R.	3,000	..	15,000	15,449	+449
A. 1 (1) (5)—Gratuitous relief to Displaced Persons—				
O.	2,000			
R.	500	..	2,500	2,500	..
57—MISCELLANEOUS				
B—Irrecoverable temporary Loans and advances written off—				
B. 1—Irrecoverable temporary loans and advances to Displaced Persons written off—				
O.	5,00,000			
R.	—5,00,000	..	..	..	..

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major head and sub-head	Final grant	Actual expenditure	Excess + Saving—
1	2	3	4
	Rs	Rs.	Rs.
57—MISCELLANEOUS—*contd.*			
C—Expenditure on Displaced Persons and Minorities—			
C. 1—Relief—			
C. 1 (1)—Establishment charges—			
O. 40,640 R. 1,600 ..	42,240	41,228	—1,012
C. 1 (2)—Relief—			
C. 1 (2) (1)—Food—			
O. 7,55,00) R. —3,42,049 ..	4,12,951	4,13,164	+213
C. 1 (2) (2)—Clothing—			
O. 80,000 R. —51,030 ..	28,970	27,748	—1,222
C. 1 (2) (3)—Medical and Public Health charges—			
O. 60,985 R. —19,178 ..	41,807	39,810	—1,997
C. 1 (2) (4)—Transport charges—			
O. 20,000 R. —5,166 ..	14,834	16,695	+1,861
C. 1 (2) (5)—Accommodation, Construction and Repairs—			
O. 2,00,000 R. —1,43,520 ..	56,480	57,245	+765
C. 1 (2) (6)—Miscellaneous—			
C. 1 (2) (6) (1)—Education—			
O. 13,560 R. —2,476 ..	11,084	11,053	—31

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*			
C. 1 (2) (5) (2)—Volunteers—			
O. 4,000 R. —2,673 ..	1,327	1,326	—1
C. 1 (2) (5) (3)—Casualties—			
O. 4,000 R. —3,546 ..	454	394	—60
C. 1 (2) (5) (4)—Lantern and lighting charges—	100	100	—
C. 1 (2) (5) (5)—Miscellaneous—			
O. 10,000 R. —4,044 ..	5,956	5,964	+8
C. 1 (2) (5, (6)—Water Supply and electricity—			
R. 31,975 ..	31,975	32,306	+331
C. 2—Rehabilitation—			
C. 2 (1)—Common Establishment—			
C. 2 (1) (1)—Pay of Officers—			
O. 21,620 R. —4,353 ..	17,287	17,301	+34
C. 2 (1) (2)—Pay of Establishment—			
O. 23,953 R. —2,537 ..	21,416	20,653	—763
C. 2 (1) (3)—Allowances—			
O. 19,333 R. —2,233 ..	17,100	17,327	+227
C. 2 (1) (4)—Contingencies—			
O. 4,000 R. —170 ..	3,830	3,829	—1

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*			
Resettlement Schemes—			
C-2 (2)—Settlement of Agriculturists—			
C-2 (2) (1)—Establishment charges—			
O. 41,057 R. —2,305 ..	38,752	38,827	+75
C-2 (2) (2)—Land acquisition and reclamation—			
O. 3,88,000 R.— 1,93,341 ..	1,94,659	1,94,655	—4
C-2 (2) (3)—Construction of houses—			
O. 4,90,000 R. —1,35,297 ..	3,54,703	3,54,021	—682
C-2 (2) (4)—Bullocks—			
O. 1,75,000 R. —8,130 ..	1,66,870	1,65,670	—1,200
C-2 (2) (5)—Implements, seeds and manures—			
O. 75,250 R. —18,974 .	56,276	55,816	—460
C-2 (2) (6)—Fodder (Loan)—			
O. 50,000 R. —25,590 ..	24,410	24,410	..
C-2 (2) (7)—Maintenance loans—			
O. 2,75,000 R. —1,17,967 ..	1,57,033	1,54,774	—2,259
C-2 (2) (8)—Requirements of other professional families—			
O. 7,500 R. —7,000 ..	500	500	..
C-2 (2) (9)—Wells—			
O. 20,000 R. 4,742 ..	24,742	24,740	—2

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*			
C-2 (2) (10)—Kacha roads—			
O. 1,000 R. 1,000 ..	2,000	2,000	..
C-2 (8) (2) (11)—Health and sanitary measures—			
O. 50,000 S. 5 R. —21,305 ..	28,700	29,143	+443
C-2 (2) (12)—Miscellaneous and unforeseen charges—			
C-2 (2) (12) (1)—Loan—			
O. 38,900 R. —37,700 ..	1,200	1,200	..
C-2 (2) (12) (2)—Grants—			
O. 8,750 R. —5,170 ..	3,580	3,576	—4
C-2 (2) (13)—Common tank—			
R. 5,465 ..	5,465	5,464	—1
C-2 (2) (14)—Irrigation facilities—			
O. 5,000 R. 10,200 ..	15,200	15,200	..
C-2 (2) (15)—Educational charges—			
O. 1,30,000 R. —1,15,858 ..	14,142	14,142	..
C-2 (2) (16)—Relief Works—			
O. 40,000 R. —13,700 ..	26,300	26,300	..
C-2 (3)—Settlement of Weavers—			
O. 8,000 R. —8,000 ..	..	..	..

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*					
C. 2(4)—Urban settlement—					
C. 2(4)(1)—Establishment charges—					
O.	8,995	..	10,605	9,972	—633
R.	1,610				
C. 2(4)(2)—Construction of hutments—					
O.	1,00,000	..	16,050	16,050	..
R.	—83,950				
C. 2(4)(3)—Construction of stalls—					
O.	25,000	..	4,456	4,446	—10
R.	—20,544				
C. 2(4)(4)—Wells—					
R.	1,612	..	1,612	1,612	..
C. 2(4)(5)—Maintenance loans—					
O.	30,000	..	1,694	1,694	..
R.	—28,306				
C. 2(4)(6)—Business loans—					
O.	1,00,000	..	18,085	18,085	.
R.	—81,915				
C. 2(4)(7)—Miscellaneous and unforeseen charges (grant)—					
O.	2,000	..	200	200	..
R.	—1,800				
C. 2(4)(8)—House building loan—					
O.	10,000	..	6,450	6,450	..
R.	—3,550				
C. 2(4)(9)—Educational facilities—					
O.	10,000	..	..	..	..
R.	—10,000				

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*			
C. 2(5)—Settlement of fishermen—			
C. 2(5)(1)—Construction of houses—			
R. 4,800 ..	4,800	4,800	..
C. 2(6)—Educational schemes—			
C. 2(6)(1)—Schemes wholly financed by the Government of India—			
O. 1,90,700 S. 5 R. —5,698 ..	1,84,307	1,78,825	—5,482
C. 2(7)—Medical facilities—			
C. 2(7)(1)—Scheme wholly financed by the Government of India—			
O. 50,000 R. —34,981 ..	15,082	15,079	—3
C. 2(8)—Balimela Pilot scheme—			
C. 2(8)(1)—Superintendence—			
O. 16,074 R. —1,169 ..	14,905	14,741	—164
C. 2(8)(2)—Medical charges—			
O. 10,988 R. —10,888 ..	100	99	—1
C. 2(8)(3)—Malaria control—			
O. 19,918 R. —13,273 ..	6,645	6,588	—57
C. 2(8)(4)—Engineering and technical personnel—			
O. 16,130 R. 6,884 ..	23,014	21,313	—1,701

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
57—MISCELLANOUS—*concld.*					
C. 2(8)(5)—Works—					
C. 2(8)(5)(1)—Roads and culverts—					
O.	1,40,680	..	27,053	27,801	+748
R.	—1,13,627				
C. 2(8)(5)(2)—Water supply—					
O.	10,500	..	..	..	..
R.	—10,500				
C. 2(8)(5)(3)—Labour and survey works—					
O.	15,500	..	2,816	2,816	..
R.	—12,684				
C. 2(9)—Industrial schemes—					
C. 2(9)(1)—Industrial loan scheme—					
O.	1,00,000	..	..	..	..
R.	—1,00,000				
C. 2(9)(2)—Industrial Grants—					
S.	5	..	1,000	1,000	..
R	995				
C. 3—Custodian of Evacuee property—					
O.	1,530	..	1,200	909	—291
R.	—330				
Surrenders or withdrawals within grant—					
R.	22,50,735	..	22,50,735	..	—22,50,735
	Total—Voted	..	45,86,492	23,20,347	—22,66,145

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*contd.*

NOTES

These appropriation accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
26—General Administration					
Secretariat and attached offices					
A—Civil Secretariat—					
A. 1(1)—Relief and Rehabilitation Department—					
Amount recoverable from the Government of India—	1,68,614	1,73,924	1,22,555	—45,959	—51,369
37—Miscellaneous					
C—Expenditure on Displaced Persons and Minorities—					
C. 1—Relief—					
Amount recoverable from Government of India—	11,88,385	6,80,440	5,16,943	—6,71,342	—1,63,497
C. 2—Rehabilitation—					
C. 2(1)—Common Establishment—					
Amount recoverable from Government of India—	68,005	62,450	48,069	—19,837	—14,381
Resettlement schemes—					
C. 2(2)—Settlement of Agriculturist—					
Amount recoverable from the Union Government—	2,24,907	2,38,100	37,869	—1,86,938	—2,00,231
Amount transferable to the head "P—Loans and Advances etc."—	15,25,850	11,87,440	10,44,077	—4,81,573	—1,43,363
C. 2(3)—Settlement of Weavers—					
Amount transferable to the head "P—Loans and Advances, etc."—	8,000	..	315	—7,685	+315
Settlement of betel leaf growers—					
Amount transferred to the head "P—Loans and Advances, etc."—	..	..	30	+30	+30

GRANT No. 7—EXPENDITURE ON DISPLACED PERSONS—*concld.*

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates	Actuals compared with Revised Estimates
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*					
C. 2(4)—Urban Settlement—					
Amount recoverable from the Government of India—	18,495	24,400	7,937	—10,558	—16,463
Amount transferable to the head "P—Loans and Advances, etc."—	2,65,000	3,37,625	61,374	—2,03,626	—2,76,251
C. 2(5)—Settlement of fishermen—					
Amount transferable to the head "P—Loans and Advances, etc."—	..	..	4,800	+4,800	+4,800
C. 2(6)—Educational Schemes—					
Amount recoverable from the Government of India—	1,90,000	2,63,200	30,922	—1,59,078	—2,32,278
C. 2(7).—Medical facilities—					
Amount recoverable from the Government of India.	50,000	15,000	181	—49,819	—14,819
C. 2(8).—Balimela Pilot scheme—					
Amount recoverable from the Government of India.	2,29,790	2,50,000	74,304	—1,55,486	—1,75,696
C. 2(9).—Industrial schemes—					
C. 2(9)(1).—Industrial loan schemes					
Amount transferable to the head 'P.—Loans and Advances, etc".	1,00,000	3,13,000	..	—1,00,000	—3,13,000
Amount recoverable from the Government of India.	..	50,000	..	..	—50,000
C. 3.—Custodian of Evacuee property—					
Amount recoverable from the Government of India.	1,530	1,530	..	—1,530	—1,530
Total—Recoveries ..	40,38,977	40,97,109	19,49,376	—20,89,601	—21,47,733

2. The saving in the final grant was Rs. 23,06,145, out of which a sum of Rs. 22,50,736 as surrendered.

GRANT No. 8—STAMPS.

(ALL VOTED)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
9.—STAMPS			
A.—Superintendence ..	8,068	8,186	+118
Non-Judicial			
B.—Charges for the sale of stamps—			
B 1—Discount on sale of special Adhesive stamps.			
O. 500 R. —100 ..	400	393	—7
B. 2—Discount on sale of impressed stamps—			
O. 70,000 S. 9,900 R. 100 ..	80,000	80,075	+75
C.—Cost of stamps supplied from Central Stamp Stores—			
O. 40,000 S. 30,000 ..	70,000	65,548	—4,45
Judicial			
D.—Charges for the sale of stamps—			
D. 1—Discount on sale of court-fee stamps.	16,000	17,334	+1,334
D. 2—Discount on sale of stamps for copies.	1,500	1,509	+1
E.—Costs of stamps supplied from Central Stamp Stores.			
O. 35,000 S. 13,000 ..	48,000	48,681	+681
Total—Voted ..	2,23,968	2,21,826	—2,142

NOTE

The saving in the final grant was Rs. 2,142

STOCK ACCOUNT OF STAMPS

The following statement shows the transactions of the year 1958-59 relating to stamps (*excluding* postage and entertainment stamps) in Government Treasuries.

Non-Judicial

		Rs.
1. Opening balance on the 1st April, 1958	..	(a)1,09,01,834
2. Receipts during the year 1958-59—		
(*i*) From the Controller of Stamps and the Superintendent, Government Press.		30,25,046
(*ii*) From other sources (*including* receipts from other treasuries)	..	44,247
Total	..	1,39,71,127
3. Issues during the year 1958-59—		
(*i*) Sales	..	27,96,089
(*ii*) On other accounts (*including* issues to other treasuries)	..	7,86,361
4. Closing balance on the 31st March, 1959	..	1,03,88,677
Total	..	1,39,71,127

Judicial

1. Opening balance on the 1st April, 1958	..	(b)80,40,579
2. Receipts during the year 1958-59—		
(*i*) From the Controller of Stamps and the Superintendent, Government Press.		35,69,692
(*ii*) From other sources (*including* receipts from other treasuries)	..	96,798
Total	..	1,17,07,069
3. Issues during the year 1958-59—		
(*i*) Sales	..	24,67,771
(*ii*) On other accounts (*including* issues to other treasuries)	..	1,37,134
4. Closing balance on the 31st March, 1959	..	91,02,164
Total	..	1,17,07,069

(a) The difference of Rs. 4,43,537 between the closing balance on the 31st March, 1958 and the opening balance on the 1st April, 1958 is due to inclusion of transactions of Puri Treasury which were not received during the year 1957-58 (Rs. 7,95,204), partly set off by the transactions of Phulbani and Koraput treasuries due to non-receipt of the *plus* and *minus* memoranda and stock account for the year respectively (Rs. 3,51,667).

(b) The difference of Rs. 2,. 1,491 between the closing balance on the 31st March, 1958 and the opening balance on the 1st April 1958 is due to the reasons explained as at (*a*) above (Rs. 5,07,573), partly set off by inclusion of figures of Puri Treasury which were not received during the year 1957-58 (Rs. 2,96,082).

Certified that (*i*) the stock account is based on Treasury accounts and (*ii*) the stock on hand at the end of the financial year has been verified by the Treasury Officers and balances shown by them were found to agree with the *plus* and *minus* memoranda for March 1959 except in case of two treasuries due to non-receipt of *plus* and *minus* memoranda and stock account.

BHUBANESWAR,
The 29th December, 1959

B. S. MISRA,
Assistant Accounts Officer, Orissa

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT.

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.
25—GENERAL ADMINISTRATION			
President, Vice-President, Heads of States, Cabinet and Ministers			
A.—Emoluments of the Governor—			
Charged—			
O. 59,400			
R. —13,333 ..	46,067	46,067	..
B.—Staff and Household of the Governor—			
B. 1.—Military Secretary, Aid-de-camp—			
B. 1(1)—Pay of Officers—			
Charged—			
O. 16,510			
R 2,684 ..	19,194	19,055	—139
B. 1(2)—Pay of Establishment—			
Charged—			
O. 18,430			
R. —4,140 ..	14,290	14,285	—5
B. 1(3)—Allowances—			
Charged—			
O. 20,432			
R. —1,432 ..	19,000	18,313	—687
B. 1(4)—Contingencies—			
Charged—	11,000	10,828	—172

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
B. 2—Entertainment Allowance of the Governor—			
Charged—			
O. 2,500			
R. —276 ..	*2,224*	*2,223*	*—1*
B. 3—Equipment grants—			
Charged—			
O. 45,000			
R. —14,233 ..	*30,767*	*30,753*	*—14*
B. 4—Entertainment Expenses—			
(Sumptuary Allowance)—			
Charged—	*7,500*	*7,437*	*—63*
C.—Secretariat Staff of the Governor—			
C. 1—Pay of Officers—			
Charged—			
O. 32,910			
R. —1,742 ..	*31,168*	*29,028*	*—2,140*
C. 2—Pay of Establishment—			
Charged—			
O. 28,440			
R. 2,000 ..	*30,440*	*30,434*	*—6*
C. 3—Allowances—			
Charged—			
O. 21,000			
R. 11,300 ..	*32,300*	*31,975*	*—325*

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub head	Final Grant -or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
C. 4—Contingencies—			
Charged—			
O. 12,000			
R. 1,800	.. *13,800*	*13,278*	—522
D.—Other charges—			
Charged—			
O. 11,200			
R. —2,420	.. *8,780*	*8,449*	—331
E.—Expenditure from contract allowances—			
Charged—			
O. 31,400			
R. 2,300	.. *33,700*	*32,979*	—721
F.—Tour Expenses—			
Charged—	*47,000*	*44,965*	—2,035
G.—Ministers—			
G. 1—Pay of Officers—			
O. 1,65,000			
R. 1,365	.. 1,66,365	1,66,604	+239
G. 2—Pay of Establishment—			
O. 1,41,800			
R. —9,600	.. 1,32,200	1,32,581	+381
G. 3—Allowances—			
O. 2,00,000			
R. 19,170	.. 2,19,170	2,16,112	—3,058

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*					
G. 4—Contingencies—					
O.	60,000	..	1,06,350	97,436	—8,914
R.	46,350				
			Col. 4—Mainly, due to non-drawal of telephone and trunk-call charges (Rs. 6,690) and Car-hire charges (Rs. 1,357).		
Secretariat and Attached Offices					
H.—Civil Secretariat—					
H. 1—Political and Services Department—					
H. 1(1)—Pay of Officers—					
O.	3,27,987	..	3,26,000	3,37,673	+11,673
R.	—1,987				
			Col. 4— *Vide* note 2 below the grant.		
H. 1(2)—Pay of Establishment—					
O.	2,92,400	..	3,13,165	3,12,630	—535
S.	5				
R.	20,760				
H. 2—Home Department—					
H. 2(1)—Pay of Officers—					
O.	65,600	..	57,100	56,967	—133
R.	—8,500				
H. 2(2)—Pay of Establishment—					
O.	2,96,000	..	3,19,000	3,21,530	+2,530
R.	23,000				
H. 3—Finance Department—					
H. 3(1)—Pay of Officers—					
O.	1,32,960	..	1,34,000	1,33,591	—409
R.	1,040				

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
25—General Administration—*contd.*				
H. 3(2)—Pay of Establishment—				
O.	3,49,938			
R.	—30,238	3,19,700	3,20,536	+836
H. 4.—Revenue and Excise Department—				
H. 4(1)—Revenue and Excise Section—				
H. 4(1) (1)—Pay of Officers—				
O.	1,06,000			
S.	7,220	1,06,000	1,05,074	—926
R.	—9,220			
H. 4(1) (2)—Pay of Establishment—				
O.	1,20,000			
S.	6,325	1,42,413	1,43,637	+1,224
R.	16,088			
H. 4(2)—Special Relief Section—				
H. 4(2) (1)—Pay of Establishment—				
O.	11,270			
S.	13,817	25,087	24,272	—815
H. 5.—Education Department—				
H. 5(1)—Pay of Officers—				
O.	27,620			
R.	6,000	33,620	31,729	—1,891
H. 5(2)—Pay of Establishment—				
O.	56,624			
R.	—3,000	53,624	54,229	+605
H. 6.—Health Department—				
H. 6(1)—Pay of Officers—				
O.	53,625			
R.	26,375	80,000	79,107	—893

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving
1			2	3	4
			Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*					
H. 6(2)—Pay of Establishment—					
O.	76,236				
R.	—3,636	..	72,600	71,280	—1,320
H. 7.—Law Department—					
H. 7(1)—Pay of Officers—					
O.	61,000				
R.	12,200	..	73,200	72,331	—869
H. 7(2)—Pay of Establishment—					
O.	87,000				
R.	10,500	..	97,500	96,691	—809
H. 8.—Mining and Geology Department—					
H. 8(1)—Pay of Officers—					
O.	9,295				
R.	—2,367	..	6,928	6,929	+1
H. 8(2)—Pay of Establishment—					
O.	18,000				
R.	1,260	..	19,260	19,404	+144
H. 9—Development Department—					
H. 9(1)—Pay of Officers—					
O.	91,400				
R.	8,000	..	99,400	99,486	+86
H 9(2)—Pay of Establishment—					
O.	1,57,500				
R.	—16,500	..	1,41,000	1,44,065	+3,065

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*					
H. 10—Commerce Department—					
H. 10(1)—Pay of Officers—					
O.	18,500	..	19,200	19,342	+142
R.	700				
H. 10(2)—Pay of Establishment—					
O	33,000	..	33,600	34,210	+610
R.	600				
H. 11—Labour Department—					
O.	42,894	..	40,550	40,207	−343
R.	−2,344				
H. 12—Industry Department—					
H. 12(1)—Pay of Officers—					
O.	56,000	..	59,800	59,443	−357
R.	3,800				
H. 12(2)—Pay of Establishment—					
O.	48,495	..	56,200	56,485	+285
R.	7,705				
H. 13—Allowances—					
C.	5,82,468	..	7,75,000	7,84,812	+9,812
S.	8,888				
R.	1,83,644				
H. 14—Contingencies—					
O.	3,00,300	..	4,20,074	4,21,239	+1,165
R.	1,19,774				

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-Head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
25—General Administration—*contd.*					
H. 15—Secret Service Money—					
O.	10,000				
R.	—10,000	..	..	..	..
I.—Local Fund Audit Establishment—					
I. 1—Pay of Officers—					
O.	17,000				
R.	—2,224	..	14,776	14,781	+5
I. 2—Pay of Establishment—					
O.	92,000				
R.	—11,596	..	80,404	79,387	—1,017
I. 3—Allowances		..	36,000	35,473	—527
I. 4—Contingencies		..	4,500	4,495	—5
I. 5—Share cost of Local Fund Audit Establishment—					
O.	17,529				
R.	6,800	..	24,329	26,177	+1,848
District Administration					
J.—General Establishment—					
J. 1—Treasury Establishment—					
J. 1(1)—Pay of Officers—					
O.	1,38,500				
R.	7,450	..	1,45,950	1,45,977	+27
J. 1(2)—Pay of Establishment—					
O.	2,28,000				
R.	4,137	..	2,32,137	2,24,695	—7,442

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration—*contd.*			
J. 1(3)—Allowances—			
O. 1,46,090			
R. 8,427	1,54,517	1,49,645	—4,872
J. 1(4)—Contingencies—			
. 50,000			
S. 9,818	64,804	65,292	+488
R. 4,986			
Miscellaneous			
K.—Discretionary Grants by Heads of States, etc.—			
K. 1—Discretionary grants at the disposal of the Governor.	20,000	19,753	—247
K. 2—Members, Board of Revenue—			
K. 2(1)—Member, Board of Revenue.	3,000	3,215	+215
K. 2(2)—Revenue Divisional Commissioner, Central Division.	2,000	1,750	—250
K. 2(3)—Revenue Divisional Commissioner, Northern Division.	2,000	2,000	..
K. 2(4)—Revenue Divisional Commissioner, Southern Division—	2,000	1,950	—50
K. 3—The District Officers—			
O. 11,700			
R. —70	11,630	11,360	—270
K. 4—The Subdivisional Officers—	5,600	5,073	—527
L.—Miscellaneous—			
L. 1—Training of Financial Advisers and Assistant Financial Advisers—			
O. 39,600			
R. 1,909	41,509	40,262	—1,247

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*concld.*					
L. 2—Establishment of Training School for Training in Accounts—					
O.	57,602	..	57,702	57,787	+85
R.	100				
Works					
M.—Original Works—					
M. 1—Expenditure on Mechanical section—					
S.	8,500	..	8,500	..	—8,500
			Col. 4— Vide note 2 below the grant		
N.—Repairs—					
N 1—Arboricultural Expenditure—					
O.	50,622	..	51,848	48,957	—2,891
R.	1,226				
O.—Charges in England—					
O. 1—High Commissioner of India—					
O. 1(1)—Share cost of the High Commissioner's Establishment debitable to State Government—					
O.	600	..	960	960	..
R.	360				
57—MISCELLANEOUS.					
P.—Donations for Charitable Purposes—					
O.	6,600	..	7,500	7,400	—100
R.	900				
Q.—Special Commissions of Enquiry—					
Q. 1—Reserve at the disposal of the Finance Department—					
O.	10,000	..	..	..	..
R.	—10,000				

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
57—MISCELLANEOUS—*contd.*					
Q. 2—Economic Survey Committee—					
Q. 2(1)—Pay of Officers—					
O.	14,000	..	10,593	11,488	+895
R.	—3,407				
Q. 2(2)—Pay of Establishment—					
O.	12,500	..	9,366	11,263	+1,897
R.	—3,134				
Q. 2(3)—Allowances—					
O.	5,000	..	3,958	4,598	+640
R.	1,042				
Q. 2(4)—Contingencies—					
O.	13,500	..	5,271	5,230	—41
R.	—8,229				
Q. 2(5)—Field Staff—					
O.	28,000	..	15,738	15,735	—3
R.	12,262				
R.—Irrecoverable temporary Loans and Advances written off—					
O.	2,000	..	2,005	1,077	—928
S.	5				
S.—Rents, Rates and Taxes—					
O.	200	..	631	631	..
R.	431				
T.—Miscellaneous and unforeseen Charges—					
T. 1—Miscellaneous and unforeseen Charges—					
O.	25,000	..	..	..	..
R.	—25,000				

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*			
U.—Loss or Gain by Exchange—			
O. 500 R. —400 ..	100	78	—22
V.—Loss or Gain on Conversion of Decimal Coinage—			
R. 100 ..	100	—	—100
63—A.—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.			
W.—Secretariat—			
W. 1.—Reorganisation of Bureau of Statistics and Economics—			
W. 1 (1).—Headquarters Establishment—			
W. 1 (1) (1).—Pay of Officers—			
O. 43,660 R. —11,760 ..	31,900	32,263	+363
W. 1 (1) (2)—Pay of Establishment—			
O. 1,24,313 R. —47,313 ..	77,000	77,216	+216
W. 1 (1) (3)—Allowances—			
O. 68,592 R. —23,242 ..	45,350	43,713	—1,637
W. 1 (1) (4)—Contingencies—			
O. 25,000 R. 5,000 ..	30,000	30,593	+593
W. 1 (1) (5)—Stipends—			
O. 2,000 R. —2,000 ..	..	..	..

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-A—EXPENDITURE, ETC.—*contd.*				
W. 1 (2)—District Statistical Agencies—				
W. 1 (2) (1)—Pay of Officers—				
O. 26,400				
R. —8,400	..	18,000	17,783	—217
W. 1 (2) (2)—Pay of Establishment—				
O. 30,866				
R. —14,866	..	16,000	16,238	+238
W. 1 (2) (3)—Allowances—				
O. 38,486				
R. —19,816	..	18,670	18,816	+146
W. 1 (2) (4)—Contingencies—				
O. 16,900				
R. —8,900	..	8,000	10,983	+2,983
W. 1 (3)—Sample Survey for Estimation of Acreage and yield of Principal Crops—				
W. 1 (3) (1)—Headquarters—Establishment—				
O. 35,098				
R. —35,098	..	..	..	..
W. 1 (3) (2)—Field Organisation—				
W. 1 (3) (2) (1)—Pay of Officers—				
O. 2,000				
R. —2,000	..	..	..	..
W. 1 (3) (2) (2)—Pay of Establishment—				
O. 78,035				
R. —78,035	..	..	..	..

GRANT No. 9—MINISTERS, CIVIL SECRETARIAT AND OTHER EXPENDITURE RELATING TO THE FINANCE DEPARTMENT—*concld.*

Major head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
63-A—EXPENDITURE, ETC.—*concld.*				
W. 1 (3) (2) (3)—Allowances—				
O. 76,700				
R. —76,700	..	..	..	..
W. 1 (3) (2) (4)—Contingencies—				
O. 35,950				
R. —35,950	..	..	..	..
W. 2—Socio-Economic Survey at Rourkela—				
O. 41,340				
R. —19,977	..	21,363	20,688	—675
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. 17,492	..	*17,492*	..	*—17,492*
Voted—				
R. 8,656	..	8,656	..	—8,656
Totals .. *Charged*	..	*3,64,722*	*3,40,069*	*—24,653*
Totals .. Voted	..	57,42,473	57,24,464	—18,009

NOTES

In the charged section the expenditure fell short of the final appropriation by Rs. 24,653, out of which a sum of Rs. 17,492 was surrendered.

In the voted section the saving in the final grant was Rs. 18,009, out of which a sum of Rs. 8,656 was surrendered.

2. The reasons for variations under sub-heads H. 1 (1) and M. 1 were not received from the controlling officers.

3. *Ex-gratia payment to a Government servant*—An Officer of the State Government was permitted in April 1955 to file a suit against a private individual to vindicate his position following alleged defamatory remarks made by the latter in the course of a public speech. Government agreed to reimburse the legal expenses of the officer in case he succeeded in his legal action.

Subsequently in January, 1958 the Government servant was advised by Government to withdraw the case and was sanctioned in December 1958, *ex-gratia* a sum of Rs. 2,053 representing legal expenses already incurred by him in filing the suit. The sanction was not covered by the relevant rules, especially since any reimbursement of legal cost would only have become necessary in case the Officer had succeeded in the suit and had not been awarded costs against the defendant.

GRANT No. 10—PENSIONS.

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.
54-A.—TERRITORIAL AND POLITICAL PENSIONS			
A.—Territorial and Political Pensions—			
A. 1—Pensions to Political sufferers and their dependants—			
O. 1,15,000 R. —3,000 ..	1,12,000	1,09,181	—2,819
A. 2.—Other Pensions—	14,350	10,414	—3,936
B.—Charitable Allowances—			
O. 4,858 R. —858 ..	4,000	2,887	—1,113
55—SUPERANNUATION ALLOWANCES AND PENSIONS.			
C. Superannuation and Retired Allowances—			
Payment to Pensioners—			
C. 1—Initially and finally debitable to Orissa—	12,00,000	10,97,995	—1,02,005
	Col. 4—Non-drawal of pensions by certain pensioners.		
C. 2—For Pensions falling under Articles 202(3), 229(3) and 322 of the Constitution—			
Charged—	*144*	*132*	*—12*
C. 3—Contribution payable under Article 290 of the Constitution e.g., Pension of High Court Judges (wholly and finally debitable to Orissa)—			
Charged *O.* *5,000* *S.* *22,733* *R.* *1,267*	*29,000*	*27,092*	*—1,908*

GRANT No. 10—PENSIONS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
55—SUPERANNUATION ALLOWANCES, ETC.—*contd.*			
C. 4—Divisible pension adjustable between Orissa and Bihar.—			
O. 1,02,000 R. —8,000 ..	94,000	77,073	—16,927
	Col. 4—Non-drawal of pensions by certain pensioners.		
C. 5.—*Add*—Share of divisible pensions of Officers including joint cadre Officers and High Court Judges paid in India—			
C. 5(1)—For High Court Judges—*Charged*—			
O. 3,230 *R. —1,267* ..	*1,963*	*2,500*	*+537*
C. 5(2)—For others—	31,380	26,722	—4,658
C. 6—*Add*—Share of divisible pensions of Joint Cadre Officers and High Court Judges paid in England—			
C. 6(1)—For others—			
R. 9,233 ..	9,233	9,606	+ 373
C. 7—Pension granted under Section I of the Liberalised Pension Rules—			
Charged—	*3,600*	*2,194*	*—1,406*
Voted—			
O. 9,00,000 S. 3,50,000 ..	12,50,000	12,71,246	+21,246
	Col. 4—Receipt of more sanctions than anticipated.		
D.—Family Pension—			
D. 1—Family pension granted under Section III of the Liberalised Pension Rules—			
O. 16,000 R. 1,000 ..	17,000	17,811	+811

GRANT No. 10—PENSIONS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
55—SUPERANNUATION ALLOWANCES, ETC.—*contd.*			
E.—Equated payment on account of capital outlay on Sterling Pensions to the Government of India—	16,429	16,429	..
F.—Compassionate Allowances—			
F. 1—Initially and finally debitable to Orissa—			
O. 10,000 R. —2,500 ..	7,500	6,148	—1,352
F. 2—Adjustable between Bihar and Orissa—	380	69	—311
F. 3—*Add*—Share of divisible allowances debitable to Orissa—	—23	—132	—109
G.—Gratuities—			
G. 1—Payment from Compassionate Fund—			
G. 1(1)—Initially and finally debitable to Orissa—	2,000	504	—1,496
G. 2—Other Gratuities—			
G. 2(1)—Initially and finally debitable to Orissa—			
O. 2,000 R. —1,000 ..	1,000	498	—502
G. 2(2)—*Add*—Share of divisible gratuities debitable to Orissa—	190	2,831	+2,641
G. 3—Gratuities admissible under Section I and death-cum-retirement gratuity admissible under Section II of the Liberalised Pension Rules—			
G. 3(1)—Superannuation gratuity—			
O. 7,000 S. 5,125 R. 875 ..	13,000	14,188	+1,188

GRANT NO. 10—PENSIONS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55—SUPERANNUATION ALLOWANCES, ETC.—*concld.*			
G. 3(2)—Invalid gratuity—			
O. 2,500			
R. —500 ..	2,000	1,419	—581
G. 3(3)—Compensation gratuity—			
O. 1,500			
R. —500 ..	1,000	296	—704
G. 3(4)—Death-*cum*-retirement gratuity—			
Charged— ..	*1,000*	..	—*1,000*
Voted—			
O. 6,70,000			
S. 80,000 ..	7,50,000	7,07,447	—42,553
			Col. 4—Non-drawal of gratuities and receipt of less number of arrear cases for payment than anticipated.
H—Pensions for distinguished and meritorious services—			
H. 1—Initially and finally debitable to Orissa—	2,700	725	—1,975
H.2—*Add*—Share of divisible pensions debitable to Orissa—	190	693	+503
I.—Donations to Provident Funds—			
O. 30,000			
R. 5,500 ..	35,500	43,897	+8,397
			Col. 4—More payments due to increase in number of subscribers (Rs. 3,502), (*ii*) Conversion of General Provident Fund accounts into Contributory Provident Fund accounts as per Government decisions, allowing the Contributory Provident Fund benefits (Rs. 2,517) and (*iii*) adjustment of arrear contributions in certain cases (Rs. 2,378).
.—Charges in England—			
J. 1—High Commissioner—			
O. 12,680			
R. —250 ..	12,430	12,234	—196

GRANT NO. 10—PENSIONS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55—A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.			
K—Amount transferred from "83—Payment of commuted value of Pensions"—	1,02,000	52,339	—49,661
Col. 4— Vide note 3 below the grant.			
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS.			
Payments of commuted value of Pensions—			
L—Payments in India—			
L. 1—Initially and finally debitable to Orissa—			
O. 1,02,000 R. —15,702 ..	86,298	36,637	—49,661
Col. 4— Vide note 3 below the grant.			
M—Payments in England—			
M. 1—Initially and finally debitable to Orissa—			
S. 5 R. 15,702 ..	15,707	15,702	—5
N—*Deduct*—Amount financed from Ordinary Revenues—	—1,02,000	52,339	+49,661
Col. 4— Vide note 3 below the grant.			
Totals *Charged* ..	*35,707*	*31,918*	*—3,789*
Voted ..	36,78,264	34,82,520	—1,95,744

GRANT No. 10—PENSIONS—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Subhead	Budget Estimates	Revised Estimates	Actuals	Actuals compared with: Budget Estimate More + Less—	Actuals compared with: Revised Estimate More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
55—SUPERANNUATION ALLOWANCES AND PENSIONS.					
A—Pensionary charges transferred to Commercial Departments—					
(a) XVII—Irrigation working Expenses.	36,300	32,800	48,260	+11,960	+15,460
(b) 18—O. R. E., etc. ..	23,700	12,700	22,382	—1,318	+9,682
(c) 68—Construction of Irrigation, etc.	16,000	9,100	13,819	—2,181	+4,719
(d) 68-A—Construction of Irrigation, etc.	23,800	35,200	13,239	—10,561	—21,961
(e) Other Departments ..	1,08,146	87,798	14,876	—93,270	—72,923
(f) 80-A—Capital Outlay, etc.					
(i) Hirakud Dam Project	2,00,000	1,25,200	1,16,610	—83,390	—8,590
(ii) Delta Irrigation Project.	23,500	20,200	15,660	—7,840	—4,540
(g) XLI—Receipt from Electricity Schemes	36,400	21,500	23,229	—13,171	+1,729
(h) 81—A—Capital Outlay, etc.	71,800	77,100	73,198	+1,398	—3,902
(i) Other Departments (Electrical).	—	10,613	—	..	—10,613
Total—Recoveries ..	5,39,646	4,32,311	3,41,273	—1,98,373	—90,938

2. In the charged section the expenditure fell short of the final appropriation by Rs. 3,789.

In the voted section the saving in the final grant was Rs. 1,95,744.

3. The reasons for variations under sub-heads K, L. 1 and N were not received from the Controlling Officer.

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT.

(All Voted)

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
36.—Scientific Departments.				
A.—Archaeological Department—				
O.	20,382			
S.	5	.. 21,332	20,946	—386
R.	945			
B.—Grants-in-aid and Donations to Scientific Societies and Institutes—				
O.	100			
R.	3,05,082	.. 3,05,182	3,04,182	—1,000
C.—Museums—				
C. 1.—Research Section—				
O.	29,070			
R.	18,893	.. 47,963	47,347	—616
C. 2.—Permanent Regional Survey Committee—				
O.	3,000			
R.	—3,000	.. ..	..	..
37.—Education—				
University				
D.—Grants to Universities—				
D. 1.—Recurring—				
D. 1. (1).—Contribution to Utkal University—				
O.	84,357			
R.	2,031	.. 86,388	86,388	..
D. 1. (2).—Contribution to Extra-State Universities—		3,300	3,300	..
D. 2.—Non-recurring—				
D. 2. (1).—Grants to Utkal University—				
O.	6,89,908			
S.	2,70,312			
R.	4,64,667	.. 14,33,887	14,33,887	..

GRANT No. 11.—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
37—EDUCATION—*contd.*				
E.—Government Arts Colleges—				
E. 1.—Pay of Officers—				
O. 14,04,170 S. 10 R. —55,200	..	13,48,980	13,32,284	—16,696
E. 2.—Pay of Establishment—				
O. 3,57,046 R. —42,036	..	3,15,010	3,11,802	—3,208
E. 3.—Allowances—				
O. 3,39,176 S. 5 R. —9,884	..	3,29,297	3,19,432	—9,865
E. 4.—Contingencies—				
O. 5,79,369 S. 15 R. 25,205	..	6,04,589	6,02,852	—1,737
F.—Grants to Non-Government Arts Colleges—				
F. 1.—Recurring—				
O. 2,36,718 R. —68,718	..	1,68,000	1,68,000	..
F. 2.—Non-recurring—				
O. 48,610 S. 15 R. 1,27,485	..	1,76,110	1,75,610	—500
F. 3.—Provident Fund for teachers in non-pensionable Service—				
O. 500 R. —500	..	..	..	..

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
G.—Government Professional Colleges—			
G. 1.—Training Colleges—			
G. 1. (1).—Pay of Officers—			
O. 33,009 R. —3,599 ..	29,410	29,250	—160
G. 1. (2).—Pay of Establishment—			
O. 10,754 R. 811 ..	11,565	11,492	—73
G. 1. (3).—Allowances—			
O. 8,846 R. —131 ..	8,715	8,349	—366
G. 1. (4).—Contingencies—			
O. 12,049 R. —259 ..	11,790	11,307	—483
G. 1. (5).—Stipends and Bursaries—			
O. 25,400 R. —1,894 ..	23,506	23,471	—35
G. 1 (6)—Contribution to other Governments for training Oriya Students—			
O. 160 R. —160 ..	..	..	..
Secondary			
H.—Government Secondary Schools—			
H.1—For boys including Intermediate classes—			
H.1(1)—Pay of Officers—			
O. 54,238 R. —11,059 ..	43,179	43,160	—19

GRANT NO. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
37—EDUCATION—*contd.*		Rs.	Rs.	Rs.
H. 1(2)—Pay of Establishment—				
O. 19,10,722				
S. 10		18,75,546	18,58,698	—16,848
R. —35, 186				
H.1(3)—Allowances—				
O. 6,93,412				
R. 43,540	..	7,36,952	7,31,825	—5,127
H.1(4)—Contingencies—				
O. 3,04,227				
S. 10	..	2,92,018	2,85,101	—6,917
R. —12,219				
H.2—For Girls—				
H.2(1)—Pay of Officers—				
O. 18,066				
R. —4,903	—	13,163	13,138	—20
P.2(2)—Pay of Establishment—				
O. 2,79,063				
R. —2,588	—	2,76,475	2,71,666	—4,809
H.2(3)—Allowances—				
O. 1,19,484				
R. —3,944	..	1,15,540	1,13,531	—2,009
H.2(4)—Contingencies—				
O. 1,17,873				
S. 10	..	1,49,394	1,47,536	—1,858
R. 31,511				

GRANT NO. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
37—EDUCATION—*contd.*				
H.3—Government and Government managed Secondary Schools—				
H.3(1)—Pay of Establishment—				
O. 19,688 R. —19,500 ..	188	..	—188	
H-3(2)—Allowances—	7,028	..	—7,028	
	Col. 4—Vide note 6 below the grant.			
I—Direct Grants to Non-Government Secondary Schools—				
I.1—Anglo-Indian and European Secondary Schools—				
I.1(1)—Recurring—				
O. 49,000 R. 6,506 ..	55,506	55,506	..	
I.1(2)—Non-recurring—				
O. 700 R. 3,190 ..	3,890	3,889	—1	
I.1(3)—Provident Fund for teachers in non-pensionable service—				
O. 500 R. —500 ..	..	..	..	
I.2 Indian Secondary Schools—				
I.2(1)—Recurring—				
I.2(1)(1)—Recurring—				
O. 27,02,538 S. 20 R. —4,02,544 ..	23,00,014	23,34,914	—35,100	
	Col. 4—Due to (*i*) non-drawals of grant by some schools, (*ii*) suspension of grants to some schools due to technical reasons, (*iii*) non-payment of grants to some schools in full as the audit reports of those Schools did not justify payment of grants to the extent anticipated, (*iv*) proposal for taking over some schools as net deficit schools did not materialise during the year.			
I.2(1)(2)—*Deduct*—Probable Savings—				
O. —1,38,543 R. 1,38,543 ..	..	..	..	
I. 2(2)—Non-recurring—				
I.2(2)(1)—Annual grant for minor Projects—	13,500	13,500	..	

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
I. 2. (2) (2)—Grants for improvement of Secondary Schools.—			
O. 3,72,400 R. 1,49,103	.. 5,21,503	4,79,703	—41,800
Col. 4.—Non-receipt of the Government sanction for construction of school buildings (Rs. 21,500) and non-drawal of grants by the authorities of some secondary schools (Rs. 20,300).			
I. 2. (3)—Provident Fund for teachers in non-pensionable service.—			
O. 8,000 R. —5,697	.. 2,303	2,014	—289
J.—Grants to Local Bodies for Secondary Education.—			
J. 1.—Grants to Local Bodies—			
J. 1. (1)—Recurring—			
J. 1. (1) (1)—Recurring—			
O. 11,47,349 S. 10 R. —2,36,133	.. 9,11,226	9,11,226	..
J. 1. (1) (2)—*Deduct*—Probable Savings—			
O. —97,301 R. 97,301	.. ..	..	1
J. 1. (2)—Non-recurring—			
J. 1. (2) (1)—Grants for improvement of Secondary Schools.—			
O. 60,200 R. —37,618	.. 22,582	22,582	..

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
37—EDUCATION—*contd.*				
J. 2.—Grants-in-aid to the Board of Secondary Education.—				
J. 2. (1)—Recurring—				
O. 16,000				
R. 19,500	..	35,500	35,500	..
Primary				
K—Government Primary Schools—				
K. 1—For Boys—				
K. 1. (1)—Pay of Establishment—				
O. 39,48,916				
R. 5,199	..	39,54,115	39,18,326	—35,789
		Col. 4.—*Vide* note 6 below the grant.		
K. 1. (2)—Allowances—				
O. 1,35,268				
R. —6,200	..	1,29,068	1,22,568	— 6,500
K. 1. (3)—Contingencies—				
O. 1,73,968				
R. —30,253	..	1,43,715	1,42,716	— 999
K. 2.—For Girls—				
K. 2. (1)—Pay of Establishment—				
O. 56,709				
R. 9,713	..	66,422	57,833	—8,589
		Col. 4.—*Vide* note 6 below the grant.		
K. 2. (2)—Allowances	..	3,170	3,007	— 163
K. 2. (3)—Contingencies	..	3,040	2,998	— 42
K. 3.—For Tribal Pupils—				
O. 11,500				
R. 1,500	..	13,000	12,898	—102

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
37—EDUCATION—*contd.*				
K. 4.—Provident fund for teachers in Non-pensionable service—				
O.	1,000			
R.	—1,000	..	..	..
L.—Direct Grants to Non-Government Primary Schools—				
L. 1—Anglo-Indian and European Primary Schools—				
O.	20,142			
R.	—1,623	.. 18,519	18,519	..
L. 2—Indian Primary Schools—				
L. 2 (1)—Recurring—				
O.	29,90,012			
R.	—8,67,856	.. 21,22,146	20,90,744	- 31,402
Col. 4.—vide note 6 below the grant.				
L. 2 (2)—Non-recurring—				
O.	73,100			
R.	27,150	.. 1,00,250	99,756	—494
L-2 (3)—Provident Fund for teachers in Non-pensionable Service—				
O.	1,000			
R.	—1,000	.. ..	..	..
L. 3 —Educational Programme to relieve educated Unemployment—				
L. 3 (1)—Recurring—				
L. 3 (1) (1)—Recurring—				
O.	16,95,9 0			
S.	3,15,000	.. 19,02,984	18,73,604	—29,380
R.	—1,07,916			
Col. 4.—Late entertainment of teachers.				

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
L.3 (1) (2)—*Deduct*—Probable savings—			
O. —95,900			
R. 95,900 ..	..	..	.
L.3 (2)—Non-recurring—			
O. 1,00,000			
S. 2,50,000 ..	2,50,000	2,48,326	—1,674
R. —1,00,000			
M—Grants to Local Bodies for Primary Education—			
M.1—Local Bodies—			
M.1 (1)—North Orissa—			
M.1 (1) (1)—Recurring—			
M.1 (1) (1) (1)—Recurring—			
O. 47,37,646			
S. 5 ..	49,39,127	49,29,127	—10,000
R. 2,01,476			
M.1 (1) (1)(2)—*Deduct*—Probable Savings—			
O. —54,622			
R. 54,622 ..	..	..	..
M.1 (1) (2)—Non-recurring—			
R. 36,450 ..	36,450	36,450	..
M.1 (2)—South Orissa—			
M.1 (2) (1)—Non-recurring—			
O. 51,900			
R. —45,300 ..	6,600	6,600	..
M.1 (2) (3)—Grants under Section 37 of the Act VIII of 1920—	50,000	50,000	..

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
M.1 (2) (3)—Grants under proviso to Section 37 of Act VIII of 1920— ..	69,067	69,067	..
M.1 (2) (4)—Teaching—			
M.1 (2) (4) (1)—Teaching—			
O. 3,99,077			
R. 1,36,703 ..	5,35,780	5,28,696	—7,084
M.1 (2) (4) (2)—*Deduct*—			
Probable savings—			
O. —14,077			
R. 14,077 ..	..	..	..
M.1 (2) (5)—Manual Training—	200	200	..
M.1 (2) (6)—Provident Fund for teachers in non-pensionable service—			
O. 1,000			
R. —1,000 ..	..	..	..
Special			
N.—Government Special Schools—			
N.1—Reformatory School—			
O. 23,584			
R. —6,300 ..	17,284	14,749	—2,535
N.2—Training School for Masters—			
N.2—(1)—Pay of Officers—			
O. 6,049			
R. 1,124 ..	7,173	6,094	—1,079
N.2 (2)—Pay of Establishment—			
O. 2,72,700			
R. —22,178 ..	2,50,522	2,42,924	—7,598
N.2 (3)—Allowances—			
O. 1,08,272			
R. —3,712 ..	1,04,560	1,00,824	—3,736

GRANT NO. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT.—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
N. 2 (4).—Contingencies—			
O. 1,02,810 R. 1,055 ..	1,03,865	96,975	—6,890
N. 2 (5).—Stipends and Bursaries—			
O. 7,27,600 R. —40,108 ..	6,87,492	6,70,473	—17,019
Col. 4.— Vide note 6 below the grant.			
N. 3.—Training School for Mistresses—			
N. 3 (1).—Pay of Officers—			
O. 6,772 R. —166 ..	6,606	4,395	—2,211
N. 3 (2).—Pay of Establishment—			
O. 44,342 R. —2,442 ..	41,900	40,867	—1,033
N. 3 (3).—Allowances—			
O. 15,126 R. —326 ..	14,800	14,360	—440
N. 3 (4).—Contingencies—			
O. 18,225 R. 7,520 ..	25,745	24,167	—1,578
N. 3 (5).—Stipends—			
O. 16,720 R. —4,659 ..	12,061	11,664	—397
N. 4.—Other Schools—			
N. 4 (1).—Pay of Officers—			
O. 5,719 R. 687 ..	6,406	6,380	—26

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
N. 4 (2).—Pay of Establishment—			
O. 86,784 R. 3,102 ..	89,886	88,808	—1,078
N. 4 (3).—Allowances—			
O. 27,117 R. 2,350 ..	29,467	28,970	—497
N. 4 (4).—Contingencies—			
O. 26,432 R. 1,500 ..	27,932	25,792	—2,140
N. 4 (5).—Stipends— ..	4,920	4,885	—35
O.—Direct Grants to Non-Government Special Schools—			
O. 1.—Recurring—			
O. 1(1).—Recurring—			
O. 3,77,567 R. —42,818 ..	3,34,749	3,24,282	—10,467
O.1(2).—*Deduct*—Probable Savings—			
O. —27,179 R. 27,179 ..	..	..	..
O.2.—Non-recurring—	100	..	—100
General			
P.—Direction—			
P.1.—Pay of Officers—			
O. 78,430 R. —5,230 ..	73,200	73,172	—28

GRANT No. 11.—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT.—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1	2		3	4
		Rs.	Rs.	Rs.
37—Education—*contd.*				
P.2.—Pay of Establishment—				
O. 1,48,981				
R. —21,192	..	1,27,789	1,24,266	—3,523
P.3.—Allowances—				
O. 68,263				
R. —3,500	..	64,763	62,871	—1,892
P.4.—Contingencies—				
O. 34,364				
R. 14,557	..	48,921	45,965	—2,956
Q.—Inspection—				
Q.1.—European and Anglo-Indian Education—				
O. 1,431				
R. 382	..	1,813	1,431	—382
Q.2.—Indian Education—				
Q.2(1).—Pay of Officers—				
O. 1,10,320				
R. 8,202	..	1,18,522	1,18,426	—96
Q.2(2).—Pay of Establishment—				
O. 5,75,782				
S. 9,600				
R. —1,184	..	5,84,198	5,80,537	—3,661
Q.2(3).—Allowances—				
O. 3,84,600				
S. 4,165				
R. 18,900	..	4,07,665	4,04,999	—2,666

GRANT No 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
Q. 2 (4)—Contingencies—			
O. 84,157 S. 2,300 R. 19,122	1,05,579	1,04,481	—1,098
Q. 3—District School Committee	40	40	..
R—Scholarships—			
R. 1—European and Anglo-Indian Education.	936	936	..
R. 2—Indian Education—			
R. 2 (1)—In Arts Colleges—			
O. 2,82,380 R. —68,652	2,13,728	2,07,596	—6,132
R. 2 (2)—In Professional Colleges—			
O. 4,080 R. —900	3,180	3,015	—165
R. 2 (3)—In Secondary Schools—			
O. 4,64,728 R —45,302	4,19,426	3,86,532	—32,894
Col. 4—In accurate estimation by some Estimating Officers and less award of merit scholarships than anticipated.			
R. 2 (4)—In Primary Schools	76,600	76,576	—24
R. 2 (5)—In Special Schools—			
O. 25,980 S. 10 R. 7,810	33,800	30,926	—2,874
R. 2 (6)—*Deduct*—Probable Savings—			
O. —39,268 R. 39,268	..	..	..

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—Education—*contd.*			
8—Miscellaneous			
S. 1—School Examination Board, etc.—			
O. 5,400 R —1,118 ..	4,282	3,521	—761
S. 2—Sanskrit Association ..	5,000	4,405	—595
S.3—Miscellaneous—			
S. 3 (1)—Grants for encouragement of Literature—			
S. 5 R. 8,113 .	8,118	7,998	—120
S. 3 (2)—Remuneration to Examiners—			
O. 26,000 R. 1,140 ..	27,140	26,077	—1,063
S. 3 (3)—Other Examination Charges—			
O. 22,000 R. 838 ..	22,838	22,487	—351
S. 3 (4)—Rewards and Stipends to Sanskrit Teachers and Tols and Maulavi Fazils—			
O. 2,336 R. —672 ..	1,664	1,610	—54
S. 3 (5)—Grants to Harijan Sevak Sangh s.	282	282	..
S. 3 (6)—Contribution to the Government of Bihar for the Madrasa Examination Board—	180	180	..
S. 3 (7)—Miscellaneous charges—			
O. 300 R. 2,135 ..	2,435	..	—2,435

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
S. 3 (8).—Remuneration to Reviewers of books published in Provinces.	100	100	..
S. 3 (9)—Rewards to Primary School teachers.	7,000	7,000	..
S. 3 (10)—Allowances to Medical Officers for attending hostels and Educational Institutions	24,900	17,061	—7,839
	Col. 4—Non-drawal of allowances by some Medical Officers.		
S. 3 (11)—Grants to Ramkrishna Cottage.	980	980	..
S. 3 (12)—Grants to Orissa State Athletic Association— O. 5,000 / R. —5,000	..	..	..
S. 3 (13)—Grants to Hindustani Prachar Sabha— O. 40,773 / S. 5 / R. 12,995	53,773	53,773	..
S. 3 (14)—Grants to Orphanages— O. 83,700 / R. —1,315	82,385	81,933	—452
S. 3 (15).—Grants to Cultural Association— O. 1,10,000 / S. 5 / R. —1,339	1,03,666	1,06,316	—2,350
S. 3 (16).—Direct Grants to Public Libraries— O. 2,320 / R. 500	2,820	2,620	—200

GRANT No. 11.—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess +/ Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
S. 3 (17).—Grants for the encouragement of Scouting—			
O. 3,500 R. 5,000 ..	8,500	7,500	—1,000
S. 3 (18).—Other Grants—			
O. 33,694 R. 21,468 ..	55,162	54,162	—1,000
S. 3 (19).—Grants for night Schools—			
O. 6,000 R. —2,700 ..	3,300	2,970	—330
S. 3 (20).—Grant to Utkal Library Association—			
R. 1,000 ..	1,000	..	—1,000
S. 3 (21).—Grants for improvement of Childrens' Literature.	10,000	10,000	..
S. 3 (22).—Grants to Community Recreation Centre—			
O. 3,660 R. —500 ..	3,160	2,855	—305
S. 3 (23).—Grants for recruitment of boys for Indian Navy.	300	300	..
S. 3 (24).—Grants to Village Libraries—	45,628	45,115	—513
S. 3 (25).—Aid on account of integrated Library Service—			
O. 4,372 R. —152 ..	4,220	4,216	—4
S. 3 (26).—Grants for Youth Welfare—			
O. 20,000 S. 5 R. —6,732 ..	13,273	12,673	—600
S. 3. (27).—Grants for introduction of Audiovisual Education in Teachers Training Institutions.	14,600	14,600	..

GRANT No. 11.—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT -*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
S. 3 (28).—Organisation of Library Workshop for Children and Neo-literates— R. 1,000 ..	1,000	1,000	..
S. 3 (29).—Grants to Indian Adult Education Association— R. 1,000 ..	1,000	..	—1,000
S. 3 (30).—Grants for Refreshers' Course for Women—	4,010	4,010	..
S. 3 (31).—Organisation of debating team in Hindi— R. 500 ..	500	..	—500
S. 3 (32).—Short term training for School Mothers— R. 18,054 ..	18,054	16,316	—1,738
S. 3 (33).—Grants for organisation of condensed course for adult Women— S. 5 / R. 18,523 ..	18,528	6,796	—11,732
Col. 4—The candidates joined the condensed course towards the close of the financial year.			
S. 4.—Committee and Conferences— O. 320 / R. 1,655 ..	1,975	699	—1,276
S. 5.—National Cadet Corps—			
S. 5 (1).—Pay of Officers— O. 16,050 / R. —7,700 ..	8,350	1,125	—7,225
Col. 4—Late issue of Government sanction.			
S. 5 (2).—Pay of Establishment— O. 90,984 / R. —19,826 ..	71,158	68,297	—2,861
S. 5 (3).—Allowances— O. 2,14,329 / R. —65,502 ..	1,48,827	1,37,900	—10,927
Col. 4—Non-payment of bills for refreshment charges for one month, (*ii*) late issue of Government Orders for payment of commission to officers and (*iii*) non-drawal of arrear allowances of some officers.			

GRANT NO. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—Education—*contd.*			
S.5(4)—Contingencies—			
O. 3,51,712 R. —44,409 ..	3,07,303	2,96,098	—11,205
	Col 4—Non-receipt of debits in respect of stationery articles supplied during the year and the number of cadets attending the camps was less than the number of candidates enrolled.		
S.6—Pilot Project Schemes—			
S.6(1)—Basic Training College—			
S.6(1) (1)—Pay of Officers—			
O. 20,760 R. —1,818 ..	18,942	18,936	—6
S.6(1) (2)—Pay of Establishment—			
O. 12,790 R. —1,526 ..	11,264	11,247	—17
S.6(1) (3)—Allowances—			
O. 9,594 R. —1,556 ..	8,038	8,004	—34
S.6(1) (4)—Contingencies—			
O. 12,000 R. 445 ..	12,445	11,547	—898
S.6(1) (5)—Stipends—			
O. 23,360 R. —3,104 ..	20,256	20,235	—21
S.6(2)—Appointment of Science Consultant—			
O. 4,262 R. —2,812 ..	1,450	1,446	—4

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving −
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
S.6(3)—Development of thirteen selected Primary Schools, Schools-Cum-Community Centres—			
O. 7,150 R. —244 ..	6,906	6,830	—76
S.6(4)—Well Planned Community Centres—			
O. 9,038 R. — 53 ..	8,985	8,853	—132
S.6(5)—Establishment of Model Basic School in Urban areas—			
O. 25,416 R. —16,880 ..	8,536	8,372	—164
S.6(6)—Conversion of existing Training Institutions into Basic Training Institutions—			
O. 34,716 R. —6,060 ..	28,656	28,116	—540
S.7—Educational and Vocational guidance Bureau—			
O. 13,824 R. —2,973 ..	10,851	10,552	—299
S.8—Social Education—			
S.8(1)—Adult Education—			
S.8(1)(1)—Pay of Officers			
O. 7,800 R. —1,600 ..	6,200	6,193	—7
S.8(1)(2)—Pay of Establishment—			
O. 23,597 R. —2,566 ..	21,031	20,646	—385

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
S.8(1)(3)—Allowances—			
O. 16,104 R. —3,604 ..	12,500	12,117	—383
S.8(1)(4) Contingencies—			
O. 1,08,555 R. —5,640 ..	1,01,915	86,887	—15,028
Col. 4— Vide note 6 below the grant.			
S.8(2)—Organisation of Social Education—			
S.8(2)(1)—Pay of Officers—			
O. 31,508 R. —10,999 ..	20,509	19,249	—1,260
S.8(2)(2)—Pay of Establishment—			
O. 19,440 R. —4,914 ..	14,526	14,133	—393
S.8(2)(3)—Allowances—			
O. 26,790 R. —6,239 ..	20,551	17,614	—2,937
S.8(2)(4)—Contingencies—			
O. 22,000 R. —9,575 ..	12,425	11,527	—898
S.9—Basic Education—			
S.9(1)—Government Basic Schools—			
S.9(1)(1)—Pay of Establishment—			
O. 6,33,715 R. 7,864 ..	6,41,579	6,26,004	—15,575
Col. 4— Vide note 6 below the grant.			

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
37—EDUCATION—*contd.*					
S-9(1)(2)—Allowances—					
O.	3,44,476	..	3,30,776	3,21,187	—9,589
R.	—13,700				
S-9(1)(3)—Contingencies—					
O.	76,600	..	76,224	75,677	—547
R.	—376				
S-9(2)—Direct Grants to Non-Government Basic Schools—					
O.	49,491	..	36,200	35,159	—1,041
R.	—13,291				
S-9(3)—Government Basic Training-Schools—					
S-9(3)(1)—Pay of Establishment—					
O.	56,352	..	49,122	47,969	—1,153
R.	—7,230				
S-9(3)(2)—Allowances—					
O.	14,324	..	16,900	16,766	—134
R.	2,576				
S-9(3)(3)—Contingencies—					
O.	21,700	..	20,615	19,996	—619
R.	—1,085				
S-9(3)(4)—Stipends—					
O.	37,200	..	95,586	93,776	—1,810
R.	58,386				
S-9(4)—Works—					
S.	5	..	17,100	17,100	..
R.	17,095				

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*contd.*			
S-10—Promotion of Hindi—			
O. 42,607 R. —16,384 ..	26,223	25,867	—356
S-11—State Audio-Visual Education Board—			
O. 800 R. —800 ..	..	..	..
S-12—Establishment of Vocational Training Centre—			
S-12 (1)—Pay of Officers—			
O. 14,895 R. —7,686 ..	7,209	7,209	..
S-12 (2)—Pay of Establishment—			
O. 7,948 R. 3,970 ..	11,918	10,767	—1,151
S-12(3)—Allowances—			
O. 5,860 R. —47 ..	5,813	5,673	—140
S-12(4)—Contingencies—			
O. 39,631 R. —10,448 ..	29,183	26,863	—2,320
S-12(5)—Stipends—			
O. 15,000 R. —2,848 ..	12,152	12,151	—1

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
37—EDUCATION—*concld.*			
S-12(6)—Works—			
O. 17,453			
R. —5,483 ..	11,970	3,479	—8,491
Col. 4—Non-drawal of charges for electric installation in a Government School of Arts and Crafts due to non-receipt of report regarding the progress of work from the Executive Engineer (Rs. 10,170), partly off set by an excess due to adjustment of a debit raised by the Public Health Division (Rs. 1,679).			
S-13—Orissa Sahitya Academy— ..	90,731	90,731	..
S-14—Starting of a College of Physical Education—			
O. 33,339			
R. 587 ..	33,926	31,334	—2,592
Central Sector			
S-15—Educational Survey—			
O. 14,310			
R. 8,486 ..	22,796	22,795	—1
T—Works—			
T-1—Gross provision for running the water and Electric Supply Plant—	34,800	34,799	—1
T. 2—Original Works—			
O. 3,28,400			
S. 3,58,760			
R. 48,307 ..	7,35,467	6,98,750	—36,717
Col. 4—Mainly, non-receipt of Government sanction for purchase of buildings for a Girls' High School (Rs. 25,000) and non-drawal of charges for construction of buildings for a High School as the Sub-Divisional Officer did not agree to undertake the work (Rs. 10,230).			

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS.			
Miscellaneous			
U—Examinations—			
U. 1—Government Examinations by the Board of Revenue—	100	100	..
57—MISCELLANEOUS.			
V—Grants-in-aid, Contribution, etc.—			
V. 1—Other Contributions—			
V. 1(1)—Grants to the Orissa Athletic Association—			
O. 10,000 R. —10,000	..	..	..
V. 1(2)—Grants to the Orissa Olympic Association—			
O. 17,000 R. —17,000	..	..	..
V. 1(3)—Grants to Orissa Council of Sports—			
S. 10 R. 1,19,495	1,19,505	1,14,500	—5,005
W—Miscellaneous Compensations—	7,200	5,500	—1,700
Surrenders or withdrawals within grant—			
R. 2,03,617	2,03,617	..	—2,03,617
Total—Voted	3,48,54,916	3,40,42,832	—8,12,084

GRANT No. 11—EXPENDITURE RELATING TO THE EDUCATION DEPARTMENT—*contd.*

NOTES

The Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	Actuals compared with Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education.					
T—Works—					
Recoveries from Public Health Department—	2,200	2,200	..	—2,200	—2,200
Total—Recoveries ..	2,200	2,200	..	—2,200	—2,200

2. The saving in the final grant was Rs. 8,12,084, out of which a sum of Rs. 2,02,617 was surrendered.

3. The supplementary grant obtained under sub-heads L. 3(1) (1) and L. 3(2) proved excessive.

4. The saving under sub-heads I. 2(1) and R. 2(3) remained unsurrendered.

5. The reappropriations under sub-heads I. 2(2)(2) and T. 3 proved excessive.

6. The reasons for variation under sub-heads H. 3(2), K. 1(1), K. 2(1), L. 3(1), N. 2(5), S. 8(1)(4) and S. 9(1) (1) were not received from the Controlling Officer.

7. *Double drawal of Grants-in-aid*—A grant of Rs. 70,000 was sanctioned by a Department head to a District Board in May, 1958 to enable it to give an increase in the pay to the Primary School teachers. The amount was drawn from the Treasury by the Special Officer of the District Board in June, 1958. Subsequently in August, 1958 a revised sanction was issued by the Department head in substitution of the earlier order under the same number and date in rectification of some typographical errors contained in the earlier order. A sum of Rs. 70,000 was then drawn again by the Special Officer of the District Board on the authority of the revised sanction, in August, 1958. The double drawal was detected in audit and at the instance of Audit in November, 1958 a sum of Rs. 70,000 was refunded into the Treasury on the 31st March, 1959, after the amount being retained for nearly 7 months.

GRANT No. 12—TAXATION.

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving −
1	2	3	4
	Rs.	Rs.	Rs.
4—Taxes on Income Other than Corporation tax and Estate duty.			
A—Collection of Taxes on Agricultural Income—			
A-1—Superintendence—			
A-1 (1)—Pay of Officers—			
O. 1,25,000 S. 7,470 R.— 7,870 ..	1,24,600	1,24,736	+136
A-1 (2)—Pay of Establishment—			
O. 1,00,000 S. 1,182 R. —5,605 ..	95,577	95,402	—175
A-1 (3)—Allowances—			
O. 59,542 S. 3,690 R.— 5,127 ..	58,105	57,800	—305
A-1 (4)—Contingencies—			
Charged—			
O. 1,000 *R. —885*	*115*	*114*	*—1*
Voted—			
O. 49,000 S. 4,50 R. 7,676 ..	61,176	58,130	—3,046
A-2—District Establishment—			
A-2 (1)—Pay of Officers—			
O. 1,79,000 R.—19,461 ..	1,59,539	1,58,009	—1,530
A-2 (2)—Pay of Establishment—			
O. 2,65,000 R.—9,170 ..	2,55,830	2,54,727	—1,103
A-2 (3)—Allowances—			
O. 2,27,712 R. —17,433 ..	2,10,279	2,07,166	—3,113

GRANT No. 12—TAXATION—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
4—TAXES ON INCOME OTHER THAN CORPORATION TAX AND ESTATE DUTY—*concld.*			
A-2 (4)—Contingencies—			
O. 64,500 R. 5,290 ..	69,790	67,260	—2,530
A-3—Works—			
R. 4,926 ..	4,926	4,620	—306
A-4—*Deduct*-Amount (50 per cent) charged to the head "12. A—Sales Tax-Collection charges—			
Charged—			
O. —509 *R. 448* ..	*—57*	*—57*	..
Voted—			
O. 5,34,877 S. —8,421 R. 23,387 ..	—5,19,911	—5,13,925	+5,986
12-A—SALES TAX.			
B—Collection charges			
B-1—Taxes on sale of Motor spirit—			
R. 32,874 ..	32,874	32,923	+49
B-2—*Add*-(50 per cent) transferred from the head "4—Taxes on Income other than Corporation tax and Estate Duty—			
Charged			
R. 57	*57*	*57*	..
Voted—			
S. 8,421 R. 5,11,490 ..	5,19,911	5,13,925	—5,986
13—OTHER TAXES AND DUTIES.			
Collection Charges—			
Sales Tax—			
C—Taxes on sale of Motor spirit—			
C-1—District Charges—			
O. 37,410 R. —37,410 ..	..	..	.

GRANT No. 12—TAXATION—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
13—OTHER TAXES AND DUTIES—*concld.*					
C.2—*Add*—AMOUNT (50 PER CENT) TRANSFERRED FROM THE HEAD "4.—TAXES ON INCOME OTHER THAN CORPORATION TAX AND ESTATE DUTY—					
Charged—					
O.	500	..	..	..	..
R.	—500				
Voted—					
O.	5,34,877	..	..	..	..
R.	—5,34,877				
D.—Entertainment tax—					
D.1—Entertainment tax—					
O.	19,739	..	57,360	48,423	—8,937
R.	37,621				
		Col. 4—Mainly due to non-receipt of proposals for payment of Compensation to local bodies concerned under section 13 of the Orissa Entertainment Tax Act.			
Surrenders or withdrawals within grant or appropriation—					
Charged—					
R.	885	..	885	..	—885
Voted—		..	..	..	..
R.	13,689		13,689	..	—13,689
Totals	*Charged*		*1,000*	*114*	*—886*
	Voted.		11,43,745	11,09,196	—34,549

NOTES

In the Charged section the saving in the final appropriation was Rs. 886, out of which a sum of Rs. 885 was surrendered.

In the Voted section the saving in the final grant was Rs. 34,549, out of which a sum of Rs. 13,689 was surrendered.

2. Drawal of money in advance of requirement to avoid lapse of budget grant and irregularity in the process of drawal—A Drawing Officer drew a sum of Rs. 11,500 during the last week of March, 1958 for the construction of a garage and for sinking of two wells against a sanction issued in November, 1957. The amount was drawn through an Abstract Contingent bill although the Drawing Officer was not permitted to draw money on such bills for purpose other than emergent legal charges. Out of the sum of Rs. 11,500, Rs. 1,960 and Rs. 762 were expended on 15th April, 1958 and 24th June, 1958 respectively. The work could not b completed as the rocky soil hindered the progress of work. The unspent balance of Rs. 8,778 was deposited into the Treasury late in June, 1958 after the receipt of a circular letter from the Government calling on all the Drawing Officers to deposit forthwith into the Treasury all unspent balances of amount drawn in earlier years and not required for immediate disbursement.

Apparently the amount was drawn in March, 1958 with a view to avoid lapse of budget grant. The matter was brought to the notice of Government in January, 1959.

GRANT NO. 13—LAND REVENUE.

(All Voted)

See also the Audit Report

Major head and Sub-Head			Final Grant	Actual Expenditure	Excess + Saving —
2			2	3	4
			Rs.	Rs.	Rs.
7—Land Revenue.					
A.-Charges of Administration—					
A-1—Tauzi Establishment—					
A-1 (1)—Pay of Establishment—					
	O.	48,000			
	R.	1,268	.. 49,268	48,737	—531
A-1 (2)—Allowances—					
	O.	22,700			
	R.	166	.. 22,866	22,519	—347
A-1 (3)—Contingencies—					
	O.	984			
	R.	—43	.. 941	940	—1
A-2—Taluk Establishment—			2,691	2,665	—26
A-3—Certificate Establishment—					
A-3 (1)—Pay of Establishment—					
	O.	40,000			
	R.	4,292	.. 44,292	44,004	—288
A-3 (2)—Allowances—					
	O.	19,048			
	R.	1,772	.. 20,820	20,730	—90
A-3 (3)—Contingencies—					
	O.	100			
	R.	26	.. 126	122	—4
A-4—Kanungo Establishment—					
A-4 (1)—Pay of Establishment—					
	O.	96,000			
	R.	—4,787	.. 91,213	91,105	—108

GRANT No. 13—LAND REVENUE—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
7—LAND REVENUE—*contd.*				
A-4 (2)—Allowances—				
O.	69,858			
R.	—1,977	.. 67,881	67,163	—718
A-4 (3)—Contingencies—				
O.	5,825			
R.	633	.. 6,458	6,456	—2
A-5—Management of private Estate under Act. X of 1892—				
O.	2,637			
R.	—816	.. 1,821	1,816	—5
A-6—Collection of rates and Cesses—Collections—				
O.	23,436			
R.	—1,072	.. 22,364	21,657	—707
A-7—Charges of Administration—Land Reforms Committee—				
R.	1,735	.. 1,735	881	—854
B.—Expenditure in connection with ex-Zamindari Estates—				
B-1—Pay of Officers—				
O.	1,46,300			
R.	—11,176	.. 1,35,124	1,34,073	—1,051
B-2—Pay of Establishment—				
O.	3,00,000			
R.	—26,631	.. 2,73,369	2,54,887	—18,482
		Col. 4— Vide note 3 below the grant.		
B-3—Allowances—				
O.	2,00,000			
R.	—20,940	.. 1,79,060	1,67,482	—11,578
		Col. 4— Vide note 3 below the grant.		

GRANT No. 13—LAND REVENUE—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
7—LAND REVENUE—*contd.*				
B-4—Contingencies—				
O.	1,50,000			
R.	—74,239	.. 75,761	74,352	—1,409
B-5—Works of benefit—				
O.	10,00,000			
R.	—1,50,000	.. 8,50,000	8,45,849	—4,151
B-6—Settlement operation in *ex*—Zamindari areas—		..		
B-6(1)—Pay of Officers—		.. 9,600	9,593	—7
B.6(2)—Pay of Establishment				
O.	1,18,000			
R.	—42,130	.. 75,870	74,715	—1,155
B.6(3)—Allowances—				
O.	58,000			
R.	—19,936	.. 38,064	36,684	—1,380
B.6(4)—Contingencies—				
O.	3,64,400			
R.	—1,94,567	.. 1,69,833	1,54,941	—14,892

Col. 4—Non—drawal of second additional dearness allowance of field staff.

B. 7.-Taluk (Anchal)—Establishment—

B. 7 (1)—Pay of Establishment—

O.	12,15,000			
R.	—75,800	— 11,39,200	10,15,547	—1,23,653

Col. 4— Vide note 3 below the grant.

B. 7 (2)—Allowances—

O.	12,50,000			
R.	—6,04,870	.. 6,45,130	5,74,363	—70,767

Col. 4— Vide note 3 below the grant.

GRANT No. 13—LAND REVENUE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7—Land Revenue—*contd.*			
B. 7(3)—Contingencies—			
O. 10,00,000			
R. 2,00,944	12,00,944	11,47,265	—53,679
Col. 4— Vide note 3 below the grant.			
B. 8.—*Deduct*—Probable savings—	—93,000	..	+93,000
Col. 4— Vide note 3 below the grant.			
C.—Management of Government Estates—			
C. 1.—Collection of Revenue—			
C. 1(1)—Pay of Officers—			
O. 9,970			
R. 1,294	11,264	10,239	—1,025
C. 1(2)—Pay of Establishment—			
O. 3,00,000			
R. 53,062	3,53,062	3,41,193	—11,869
C. 1(3).—Allowances—			
O. 2,85,000			
R. 28,979	3,13,979	3,07,733	—6,246
C. 1(4)—Contingencies—			
O. 2,03,951			
R. 12,904	2,16,855	2,08,228	—8,627
C. 2.—Outlay on Improvements—			
O. 3,19,666			
R. 38,988	3,58,654	3,37,583	—21,071
Col. 4—Mainly, non-receipt of sanction to estimates of several projects.			
D.—Survey, Settlement and Record Operations—			
D. 1(1)—Payment for special jobs to be done at Bihar Survey Office—			
O. 1,21,846			
R. —96,329	25,517	..	—25,517
Col. 4— Vide note 3 below the grant..			

GRANT No. 13—LAND REVENUE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
7—LAND REVENUE—*contd.*			
D. 1(2).—Payment for special jobs for Koraput Agency Settlement—			
O. 1,43,971			
R. —1,28,274 ..	15,697	..	—15,697
Col. 4—Vide note 3 below the grant.			
D. 1(3).—Contribution to other Governments—			
O. 2,000			
R. 250 ..	2,250	2,000	—250
D. 2.—Maintenance of Estate Survey—			
D. 2(1).—Ganjam Settlement Operations—			
D. 2(1) (1).—Pay of Officers—			
O. 11,880			
R. —2,489 ..	9,391	9,295	—96
D. 2(1) (2).—Pay of Establishment—			
O. 43,552			
R. —7,221 ..	36,331	36,241	—90
D. 2 (1) (3).—Allowances—			
O. 25,676			
R. —3,383 ..	22,293	22,029	—264
D. 2(1) (4).—Contingencies—			
O. 60,000			
R. —30,496 ..	29,504	29,492	—12
D. 2(2).—Koraput Agency Settlement Operations—			
D. 2(2) (1).—Pay of Officers—			
O. 30,000			
R. —9,082 ..	20,918	20,794	—124
D. 2(2) (2).—Pay of Establishment—			
O. 75,000			
R. —18,964 ..	56,036	55,225	—811

GRANT No. 13—LAND REVENUE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7—Land Revenue—*contd.*			
D-2 (2) (3)—Allowances—			
O. 44,246			
R. —8,911	.. 35,335	34,956	—379
D-2 (2) (4)—Contingencies—			
O. 3,00,000			
R. —90,916	.. 2,09,084	2,09,087	+3
D-2(3)—Settlement operations in States areas—			
D-2 (3) (1)—Pay of Officers—			
O. 62,000			
R. —16,062	.. 45,938	45,158	—780
D-2(3)(2)—Pay of Establishment—			
O. 1,65,000			
R. —57,170	.. 1,07,830	1,07,790	—40
D-2 (3) (3)—Allowances—			
O. 1,10,000			
R. —40,068	.. 69,932	69,168	—164
D-2 (3) (4)—Contingencies—			
O. 5,00,000			
R. —2,14,462	.. 2,85,538	2,71,383	—14,155
Col. 4—Mainly, non-purchase of a Jeep.			
D-2(4)—Settlement of Forest Reserve—			
O. 8,412			
R. —8,412	.. --	--	..
D-3—Municipal Survey—			
D-3(1)—Maintenance of Municipal and Union Surveys—			
O. 2,063			
R. 51	.. 2,114	2,065	—49
D-4—Maintenance of Boundary Pillars—			
O. 2,230			
R. 850	.. 3,080	2,989	—91
D-5—Settlement of land with landless people—			
R. 374	.. 374	..	—374

GRANT No. 13—LAND REVENUE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7—Land Revenue—*concld.*			
E—Land Records.—			
E-1—Maintenance of Land Records—			
E-1(1)—Pay of Officers—			
O. 5,170 / R. —3,565 ..	1,605	1,575	—30
E-1(2)—Pay of Establishment—			
O. 1,57,903 / R. —18,937 ..	1,38,966	1,34,291	—4,675
E-1(3)—Allowances—			
O. 1,71,325 / R. —31,141 ..	1,40,184	1,38,478	—1,706
E-1(4)—Contingencies—			
O. 28,450 / R. 27,979 ..	56,429	56,348	—81
E-2—Land Registration—			
O. 11,536 / R. —648 ..	10,888	10,756	—132
F—Assignments and Compensations—			
F-1—Inamdars and Other grantees—			
O. 6,077 / R. 880 ..	6,957	6,942	—15
F-2—Pension in lieu of resumed lands—			
O. 81,708 / R. 13,382 ..	95,090	93,718	—1,372
F-3—Other Land Revenue Compensation—			
O. 10,000 / R. 9,618 ..	19,618	19,612	—6
G—Transfer to Zamindari Abolition Fund—			
O. 35,00,000 / R.—16,00,000 ..	19,00,000	82,90,888	+63,90,888
	Col. 4—Vide note 3 below the grant.		
Surrenders or withdrawals within grant. R. 32,16,667 ..	32,16,667	..	—32,16,667
Total—Voted ..	1,28,48,211	1,56,93,782	+28,45,571

GRANT No. 13—LAND REVENUE—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
7—Land Revenue					
A—Charges of Administration—					
Cost of collection and revaluation payable by Local Funds—	..	10,000	20,655	+ 20,655	+ 10,655
B—Expenditure in connection with ex-Zamindari Estates—					
Amount met from Zamindari Abolition Fund—	..	..	44,89,751	+ 44,89,751	+44,89,751
Total—Recoveries	..	10,000	45,10,406	+ 45,10,406	+45,10,406

2. The expenditure exceeded the final grant by Rs. 28,45,571 and the excess was augmented to Rs. 60,62,238 by the surrender of Rs. 32,16,667.

3. The explanations for variations under sub-heads B.2, B.3, B.7. (1), B.7 (2), B.7 (3), B.8, D.1 (1), D.1 (2) and G were not received from the Controlling Officer.

4. *Remission of arrear rents and cesses*—A sum of Rs. 5,09,566 pertaining to arrear rents and cesses of ex-State of Boudh for the years from 1941-42 to 1946-47, having been reported to be irrecoverable by the local officials, was remitted by the Government in December, 1957.

5. *Zamindari Abolition Fund*.—The nature of transactions in respect of the fund has been explained in Note 5 below Grant No. 13 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956.

An account of the fund for the year 1958-59 is given below:—

	Rs.
Opening balance on the 1st April, 1958	1,80,60,716
Revenues transferred during the year	(a) 87,54,530
Expenditure during the year	1,25,05,117
Closing balance on the 31st March, 1959	1,52,19,129

(a) Includes Rs. 4,63,682 being the amount of unspent balance of various Anchal Funds transferred from the head XXXVI—Miscellaneous Departments—Receipts from the management of ex-Zamindari Estates".

GRANT No. 14—EXCISE.

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.
8. STATE EXCISE DUTIES				
A—Superintendence—				
A-1—Pay of Officers—				
O. 24,135				
R. —14,713	..	9,422	9,422	..
A-2—Pay of Establishment—				
O. 12,321				
R. —3,539	..	8,782	8,296	—486
A-3—Allowances—				
O. 14,026				
R. —4,530	..	9,496	9,859	+363
A-4—Contingencies—				
Charged—				
S. 122	..	*122*	..	*—122*
Voted—				
O. 2,500				
R. 1,253	..	3,753	3,752	—1
A-5—Secret Service Expenditure—				
O. 10,000				
R. —4,300	..	5,700	5,698	—2
B—District Executive Establishment—				
B-1—Pay of Officers—				
O. 66,000				
R. 6,203	..	72,203	70,483	—1,720
B-2—Pay of Establishment—				
O. 6,20,000				
S. 4,520	..	6,17,631	6,17,470	—161
R. —6,889				

GRANT No. 14—EXCISE – *contd.*

Major Head and Sub-head			Final Grant of Appropriation	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
8—STATE EXCISE DUTIES—*concld.*					
B-3—Allowances—					
O.	7,27,200				
S.	3,994	..	7,49,883	7,44,086	—5,797
R.	18,689				
B-4—Contingencies—					
O.	95,516				
S.	470	..	94,047	98,030	+3,983
R.	—1,339				
C—Distilleries—					
O.	17,200				
R.	4,291	..	21,491	20,797	—694
D—Cost of Opium supplied to State Excise Department—					
O.	1,20,960				
R.	2,932	..	1,23,892	1,17,293	—6,599
E—Purchase of ganja and other drugs—					
O.	1,42,105				
R.	—12,103	..	1,30,002	1,25,802	—4,200
F—Compensation—					
O.	1,000				
R.	—150	..	850	531	—319
Surrenders or withdrawals within grant or appropriation—					
Voted					
R.	14,195	..	14,195	.	—14,195
Total	Charged	..	*122*	..	*—122*
	Voted	..	18,61,947	18,32,119	—29,828

GRANT No. 14—EXCISE—*concld.*

NOTES

In the Charged section the whole of the appropriation remained unutilised.

In the voted section the saving in the final grant was Rs. 29,928, out of which a sum of Rs. 14,195 was surrendered.

2. *Remission of revenue.*—Excise revenue amounting to Rs. 630 for 1953-54 and Rs. 2,218 for 1954-55 due from the two excise licensee was considered irrecoverable, as one of the licensees had no movable property and his immovable properties were already mortgaged while the other was reported to be absconding and his where abouts could not be traced. The amounts were written off by the State Government in February, 1959.

3. STOCK ACCOUNT OF EXCISE OPIUM

The stock account of Opium held in Government Treasuries in Orissa during the year 1958-59 is shown below :—

	Mds.	Srs.	Chs.
Opening balance on the 1st April, 1958	14	32	9(a)
Receipts from the Ghazipur Factory during the year ..	51	0	0
Receipt from other sources (*including* issues to other treasuries)	8	3	0
Total ..	73	25	9
Issues during the year—			
Sales to the public	50	13	8
On other accounts (*including* issues to other treasuries) ..	8	3	0
Closing balance on the 31st March, 1959	15	6	1
Total ..	73	25	9

(a) Difference of 1 ch. 2 tolas with the previous year's closing balance is due to exclusion of confiscated opium transferred from Koraput to Sambalpur Treasury during the year 1957-58.

(i) The stock account is based on Treasury accounts

(ii) The stock on hand at the end of the financial year has been verified by all the Treasury Officers and balances shown by them agree with the *plus* and *minus* memoranda for March, 1959.

BHUBANESWAR,

The 5th September, 1959.

J. C. DAS,

Assistant Accounts Officer, Orissa.

GRANT NO. 15—REGISTRATION,

(All Voted)

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
11—REGISTRATION.				
A.—Superintendence—				
O. 6,482 R. 46	..	6,528	6,576	+48
B.—District Charges—				
B. 1—Pay of Officers—				
O. 14,885 R. —2,650	..	12,235	11,473	—762
B. 2—Pay of Establishment—				
O. 3,40,000 S. 21,276 R. 584	..	3,61,860	3,56,779	—5,081
B. 3—Allowances—				
O. 1,06,650 R. —1,400	..	1,05,250	1,04,971	—279
B. 4—Contingencies—				
O. 30,580 R. 2,960	..	33,540	32,599	—941
Surrenders or withdrawals within grant—				
R. 460	..	460	..	—460
Total—Voted	..	5,19,873	5,12,398	—7,475

NOTE

The saving in the final grant was Rs. 7,475 out of which a sum of Rs. 460 was surrendered.

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT.

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.
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.			
Irrigation Works—Works (Non-Commercial)—Minor Irrigation works incharge of Civil Officers—			
A.—Maintenance and Repairs ..	5,46,000	5,61,670	+15,670
	Col. 4— Vide note 3 below the grant.		
B.—Establishment—			
O. 23,058 / R. —7,674 ..	15,384	19,677	+4,293
Navigation, Embankment and Drainage Works—			
Miscellaneous Expenditure—			
C.—Grants-in-aid—			
Incharge of Civil Officers—			
O. 5,000 / R. 17,500 ..	22,500	18,000	—4,500
25. GENERAL ADMINISTRATION.			
Secretariat and Attached Offices—			
D.—Board of Revenue, Financial Commissioner and Establishment—			
D. 1—Board of Revenue—			
D. 1(1)—Pay of Officers—			
O. 1,(8,000 / R. 29,113 ..	2,27,113	2,25,880	—1,233
D. 1(2)—Pay of Establishment—			
O. 2,56,000 / R. 13,383 ..	2,69,383	2,70,758	+1,375

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*					
D. 1(3)—Allowances—					
O.	1,27,061	..	1,36,169	1,41,059	+4,890
R.	9,108				
D. (1)4—Contingencies—					
O.	68,000	..	90,300	86,788	—3,512
R.	22,300				
E.—Expenditure in connection with *Ex*-Zamindari Estates—					
E. 1—Pay of Officers—					
O.	24,312	..	23,430	23,001	—429
R.	—882				
E. 2—Pay of Establishment—					
O.	98,850	..	75,660	76,066	+406
R.	—23,190				
E. 3—Allowances—					
O.	51,000	..	45,650	46,609	+959
R.	—5,350				
E. 4—Contingencies		..	22,000	20,070	—1,930
District Administration.					
F.—General Establishment—					
F. 1—Pay of Officers—					
O.	15,00,000	..	14,71,094	16,19,884	+1,48,790
S.	1,756				
R.	—30,662				

Col. 4—*Vide* note 3 below the grant.

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*				
F. 2—Pay of Establishment—				
O.	8,60,000			
R.	—30,610	.. 8,29,390	8,04,633	—24,757
		Col. 4— Vide note 3 below the grant.		
F. 3—Allowances—				
O.	8,95,667			
S.	545	.. 9,68,147	9,57,615	—10,532
R.	71,942			
		Col. 4— Vide note 3 below the grant		
F. 4—Contingencies—				
O.	4,80,000			
S.	14,170	.. 5,94,070	5,99,741	+5,671
R.	99,900			
G.—Subdivisional Establishment—				
G. 1—Pay of Establishment—				
O.	7,65,000			
S.	2,940	.. 7,98,118	7,32,337	—65,781
R.	30,168			
		Col. 4— Vide note 3 below the grant.		
G. 2.—Allowances—				
O.	4,56,600			
S.	1,828	.. 4,68,449	4,59,149	— 9,300
R.	10,021			
H.—Other Establishments—				
H. 1.—Taluk Establishment—				
H. 1(1).—Pay of Establishment—				
O.	2,09,130			
R.	—8,116	.. 2,01,014	1,96,189	— 4,825

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*contd.*			
H. 1(2).—Allowances—			
O. 1,78,037			
R. —7,370	1,70,667	1,68,106	—2,561
H. 1(3).—Contingencies—			
O. 3,50,000			
R. 3,700	3,53,700	3,53,029	—671
H. 2.—Raiyatwari Village Service—			
O. 3,49,024			
R. 12,122	3,61,146	3,45,821	—15,325
	Col. 4.— Vide note 3 below the grant.		
H. 3.—Proprietary Estates Village Service—			
O. 4,71,142			
R. —103	4,71,036	5,06,042	+35,006
	Col. 4.— Vide note 3 below the grant.		
H. 4.—Process-Serving Establishment—			
H. 4(1).—Pay of Establishment—			
O. 2,10,000			
R. —5,732	2,04,268	1,99,063	—5,205
H. 4(2).—Allowances—			
O. 2,59,000			
R. —8,847	2,50,153	2,41,482	—5,671
H. 4(3).—Contingencies—	7,979	7,711	—268
H. 5.—Cemetary Establishment not attached to Churches—	34	34	..
H. 6.—Establishment of Agency Civil-works in charge of Civil Officers—			
O. 49,564			
R. —7,439	42,125	37,476	—4,649

GRANT NO. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
2 5—General Administration—*contd.*					
H. 7.—Motor Car Establishment—					
H. 7(1).—Pay of Establishment—					
O.	21,329	..	20,836	20,395	—441
R.	—493				
H. 7(2).—Allowances—					
O.	17,675	..	16,400	15,619	—781
R.	—1,275				
H. 7(3).—Contingencies—					
O.	80,000	..	95,900	93,771	—2,129
R.	15,900				
H. 8.—Land Acquisition Establishment—					
H. 8(1).—Pay of Establishment—					
O.	56,754	..	47,299	47,459	+160
R.	—9,455				
H. 8(2).—Allowances—					
O.	36,919	..	36,906	35,932	—974
R.	—13				
H. 8(3).—Contingencies—					
O.	4,250	..	10,163	9,866	—297
S.	10				
R.	5,903				
H. 9.—District Establishment for reconstruction measures—					
O.	44,790	..	42,965	41,015	—1,950
R.	—1,825				

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
25—General Administration—*contd.*					
H. 10.—Establishment in connection with Development works, executed by Revenue Department—					
H. 10(1).—Pay of Officers—					
	O.	40,000			
	R.	4,183	44,183	47,098	+2,915
H. 10(2).—Pay of Establishment—					
	O.	3,60,000			
	R.	37,086	3,97,086	3,88,947	—8,139
H. 10(3).—Allowances—					
	O.	2,30,000			
	R.	43,005	2,73,005	2,68,365	—4,641
H. 10(4).—Contingencies—					
	O.	2,70,000			
	R.	1,15,725	3,85,725	4,65,456	+79,731
			Col. 4.—*Vide* note 3 below the grant.		
H. 11—Establishment in connection with Drought Scheme—					
	O.	24,000			
	R.	33,070	57,070	45,112	—11,958
			Col. 4—*Vide* note 3 below the grant.		
Works					
I—Original Works—					
I. 1—Development of Rural Communication—					
	O.	4,00,000			
	S.	28,67,003			
	R.	1,22,095	34,39,098	33,87,570	—51,528
			Col. 4—*Vide* note 3 below the grant.		

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*concld.*			
I. 2—National water supply and sanitation programme—			
Rural water supply—			
O. 10,00,000 R. 13,77,456 ..	23,77,456	23,49,140	—28,316
Col. 4— Vide note 3 below the grant.			
I. 3—Drought—Drinking water—			
R. 7,60,000 ..	7,60,000	6,93,458	—66,542
Col. 4— Vide note 3 below the grant.			
J—Repairs—			
J. 1—Minor works including repairs to Revenue Buildings and Roads—			
O. 65,000 R. 50,598 ..	1,15,598	1,15,783	+185
J. 2—Maintenance of village Roads in *Ex*-State areas—			
O. 3,35,000 R. 7,791 ..	3,42,791	3,42,291	—500
J. 3—Repairs of school buildings—			
O. 3,15,000 R. 32,462 ..	3,47,462	3,47,501	+39
Miscellaneous			
K—Discretionary Grants by Heads of States, etc.—			
K. 1—At the disposal of Minister, Revenue, Excise and Local Self-Government.	6,000	5,950	—50

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—Miscellaneous Departments.			
Statistics			
L—Gazetteer and Statistical Memoirs—			
O. 48,456 R. —17,686 ..	30,770	28,334	—2,436
Miscellaneous			
M—Examinations—			
O. 13,444 R. —4,171 ..	9,273	7,423	—1,850
N—Administration of Indian Partnership Act, 1932—			
N. 1—Registration of births, deaths and marriages.	100	100	..
N. 2—Other charges ..	100	..	—100
50—Civil Works.			
O—Grants-in-aid—			
O. 1—In charge of Revenue Department.	5,000	5,000	..
54—Famine.			
Famine Relief			
P—Gratuitous Relief—			
O. 37,00,000 R. —30,07,568 ..	6,92,432	6,89,309	—3,123
Q—Transfer to Famine Relief Fund—			
Charged—			
S. 50,00,000 ..	50,00,000	50,00,000	..

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS.			
R.—Petty Establishment—			
R-1—Circuit House--			
R-1 (1)—Pay of Establishment—			
O. 15,200 R. —507 ..	14,693	14,208	—485
R-1 (2)—Allowances—			
O. 20,300 R. 107 ..	20,407	20,031	—376
R.1 (3)—Contingencies—			
O. 59,129 R. 10,972 ..	70,101	71,984	—1,883
R-2—Hamar Establishment—			
R-2(1)—Pay of Establishment—			
O. 28,968 R. —1,458 ..	27,510	26,810	—700
R-2(2).—Allowances—			
26,986 —1,305 ..	25,681	25,495	—186
R.2(3)—Contingencies—			
O. 18,050 R. 750 ..	18,800	18,739	—61
S.—Grants-in-aid, contributions, etc.—			
S-1—Contribution to the Anchal Fund—			
R. 60,000 ..	60,000	60,000	..

GRANT No. 16.—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*			
S-2.—Grants from the proceeds of Kendu leaves in ex-Zamindari areas—			
O. 8,50,000 / R. —5,33,888 ..	3,16,112	3,15,762	—350
S-3.—Grants to Orissa Bhoodan Yagna Samiti—			
S. 20,000 ..	20,000	20,000	..
T.—Miscellaneous and Unforeseen charges—			
T-1.—Reward for destruction of wild animals— ..	21,600	18,593	—3,007
U.—Special Commissions of Enquiry—			
U-1—Administration Enquiry Committee—			
R. 2,334 ..	2,334	1,629	—705
V.—Assistance for natural calamities and scarcity affected areas—			
V-1.—Expenditure in connection with relief on account of Fire distress and Cyclone—			
O. 3,60,000 / R. 40,000 ..	4,00,000	4,08,792	+8,792
Surrenders or withdrawls within grant or appropriation—Voted—			
R. 6,76,927 ..	6,76,927	..	—6,76,927
Totals *Charged* ..	*50,00,000*	*50,00,000*	..
Totals Voted ..	1,98,91,753	1,91,73,817	—7,17,936

GRANT No. 16—DISTRICT ADMINISTRATION AND OTHER EXPENDITURE TO THE REVENUE DEPARTMENT—*contd.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure:—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION.					
Secretariat and Attached Offices					
E.—Expenditure in connection with—					
Ex-Zamindari Estates—					
Amount met from Zamindari Abolition Fund—	..	..	1,65,746	+ 1,65,746	+ 1,65,746
District Administration.					
H—Other Establishment—					
H-10—Establishment in connection with Development work executed by Revenue Department—					
Amount transferred to Schemes	5,00,000	6,00,000	7,80,505	+ 2,80,505	+ 1,80,505
57.—MISCELLANEOUS					
R.—Grants-in-aid, contributions etc.—					
R.1.—Contribution to Anchal Fund—					
Amount met from Zamindari Abolition Fund.	8,50,000	..	3,75,762	— 4,74,238	+3,75,762
V.—Assistance for natural calamities and scarcity affected areas—					
Amount met from Famine Relief Fund—	..	5,00,000	..	..	—5,00,000
Total—Recoveries	13,50,000	11,00,000	13,22,013	—27,987	+2,22,013

GRANT No. 16—DISTRICT ADMINSTRATION AND OTHER EXPENDITURE TO THE REVENUE DEPARTMENT—*contd.*

2. In the Voted section the saving in the final grant was Rs. 7,17,936, out of which a sum of Rs.6,76,927 was surrendered.

3. The reasons for variations under sub-heads A. F.1, F.2, F.3, G.1, H.2, H.3, H.10(4), H.11, I.1, I.2 and I.3 were not received from the Controlling Officers.

4. *Ex-gratia payment*—The payment of the arrear Travelling Allowance claim of an Officer for journeys from 1st October, 1952 to 5th October, 1952 was sanctioned by Government on 29th May, 1959 dispensing with the pre-audit of the claim by Audit. Since the Accountant-General was not in a position to pre-audit the claim as the original records had been destroyed after the prescribed period of preservation, the payment was treated as an ex-gratia one.

5. *Orissa Famine Relief Fund*—The nature of transactions in respect of the Fund has been explained in Note 6 below Grant No.16 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956.

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

	Rs.
Opening balance on the 1st April, 1958	60,71,283
Add—Receipts—	
(*i*) Transfer from Revenue Account	50,00,000
(*ii*) Interest receipts	2,55,907
Total	1,13,27,292
Deduct—Withdrawals	12,738
Closing balance on the 31st March, 1959 ..	1,13, 14, 554

The balance at the credit of the Fund at the close of the year under report consisted of Rs.53,21,500 in cash and Rs.60,93,054 in securities of the Central Government of the face value of Rs.60,35,000. The market value of securities on the 31th March, 1959 stood at Rs.61,07,755.

GRANT NO. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT.

(ALL VOTED)

See also the Audit Report

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
25.—General Administration.					
Miscellaneous—					
A.—Discretionary Grants by Heads of States, etc.—					
A. 1—At the disposal of Minister, Industries, Mining and Geology ..			6,000	5,750	—250
36.—Scientific Departments.					
B.—Mines Department—					
B. 1—Directorate of Mines—					
B. 1 (1)—Pay of Officers—					
	O.	77,930			
	R.	—29,876	..	48,054	48,730	+676
B. 1 (2)—Pay of Establishment—					
	O.	1,64,747			
	R.	—33,609	..	1,31,138	1,25,570	—5,568
B. 1 (3)—Allowances—					
	O.	1,25,533			
	R.	—35,873	..	89,660	87,539	—2,121
B. 1 (4)—Contingencies—					
	O.	1,95,280			
	R.	—14,600	..	1,80,680	2,35,688	+55,008
				Col. 4— *Vide* note 3 below the grant.	
B. 2—Establishment of an Assaying and Analytical Laboratory—					
B. 2 (1)—Pay of Officers—					
	O.	9,120			
	R.	—6,270	..	2,850	3,234	+384

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
36—SCIENTIFIC DEPARTMENTS—*contd.*					
B. 2 (2)—Pay of Establishment—					
	O.	8,292	..	3,255	2,906	—349
	R.	—5,037			
B. 2 (3)—Allowances—					
	O.	7,530	..	2,105	2,093	—12
	R.	—5,425			
B. 2 (4)—Contingencies—					
	O.	1,25,120	..	40,020	40,146	+126
	R.	—85,100			
B. 3—School for training of Junior Mines Managers—					
B. 3 (1)—Pay of Officers—					
	O.	26,140	..	16,629	16,627	—2
	R.	—9,511			
B. 3 (2)—Pay of Establishment—					
	O.	22,628	..	11,640	11,738	+98
	R.	—10,988			
B. 3 (3)—Allowances—					
	O.	14,844	..	9,390	9,049	—341
	R.	—5,454			
B. 3 (4)—Contingencies—					
	O.	2,12,000	..	1,71,361	4,64,900	+2,93,539
	R.	—40,639				
				Col. 4— Vide note 3 below the grant.		
B. 3 (5)—Works—					
	S.	5	..	2,95,000	..	—2,95,000
	R.	2,94,995				
				Col. 4— Vide note 3 below the grant.		

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
36—SCIENTIFIC DEPARTMENTS—*concld.*				
B. 4—Collection of cess in mining areas-Administration of Orissa Mining Areas Development Fund—				
O. 25,583 R. —4,918	..	20,665	19,536	—1,129
B. 5—Transfer to Orissa Mining Areas Development Fund—				
O. 47,50,000 R. —13,84,292	..	3,65,708	2,50,000	—1,15,708
Col. 4— Vide note 3 below the grant.				
B. 6—Maintenance of essential services in Talcher Coal mines—				
S. 5	..	5	45,618	+45,613
Col. 4— Vide note 3 below the grant.				
42—CO-OPERATION.				
C—Direction—				
C. 1—Pay of Officers—				
O. 41,821 R. —1,633	..	40,188	37,180	—3,008
C. 2.—Pay of Establishment—				
O. 1,27,704 R. —34,102	..	93,602	77,881	—15,721
Col. 4—Mainly, vacancies.				
C. 3.—Allowances—				
O. 87,319 R. —25,585	..	61,734	55,004	—6,730
Col. 4—Non-preferment of travelling allowance claims of staff by some drawing officers.				

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—contd.

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—contd.			
C. 4.—Contingencies—	.. 10,300	11,439	+1,139
D—Superintendence—			
O. 21,056 R. —729	.. 20,327	19,225	—1,102
E—Grants-in-aid—			
E. 1—Grants and subsidies—Grants to Women Co-operative Societies—			
O. 10,000 R. —10,000	.. ..	..	..
F—Other Charges—			
F. 1—Grant for participation in exhibition and fairs—			
O. 10,000 R. 1,620	.. 11,620	11,620	..
F. 2—Grant of loan to Oilmen Co-operative Societies—Remuneration to Central Co-operative Banks—			
O. 5,250 R. —4,170	.. 1,080	1,080	..
F. 3—Scheme for improvement and development of coir-industry—			
O. 3,122 R. —2,243	.. 879	859	—20
F. 4—Scheme for the Organisation and supervision of Co-operative Societies of Oilmen, growers and consumers of oilseeds—			
O. 23,038 R. —8,683	.. 14,355	7,756	—6,599
F. 5—Development of oil crushing industry in villages of Orissa—			
O. 22,432 R. —1,787	.. 20,645	17,297	—3,348

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
42—Co-operation—*contd.*			
F. 6—Handloom Marketing Organisation—			
F. 6 (1)—Main Branch—			
F. 6 (1) (1)—Pay of Establishment—			
O. 70,000 R. —14,732	.. 55,268	54,314	—954
F. 6 (1) (2)—Allowances—			
O. 39,000 R. —4,081	.. 34,919	31,442	—3,477
F. 6 (1) (3)—Contingencies—	.. 14,000	15,773	+1,773
F. 6 (1) (4)—Grants and subsidies—	2,040	..	—2,040
F. 6 (2)—Weavers' Co-operative Branch—			
O. 16,624 R. —4,760	.. 11,864	8,829	—3,035
F. 7—Weaving Demonstration—			
O. 35,950 R. —150	.. 35,800	35,772	—28
F. 8—Development Handloom Industries—			
O. 12,169 R. —1,502	.. 10,667	10,167	—500
F. 9—Dyeing Demonstration—			
O. 2,086 R. —50	.. 2,036	1,914	—122
F. 10—Stone Work Demonstration—			
O. 6,250 R. —1,455	.. 4,895	1,158	—3,737

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 11—Production-cum-Training centre (peripatetic) of the Community Projects—			
O. 21,637 R. —3,485 ..	18,152	16,713	—1,439
F. 12—Pilot Project at Bhanjanagar—			
O. 22,213 R. —3,778 ..	18,435	16,710	—1,725
F. 13—Development of Sericulture Industry—			
F. 13 (1)—Sericulture—Backward classes—			
O. 9,000 R. —1,336	7,664	7,249	—415
F. 13 (2)—Tassar Rearing—			
O. 27,650 R. —2,222 ..	25,428	19,721	—5,707
Col. 4—Mainly, non-purchase of cocoons due to failure of crop.			
F. 13 (3)—Inter-State tour of rearers—			
O. 3,400 R. —400 ..	3,000	..	—3,000
F. 13 (4)—Observance of Farmers' Day—	3,600	3,600	..
F. 13 (5)—Training of Officers and study tours—	10,000	10,000	..
F. 13 (6) Headquarters staff for administration of Sericulture—			
O. 24,390 R. —24,290 ..	100	..	—100

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—CO-OPERATION—*contd.*			
F. 13 (7)—Organisation of Eri-rearers' Co-operative Society—			
O. 2,720 R. —2,670 ..	50	23	—27
F. 13 (8)—Organisation of Tassar-rearers Co-operative Societies—			
O. 13,589 R. —860 ..	12,729	13,291	+562
F. 13 (9)—Research in Sericulture—			
O. 5,132 R. —3,546 ..	1,586	1,311	—275
F. 13 (10)—Peripatetic Demonstration (Tassar)—			
O. 8,448 R. —3,256 ..	5,192	4,283	—909
F. 13 (11)—Establishment of eri-seed station—			
O. 13,462 R. —1,336 ..	12,126	9,311	—2,815
F. 13 (12)—Establishment of tassar seed station—			
O. 12,503 R. —1,573 ..	10,930	10,976	+46
F. 13 (13)—Establishment of Central tassar Depot—			
F. 13 (13) (1)—Pay of Establishment—			
O. 4,279 R. —3,059 ..	1,220	1,014	—206
F. 13 (13) (2)—Allowances—			
O. 3,104 R. —2,425 ..	679	443	—236
F. 13 (13) (3)—Contingencies—			
O. 75,600 R. —40,700 ..	34,900	38,038	+3,138

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 14—Cess Fund Schemes—			
F. 14(1)—Development of Handloom Industry—			
F. 14(1)(1)—Purchase of samples of handloom cloth.	5,000	5,000	..
F. 14(1)(2)—Subsidy for running expenses of Production Co-operative Societies—			
O. 11,000 R. —11,000	..	..	..
F. 14(1)(3)—Establishment of Central depots for Weavers' Co-operative Societies—			
O. 12,000 R. —12,000	..	..	..
F. 14(1)(4)—Subsidy to Apex Weavers' Co-operative Society for managerial expenses.	15,000	..	—15,000
	Col. 4—Non-receipt of sanction from the Government of India.		
F. 14(1)(5)—Subsidy to Apex Weavers' Co-operative Society for opening of marketing depots outside the State—			
O. 15,000 R. —5,100	9,900	9,900	..
F. 14(1)(6)—Subsidy to Central Co-operative Banks for reimbursement of interest payable on R. B. I. Loan for working capitals of N. C. S.	22,500	..	—22,500
	Col. 4—Non-payment of subsidy to the Central Co-operative Banks due to non-receipt of sanction from the Government of India.		
F. 14(1)(7)—Publicity and propaganda of handloom products—			
O. 35,000 R. —10,900	24,100	24,100	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 14(1)(8)—Subsidy for Co-operative sale depots—			
O. 36,250 R. 49,978 ..	86,228	86,228	..
F. 14(1)(9)—Subsidy for setting up housing colonies of W. C. S.—			
O. 1,40,000 R. —87,333 ..	52,667	17,555	—35,112
Col. 4—Final payments not made in the absence of prior arrangement for the check of accounts by Audit.			
F. 14(1)(10)—Subsidy for improved appliances to cotton weavers—			
O. 1,91,480 R. —1,47,880 ..	43,600	43,600	..
F. 14(1)(11)—Subsidy for rebate on sale of handloom cloth—			
O. 3,36,715 R. 3,00,000 ..	6,36,715	6,36,715	..
F. 14(1)(12)—Woollen Handloom Industry—			
F. 14(1)(12)(1)—Stipends—			
S. 5 R. —5 ..	..	..	..
F. 14(1) (13)—Improvement of handloom designs—			
O. 8,790 R. 359 ..	9,149	8,488	—661

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 14(1)(14)—Establishment of finishing, calendering plant—			
O. 9,576 R. —649 ..	8,927	11,921	+2,994
F. 14(1) (15)—Maintenance of marketing vans—			
O. 15,703 R. —1,873 ..	13,830	13,418	—412
F. 14(1) (16)—Reduction in cost of Orissa Art Textiles—			
O. 17,334 R. —736 ..	16,598	16,775	+177
F. 14(1) (17)—Establishment of cottage dyeing units—			
O. 19,178 R. —3,465 ..	15,713	14,411	—1,302
F. 14(1) (18)—Scheme for quality control—			
O. 36,267 R. —8,244 ..	28,023	27,958	—65
F. 14(1) (19)—Demonstration parties for weaving and dyeing—			
O. 36,324 R. —5,870 ..	30,454	30,835	+381
F. 14(1) (20)—Establishment of pattern making factories—			
F. 14(1) (20) (1)—Pay of Establishment—			
O. 32,220 R. —5,479 ..	26,741	25,857	—884

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 14(1) (20) (2)—Allowances—			
O. 11,028			
R. 563 ..	11,591	11,832	+241
F. 14(1) (20) (3)—Contingencies—			
O. 10,250			
R. —250 ..	10,000	9,842	—158
F. 14(1) (20) (4)—Stipends—			
O. 15,000			
R. —5,000 ..	10,000	11,554	+1,554
F. 14(1) (21)—Improvement of tassar designs—			
O. 8,792			
R. —75 ..	8,717	6,777	—1,940
F. 14(1) (22)—Scheme for organisation of Silk, Eri and Tassar Weaving Co-operative Societies—			
O. 9,816			
R. —1,210 ..	8,606	8,234	—372
F. 15—Handicrafts—			
F. 15(1)—Observance of All-India Handicrafts Week—			
O. 8,800			
R. —800 ..	8,000	8,000	..
F. 15(2)—Scheme for incense and perfumery.	2,700	2,700	..
F. 15(3)—Development of horn ivory industry.	4,198	4,198	..
F. 15(4)—Scheme for development of stone carving industry—Subsidy to Co-operatives—			
S. 5			
R. 6,175 ..	6,180	6,180	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 15(5)—Marketing of handicraft products—Cottage Industry Emporium at Cuttack.	8,360	8,360	..
F. 15(6)—Development of Arts and Crafts Centre.	12,344	12,344	..
F. 15(7)—Scheme for training in wooden toy-making.	3,600	3,600	..
F. 15 8)—Scheme for toy-making ..	6,600	6,600	..
F. 15(9)—Development of brass and bell metal industries.	2,880	2,982	+102
F. 15(10)—Scheme for manufacture of articles out of cane and bamboo.	2,640	2,640	..
F. 15(11)—Establishment of Cottage Industries Emporium at Rourkela.	3,700	3,700	..
F. 15(12)—Development of filigree -cum-horn industry.	6,000	6,000	..
F. 15(13)—Development of artistic gold and silver ware.	5,350	..	—5,350
		Col. 4—Non-receipt of Government sanction.	
F. 15(14)—Scheme for manufacture of brassfish.	5,000	5,000	..
F. 15(15)—Scheme for manufacture of artistic mats.	1,878	1,866	—12
F. 15(16)—Development of village crafts through standardised products—			
C. 14,874 R. 3,889	.. 18,763	18,267	—496

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 15(17)—Scheme for introduction of mobile van for propagation on sale of handicraft goods—			
O. 15,231 R. —1,636 ..	13,595	13,202	—393
F. 15(18)—Establishment of a procurement and sales depot for handicrafts—			
O. 27,510 R. —5,856 ..	21,654	19,201	—2,453
F. 15(19)—Handicraft School—			
F. 15(19) (1)—Pay of Establishment—			
R. 20,339 ..	20,339	19,467	—872
F. 15(19) (2)—Allowances—			
R. 17,035 ..	17,035	12,935	—4,100
F. 15(19) (3)—Contingencies—			
R. 14,256 ..	14,256	15,383	+1,127
F. 15(19) (4)—Stipend—			
R. 3,283 ..	3,283	5,951	+2,668
F. 15(20)—Grants for development of Handicraft Schools—			
R. 2,982 ..	2,982	2,140	—842
F. 15(21)—Development of arts and crafts design centre—			
R. 22,436 ..	22,436	5,225	—17,211
	Col. 4—Non-receipt of Government sanction for construction of building for the design centre.		
F. 15(22)—Scheme for experimenting in different raw materials available in Orissa—Grant to Orissa Poor Industries Cottage—			
R. 2,400 ..	2,400	..	—2,400

GRANT NO. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42—Co-operation—*contd.*			
F. 16—Development of Coir industry—			
Subsidy to Co-operatives ..	3,000	3,000	..
F. 17—Scheme for Development of non-ferrous metal industries—			
O. 13,179 R. 374 ..	13,553	13,649	+96
F. 18—Block Level Extension Officers for village industries—			
O. 49,457 R. 4,801 ..	54,258	50,618	—3,640
F. 19—Grants to Orissa Khadi and Village Industries Board for development of village industries.	5,00,000	4,93,828	—6,172
F. 20—Installation of powerlooms (Central Sector)—			
F. 20 (1)—Pay of Officers—			
O. 13,260 R. —12,066 ..	1,194	1,193	—1
F. 20 (2)—Pay of establishment—			
O. 49,351 R. —42,077 ..	6,274	6,283	+9
F. 20 (3)—Allowances—			
O. 28,778 R. —25,083 ..	3,695	3,382	—313
F. 20 (4)—Contingencies—			
O. 14,000 R. —13,000 ..	1,000	1,000	..
F. 20 (5)—Stipends—			
O. 11,520 R. —11,520 ..	..	..	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
42—Co-operation—*concld.*				
F. 20 (6)—Subsidy—				
O. 12,67,944				
R. —9,43,684	..	3,24,260	1,36,534	—1,87,726
		Col. 4—Provision for training in Power-loom Units and servicing facilities for the looms not sanctioned by the State Government due to non-receipt of corresponding sanction from the Government of India.		
43—Industries and Supplies.				
G—Industries—				
G. 1—Direction—				
G. 1 (1)—State Headquarters Staff—				
G. 1 (1) (1)—Pay of Officers—				
O. 1,31,837				
R. —25,254	..	1,06,583	98,280	—8,303
		Col. 4—Non-drawal of pay of an Officer due to non-receipt of re-employment order from Government.		
G. 1 (1) (2)—Pay of Establishment—				
O. 1,83,787				
R. —42,017	..	1,41,770	1,40,099	—1,671
G. 1 (1) (3)—Allowances—				
O. 1,17,780				
R. —9,356	..	1,08,424	1,05,221	—3,203
G. 1 (1) (4)—Contingencies—				
O. 49,706				
R. 21,974	..	71,680	65,982	—5,698
		Col. 4—Non-receipt of telephone bills from Accounts Officer, Telephone Revenue (Rs. 4,009) and (*ii*) non-payment of municipal tax of the office building (Rs. 1,589).		
G. 1 (2)—Other Headquarters Staff—				
O. 3,000				
R. —3,000	..	..	..	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 1 (3)—Engineering Establishment—			
O. 18,270 S. 5 R. 6,881 ..	25,156	22,756	—2,400
G. 2—Industrial Education—			
G. 2 (1)—Orissa School of Engineering—			
G. 2 (1) (1)—Pay of Officers—			
O. 93,758 R. —11,452 ..	82,306	85,461	+3,155
G. 2 (1) (2)—Pay of Establishment—			
O. 52,951 R. —1,704 ..	51,247	50,280	—967
G. 2(1) (3)—Allowances—			
O. 59,085 R. —2,556 ..	56,532	48,396	—8,136
Col. 4—Mainly, non-payment of allowance to the staff for the work done in connection with the training of adult civilians due to non-receipt of Government sanction during the year.			
G. 2(1) (4)—Contingencies—			
O. 86,118 R. —19,011 ..	67,107	91,129	+24,022
Col. 4—*Vide* note 3 below the grant.			
G. 2(1) (5)—Scholarships and stipends—			
O. 48,550 R. —6,190 ..	42,360	25,393	—16,967
Col. 4—*Vide* note 3 below the grant.			

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
3—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2(2)—Industries and Technical Schools—			
G. 2(2) (1)—Paulbani Industries School—			
O. 39,411 R. —8,594	30,817	29,481	—1,336
G. 2(2) (2)—Angul Industries School—			
O. 32,143 R. —5,447	26,696	26,624	—72
G. 2(2) (3)—Shri Purna Chandra Industries Institute—	1,200	1,436	+236
G. 2(2) (4)—Athmallik Industries School—			
O. 20,236 R. —2,203	18,033	16,942	—1,091
G. 2(2) (5)—Bira Pratap Cottage Industries Institute (Sonepur)—			
O. 18,428 R. —5,400	13,028	12,150	—878
G. 2(2) (6)—Bolangir Industries School—			
O 14,780 R. 200	14,980	14,070	—910
G. 2(2) (7)—Nayagarh Industries School—			
O. 19,178 R. —7,614	11,564	10,172	—1,392
G. 2(2) (8)—J. R. Industries School, Bargaon—			
O. 25,056 R. —8,591	16,465	16,387	—78

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—Industries and Supplies—*contd.*			
G. 2(2) (9)—Narasingpur Industries School—			
O. 11,280	12,545	11,769	—776
R. 1,265			
G. 2(2) (10)—Dibyasankar Industries School, Kuchinda—			
O. 14,150	8,878	8,114	—764
R. —5,272			
G. 2(2) (11)—Berhampur Industrial School—			
O. 33,080	27,817	26,779	—1,038
R. —5,263			
G. 2(2) (12)—Sambalpur Industries School—			
O. 32,410	25,781	24,249	—1,532
R. —6,629			
G. 2(2) (13)—Handicraft Schools—			
G. 2(2) (13) (1)—Pay of Establishment—			
O. 31,190	..	..	..
R. —31,190			
G. 2(2) (13)(2)—Allowances—			
O. 21,362	..	..	..
R. —21,362			
G. 2(2) (13)(3)—Contingencies			
O. 38,550	..	..	..
R. —38,550			
G. 2(2) (13)(4)—Stipends—			
O. 18,840	.	..	—
R. —18,840			

GRANT No. 17.—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2(2) (14)—Industries Training Institute at Hirakud—			
G. 2(2) (14) (1)—Pay of Officers—	6,840	5,446	—1,394
G. 2(2) (14) (2)—Pay of Establishment—			
O. 29,849 R. —10,000	19,849	19,189	—660
G. 2(2)(14)(3)—Allowances—			
O. 11,864 R. 2,870	14,734	12,036	—2,698
G. 2 (2) (14)(4)—Contingencies—			
O. 94,900 R. 14,198	1,09,098	2,05,492	+96,394
	Col. 4— Vide note 3 below the grant.		
G. 2(2) (14) (5)—Stipends—			
O. 20,700 R. —3,700	17,000	15,153	—1,847
G. 2 (2) (15)—Industrial Training Institute, Cuttack—			
G. 2 (2) (15) (1)—Pay of Establishment—			
O. 13,856 R. —5,447	8,409	8,089	—320
G. 2 (2) (15) (2)—Allowances—			
O. 11,130 R. —6,452	4,678	4,296	—382
G. 2(2) (15) (3)—Contingencies—	3,93,204	3,84,996	—8,208

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2 (2) (15) (4)—Stipends—			
O. 9,600 / R. 4,800	14,400	11,580	—2,820
G. 2 (2) (16)—Industrial Training Institute, Berhampur—			
G. 2(2) (16) 1.—Pay of Officers	7,344	8,196	+852
G. 2 (2) (16) (2)—Pay of Establishment—			
O. 24,269 / R. 7,959	16,310	16,310	..
G. 2(2) (16) (3)—Allowances—			
O. 13,068 / R. —3,770	10,298	10,169	—129
G. 2 (2) (16) (4)—Contingencies—			
O. 4,74,595 / R. —3,15,342	1,59,253	1,60,742	+1,489
G. 2 2) (16) (5)—Stipends—			
O. 16,375 / R. —391	15,984	15,325	—359
G. 2 (2) (17)—Industrial Training Institute at Rourkela—			
G. 2(2) (17) (1)—Pay of Officers—			
O. 4,950 / R. —4,950	—	—	..
G. 2 (2) (17) (2)—Pay of Establishment—			
O. 17,480 / R. —13 688	3,792	4,210	+418

GRANT No. 1 —EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2 (2) (17) (3)—Allowances—			
O. 7,990	1,887	1,973	+86
R. 6,103			
G. 2 (2) (17) (4)—Contingencies—			
O. 3,31,200	2,52,200	2,47,117	—5,083
R. —79,000			
G. 2 (2) (17) (5)—Stipends—			
O. 16,000	4,000	3,544	—456
R. —12,000			
G. 2 (2) (18)—Industrial Training Institute at Balasore—			
G. 2 (2) (18) (1)—Pay of Officers	3,000	3,442	+442
G. 2(2)(18)(2)—Pay of Establishment—			
O. 10,360	2,166	2,096	—70
R. —8,194			
G. 2 (2)(18)(3)—Allowances—			
O. 5,190	2,243	1,839	—404
R. —2,947			
G. 2(2)(18)(4)—Contingencies—			
O. 1,88,000	1,85,000	1,85,030	+30
R. —3,000			
G. 2(2)(18)(5)—Stipends—			
O. 8,000	3,253	3,231	—22
R. —4,747			

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2(2)(19)—Modernisation of Industrial Schools—			
O. 12,224 R. 2,776	15,000	10,099	—4,901
G. 2(2)(20)—Scheme for training of private entrepreneurs in existing industrial concerns—			
O. 50,000 R. —39,275	10,725	10,725	..
G. 2(2)(21)—State Council of Technical Education—			
O. 19,688 R. —17,494	2,194	1,663	—531
G. 2(3)—Grants-in-aid to Technical Institutes—			
O. 1,04,000 S. 5 R. 82,112	1,86,117	1,86,117	..
G. 2(4)—Other Scholarships and Stipends—	17,617	14,205	—3,412
G. 2(5)—Contribution to other States—			
O. 10,370 R. 1,930	12,300	12,300	..
G. 2(6)—Training in Small-scale Industries Institute—			
G. 2(6)(1)—Pay of Establishment—			
O. 54,285 R. —45,169	9,116	6,136	—2,980

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2(6)(2)—Allowances—			
O. 32,682			
R. —26,656	6,026	4,398	—1,628
G. 2(6)(3)—Contingencies—			
O. 55,695			
R. —33,096	22,599	22,051	—548
G. 2(7)—Scheme for training of adult civilians—			
G. 2(7)(1)—Pay of Officers—			
O. 2,490			
R. —1,450	1,040	1,040	..
G. 2(7)(2)—Pay of Establishment—			
O. 70,829			
R. —13,953	56,876	56,551	—325
G. 2(7)(3)—Allowances—			
O. 22,086			
R. 817	22,903	20,339	—2,564
G. 2(7)(4)—Contingencies—			
O. 53,940			
R. 996	54,936	64,131	+9,195
Col. 4— Vide note 3 below the grant.			
G. 2(7)(5)—Stipends—			
O. 29,370			
R. —768	28,602	28,706	+104
G. 2(8)—Training of Displaced Persons—			
O. 43,831			
R. —43,831	..	..	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2(9)—Scheme for training of Officers—			
O. 5,000 / R. —5,000	..	..	..
G. 2(10)—Scheme for the Automobile and Diesel Mechanic Institute—			
O. 20,016 / R. 1,264	21,280	18,405	—2,875
G. 2(11)—Apprenticeship craftsmen—			
O. 17,000 / R. —17,000	..	..	..
G. 2(12)—Training of foremen and supervisors of mechanical engineering industry—			
O. 19,992 / R. —19,992	..	..	..
G. 2—(13)—Industrial workers evening class.			
O. 11,052 / R. —10,402	650	650	..
G. 2(14)—Inplant training of students of Industrial Training Institutes—			
O. 14,400 / R. —14,400	..	..	..
G. 2(15)—Training on non-Matric Electrical Wirmen Course—			
O. 14,120 / R. —14,120	..	..	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 2(16)—Berhampur Engineering School—			
G. 2(16)(1)—Pay of Officers—			
S. 19,595 R. —13,393	6,202	..	—6,202
Col. 4—Non-drawal of pay due to late issue of notifications for the Gazetted staff.			
G. 2(16)(2)—Pay of Establishment—			
S. 10,350 R. 5,738	16,088	14,498	—1,590
G. 2(16)(3)—Allowances—			
S. 6,697 R. 1,004	7,701	4,825	—2,876
G. 2(16)(4)—Contingencies—			
S. 92,758 R. —51,598	41,160	38,464	—2,696
G. 2(16)(5)—Stipends—			
S. 600	600	600	..
G. 3—Industrial Development—			
G. 3(1)—Training Demonstration—			
O. 21,726 R. —9,006	12,720	11,716	—1,004
G. 3(2)—Scheme for supply of leather goods to Civil Departments—			
G. 3(2)(1)—Pay of Establishment—			
O. 8,968 R. —39	8,929	8,249	—680

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving−
1	2	3	4
	Rs.	Rs.	Rs.
43—Industries and Supplies—*contd.*			
G. 3 (2) (2)—Allowances—			
O. 4,068 R. −131 ..	3,937	3,924	−13
G. 3(2)(3)—Contingencies—			
O. 84,065 R. −8,618 ..	75,447	75,074	−373
G. 3(3)—Boudh Tannery—			
G. 3(3)(1)—Pay of Establishment—			
O. 14,040 R. −4,984 ..	9,056	8,610	−1,046
G. 3(3)(2)—Allowances—			
O. 9,692 R. −2,100 ..	7,592	7,121	−471
G. 3 (3) (3)—Contingencies—			
O. 1,75,400 R. −36,470 ..	1,38,930	1,37,749	−1,181
G. 3 (4)—Hide collection. Scheme Titlagarh.			
G. 3 (4) (1)—Pay of Establishment—			
O. 27,442 R. −10,750 ..	16,692	16,537	−155
G. 3 (4) (2)—Allowances—			
O. 19,521 R. −8,187 ..	11,334	13,443	+2,109
G. 3 (4) (3)—Contingencies—			
O. 85,727 R. 1,56,000 ..	2,43,727	2,42,676	−1,051

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 3 (5)—Industrial exhibition and fair O. 6,000 S. 5 R. 23,495	29,500	28,200	—1,300
G. 3 (6)—Survey of cottage industries O. 19,024 R. —6,920	12,104	12,241	+137
G. 3 (7)—Development of Community Project Centres.			
G. 3 (7) (1)—Pay of Establishment— O. 50,844 R. —11,471	39,373	37,767	—1,606
G. 3 (7) (2)—Allowances— O. 19,607 R. —700	18,907	17,857	—1,050
G. 3 (7) (3)—Contingencies— O. 23,450 R. 6,266	29,716	29,594	—122
G. 3 (7) (4)—Stipends— O. 54,480 R. —41,472	13,008	12,472	—536
G. 3 (8)—Scheme for industrial survey and evaluation— O. 31,415 R. 6,006	37,421	35,626	—1,795
G. 3 (9)—Scheme for publicity— O. 7,815 R. —3,822	3,993	3,959	—34

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G. 3 (10)—Grant to National Council of Applied Economic Research, New Delhi, for Techni-Economic Survey of Orissa.			
S. 5 R. 1,27,000 ..	1,27,005	1,27,000	—5
G. 3 (11)—Leather Experiment Centre—			
O. 28,553 R. —26,945 ..	1,608	1,578	—30
G. 3 (12)—Establishment of Model Foot-wear units—			
O. 50,696 R. —26,366 ..	24,330	24,012	—518
G. 3 (13)—Establishment of workshop for manufacture of building materials.			
R. 2,818 ..	2,818	2,818	..
G. 3 (14)—Scheme for sawmill—*cum*-wood seasoning kiln.			
R. 27,239 ..	27,239	27,239	..
G. 3 (15)—Scheme for opening a sale depot at Rourkela—			
O. 4,930 R. 746 ..	5,676	5,648	—28
G. 3 (16)—Aid to individual artisans opening of Common Service Centres—			
G. 3 (16) (1)—Pay of Establishment—			
O. 32,360 R. —32,360 ..	..	..	..
G. 3 (16) (2)—Allowances—			
O. 15,860 R. —15,860 ..	..	..	..
G. 3 (16) (3)—Contingencies—			
O. 51,780 S. —12,600 ..	39,180	39,180	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
G.3 (17)—Development of small scale industries for war supplies —			
R. 31,470 ..	31,470	31,461	—9
H—Cottage Industries—			
H.1—Scheme for experimenting in various rawmaterials available in Orissa—			
Grant to Orissa Poor Industries Cottage—			
O. 2,400 / R. —2,400 ..	..	..	..
H.2—Grant for development of Handicraft School—			
O. 3,688 / R. —3,688 ..	..	..	..
H.3—Aid to Co-operative in glassware sports goods—			
O. 11,944 / R. —3,262 ..	8,682	8,360	—322
H.4—Development of blacksmithy—			
O. 29,157 / R. —1,264 ..	27,893	26,851	—1,042
H.5—Development of carpentry—			
O. 53,249 / R. —8,359 ..	44,890	43,778	—1,112
H.6—Scheme for establishment of blacksmithy-*cum*-tinsmithy-*cum*-welding shop—			
O. 6,591 / R. —3,971 ..	2,620	2,092	—528
H-7—Scheme for establishment of arts and crafts design centres—			
O. 53,516 / R. —53,516 ..	..	..	..

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—*contd.*			
H. 8—Scheme for setting up of a Central Workshop for development of pottery industry—			
H. 8 (1)—Pay of Officers—			
O. 2,940 / R —2,940 ..	..	..	..
H. 8 (2)—Pay of Establishment—	9,104	4,503	—4,601
H. 8 (3)—Allowances—			
O. 4,233 / R. —2,531 ..	1,702	1,572	—130
H. 8 (4)—Contingencies—			
O. 1,05,900 / R. —84,884 ..	21,016	18,950	—2,066
H. 8 (5)—Stipends—			
O. 2,750 / R. —2,750 ..	..	..	..
I—Works—			
O. 1,27,363 / R. 5,314 ..	1,32,677	1,41,259	+8,582
	Col. 4—Vide note 3 below the grant.		
57—MISCELLANEOUS—			
J—Special Commissions of Enquiry—			
J. 1—Special Commission of Enquiry—Orissa River Board—			
O. 5,303 / R. — 547 ..	4,756	3,598	—1,158
Surrenders or withdrawals within grant—			
R. 65,31,352 ..	65,31,352	..	—65,31,352
Total—Voted	1,47,36,243	78,26,233	—69,10,010

GRANT No. 17—EXPENDITURE RELATING TO THE INDUSTRIES DEPARTMENT—*contd.*

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

NOTES

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
36—Scientific Departments.					
Administration and management of the Orissa Mining Areas—Development Fund—					
B. 5—Amount met from the Orissa Mining Areas Development Fund—	23,583	23,657	..	—23,583	—23,657
42—Co-operation.					
C.—Direction—					
Amount transferred from Deposit Account for grant made by the Government of India in respect of Cess Fund Scheme—Development of Handloom Industry—	..	..	78,824	+78,824	+78,824
F.—Other charges—					
F. 2—Remuneration to Central Co-operative Banks—Amount transferred from the Indian Central Oilseeds Committee for Oilmen Co-operative Society—	2,625	2,625	8,615	+5,990	+5,990
Grant of interest-free loan to Co-operative Societies of oilmen—	..	..	10,850	+10,850	+10,850
F. 4—Amount transferred to Deposit Account of grants from I. C. O. C. for organisation of Societies of oilmen, growers and consumers of oil seed.	11,519	8,934	..	—11,519	—8,934
F. 5—Amount transferred from the Deposit Account of grant for I. C. O. C. for development of oil crushing industry—	11,216	9,810	..	—11,216	—9,810
F. 6—Cess Fund Scheme—					
Amount transferred from the Deposit Account of grants from Cess Fund for development of Handloom industry—	8,64,783	8,59,220	12,08,176	+3,43,393	+3,48,956
Total—Recoveries	9,15,726	9,03,246	13,06,465	+3,90,739	+4,03,219

2. The saving in the final grant was Rs. 68,10,810, out of which a sum of Rs. 65,31,352 was surrendered.

3. The savings under sub-heads F. 14(1) (6), F. 14(1) (9) and F. 20 (6) remained unsurrendered.

4. The Supplementary grant obtained under sub-head C. 2(16) (4) proved excessive.

5. The reasons for variations under sub-heads B. 1(4), B. 3(4), B. 3(5), B. 5, B. 6, C. 2 (1) (4), C. 2(1) (5), C. 2(2) (14) (4), C. 2.7) (4) and I were not received from the Controlling Officers.

6. A re-appropriation order for Rs. 8,442 affecting the Minor-heads C and I was not accepted in audit as the amount surrendered in that order did not correspond to the additional grant required.

Another re-appropriation order for Rs. 4,393 affecting the minor-head C was not also accepted in audit as the amount re-appropriated was not correctly indicated in the order.

EXPENDITURE FROM SPECIAL FUNDS

7. *Grants made by the Central Government for the Development of Handloom Industries*—The nature of transactions in respect of grants has been explained in note 7 below Grant No. 17 of the Appropriation Accounts, 1954-55 and the Audit Report 1956.

An account of the transactions of the grants during 1958-59, is given below :—

Name of Scheme	Opening balance on the 1st April, 1958	Receipts during the year 1958-59	Expenditure during the year 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Scheme for Weavers' Co-operative working Capital	—2,97,074(a)	147	..	—2,96,927
2. Collection of statistics relating to Handloom Industries.	16,680	..	..	16,680
3. Organisational Fund ..	5,428	..	..	5,428
4. All-India Handloom Week Celebration.	24,000	12,000	24,000(b)	12,000
5. Development of Handloom Industries.	..	12,75,000(c)	12,75,000	..
Total ..	—2,50,966	12,87,147	12,99,000	—2,62,819

(a) Represents the amount of loans received through the State Loan Account and subsequently transferred to the deposit head. The amount of loans received from the Cess Fund was credited to "N.—Public Debt-Loans from the Central Government" instead of the deposit head.

(b) Includes Rs. 12,000 directly debited to the Deposit Account in rectification of double adjustment during 1957-58.

(c) Lump grant of Rs. 12,75,000 was received from the Government of India for development of Handloom Industries during 1958-59.

8. *Grants made by the Central Silk Board for development of Silk Industry*—The nature of transactions in respect of the grants has been explained in Note 7 below Grant 7 of the Appropriation Accounts, 1955-56 and the Audit Report 1957.

An account of the transactions of the grants during 1958-59 is given below :—

Name of the scheme	Opening balance on the 1st April, 1958	Receipts during the year 1958-59	Expenditure during the year 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Establishment of Tasser seed station.	20,705	..	..	20,705
2. Development of Sericulture..	11,375	..	..	11,375
Total ..	32,080	..	..	32,080

9. *Grants made by the Indian Central Oilseeds Committee*—The nature of transactions in respect of the grant has been explained in Note 2 below Grant No. 33 of the Appropriation Accounts, 1954-55 and the Audit Report 1956.

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

Name of the scheme	Opening balance on the 1st April, 1958	Receipts during the year 1958-59	Expenditure during the year 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Scheme for the development of oil crushing Industry in villages of Orissa.	2,523	..	..	2,523
2. Grants for the scheme regarding subsidies to wholesale stores for fluctuations in market price of oil seeds.	—1,410	..	..	—1,410
3. Oilseed extension scheme ..	3,059	—3,210	35,638 (a)	—35,789
4. Grant of interest-free—loan to Co-operative Societies of Oilmen.	..	10,850	10,850 (b)	..
5. Organisation for Co-operative Societies of Oilmen in Orissa.	..	8,615	8,615 (c)	..
6. Research on oilseeds scheme	..	49,060	8,346 (d)	40,714
Total ..	4,172	65,315	63,449	6,038

(a) Directly booked against the Deposit Account.
(b) Represents the unadjusted expenditure of the previous years.
(c) Represents the unadjusted expenditure of the previous year.
(d) Represents the unadjusted expenditure of Rs. 3,114 of the previous year and Rs. 5,232 out of the total expenditure of Rs. 10,877 incurred under sub-head H. 16 under Grant No. 37—Agriculture.

10. *Grants made by the Indian Central Oilseeds Committee for demonstration unit of Wardha Ghannies*—The nature of transactions in respect of the grant has been explained in Note 2 below Grant No. 33 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956.

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

Name of the scheme	Opening balance on the 1st April, 1958	Receipts during the year 1958-59	Expenditure during the year 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Demonstration units of Wardha Ghannies in Community Projects.	3,490	297	..	3,787

STORES ACCOUNT OF THE ORISSA SCHOOL OF ENGINEERING WORKSHOP, CUTTACK FOR THE YEAR 1956-57.

Particulars	Furniture	Tools and implements	Raw materials	Finished goods
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance on 1st April, 1956.	1,825	30,841	48,779	392
Receipts—				
(i) Purchases	..	12,167	21,587	..
(ii) Other sources (workshop)	..	..	..	649
(iii) Excess	..	4	..	..
Total	1,825	43,012	70,366	1,041
Issues—				
(i) Issues for different works	..	5,652	22,140	..
(ii) Sales	..	..	..	590
Total ..	..	5,652	22,140	590
Closing balance on the 31st March, 1957.	1,825	37,360	48,226	451

Certified that—

1. The closing balance of each of the various groups above represents the value of stores on the 31st March, 1957 as verified and found to agree with the register of stores.

2. The verification of stores was entrusted to an agency independent of the staff responsible for the physical custody of the stores or for keeping accounts of such stores ; and

3. The closing balance as on 31st March, 1957 was not in excess of the requirements of the Orissa School of Engineering Workshop, Cuttack, nor did it include any surplus stores.

CUTTACK,
The 30th April, 1959.

B. B. BISWAL,
Assistant and Compiler of Accounts.

J. M. MOHANTI,
Principal, Orissa School of Engineering Cuttack.

Checked and found correct subject to the remarks in the Audit Report/Notes/Comments issued separately.

CUTTACK,
The 2nd May, 1959.

P. K. RAJA RAJA VARMA,
Assistant Accounts Officer, Orissa.

STORES ACCOUNT OF ORISSA SCHOOL OF ENGINEERING WORKSHOP, CUTTACK FOR THE YEAR 1957-58.

Particulars	Furniture	Tools and implements	Raw materials	Finished goods
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1957.	1,825	37,360	48,226	451
Receipts—				
(*i*) Purchases	..	1,018	20,687	..
(*ii*) Other sources (Workshop)	..	..	..	311
Total ..	1,825	38,378	68,913	762
Issues—				
(*i*) Issues for different works	..	3,582	22,526	..
(*ii*) Sales	..	..	..	319
Total		3,582	22,526	319
Closing balance on the 31st March, 1958.	1,825	34,796	46,387	443

Certified that—

1. The closing balance of each of the various groups above represents the value of stores on the 31st March, 1958. The physical verification of the stores is in progress.
2. The verification of stores was entrusted to an agency independent of the staff responsible for the physical custody of the stores or for keeping accounts of such stores ; and
3. The closing balance as on the 31st March, 1958 as shown in the above account was not in excess of the requirements of the Orissa School of Engineering Workshop, Cuttack, nor did it include any surplus stores.

CUTTACK, B. B. BISWAL, J. M. MOHANTI,

The 23rd September, 1959. Compiler of Accounts. Principal, Orissa School of Engineering, Cuttack.

I have examined the above account and according to the best of the information and explanations furnished to me, the account is correct subject to the comments in the Audit Report/Notes/Comments, issued separately.

CUTTACK, M. R. MAHAPATRA,

The 23rd September, 1959. Assistant Accounts Officer, Orissa.

LEATHER INDUSTRIES-COM-TANNERY, TITILAGARH.

Financial Review for the year 1958-59

This is a combined scheme for the collection of raw hides in the district of Bolangir and Kalahandi and manufacture of leather in the Government Tannery. During the year under review the tannery has earned a net profit of Rs. 42,450 against a net loss of Rs. 21,191 during the previous year.

A comparative statement showing the financial position and working results are given hereunder with the contributory factors for the encouraging results during the year under review—

Year	Total receipts	Cost of production	Gross profit	Net profit+ Net loss —
	Rs.	Rs.	Rs.	Rs.
1957-58 ..	2,55,517	1,59,135	37,641	—21,191
1958-59 ..	2,89,779	2,00,451	90,511	+42,450

The working results of the tannery during the year under review are quite satisfactory. The reasons are as follows :—

1. Bulk sales of leather of about 99,000 lbs. (locally) instead of at Madras as, here to fore has resulted in the saving of expenses on account of commissions sales tax, transit amounting 14 nP. per lb. and about 3 nP. on account of driage, etc. The amount of saving comes to about Rs. 17,000 contributing to the net profit of the year.

2. Increased out-put and increased turnover have resulted in corresponding reduction in the cost of production and fixed overhead charges.

3. Favourable business market conditions for leather prevails on account of foreign exports.

In order to put the concern on sound financial position all possible steps are being taken to increase the local retail and bulk sales.

CUTTACK,

The 25th January, 1960.

S. PADHI,

Joint Director of Industries (Small-Scale), Orissa.

LEATHER INDUSTRIES-*CUM*-TANNERY, TITILAGARH.

Audit comments on the accounts for 1958-59

1. *General*—(*a*) Although the Leather Industry has been functioning under Government from the time of merger of Bolangir State with Orissa (1st January, 1948) on the present pattern since 1st April 1956, detailed procedure for regulating the maintenance of accounts and for the working of the organisation has not so far been prescribed.

(*b*) *Purchase of raw materials*—The powers of accepting tenders for purchase of raw materials required by the tannery are at present vested in the Director of Industries at Cuttack. The acceptance of tenders is generally delayed with the result that the season of supply of cheap tanning materials is missed and the tannery has to purchase materials locally at higher rates with the consequent increase of the cost of production.

2. *Abnormal delay in utilisation/refund of amounts withdrawn from treasury*—(*a*) Against a non-recurring grant of rupees one lakh sanctioned by the Government of India in 1954 for the expansion of the tannery, the institution withdrew a total sum of Rs. 99,999 (Rs. 24,999 in 1954-55 and Rs. 75,000 in 1955-56). Out of this a sum Rs. 37 229 still remained on hand unutilised on the 31st March, 1959.

(*b*) Similarly out of a further sum of Rs. 38,000 withdrawn from the Consolidated Fund of Orissa (Rs. 35,000 in 1957-58 and Rs. 3,000 in 1958-59) for the same purpose, a sum of Rs. 14,308 still remained on hand on the 31st March, 1959.

3. *Machinery purchase for expansion out of Government grants*—During the years 1956-57 to 1958-59 new machineries worth Rs. 85,693 were purchased for manufacturing chrome tanned leather and for minimising the period required for processing the bark tanned leather. But these have either not been opened since their receipt or (where opened) have not been installed so far for want of work-shed. These costly machineries have been kept in a thatched shed or underneath a tree and are exposed to the vagaries of weather. Thus, practically the tannery has not been able to derive any benefit towards its expansion so far on account of the grants from the Government of India and Orissa, to the extent of Rs. 1,38,000 (mentioned in item 2 above).

4. *Arrangement with the selling Agent at Madras*—The existing arrangement with the selected firm (Messrs Subramaniam and Co.) at Madras, to conduct the sale of the products of the undertaking are not satisfactory. No proper contract or agreement has been entered into with the firm to safe-guard the financial interests of the undertaking. In this connection the following defects are noticed :—

(*i*) The firm generally keeps heavy balances of stocks and sale proceed but no security deposit has been taken from them.

(*ii*) Heavy sums are appropriated by the agents towards sale expenses without furnishing full details/vouchers in support thereof.

(*iii*) Heavy shortages of leather are shown by the agent at the time of receipt of consignment, but no action appears to have been taken to investigate the reasons for the same and prevent recurrence of such shortages.

(*iv*) The gradation of leather as made by the tannery is considerably altered by the agent, mostly to the disadvantage of the Government.

(*v*) There is considerable delay in remitting the sale proceeds to Government and also in rendering accounts.

5. *Construction of work-shed for the tannery*—Against the sanction of Rs. 31,452 a sum of Rs. 23,000 was drawn by the Director of Industries Orissa in March, 1956 for the execution of the work which was taken up by the Revenue Department in 1957 only. The part of the work done by the Revenue Department having been found defective and unsatisfactory, the matter was reported to the Collector, Bolangir, for his orders and pending receipt of such orders the work of the construction has been suspended. Thus, delay in construction of work-shed is retarding the progress as costly machinery worth several thousands of rupees are remaining idle. (*Vide* item 3 above).

6. *Balance sheet* (*a*) *Buildings* (*Rs. 24,406*)—This includes a sum of Rs. 20,000 representing the value of a number of residential and non-residential buildings taken over from the Durbar Administration and are borne on the books of the Public Works Department. Although the inflation of Rs. 20,000 thus made in the buildings account was pointed out in the previous audit comments and the elimination of this amount was reported to be under consideration in October, 1958, the same has not been withdrawn so far.

(*b*) *Machinery* (*Rs. 83,753*)—This includes Rs. 6,831 being the depreciated value of three bone digesters which are no longer useful as the tannery has stopped processing bones and producing bone meals for the past two years due to transfer of such works to the Agricultural Department. The tannery is bearing depreciation on these machineries at the rate of 10 per cent from year to year. These bone-digesters together with surplus stock of bones and bone meals (Rs. 2,674) included in the Balance sheet under 'Stock-in-trade' should have been transferred to the Agricultural Department or disposed of otherwise.

(*c*) *Sundry debtors* (*Rs. 89,176*)—This includes a sum of Rs. 7,549 relating to earlier years as detailed below :—

Year	Amount
	Rs.
1944—45 to 1950-51	1,124 *
1951-52	16
1952-53	658
1953-54	4,856
1954-55	487
1956-57	7
1957-58	401
Total	7,549

*(Yearwise details of outstanding debts during erstwhile State Administration are not available.)

No effective steps have been taken to realise the old outstanding dues.

The provision of Rs. 400 for bad and doubtful debts is inadequate and has not been increased although the necessity for its increase has been pointed out from time to time.

LEATHER INDUSTRIES-*CUM*-TANNERY, TITILAGARH.

Balance Sheet as at 31st March, 1959

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	GOVERNMENT CAPITAL—				BUILDING AT COST—		
3,54,165	(a) As per last Balance Sheet ..	3,10,411		35,205	As per last Balance Sheet ..	37,020	
2,37,205	*Add*—Withdrawals during the year	2,72,656		1,715	Additions during the year ..	..	
..	*Add*—Adjustment during the year	2,243		9,877	*Less*—Depreciation upto the last Balance Sheet.	11,329	
2,60,811	*Less*—Remittances during the year	2,78,191		1,452	*Add*—Depreciation during the year	1,285	
1,043	*Add*—Profit share received from the Government Tannery.	..		25,691			24,406
..	*Add*—Profit during the year ..	42,450			MACHINERY AT COST—		
21,191	*Less*—Loss during the year ..	..		40,291	As per last Balance Sheet ..	52,717	
3,10,411			3,49,569	12,426	Additions during the year ..	39,918	
				3,860	*Add*—Depreciation upto the last Balance Sheet.	6,330	
				2,470	*Less*—Depreciation during the year	2,553	
1,071	Security deposit ..	1,071		46,387			83,753
..	*Less*—Refunds ..	135			FURNITURE AT COST—		
			936	10,745	As per last Balance Sheet ..	12,222	
11,796	Sundry creditors ..	..	9,783	1,477	Additions during the year ..	241	
				6,620	*Less*—Depreciation upto the last Balance Sheet.	7,106	
380	Compensation drawn but not paid	..	380	496	*Add*—Depreciation during the year	538	
..	Provision for chrome tanning machine parts.	..	456	5,116			4,819

					Vehicles at cost—		
				27,500	As per last Balance Sheet ..	28,384	
				884	Additions during the year ..	..	
				..	*Less*—Depreciation upto the last Balance Sheet.	4,652	
				4,652	*Add*—Depreciation during the year	4,652	
				23,732			13,080
					Closing Stock—		
3,23,578	Total ..	3,61,044		47,300	Stock-in-trade ..	42,541	
				26,961	Stock-in-process ..	27,721	
				..	Stock of other materials ..	8,531	
							78,793
					Sundry Debtors—		
	(a) Initial Government capital ..	84,139		52,166	As per last Balance Sheet ..	80,576	
				400	*Less*—Provision for bad debts ..	400	
	Add—Withdrawals upto the 31st March, 1957.	7,38,900					80,176
		8,23,039		1,705	Advances recoverable ..	..	1,038
	Less—Remittances upto 31st March, 1957.	5,23,699		94,929	Cash in hand ..	..	69,979
		2,99,340		3,23,578	Total ..	..	3,61,044
	Add—Net profit upto 31st March, 1957.	54,825					
		3,54,165					

Cuttack,	K. C. DAS,	M. S. MOHANTY,	N. PATNAIK,	A. P. PALIT,	S. PADHI,
The 4th December, 1958.	*Accountant.*	*Manager, Leather Industries-cum-Tannery, Titlagarh.*	*Leather Technologist Orissa.*	*Assistant Director of Industries (Leather) Orissa.*	*Director of Industries, Orissa.*

I have examined the Balance Sheet and the following accounts of the Government Leather Industries-cum-Tannery, Titlagarh. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report/Note/Comments, I certify as a result of my audit that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

Cuttack,
The 4th December, 1958.

P. BEHERA,
Assistant Accounts Officer, Orissa.

(9 Fin.)

LEATHER INDUSTRIES-CUM-TANNERY, TITILAGARH.

Profit and Loss Account for the year ending 31st March, 1959

Dr. Cr.

1957-58 Annual	Particulars		Amount	1958-59 Total	1957-58 Annual	Particulars	1958-59 Total
1	2		3	4	5	6	7
Rs.			Rs.	Rs.	Rs.		Rs.
	To *Establishment charges*—				57,644	By Gross profit brought forward from Trading Account.	90,511
27,047	(i) Pay and allowance	..	22,450				
1,801	*Less*—Last year's dues	..	2,016				
2,016	*Add*—Outstanding dues	..	2,100				
					130	By earnest money forfeited ..	100
				23,643			
4,106	(ii) Travelling allowance	..	4,530				
232	*Less*—Last year's dues	..	205		67	By Excess provision made last year in respect of supply of lime by Boudh.	..
..	*Add*—Outstanding dues	..	..				
				4,325			
209	To Service postage stamps	..	..	809			
645	To Sundries (Office miscellaneous)	..	..	1,557	586	By Miscellaneous receipts ..	371
223	To maintenance of machinery	..	..	..			
252	To petty repairs	..	..	..	302	By Depreciation recoverable from Boudh tannery.	302
60	To maintenance of cycles	..	..	60			
20	To Carriage outward	..	..	..			
	To *Sales expenses at Madras*—						
22,348	Leather	..	..	11,152	21,191	By net loss transferred to Balance Sheet.	..
433	Hides fleshing	..	..	..			
..	Cost of audit	..	..	2,243			
	To *Depreciation charges*—						
1,452	Buildings	..	210				
486	Furniture	..	538				
2,470	Machineries	..	2,131				
				2,879			
..	To provision for depreciation on loose parts of chrome tanning machineries and drums.		..	456			
..	To Net profit transferred to Balance Sheet	..	..	42,456			
59,937	Total	..	..	91,484	59,937	Total ..	91,484

LEATHER INDUSTRIES-*CUM*-TANNERY, TITILAGARH.

Trading Account for the year ending 31st March, 1959

Dr. Cr.

1957-58 Amount	Particulars		Amount	1958-59 Total	1957-58 Amount	Particulars		Amount	1958-59 Total
1	2		3	4	5	6		7	8
Rs.			Rs.	Rs.	Rs.			Rs.	Rs.
1,89,135	To Cost of production brought forward from Manufacturing account.		..	2,00,451		By Sale—			
						(*i*) Leather at Madras—			
					2,06,979	Cash	..	88,214	
	To Opening stock—				43,421	Credit	..	34,451	
						(*ii*) Local sale—			
89,513	(*i*) Leather	..	31,321			Leather		..	
7,444	(*ii*) Bone-meal, Horns etc.	..	2,460		..	Cash	..	1,27,603	
..	(*iii*) Hide fleshings	..	640		..	Credit	..	36,427	
					3,771	Buff horn	..	2,766	
					977	Hide fleshing	..	..	
				34,430					2,89,461
92,957						Chrome tanning charges received from private parties—			
	To Purchases—				250	Cash	..	304	
					111	Credit	..	14	
30	(*i*) Leather		2,472		2	By Tanning materials	..	..	318
141	(*ii*) Bone	..	52			By Closing stock of finished goods—			..
				2,524		Leather			
148	To Other charges on bone	..	..	5	16,218	(*i*) At Madras and in transit	..	25,539	
—	To Printing charges of leather	..	..	1,883	15,102	(*ii*) At Titilagarh	..	8,003	
37,641	To Gross profit transferred to Profit and loss account.		..	90,211	2,460	(*iii*) Horn, bone-meal and Horns etc.		2,674	
					649	(*iv*) Hide fleshings	..	340	
					..	(*v*) Zoggrain leather at tannery	..	2,317	
									40,023
2,89,947		Total ..	..	3,29,504	2,89,147		Total ..	..	3,29,504

LEATHER INDUSTRIES—*CONTD.*—TANNERY, TITILAGARH.

Manufacturing Account for the year ending 31st March, 1959

Cr.

1957-58 Amount	Particulars		Amount	1958-59 Total	1957-58 Amount	Particulars		Amount	1958-59 Total
1	2		3	4	5	6		7	8
Rs.			Rs.	Rs.	Rs.			Rs.	Rs.
	To *Opening stock*—					By *Closing stock*—			
	Raw materials				645	Raw hides	..	2,516	
6,569	Hides	..	645		12,225	Chemicals and other materials		8,531	
3,176	Other materials	..	12,225						
27,505	Stock-in-process	..	26,061						
				39,831					11,047
40,250					12,870				
	„ *Purchase of Raw materials*—					„ *Sale of hides*—			
	Cost of hides								
63,810	Cash	..	1,27,019		..	Cash	..	24,838	
276	Credit	..	..		..	Credit	..	9,006	
									33,844
2,310	Cost of salt	..	3,322		26,061	„ Stock-in-process	..		27,721
		..			1,69,135	„ Cost of production transferred to Trading account.			2,00,491

	Cost of lime			
3,589	To Cash	..	2,670	
	„ Cost of Sumari Bark—			
9,034	Cash	..	8,243	
813	Credit	..	..	
	Cost of Myrabalam—			
11,074	Cash / Credit	..	1,806	
4,143	Cost of Karanji Oil	..	5,557	
..	Ground nut Oil	..	899	
17,610	Cost of Wattle bark and extract		25,071	
88	Cost of Alum	..	116	
1,452	Cost of topino flour and emsom salt.		1,594	
2,123	Cost of other materials and Chemicals.		1,635	
1,16,202				1,78,841
	„ *Cartage and carriage inward*—			
3,034	Cartage for hides			9,521
2,609	Cartage for tanning materials			
3,144	Truck expenses	..		4,534
	„ *Direct charges*—			
17,755	Wages of tannery maudoors	..		29,328
7,297	Wages of godown chowkidars	..		..

LEATHER INDUSTRIES-*CUM*-TANNERY, TITILAGARH.

Manufacturing Account for the year ending 31st March, 1959—contd.

Dr. Cr.

1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To *Incidental charges*—						
1,859	Godown repair ..		2,832				
607	Godown rent ..		629				
253	Bi-cycle repairs ..		294				
1,404	Miscellaneous ..		1,104				
4,652	Depreciation of truck ..	4,652					
..	Depreciation of factory building	1,075					
..	Depreciation of Dano digester	421					
			6,148				
1,09,906	Total ..		2,73,963	1,38,966	Total ..		2,75,063

LEATHER INDUSTRIES-*CUM*-TANNERY, TITILAGARH.

Stores (Stock) Account for the year ending 31st March, 1959.

Particulars	Hides	Leather	Other materials and chemicals	Stock in process	Bones and horns	Hides flashing and containers	Zuggrain leather
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on 1st April, 1958.	645	31,321	12,226	26,961	2,460	649	..
Receipt ..	1,27,919	2,00,451	50,922	27,721	52	..	4,355
Excess found ..	..	..	..	..	2,928(a)	..	..
Total ..	1,28,564	2,31,772	63,147	54,682	5,440	649	4,355
Issues during the year	1,26,048	1,97,278	54,816	26,961	2,766	109	2,038
Shortage ..	..	..	..	..	..	..	..
Total ..	1,26,048	1,97,278	54,616	26,961	2,766	109	2,038
Closing balance on 31st March, 1959.	2,516	34,494	8,531	27,721	2,674	540	2,317

(a) Represents value of horns received together with the hides without any separate payment being made therefor.

Certified that the closing balance exhibited herein, are in conformity with the books of accounts as maintained in the Leather Industries-cum-Tannery and were actually existing on the date of closing the books,

CUTTACK,
The 7th November, 1959.

B. NAIK,
Store Clerk, Leather Industries-cum-Tannery, Titilagarh.

N. PATNAIK,
Leather Technologist, Orissa.

A. P. PALIT,
Assistant Director of Industries, Leather, Orissa.

B. V. RAMAN,
Director of Industries, Orissa.

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Financial Review for the year ended 31st March, 1959.

1. The Shoe Factory was started at Cuttack in the year 1950-51 with a view to improve the economic condition of the shoe makers of the State and to find employment for them.

2. The factory is run on commercial lines. During the year under review the major portion of the boots and shoes manufactured in the factory were sold to the Police Department and the rest to the public and other departments of Government.

3. The accounts of the factory for the year 1958-59 closed with a net loss of Rs. 5,908.

4. The working results of the factory for the three successive years 1956-57, 1957-58 and 1958-59 are given hereunder to show the improvement in the financial working of the factory since the last two years.

	1956-57	1957-58	1958-59
	Rs.	Rs.	Rs.
(a) Turn Over	57,712	87,813	89,787
(b) Gross profit +/ Gross loss—	—6,178	+7,523	+9,790
(c) Net profit +/ Net loss—	—18,206	—4,626	—5,908
(d) Percentage of gross profit or loss on turn over	—10·70	+8·57	+10·90
(e) Percentage of net profit or loss on turn over	—31·54	—5·27	—6·58

An amount of Rs. 1,583 has been provided towards audit fees and Rs. 300 was provided towards bad and doubtful debts during the year under review. This is a contributing factor for increasing in the percentage of loss. Excluding the above two items amounting to Rs. 1,883 the net loss during the year under review is Rs. 4,025 as against losses of Rs. 4,626 and Rs.18,206 during the last two years of 1956-57 and 1957-58.

5. *Sundry debtors*—Recoveries of dues against the sundry debtors during the year under review is encouraging due to the special efforts taken to get the dues adjusted. An amount of Rs. 24,928 was recovered in cash and by adjustment during the year under review leaving a balance of Rs. 55,069 for recovery (including the fresh credits given during the year 1958-59) as against Rs. 73,250 standing against the sundry debtors last three years. Assistant Director of Industries (Leather) has been asked to take special interest to recover the dues as expeditiously as possible.

CUTTACK,
The 28th March, 1960.

A. P. PALIT,
Assistant Director of Industries (Leather) Orissa.

S. PADHI,
Joint Director of Industries (Small Scale) Orissa.

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Audit comments on the accounts of 1958-1959.

1. *Working results*—The Government Demonstration Shoe Factory, Cuttack has been running at a loss since some time. The net loss incurred by the Factory during the year has been Rs. 5,908 and the total loss up to date stood at Rs. 51,415.

2. *Idle Machinery*—The Factory acquired eight new machines during the year at a capital cost of Rs. 10,862 of which three remained idle throughout the year. The Factory possesses twenty four machines in total, out of which twelve are lying idle either due to lack of work or due to mechanical defects. Even remaining twelve are not being used to full capacity. In all, the factory could utilise only sixteen per cent of the total installed capacity of the machines during the year. Immediate efforts are therefore called for in the direction of segregating and disposing of idle and unwanted machinery and utilising the other machinery to the maximum installed capacity by stepping up production.

3. *Sundry debtors*—A sum of Rs. 55,069 was outstanding on 31st March, 1959 for recovery from various debtors. Of this Rs. 7,705 are dues recoverable from private parties including certain Government Servants. As these dues are outstanding since long and might become irrecoverable as time goes on early action may be taken to recover the dues expeditiously. For the balance of Rs. 47,364 due from other Government Departments early action to make necessary book adjustments in the accounts is called for.

4. *Interest on Capital*—Provision has not been made in the accounts towards interest on capital invested by the Government.

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Balance Sheet as at 31st March, 1959.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1957-58 Amounts	Particulars.	Amount	1958-59 Total	1957-58 Amounts	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	GOVERNMENT CAPITAL—				BUILDINGS AT COST.—		
77,126	(a) As per last Balance Sheet ..	72,908		4,752	As per last Balance Sheet ..	4,752	
75,026	*Add*—Withdrawals during the year	87,321		955	*Less*—Depreciation written off up to last Balance Sheet.	746	
74,818	*Less*—Remittances during the year...	7,918		211	*Add*—Depreciation during the year	200	3,706
..	*Less*—Adjustment during the year..	1,05,455			MACHINERY AT COST—		
4,626	*Less*—Loss during the year. ..	5,908		23,205	As per last Balance Sheet ..	29,205	
72,908			40,848	..	Addition during the year ..	11,383	
680	Bills payable as per last Balance Sheet.		680	4,573	*Less*—Depreciation written off up to last Balance Sheet.	6,136	
879	Advances repayable as per last Balance Sheet.		879	1,563	*Add*—Depreciation during the year	1,407	23,945
	SUNDRY CREDITORS—				TOOLS AND IMPLEMENTS AT COST—		
61,403	As per last Balance Sheet ..	1,12,112		3,857	As per last Balance Sheet ..	6,142	
1,049	*Less*—Cleared during the year ..	14,319		285	Addition during the year ..	973	
51,758	Addition during the year. ..	7,899		1,575	*Less*—Depreciation written off up to last Balance Sheet.	2,903	
1,12,112			1,05,892	428	*Add*—Depreciation during the year.	414	4,111

..	Provision for audit fee	1,683				
120	Head office account.					
			FURNITURE AT COST—			
3,121			As per last Balance Sheet ..	3,409		
288			Addition during the year ..	286		
1,089			*Less*—Depreciation written off up to last Balance Sheet.	1,292		
203			*Add*—Depreciation during the year.	212		
					2,141	
			ELECTRIC INSTALLATION AT COST—			
741			As per last Balance Sheet ..	741		
301			*Less*—Depreciation written off up to last Balance Sheet.	317		
43			*Add*—Depreciation during the year	39		
					333	
38,990			Stock in trade.		47,802	
			SUNDRY DEBTORS—			
60,230			As per last Balance Sheet. ..	73,295		
19,913			Addition during the year ..	6,731		
896			*Less*—Recovered during the year ..	24,923		
..			*Less*—Provision for Bad and doubtful debts.	330		
					54,701	

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Balance Sheet as at 31st March, 1959.

Capital and Liabilities				Properties and Assets			
1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.			Rs.	Rs.		Rs.	Rs.
				309	Incidental charges.		309
				5,069	Building under construction as per last Balance Sheet.	5,069	
				..	Addition during the year ..	1,995	
							7,064
				44,329	Cash balance ..		4,793
1,86,708	Total		1,49,682	1,86,708	Total		1,49,682
	(a) Initial Government Capital		4,885				
	Additions to Capital—						
	Net withdrawal from treasury *plus* net adjustment ..		1,13,143				
	Net loss incurred upto 31st March, 1957		40,881				
	Government Capital as on 31st March, 1957		77,126				

CUTTACK,
The 8th February, 1960.

S. ADHIKARI,
Accountant.

A. P. PALIT,
Assistant Director of Industries (Leather), Cuttack.

S. PATHI,
Joint Director of Industries, Orissa.

I have examined the Balance Sheet and the following accounts of the Government Demonstration Shoe Factory, Cuttack. The [illegible] all the information and explanations that I have required and subject to the observations made in the separate Audit report/Note/Comments, I Certify as a result of my audit that in my opinion the accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the undertaking according to the best of my information and explanations given to me and as shown by the books of the concern.

CUTTACK,
The 8th February, 1960.

S. K. BANERJEE,
Assistant Accounts Officer, Orissa.

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Profit and Loss Account for the year ended 31st March, 1959.

Dr.				Cr.			
1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To ESTABLISHMENT—			7,523	By Gross profit brought forward form the Trading Account		9,799
10,756	Pay and Allowances of staff	11,868		104	Miscellaneous receipt	2	
178	Travelling allowances of staff	308		91	Repairing services	34	
			12,173	312	Tanning charges realised	269	
	" INDIRECT CHARGES—						305
77	Carriage outward	70					
376	Miscellaneous expenses	123					
161	Postage and Telegram	29		4,020	Net loss carried forward to Balance Sheet (Capital Account)		5,908
25	Bank commission	84					
45	Compensation	..					
76	Conveyance	51					
736	Packing materials	408					
..	Advertisement	131					
..	Stationery	62					
..	Service postage stamp	276					
..	Rent and taxes	323					
..	Provision for Bad and doubtful debts.	300					
..	Provision for audit ee	1,583					
..	Repairs	140					
			2,679				
	" DEPRECIATION—						
202	Furniture	212					
43	Electric installation	39					
			251				
12,650	Total ..		16,003	12,676	Total ..		16,003

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Trading Account for the year ended 31st March, 1959.

Dr. Cr.

1957-58 Amount.	Particulars.	Amount	1958-59 Total.	1957-58 Amount	Particulars	Amount	1958-59 Total.
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
81,877	To Cost of production brought forward from the Manufacturing Account.	..	84,326	..	By Sales—		
					(Finished goods)	..	..
2,682	To Opening stock (finished goods)	12,582		1,621	In Cash	1,391	..
				15,943	On Credit	6,710	..
375	To Purchases	164					
				4	*Less*—Refund	..	..
			12,746				
				71,285	Adjustments	81,316	..
							89,416
7,823	To Balance being the gross profit carried forward to profit and Loss account.	..	9,790				
				12,582	Closing stock of finished goods	..	17,449
99,427	Total		1,06,865	99,427	Total ..	..	1,06,865

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK

Manufacturing Account for the year ended 31st March, 1959.

Dr. Cr.

1957-58 Amount.	Particulars.	Amount.	1958-59 Total.	1957-58 Amount.	Particulars.	Amount.	1958-59 Total.
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To opening stock (raw materials)—				By sales—		
11,627	Leather ..	17,145					
..	Semi finished goods ..	3,428		868	Leather cutting ..		371
5,383	Shoe materials ..	5,708					
122	Tanning materials ..	127			By Closing stock—		
			26,408				
	To Purchases—						
38,749	Leather ..	51,291		17,145	Leather ..	19,661	
8,356	Shoe materials ..	14,328		5,708	Shoe materials ..	11,954	
103	Tanning materials ..	41			Tanning materials and chemicals	73	
			65,660	127			
2,045	To Carriage Inward ..		1,385	3,428	Semi Finished goods ..	4,825	
19,410	To wages ..		18,900				50,252
72	To Process expenditure ..		79				
411	To Electricity ..		521				
235	Repairs to factory building ..		..	81,877	By Cost of production carried forward to Trading Account.		84,239
271	To Rent and Taxes ..		..				
67	To License fees ..		..				
	To depreciation—						
211	Factory building ..	200					
1,363	Machinery ..	1,407					
428	Tools and Implements ..	414	2,021				
1,09,253	Total— ..		1,15,053	1,09,253	Total		1,15,053

GOVERNMENT DEMONSTRATION SHOE FACTORY, CUTTACK.

Stores (Stock) Account for the Year 1958-59.

Particulars	Leather	Shoe materials	Tanning materials and chemicals	Finished goods	Semi-finished goods
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1958 ..	17,145	5,709	127	12,582	3,428
Receipt and purchases	31,290	14,737	41	88,519	1,992
Excess	101	63	..	70	..
Total ..	68,536	20,508	168	1,01,191	5,420
Issue	54,596	8,436	93	83,720	795
Shortages	279	58	2	12	..
Total ..	54,875	8,514	95	83,732	795
Closing balance as on 31st March, 1959. ..	13,561	11,994	73	17,449	4,625

1. Certified that physical verification of stock as on 31st March, 1959 was conducted by the District Industries Officer, with the help of Taxidermist who is working in the Demonstration Shoe Factory.

2. Certified that in arriving at the value of closing stock cost price or market price whichever is lower has been taken and due allowance has been made for condemned stores.

CUTTACK,
The 8th February, 1960.

B. MOHANTY,
Superintendent, Demonstration Shoe Factory, Cuttack.

A. P. PALIT,
Assistant Director of Industries, (Leather), Orissa.

S. PADHI,
Joint Director of Industries, Orissa.

GOVERNMENT TANNERY, BOUDH.

Financial Review for the year 1958-59.

The Boudh Tannery was set up in order to improve local tanning of raw hides purchased from the adjoining areas and utilising the tanning materials like Sonari Bark and Myrobolans etc., which are available locally.

Due to want of sufficient market in the State tanned leather is sent out to Madras for sale. A small portion of leather and skins is however supplied to Government Shoe Factory at Cuttack, to the local shoe makers at Boudh and Berhampur and to Government Press at Cuttack.

The accounts for the year under review closed with net profit of Rs. 381. A comparative statement showing the financial position of the concern for the last four years is given below.

Year	Gross profit(+) Gross loss (−)	Net profit (+) Net loss (−)
	Rs.	Rs.
1955-56	−25,213	−67,337
1956-57	−9,837	−51,513
1957-58	+20,836	−20,123
1958-59	+26,937	+381

It may be seen from the above that there has been slight improvement during the year under review when compared with the previous year. The improvement is due to the favourable market conditions and increase in local sales thus avoiding the sales expenditure and shortage at Madras.

Cuttack, The 21st March, 1960.

A. P. PALIT,
Assistant Director of Industries (Leather), Orissa.

S. PADHI,
Joint Director of Industries (Small Scale), Orissa.

GOVERNMENT TANNERY, BOUDH.

Audit comments on the accounts for the year 1958-59.

1. Detail Rules and Accounting Procedure—No details rules and procedure have yet been laid down to regulate the working of the concern and for proper maintenance of its accounts although this essential requirement is being pointed out in audit year after year.

2. Selling Agent at Madras—Bulk of the leather manufactured in this tannery is being sold through an agent at Madras on commission basis since 1954-55. No agreement has been drawn up with the agent nor was any security deposit furnished by him to safeguard the interest of Government in respect of the heavy balances of cash and stock retained by him. It could not be shown to audit whether the agent has been selected after calling for quotations etc. There is appreciable delay in remittance of sale proceeds to Government by an Agent. The amounts retained by him towards sale expenses etc., are not supported with details and vouchers. Further the sales transacted through the Agent at Madras, during the years, has

not been economical, as the net return to Government, per lb. of leather sold worked out to Rs. 1.67 nP. against total cost of Rs. 1.90 nP. per lb. Net loss of 0,23 nP. has accrued to Government for every lb. of leather sold through the Agent.

3. *Balance Sheet*—

(i) *Sundry debtors* (*Rs. 1,50,585*)—Yearwise analysis of the outstandings under "Sundry debtors" is given below.

Year	*Amount*
	Rs.
1951-52 and earlier years	2,646
1952-53	13,444
1953-54	10,764
1954-55	27,364
1955-56	7,701
1956-57	3,299
1957-58	5,416
1958-59	79,951
	1,50,585

The above balance is made up of Rs. 1,20,312 due from Government Departments and Rs. 30,273 from private parties including Government officers. Prompt and effective steps are called for for realisation and/or adjustment of the amounts. No provision has been made for bad and doubtful debts although repeatedly stressed in audit.

(ii) *Machinery* (*Rs. 52,521*)—Machines worth Rs. 34,013, purchased during 1949-50 and 1950-51 for Chrome Tanning, etc., were actually installed during 1953-54. Expenditure of Rs. 6,718 was incurred for conditioning and installation charges etc. Additional machines worth Rs. 11,790 were also purchased during 1955-56 and 1958-59. Most of the machines are practically lying idle for want of suitable raw hides. The factory could utilise only about 8 per cent of the total installed capacity of the machines during the year.

(iii) *Additions to buildings in the year 1950-51* (*Rs. 3,643*)— Vouchers in support of an expenditure of Rs. 3,643 incurred on construction works and repair of building without preparation of estimates, etc., during 1950-51 have not so far been produced for audit scrutiny. Measurements for work done have also not been recorded. It was stated that this could not be done as the department had no engineering staff at that time. Accounts of receipt and issues of bricks stated to have been manufactured departmentally, have not been maintained regularly. The connected vouchers are said to have been misplaced somewhere and are not traceable now.

4. *Annual Stores and Stock Accounts*—The annual stores and stock accounts, have not been prepared properly. The consumption figures have been worked out by back calculation after ascertaining the closing balance. Monthly or quarterly consumption accounts in respect of leather and Tanning materials have not been prepared. This procedure of arriving at consumption figures by back calculation is fraught with the danger of concealing pilferage and similar losses. The closing stock has not been verified by Gazetted officers in all cases.

The shortages found in physical verification of stock were very heavy. Government orders for the write off of shortages worth Rs. 23,267 have not so far been obtained.

5. *Interest on Capital*—Provision towards interest on capital invested in the undertaking has not been made.

GOVERNMENT TANNERY, BOUDH.

Balance Sheet as at 31st March, 1959.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	GOVERNMENT CAPITAL—				LAND AND BUILDINGS AT COST—		
				30,990	As per last Balance Sheet ..	39,230	
2,64,425 (c)	As per last Balance Sheet ..	2,94,617		8,240	Additions during the year ..	5,823	
				5,527	*Less*—Depreciation written off up to last Balance Sheet.	7,213	
1,98,553	*Add*—Withdrawals during the year	1,54,661					
				1,686	*Add*—Depreciation during the year	1,601	
1,56,228	*Less*—Remittances during the year	77,750		32,017			36,239
20,133	*Less*—Loss during the year ..	..			MACHINERY AT COST—		
				43,489	As per last Balance Sheet ..	48,489	
—	*Add*—Net profit during the year ..	381		..	Additions during the year ..	4,032	
				6,566	*Less*—Depreciation written off up to last Balance Sheet.	8,662	
..	*Add*—Sale proceeds of truck ..	6,500		2,096	*Add*—Depreciation during the year	2,193	
							41,686
2,94,617			2,65,409	39,227			

GOVERNMENT TANNERY, BOUDH.

Balance Sheet as at 31st March, 1959—concld.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
7,339	Sundry creditors,		10,201		VEHICLES AT COST—		
..	Earnest money	..	250	17,408	As per last Balance Sheet ..	17,408	
4,451	Advances repayable	..	4,150	..	Additions during the year ..	..	
..	Provision for audit fees		1,197	12,331	*Less*—Depreciation written off up to last Balance Sheet.	16,683	
				4,362	*Add*—Depreciation during the year	725	
				725			..
					FURNITURE AND FITTINGS AT COST—		
				1,555	As per last Balance Sheet ..	1,662	
				107	Additions during the year ..	141	
				582	*Less*—Depreciation written off upto last Balance Sheet.	690	
				108	*Add*—Depreciation during the year	111	
				972			1,002
					IMPLEMENTS AT COST—		
				2,325	As per last Balance Sheet ..	2,456	
				121	Additions during the year ..	1,307	
				..	*Less*—Sold during the year ..	45	
				2,442	*Less*—Depreciation written off upto last Balance Sheet.	3,143	
				701	*Add*—Depreciation during the year.	757	
				6,313			6,318

CLOSING STOCK—

				Closing stock—			
				6,956	Hides		6,483
				10	Horns	..	106
				6,420	Bones	..	6,061
				49,196	Leather	..	62,615
				8,415	Hides-in-process		10,767
				20,539	Tanning materials and Chemicals.		28,066
				2,948	Lubricants		1,986
				1,308	Bone-meal	..	841
				318	Sheep-wool	..	50
				90,110			
							1,22,975
				1,391	Packing materials	..	1,512
				288	Petrol	..	..
				36,673	Sundry debtors	..	1,50,555
				3,442	Advances recoverable	..	1,792
				..	Tanning charges recoverable	..	435
				495	Security deposit with forest department		496
				28,154	Cash in hand	..	20,988
2,96,407		Total	3,84,407	2,96,407		Total	3,84,407
(a)	Initial Government Capital.	..	Rs. 16,485				
	Additions to Capital—						
	Net withdrawal plus net adjustment up to 1956-57.		3,62,560				
	Net loss upto 1956-57.		1,14,620				
	Government Capital as on 31st March, 1957.		2,64,425				

CUTTACK,
The 31st March, 1960.

D. PANIGRAHI,
Head clerk-cum-Accountant.

M. H. KHAN,
Superintendent.

A. P. PALIT,
Assistant Director of Industries (Leather), Orissa.

S. PADHI,
Joint Director of Industries, (Small Scale) Orissa.

I have examined the Balance Sheet and the following accounts of Government Tannary, Boudh. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report/Note/Comments, I certify as a result of my audit that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

BHUBANESWAR,
The 22nd March, 1960.

P. BEHERA,
Assistant Accounts Officer, Orissa.

GOVERNMENT TANNERY, BOUDH.

Profit and Loss Account for the year ended 31st March, 1959.

Dr.							Cr.
1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To Establishment—						
15,595	Pay and allowances ..	14,262		20,836	By Gross profit brought forward from the Trading Account. ..		20,937
1,469	*Add*—Outstanding ..	1,991					
17,064			16,253				
				34	By Miscellaneous receipts ..	1,155	
	To Indirect expenses—						
2,508	Petty construction and repairs ..	1,893		..	*Add*—Outstanding ..	415	
2,388	Carriage outward ..	901					1,570
502	Packing materials ..	271					
3,622	Trade expenses at Madras ..	3,775					
453	Postage and Telegrams ..	484		20,123	By Net loss carried down to Balance Sheet.		..
1,999	Miscellaneous expenses ..	715					
281	*Add*—Outstanding ..	..					
933	Maintenance of Machinery ..	.. (a)					
..	Audit charges ..	1,397					
14,986			9,436				
	To Depreciation—						
1,686	Land and Buildings ..	1,601					
2,090	Machinaries ..	.. (a)					
4,252	Vehicles ..	725					
108	Furniture and fittings ..	111					
701	Implements ..	.. (a)					
8,943			2,437				
..	To Net profit carried down to Balance Sheet.		381				
40,993	Total ..		28,507	40,993	Total ..		28,507

(a) Included in Manufacturing Account as the Machines and Implements are used exclusively for manufacturing leather.

GOVERNMENT TANNERY, BOUDH.

Trading Account for the year ended 31st March, 1959.

Dr. Cr.

1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
1,15,861	To Cost of production transferred from Manufacturing Account.		1,03,469		By *Sales*—		
	To *Opening Stock*—				*Cash*—		
54,506	Leather ..	49,196		1,23,378	Leather ..	44,518	
337	Horns ..	10		1,234	Horns ..	22	
6,225	Bones ..	6,420		..	Bone-meal ..	1,106	
..	Bone-meals ..	1,308		..	Sheep-wool ..	200	
..	Sheep-wool ..	318		..	*Less*—Returns ..	15	
				1,23,612			45,831
61,068					*Credit*—		
			57,262	18,597	Leather ..	70,948	
	To *Purchases*—			1,232	Bone-meal ..	286	
				20,129			71,234
155	Horns ..	107					
1,066	Bones ..	..					
151	Leather ..	..		397	By Tanning charges ..	543	
				33	*Add*—Outstanding ..	484	
2,272			107				
				430			1,027
875	Printing charges of leather ..		..		By *Closing stock*—		
511	*Add*—Outstanding ..		..	49,196	Leather ..	62,615	
				10	Horns ..	106	
1,386				6,420	Bones ..	6,061	
				1,308	Bone-meal ..	841	
20,836	To Gross profits transferred to Profit and Loss Account.		26,937	318	Sheep-wool ..	50	
				57,252			69,673
2,01,423(b)	Total ..		1,87,765	2,01,423	Total ..		1,87,765

(b) A combined Manufacturing and Trading Account was prepared last year i.e., 1957-58. This account has been split up this year into two separate Accounts to show cost of production and gross profit.

GOVERNMENT TANNERY, BOUDH.

Manufacturing Account for the year ended 31st March, 1959.

Dr. *Cr.*

1957-58 Amount	Particulars	Amount	1958-59 Total	1957-58 Amount	Particulars	Amount	1958-59 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To opening stock—				*By sales—*		
6,765	Hides	6,956			*Cash—*		
11,445	Tanning materials and Chemicals	20,539		1,952	Raw hides	12,091	
19,664	Hides-in-process	8,415		..	Tannery materials	842	
1,105	Lubricants	2,948			*Credit—*		
38,979			38,858	813	Tanning materials and Chemicals	..	12,933
	To purchases—						
	Cash			2,765			
56,112	Hides	63,764			*By closing stock—*		
30,917	Tanning materials and chemicals	33,942		6,956	Hides	6,483	
3,591	Lubricants	..		20,539	Tanning materials and Chemicals	28,066	
	Credit—			8,415	Hides-in-process	10,767	
..	Hides	661		2,948	Lubricants	1,986	
1,020	Tanning materials and Chemicals	817		38,858			53,302
92,340			99,184				
	To direct charges—						
3,654	Pick-up expenses	4,934					
1,103	*Add*—Outstanding	..					
..	*Less*—Recovered	60					
240	*Less*—To be recovered	136					
288	*Less*—Petrol in stock	..					
14,317	Wages	14,031					

Rs.			Rs.		Rs.		Rs.
..	Truck expenses	..	197		1,15,861	By Cost of production transferred to Trading Account.	1,03,469
5,118	Carriage inward	..	5,104				
873	*Add*—Outstanding	..	1,276				
305	Godown rent paid	..	579				
280	*Add*—Outstanding	..	..				
1,654	Royalty for tanning materials	..	..				
..	Factory license	..	125				
26,260				26,050			
	To MISCELLANEOUS MANUFACTURING EXPENSES—			2,029			
	To DEPRECIATION—						
..	Machineries	..	2,193				
..(b)	Implements	..	757				
..				2,950			
..	To maintenance of machineries—			633			
1,57,485	Total	..		1,69,704	1,57,485	Total	1,69,704

(b) Included in the Profit and Loss Account during 1957-58.

GOVERNMENT TANNERY, BOUDH.

Store (Stock) for the year 1958-59

Particulars	Hides	Hides-in-process	Leather	Horns	Bones	Tanning materials and chemicals	Lubricants	Bonemeal	Sheepwool
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance as on 1st April, 1958	6,956	8,415	49,196	10	6,420	20,539	2,948	1,308	318
Receipts—									
(i) Purchases ..	64,425	1,11,821	..	107	..	34,759	..	649	..
(ii) Other sources ..	..	..	1,93,469	..	..	..	..	..	..
(iii) Excess found ..	..	..	..	..	..	..	..	..	..
Total ..	71,381	1,20,236	1,52,665	117	6,420	55,298	2,948	1,957	318
Issues—									
(i) Issues for different works ..	54,129	1,03,460	..	..	358	26,709	962	..	..
(ii) Sales etc. ..	9,207	..	89,965	11	..	464	..	1,116	200
(iii) Shortage etc. ..	1,502	..	85	..	1	63	..	..	68
Total ..	64,838	1,03,460	90,050	11	359	27,232	962	1,116	268
Closing balance as on 31st March, 1959	6,483	16,767	62,615	106	6,061	28,066	1,986	841	50

(1) Certified that the closing stock have been valued at cost price or market price whichever is less.

(2) Certified that the Stock as on 31st March, 1959 at the tannery was verified by the Leather Technologist, not connected with the maintenance and custody of stock accounts and the stock at Bachampur Godown by the Foreman.

CUTTACK,
The 21st March, 1959.

K. MISHRA,
Store-Clerk,
Government Tannery, Boudh.

M. H. KHAN,
Superintendent,
Government Tannery, Boudh.

S. PADHI,
Joint Director of Industries,
(Small-scale,) Orissa.

GRANT No. 18—CIVIL AND SESSIONS COURT AND OTHER EXPENDITURE RELATING TO THE LAW DEPARTMENT.

(All Voted)

Major head and Sub-head	Final grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
Miscellaneous			
A—Discretionary Grants by Heads of States, etc.—			
A. 1—Discretionary Grants at the disposal of Minister, Law, Home and Education.	5,000	5,835	—165
27—Administration of Justice.			
B—Law Officers—			
B. 1—Legal Remembrancer and High Court Pleaders—			
B. 1 (1)—Pay of Officers ..	37,800	37,150	—650
B. 1 (2)—Pay of Establishment—			
O. 16,928 R. —4,055 ..	12,873	12,509	—364
B. 1 (3)—Allowances—			
O. 46,152 R. —1,447 ..	44,705	44,355	—350
B. 1 (4)—Contingencies—			
O. 11,250 R. 1,000 ..	12,250	15,798	+3,548
B. 1 (5)—Payment to Union Government for licence of Law Officers in the Supreme Court—			
O. 20,000 R. —5,000 ..	15,000	4,681	—10,319

Col. 4— Vide note 3 below the grant.

GRANT No. 18—CIVIL AND SESSIONS COURTS AND OTHER EXPENDITURE RELATING TO THE LAW DEPARTMENT—*contd.*

Major head and Sub-head		Final grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE—*contd.*				
B. 2—Mofussil Establishment—				
B. 2 (1)—Pay of Establishment—				
O. 23,578 R. —1,245	..	22,333	22,585	+252
B. 2 (2)—Allowances—				
O. 1,40,000 R. —33,000	..	1,10,000	85,295	—24,705
Col. 4.— *Vide* note 3 below the grant.				
B. 2 (3)—Contingencies—				
O. 20,000 R. 38,000	..	58,000	52,986	—5,014
Col. 4.— *Vide* note 3 below the grant.				
C—Civil and Sessions Courts—				
C. 1—Pay of Officers—				
O. 4,68,155 R. —70,301	..	3,97,854	3,93,617	—4,237
C. 2—Pay of Establishment—				
O. 5,61,689 R. —16,889	..	5,44,800	5,19,236	—25,564
Col. 4.— *Vide* note 3 below the grant.				
C. 3—Allowances	..	3,37,243	3,36,749	—494
C. 4—Contingencies—				
O. 1,48,120 S. 5 R. 15,880	..	1,64,005	1,59,973	—4,032

GRANT No. 18—CIVIL AND SESSIONS COURTS AND OTHER EXPENDITURE RELATING TO THE LAW DEPARTMENT—*contd.*

Major head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE—*concld.*				
C. 5—Process-serving Establishment—				
C. 5 (1)—Pay of Establishment—				
O. 1,29,008 R. —9,008	..	1,20,000	1,09,648	—10,352
Col. 4.— Vide note 3 below the grant.				
C. 5 (2)—Allowances—				
O. 1,26,520 R. —4,520	..	1,22,000	1,18,237	—3,763
D—Criminal Courts—				
D. 1—General Establishment—				
D. 1 (1)—Pay of Establishment—				
O. 17,070 R. —804	..	16,266	14,360	—1,906
D. 1 (2)—Allowances	..	13,990	11,787	—2,203
D. 1 (3)—Contingencies—				
O. 2,93,548 R. —10,601	..	2,82,947	2,54,650	—28,297
Col. 4.— Vide note 3 below the grant.				
47—MISCELLANEOUS DEPARTMENTS.				
E—Miscellaneous—				
E. 1—Administration of the Orissa Hindu Religious Endowment Act, 1951—				
E. 1 (1)—Pay of Officers—				
O. 14,660 R. 3,304	..	17,964	17,963	—1

GRANT No. 18—CIVIL AND SESSIONS COURTS AND OTHER EXPENDITURE RELATING TO THE LAW DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS —*concld.*			
E. 1 (2)—Pay of Establishment—			
O. 61,000			
R. —610	60,390	60,021	—369
E. 1 (3)—Allowances	48,000	41,632	—6,368
	Col. 4— Vide note 3 below the grant.		
E. 2—Administration of Muslim Wakf Act, 1954—			
S. 5			
R. 815	820	..	—820
57—MISCELLANEOUS.			
F. Cost of Books and Periodicals—			
F. 1—Indian Law Report and Legislative publications—			
O. 10,000			
R. —5,000	5,000	3,098	—1,902
G.—Petty Establishment—			
G. 1—Temples and Ceremonial Establishment—			
O. 10,749			
R. 601	11,350	11,071	—279
H—Grants-in-aid, contributions, etc—			
H. 1—Grants to Society for prevention of cruelty to animals.	10,306	10,306	..
H. 2—Other contributions—			
H. 2 (1)—Grants for the administration of Debottar Departments—			
O. 36,340			
R. —119	36,221	35,097	—1,124
Surrenders or withdrawals within grant—			
R. 99,999	99,999	..	—99,999
Total—Voted	26,08,116	23,78,639	—2,29,477

GRANT No. 18—CIVIL AND SESSIONS COURTS AND OTHER EXPENDITURE RELATING TO THE LAW DEPARTMENT—*concld.*

NOTE—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
47. MISCELLANEOUS DEPARTMENTS.					
E.—Miscellaneous—					
Amount met from Orissa Hindu Religious Endowment Administration Fund—	..	1,24,000	..	..	—1,24,000
Total—Recoveries ..	..	1,24,000	..	..	—1,24,000

2. The saving in the final grant was Rs. 2,29,477, out of which a sum of Rs. 99,999 was surrendered.

3. The reasons for variations under sub-heads B. 1 (5), B. 2 (2), B. 2 (3), C. 2, C. 5. (1), D. 1 (3) and E. 1 (3) were not received from the Controlling Officer.

GRANT NO. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT (ALL VOTED).

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
Miscellaneous			
A—Miscellaneous—			
A. 1—Contribution to the Posts and Telegraphs Department for the Branch Exchange—	16,029	17,058	+1,029
B—Discretionary Grant by the Heads of States, etc.—			
B. 1—Discretionary Grant at the disposal of Minister, Tribal and Rural Welfare and Commerce—	6,000	6 641	+641
27—Administration of Justice.			
C—Criminal Courts—			
C. 1—General Establishment—			
C. 1(1)—Compensations—			
C. 1(1) (1)—Compensation payable to Local bodies, Forest Panchayats and others in lieu of magisterial fines realised under Indian Ports Act, 1908—	20	..	—20
30—Ports and Pilotage.			
D.—Pilotage and Pilot Establishments—	40	30	—10
E—Ports Establishment—			
E. 1—*Add*—Lump provision for pay and allowances of Port Officer, etc.—			
O. 10,118 R. —594	..	9,524	10,241	+717
F—Miscellaneous—			
O. 1,800 R. 3,450	..	5,250	5,250	..

GRANT NO. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT.—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43—Industries and Supplies.			
G—Industries—			
G. 1—Industrial Education—			
G. 1(1)—Technical School of Printing and Allied Trades—			
G. 1(1) (1)—Pay of Officers — O. 9,357 / R. —5,502 ..	3,855	3,855	..
G. 1(1) (2)—Pay of Establishment— O. 16,540 / R. —3,214 ..	13,326	13,324	—2
G. 1(1) (3)—Allowances— O. 7,502 / R. —2,134	5,368	5,369	+1
G. 1(1) (4)—Cotingencies— O. 31,094 / R. —22,107 ..	8,987	7,454	—1,533
G. 1(1) (5)—Stipends— O. 2,960 / R. —10 ..	2,950	2,950	..
G. 1(1) (6)—Works— O. 10,000 / R. —10,000 ..	..	..	..
56—Stationery and Printing.			
Stationery			
H—Stationery Offices and Stores—			
H. 1—Stationery Offices— O. 53,945 / R. —4,337 ..	49,608	49,364	—244

GRANT No. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING—*contd.*			
H. 2—Inspection and Repairs of Typewriters and Duplicators—			
O. 31,850 R. 2,808 ..	34,658	33,342	—1,316
I—Purchase of Stationery Stores—			
O. 3,02,122 R. 36,807 ..	4,28,929	4,24,654	—4,275
J—Discount on plain papers used with Stamps—	5,000	5,344	+344
K—Purchase of plain paper used with Stamps—			
(Direct purchase)—			
O. 25,402 R. —6,418 ..	18,984	31,259	+12,275
		Col. 4—Mainly, adjustment of the cost of water marked plain paper received towards close of the year.	
Printing			
L.—Government Presses—			
L. 1—Orissa Secretariat Press—			
L. 1(1)—Press proper—			
L. 1(1)(1)—Pay of Officers—			
O. 23,765 R. —2,734 ..	21,031	20,976	—55
L. 1(1)(2)—Pay of Establishment—			
O. 71,000 R. 4,222 ..	75,222	74,084	—1,138
L. 1(1)(3)—Branch Supervision—			
O. 21,636 R. 3,599 ..	25,235	24,873	—362

GRANT No. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING—*contd.*					
L.1(1)(4)—Operatives—					
O.	1,56,897	..	1,78,235	1,77,136	—1,099
R.	21,338				
L. 1(1)(5)—Auxiliaries—					
O.	7,328	..	8,869	8,820	—49
R.	1,541				
L. 1(1)(6)—Reading Branch—					
O.	37,706	..	39,685	39,446	—239
R.	1,979				
L. 1(1)(7)—Allowances—					
O.	1,73,853	..	1,96,034	1,96,824	+790
R.	22,181				
L. 1(1)(8)—Contingencies—					
O.	41,850	..	84,120	89,882	+5,762
R.	42,270				

Col. 4—More payments than anticipated on account of wages of casual mullas for speady execution of works, mazdoor charges for loading and unloading of articles of different stores and heavy consumption of service postage stamps.

L. 1(1)(9)—Addition to plant and furniture—					
O.	5,04,000	..	1,32,072	1,20,482	—11,590
R.	—3,71,928				

Col. 4—Non-encashment of bills relating to the cost of furniture (Rs. 11,006) and failure by the firms to supply furniture before close of the year (Rs. 584).

L. 1(1)(10)—Stores—					
O.	3,79,423	..	4,43,033	4,56,967	+13,934
R.	63,610				

Col. 4—Adjustment of cost of paper received towards the close of the year.

GRANT No. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING—*contd.*					
L. 1(2)—Mechanical Branch—					
O.	38,960				
R.	1,609	..	40,569	40,718	+149
L. 1(3)—Publishing Branch—					
O.	15,756				
R.	404	..	16,160	16,155	+15
L. 1(4)—Type Foundry—					
O.	1,336				
R.	60	..	1,396	1,396	..
L. 2—District Presses—					
L. 2(1)—Pay of Establishment—					
O.	52,239				
R.	—3,470	..	48,769	48,131	—638
L. 2(2)—Allowances—					
O.	31,630				
R.	—832	..	30,798	30,613	—185
L. 2(3)—Contingencies—					
O.	24,675				
R.	—10,000	..	14,675	16,090	+1,415
L. 3—Forms Department—					
L. 3(1)—Press proper—					
L. 3(1)(1)—Pay of Establishment—					
O.	4,858				
R.	—268	..	4,590	4,584	—6
L. 3(1)(2)—Branch Supervision—					
O.	10,324				
R.	21	..	10,345	10,374	—29

GRANT No. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING—*contd.*				
L. 3(1)(3)—Operatives—				
O. 74,775 R. —13,358	..	61,417	71,701	+10,284
Col. 4—Final estimate based on ten months' actuals proved inadequate as the number of absentees was comparatively less.				
L. 3(1)(4)—Auxiliaries—				
O. 779 R. —29	..	750	738	—12
L. 3(1)(5)—Reading Branch—				
O. 4,156 R. —576	..	3,580	3,575	—5
L.3(1) (6)—Standing Forms—				
O. 528 R. —12	..	516	516	..
L.3(1) (7)—Allowances—				
O. 55,000 R. 2,620	..	57,620	57,432	—188
L.3(2)—Forms Stores—				
L.3(2) (1)—Pay of Establishment—				
O. 56,000 R. —2,600	..	53,400	52,965	—435
L.3(2) (2)—Allowances—				
O. 46,000 758	..	46,758	46,796	+38

GRANT No. 19—STATIONRY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING—*contd.*				
L.3(2) (3)—Contingencies—				
O. 29,586 R. 257	..	29,843	29,503	—340
L.3(2) (4)—Stores—				
O. 8,62,490 R. —3,29,082	..	5,33,408	5,47,467	+14,059
L.3(2) (5)—Additions to plant and furniture—				
O. 2,000 R. —2,000	..	..	..	..
M.—Printing at Private Presses—				
O. 2,33,000 R. 45,506	..	2,78,506	2,78,051	—455
N.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS—				
N. 1—Printing work done at Central Press for State Government—				
O. 8,500 R. 20,554	..	29,054	29,512	+458
N. 2—Payment to the Governments of Bihar and Madras for supply of forms—				
R. 10,640	..	10,640	10,640	..
N. 3—Other Printing—				
O. 1,000 R. 1,250	..	2,250	1,762	—488

GRANT No. 19—STATIONERY AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

Major Head and Sub-head	Final grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
56.—STATIONERY AND PRINTING—*concld.*			
O.—CHARGES IN ENGLAND—			
O. 1—High Commissioner—			
O. 1(1)—Scholarships—			
O. 5,300 / R. —2,238 ..	3,062	1,737	—1,325
O. 1(2)—Other charges—			
O. 1,331 / R. —633 ..	698	680	—18
57—MISCELLANEOUS.			
P.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—			
P. 1—Grants to Local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for Revenue resumed— Port Fund—			
O. 2,000 / R. 9,293 ..	11,293	11,293	..
P. 2.—Miscellaneous contributions—			
P. 2.(1)—Guaranteed Post and Telegraph Offices—			
O. 58,719 / R. —32,849 ..	25,870	25,867	—3
P.2 (2)—Guaranteed Telephone Lines— Surrenders or withdrawals within grant—	58,422	58,422	..
R. 5,30,148 ..	5,30,148	..	—5,30,148
Total—Voted ..	37,17,181	32,22,943	—4,94,238

GRANT No. 19—STATEMENT AND PRINTING AND OTHER EXPENDITURE RELATING TO THE COMMERCE DEPARTMENT—*contd.*

NOTES—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
55—STATIONERY AND PRINTING.					
Stationery					
Value of Stationary supplied to other Governments and paying Department—	950	..	..	—950	..
Printing					
Cost of Printing works done for other Governments and paying Departments—	4,000	4,000	..	—4,000	—4,000
Total—Recoveries ..	4,950	4,000	..	—4,950	—4,000

2. The saving in the final grant was Rs. 4,04,238 which was turned into an excess of Rs. 35,910 as an amount of Rs. 5,30,148 was surrendered.

3. The withdrawal under sub-heads K and L. 3 (1) (3) proved either unnecessary or excessive.

4. The excess under sub-head L. 1 (1) (10) remained uncovered.

GRANT No. 20—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION.

(All Voted)

See also the Audit Report

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
38—MEDICAL.					
A.—Employees' State Insurance Scheme—					
A. 1—Administrative Unit attached to the Health Directorate—					
O.	6,736				
S.	5,187	..	6,274	6,155	—119
R.	—5,649				
A. 2.—State Insurance Hospitals and Dispensaries—					
S.	2,35,740				
R	—1,55,740	..	80,000	7,349	—72,651

Col. 4—Non-encashment due to late presentation of bills for the supply of equipment and furniture by the firms (Rs. 33,871) and purchase of medicines could not be made owing to non-appointment of Medical Officers by the Government (Rs. 38,780).

47—MISCELLANEOUS DEPARTMENTS.

Labour and Emigration.

B.—Factories—					
B. 1—Pay of Officers—					
O.	21,000				
R.	—2,268	..	18,732	17,488	—1,244
B. 2—Pay of Establishment—					
O.	22,286				
R.	—2,142	..	20,144	19,417	—727

GRANT No. 20—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*					
B. 3—Allowances—					
O.	21,277				
R.	1,634	..	22,911	23,065	+154
B. 4—Contingencies—					
O.	10,080				
R.	2,121	..	12,201	10,256	—1,945
C.—LABOUR—					
C. 1—Labour—					
O.	54,373				
R.	294	..	54,667	52,442	—2,225
C. 2—Administration of Industrial Disputes Act, 1947—					
O.	41,810				
R.	—16,306	..	25,504	24,335	—1,169
C. 3—Publication of monthly Labour Bulletin—					
O.	5,184				
R.	—5,184	..	..	..	..
C. 4—Appointment of Assistant Engineers on probation to be appointed as Inspectors under the Factories and Boilers Acts		..	6,597	6,545	—52
C. 5—Appointment of staff at Headquarters and District Labour Offices—					
O.	60,080				
R.	—6,745		53,335	50,962	—2,373

GRANT No. 20—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*					
C. 6—Multipurpose Welfare Centres—					
O.	12,810	..	7,690	7,677	—13
R.	—5,120				
C. 7—Training of Factory Managers in Industries and Labour relations—					
O.	4,800	..	2,120	1,910	—210
R.	—2,680				
Inspection and Tests.					
D.—Inspector of Steam Boilers—					
O.	21,449	..	15,534	17,644	+2,110
R.	—5,915				
Statistics.					
E.—STATE STATISTICS—					
E. 1—Administration of Indian Trade Union Act—					
O.	1,960	..	1,575	1,575	..
R.	—385				
Miscellaneous					
F.—Administration of the Minimum Wages Act, 1948—					
O.	4,924	..	8,189	7,156	—1,033
R.	3,265				

GRANT No. 20—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
47—Miscellaneous Departments—*concld.*				
G.—Miscellaneous—				
G. 1—Setting up a Rural Housing till for the implementation of the Village Housing Project Scheme—				
O.	70,231			
R.	—70,231	..	..	..
G. 2—Village Housing Project Scheme—				
G. 2(1)—Pay of Officers—				
R.	5,120 ..	5,120	5,119	—1
G. 2(2) Pay of Establishment—				
R.	4,213 ..	4,213	4,057	—156
G. 2(3)—Allowances—				
R.	6,886 ..	6,886	6,873	—13
G. 2(4)—Contingencies—				
R.	24,651 ..	24,651	24,395	—256
G. 3—Administration of Talcher Stowing Board—				
S.	8,282 ..	8,282	8,281	—1
50-A.—Capital Outlay on Civil Works Financed from Revenue.				
H.—Original works—				
H. 1—Construction of houses under subsidised Industrial Housing Scheme—				
O.	3,81,500			
R.	—3,81,500 ..	..	..	..

GRANT No. 20—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50-A.—Capital Outlay on Civil Works Financed from Revenue—*concld.*			
H. 2—*Add*—*Pro rata* Share—			
O. 1,37,000 R. —1,37,000 ..	..	..	..
57—Miscellaneous.			
I. -Publicity Board—			
I. 1—Publication of monthly Labour Bulletin—			
R. 4,244 ..	4,244	4,240	—4
J.—Employment Exchanges and Resettlement—			
J. 1—Employment Organisation—			
J. 1(1)—Headquarters Establishment—			
J. 1(1) (1) Pay of Officers—			
R. 35,985 ..	35,985	35,965	—20
J. 1(1) (2)—Pay of Establishment—			
R. 31,482 ..	31,482	31,232	—250
J. 1(1) (3)—Allowances—			
R. 31,432 ..	31,432	31,878	+446
J. 1(1) (4)—Contingencies—			
R. 38,680 ..	38,680	38,387	—293
J. 1(2)—Collection of Employment market information—			
R. 13,340 ..	13,340	12,592	—748
J. 1(3)—Expansion of Employment Service—			
J. 1(3) (1)—Pay of Officers			
R. 12,280 ..	12,280	11,338	—942
J. 1(3) (2)—Pay of Establishment—			
R. 12,113 ..	12,113	11,875	—238

GRANT No. 20—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*			
J. 1(3) (3)—Allowances—			
R. 14,561 ..	14,561	13,425	—1,136
J. 1(3) (4)—Contingencies—			
R. 27,038 ..	27,038	27,270	+232
J. 1(4)—Collection of Occupational information—			
R. 3,755 ..	3,755	3,759	+4
J. 1(5)—Vocational guidance—			
R. 1,548 ..	1,548	1,548	..
J. 1(6)—Extra supervisory staff for the State Directorate of Exchange—			
R. 630 ..	630	602	—28
63-A.—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.			
K.—Employment Organisation—			
K. 1—Headquarters Establishment—			
K. 1(1)—Pay of Officers—			
O. 35,000			
R. —35,000 ..	..	..	..
K. 1(2)—Pay of Establishment—			
O. 35,000			
R. —35,000 ..	..	..	..
K. 1(3)—Allowances—			
O. 32,000			
R. —32,000 ..	..	..	..

GRANT No. 20.—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63—A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT—*concld.*			
K. 1(4)—Contingencies—			
O. 41,100			
R. —41,100 ..	..	..	..
K. 2—Collection of Employment Market information—			
O. 17,181			
R. —17,181 ..	..	..	..
K. 3—Expansion of Employment Service—			
O. 80,560			
R. —80,560 ..	..	..	..
K. 4—Collection of Occupational information—			
O. 3,908			
R. —3,908 ..	..	..	..
K. 5—Vocational guidance—			
O. 5,643			
R. —5,643 ..	..	..	..
K. 6—Extra Supervisory staff for the State Directorate of National Employment Service—			
O. 5,708			
R. —5,708 ..	..	..	..
Surrenders or withdrawals within grant—			
R. 7,77,693 ..	7,77,693	..	—7,77,693
Total—Voted ..	13,89,406	5,26,812	—8,62,594

GRANT No. 26—LABOUR AND EMIGRATION AND EMPLOYMENT ORGANISATION—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure.

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
25—MEDICAL.					
A—Employees' State Insurance Scheme—					
Amount recoverable from the Employees' State Insurance Corporation.	5,828	..	..	—5,828	..
37—MISCELLANEOUS.					
J—Employment Exchange and Resettlement—					
J. 1(1)—Headquarters Establishment—					
Amount recoverable from the Government of India.	..	81,913	64,300	+64,300	—17,613
J. 1(2)—Collection of Employment Market information—					
Amount recoverable from the Government of India.	..	7,688	8,004	+8,004	+316
J. 1(3)—Expansion of Employment Service—					
Amount recoverable from the Government of India.	..	30,700	39,595	+39,595	+8,895
J. 1(4)—Collection of Occupational information—					
Amount recoverable from the Government of India.	..	1,909	2,253	+2,253	+344
J. 1(5) Vocational guidance—					
Amount recoverable from the Government of India.	..	1,978	928	+928	—1,050
J. 1(6)—Extra Supervisory Staff—					
Amount recoverable from the Government of India.	..	2,033	378	+378	—1,655
Total—Recoveries ..	5,828	1,26,221	1,15,458	+1,09,630	—10,763

2. The saving in the final grant was Rs. 8,62,594, out of which a sum of Rs. 7,77,692 was surrendered.

3. The supplementary grants obtained under sub-heads A. 1 and A. 2 proved excessive.

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT.

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS.			
25—GENERAL ADMINISTRATION.			
Miscellaneous			
A—Discretionary Grants by Heads of States, etc.—			
A. 1—At the disposal of Deputy Minister, Tribal and Rural Welfare Department.	4,000	3,500	—500
47—MISCELLANEOUS DEPARTMENTS.			
B.—Rural Welfare Department—Welfare of Scheduled Tribes, Castes and other Backward Classes—			
B. 1—Scheduled Tribes—			
B. 1(1)—Secretariat—			
B. 1(1)(1)—Pay of Officers—			
O. 45,750 R. —536 ..	45,214	47,287	+2,073
B. 1(1)(2)—Pay of Establishment—			
O. 69,599 R. 3,383 ..	72,982	72,930	—52
B. 1(1)(3)—Allowances— ..	51,907	49,490	—2,417
B. 1(1)(4)—Contingencies—			
Charged—			
S. 117 ..	*117*	*117*	..
Voted—			
O. 16,200 R. 9,500 ..	25,700	27,199	+1,499
B. 1(2)—Tribes Advisory Council—			
O. 2,100 R. —1,570 ..	530	484	—46

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*				
B. 2—Superintendence—				
B. 2(1)—Mofussil Officers—				
B. 2(1)(1)—Pay of Officers—				
O.	43,560			
R.	6,008	49,568	48,975	—593
B. 2(1)(2)—Pay of Establishment—				
O.	2,60,567			
R.	—5,885	2,54,682	2, 1,569	—3,113
B. 2(1)(3)—Allowances—				
O.	1,65,909			
R.	—3,771	1,62,138	1,58,664	—3,474
B. 2(1)(4)—Contingencies—				
O.	80,795			
S.	96			
R.	32,205	1,13,096	1,13,081	—15
B. 2(1)(5)—Works—				
S.	26,068			
R.	11,341	37,409	64,753	+27,344
B. 2(2)—Administration and Superintendence—		*Col. 4— Vide* note 2 below the grant.		
B. 2(2)(1)—Pay of Officers—				
O.	11,510			
R.	—200	11,310	11,250	—60
B. 2(2)(2)—Pay of Establishment—				
O.	1,09,133			
R.	—21,465	87,668	87,583	—85
B. 2(2)(3)—Allowances—				
O.	65,446			
R.	—11,315	54,131	50,716	—3,415
B. 2(2)(4)—Contingencies—				
O.	10,790			
R.	—2,493	8,297	7,512	—785

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*				
B. 3—Educational Improvement—				
B. 3 (1)—Ashram Schools—				
B. 3 (1) (1)—Pay of Establishment—				
O. 3,82,670 R. —44,305	..	3,38,365	3,37,978	—387
B. 3 (1) (2)—Allowances—				
O. 2,69,669 R. —31,997	..	2,37,672	2,37,493	—179
B. 3 (1) (3)—Contingencies—				
O. 15,43,838 S. 6,205 R. —2,40,235	..	13,09,808	12,98,758	—11,050
		Col. 4— Vide note 2 below the grant.		
B. 3 (1) (4)—Works—				
O. 63,460 S. 23,593 R. 55,165	..	1,42,218	1,23,181	—19,037
		Col. 4— Vide note 2 below the grant.		
B. 3 (2)—Higher Technical Schools of Ashram type—				
B. 3 (2) (1)—Pay of Establishment—				
O. 15,420 R. —7,318	..	8,102	8,091	—11
B. 3 (2) (2)—Allowances—				
O. 6,782 R. —3,173	..	3,609	3,407	—202
B. 3 (2) (3)—Contingencies—				
O. 24,444 R. —5,553	..	18,891	15,719	—3,172

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT *contd.*

Major head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
47—Miscellaneous Departments—*contd.*				
B. 3 (3)—Sevashrams—				
B. 3 (3) (1)—Pay of Establishment—				
O. 6,22,404 R. —1,17,741	..	5,04,663	4,99,406	—5,257
B. 3 (3) (2)—Allowances—				
O. 6,71,498 R. —1,70,828	..	5,00,670	4,73,701	—26,969
		Col. 4— Vide note 2 below the grant.		
B. 3 (3) (3)—Contingencies—				
O. 4,07,940 S. 4,630 R. —20,170	..	3,92,400	3,91,773	—627
B. 3 (3) (4)—Distribution of cloth—				
O. 1,00,800 R. 3,607	..	1,04,407	1,01,913	—2,494
B. 3 (3) (5)—Works—				
R. 2,780		2,780	2,780	..
B. 3 (4)—Training Centre—				
B. 3 (4) (1)—Pay of Establishment—				
O. 20,872 R. —4,420	..	16,452	16,264	—188
B. 3 (4) (2)—Allowances—				
O. 7,300 R. —852	..	6,448	5,481	—967
B. 3 (4) (3)—Contingencies—				
O. 42,900 R. —15,757	..	27,143	15,398	—11,745
		Col. 4— Vide note 2 below the grant.		

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major head and Subhead		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
47—Miscellaneous Departments—*contd.*				
B-3 (5)—Training of Sevaks (Teachers)—				
B-3 (5) (1)—Pay of Establishment—				
O. 17,341				
R. —3,431	..	13,910	14,474	+564
B-3 (5) (2)—Allowances—				
O. 7,968				
R. —1,623	..	6,345	5,850	—495
B-3 (5) (3)—Contingencies—				
O. 52,100				
R. —18,137	..	33,963	32,891	—1,072
B-3 (6)—Training of women—				
O. 1,560				
R. —555	..	1,005	1,005	..
B-3 (7)—Inspection—				
R. 8,587	..	8,587	1,761	—6,826
		Col. 4— Vide note 2 below the grant..		
B-3 (8)—Improvement of education of Scheduled Tribes—				
B-3 (8) (1)—Scholarships and Stipends—				
O. 9,72,000				
R. —90,186	..	8,81,814	8,80,798	—1,016
B-3 (8) (2)—Other grants—				
O. 2,43,336				
R. —40,584	..	2,02,753	1,94,062	—8,690
		Col. 4— Vide note 2 below the grant.		
B-3 (8) (3)—Examination fees—				
O. 2,664				
R. —1,708	..	956	956	..
B-3 (8) (4)—Special hostel for tribal Students—				
B-3 (8) (4) (1)—Allowances—				
O. 10,240				
R. —5,740	..	4,500	1,937	—2,563
B-3 (8) (4) (2)—Contingencies—		7,750	8,335	+585

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*				
B. 3. (8) (4) (3)—Works—				
C. 50,000				
S. 3,093	..	57,460	56,309	—1,151
R. 4,367				
B. 3. (9)—Establishment of Tribal Research Bureau.				
O. 45,151				
R. —5,392	..	39,759	38,250	—1,509
B. 3. (10)—Grants for opening of hostels for the Backward class students.				
B. 3. (10) (1)—Works—				
S. 1,60,000	..	1,60,000	1,60,000	..
B. 3. (11)—Improvement of education of Backward classes.				
B. 3. (11) (1)—Scholarships and Stipends.				
S. 18,000				
R. 2,62,000	..	2,80,000	2,74,356	—5,644
B. 4.—Grants and Subsidies—				
B. 4. (1)—Irrigation facilities—				
B. 4. (1) (1)—Pay of Establishment—				
O. 9,312				
R. —6,093	..	3,219	3,301	+82
B. 4. (1) (2)—Allowances—				
O. 6,400				
R. —3,893	..	2,507	2,438	—69
B. 4. (1) (3)—Contingencies—				
O. 8,000				
R. —1,900	..	6,100	7,764	+1,664

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B. 4. (1) (4) Lump provision for irrigation facilities to Scheduled areas.			
O. 2,89,000 S. 24,456 R. —15,065 ..	2,98,391	2,98,391	..
B. 4. (2)—Grants-in-aid for amelioration for ex-criminal tribes—			
B. 4. (2) (1)—Pay of Establishment			
O. 17,218 R. —7,511 ..	9,707	9,607	—100
B. 4. (2) (2)—Allowances—			
O. 4,992 R. —3,138 ..	1,854	1,755	—99
B. 4. (2) (3)—Contingencies—			
O. 1,570 R. —1,570 ..	..	..	..
B. 4. (2) (4)—Miscellaneous grant—			
O. 1,05,730 R. —400 ..	1,05,330	1,04,408	—922
B. 4. (3)—Grants to Women centre at Angul.			
O. 22,762 R. —15,262 ..	7,500	..	—7,500
Col. 4.— *Vide* note 2 below the grant.			
B. 4. (4)—Grants to Social Service Centres.			
O. 77,750 R. —67,250 ..	10,500	..	—10,500
Col. 4.— *Vide* note 2 below the grant.			

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B. 4. (5)—Housing facilities—			
O. 8,00,000 S. 1,38,093 R. —13,95	9,24,053	9,03,372	—20,681
Col. 4.— Vide note 2 below the grant.			
B. 4. (6)—Grants to Harijan Udyogsala.			
O. 1,970 R. —209	1,761	1,871	+110
B. 4. (7)—Grants for development of Cottage industries.	50,000	47,000	- 3,000
B. 4. (8)—Grants to Co-operative Societies—			
B. 4 (8) (1)—Pay of Establishment—			
O. 50,000 R. —7,093	42,907	41,307	—1,600
B. 4 (8) (2)—Allowances—			
O. 40,800 R. —3,531	37,269	30,726	—6,543
Col. 4— Vide note 2 below the grant.			
B. 4 (8) (3)—Contingencies—			
O. 15,000 R. —2,373	12,627	12,475	—152
B.4 (9)—Grants for social customs of Adibasis—	4,000	3,000	—1,000
B.4 (10)—Grants-in-aid for non-official organisation—Grants for development of Sarvaswadan villagers—			
O. 14,70 000 R.—14,35,000	35,000	35,000	

GRANT NO. 21.—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B.4 (11)—Special grants for Adibasis welfare—	5,000	5,000	..
B.4 (12)—Supply of M. L. Guns to Headmen of Adibasis for protection of crops—			
O. 5,000 R. —250 ..	4,750	4,750	..
B. 5.—Public Health—			
B.5 (1)—Organisation of Mobile Health Unit—			
B.5 (1) (1)—Pay of Officers—			
O. 3,985 R. —3,790 ..	195	..	—195
B.5 (1) (2)—Pay of Establishment—			
O. 10,515 R. —4,102 ..	6,413	6,241	—172
B.5 (1) (3)—Allowances—			
O. 12,300 R. —6,226 ..	6,074	6,106	+32
B.5 (1) (4)—Contingencies—			
O. 59,840 S. 5,000 R. —3,845 ..	60,995	57,432	—3,563
B.5 (2)—Establishment of Allopathic dispensaries—			
B.5 (2) (1)—Pay of Officers—			
O. 10,540 R. —6,329 ..	4,211	3,959	—252

GRANT NO. 21.—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
47—Miscellaneous Departments—*contd.*				
B.5 (2) (2)—Pay of Establishment—				
O. 9,245				
R. —3,094	..	6,151	5,822	—329
B.5 (2) (3)—Allowances—				
O. 10,730				
R. —4,676	..	6,054	6,387	+333
B.5 (2) (4)—Contingencies—				
O. 8,841				
R. 4,470	..	13,311	14,395	+1,084
B.5 (2) (5)—Works—				
O. 1,27,070				
S. 13,001	..	1,42,441	1,41,931	—510
R. 2,370				
B.5 (3)—Establishment of Ayurvedic dispensary—				
B.5 (3) (1)—Pay of Establishment—				
O. 8,642				
R. —459	..	8,183	9,754	+1,571
B.5 (3) (2)—Allowances—				
O. 4,832				
R. —492	..	4,340	5,044	+704
B. 5 (3) (3).—Contingencies—				
O. 8,236				
R. —242	..	7,994	6,153	—1,841
B 5 (3) (4).—Works—				
O. 55,000				
R. —24,690	..	30,310	30,341	+31

GRANT No. 21.—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B. 5 (4).—Training of Health Inspectors—			
O. 851 R. 126 ..	977	750	—227
B. 5 (5).—Anti-yaws Campaign—			
B. 5 (5) (1).—Pay of Officers—			
O. 1,824 S. 1,409 ..	3,690	3,530	—160
R. 466			
B. 5 (5) (2).—Pay of Establishment—			
O. 31,815 S. 6,688 ..	25,141	22,970	—2,171
R. —13,362			
B. (5) (3).—Allowances—			
O. 20,697 S. 8,084 ..	23,209	20,596	—2,613
R. —5,572			
B. 5 (5) (4).—Contingencies—			
O. 21,840 S. 13,356 ..	34,735	34,194	—541
R. —461			
B. 5 (6).—Treatment of venereal diseases—	10,000	9,774	—226
B. 5 (7).—Training of Adibasis in compoundership—			
O. 4,701 R. —275 ..	4,426	4,409	—17

GRANT No. 21.—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*				
B. 5 (8).—Opening of additional bedded hospitals in Tribal areas				
B. 5 (8) (1)—Pay of Officers—				
O. 6,300				
R. —5,274	..	1,026	1,933	+907
B. 5 (8) (2)—Pay of Establishment—				
O. 4,248				
R. —2,843	..	1,405	581	—824
B. 5 (8) (3)—Allowances—				
O. 5,328				
R. —3,643	..	1,685	370	—1,315
B. 5 (8) (4)—Contingencies—				
O. 58,520				
R. —5,920	..	52,600	49,061	—3,539
B. 5 (8) (7).—Works—	..	1,92,000	1,90,832	—1,168
B. 5 (9).—Rural Water Supply—				
O. 4,50,000				
S. 55,425	..	6,55,425	6,39,499	—15,926
R. 1,50,000				
Col 4.— *Vide* note 2 below the grant.				
B. 5 (10).—Distribution of common drugs and medicines—				
O. 57,000				
R. —672	..	56,328	56,303	—25
B. 6.—Industries—				
B. 6 (1).—Training of candidates—				
O. 21,130				
R. —5,508	..	15,622	11,782	—3,840

GRANT No 21,—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*				
B. 6 (2)—Lac cultivation—				
O.	7,510			
R.	1,360	8,870	8,821	—49
B. 6 (3)—Bee keeping—				
O.	2,796			
R.	—374	2,422	2,155	—267
B. 6 (4).—Grants for starting a Technical Training Institute for Training of Tribal students—				
B. 6 (4) (1).—Pay of Officers—				
O.	5,470			
R.	1,874	7,274	6,274	—1,000
B. 6 (4) (2).—Pay of Establishmedt—				
O.	16,458			
R.	—6,871	9,587	9,357	—230
B.6 (4) (3)—Allowances—				
O.	9,840			
R.	—2,780	7,060	7,060	..
B.6 (4) (4)—Contingencies—				
O.	49,786			
S.	1,50,000			
R.	—20,071	1,79,715	1,78,872	—843
B.6 (4) (5)—Works—				
O.	3,67,000			
R.	—3,36,396	30,604	6,223	—24,382
Col. 4— *Vide* note 2 below the grant.				
B.6 (5)—Opening of Training-cum-Production Centre—				
B.6 (5) (1)—Pay of Establishment—				
O.	29,175			
R.	—2,122	27,053	25,044	—2,009

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B.6 (5) (2)—Allowances— ..	11,724	10,900	—824
B.6 (5) (3)—Contingencies—			
O. 1,04,000			
S. 5,583 ..	85,227	85,195	—32
R. —24,356			
B.6 (6)—Manufacture of *tal* gur—	39,710	..	—39,710
	Col. 4— Vide note 2 below the grant.		
B.6 (7)—Development of cottage industries—			
S. 2,00,000 ..	2,00,000	1,99,200	—800
B.7—Publicity among Backward classes—Publicity Van—			
O. 15,784			
S. 5 ..	42,319	41,646	—673
R. 26,530			
B.8—Other Welfare Schemes—			
B.8 (1)—Opening of grain golas—			
B.8 (1) (1)—Pay of Establishment—			
O. 69,870			
R. —32,662 ..	37,208	10,947	—26,261
	Col. 4— Vide note 2 below the grant.		
B.8 (1) (2)—Contingencies—			
O. 2,93,830			
S. 48,648 ..	2,94,744	2,80,209	—14,535
R. —47,734			
	Col. 4— Vide note 2 below the grant.		
B.8 (1) (3)—Works—			
O. 4,65,000			
R. 10,70,050 ..	15,35,050	15,33,147	—1,903

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd*					
B. 8 (2)—Settlement of Adibasis on land—					
B.8 (2) (1)—Pay of Officers—					
O.	3,000				
R.	19	..	3,019	2,512	—507
B.8 (2) (2)—Pay of Establishment—					
O.	76,256				
R.	—12,621	..	63,635	59,594	—4,041
B.8 (2) (3)—Allowances—					
O.	57,510				
R.	—9,071	..	48,439	45,336	—3,103
B.8 (2) (4)—Contingencies—					
O.	1,66,518				
R.	—56,513	..	1,10,005	91,585	—18,420
			Col. 4— Vide note 2 below the grant.		
B.8 (2) (5)—Grants and subsidies—					
O.	5,20,800				
S.	2,63,740	..	7,41,855	7,11,101	—30,754
R.	—42,685				
			Col. 4— Vide note 2 below the grant.		
B.8 (2) (6)—Works—					
O.	20,000				
R.	22,000	..	42,000	42,000	..
B.8 (3)—Encouragement of Poultry rearing—					
B.8 (3) (1)—Pay of Establishment—					
O.	22,030				
R.	2,022	..	24,052	23,624	—428

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
47—Miscellaneous Departments—*contd.*			
B. 8 (3) (2)—Allowances—			
O. 15,882			
R. —881	15,001	14,997	—4
B. 8 (3) (3)—Contingencies—			
O. 62,577			
S. 2,200			
R. 21,910 ..	86,757	82,976	—3,781
B. 8 (3) (3) (4)—Works—			
R. 9,758 ..	9,758	9,758	..
B. 8 (3) (5)—Lump grant for encouragement of poultry rearing—			
O. 25,408			
R. 1,39,346 ..	1,64,754	1,64,754	..
B. 8 (4)—Establishment in connection with works expenditure executed by the Tribal and Rural Welfare Department—			
O. 33,807			
R. —4,507 ..	29,300	27,650	—1,650
B. 8 (5)—Opening of Forest Co-operatives—			
B. 8 (5) (1)—Pay of Establishment—			
O. 62,770			
R. —12,804 ..	49,966	50,422	+456
B. 8 (5) (2)—Allowances—			
O. 24,722			
R. —6,162 ..	18,560	18,900	+340

GRANT NO. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*					
B. 8 (5) (3)—Contingencies—					
O.	6,100	..	5,500	4,799	—701
R.	—600				
B. 8 (5) (4)—Works—		..	35,000	35,000	..
B. 8 (6)—Rural Communication—					
O.	7,50,000	..	8,01,228	7,99,858	—1,370
S.	51,228				
B. 8 (7)—Opening of Pisciculture Centre in tribal areas—					
O.	42,868	..	37,526	37,751	+225
R.	—5,342				
B. 8 (8)—Exhibition—					
O.	15,000				
S.	25,005	..	83,926	62,355	—21,571
R.	43,921				
			Col. 4— Vide note 2 below the grant.		
B. 8 (9)—Lease of waste land to Adibasis—					
R.	181		181	181	..
B. 9—Village Welfare Centres—					
B. 9 (1)—Pay of Officers—					
O.	7,204	..	7,262	7,696	+434
R.	58				
B. 9 (2)—Pay of Establishment—					
O.	78,993	..	62,030	61,326	—704
R.	16,963				
B. 9 (3)—Allowances—					
O.	48,352	..	39,360	38,918	—442
R.	—8,992				

GRANT NO. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
47—Miscellaneous Departments—*contd.*			
B. 9 (4)—Contingencies—			
O. 22,852 S. 7,020 R. —2,977 ..	26,895	26,890	—5
B. 9 (5)—Works—			
O. 6,000 R. 3,300 ..	9,300	9,300	..
B. 10—Excursion of Tribal Students—	15,000	14,999	—1
B. 11—Scheduled castes—			
B. 11 (1)—Educational improvement—			
B. 11 (1) (1)—Sevashrams—			
B. 11 (1) (1) (1)—Pay of Establishment—			
O. 45,360 R. —5,286 ..	40,074	37,486	—2,588
B. 11 (1) (1) (2)—Allowances—			
O. 51,408 R. —12,001 ..	39,407	36,534	—2,873
B. 11 (1) (1) (3)—Contingencies—			
O. 22,221 S. 350 R. —268 ..	22,303	21,497	—806
B. 11 (1) (1) (4)—Distribution of clothes.	29,580	22,276	—7,304

Col. 4—*Vide* note 2 below the grant.

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B. 11 (2)—Improvement of education for Scheduled Castes—			
B. 11 (2) (1)—Scholarships and stipends—			
O. 3,28,000 S. 5 R. 4,66,097 ..	7,94,102	7,93,871	—231
B. 11 (2) 2—Other grants, etc.—			
O. 92,666 R. 1,20,552 ..	2,13,218	2,03,073	—10,145
Col. 4— *Vide* note 2 below the grant.			
B. 11 (2) (3)—Examination fees—			
O. 1,336 R. 239 ..	1,575	1,742	+167
B. 11 (3)—Grants and subsidies—			
B. 11 (3) (1)—Grants to Harijan Udyogasala—			
O. 2,300 R. —1,004 ..	1,296	1,036	—260
B. 11 (3) (2)—Grants-in-aid for removal of untouchability—			
B. 11 (3) (2) (1)—Pay of Establishment—			
O. 3,856 R. —502 ..	3,354	2,500	—854
B. 11 (3) (2) (2)—Allowances—			
O. 1,320 R. —49 ..	1,271	1,111	—160
B. 11 (3) (2) (3)—Contingencies—			
O. 900 R. —45 ..	855	855	..

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B. 11 (3) (2) (4)—Lump provision..	3,75,500	3,75,500	..
B. 11 (3) (3)—Ashram School for Scheduled Castes—			
O. 14,022 S. 4,929 R. —1,856 ..	17,095	16,951	—144
B. 11 (3) (4)—Grants for Cottage Industry—			
O. 40,000 R. —37,500 ..	2,500	2,500	..
B. 11 (3) (5)—Grants to non-official Organisation for welfare of Scheduled Caster.	15,000	15,000	..
B. 11 (3) (6)—Grants for housing facilities—			
O. 3,00,000 S. 56,898 R. —40,638 ..	3,16,260	3,16,230	—30
B. 11 (4)—Public Health—			
B. 11 (4) (1)—Training of Scheduled Castes in Compoundership—			
O. 3,000 R. —201 ..	2,799	2,760	—39
B. 11 (4) (2)—Training of candidates as Health Inspectors—			
O. 851 R. 126 ..	977	953	—24

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*contd.*			
B. 11 (4) (3).—Rural water-supply—			
O. 2,30,000 S. 7,130 R. —500 ..	2,36,630	2,34,659	—1,971
B. 11 (5)—Industries—			
B. 11 (5) (1)—Training of candidates—			
O. 39,650 R. —20,897	18,753	13,633	—5,120
Col. 4— Vide note 2 below the grant.			
B. 11 (6)—Other Welfare Schemes—			
B. 11 (6) (1)—Village Welfare Schemes—			
O. 23,667 R. —1,980 ..	21,687	21,214	—473
B. 12—Other Backward classes—			
B. 12 (1)—Village Welfare Centres—			
O. 34,013 R. 1,807 ..	35,820	32,400	- 3,420
B. 12 (2)—Training of candidates—Stipends—			
S. 29,250 R. —15,725 ..	13,525	2,860	—10,665
Col. 4— Vide note 2 below the grant.			
B. 12 (3)—Grants for development of betel leaf growing—			
S. 50,000 ..	50,000	50,000	..
B. 12 (4)—Grants for development of pisciculture—			
S. 5 R. 79,995 ..	80,000	80,000	..

GRANT No. 21—TRIBAL AND RURAL WELFARE DEPARTMENT—*concld.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—*concld.*			
B. 13.—Ex-Criminal Tribes—			
B. 13 (1)—Grants and subsidies—			
B. 13 (1) (1)—Grants for housing facilities—	20,000	20,000	..
B. 13 (1) (2)—Grants for agricultural facilities—			
O. 31,820 / R. —3,091 ..	28,729	28,400	—329
B. 13 (1) (3).—Welfare of ex-Criminal Tribes—			
B. 13 (1) (3) (1)—Pay of Establishment—	13,634	7,834	—5,830
	Col. 4— Vide note 2 below the grant.		
B. 13 (1) (3) (2)—Allowances—	7,212	5,893	—1,319
B. 13 (1) (3) (3)—Contingencies—			
O. 5,800 / S. 54,593 / R. —4,594 ..	55,799	52,793	—3,006
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R. 7,94,954 ..	7,94,954	..	7,94,954
Totals { *Charged*— ..	*117*	*117*	..
Totals { Voted— ..	1,75,31,292	1,63,00,526	—12,30,766

NOTES :—In the voted section the saving in the final grant was Rs. 12,30,766, out of which a sum of Rs. 7,94,954 was surrendered.

2. The explanations for variations under sub-heads B. 2 (1) (5), B. 3 (1) (3), B. 3 (1) (4) B. 3 (3) (2), B. 3 (4) (3), B. 3 (7), B. 3 (8) (2), B. 4 (4), B. 4 (3) B. 4 (5), B. 4 (8) (2), B. 5 (9), B. 8 (4) (5), B. 7 (6), B. 9 (1) (1), B. 8 (1) (2), B. 8 (2) (4), B. 8 (2) (5), B. 8 (8), B. 11 (1) (1) (4), B. 11(2) (2), B. 11 (5) (1), B. 12 (2) and B. 1 (1) (3) (1) were not received from the Controlling Officer.

3. Sub-head B. 11 (3) (2) (4)—The lump sum provision under this sub-head was made as a late stage for execution of certain schemes for the welfare of Scheduled castes propaganda-Publicity, etc., through non-official agencies as the relevant sub-heads could not be determined.

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT (ALL VOTED).

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
Miscellaneous			
A—Discretionary Grants by Heads of States, etc.—			
A-1—At the disposal of Minister Health, Relief and Rehabilitation—	6,000	5,515	—485
38—Medical.			
B—Medical Establishment—			
B-1—Superintendence—			
B-1(1)—Pay of Officers—			
O. 55,150 R. —2,250 ..	52,900	52,901	+1
B-1(2)—Pay of Establishment—			
O. 1,06,414 R. —4,914 ..	1,01,500	1,01,498	—2
B-1(3)—Allowances—			
O. 58,336 R. 6,164 ..	64,500	64,485	—15
B-1(4)—Contingencies—			
O. 23,500 R. 7,500 ..	31,000	30,602	—398
B-2—District Medical Officers—			
B-2-(1)—Pay of Officers—			
O. 1,35,000 R. 18,800 ..	1,53,800	1,53,674	—126
B-2-(2)—Pay of Establishment—			
O. 66,455 R. —1,100 ..	65,355	65,275	—80

GRANT No. 23—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT – *contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
38—MEDICAL—*contd.*					
B-2-(3)—Allowances—					
O.	75,334				
R.	7,466	..	82,800	82,715	—85
B-2-(4)—Contingencies—					
O.	35,470				
R.	2,530	..	38,000	37,382	—18
B-3—Reserve Medical subordinates—					
B-3 (1)—Pay of Officers—					
O.	56,175				
R.	—34,175	..	22,000	22,000	..
B-3-(2)—Pay of establishment—					
O.	20,000				
R.	—12,200	..	7,800	7,567	—233
B-3 (3)—Allowances—					
O.	17,509				
R.	—10,009	..	7,500	7,141	—359
B-3-(4) Training of Officers—					
O.	1,000				
R.	—1,000	..	..	..	..
C.—Hospitals and Dispensaries—					
C-1—Mofussil Hospitals and Dispensaries—					
C-1-(1)—Pay of Officers—					
O.	5,12,166				
R.	—171	..	5,11,995	5,14,477	+2,482

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
38—MEDICAL—*contd.*				
C-1(2)—Pay of Establishment—				
O. 10,28,214 R. —7,214	..	10,21,000	9,23,164	—97,836
		Col. 4— Vide note 4 below the grant.		
C-1-(3)—Allowances—				
O. 7,66,674 S. 5 R. —7,519	..	7,59,160	7,20,066	—39,134
		Col. 4— Vide note 3 below the grant.		
C.1.(4)—Contingencies—				
O. 17,32,725 S. 1,00,005 R. 43,218	..	18,75,948	18,66,033	—9,915
C.1 (5)—Stipends—				
R. 1,350	..	1,350	1,350	..
C. 2—Grants to Hospitals and Dispensaries—				
C. 2 (1)—Recurring grants to District Board for medical relief (includes maintenance grants in South Orissa)—				
O. 2,28,568 R. 3,032	..	2,31,600	2,25,131	—6,469
C. 2 (2)—Grants to ordinary hospitals—		1,040	1,000	—40
C. 2 (3)—Grants to Leprosy Asylums—		16,076	16,076	..

GRANT No. 27—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess +/ Saving —
1	2	3	4
	Rs.	Rs.	Rs.
38—MEDICAL—*contd.*			
C. 2 (4)—Grants to private institutions—			
O. 14,740 R. 13,490 ..	28,230	28,230	..
C. 2 (5)—Grants for the treatment of venereal diseases—			
O. 10,000 R. —10,000 ..	..	..	..
C. 2 (6)—Direct Grants to Leper clinics—			
O. 300 R. 300 ..	600	..	—600
C. 2 (7)—Grants to local bodies for treatment of lepers—	3,500	3,500	..
C. 2 (8)—Grants to local bodies for medical purposes—	1,000	1,000	..
C. 2 (9)—Grants to local bodies for maintenance of dispensaries—	230	230	..
C. 2 (10)—Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries—			
O. 4,000 R. —240 ..	3,760	2,160	—1,600
C. 2(11)—Grants to District Boards for maintenance of Ayurvedic Dispensaries—	2,200	2,200	..
C. 2(12)—Contributions to Madanapalli Sanatorium—			
O. 7,920 R. 1,151 ..	9,071	5,280	—3,791

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
38—MEDICAL—*contd.*			
C. 3—Other charges—			
C. 3(1)—Government Medical Officers employed in institutions under the control of local bodies—			
C.3(1) (1)—Taluk headquarters institutions—			
O. 23,030 R. —40 ..	22,990	22,447	—543
C.3(1) (2)—Other institutions—			
O. 5,338 R. —313 ..	5,023	4,745	—278
C. 3(2)—Itki Sanatorium—			
C. 3(2) (1)—Contribution payable to Government of Bihar—			
O. 3,431 R. 19 ..	3,450	3,902	+452
C. 4—Ayurvedic Hospitals and Homeopathic dispensaries—			
C. 4(1)—Pay of Officers—			
O. 2,775 R. 380 ..	3,155	1,392	—1,763
C. 4(2)—Pay of Establishment—			
O. 1,47,623 R. 1,050 ..	1,48,673	1,79,305	+30,632
Col. 4— Vide note 4 below the grant.			
C. 4 (3)—Allowances—			
O. 69,722 R. 950 ..	70,672	91,947	+21,275
Col 4— Vide note 4 below the grant.			

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
38—MEDICAL—*contd.*				
C. 4(4)—Contingencies—				
O. 1,12,481				
R. —1,281	..	1,11,200	1,26,967	+15,767
Col. 4— *Vide* note 4 below the grant.				
C. 4,5)—Stipends—				
O. 4,800				
B. —84	..	4,716	4,694	—22
C. 5.—Blood Bank—				
O. 5,060				
S. 5				
R. 4,467	..	9,532	9,487	—45
C. 6—Establishment of Health centres in N. E. S. Blocks—				
C. 6(1)—Pay of Officers—				
O. 15,000				
R. —1,000	..	14,000	13,569	—431
C. 6(2)—Pay of Establishment—				
O. 50,000				
R. —11,900	..	38,100	34,079	—4,021
C. 6(3)—Allowances—				
O. 50,000				
R. —21,230	..	28,770	26,393	—2,377
C. 6(4)—Contingencies—				
O. 55,000				
R. —17,435	..	37,565	37,427	—138

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
38 - MEDICAL—*contd.*				
C. 7.—Health Centres in permanent blocks—				
C. 7(1)—Pay of Officers—				
O. 17,125 R. 7,375	..	24,500	24,492	—8
C. 7(2)—Pay of Establishment—				
O. 53,582 R. 2,818	..	56,400	57,702	+1,302
C. 7(3)—Allowances—				
O. 42,659 R. 3,141	..	45,800	47,189	+1,389
C. 7(4)—Contingencies—				
O. 62,265 S. 5 R. 5,280	..	67,550	66,380	—1,170
C. 8.—Establishment of Primary health units—				
C. 8(1)—Pay of Officers—				
O. 19,060 R. —10,410	..	8,650	5,682	—2,968
C. 8(2)—Pay of Establishment—				
O. 60,782 R. —35,282	..	25,500	23,888	—1,612
C. 8(3)—Allowances—				
O. 60,899 R. —40,549	..	20,350	18,106	—2,244

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
38—MEDICAL—*contd.*				
C. 8(4)—Contingencies—				
O. 1,84,576				
R. —6,116	..	1,78,460	1,54,104	—24,356
		Col. 4— Vide note 4 below the grant.		
C. 9.—Trachoma Central Pilot Project—				
S. 7,033	..	7,033	5,235	—1,798
D.—Grants for Medical purposes—				
D. 1—Grant to the council of Medical Registration—				
O. 1,200				
R. 1,000	..	2,200	2,200	..
D. 2—Grants for the Maternity and child welfare centres—				
O. 1,01,100				
R. —6,700	..	94,400	94,610	+210
D. 3—Grants for the Maternity and child welfare services in the backward areas of the State—				
O. 1,09,008				
R. —26,100	..	82,908	79,566	—3,342
D. 4—Grant to the Nurses Registration Council.		1,000	1,000	..
D. 5—Grants to the State Branch of the Indian Red Cross Society—				
O. 15,000				
S. 20,993				
R. 10,067	..	46,060	35,993	—10,067
		Col. 4— Vide note 4 below the grant.		
D. 6—Contributions to Medical Examination Board.		5,000	5,000	..

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38—MEDICAL—*contd.*			
D. 7—Subsidies to Homoopathic Practitioners.	3,900	3,900	..
D. 8—Contributions to Ayurvedic Examination Board.	8,516	8,434	—82
D. 9—Travelling allowance of the Members of Indian Medical Council and Dental Council—			
O. 1,000 R. —500 ..	500	261	—239
D. 10—Grants to the Victoria Memorial Scholarship Fund—	10,364	10,364	..
D. 11—Grants to Pharmacy Council—	660	660	..
D. 12—Subsidies to Ayurvedic and Unani practitioners—			
O. 4,300 R. 300 ..	4,600	4,600	..
D. 13—Grants for T. B. and Cancer Hospital Fund Committee—			
R. 6,567 ..	6,567	6,566	—1
D. 14—Special grant to T. B. patients—	5,000	5,099	+99
D. 15—Contribution to the State Board of Homeopathic medicine—	9,588	9,588	..
D. 16—Other grants—			
S. 5 R. 23,995 ..	24,000	24,000	..
E—Medical Colleges and Schools—			
E. 1—Medical College—			
E. 1 (1)—Pay of Officers—			
O. 4,17,740 R. —30,240 ..	3,87,500	3,68,516	—18,984

Col. 4— *Vide* note 4 below the grant.

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
38—MEDICAL—*contd.*				
E. 1 (2)—Pay of Establishment—				
O.	72,809			
R.	491	.. 73,300	72,813	—487
E. 1 (3)—Allowances—				
O.	62,762			
R.	988	.. 63,750	61,937	—1,813
E. 1 (4)—Contingencies—				
O.	1,66,918			
R.	28,000	.. 1,94,918	3,37,828	+1,42,910
		Col. 4— Vide note 4 below the grant.		
E. 1 (5)—Scholarships and stipends—		18,630	11,534	—7,096
		Col. 4— Vide note 4 below the grant.		
E. 2—Establishment of department of social and preventive medicines at the Medical College—				
O.	60,000			
R.	—2,170	.. 57,830	56,766	—1,064
E. 3—Ayurvedic Schools—				
E. 3 (1)—Pay of Officers—				
O.	37,590			
R.	—12,990	.. 24,600	18,419	—6,181
E. 3 (2)—Pay of Establishment—				
O.	24,696			
R.	—3,796	.. 20,900	20,594	—306
E. 3 (3)—Allowances—				
O.	25,728			
R.	—7,628	.. 18,100	17,674	—426

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
38—MEDICAL—*contd.*				
E. 3(4)—Contingencies—				
O. 20,240				
R. 2,260	..	22,500	22,553	+53
E. 3(5) Stipends—				
O. 11,750				
R. —4,170	..	7,580	7,416	—164
E 4—Research in Indigenous system of medicines at Gopabandhu Ayurveda Bidyapitha, Puri—				
O. 8,820				
R. —2,628	..	6,192	5,710	—482
E. 5—Medical College Hospital—				
E. 5(1)—Pay of Officers—				
O. 89,600				
R. —26,090	..	63,510	—63,501	—9
E. 5(2)—Pay of Establishment—				
O. 2,15,588				
R. —10,212	..	2,05,376	2,03,158	—2,218
E. 5(3)—Allowances—				
O. 1,54,879				
R. 6,327	..	1,61,206	1,60,848	—358
E. 5(4)—Contingencies—				
O. 9,85,455				
S. 25,000				
R. 1,90,274	..	12,00,729	12,09,143	+8,414
E. 5(5)—Stipends—				
O. 51,600				
R. —9,516	..	42,084	41,105	—979
E. 6—Training of Medical and Auxiliary Personnel—				
E. 6(1)—Training of Midwives—				
O. 90,842				
R. —13,326	..	77,516	77,559	+43

GRANT No. 22—MEDICAL AND OTHER EXPEND TURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38—MEDICAL—*contd.*			
E. 6(2)—Training of technicians—			
O. 7,000 R. —5,913 ..	1,087	747	—340
E. 6(3)—Training of nurses—			
O. 92,941 R. —8,111 ..	84,830	79,588	—5,242
E. 6(4)—Training of Pharmacists—			
O. 22,012 R. —1,691 ..	20,321	15,504	—4,817
E. 6(5)—Post-Graduate Training of Doctors—			
O. 13,680 R. —10,658 ..	3,022	2,835	—187
E. 6(6)—Training of Indigenous dais—			
O. 57,600 R. 22,323 ..	79,923	76,570	—3,353
E. 6(7)—Training in post certificate courses—			
O. 1,181 R. —1,181 ..	..	..	..
E. 7—Establishment of special diet kitchen in S. C. B. Medical College Hospital, Cuttack—			
O. 12 700 R. 2,703 ..	15,403	15,294	—109
F.—Mental Hospital—			
F. 1—Charges payable to the Board of Trustees, Ranchi European Mental Hospital—			
O. 12,000 R. 2,154 ..	14,154	11,553	—2,601
F. 2—Contribution payable to other Governments for Sharing Indian Mental Hospital—			
O. 76,339 R. —9,658 ..	66,681	71,841	+5,160

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38—MEDICAL—*concld.*			
G.—Chemical Examiner—			
G. 1—Fees payable to other Governments for chemical examination—			
O. 23,600 R. —1,016 ..	22,584	21,132	—1,452
H.—Charges in England—			
H. 1—High Commissioner—			
H. 1(1)—Scholarships and stipends—			
O. 6,668 R. —4,668 ..	2,000	..	—2,000
H. 1(2)—Leave salary and deputation pay.	..	2,165	+2,165
H. 1(3)—Other charges—			
H. 1(3)(1)—Miscellaneous Expenditure—			
O. 10,922 R. —6,922 ..	4,000	1,122	—2,878
57—MISCELLANEOUS.			
I.—Grants-in-aid, contributions, etc.—			
I. (1)—Charitable Homeo Dispensary, Mayurbhanj.	300	300	..
J.—Miscellaneous and unforeseen charges—			
J. 1—Miscellaneous charges for the treatment of patients at the Pasteur Institute—	400	577	+177
Surrenders or withdrawals within grant—			
R. 14,386 ..	14,386	..	—14,386
Total—Voted ..	93,13,179	92,59,029	—54,150

GRANT No. 22—MEDICAL AND OTHER EXPENDITURE RELATING TO THE HEALTH DEPARTMENT—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
38.—MEDICAL					
C.—Hospitals and Dispensaries—					
C. 1.—Mofussil Hospitals and Dispensaries—					
Establishment charges recoverable from the Central Government for the Hospital at the False Point Light House—	1,432	1,432	1,432	..	—
Total—Recoveries ..	1,432	1,432	1,432	..	..

2. The saving in the final grant was Rs. 54,150, out of which a sum of Rs. 14,386 was surrendered.

3. A re-appropriation order for Rs. 471 relating to the minor heads C and G was not accepted in audit as the amount surrendered did not agree with the additional grant required.

4. The reasons for variation under sub-heads C. 1. (2), C. 1 (3), C. 4 (2), C. 4 (3), C. 4 (4) C. 8 (4), D. 8, E. 1. (1), E. 1 (4), E. 1 (5) were not communicated by the Controlling Officer.

Consolidated Store Accounts of the Government Headquarters Hospitals including the S. C. B. Medical College Hospital, Cuttack for the year 1957-58.

Particulars		Instrument and appliances	Medicines and drugs	Bedding and clothing	Crockery	Miscellaneous
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1957	..	6,59,671	1,12,759	1,03,500	8,555	2,06,011
Receipts—						
(a) Purchases	..	3,81,071	5,02,448	64,706	1,114	7,58,649
(b) Excess in stock-taking	..	11,048	55	5,100	..	1,888
Total	..	10,51,690	6,15,262	2,33,306	9,669	9,66,348
Issues—						
(a) Sales and other disposals	..	30,990	4,82,375	10,337	..	7,06,896
(b) Condemned, written off, losses etc.	..	6,935	57	15,862	607	3,795
Total	..	37,925	4,82,432	26,199	607	7,10,691
Closing balance on the 31st March, 1958	..	10,13,765	1,32,830	2,07,107	9,062	2,55,657

Certified that (a) The closing balance of accounts of the various groups above represent the value of stores on the 31st March, 1958 verified and found to agree with the stock register, (b) The verification of the stores of the institutions was entrusted to agencies independent of the staff responsible for the physical custody of stock or for keeping accounts of such stores in various hospitals, (c) The closing balance on 31st March, 1958 was not in excess of the requirements of the hospital concerned.

Note— The certificates furnished above were based on the certificates furnished by the Superintendent of the Hospitals concerned.

Bhubaneswar,
The 4th October, 1959.

R. NANDA,
Compiler of Accounts.

B. D. KHURANA,
Director of Health Services, Orissa.

Certified that I have checked the stores account and found correct subject to the remarks in the Audit Report issued separately.

Bhubaneswar,
The 20th October, 1959.

T. V. ARUNACHALAM,
Assistant Accounts Officer, Orissa.

Consolidated Store Accounts of the Government Headquarters Hospitals including the S. C. B. Medical College Hospital, Cuttack for the year 1958-59.

Particulars	Instruments and appliances	Medicines and drugs	Bedding and Clothing	Crockery	Miscellaneous
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1958.	10,13,765	1,32,830	2,07,107	9,062	2,55,057
Receipts—					
(a) Purchases ..	2,38,704	6,15,506	62,347	2,069	7,80,775
(b) Excess in stock-taking ..	49,243	..	..	..	..
Total	13,01,712	7,48,336	2,69,454	11,131	10,10,432
Issues—					
(a) Sales and other disposals ..	53,535	6,14,121	32,533	..	7,51,214
(b) Condemned, written off, losses etc,	6,628	..	15,937	975	2,668
Total	60,163	6,14,121	48,469	975	7,53,882
Closing balance on the 31st March, 1959	12,41,549	1,34,215	2 20,985	10,156	2,62,550

Certified that (a) The closing balance of accounts of the various groups above represent the value of stores on the 31st March, 1959 verified and found to agree with the stock register, (b) The verification of the stores of the institution was entrusted to agencies independent of the staff responsible for the physical custody of stock or for keeping accounts of such stores in various hospitals, (c) The closing balance on the 31st March, 1959 was not in excess of the requirements of the hospital concerned.

NOTE—The certificates furnished above were based on the certificates furnished by the Superintendent of the Hospital concerned.

BHUBANESWAR,
The 4th October, 1959.

R. NANDA,
Compiler of Accounts.

B. D. KHURANA,
Director of Health Services, Orissa.

Checked and found correct subject to the remarks in the Audit Report issued separately.

BHUBANESWAR,
The 21st October, 1959.

T. V. ARUNACHALAM,
Assistant Accounts Officer, Orissa.

GRANT No. 23—PUBLIC HEALTH
(All Voted)

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
39—PUBLIC HEALTH.			Rs.	Rs.	Rs.
A.—Public Health Establishment—					
A-1. Superintendence—					
A-1 (1).—Pay of Officers—					
O.	34,393				
R.	6,010	..	40,403	42,261	+1,858
A-1 (2).—Pay of Establishment—					
O.	33,802				
S.	108	..	30,245	30,212	— 33
R.	—3,665				
A-1 (3).—Allowances—					
O.	26,972				
S.	962	..	47,446	47,631	+185
R.	19,512				
A-1 (4)—Contingencies—					
O.	45,026				
S.	12,213	..	49,294	48,792	—502
R.	—8,544				
A-2.—Mofussil Health Establishment—					
A-2 (1).—Pay of Officers—					
O.	1,05,580				
S.	5	..	82,058	82,877	+819
R.	—23,527				
A-2 (2).—Pay of Establishment—					
O.	4,50,980				
R.	—1,069	..	4,49,911	4,50,076	+165

GRANT No. 23—PUBLIC HTALTH—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*contd.*					
A-2 (3).—Allowances—					
O.	3,44,894				
S.	1,500	..	3,49,396	3,51,411	+2,015
R.	3,002				
A-2 (4).—Contingencies—					
O.	56,650				
S.	18,350	..	83,835	71,454	—12,381
R.	8,835				
			Col. 4— Vide note 2 below the grant.		
A-3.—Public Health arrangement at New Capital area—					
O.	45,228				
R.	276	..	45,504	47,622	+2,118
A-4.—Sanitation in permanent blocks—					
O.	7,120				
R.	—100	..	7,020	7,094	+74
A-5.—Public Health arrangement in the newly created Municipalities—					
O.	60,192				
R.	—17,362	..	42,830	42,227	—603
A-6.—Training of Health Inspectors—					
O.	15,552				
R.	467	..	16,019	14,227	—1,792

GRANT No. 23—PUBLIC HEALTH—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*contd.*					
A-7.—Training of Health Visitors—					
O.	4,130				
S.	5	..	13,040	12,584	—456
R.	8,905				
A-8.—Establishment of Family Planning centres—					
A-8 (1).—Pay of Officers—					
O.	25,980				
R.	—25,980	..	..	..	..
A-8 (2).—Pay of Establishment—					
O.	82,430				
R.	—50,430	..	32,000	31,649	—351
A-8 (3).—Allowances—					
O.	85,857				
R.	—43,357	..	42,500	35,159	—7,341
			Col. 4— Vide note 2 below the grant.		
A-8 (4).—Contingencies—					
O.	93,099				
R.	46,946	..	1,40,045	1,12,741	—27,304
			Col. 4— Vide note 2 below the grant.		
B—Grants for Public Health purposes—					
B. 1—Grant for diet survey—					
O.	96,674				
S.	1,41,917	..	2,20,747	2,20,426	—321
R.	—17,844				

GRANT No. 23—PUBLIC HEALTH—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4	
		Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*contd.*				
B. 2—Medical examination of scholars and teaching of Hygiene in High Schools—				
O. 31,446				
S. 41,305	..	82,378	22,592	—59,786
R. 9,627				
Col. 4—Vide note 2 below the grant.				
B. 3—Grants for minor Public Health Projects—				
O. 6,20,390				
R. —6,19,387	..	1,003	..	—1,003
R. 4—Grant to the Hindu Kusth Nivaran Sangh, Orissa Branch—				
O. 1,54,454				
S. 19,279	..	1,71,347	1,71,347	
R. —2,386				
C.—Expenses in connection with epidemic diseases—				
C. 1—Malaria—				
C. 1 (1)—Pay of Officers—				
O. 38,400				
R. —30,366	..	8,034	8,034	..
C. 1 (2)—Pay of Establishment—				
O. 5,48,823				
R. —5,06,653	..	42,270	42,170	—100
C. 1 (3)—Allowances—				
O. 2,27,791				
R. —1,95,595	..	32,196	32,994	+ 798
C. 1 (4)—Contingencies—				
O. 5,65,115				
R. —5,30,115	..	35,000	35,000	..

GRANT No. 23—PUBLIC HEALTH—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*contd.*				
C. 2—Other epidemic diseases—				
C. 2 (1)—Pay of Officers—				
O. 2,150				
R. —2,150	..	..	..	—
C. 2. (2)—Pay of Establishment—				
O. 40,000				
R. 10,000	..	50,000	49,614	—386
C. 2 (3)—Allowances—				
O. 36,000				
R. 10,553	..	46,553	46,522	—31
C. 2 (4)—Contingencies—				
O. 76,000				
R. 23,882	..	99,882	97,369	—2,513
C. 2 (5)—Purchase of Vaccine—lymph from the Government of Bihar—				
O. 1,29,000				
R. 63,664	—	1,92,664	1,92,699	+35
C. 3—Publicity Campaign—				
C. 3 (1)—Pay of Officers—				
O. 13,457				
R. —3,553	..	9,904	9,810	—94
C. 3 (2)—Pay of Establishment—				
O. 64,669				
R. —21,049	..	43,620	42,298	—1,322
C. 3. (3)—Allowances—				
O. 62,899				
R. —24,114	—	38,785	39,518	+733
C. 3 (4)—Contingencies—				
O. 31,780				
R. 4,000	..	35,780	35,159	—621

GRANT No. 23—PUBLIC HEALTH—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*contd.*			
C-4—Filaria Control Unit—			
C-4(1)—Pay of Officers—			
O. 44,432 R. —21,146 ..	23,286	23,317	+31
C-4(2)—Pay Establishment—			
O. 1,00,900 R.—10,115 ..	90,785	90,510	—275
C 4(3)—Allowances—			
O. 1,24,604 R. —23,519 ..	1,01,085	1,01,210	+125
C-4 (4)—Contingencies—			
O. 2,09,150 R. 76,459 ..	2,85,609	2,30,957	—54,652
Col. 4— Vide note 2 below the grant.			
C-5—Leprosy Pilot Project—			
C-5 (1)—Pay of Officers—			
O. 34,832 R. —20,849 ..	13,983	12,946	—1,037
C-5 (2)—Pay of Establishment—			
O. 69,892 S. 5 R. —855 ..	69,042	68,556	—486
C-5 (3)—Allowances—			
O. 1,13,044 R. —24,290 ..	88,754	86,031	—2,723
C-5 (4)—Contingencies—			
O. 2,46,000 R. —42,621 ..	2,03,379	1,96,508	—6,871
C-6—B. C. G. Vaccination Scheme—			
C-6 (1)—Pay of Officers—			
O. 56,670 R. —14,365 ..	42,305	41,594	—711

GRANT No. 23—PUBLIC HEALTH—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*contd.*				
C-6 (2)—Pay of Establishment—				
O. 87,498 R. —16,896	..	70,602	67,516	—3,086
C-6 (3)—Allowances—				
O. 82,255 R. —1,798	..	80,457	73,131	—7,326
		Col. 4— Vide note 2 below the grant.		
C-6 (4)—Contingencies—				
O. 10,930 R. 89,070	..	1,00,000	99,947	—53
C-7—Malaria control under Technical Co-operation Administration Programme—				
C-7 (1)—Other expenditure—				
C-7(1) (1)—Pay of Officers—				
R. 45,265	..	45,265	45,629	+364
C-7(1) (2)—Pay of Establishment—				
R. 5,60,897	..	5,60,897	5,55,673	—5,224
C-7(1) (3)—Allowances—				
R. 2,78,022	..	2,78,022	2,79,630	+1,608
C-7(1) (4)—Contingencies—				
S. 1,71,845 R. 9,95,555	..	11,67,400	11,91,722	+24,322
		Col. 4— Vide note 2 below the grant.		
D—Bacteriological Laboratories—				
D-1—Pay of Officers				
O. 20,952 R. —6,225	..	14,727	14,127	—600
D-2—Pay of Establishment—				
O. 32,254 R. —5,309	..	26,945	25,997	—948
D-3—Allowances—				
O. 16,990 R. —4,161	..	12,829	12,659	—170

GRANT NO. 23—PUBLIC HEALTH—*concld.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*concld.*					
D.4—Contingencies—					
O.	12,400				
S.	5	..	46,900	45,375	—1,525
R.	34,495				
E—Pasteur Institute—					
E-1—Contribution to the Government of Bihar for supply of vaccines—					
O.	15,090				
Rs.	23,653	..	38,743	14,380	—24,363
			Col-4— Vide note 2 below the grant.		
F—Charges in England—					
F.1—High Commissioner for India—					
F.1 (1)—Contribution to Bureau of Hygiene and Tropical Diseases—					
O.	200				
R.	200	..	400	400	..
47—MISCELLANEOUS DEPARTMENTS.					
G—State Statistics—					
G.1—State Vital Statistics—					
O.	9,377				
R.	—280	..	9,097	8,725	—372
G-2—Reorganisation of Vital and Health Statistics—					
O.	11,758				
R.	—3,277	..	8,481	7,662	—819
Surrenders or withdrawals within grant—					
R.	3,557	..	3,557	..	—3,557
Total—Vote 1.			59,64,259	57,67,771	—1,96,488

Notes

The saving in the final grant was Rs. 1,96,488, out of which a sum of Rs. 3,557 was surrendered.

1. The explanations for variations under sub-heads A. 7(4), A. 8(2), A. 8(4), B. 2, C. 4(4) C. 8(3), C. 7(1) (4) and E. 1 were not received from the Controlling Officers.

GRANT NO. 24—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 (COMMERCIAL).				
IRRIGATION WORKS—				
Unproductive Works—				
WORKING EXPENSES—				
Orissa Canals—				
In charge of Irrigation and Drainage Department—				
A.—Extension and Improvements—				
A. 1.—Major works—				
O.	2,62,447			
R.	—1,71,998	.. 90,449	86,166	—4,283
A. 2.—Minor works—				
O.	64,000			
R.	—2,350	.. 61,650	47,530	—14,120
		Col. 4— Vide not 3 below the grant.		
B.—Maintenance and Repairs—				
B. 1.—Normal repairs—				
O.	10,00,000			
R.	3,02,859	.. 13,02,859	13,08,569	+5,710
C.—Establishment—				
C. 1.—Executive—				
C. 1(1)—Water regulation establishment, Orissa Canals—				
O.	12,465			
R.	323	.. 12,788	10,666	—2,122
C. 1(2).—Workshop Establishment—				
O.	884			
R.	—56	.. 808	646	—162

GRANT NO. 24—IRRIGATION—*contd.*

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 (Commercial)—*contd.*			
C. 1(3).—Navigation Establishment (including Steamer establishment), Orissa Canals—			
O. 43,574			
R. —5,649 ..	37,925	36,763	- 1,162
C. 1(4).—Allowances—			
O. 61,941			
R. —6,616 ..	55,325	54,314	- 1,011
C. 1 (5).—Contingencies—			
O. 125			
R. —75 ..	50	38	—12
C. 2.—Special Revenue—			
C. 2(1).—Pay of Officers—			
O. 4,405			
R. 18 ..	4,423	4,424	+1
C. 2(2).—Pay of Establishment under Sub-Deputy Collectors—			
O. 1,07,144			
R. —2,823 ..	1,04,321	97,098	—7,223
	Col. 4— Vide note 3 below the grant.		
C. 2(3).—Pay of Establishment under Executive Engineers—			
O. 27,888			
R. —3,526 ..	24,362	31,380	+7,018
	Col. 4— Vide note 3 below the grant.		
C. 2(4).—Allowances under Sub-Deputy Collectors—			
O. 70,150			
R. 8,231 ..	78,381	80,501	+2,140

GRANT No. 24—IRRIGATION—*contd.*

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 (Commercial)—*contd.*					
C. 2(5)—Allowances under Executive Engineers—					
O.	20,886				
R.	1,710	..	22,596	20,735	—1,861
C. 2(6).—Contingencies—					
O.	26,000				
R.	2,000	..	28,000	25,656	—2,344
D.—Tools and Plant—					
O.	16,000				
R.	4,965	..	20,965	19,554	—1,411
E.—Suspense—					
Gross Debit—					
O.	80,550				
R.	93,318	..	1,73,868	2,51,504	+77,636
			Col. 4—Execution of more urgent jobs in the Jobra Workshop than anticipated.		
F.—In charge of Electrical Department—					
F. 1.—Extensions and Improvements—					
F. 1(1).—Minor works—					
R.	134		134	148	+14
F. 2.—Maintenance and Repairs—					
O.	800				
R.	—122	..	678	633	—45
F. 2(1).—Lump sum charges creditable to other Departments and Governments—					
R.	146		146	183	+37

GRANT No. 24—IRRIGATION—*contd.*

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 (Commercial)—*concld.*			
Rushikulya System—			
G. Extensions and Improvements—			
O. 20,475 R. —4,531	15,944	12,691	—3,253
G. 1—*Deduct*—Old maintenance charges—	—1,475	—1,475	..
H.—Maintenance and Repairs—			
O. 3,10,000 R. 35,123 ..	3,45,123	3,10,538	—34,585
	Col. 4— Vide note 3 below the grant.		
H. 1—*Deduct*—Old maintenance charges—	—4,108	—4,108	..
I.—Establishment—			
O. 11,064 R. —693 ..	10,371	10,269	—102
J.—*Add*—*Pro rata* share—			
J. 1—Establishment charges—			
O. 2,16,800 R. —32,200 ..	1,84,600	3,78,061	+1,93,461
	Col. 4— Vide note 3 below the grant.		
J. 2—Tools and Plant charges—			
O. 1,50,000 R. —9,500 ..	1,40,500	2,15,968	+75,468
	Col. 4— Vide note 3 below the grant.		
J. 3—Pensionary charges—			
O. 36,300 R. —3,500 ..	32,800	48,260	+15,460
	Col. 4— Vide note 3 below the grant.		

GRANT No. 24—IRRIGATION—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
17—INTEREST ON IRRIGATION WORKS (COMMERCIAL).					
K.—Irrigation Works—Interest on Irrigation—					
K. 1—Works—					
Charged—					
O.	*10,85,834*				
S.	*5,308*	..	*11,32,579*	*11,30,361*	*—2,218*
R.	*41,437*				
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.					
IRRIGATION WORKS—					
Works (Non-Commercial)					
In charge of Irrigation and Drainage Department—					
L.—Extensions and Improvements—					
O.	16,200				
S.	5	..	15,200	15,213	+13
R.	—1,005				
M.—Maintenance and Repairs—					
M. 1—Normal repairs—					
O.	1,17,000				
R.	21,000	..	1,38,000	1,24,443	—13,557
			Col. 4—Vide note 3 below the grant.		
M. 2—*Add*—Old maintenance charges (South Orissa)			5,583	5,583	..
Miscellaneous Expenditure—					
N.—Grants-in-aid—					
N. 1—Subscription towards the upkeep of the Central Board of Irrigation in charge of Chief Engineer, Public Works—			35,000	35,000	..
N. 2—Subscription towards the upkeep of the Central Board of Irrigation in charge of Chief Engineer, Electricity.			1,000	1,000	..

GRANT No. 24—IRRIGATION—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
18—Other Revenue Expenditure Financed from Ordinary Revenues—*contd.*					
O—Other charges—					
O. 1—Major Works—					
O.	3,00,000				
R.	33,300	..	3,33,300	3,05,325	—27,975
			Col. 4— Vide note 3 below the grant.		
O. 2—Minor Works—					
O.	13,473				
R.	—10,070	..	3,403	3,370	—33
O. 3—Establishment—					
O.	62,298				
R.	5,671	..	67,969	58,606	—9,363
			Col. 4— Vide note 3 below the grant.		
Navigation, Embankment and Drainage Works.					
Works (Non-Commercial)—					
Navigation—					
Orissa Coast Canal—					
P.—Extensions and Improvements—					
P. 1—Major Works		..	7,000	6,984	—16
P. 2—Minor Works—					
O.	100				
R.	—100	..	—	274	+274
Q.—Maintenance and Repairs—					
O.	45,000				
R.	3,500	..	48,500	48,526	+26
R.—Establishment—					
O.	3,280				
R.	11	..	3,291	3,241	—50

GRANT No. 24—IRRIGATION—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*contd.*				
EMBANKMENTS—				
Government Embankment in charge of Irrigation and Drainage Department—				
S.—Works—				
S. 1—Major Works—				
Charged—				
O. *50,000*				
R. *—49,660*	..	*340*	..	*—340*
Voted—				
O. 1,08,048				
R. —1,02,357	..	5,691	..	—5,691
		Col. 4—Non-payment of land acquisition charges for two works (Rs. 3,131) and non-finalisation of land acquisition proceedings for a work (Rs.2,560).		
S. 2—*Add*—Lump provision for emergency works—				
O. 50,000				
R. —50,000	..	..	..	..
S. 3—Minor Works—				
O. 40,500				
R. —21,973	..	18,527	18,243	—284
T.—Maintenance and Repairs—				
T. 1—Normal Repairs—				
Charged—				
R. *54*	..	*54*	*54*	..
Voted—				
O. 9,50,000				
R. 1,44,000	..	10,94,000	10,20,023	—73,977
		Col. 4— *Vide* note 3 below the grant.		

GRANT No. 24—IRRIGATION—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18—Other Revenue Expenditure Financed from Ordinary Revenues—*contd.*			
U.—In charge of Electrical Department—			
U. 1—Works—			
U. 1(1)—Minor Works—			
R. 134 ..	134	123	—11
U. 2—Maintenance and Repairs—			
O. 1,003			
R. —153 ..	850	632	—218
U. 3—Lump sum charges creditable to other Departments and Governments—			
R. 177 ..	177	97	—80
Miscellaneous Expenditure			
V.—Grants-in-aid—			
V. 1—Incharge of Irrigation and Drainage Department—			
V. 1(1)—Minor Works—			
(Subscription to C. B. I.)			
O. 234			
R. —100 ..	134	134	..
W.—Other charges—			
W. 1—Minor works—			
O. 13,740			
R. —7,951 ..	5,789	1,474	—4,315
X.—*Add*—*Pro rata* shares—			
X. 1—Establishment charges—			
Ordinary—			
O. 2,35,300			
R. —90,600 ..	1,44,700	2,57,668	+1,12,968

Col. 4—*Vide* note 3 below the grant.

GRANT No. 24—IRRIGATION—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*concld.*			
X. 2—Tools and Plant charges—			
O. 1,62,800 R. —52,600 ..	1,10,200	1,59,858	+49,658
Col. 4— Vide note 3 below the grant.			
X. 3—Pensionary charges—			
O. 23,700 R. —11,000 ..	12,700	22,382	+9,682
Col. 4— Vide note 3 below the grant.			
Y.—*Add*—Lump provision for regrant of lapses—			
O. 75,000 R. —75,000 ..	..	..	..
51-A—INTEREST OF CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES.			
Hirakud Dam Project—			
Z.—Delta Irrigation Scheme—			
Charged—			
S. 13,55,145 ..	*13,55,145*	*12,42,470*	*—1,12,675*
Col. 4— Vide note 3 below the grant.			
51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES.			
Miscellaneous Expenditure.			
Investigation on Multipurpose River Schemes.			
AA.—In charge of Chief Engineer, Hirakud—			
O. 2,23,300 R. —2,23,300 ..	..	..	..

GRANT No. 24—IRRIGATION—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	1	3	4
	Rs.	Rs.	Rs.
51-B—Other Revenue Expenditure Connected with Multi-purpose River Schemes—*contd.*			
AA. 1—Other charges—			
AA. 1(1)—Works—			
B. 1,88,800 ..	1,88,800	1,24,565	—64,235
Col. 4—Mainly, non-settlement of claims on final bills and other charges (Rs. 14,000), (*ii*) non-adjustment of depreciation charges provided for vehicles used in Bhimkund Project (Rs. 10,000), (*iii*) non-receipt of debits for Geological survey work (Rs. 14,000), (*iv*) less expenditure on drilling and grouting works (Rs. 12,000) and (*v*) late change of classification for expenditure on printing of reports and specifications from "Works" to "Establishment" (Rs. 14,000).			
AA. 2—Establishment—			
R. 40,400	40,400	53,926	+13,526
Col. 4—*Vide* item (*v*) of explanation under sub-head AA-1(1).			
BB.—In charge of Chief Engineer, Irrigation—			
Special Officer, Works—			
BB. 1—Establishment—			
S. 5 R. 4,128 ..	4,133	4,059	—74
CC.—In charge of Chief Engineer, Electricity—			
CC. 1—*Add*—5 per cent of the cost of Establishment for Chief Engineer, Electricity.	..	203	+203
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 8,169 ..	*8,169*	..	*—8,169*
Totals .. *Charged* ..	*24,96,287*	*23,72,885*	*—1,23,402*
Voted ..	50,27,844	53,17,564	+2,89,720

GRANT No. 24—IRRIGATION—*concld.*

NOTES

Those Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).					
Irrigation Works					
Unproductive works—					
Working Expenses—					
Orissa Canals—					
C.—Establishment (Including *Pro rata* and pensionary charges)—					
Establishment charges recoverable from other departments—	4,651	24,240	919	—3,732	—24,021
E.—Suspense—					
Gross credit—	79,000	1,20,000	2,38,230	+1,59,230	+1,18,230
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.					
Navigation, Embankment and Drainage Works—					
S.—Works—					
S. 1—Major works ..	25,000	2,275	..	—25,000	—2,275
Total—Recoveries .	1,08,651	1,47,115	2,39,049	+1,30,398	+91,934

2. In the charged section the expenditure fell short of the final appropriation by Rs. 1,23,402, out of which a sum of Rs. 8,160 was surrendered. Sub-head Z was mainly responsible for the saving.

In the voted section the excess over the final grant was Rs. 2,89,720. Sub-head J. 1 and X. 1 were mainly responsible for the excess.

3. The reasons for the variations under sub-heads A. 2, C. 2(2), C. 2(3), H. J. 1, J. 2, J. 3, V. 1. O. 1, O. 2, T. 1—Voted, X. 1, X. 2, X. 3 and Z were not communicated by the Controlling Officers.

4. *Sub-head S. 2*—The lump provision of Rs. 5,000 for emergency works was utilised for meeting expenditure on works other than emergent works flood protection works by means of re-appropriation to the works not specified.

5. The detailed statement of expenditure on important new works has been given in Appendix II.

6. The nature of transactions under the head 'Suspense' (*Vide* sub-head E) has been explained in paragraph 4 of the note below grant No. 23—Civil Works. A summary of the transactions during the year 1958-59 is given below :—

XVII—Irrigation, etc.—Working Expenses.

Suspense heads	Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase	—170	..	..	..	—170
Miscellaneous Public Works Advances	364	..	..	..	364
Workshop Suspense	1,44,428	2,51,504	2,38,230	13,274	1,57,702
Total ..	1,44,622	2,51,504	2,38,230	13,274	1,57,896

NOTE

The Special Officer, Orissa Canals, Revenue Division, Cuttack has been requested to clear the old outstanding amounts under 'Purchase' and 'Miscellaneous Public Works Advances'.

18—Other Revenue Expenditure, etc.—

IRRIGATION WORKS.

Suspense heads	Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	3,438	..	..	..	3,438
Stock	—3,356	..	..	..	—3,356
Miscellaneous Public Works Advances	653	..	..	..	653
Total ..	735	..	..	..	735

NOTE

The Executive Engineer, Southern Irrigation Project Division, Berhampur has been requested to clear the *minus* balance under 'Stock' and the debit balance under 'Purchases' pertaining to the defunct Ganjam Irrigation Division.

Suspense heads	Opening balance on the 1st April 1959	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—284	..	..	..	—284
Stock	184	..	..	..	184
Miscellaneous Public Works Advances	6,802	..	..	..	6,802
Total ..	6,702	..	..	..	6,702

NOTE :

The Executive Engineer, Mahanadi South Division has been requested to wipe out the outstanding balances under 'Purchases' and 'Stock' pertaining to the defunct Mahanadi Division.

7. STORES (STOCK) ACCOUNT FOR THE YEARS 1957-58 AND 1958-59.

13—*Other Revenue Expenditure, etc.*—*Irrigation Works.*

Sub-head of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958
	1958	1958-59		1958-59	1959
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous stores	—3,356	..	—3,356	..	—3,356(a)
Total ..	—3,356	..	—3,356	..	—3,356

(a) The minus balance relates to defunct Ganjam Irrigation Division. The case is under correspondence with the Executive Engineer, Southern Irrigation Project Division.

Navigation, Embankment and Drainage Works.

Sub-head of stock	Opening balance on the 1st April 1957	Receipts during 1957-1958	Total	Issues during 1957-1958	Closing balance on the 31st March, 1958
	1958	1958-1959		1958-1959	1959
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous stores	184	..	184	..	184(a)
Total ..	184	..	184	..	184

(a) The balance relates to defunct Mahanadi Division. The case is under correspondence with the Executive Engineer, Mahanadi South Division.

8. FINANCIAL RESULT OF THE WORKING OF THE WORKSHOP AT JOBRA FOR 1958-59.

I—Workshop Accounts.

There is a workshop at Jobra attached to Mahanadi South Division. The following tabular statement compiled from the *pro forma* account maintained in the Workshop, shows a profit of Rs. 28,419 for the year under report against a net profit of Rs. 7,383 during 1957-58 and a net loss of Rs. 8,201 during 1956-57.

Year	Value of work done direct outlay on jobs (cost of stores and labour)	Overhead charges: Engine and general charges	Overhead charges: Other incidental charges	Gross costs of jobs (Cols. 2, to 4)	Centage charges —Recoveries on account of overhead charges	Total receipts (Cols. 2 and 6)	Net profit (+) Net loss (—)
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1952-53	1,52,603	16,910	34,790	2,04,303	58,088	2,10,691	+6,388
1953-54	1,60,393	17,006	36,772	2,15,169	59,495	2,19,890	+4,727
1954-55	1,12,593	15,643	32,534	1,60,769	44,619	1,57,212	—3,548
1955-56	1,06,715	16,299	34,105	1,51,119	40,147	1,46,862	—10,257
1956-57	1,20,939	17,547	38,116	1,77,602	48,462	1,69,401	—8,201
1957-58	1,60,610	20,144	36,371	2,17,325	63,808	2,24,708	+7,383
1958-59	2,20,515	26,851	42,764	2,94,130	92,034	3 22,549	+28,419

II—Explanatory Notes.

(i) *Total receipts* (column 7)—The total receipts of Rs. 3,22,549 represent the cost recovered comprising direct outlay on Jobs (column 2) and overhead charges, etc., levied thereon (column 6). This figure includes Rs. 1,48,030 on account of balance remaining unadjusted as on the 31st March, 1959 and excludes Rs. 1,24,756 on account of unadjusted balance of the last year.

(ii) *Net Profit* (column 8)—This represents the difference between the total receipts (column 7) and total gross expenditure (column 5). There is a profit of Rs. 28,419 for the year under report as noticed from the Profit and Loss Account which is due to more outturn and proportionate less expenditure towards the establishment and machineries as compared with the last year's account.

III—Comment.

(i) *Direct outlay on jobs (column 2)*—There has been an increase of Rs. 69,705, about 43 per cent in the amount of direct outlay on jobs during the year under review as compared with that of the previous year.

(ii) *Engine and General charges (column 3)*—The percentage charges on the direct outlay on jobs (column 2) during the year under review is 9·04 as against 12·53 in 1957-58 and 14·50 in 1956-57.

The decrease of 3·49 per cent over previous year is due to the fact that the amount of direct outlay during the year has increased by 43 per cent and the expenditure on Engine and General charges has increased by 3·50 per cent only over the expenditure of the last year.

(iii) *Other incidental charges (column 4)*—The percentage of the charges on the direct outlay is 18·55 as against 22·61 in 1957-58 and 32·34 in 1956-57. The decrease of 4·06 per cent over the last year is due to the fact that the amount of direct outlay during the year under review has increased by 43 per cent the expenditure on the incidental charges has increased by 17·57 per cent only.

(iv) *General*—The total over-head charges as shown in columns 3 and 4 work up to 27·59 per cent of the direct outlay on jobs as against 35·14 per cent in 1957-58 and 46·85 per cent in 1956-57.

FINANCE ACCOUNT OF JOBRA WORKSHOP FOR 1958-59.

I—*Balance Sheet as at 31st March, 1959.*

Liabilities				Assets			
Serial No.	Particulars	1958-59	1957-58	Serial No.	Particulars	1958-59	1957-58
1	2	3	4	5	6	7	8
		Rs.	Rs.			Rs.	Rs.
1.	Deposits ..	1,441	746	1.	Value of Block (building) *less* depreciation at $\frac{1}{2}$ per cent.	45,703	31,952
				2.	Value of plant and machinery *less* depreciation at 5 per cent.	20,530	6,564
2.	Capital surplus over liabilities ..	2,24,553	1,75,912				
				3.	Workshop unadjusted balance ..	1,48,030	1,34,756
				4.	Miscellaneous advances ..	2,731	3,386
	Total ..	2,26,994	1,76,658		Total ..	2,26,994	1,76,658

Cuttack,
The 7th September, 1959.

M. ANANDAN
Accountant

D. C. PARHI
Executive Engineer, Mahanadi South Division

Dr. II—*Profit and Loss Account.* Cr.

Serial No.	Description	Amount	Total	Serial No.	Description	Amount
1	2	3	4	5	6	7
		Rs.	Rs.			Rs.
1.	*To General Charges*—			1.	By Recovery of general and indirect charges as per Out turn Account.	92,034
	(*i*) Staff and sundries ..	9,135				
	(*ii*) Engine charges ..	11,715				
			20,850			
2.	*To Buildings*—					
	(*i*) Interest					
	(*ii*) Maintenance ..	1,745				
	(*iii*) Depreciation ..	3,770				
	..	195				
			5,710			
3.	*To Machineries*—					
	(*i*) Interest					
	(*ii*) Maintenance ..	987				
	(*iii*) Depreciation ..	2,895				
	..	925				
			4,807			
4.	*To Establishment*—					
	(*i*) General establishment charges	17,735				
	(*ii*) Contribution to pension ..	3,724				
	(*iii*) Contribution to Audit ..	2,305				
			23,764			
5.	To Interest on suspense balance ..		8,454			
6.	To Profit		28,419			
	Total ..	..	92,034		Total ..	92,034

III—*Capital Account.*

Description	Value on 1st April, 1958.	Value on 31st March, 1959.	Remarks
1	2	3	4
	Rs.	Rs.	Rs.
1. *Building*—			
(i) Value as per last capital account	31,952	..	Old 23,530
			New 8,422
(ii) *Less*—Depreciation at the rate of ½ per cent	160	..	
(iii) Addition during the year	13,946	..	
(iv) *Less*—Depreciation on additions at ½ the above rate ..	35	..	
		45,703	Old 23,412
			New 22,291
2. *Machinery and Plant*—			
(i) Value as per last capital account	6,554	..	Old 4,785
			New 1,770
(ii) *Less*—Depreciation at the rate of 5 per cent	328	..	
(iii) Addition during the year	23,891	..	
(iv) *Less*—Depreciation at ½ the above rate	597	..	
		29,530	Old 4,546
			New 24,984
3. *Balance*—			
(i) Unadjusted balance of the previous year	1,34,756	..	
Net transaction during the year	13,274	..	
		1,48,030	
4. Miscellaneous advance	3,386	2,731	
5. *Deduct*—Deposit	746	1,441	
Total ..	—	2,24,553	

IV—*Out turn Account.*

Class of work	Labour and contract	Materials	Total	General charges
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Navigation and Irrigation and Structural Works	88,340	1,40,662	2,29,202	91,681
2. Command labour	565	158	723	67
3. Private parties	105	485	590	266
Total ..	89,210	1,41,305	2,30,515	92,034

V—*Analysis of Direct and Indirect charges.*

Name of work	Direct Charges General Charges		Indirect Charges: Buildings		Indirect Charges: Machinery		Indirect Charges: Establishment and Pensionary charges		Total indirect charges		Total direct and indirect charges		Profit + Loss —
	Actuals	Recoveries	Actuals	Recoveries	Actuals	Recoveries	Actuals	Recoveries	Actuals	Recoveries	Actuals	Recoveries	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Navigation Irrigation and structural work.	20,796	34,381	5,695	16,044	4,795	13,752	32,030	27,504	42,520	57,300	63,316	91,681	+28,365
2. Command labour	..	..	..	..	..	..	101	87	101	87	101	87	—14
3. Private parties.	55	90	15	41	12	35	116	100	143	176	198	266	+68
Total ..	20,851	34,471	5,710	16,085	4,807	13,787	32,247	27,691	42,764	57,563	63,615	92,034	+28,419

GRANT No. 25—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.
39—PUBLIC HEALTH.				
A.—Public Health Establishment—Engineering Branch—				
A. 1.—*Add*—Establishment charges payable to Public Works Department for execution of Public Health Works—				
O. 1,04,173 R. —1,09,045	..	85,128	78,869	—6,259
Col. 4—*Vide* note 3 below the grant.				
B.—Works—				
B. 1—Original works and repairs—				
B. 1 (1) Major works—				
Charged—	..	..	*613*	*+613*
Voted—				
O. 6,23,585 R. —6,13,585	..	10,000	10,100	+100
B. 1 (2) Minor works—				
Charged—				
O. 1,500 *R. —1,500*	..	..	*115*	*+115*
Voted—				
O. 90,000 R. —55,598	..	34,402	25,177	—9,225
		Vide note 3 below the grant.		

GRANT No. 25—CIVIL WORKS—*concld.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
39.—Public Health—*concld.*				
B. 1(3) Repairs—				
Charged—				
O. 6,900				
R. —6,900	..	..	..	..
Voted—				
O. 5,00,000				
R. —13,000	..	1,87,000	4,57,684	—29,316
Col. 4— Vide note 3 below the grant.				
B. 2.—Tools and Plant—				
O. 24,272				
R. —13,631	..	10,641	9,857	—784
50—Civil Works.				
Original Works —				
C.—Buildings—				
C. 1.—Public Works Department—				
C. 1(1)—Excise—				
O. 1,000				
R. —809	..	191	172	—19
C. 1(2)—Forest—				
O. 1,000				
R. —625	..	375	..	—375
C. 1(3)—Registration—		1,500	1,500	..
C. 1(4)—General Administration—				
Charged—				
O. 7,000				
R. 4,635	..	11,635	13,959	+2,324
Voted—				
O. 1,46,130				
S. 1,00,010				
R. 1,72,887	..	4,19,027	3,91,690	—27,337
Col. 4— Vide note 3 below the grant.				

GRANT No. 25—CIVIL WORKS—*contd.*

Major head and Sub head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
50.—Civil Works *contd.*				
C. 1(5)—Administration of Justice—				
O. 28,000 R. —4,000	..	24,000	27,317	+3,317
C. 1(6)—Jails and Convict Settlements—				
O. 3,24,379 S. 2,00,000 R. —1,98,166	..	3,26,213	3,24,002	—2,211
C. 1(7)—Education—				
O. 5,69,410 S. 1,15,990 R. —72,294	..	6,13,106	6,15,427	+2,321
C. 1(8)—Medical—				
O. 19,19,420 S. 5 R. 1,15,552	..	20,34,977	20,22,982	—11,995
C. 1(9)—Agriculture—				
O. 7,56,500 R. —4,55,000	..	3,01,500	3,00,099	—1,401
C. 1(10)—Veterinary—				
O. 6,78,000 R. 1,12,500	..	7,90,500	7,90,465	—35
C. 1(11)—Industries—				
O. 15,43,400 S. 2,30,389 R. —8,54,269	..	9,19,520	8,29,072	—90,448

Col 4—*Vide* note 3 below the grant.

GRANT No. 25—CIVIL WORKS—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
59.—CIVIL WORKS—*contd.*				
C. 1(12)—Civil Works—				
Charged—				
O. *30,000*				
R. *—28,844*	..	*1,156*	..	*—1,156*
Voted—				
O. 1,41,017				
R. 14,166	..	1,55,183	1,58,764	+3,581
C. 1(13)—Co-operation—				
O. 9,800				
R. 13,648	..	23,448	23,448	..
C. 1(14)—Commercial Taxes—				
O. 1,00,000				
R. —1,00,000	..	..	..	..
C. 1(15)—Miscellaneous Departments—				
O. 2,35,400				
R. —29,490	..	2,05,910	3 12,035	+1,06,125
		Col. 4— Vide note 3 below the grant.		
C. 1(16)—Taxes on Income—				
R. 15,000	..	15,000	15,020	+20
C. 1(17)—Public Health—	..	..	4,322	+4,322
C. 2.—Electrical Department—				
C. 2(1)—Forest—		..	355	+355
C. 2(2)—General Administration—				
Charged—				
O. *1,000*				
R. *—902*	..	*98*	*1,383*	*+1,285*
Voted—				
O. 40,250				
R. —142	..	40,108	33,325	—6,783
		Col. 4— Vide note 3 below the grant.		

GRANT No. 25—CIVIL WORKS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—*contd.*			
C. 2(3)—Administration of Justice—			
O. 11,000 R. —1,738 ..	9,262	6,317	—2,945
C. 2(4)—Jails and Convict Settlements—	3,000	1,903	—1,097
C. 2(5)—Education—	...	3,564	+3,564
C. 2(6)—Medical—			
O. 1,71,950 R. —58,373 ..	1,13,577	1,07,581	—5,996
C. 2(7)—Agriculture—			
O. 51,500 R. 200 ..	51,700	48,954	—2,746
C. 2(8)—Veterinary—	2,000	3,940	+1,940
C. 2(9)—Industries—			
S. 10,000 R. —3,500 ..	6,500	..	—6,500
Col. 4— Vide note 3 below the grant.			
C. 2(10)—Civil Works—			
O. 20,000 R. 11,153 ..	31,153	18,204	—12,949
Col. 4— Vide note 3 below the grant.			
C. 2(11)—Miscellaneous Department—			
R. 8,268 ..	8,268	..	—8,268
Col. 4— Vide note 3 below the grant.			
C. 3—Public Health Department—			
C. 3(1)—General Administration—			
Charged—			
R. 6,745 ..	*6,745*	*4,283*	*—2,462*
Voted—			
R. 56,879 ..	56,879	37,986	—18,893
Col. 4— *Vide* note 3 below the grant.			

GRANT NO. 25—CIVIL WORKS—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs
50.—Civil Works—*contd.*			
C. 3 (2)—Administration of Justice—			
R. 923 ..	923	..	—923
C. 3 (3)—Jails and Convict Settlements—			
R. 34,300 ..	34,300	34,312	+12
C. 3 (4)—Education—			
R. 51,169 ..	51,169	52,070	+901
C. 3 (5)—Medical—			
R. 4,89,943 ..	4,89,943	4,91,323	+1,380
C. 3 (6)—Agriculture—			
R. 2,67,700 ..	2,67,700	2,66,698	—1,002
C. 3 (7)—Veterinary—			
R. 25,000 ..	25,000	24,891	—109
C. 3 (8)—Civil Works—			
R. 34,000 ..	34,000	30,584	—3,416
C. 3 (9)—Industries—			
S. 10,000 R. 18,250	28,250	27,970	—280
D.—Communication—			
D. 1.—Public Works Department—			
D. 1 (1).—Projects financed from the reserve at the disposal of the Central Government in the Central Road Fund Development Account—			
O. 5,40,050 R. —3,79,050 ..	1,61,000	1,55,446	—5,554

GRANT No. 25—CIVIL WORKS—*contd.*

Major Head and Sub-head	Final Grant of Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—CIVIL WORKS—*contd.*			
D. 1 (2)—Projects financed from ordinary share of subvention from Central Road Development Account—			
O. 4,19,553 R. —3,47,955 ..	71,598	75,582	+3,984
D. 1 (3)—State roads of economic or inter State importance—			
O. 15,43,877 R. —6,53,633 ..	8,90,244	8,90,350	+106
D. 1 (4).—Other Projects—			
Charged—			
R. 6,850 ..	*6,850*	*6,849*	*—1*
Voted—			
O. 62,100 S. 15 R. 1,96,652 ..	2,58,767	2,47,321	—11,446
Col. 4— *Vide* note 3 below the grant.			
D. 1 (5)—State (Orissa) Road Fund—			
S. 3,20,015 R. —20,410 ..	2,99,605	2,98,951	—654
D. 2—Electrical Department—			
D. 2. (1)—Communication—			
O. 2,000 R. 3,000 ..	5,000	5,446	+446
D. 3—Public Health Department—			
D. 3 (1)—Other Projects—			
R. 3,500 ..	3,500	3,508	8

GRANT No. 25—CIVIL WORKS—*contd.*

Major head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
50.—Civil Works—*contd.*				
E.—Miscellaneous—				
E. 1—Public Works Department—	..	800	801	+1
E. 2—Electrical Department—	..	..	1,962	+1,962
F.—Repairs—				
F. 1—Public Works Department—				
Charged—				
O. *38,000*				
S. *156*	..	*33,845*	*31,980*	*—1,865*
R. *—4,311*				
Voted—				
O. 1,03,56,650				
R. 6,01,905		1,09,58,555	1,15,44,465	+5,85,910
		Col. 4— Vide note 3 below the grant.		
F. 2—Electrical Department—				
Charged—				
O. *21,000*				
S. *684*	..	*22,154*	*25,243*	*+3,089*
R. *470*				
Voted—				
O. 2,36,300				
R. —152	..	2,36,148	2,25,085	—11,063
		Col. 4— Vide note 3 below the grant.		
F. 3—Public Health Department—				
Charged—				
R. *4,594*	..	*4,594*	*4,871*	*+ 277*
Voted—				
R. 1,75,400	..	1,75,400	1,58,547	—16,853
		Col. 4— Vide note 3 below the grant.		

GRANT No. 25—CIVIL WORKS—*contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50—CIVIL WORKS—*concld.*			
F. 4—Insurance of Civil Officers—			
Charged—			
O. 9,900			
S. 2,652 ..	*10,603*	*10,571*	*—32*
R. —1,949			
G—Grants-in-aid—			
G. 1—Public Works Department—			
O. 4,090			
..	9,465	4,465	—5,000
R. 375			
Col. 4— Vide note 3 below the grant.			
H—Suspense—			
H. 1—Public Works Department—			
O. 1,38,00,000			
..	1,51,58,519	2,13,32,684	+61,74,165
R. 13,58,519			
Col. 4— Vide note 3 below the grant.			
H. 2—Electrical Department—			
O. 4,07,247			
..	4,56,000	4,43,106	—12,894
R. 48,753			
Col. 4— Vide note 3 below the grant.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 21,112 ..	*21,112*	..	*—21,112*
Voted—			
R. 1,54,823 ..	1,54,823	..	—1,54,823
Totals { *Charged* ..	*1,18,792*	*99,867*	*—18,925*
Totals { Voted ..	3,65,50,777	4,29,76,698	+64,25,921

GRANT No. 25—CIVIL WORKS—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with: Budget Estimates More + Less −	Actuals compared with: Revised Estimates More + Less −
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
59—Civil Works.					
Suspense					
Gross Credits—					
H. 1—Public Works Department.	1,40,00,000	1,40,00,000	2,33,12,701	+93,12,701	+93,12,701
H. 2—Electrical Department	3,92,177	3,91,000	3,99,978	+7,801	+8,978
Amount transferred from the Deposit Account of I. C. A. R. for the development of Agriculture College.	58,967	..	..	—58,967	..
D. 1 (2)—Amount met from subventions from Central Road Fund.	..	3,22,600	1,72,346	+1,72,346	—50,263
D. 1 (5)—Amount recovered from the State (Orissa) Road Fund.	..	2,00,000	2,98,951	+2,98,951	+98,951
Total—Recoveries	1,44,51,144	1,48,13,600	2,41,83,976	+97,32,832	+93,70,367

2. In the charged section the saving in the final appropriation was Rs. 18,025 which was converted into an excess of Rs. 2,187 as an amount of Rs. 21,112 was surrendered.

In the voted section the excess over the final grant was Rs. 64,25,921. The excess was augmented to Rs. 65,80,744 by the surrender of Rs. 1,54,823.

3. The reasons for variations under sub-heads, A.1, B.1(2) Voted, B 1(3)—Voted, C.1(4)—Voted, C.1(11), C.1(15), C.2(2)—Voted, C.2(9), C.2(10), C.2(11), C.3(1)—Voted, D, 1(4) Voted, F. 1—Voted, F. 2—Voted, F. 3—Voted, G. 1, H. 1 and H. 2 were not received from the Controlling Officers.

PUBLIC WORKS SUSPENSE.

4. *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 demand for grants exclude the credits (gross) and is for the gross debits

During the year under report the operations under this minor head occurred under four of the prescribed five sub-heads, viz. (i) Purchases, (ii) Stock, (iii) Miscellaneous Public Works Advances and (iv) Workshop Suspense. There was no transaction under the remaining sub-head, viz., London Stores. The main transactions under each of the four sub-heads mentioned above are explained below:—

(i) Purchases.—When materials are received from a supplier, another division or department for a specific work or stock, the value of the materials is credited to "Purchases" so that *per contra* the cost may be included atonce in the accounts for the work or stocks. When payment is made, the head "Purchases" is debited. The head "Purchases" thus shows a credit (negative) balance representing the value of 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 deposit received, (iii) the loss of cash or stores and (iv) the sums recoverable from Government servants, etc. The debit balance under the head represents recoverable amounts.

(iv) *Workshop Suspense*—The charges in repect of the jobs executed or other operations in the Public Works Department Workshops are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in the notes below Grant No. 24—Irrigation.

The transactions under each unit of suspense under "50—Civil Works" (Sub-heads H. I and H. 2) during 1958-59 are tabulated below :—

Suspense heads.	Opening balance on the 1st April, 1958.	Debits during 1958-59.	Credits during 1958-59.	Net actuals.	Closing balance on the 31st March, 1959.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases					
Public Works Department ..	—76,00,815	75,63,749	1,01,90,754	—26,27,005	—1 02,27,820
Electricity Department ..	—82,322	1,80,990	1,94,914	—13,924	—96,146
Stock					
Public Works Department ..	68,92,670	1,23,88,153	1,17,61,744	6,26,409	75,19,079
Electricity Department ..	2,63,293	2,50,427	2,04,896	45,531	3,08,824
Miscellaneous Public Works Advance—					
Public Works Department ..	30,19,005	13,80,782	13,60,203	20,579	30,39,584
Electricity Department ..	42,535	11,689	168	11,521	54,056
Total— Public Works Department.	23,10,860	2,13,32,684	2,33,12,701	—19,80,017	3,30,843
Total— Electricity Department.	2,23,506	4,43,106	3,99,978	43,129	2,66,734
Grand Total ..	25,34,466	2,17,75,790	2,37,12,679	—19,36,889	5,97,577

NOTE—Large number of old items involving heavy amounts are outstanding under "Purchases" and "Miscellaneous Public Works Advances" in the schedules of 15 Roads and Building, Electrical and Public Health Divisions. Some of these items date as far back as 1946-47. Amounts for more than 3 years old in the purchase schedules have not been credited to revenue as required under the rules.

5—STORES (STOCK) ACCOUNT FOR THE YEAR 1957-58—UNDER—50—CIVIL WORKS.

(*Non-Electrical.*)

Serial No.	Sub-head of stock.	Opening balance on the 1st April, 1957.	Receipts during 1957-58.	Total.	Issues during 1957-58.	Closing balance on the 31st March, 1958.	Sanctioned limit.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Building materials	6,87,486	57,84,977	64,72,363	40,81,343	23,91,020	17,60,000
2.	Metal	17,31,056	34,48,663	51,79,919	29,90,331	21,89,588	30,26,780
3.	Miscellaneous	13,72,329	30,73,708	44,46,037	22,18,210	21,27,827	9,91,000
4.	House fittings	—15,779	22,206	6,427	27,861	—21,434(a)	44,000
5.	Small stores	18,539	26,884	47,763	24,565	23,198	1,55,450
6.	Timber	—13,067	1,51,891	1,38,804	90,033	48,771	3,500
7.	Fuel	1,72,992	1,55,938	2,88,930	1,33,338	1,55,512	1,44,420
8.	Painters' stores	2,16,154	2,67,867	4,84,021	1,76,766	3,07,255	2,74,000
9.	Storage	—2,01,500	2,91,400	89,901	3,37,375	—2,47,534(b)	..
10.	Transfer within Divisions	—33,619	..	—33,619	3,694	—37,313(c)	..
11.	Manufacture	..	—22,858	—22,858	..	—22,858(d)	..
	Total ..	38,74,872	1,33,01,796	1,70,76,618	1,01,93,348(e)	68,02,670	68,33,000

(a) The minus balance under "House fittings" has been reconciled by Bhubaneswar Division in the accounts of March, 1959 and the minus balance of Mayurbhanj Division under this sub-head is due to misclassification within different sub-heads, which are under settlement.

(b) The minus balance under "Storage" of Phulbani Division has been adjusted in June, 1959 and the minus balance of Rural Sanitary Division could not be adjusted as the count certificate was not received from the Subdivisional Officer, Rural, Public, Health Rourkela.

(c) The minus balance under Transfer within Divisions has been reconciled by Cuttack Division and cleared in the Store (Stock) Account of 1958-59.

(d) The minus balance under "Manufacture" could not be adjusted by Mahanadi South Division as the book balance was under reconciliation with physical balance of stock materials.

(e) *Details of issues* :—

		Rs.
(a)	Stock utilised on works	93,95,350
(b)	Stock transferred to other Divisions and Departments	5,72,043
(c)	Stores kept under suspense	10,917
(d)	Stores sold out	25,605
	Total ..	1,01,53,948

Note—1. Physical verification of stock during 1957-58 has been done in respect of eight Divisions. Information has not been received from 10 Divisions.

2. Stores worth Rs. 7,976 and Rs. 60,593 have been reported as "Unserviceable" in two Divisions and 'Surplus' in four Divisions respectively in the Annual Certificate of Balances. The Divisions have been requested to take immediate steps for utilisation or disposal of the surplus and unserviceable stores with the sanction of the competent authority.

3. The entire amounts of "Receipts" and "Issues" of stock in respect of Roads Division (now defunct) have been taken against the sub-head "Miscellaneous Stores". Inspite of repeated reminders issued from time to time by Audit Office, the Divisional return is still awaited from the 3 Divisional Officers, who were directed by the Chief Engineer, Roads and Buildings to compile the Stores (Stock) Account of their respective portions of the defunct Roads Division.

6. STORES (STOCK) ACCOUNT FOR THE YEAR 1957-58 UNDER 80—CIVIL WORKS (ELECTRICAL).

Serial No.	Sub-head of stock.	Opening balance on the 1st March, 1957.	Receipt during 1957-58.	Total.	Issues during 1957-58.	Closing balance on the 31st March, 1958.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Building materials ..	—1,516	365	—1,151	852	—2,003 (a)
2	Fuel ..	7,114	2	7,116	1	7,115
3	Painters' stores ..	2,184	1,069	3,253	445	2,808
4	Electrical stores ..	1,29,783	2,54,852	3,84,615	1,34,647	2,49,968
5	Miscellaneous stores ..	—2,724	7,120	4,396	949	3,447
6	Storage ..	594	2,514	3,108	1,450	1,658 (b)
	Total ..	1,35,415	2,65,922	4,01,337	1,38,044 (c)	2,63,293

(a) The reasons for the minus balance has not been furnished by the General Electrical Division, Cuttack. The matter is under correspondence.

(b) No explanation has also been furnished by the said division for not clearing the balance to nil.

(c) Details of issues of stock :—

	Rs.
(i) Stock utilised on works	1,36,490
(ii) Stock transferred to other divisions ..	1,554
Total ..	1,38,044

NOTES :—1. The sub-headwise details of sanctioned stock limit have not been furnished by the General Electrical Division, Cuttack.

2. Information regarding physical verification of stores during the year 1957-58 has not been intimated by the division.

3. No surplus or un-serviceable store has been reported by the division.

EXPENDITURE FROM SPECIAL FUND

7. *State (Orissa) Road Fund [Sub-head D. 1 (3)]*:—This Fund has been created out of the net proceeds of collection of motor vehicles taxation (50 per cent of the net amount of the tax is transferred to this Fund) for the purpose of meeting expenditure on specific road projects.

During the years 1956-57 and 1957-58, it was decided by the Government that the road schemes originally proposed to be financed from the State (Orissa) Road Fund would be included in the Second Five Year Road Development plan to be financed out of the loan assistance received from the Centre. Accordingly, provisions for such road schemes during these two years were made under the Capital head, while contributions to the State (Orissa) Road Fund continued to be made. During the year under report, however, no contribution to the Fund was made though balances in the Fund have been utilised for financing expenditure on certain road projects.

An account of the Fund for the year 1958-59 is furnished below :—

			Rs.
Balance on the 1st April, 1958	..	..	40,02,853
Amount contributed by the State Government during 1958-59	..	..	..
Expenditure adjusted during the year	..	..	2,98,951
Balance on the 31st March, 1959	..	..	37,03,902

8. Subventions from the Central Road Fund [Sub-heads D. 1 (1) and D. 1 (2)] —As a result of the recommendations of the Indian Road Development Committee, extra customs and excise duties are levied on motor spirit, the proceeds being earmarked for credit to "Central Road Fund." From this Fund, grants are made by the Central Government to the State Government and others for purposes of road development.

There are three subdivisions of the fund, *Viz* :—

(a) Ordinary reserve

(b) Ordinary allotment

(c) Special reserve

According to the revised accounting procedure relating to adjustment of grants from Central Road Fund 'Special reserve' and 'ordinary reserve', the grants are given on the basis of actual audited expenditure on each project approved by the Government of India. While expenditure incurred by the State Government on each project is recorded under the relevant expenditure head, the grants received from the Government of India are taken direct as revenue under the head "XXXIX—Civil works" without routing through the deposit head.

The subventions from Central Road Fund-Ordinary allotment allocated to the State Government are credited to the deposit head "Subventions from Central Road Fund" in the accounts of the State Government. The expenditure incurred on schemes of Road Development approved by the Union Government on the advice of the Standing Committee on Roads is debited in the accounts of the State Government to the head "50-Civil works" under a separate detailed head subordinate to the minor head "Communications." At the same time an equivalent amount is transferred month by month to the deposit head by reduction of expenditure under the service head, viz. , "50-Civil works."

A summary of the transactions pertaining to 'ordinary allotment' to end of 1958-59 is given below :—

			Rs.
Balance on the 1st April, 1958.	..	..	..
Allotments from the Central Road Fund during the year	..	..	1,83,300
Expenditure adjusted during the year against allotments	..	..	1,72,346
Balance on the 31st March, 1959.	..	..	10,954

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

The total commitments after the close of the year in respect of incomplete works financed from Central Road Fund Ordinary reserve and allotments amounted to Rs, 42,23,412.

9. The detailed statements of expenditure on important new works have been given in Appendix II.

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT.

(All Voted)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
Secretariat and Attached Offices.			
A—Civil Secretariat—			
A. 1—Works and Transport Department—			
Works Section—			
A. 1 (1)—Pay of Officers—			
O. 1,31,000 R. 6,500 ..	1,37,500	1,38,201	+701
A. 1 (2)—Pay of Establishment—			
O. 1,68,000 R. —19,800 ..	1,48,200	1,48,016	—184
A. 1 (3)—Allowances—			
O. 68,000 R. 3,200 ..	71,200	70,397	—803
A. 1 (4)—Contingencies—			
O. 15,000 R. 2,950 ..	17,950	18,173	+223
Miscellaneous.			
B.—Discretionary Grants by Heads of States, etc.—			
B. 1—At the disposal of Minister, Works—	6,000	5,850	—150

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50—Civil Works.			
Public Works, Common Establishment and Tools and Plant—			
C—Establishment—			
C. 1—Chief Engineer—			
C. 1 (1)—Pay of Officers—			
O. 1,45,000 R. —43,700	1,01,300	1,15,827	+14,527
Col. 4— Vide note 3 below the grant.			
C. 1 (2)—Pay of Establishment—			
O. 2,90,000 R. —14,100	2,75,900	2,76,020	+120
C. 1 (3)—Allowances—			
O. 1,02,000 R. 9,960	1,11,960	1,13,002	+1,042
C. 1 (4)—Contingencies—			
O. 31,200 R. 5,920	37,120	29,883	—7,237
Col. 4— Vide note 3 below the grant.			
C. 1 (5)—Flood conference—			
O. 1,000 R. —670	330	210	—120
C. 2.—Public Health Establishment—			
Engineering Branch—			
C. 2 (1)—Superintending Engineers—			
C. 2 (1) (1)—Pay of Officers—			
O. 18,600 R. —80	18,520	18,328	—192

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50—Civil Works -*contd.*			
C. 2 (1) (2)—Pay of Establishment—			
O. 42,000			
R. 16,800	58,800	58,822	+22
C. 2 (1) (3)—Allowances—			
O. 19,000			
R. 3,901 ..	22,901	23,418	+517
C. 2 (1) (4)—Contingencies—	5,000	4,997	—3
C. 2 (2)—Executive—			
C. 2 (2) (1)—Pay of Officers—			
O. 41,118			
R. —5,754	35,364	37,045	+1,681
C. 2 (2) (2)—Provincial Service—			
O. 66,162			
R. —50,433 ..	14,729	13,770	—959
C. 2 (2) (3)—Subordinate Engineering Service—			
O. 1,50,545			
R. —28,087 ..	1,22,458	1,20,394	—2,064
C-2(2)(4)—Petty Establishment—			
O. 61,340			
R. —6,354 ..	54,986	50,752	—4,234
C-2(2)(5)—Accountants—			
O. 15,594			
R. —4,390 ..	11,204	10,748	—456
C-2(2)(6)—Pay of Establishment—			
O. 1,45,495			
R. —32,726 ..	1,12,769	1,12,144	—625

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
50—CIVIL WORKS—*contd.*				
C-2(2)(7)—Allowances—				
O. 2,34,952				
R. —58,000	..	1,76,952	1,76,548	—404
C-2(2)(8)—Contingencies—				
O. 62,600				
R. —17,600	..	45,000	45,533	+533
C-2(3)—National Water supply and sanitation programme—				
C-2(3)(1)—Pay of Officers—				
R. 4,335	..	4,335	570	—3,765
C-2(3)(2)—Provincial Service—				
R. 247	..	247	..	—247
C-2(3)(3)—Subordinate Engineering Service—				
R. 18,211	..	18,211	19,888	+1,677
C-2(3)(4)—Petty Establishment—				
R. 2,600	..	2,600	2,570	—30
C-2(3)(5)—Accountants—				
R. 2,132	..	2,132	2,132	..
C-2(3)(6)—Pay of Establishment—				
R 16,250	..	16,250	14,607	—1,643
C-2(3)(7)—Allowances—				
R. 25,450	..	25,450	22,654	—2,796
C-2(3)(8)—Contingencies—				
R. 11,800	..	11,800	10,846	—954
C-3—Superintending Engineers—				
C-3(1)—Pay of Officers—				
O. 80,700				
R. —333	..	80,367	81,240	+873

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
50—Civil Works—*contd.*					
C-3(2)—Pay of Establishment—					
O.	2,01,280	..	1,88,943	1,88,385	—558
R.	—12,337				
C-3(3)—Allowances—					
O.	1,00,000	..	1,02,935	1,16,198	+13,263
R.	2,035				
			Col. 4— Vide note 3 below the grant.		
C-3(4)—Contingencies—					
O.	31,700	..	46,410	36,565	—9,845
R.	14,710				
			Col. 4— Vide note 3 below the grant.		
C-4—Executive—					
C-4(1)—Pay of Officers—					
O.	1,30,700	..	1,35,198	1,39,756	+4,558
R.	4,498				
C-4(2)—Provincial Service—					
O.	2,06,000	..	1,20,164	1,17,731	—2,433
R.	—85,836				
C-4(3)—Subordinate Engineering Service—					
O.	6,50,720	..	4,58,915	4,49,727	—9,188
R.	—1,91,805				
C-4(4)—Petty Establishment—					
O.	1,19,374	..	82,426	79,510	—2,916
R.	—36,948				
C-4(5)—Accountants—					
O.	76,240	..	52,878	49,890	—2,988
R.	—23,362				

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
CIVIL WORKS—*concld.*				
C. 4 (6)—Office Establishment—				
O. 6,07,924 R. —1,30,020	..	4,77,904	4,67,861	—10,043
C. 4 (7)—Allowances—				
O. 8,67,290 R. —1,53,331	..	7,13,959	7,04,404	—9,555
C. 4 (8)—Contingencies—				
O. 1,89,500 R. —9,622	..	1,79,878	1,88,751	+8,873
		Col. 4— Vide note 3 below the grant.		
D.—Tools and Plant—				
O. 35,85,000 R. —1,60,257	..	34,24,743	31,12,658	—3,12,085
		Col. 4.— Vide note 3 below the grant.		
E—*Add*—Lump sum charges creditable to other Governments, Departments, etc.				
E. 1.—Establishment—				
O. 75,320 R. —553	..	74,767	67,716	—7,051
E. 2.—Tools and Plant—				
O. 15,000 R. —4,113	..	10,887	6,657	—4,230
Surrenders or withdrawals within grant—				
R. 9,38,712	..	9,38,712	..	—9,38,712
Total—Voted	..	87,56,254	74,68,394	—12,87,860

GRANT No. 27—PUBLIC WORKS, COMMON ESTABLISHMENT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS.					
Common Establishment and Tools and Plant—					
C—Establishment—					
Amount charged to other Departments—					
Establishment— ..	14,41,672	9,98,893	6,53,391	—7,88,281	—3,45,442
Tools and Plant— ...	2,34,313	1,55,524	77,248	—1,57,065	—78,276
Amount transferred to 28.—General Administration—					
Works—					
National Water supply and sanitation—					
Rural Water supply ..	1,32,463	99,363	76,917	—55,546	—22,436
Pro rata share debitable to—					
(*i*)—XVII—Irrigation, etc.	3,66,900	3,25,100	5,94,029(a)	+2,27,229	+2,68,929
(*ii*)—18—Other Revenue Expenditure, financed from Ordinary revenues.	3,98,100	2,54,900	4,17,526(b)	+19,426	+1,62,626
(*iii*)—68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).	4,35,200	2,26,000	3,11,317(c)	—1,26,883	+85,317
(*iv*)—68—A—Construction of Irrigation, Navigation, Embankment and Drainage Work (non-Commercial).	1,90,300	1,30,800	1,17,255(d)	—73,045	—13,545
(*v*)—81—Capital Account of Civil Works outside the Revenue Account.	15,68,200	20,23,800	16,70,489(e)	+1,02,289	—3,53,311
Total—Recoveries ..	47,70,048	42,14,300	39,18,172	—8,51,876	—2,96,128

		Rs.
(a) Establishment		3,78,061
Tools and Plant		2,15,968
Total	..	5,94,029
(b) Establishment		2,57,568
Tools and Plant		1,59,958
Total	..	4,17,526
(c) Establishment		1,59,087
Tools and Plant		1,52,230
Total	..	3,11,317
(d) Establishment		57,853
Tools and Plant		59,402
Total	..	1,17,255
(e) Establishment		7,14,777
Tools and Plant		9,55,712
Total	..	16,70,489

2. The saving in the final grant was Rs. 12, 97,850, out of which a sum of Rs. 9,55,712 was surrendered.

3. The reasons for variations under sub-heads C.1 (1), C.1 (4), C.3 (3), C.3 (4), C.4 (8) and D were not communicated by the Controlling Officers.

4. The percentages of establishment charges to the works outlay in case of Irrigation and Civil Works for the triennium ending 1958-59 are compared below:—

Class of work	Year	Figures in thousands of rupees		Percentage
		Works outlay	Establishment charges	
1	2	3	4	5
Irrigation works *Excluding* works in charge of the Development Department and Civil Officers.	1956-57	93,94	5,38	5.7
	1957-58	27,10	2,97 (a)	11.0
	1958-59	41,82	8,53	20.4
Civil Works *Excluding* capital construction Works.	1956-57	2,68,43	16,34 (b)	6.1
	1957-58	2,90,06	21,14 (b)	7.1
	1958-59	2,89,27	17,37 (b)	6.0

(a) Includes charges in England

(b) Includes charges in England but excludes those of District Board Engineers.

The increase in the percentage as compared with the previous year in respect of Irrigation Works was due to increase in the establishment charges.

The decrease in the percentage as compared with the previous year in respect of Civil Works was due to decrease in the establishment charges.

3. *Loss by Fire.*—In a Public Health Department branch office there was a loss of Rs. 4,292 as detailed below as a result of fire on 16th April, 1951.

		Rs.
1. Government cash (Imprest)	.. ..	75
2. Tools and Plant	.. ..	2,118
3. Spare parts and consumable goods, etc.	.. ..	2,079
4. Stationery and Forms	.. ..	20
		4,292

The loss was written off by Government in November, 1955. It has been stated that the fire was accidental. It is further understood that some old furniture taken on loan from a refugee camp was also lost in the fire. The sanction to the write off of this furniture taken on loan has not yet been received.

GRANT No. 28.—ELECTRICITY SCHEMES.
See also the Audit

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
13.—OTHER TAXES AND DUTIES.			
Collection charges.—			
A.—Charges under Electricity Act—			
O. 48,121 R. —1,757 ..	46,364	41,921	—4,443
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES.			
Working Expenses—			
I.—*Hydro-Electric Schemes*			
B.—Machkund Hydro-Electric (Joint) Scheme—			
B. 1.—*Pro rata* share of Orissa Government for power utilisation for the (Joint) Scheme—			
O. 8,50,000 R. —2,38,450 ..	6,11,550	..	—6,11,550
	Col. 4.— Vide note 4 below the grant.		
B. 2.—Tools and Plant—			
R. 30 ..	30	..	—30
B. 3.—Suspense—Gross debit—			
R. 90 ..	90	..	—90
C.— Dadhma Transmission Scheme—			
C. 1.—Maintenance and Operation charges—			
O. 1,10,000 R. —12,322 ..	97,678	99,261	+1,583

GRANT No.28.—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES—*contd.*			
C. 2.—Provision for depreciation—			
O. 2,20,000 R. 10,160	2,30,160	2,30,160	..
C. 3.—Establishment charges—			
O. 15,900 R. 1,368 ..	17,268	16,267	+999
C. 4.—Pensionary charges—			
O. 1,400 R. 100 ..	1,500	1,587	+87
C. 5.—Tools and Plant charges—			
O. 25,000 R. 83,795 ..	1,08,795	25,007	—83,788
	Col.4— *Vide* note 4 below the grant.		
D.—Hirakud Power Utilisation Scheme—			
D. 1.—Maintenance and operation charges—			
O. 20,00,000 R. —16,82,402 ..	3,17,598	3,18,357	+759
D. 2.—Provision for depreciation—			
O. 2,80,000 R. —46,894 ..	2,33,106	2,33,609	+503
D. 3.—Establishment charges—			
O. 2,88,600 R. —2,32,466 ..	56,134	58,587	+2,453

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
XLI.—Receipts From Electricity Schemes—*contd.*				
D. 4.—Pensionary charges—				
O. 25,100				
R. —20,224	..	4,876	5,089	+213
D. 5.—Tools and Plant charges—				
O. 53,000				
R. —20,000	..	33,000	33,697	+697
D. 6.—Suspense-Gross debits—				
O. 1,00,000				
R. — 1,00,000	..	..	..	..
D. 7.—Cost of Power creditable to Bulk Supplies—				
S. 79,89,357				
R. 3,41,821	..	83,31,178	27,43,108	—55,88,070
		Col. 4.—Vide note 4 below the grant.		
II.—Thermo—Electric Schemes—				
E.—Cuttack Thermal Scheme—				
E.1.—Maintenance Proper—				
R. 1,61,769	..	1,61,769	1,57,729	—4,040
E. 2—Provision for Depreciation—				
R. 1,16,500..	..	1,16,500	1,16,500	..
E. 3—Establishment charges—				
R. 28,957..	..	28,597	29,026	+429
E. 4—Pensionary charges—				
R. 2,484..	..	2,484	2,521	+37
E. 5—Tools and Plant charges—	..			
R. 19,000..	..	19,000	18,973	—27
E. 6—Cost of power creditable to Bulk Supplies—				
R. 3,63,065..	..	3,63,065	3,50,000	—13,065
		Col. 4—Vide note 4 below the grant.		

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
XLI.—Receipts From Electricity Schemes—*contd.*					
F.—Baripada Electrification Scheme—					
F. 1.—Works Expenditure financed from ordinary revenue—					
O.	2,000	..	..		..
R.	—2,000				
F. 2—Maintenance and operation charges—					
O.	1,10,000	..	1,20,000	1,25,717	+5,717
R.	10,000				
F. 3—Provision for depreciation—					
O.	20,000	..	18,062	18,062	..
R.	—1,938				
F. 4—Establishment charges—					
O.	16,200	..	21,200	23,135	+1,926
R.	5,000				
F. 5—Pensionary charges—					
O.	1,400	..	1,842	2,010	+168
R.	442				
F. 6—Tools and Plant charges—					
R.	3,000	..	3,000	2,086	—914
G.—Town Electrification Scheme (Group I)—					
G. 1—Maintenance proper—					
R.	69,160	..	69,160	77,459	+8,299
			Col. 4— Vide note 4 below the grant.		
G. 2—Provision for depreciation—					
R.	15,900	..	15,900	15,900	..
G. 3—Establishment charges—					
R.	12,231	..	12,231	14,254	+2,023

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES—*contd.*			
G. 4—Pensionary charges—			
R. 1,062.. ..	1,062	1,238	+176
G. 5—Tools and Plant charges—			
R. 2,000.. ..	2,000	3,728	+1,728
H.—Town Electrification Scheme (Group II)—			
H. 1—Maintenance proper—			
R. 1,55,532.. ..	1,55,532	1,57,278	+1,746
H. 2—Provision for depreciation—			
R. 22,139.. ..	22,139	22,139	..
H. 3—Establishment charges—			
R. 27,484.. ..	27,484	28,943	+1,459
H. 4—Pensionary charges—			
R. 2,387.. ..	2,387	2,514	+127
H. 5—Tools and Plant—			
R. 8,000.. ..	8,000	5,806	—2,194
H. 6—Suspense—Gross debit—			
R. 10,00,000.. ..	10,00,000	12,10,064	+2,10,064
	Col. 4— Vide note 4 below the grant.		
I.—Electrification of small towns and rural areas—			
I. 1—Maintenance proper—			
R. 3,05,215.. ..	3,05,215	3,09,561	+4,346
I. 2—Provision for depreciation—			
R. 76,921.. ..	76,921	76,920	—1
I. 3—Establishment charges—			
R. 53,942 ..	53,942	56,968	+3,026
I. 4—Pensionary charges—			
R. 4,686 ..	4,686	4,949	+263

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES *contd.*					
I. 5—Cost of power creditable to Bulk Supplies—					
R.	19,903	..	19,903	339	—19,564
			Col. 4— Vide note 4 below the grant.		
J.—Ganjam Area Electrification Scheme—					
J. 1—Maintenance and operation charges—					
O.	3,10,000	..	..	..	..
R.	—3,10,000				
J. 2—Establishment charges—					
O.	44,700	..	..	..	..
R.	—44,700				
J. 3—Pensionary charges—					
O.	3,900	..	..	..	..
R.	—3,900				
J. 4—Provision for depreciation—					
O.	76,000	..	..	..	..
R.	—76,000				
J. 5—Tools and Plant—					
O.	18,000	..	..	..	..
R.	—18,000				
K—Balasore Area Electrification Scheme—					
K. 1—Maintenance and operation charges—					
O.	1,20,000	..	..	..	..
R.	—1,20,000				
K. 2—Establishment charges—					
O.	17,300	..	..	..	..
R.	—17,300				

GRANT No. 28 ELECTRICITY SCHEMES—*contd.*

Major Head and sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XLI. Receipts From Electricity Schemes—*contd.*			
K. 3—Pensionary charges—			
O. 1,500			
R. —1,500	..	..	..
K. 4—Provision for depreciation—			
O. 26,000			
R. —26,000	..	..	..
K. 5—Tools and Plant—			
O. 3,000			
R. —3,000	..	..	
L.—West Puri Area Electrification Schemes—			
L. 1—Maintenance and operation charges—			
O. 35,000			
R. —35,000	..	..	
L.2—Establishment charges—			
O. 5,000			
R. —5,000	..	..	
L. 3—Pensionary charges—			
O. 400			
R. —400	..		
L. 4—Depreciation charges—			
O. 11,000			
R. —11,000	..	..	..
M—Bolangir-Kalahandi Area Electrification Scheme—			
M. 1—Maintenance and operation charges—			
O. 2,12,000			
R. —2,12,000	..	..	..

GRANT No. 28—KLECTRIC.TY SCHEMES—*contd.*

Major Head and sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs	Rs.
XLI.—Receipts From Electricity Schemes—*contd.*					
M. 2—Depreciation charges—					
O.	35,000	..	..	..	..
R.	—35,000				
M. 3—Establishment charges—					
O.	30,600	..	..	..	..
R.	—30,600				
M. 4—Pensionary charges—					
O.	2,700	..	..	..	..
R.	—2,700				
M. 5—Tools and Plant charges—					
O.	5,000	..	..	..	..
R.	—5,000				
M. 6—Suspense-Gross debit—					
O.	4,80 000	..	..	..	..
R.	—4,80,000				
N.—Expansion of Power Facilities—(Unemployment Scheme)—					
N. 1.—Maintenance proper—					
R.	2,22,046	..	2,22,046	2,07,7 4	—14,282
			Col 4— Vide note 4 below the grant.		
N. 2.—Provision for depreciation—					
R.	84,779	..	84,779	84,779	..
N. 3.—Establishment charges—					
R.	39,237	..	39,237	38,234	—1,003
N. 4.—Pensionary charges—					
R.	3,408	..	3,408	3,321	—87

GRANT No. 28—ELECTRICITY SCHEMES—*concld.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving -
1	2	3	4
	Rs.	Rs.	Rs.
XLI—RECEIPTS FROM ELECTRICITY SCHEMES—*concld.*			
N. 5.—Tools and Plant—			
R. 30,000 ..	30,000	22,255	—7,745
	Col. 4— Vide note 4 below the grant.		
N. 6.—Cost of power creditable to Bulk supplies—			
R. 5,935 ..	5,935	1,205	—4,730
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.			
I—Hydro-Electric Scheme—			
O.—Duduma Transmission Scheme—			
Charged—			
O. 7,15,330			
R. —43,629 ..	*6,71,701*	*6,63,653*	*—8,048*
P.—Hirakud Power Utilisation Scheme—			
Charged—			
O. 5,50,226			
R. 1,14,268 ..	*6,64,494*	*6,64,526*	*+32*
Q.—Machkund Hydro-Electric (Joint) Scheme—			
Charged—			
O. 17,65,207			
R. —3,75,667 ..	*13,89,540*	*17,02,627*	*+3,13,087*
	Col. 4— Vide note 4 below the grant.		
II.—Thermo-Electric Schemes—			
R.—Cuttack Thermal Scheme—			
Charged—			
O. 2,80,843			
R. 6,718 ..	*2,87,561*	*2,87,600*	*+39*

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
52—Interest on Capital Outlay on Electricity Schemes—*contd.*			
S.—Baripada Town Electrification Scheme—			
Charged—			
O. 39,745			
R. —1,155	.. 38,590	38,586	—4
T.—Town Electrification Scheme (Group I)—			
Charged—			
O. 13,415			
R. —108	.. 13,307	13,307	..
U.—Town Electrification Scheme (Group II)—			
Charged—			
O. 36,883			
R. —1,514	.. 35,369	35,370	+1
V.—Electrification of small towns and rural areas—			
Charged—			
O. 2,64,943			
R. 86,228	.. 3,51,171	3,34,797	—16,374
		Col. 4—Vide—note 4 below the grant.	
W.—Expansion of Power Facilities—			
Charged—			
O. 2,83,025			
R. —47,758	.. 2,35,267	2,35,267	..

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*concld.*				
X—*Deduct*—Probable savings—				
Charged—				
O.	—2,62,617			
R.	2,62,617	..	..	..
52-A—OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.				
Y.—Establishment—				
Y. 1—Chief Engineer—				
Y. 1(1)—Pay of Officers—				
O.	95,000			
R.	—21,371	..	73,629	73,005 —624
Y. 1(2)—Pay of Establishment—				
O.	85,000			
R.	—3,448	..	81,552	81,609 +57
Y. 1(3)—Allowances—				
O.	54,244			
R.	—7,317	..	46,927	45,325 —1,602
Y. 1(4)—Contingencies—				
O.	13,000			
R.	1,500	..	14,500	14,874 +374
Y. 2—Superintending Engineers—				
Y. 2(1)—Pay of Officers—				
O	33,900			
R.	—991	..	32,909	33,527 +618

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
52—A—Other Revenue Expenditure Connected with Electricity Schemes—*contd.*					
Y. 2 (2)—Pay of Establishment—					
O.	37,600	..	37,590	37,515	—75
R.	—10				
Y. 2 (3)—Allowances—					
O.	27,000	..	28,206	28,240	+34
R.	1,206				
Y. 2(4)—Contingencies		..	12,000	14,932	+2,932
Y. 3—Executive—					
Y. 3(1)—Pay of Officers—					
O.	1,40,400	..	1,18,460	1,32,407	+13,947
R.	—21,940				
			Col. 4— Vide note 4 below the grant.		
Y. 3(2)—Subordinate Engineering Service—					
O.	2,71,600	..	2,47,266	2,36,066	—11,200
R.	—24,334				
			Col. 4— Vide note 4 below the grant.		
Y. 3 (3)—Pay of Establishment—					
O.	2,26,852	..	2,10,491	2,05,968	—4,523
R.	—16,361				
Y. 3 (4)—Allowances—					
O.	3,00,161	..	2,86,820	2,64,112	—22,708
R.	—13,341				
			Col. 4— Vide note 4 below the grant.		

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
2—A—Other Revenue Expenditure Connected with Electricity Schemes—*concld.*					
Y. 3 (5)—Contingencies—					
O.	77,500				
S.	5	..	79,715	89,171	+9,456
R.	2,210				
			Col. 4— Vide note 4 below the grant.		
Y. 4—Foreign scholarships—					
Y. 4 (1)—Expenditure in training overseas—					
O.	20,000				
R.	—10,000	..	10,000	110	—9,890
			Col. 4— Vide note 4 below the grant.		
Y. 5—*Deduct—Pro rata* share of establishment charges debitable to other schemes—					
O.	—4,18,300				
R.	1,62,198	..	—2,56,102	—2,72,784	—16,682
			Col. 4— Vide note 4 below the grant.		
Z.—Miscellaneous expenditure (including surveys)—					
Z. 1—Free concession allowed to Rulers of ex-State areas—					
O.	15,000				
R.	—4,023	..	10,977	9,936	—1,041
Surrenders or withdrawals within grant or appropriation—					
Voted—					
R.	4,42,378	..	4,42,378	..	—4,42,378
Totals ..	*Charged*	..	*36,87,000*	*39,75,733*	*+2,88,733*
	Voted	..	1,45,84,140	79,94,040	—65,90,100

GRANT No. 28—ELECTRICITY SCHEMES *contd.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the receveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XLI—Receipts From Electricity Schemes.					
Working Expenses—					
I—*Hydro-Electric Schemes*					
D.—Hirakud Power Utilisation Schemes—					
D. 6—Suspense—					
Gross credit ..	75,00	..	..	—75,000	..
II—*Thermo-Electric Schemes*—					
H.—Town Electrification Scheme (Group II)—					
H. 6—Suspense—					
Gross credit ..	..	..	10,68,392	+10,68,392	+10,68,392
I.—Electrification of small towns and rural areas—					
Suspense—					
Gross credit ..	..	3,31,000	..	..	—3,31,000
M.—Bolangir-Kalahandi area Electrification Scheme—					
M. 6—Suspense—					
Gross credit ..	4,50,000	..	..	—4,50,000	..
52—Interest on Capital Outlay on Electricity Schemes.					
Q.—Interest charges recoverable from Government of Andhra on account of Machkund Hydro Electric (Joint) Scheme—					
Charged ..	*2,45,000*	*5,27,000*	*—15,92,461*	*—28,27,761*	*—27,20,061*

GRANT No. 28—ELECTRICITY SCHEMES—*co ntd.*

Name o Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Est mates More+ Less—
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
52-A.—Other Revenue Expenditure connected with Electricity Schemes.					
Y. Establishment—					
Amount of establishment charged to other Departments and Governments.	1,15,257	1,57,476	1,78,716	+63,459	+21,240
Pro rata share of establishment charges debitable to other schemes.	8,26,700	8,87,203	8,05,361(a)	—21,339	—81,839
Total—Recoveries *Charged*	*9,55,300*	*8,27,500*	*—18,92,461*	*—28,27,761*	*—27,20,061*
Total—Recoveries Voted ..	14,66,957	13,75,676	20,52,469	+5,85,512	+6,76,793

	Rs.
(a) 81-A.—Capital outlay on Electricity Schemes ..	8,05,158
51-B.—Other Revenue expenditure connected with Multipurpose River Schemes.	203
Total ..	8,05,361

2. In the charged section the expenditure exceeded the final appropriatio n by Rs. 2,88,733. Sub-head Q was mainly responsible for the excess.

In the voted section the saving in the final grant was Rs. 65,90,100, out of which a sum of Rs. 4,42,378 was surrendered. Sub-heads B, 1 and D. 7 were mainly responsible for the saving.

3. *Sub-head Y. 5*—The *pro rata* distribution of establishment charges amounting to Rs. 2,72,784 was made among several major heads as follows :—

		Rs.
XLI—Receipts from Electricity Schemes—		
Working expenses ..	..	2,67,414
13—Other Taxes and Duties ..	..	5,370
Total	..	2,72,784

4. The reasons for the variations under sub-heads B. 1, C. 5, D. 7, E. 6, G. 1, H. 6, I. 5, N. 1, N. 5, Q. V, Y. 3(1), Y. 3(2), Y. 3(4), Y. 3(5), Y. 4(1) and Y. 5 were not communicated by the Controlling Officer.

GRANT No. 28—ELECTRICITY SCHEMES—*contd.*

5. The percentages of establishment charges to the works outlay in case of Electricity Schemes for the triennium ending 1958-59 are compared below :—

Class of Schemes	Year	Figures in thousands of rupees		Percentage
		Works outlay	Establishment charges	
1	2	3	4	5
Electricity Schemes ..	1956-57 ..	1,00,44	10,23	10·2
	1957-58 ..	79,38	10,98	13·8
	1958-59 ..	89 23	10,73	12·2

The decrease in the percentage of establishment charges to works outlay was due to increase in the works expenditure.

6. *Depreciation Reserve Fund of Electricity Schemes*—The nature of transactions in respect of the fund has been explained in Note 7 below Grant No. 28 of the Appropriation Accounts, 1954-55 and the Audit Report 1956. The transactions of the fund during the year 1958-59 are shown below :—

Name of the Scheme	Opening balance on the 1st April, 1958	Receipts	Closing balance on the 31st March, 1959
1	2	3	4
	Rs.	Rs.	Rs.
1. Duduma Transmission Scheme ..	4,60,141	2,53,169	7,13,310
2. Hirakud Power Utilisation Scheme ..	6,35,852	—45,451(a)	5,90,401
3. Cuttack Thermal Scheme ..	6,32,199	4,39,104	10,71,303
4. Baripada Electrification Scheme ..	2,15,592	26,485	2,42,077
5. Town Electrification Scheme, (Group I) ..	42,764	35,938	78,702
6. Town Electrification Scheme (Group II) ..	1,11,447	60,919	1,72,366
7. Electrification of small towns and rural areas.	46,556	1,79,886	2,26,444
8. Expansion of Power Facilities ..	2,555	1,75 525	1,78,080
9. Gunjam Area Electrification Scheme ..	1,16,525	—1,16,525(a)	..
10. Balasore Area Electrification Scheme ..	29,891	—29,891(a)	..
11. West Puri Area Electrification Scheme ..	13,772	—13,772(a)	..
12. Sambalpur-Kalahandi Area Electrification Scheme.	59,074	—59,074(a)	..

(a) Reasons for minus receipts are due to transfer of balances to the relevant schemes during the year.

7. The nature of transactions recorded under the head 'Suspense' (*Vide* sub-head H. 6) has been explained in paragraph 4 of the notes below Grant No. 23—Civil Works. A summary of the transactions under this head during the year 1957—58 is given below :—

XLL—Receipts from Electricity Schemes—Working Expenses.

Suspense heads.	Opening balance on the 1st April, 1958.	Debits during 1958-1959.	Credits during 1958-1959.	Net Actuals.	Closing balance on the 31st March, 1959.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—7,00,043	2,50,327	5,89,820	—3,39,493	—10,39,536
Stock	12,12,990	9,59,697	4,74,926	4,84,771	16,97,671
Miscellaneous Public Works Advance ..	14,972	40	3,646	—3,606	11,366
Total ..	5,27,829	12,10,064	10,68,392	1,41,672	6,69,501

A number of old items involving fairly heavy amounts are outstanding under 'Purchases' in the schedules of General Electrical Division, Balangir from the year 1955—56 onwards. Early clearance of these old items is imperative.

Amounts for more than 3 years old in the Purchase schedule of the division mentioned above have not been credited to revenue as required under the rules.

8. STORE (STOCK) ACCOUNT FOR THE YEAR 1957-58.

XLI—Receipts from Electricity Schemes—Working Expenses.

Serial No.	Sub-head of stock.	Opening balance on the 1st April, 1957.	Receipts during 1957-58.	Total.	Issues during 1957-58.	Closing balance on the 31st March, 1958
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Engine stores	80,905	1,14,563	1,95,468	31,528	1,63,940
2	Lights, Bulbs, etc.	10,259	3,648	13,907	3,031	10,876
3	Internal wiring materials	8,848	28,393	37,241	37,476	—236 (a)
4	Fan materials	7,916	32,247	40,163	34,748	5,415
5	Fuel	98,752	1,28,301	2,27,053	1,09,626	1,17,427
6	Miscellaneous	4,92,777	29,384	5,12,161	25,170	4,86,991
7	Telephonic materials	1,557	—100	1,457	..	1,457
8	Storage	—3,073	9,315	6,242	9,107	—2,865 (a)
9	Painters' stores	233	..	233	2,737	—2,504 (a)
10	Building materials	7,266	..	7,266	12	7,254
11	Metal	—96,185	..	—96,185	..	—96,185 (a)
12	Timber	—1,855	..	—1,855	..	—1,855 (a)

13	Distribution of line materials	4,33,388	3,18,091	7,51,479	2,28,188	5,23,291
14	Electrical stores	5,031	7,029	12,060	6,080	5,980
15	Iron materials	—5,633	10	—5,653	434	—6,087 (a)
	Total ..	10,30,156	6,70,881	17,01,037	4,88,137 (b)	12,12,900

(a) The minus balances are due to erroneous adjustment of stores by General Electrical Division, Bolangir and Cuttack Thermal Division. The matter is under correspondence for regularisation.

(b) Details of issue of stock :—

	Rs.
(i) Stock utilised on works	4,39,877
(ii) Stock transferred to other divisions or departments	41,913
(iii) Stock sold out	6,347
Total ..	4,88,137

The sub-headwise details of sanctioned stock limit have not been furnished either by General Electrical Division, Bolangir and Cuttack Thermal Division.

2. Physical verification of stock has been completed in respect of General Electrical Division, Bolangir and reports of verification are awaited in respect of Cuttack Thermal Division.

3. No surplus or un-serviceable stock has been reported by the divisions.

GRANT No. 29—TAXES ON VEHICLES (ALL VOTED).

See also Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
12.—TAXES ON VEHICLES.			
A.—Charges of collection under Motor Vehicles Acts—			
A. 1.—Charges of collection under Motor Vehicles Act, 1939—			
A. 1 (1)—Pay of Officers—			
O. 8,420			
R. —1,740 ..	6,680	6,574	—106
A. 1 (2).—Pay of Establishment—			
O. 63,510			
R. 2,310 ..	65,820	65,504	—316
A. 1 (3).—Allowances—			
O. 26,060			
R. 716 ..	26,776	26,028	—748
A. 1 (4).—Contingencies—			
O. 3,000			
S. 742			
R. —600 ..	3,142	3,549	+407
A. 2.—State Transport Authority—			
O. 16,816			
R. 8,444 ..	25,260	23,175	—2,085
A. 3.—Regional Transport Authority—			
O. 17,670			
R. 750 ..	18,420	16,592	—1,828

GRANT No. 29.—TAXES ON VEHICLES—*concld.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
12—TAXES ON VEHICLES—*concld.*			
B.—Compensations to local bodies, etc.—			
B. 1.—Compensation to local bodies for loss of income from tolls and taxation of motor vehicles—			
O. 40,00,000 R.—31,55,952 ..	8,44,048	8, 0,522	—13,526
C.—Other charges—			
C. 1.—Cost of badges, etc.—			
O. 800 R. —600 ..	200	27	—173
Surrenders or withdrawals within grant—			
R. 31,49,698 ..	31,49,698	..	—31,49,698
Total—Voted ..	41,40,044	9,71,971	—31,68,073

NOTE

The saving in the final grant was Rs. 31,68,073, out of which a sum of Rs. 31,49,698 was surrendered.

GRANT No. 30—TRANSPORT SCHEMES.

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.
25—General Administration.			
Secretariat and Attached Offices			
A—Civil Secretariat—			
A. 1—Works and Transport Department—			
A. 1(1)—Transport section—			
O. 46,800 R. —30 ..	46,770	44,632	— 2,138
Miscellaneous			
B—Discretionary Grants by Heads of States, etc.—			
B. 1—Discretionary grant at the disposal of Deputy Minister, Transport—	4,000	3,725	—275
C.—Miscellaneous—			
C. 1—Land acquisition establishment for Parlakimedi-Gunupur Railway—			
O. 10,000 R. —8,013 ..	1,987	1,374	—613
C. 2—Land Acquisition Establishment for Railway at Rourkela—			
C. 2(1)—Pay of Officers—			
O. 5,760 R. 137 ..	5,897	5,844	—53
C. 2(2)—Pay of Establishment—			
O. 46,995 R. —5,058 ..	41,937	40,999	—938

GRANT No. 30—TRANSPORT SCHEMES—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—*concld.*			
C. 2(3)—Allowances—			
O. 41,430 R. —2,348 ..	39,082	38,085	—997
C. 2(4)—Contingencies—			
O. 11,000 R. —900 ..	10,100	10,046	—54
C. 2(5)—Works ..	1,500	499	—1,001
C. 2(6)—Subsidy for construction of two roomed tenements—			
S. 32,818 R. 8,182 ..	41,000	41,000	..
C. 2(7)—Development expenditure in the resettlement colonies—			
R. 8,000 ..	8,000	8,589	+589
57—MISCELLANEOUS.			
D.—Grants-in-aid, contributions, etc.—			
D. 1—Grants to Orissa Flying Club—			
O. 20,000 R. 11,500 ..	31,500	21,500	—10,000
		Col. 4—Non-receipt of bills from the Orissa Flying Club.	
E.—Special Commissions of Enquiry—			
E. 1—Orissa Board of Communication and Transport—	500	71	—429
F.—Petty Establishment—			
F. 1—Aircraft Establishment—			
F. 1(1)—Contingencies—			
O. 80,000 R —57,500 ..	22,500	22,716	+216

GRANT No. 30—TRANSPORT SCHEMES—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
57—MISCELLANEOUS—*concld.*				
G.—Transport Organisation—				
G. 1—Pay of Officers—				
O. 5,820 R. 1,203	..	7,023	7 023	..
G. 2—Pay of Establishment—				
O. 53,768 R. —3,112	..	50,656	50,224	—432
G. 3—Allowances—				
O. 30,000 R. 8,100	..	38,100	36 164	—1,936
G. 4.—Contingencies	..	1,500	1,746	+246
XLVI-A.—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES.				
Road Transport—				
Working Expenses—				
H.—Direction—				
H. 1.—Transport Controller's office—				
H. 1(1)—Pay of Officers—				
O. 52,175 R. 922	..	53,097	51,140	—1,957
H. 1(2)—Pay of Establishment—				
O. 1,22,617 S. 225 R. —11,382	..	1,11,360	1,11,093	—267

GRANT No. 30—TRANSPORT SCHEMES—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
XLVI—A—Receipts from Road and Water Transport Schemes—*contd.*					
H. 1(3)—Allowances—					
O.	57,816				
S.	52	..	57,600	55,614	—1,986
R.	—268				
H. 1(4)—Contingencies—					
O.	16,500				
R.	6,300	..	22,800	21,278	—1,522
H. 2.—Printing Section—					
H. 2(1)—Pay of Establishment—					
O.	5,000				
R.	2,512	..	7,512	7,511	—1
H. 2(2)—Allowances—					
O.	4,506				
R.	450	..	4,956	4,978	+22
H. 2(3)—Contingencies		..	27,000	26,208	—792
I.—Operation—					
I. 1.—Bus Service—					
I.1(1)—Pay of Officers—					
O.	12,430				
R.	492	..	12,922	12,921	—1
I. 1(2)—Pay of Establishment—					
O.	8,16,496				
S.	62,235	..	8,83,731	8,83,190	—541
R.	5,000				

GRANT No. 30—TRANSPORT SCHEMES—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
XLVI—A—Receipts from Road and Water Transport Schemes—*contd.*			
I. 1(3)—Allowances—			
O. 6,58,625 S. 32,951 R. 54,775 ..	7,46,352	7,46,888	+ 536
I. 1(4)—Contingencies—			
O. 27,60,000 S. 3,74,080 R. 37,731 ..	31,71,811	31,77,730	+5,919
I. 2.—Depreciation Reserve Fund—			
I. 2(1)—Provision for transfer to the Depreciation Reserve Fund—	9,90,500	9,90,500	..
I. 2(2)—Expenditure from the Depreciation Reserve Fund— Bus Service— O. 18,52,000 R. —89,937 ..	17,62,063	17,32,508	—29,555
Col. 4—Non-receipt of materials from firms in time.			
I. 3.—Accident Reserve Fund—			
I. 3(1)—Provision for transfer to the Accident Reserve Fund— Bus service— O. 10,000 R. —7,500 ..	2,500	2,500	..
I. 3(2)—Expenditure from the Accident Reserve Fund— Bus Service— O. 15,000 R. —14,700 ..	300	300	..

GRANT No. 30—TRANSPORT SCHEMES—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XLIV—A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—*concld.*			
I. 4.—Interest on Capital outlay—			
I. 4(1) Bus service—			
Charged—			
O. 2,32 772 / *S. 1,195* ..	*2,33,967*	*2,33,967*	..
I. 5.—Loss on stock—			
I. 5(1) Bus Service—			
O. 100 / R. —100 ..	..	..	..
I. 6.—Government share of contribution to Contributory Provident Fund—			
R. 14,000 ..	14,000	14,876	+876
Water Transport—			
Working Expenses—			
J.—Direction—			
J. 1.—Allowances—			
S. 500 ..	500	..	—500
J. 2.—Contingencies—			
S. 2,000 ..	2,000	1,000	—1,000
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R. 41,544 ..	41,544	..	—41,544
Totals .. *Charged* ..	*2,33,967*	*2,33,967*	..
Totals .. Voted ..	82,64,600	81,74,472	—90,128

GRANT No. 30—TRANSPORT SCHEMES—*concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
26—GENERAL ADMINISTRATION.					
C.—Miscellaneous—					
C. 1—Land acquisition establishment for Parlakimedi Gunupur Railway—					
Amount recoverable from Government of India (Railways).	10,000	2,200	1,414	—8,586	—786
C. 2—Land acquisition Establishment for Railways at Rourkela—					
Amount recoverable from Government of India (Railways).	1,06,655	1,02,949	1,34,449	+27,794	+31,500
XLVI-A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES.					
Road Transport—Working Expenses—					
I.—Operation—					
I. 2—Depreciation Reserve Fund—					
Amount to be spent from the Depreciation Reserve Fund.	4,50,000	18,52,000	17,32,508	+12,82,508	—1,19,492
I. 3—Accident Reserve Fund—					
Amount to be spent from the Accident Reserve Fund—					
Bus service ..	15,000	10,500	800	—14,700	—9,700
Total—Recoveries ..	5,81,655	19,67,149	18,69,671	+12,88,016	—99,478

2. The saving in the final grant was Rs. 99,126, out of which a sum of Rs. 41,544 was surrendered.

3. The saving under sub head I. 2(2) remained unsurrendered.

4. *Depreciation Reserve Fund and Accident Reserve Fund —State Transport Service*— The nature of transactions in respect of the Funds has been explained in note 4 below Grant No. 30 of the Appropriation Accounts, 1954-55 and the Audit Report 1956. Accounts of the transactions of the Funds for the year 1958-59 are given below :—

Depreciation Reserve Fund—

	Rs.
Opening balance on the 1st April, 1958	20,53,360
Receipts	9,00,500
Disbursements	17,32,508
Closing balance on the 31st March, 1959	13,11,352

Accident Reserve Fund—

Opening balance on the 1st April, 1958	2,09,209
Receipts	2,500
Disbursements	300
Closing balance on the 31st March, 1959	2,11,409

The withdrawals from the Funds were spent for the purpose for which the Funds were created.

STATE TRANSPORT SERVICES.

Financial review for the years 1956-57 and 1957-58.

The accounts for the years under review closed with net profits of Rs. 11,06,643 and Rs. 17,39,377 respectively. A comparative statement showing the financial results of the State Transport Services for the successive three years ended 1957-58 is furnished below :—

Particulars	1955-56	1956-57	1957-58
1. Total capital investment (progressive up to 31st March).	Rs. 54,22,460	Rs. 65,34,024	Rs. 70,13,018
2. Gross income ..	Rs. 43,54,670	Rs. 60,10,034	Rs. 77,73,837
3. Direct expenses ..	Rs. 23,69,687	Rs. 31,97,026	Rs. 39,82,358
4. Gross profit ..	Rs. 19,84,983	Rs. 28,12,998	Rs. 37,91,479
5. Percentage of gross profit over capital.	36·5%	43·1%	54·1%
6. Indirect charges ..	Rs. 9,17,740	Rs. 13,16,441	Rs. 15,81,764
7. Reserves ..	Rs. 2,03,578	Rs. 3,89,914	Rs. 4,70,338
8. Net profit ..	Rs. 7,73,665	Rs. 11,06,643	Rs. 17,39,377
9. Percentage of net profit over capital.	14·2%	16·9%	24·8%
10. Gross mileage ..	Rs. 30,59,585	Rs. 42,57,899	Rs. 53,37,070
11. Per mile income ..	Rs. 142·03 nP.	Rs. 141·01 nP.	Rs. 145·07 nP.
12. Per mile expenditure ..	Rs. 117·00 nP.	Rs. 114·01 nP.	Rs. 113·01 nP.
13. Per mile profit ..	Rs. 25·03 nP.	Rs. 26·00 nP.	Rs. 32·06 nP.

Interest on investments in the Depreciation Reserve Fund and Accident Reserve Fund have been accounted for as revenues of the State Transport Service for the years 1955-56 to 1957-58 as stated below :—

Year	Amount
	Rs.
1955-56	3,15,900
1956-57	68,884
1957-58	91,196

The sum of Rs. 3,15,900 included Rs. 2,69,179 relating to the years previous to 1955-56. Excluding the interest on the investments, the net profit for the three successive years ending 1957-58 would have come to Rs. 4,57,705, Rs. 10,37,759 and Rs. 16,48,182, respectively.

A statement showing the amounts appropriated to different reserves during the successive three years ended 1957-58 are furnished below. These reserves have so far not been funded and have been mixed up with general revenue.

Name of Reserve	1955-56	1956-57	1957-58
	Rs.	Rs.	Rs.
(*i*) Obsolescence reserve ..	1,46,515	2,58,624	3,47,859
(*ii*) Workmen's compensation reserve	15,216	21,227	34,909
(*iii*) Reserve for ammition ..	59,717	1,10,063	87,570

These reserves have been built up in the *pro forma* accounts with a view to appropriate the profits of the years concerned. These amounts so appropriated, in fact, constitute a part of the net profit of the respective years. Thus if these amounts were added to the net profit as worked out in para 2 above, the total net profit would have been Rs. 6,78,213 for 1955-56, 14,27,673 for 1956-57 and Rs. 21,18,520 for 1957-58. The percentage of net profit to progressive capital investment at the end of these years would work out to 12·7, 20·9 and 28·7 respectively.

During the year 1956-57, 16 buses, 8 chassis and 1 powerwagon chassis were purchased at a capital cost of Rs. 7,60,362 for extension of services in Balasore district. Due to the postponement of the scheme, the vehicles could not be put on the road till the end of the financial year 1956-57. Thus the sum of Rs. 7,60,362 constituted in effective or idle capital for the purpose of assessment of working results of the State Transport Services. After this sum is excluded from the total capital investment as on 31st March, 1957, the effective capital on 31st March, 1957 works out to Rs. 87,73,602.

The sums of Rs. 2,17,136 and Rs. 2,35,911 have been debited to the *pro forma* accounts for the years 1956-57 and 1957-58 respectively on account of interest at four per cent on capital outlay in the manner prescribed by the Director of Commercial Audit. Against these sums, Rs. 1,84,456 and Rs. 2,17,300 have been paid to the General Revenue of the State for 1956-57 and 1957-58 respectively by adjustment in the general accounts of the State Government. The balance, viz., Rs. 32,680 and Rs. 18,611 have been treated as Sundry creditors in the *pro forma* accounts for the respective years.

The accumulated balances in the Depreciation Reserve Fund Accident Reserve Fun invested under "S-Deposits and Advances Deposits bearing interest were as under :—

	Depreciation Reserve Fund	Accident Reserve Fund
	Rs.	Rs.
31st March, 1957 ..	14,03,360	3,26,500
31st March, 1958 ..	20,53,360	3,09,209

The Motor Vehicle Tax was increased by 20 per cent with effect from 1st January, 1957. Approximately this resulted in extra expenditure of Rs. 22,000 and Rs. 1,00,000 during the years 1956-57 and 1957-58 respectively.

The Zonal workshop buildings at Sambalpur were still in an incomplete state and as such, it was not possible to instal the heavy machineries worth over Rs. 80,000 purchased during the year 1952-53. Depreciation amounting to Rs. 60,000 has been charged to the Revenue and Net Revenue account upto 31st March, 1958 on account of these machineries although they were kept idle.

A total sum of Rs. 9,74,399 has been shown in the Balance Sheet as work-in-progress. This amount represents the expenditure upto 31st March, 1958 incurred by the Public Works Department for execution of the Building works of the Department. Due to non-receipt of completion certificates from the Public Works Department, this amount could not be separated and transferred to the head 'Land and buildings' in the Balance Sheet.

A total number of 22 vehicles were replaced at a cost of Rs. 7,69,795 during 1957-58. Against this, a sum of Rs. 4,45,566 only was available in the Depreciation Reserve Fund being the original cost of the vehicles replaced. A sum of Rs. 24,757 was utilised from the Accident Reserve Fund and Rs. 2,10,687 from 83-S.—Capital Outlay, etc. The balance of Rs. 88,765 thus, left over, had to be met from the Revenue account.

CUTTACK,
The 6th October, 1959.

R. KRISHNAMURTHY.
Chief Auditor, (Transport).

STATE TRANSPORT SERVICE, ORISSA.

Audit Comments for the year 1956-57 and 1957-58.

(i) *Cash*—Cash balance in the office of the Transport Controller was not verified during 1956-57 by any responsible officer except once on 5th November, 1956. This verification revealed a shortage of Rs. 1,537 in the actual balance which has subsequently been transferred to a suspense account and is stated to be still under investigation.

(ii) *Delay in submission of detailed contingent bills to audit*—Submission of detailed contingent bills in support of amounts drawn on abstract bills is heavily in arrears. The amounts drawn on abstract bills upto 31st March, 1958 for which detailed bills have not been furnished even upto July, 1959 are as follows :—

Year	Rs.
1950-51	10,000
1953-54	1,200
1954-55	32,164
1955-56	47,633
1956-57	37,061
1957-58	1,41,788
Total ..	3,69,446

(iii) *Balance Sheet*—(a) *Government Capital*—In addition to the difference of Rs. 2,88,062 upto 1955-56 between the figures in the *pro forma* accounts and the regular accounts, there is a further difference of Rs. 1,107 during 1957-58 bringing the difference between the two sets of figures to Rs. 2,86,955 at the end of 1957-58. The discrepancy is reported to be still under reconciliation.

(b) *Capital Reserve (Rs. 39,765)*—This is being carried forward from year to year. Though this was commented upon in the last Audit Report on the accounts of 1955-56 no adjustment has so far been made out of this reserve.

(c) *Reserve for bad and doubtful debts and the Sundry debtor balances as on 31st March, 1958*—The reserve for bad and doubtful debts as it stood on 31st March, 1958 was Rs. 8,500 while the sundry debtor balance was Rs. 5,00,825, the reserve being only 1·6 per cent of the sundry debtors' balance. Though the management have certified that all the sundry debtor balances are fairly good, a critical analysis of sundry debtors' account has revealed that a considerable amount is outstanding since long even from the pre-merger period and may ultimately prove irrecoverable.

(d) *Reserve for audit and accounting charges—(Rs. 6,62,318)*—The reserve has been created by allocating 2 per cent of the gross receipts of each year. As the internal audit staff of State Transport Services is borne on the establishment of the Transport Controller's office, the entire expenditure on which is met from direction expenses and are not at present included in the *pro forma* accounts no adjustment out of this reserve has been made so far. The reserve should be wiped off by adjusting audit and accounting charges and other direction expenses against it.

		Rs.
(e) *Reserve for obsolete stock*	..	13,000
Obsolescence Reserve	..	9,28,095
Depreciation Reserve Fund	..	27,37,253
Workmen's compensation Reserve Fund	..	1,21,009

These reserves have been created in accordance with the draft accounting rules of State Transport Services framed long back and have not so far been formally approved by the Government. Detailed rules governing the creation and utilisation of these reserves have not so far been finalised. Those relating to the Depreciation Reserve Fund are, however, reported to be nearing finalisation.

(f) *Work-in-progress account (Rs. 9,74,399)*.—The yearwise break-up of this amount is given below :—

		Rs.
Upto 31st March, 1953	..	1,13,768
1953-54	..	1,34,585
1954-55	..	1,29,206
1955-56	..	1,90,743
1956-57	..	1,79,454
1957-58	..	2,26,643
As on 31st March, 1958	..	9,74,399

The above analysis would reveal that for a long time, this suspense head has not been cleared. The sum of Rs. 9,74,399 is stated to represent the cost of buildings, the construction of which has been entrusted to the Public Works Department. It is stated that this head is not being cleared for want of completion reports and other relevant data. Early action may be taken to clear the suspense, so that the building assets are shown at their true value in the Balance Sheet and no depreciation therefor is charged to Revenue Account.

(g) *Tools and equipment (Rs. 6,15,044).*—This includes Tools and Equipment of the Koraput Zone costing Rs. 26,805. This is reported to represent the value of tools and equipments issued to vehicles, subordinates and plants fixed in the workshop. No detailed records have however been maintained to indicate the tools and equipment actually issued to each of the vehicles, subordinates as also plants fixed in the workshop or tools used constantly therein. The physical verification of the quantity issued has also not been carried out.

(h) *Stock in hand (Rs. 12,59,147).*—This includes Rs. 3,857 representing the value of 501 bags of cement (out of 900 purchased by the department during 1956-57) which has been reported by the Stock verifying officer (8th April, 1958) as mostly turned into stone. This damage evidently occurred due to long storage and purchase of the cement much in advance of actual requirement, without adequate arrangements for its proper storage.

STATE TRANSPORT SERVICE.

Balance sheet as at 31st March, 1957.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1955-56 Amount	Particulars	Amount	1956-57 Total	1955-56 Amount	Particulars	Amount	1956-57 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital—				*Land and Buildings at Cost*—		
42,18,279	(a) As per last Balance sheet	54,29,460		1,78,267	As per last Balance sheet	2,39,666	
49,93,959	*Add*—Withdrawals during the year	39,05,916		60,379	*Add*—During the year	34,325	
				2,39,666			2,73,991
1,05,870	*Add*—Adjustments during the year	..			*Works in progress at Cost*—		
46,62,313	*Less*—Remittances during the year	39,07,995		3,77,659	As per last Balance sheet	5,68,302	
				1,90,743	*Add*—During the year	1,79,454	
7,73,665	*Add*—Net profit ..	11,06,643		5,68,302			7,47,756
54,29,460			65,34,024		*Building Materials at Cost*—		
39,765	Capital Reserve		39,765	(b)	As per last Balance sheet	7,295	
13,000	Reserve for obsolete stock		13,000		*Add*—During the year	25,621	
8,500	Reserve for Bad and Doubtful debts. ..		8,500				32,916
					Vehicles at Cost—		
3,82,418	Reserve for Audit and Accounting charges. ..		5,09,440	47,70,098	As per last Balance sheet	47,70,098	
				..	*Add*—During the year	17,74,643	
3,21,612	Obsolescence Reserve		5,80,236	..	*Less*—Scrap value of vehicles(sold)	430	
14,79,016	Depreciation Reserve fund		20,03,158	..	*Less*—Cost replaced	4,49,488	
2,48,582	Accident Reserve fund		2,46,722	47,70,098			60,94,853

52,561	Reserve for Government share of C. P. F.	..	60,214		*Tools and Equipments at Cost—*			
				2,70,187	As per last Balance Sheet	..	3,17,880	
64,873	Workmen's Compensation Reserve.	..	86,100	47,693	*Add*—During the year	..	1,40,514	
				3,17,880			..	4,58,394
1,63,384	Reserve for Reward and Amenities.	..	2,78,447		*Printing Press at Cost—*			
				9,480	As per last Balance Sheet	..	14,226	
				4,746	*Add*—During the year	..	29,851	
5,55,104	Sundry creditors	.. ..	5,38,392	14,226				
38,767	Security deposit	.. ..	53,480					44,077
2,710	Suspense Account	.. ..	..		*Furniture at Cost—*			
487	Other liabilities	.. ..	..	25,529	As per last Balance Sheet	..	30,872	
				5,343	*Add*—During the year	..	7,774	
				30,872				
				28,476	Expenses prepaid	..	..	38,646
				7,293	Deferred Revenue expenditure	..	..	27,856
				1,24,029	Suspense Account	..	..	3,647
88,05,339	Total		1,09,42,387	46,057	Deposit Account	..	..	26,159
				2,32,529	Sundry debtors (considered good)	..	..	46,029
		Rs		80,236	Advances recoverable	..	..	3,81,160
	(a) Intial Government Capital	4,89,603		35,382	Security deposit (investment accounts.)	..	..	69,854
	Additions to Capital—			10,08,792	Depreciation Reserve Fund Investment.	..	..	51,272
	(i) Net withdrawals from treasury plus net adjustments.	16,74,544		2,83,402	Accident Reserve Fund Investement	..	..	14,03,260
	(ii) Net profit earned up to 1954-55.	20,54,132		6,64,214	Stock in hand	..	..	3,26,500
		42,18,279		3,53,784	Cash in hand	..	..	7,77,904
				88,05,339	Total	..	..	1,18,013
								1,09,42,387

(b) Rs. 7,295 exhibited under Building materials in the Balance Sheet was included in the sum of Rs. 6,64,214 shown as closing Stocks in the Balance Sheet as at 31st March, 1956.

Cuttack, *The 9th April, 1959.*	H. C. JENA, *Assistant Accounts Officer. (Transport.*	N. PANI, *Audit and Accounts Supervisor and Compiler of Accounts.*	R. KRISHNAMURTHY *Chief Auditor (Transport).*	Col. S. K. RAY, *Transport Controller, Orissa.*

I have examined the Balance Sheet and the following accounts of the State Transport Service, Orissa. I have obtained all the information and explanations that I have required and subject to observations in the separate Audit Report/Note/Comments on the Zonal accounts and the Head Office accounts, I certify as a results of my audit that in my opinion these accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

Cuttack,
The 4th July, 1959.

J. C. DAS,
Assistant Accounts Officer, Orissa.

STATE TRANSPORT SERVICE.

Dr. *Revenue and Net Revenue account for the year ending 31st March, 1957.* *Cr.*

1955-56 Amount	Particulars	Amount	1956-57 Total	1955-56 Amount	Particulars	Amount	1956-57 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
4,95,110	To Opening stock		6,56,919	39,52,205	By Fare	55,60,858	
6,81,536	" Purchases— (a) Petrol	6,49,730			Freight	2,77,901	
45,940	(b) Diesel	2,06,036		4,02,465	" Miscellaneous income	1,72,178	
27,341	(c) Lubricants	57,632					60,10,034
4,07,873	(d) Spare parts and accessories	3,99,609		6,56,919	" Closing stock		7,77,904
2,83,062	(e) Tyres and tubes	3,50,985					
14,25,752			16,72,992				
2,61,021	" Rates and Taxes		4,55,579				
1,32,329	" Contingencies		1,45,327				
	" *Establishment Charges—*						
5,93,340	(a) Pay and dearness allowance	8,73,603					
1,01,613	" (b) Over duty allowance	1,01,992					
17,442	" (c) Travelling allowance	18,534					
7,12,395			10,44,129				

4,500 ..	Provision for bad and doubtful debts		..			
8,000 ..	Reserve for obsolete stock		..			
6,16,233 ..	Depreciation Reserve fund	..	9,73,629			
1,45,515 ..	Provision for Obsolescence Reserve Fund	..	2,58,624			
1,98,240 ..	Interest on capital	..	2,17,136			
86,706 ..	Audit and Accounting charges	..	1,18,022			
15,216 ..	Workmen's compensation reserve		21,227			
16,561 ..	Provision for reserve for C. P. F. contribution	..	7,654			
59,717 ..	Provision for reserve for Reward and Amenities to staff	..	1,10,063			
60,830 ..	Accident Reserve Fund		..			
7,73,865 ..	Net profit transferred to Capital Account	..	11,06,643			
60,11,589	Total		67,87,938	60,11,589	Total	67,87,938

STATE TRANSPORT SERVICE.

Balance Sheet as at 31st March, 1958.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1956-57 Amount 1	Particulars 2	Amount 3	1957-58 Total 4	1956-57 Amount 5	Particulars 6	Amount 7	Total 1957-58 8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital—				*Land and Buildings at Cost*—		
54,29,460 (a)	As per last Balance Sheet	65,34,024 (b)		2,59,666	As per last Balance Sheet	2,93,991	
59,05,916	*Add*—Withdrawals during the year.			34,325	*Add*—During the year	35,153	
		66,17,037 (c)		2,93,991			
59,07,996	*Less*—Remittance during the year.						3,29,144
		77,77,440 (d)		5,68,302	*Works in-progress at Cost*—		
11,06,643	*Add*—Net profit	17,39,277		1,79,454	As per last Balance Sheet	7,47,756	
					Add—During the year	2,26,643	
65,34,024				7,47,756			
			70,13,018				9,74,399
39,765	Capital Reserve				*Building Materials at Cost*—		
13,000	Reserve for obsolete stock ..			7,295	As per last Balance Sheet	32,916	
8,500	Reserve for Bad and Doubtful debts.		39,765	25,621	*Add*—During the year	7,816	
			13,000	32,916			
5,00,440	Reserve for audit and accounting charges.		8,500				40,732
				47,70,003	*Vehicles at Cost*—		
5,80,336	Obsolescence Reserve		6,52,318	17,74,643	As per last Balance Sheet	60,94,853	
20,03,158	Depreciation Reserve Fund		9,26,095	4,49,488	*Add*—During the year	11,76,717	
60,214	Reserve for Government share of C. P. F.		27,37,253	..	*Less*—Cost replaced	4,45,586	
				400	*Less*—Transfer to Goods Transport Service	99,706	
			..		*Less*—Scrap value of vehicles sold.	..	
2,46,722	Accident Reserve Fund			60,94,853		67,26,278	
86,100	Workmen's Compensation Reserve fund.		2,44,482	3,32,106	*Tools and Equipment at Cost*—		
78,447	Reserve for amenities		1,21,009	1,70,365	As per last Balance Sheet	5,02,470	
			3,66,017	5,02,471	*Add*—During the year	1,13,574	
							6,15,044

5,38,292	Sundry creditor		8,83,080		*Furniture at Cost*—		
59,489	Security deposit		60,748	30,672	As per last Balance Sheet	38,646	
..	Advance repayable		256	7,774	*Add*—During the year	6,780	
..	Other liabilities		100				45,426
				38,046			
				27,856	Expenses prepaid		47,842
				3,647	Deferred Revenue expenditure		..
				26,159	Suspense account		25,994
				46,039	Deposit account		..
				3,81,190	Sundry debtors (considered fairly goods)		5,00,924
				51,272	Security deposit investment		58,215
				69,854	Advance recoverable		46,866
				14,03,360	Depreciation Reserve Fund		20,59,360
				3,20,500	Accident Reserve Fund Investment		2,99,209
				7,77,904	Stock in hand (valued at cost)		13,59,147
				1,18,013	Cash in hand		1,16,336
1,09,42,387	Total		1,30,47,616	1,09,42,387	Total		1,30,47,616

	Rs.
(*a*) Initial Government Capital	4,89,603
Additions to Capital—	
(*i*) Net withdrawals from treasury *Plus* net adjustments.	21,12,000
(*ii*) Net profit earned up to 1955-56	28,27,797
	54,29,460

(*b*) The difference of Rs. 2,38,062 between this and the accounts figures is under investigation.
(*c*) There is a difference of Rs. 3,281 between this and the accounts figures during 1957-58. The accounts figures are more by this amount. Difference is under reconciliation.
(*d*) These figures are in excess by Rs. 2,173 over accounts figures. The difference is under reconciliation.

CUTTACK,
The 20th June, 1959.

H. C. JENA,
Assistant Accounts Officer (Transport).

N. V. NI,
Audit and Accounts Supervisor and Compiler of Accounts.

B. KRISHNAMURTHY,
Chief Auditor (Transport).

Col. S. K. RAY,
Transport Controller Orissa.

I have examined the Balance Sheet and the following accounts of the State Transport Services, Orissa. I have obtained all the information and explanations that I have required and subject to observation in the separate Audit Report/Note/Comments on the zonal accounts and the Head office accounts, I certify as a result of my audit that in my opinion these accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CUTTACK,
The 14th July, 1959.

J. C. DAS,
Assistant Accounts Officer, Orissa.

STATE TRANSPORT SERVICE

Dr. *Revenue and Net Revenue Account for the year ending 31st March, 1958.* Cr.

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 total
1	3	5	4	6	9	7	8
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,50,9 9	To Opening stock		7,77,904		*By Collection—*		
	To Purchases—						
6,40,730	(a) Petrol	5,60,876		55,60,859	(a) Fares	71,93,594	..
2,06,636	(b) Diesel	4,15,075		2,77,001	(b) Freight	3,71,889	..
57,632	(c) Lubricants	65,828		1,73,175	(c) Miscellaneous receipts	1,74,764	..
3,89,400	(d) Spare parts and accessories	7,55,631					77,40,247
3,39,983	(e) Tyres and tubes	3,21,895		.. ,,	Sale proceeds	..	33,688
16,72,902			23,19,345	.. ,,	Gain on conversion	..	2
	To Establishment—			7,77,904 ,,	Closing stock	..	12,69,147
8,73,633	(a) Pay and dearness allowance	11,27,753	..				
1,5 ,992	(b) Over duty allowance	1,91,983	..				
18,534	(c) Travelling allowance	29,443	..				
10,44,129			13,49,189				
4,55,579	To Motor vehicle taxes		6,05,426				
1,45,331	To Contingent charges	..	1,89,669				
1,18,022	To Audit and Accounting charges	..	1,51,878				
2,58,624	To Obsolescence reserve	..	3,47,859				
9,73,626	To Depreciation reserve	..	11,79,681				
7,654	To C. P. F. Account	..	14,294				
21,227	To Workmen's compensation reserve	..	34,909				
2,1 ,136	To Interest on capital	..	2,35,911				..
1,10,066	To Reward and amenities	..	87,570				
11,06,643	To Net profit transferred to Capital Account.	..	17,39 377				
67,87,938	Total	..	90,32,984	67,87,938	Total	..	90,32,984
						..	

STATE TRANSPORT SERVICE, ORISSA.

Stores (Stock) Account for the year 1956-57.

Particulars	Petrol	Diesel	Lubricants	Parts and accessories	Tyres and tubes	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on 1st April, 1956 ..	14,875	8,081	21,188	5,40,304	72,471	6,86,919
Receipts during the year ..	6,49,730	2,06,036	57,632	3,99,609	3,59,985	16,72,992
Excess on verification ..	..	203	184	35,043	105	35,535
Total ..	6,64,605	2,14,320	79,004	9,74,956	4,32,561	23,65,446
Issues during the year ..	6,47,514	2,06,864	52,337	2,98,146	3,29,009	15,33,870
Shortage on verification ..	764	34	3,677	37,102	12,095	53,072
Total ..	6,48,278	2,06,898	56,014	3,35,248	3,41,104	16,87,542
Closing balance on the 31st March, 1957.	16,327	7,422	22,990	6,39,708	91,457	7,77,904

(i) Certified that stores as on the 31st March, 1957 at different places were verified in presence of the Gazetted Officers unconnected with the custody and maintenance of accounts.

(ii) Certified that stores as on the 31st March, 1957 were valued at their cost price at the same was believed to be less than the market price on that date.

CUTTACK,
The 1st July, 1959.

H. C. JENA,
Assistant Accounts Officer (Transport).

N. PANI,
Audit and Accounts Supervisor and Compiler of Accounts.

R. KRISHNAMURTHY,
Chief Auditor (Transport)

Col. S. K. RAY,
Transport Controller, Orissa.

Stores (Stock) Account for the year 1957-58.

Particulars	Petrol	Diesel	Lubricants	Parts and accessories	Tyres and tubes	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on 1st April, 1957	16,227	7,422	22,900	6,30,708	91,457	7,77,904
Receipts during the year ..	5,60,916	4,15,075	65,828	7,55,631	5,21,995	23,19,345
Excess on verification ..	58	184	388	9,758	8	10,376
Total ..	5,77,201	4,22,681	89,116	14,05,097	6,13,360	31,07,625
Issues during the year ..	5,65,360	4,02,748	61,261	3,38,557	4,62,802	18,30,726
Shortages found on verification ..	2,418	1,397	1,506	12,081	350	17,752
Total ..	5,67,778	4,04,143	62,767	3,50,638	4,63,152	18,48,478
Closing balance on 31st March, 1958	9,523	18,538	26,419	10,54,459	1,50,208	12,59,147

(*i*) Certified that the stores as on 31st March, 1958 at different places excluding the stores at Cuttack relating to the Printing Press were verified by the Gazetted Officers nominated by the Collectors of the district concerned, unconnected with the custody and maintenance of accounts.

(*ii*) Certified that the stores as on 31st March, 1958 were valued at their cost price as the same was believed to be less than the market price on that date.

CUTTACK,
The 22th December, 1958.

H. C. JENA,
Assistant Accounts Officer (Transport).

N. PANI,
Audit and Accounts Supervisor and Compiler of Accounts.

R. KRISHNAMURTHY,
Chief Auditor, Transport.

Col. S. K. RAY,
Transport Controller, Orissa.

GOODS TRANSPORT SERVICE.

Financial Review for the years from 1955-56 to 1957-58.

The Goods Transport Service at Koraput consisting of 14 trucks and other assets as well as liabilities as on 1st April, 1955 was taken over from the Supply Department. The valuation of assets and liabilities taken over is under correspondence with the Supply Department. Pending finalisation of the valuation, the assets after setting off the liabilities taken over have been tentatively valued by this department at Rs. 2,11,530 and the same has been included in the Sundry Creditors as payable to the vendors subject to adjustment in the accounts after settlement of the amount payable to the Supply Department.

2. Out of 14 trucks taken over on 1st April, 1955, one truck was sold by auction and one was transferred to State Transport Service during 1955-56. Out of the remaining 12 trucks, 2 were in immobilised condition. Thus 10 trucks were only road-worthy during the years 1956-57 and 1957-58.

3. Up to the first half of the year 1957-58, there was only one Goods Transport Service at Koraput. During 2nd half of the year 1957-58, another Goods Transport scheme was operated at Badampahar for transportation of iron-ore of the Orissa Mining Corporation. The net profit/net loss sustained during the three years of the working of the services are given below :—

Name of Zone/Service.	Net profit (+) / Net loss (—).		
	1955-56	1956-57	1957-58
	Rs.	Rs.	Rs.
Goods Transport Service, Koraput.	—33,057	—38,427	—27,245
Goods Transport Service, Badampahar.	..	..	+20,380
Total ..	—33,057	—38,427	—6,865

The losses sustained in the Koraput Service are due to the following reasons :—

(i) Poor utilisation for want of load.

(ii) Competition with private operators.

(iii) The trucks are petrol-driven and hence cost of operation is more than that of diesel trucks competing with them.

(iv) Due to excessive and constant rain during the rainy season the trucks remain completely idle for about 3 months each year.

CUTTACK ,
The 26th September, 1959.

R. KRISHNAMURTHY,
Chief Auditor, Transport.

GOODS TRANSPORT SERVICE.

Audit comments for the years 1955-56 to 1957-58.

The following table indicates the working results of the Goods Transport Service for the last three years :—

Particulars	1955-56	1956-57	1957-58
	Rs.	Rs.	Rs.
1. Government Capital ..	7,793	—5,031	—43,453
2. Gross income including miscellaneous receipts and sale proceeds.	1,50,325	1,54,597	1,87,479
3. Total expenses including direct overhead charges and provision for reserve less closing stock.	1,83,382	1,93,024	1,94,344
4. Net Profit (+) / Loss (—)	—33,057	—38,427	—6,865
5. Percentage of expenses over gross income approximately.	122%	125%	104%

The scheme has not been able to earn any profit since its inception, from 1955-56. The total accumulated loss up to the 31st March, 1958 amount to Rs. 78,349. The loss is attributed to excess idle time of the vehicles, want of load and high cost of operation as the vehicles are petrol-propelled. The improvement in the working position is due to extention of the scheme to Bad mpahar area for carrying iron-ore on behalf of Messrs Orissa Mining Corporation which has given a net profit of Rs. 20,380 as against the loss of Rs. 27,245 incurred in the Koraput Zone. The working of the service in Koraput Zone is discouraging and needs special efforts to improve its working efficiency so as to place it on a sound footing.

2. *Interest on capital*—The amount of interest on capital invested in the Goods Transport Service charged in the *pro forma* account for 1955-56 and 1956-57 does not represent the correct figure as the value of the capital assets taken over from the Supply Department on 1st April 1955 has not been capitalised but has been credited to a vendors account instead. As the assets have been used for earning income all through these years the interest should have been charged in the *pro forma* accounts on the value of these assets kept under vendors account, so as to depict the correct state of affairs of the Goods Transport Service.

The capital account as it is, represents only withdrawals from treasury less remittances and losses for the three years. Due to the above reasons there is also a minus balance in capital account during 1957-58 and no interst at all has been charged on capital during this year. The losses during the years under review have therefore been understated.

3. *Stock of building materials*—The building materials valued at Rs. 685 taken over from the Supply Department have not been actually verified during the year under review but the value of the materials has been shown as a part of the closing balance.

4. *Stores accounts at Koraput Zone*—The maintenance of stores accounts is not satisfactory. All types of purchases and issues are recorded in one store ledger only and no other subsidiary registers are maintained. The probable requirements of stores for a specified period are not estimated in advance; thus the benefits of bulk purchases are not derived. These issues of stores are irregular. No proper stores requisition forms are being used. The store-keeper who keeps the stores also maintains the Stores accounts which is not desirable. The cost of stores charged to Revenue account is arrived at by book calculation, *i. e.*, by deducting the closing bals ce from the opening balance plus receipts during the year. This practice may conceal major defects in receipts and issue of stores and help pilferage.

GOODS TRANSPORT SERVICE.

Balance Sheet as at 31st March, 1956.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
Particulars		Amount	1955-56 Total	Particulars		Amount	1955-56 Total
1		2	3	4		5	6
Government Capital —				*Land and building at Cost—*			
As per last Balance Sheet	..	Rs.	Rs.	As per last Balance Sheet		Rs.	Rs.
Add—Withdrawals during the year	..	1,24,041		Addition during the year	..	46,328	
Less—Remittance during the year	..	83,191		*Less*—Transfer during the year	..	17,447	
Less—Loss during the year	..	33,057		*Vehicles at Cost—*			28,881
			7,793	As per last Balance Sheet	..	..	..
Sundry Creditors—				Addition during the year	..	1,03,784	..
(i) Vendors	..	2,11,630	..	*Less*—Transfer during the year	..	8,866	..
(ii) Outstanding Expenses	..	3,076	..	*Tools and equipments at Cost—*			94,918
(iii) Trade creditors	..	17,768	..	As per last Balance Sheet	..	..	..
(iv) Interest on Capital	..	812	..	Addition during the year	..	4,823	4,823
			2,33,184	*Furniture at Cost—*			
Depreciation reserve	..	..	47,766	As per last Balance Sheet	..	..	..
Accident reserve	..	..	4,534	Addition during the year	..	1,713	..
Obsolescence reserve	..	..	10,882	*Sundry Debtors—*			1,713
Workman's compensation reserve	..	..	793	(i) Trade Debtors	..	1,05,701	..
Reserve for audit and accounting charges		..	3,008	(ii) Advance to S. T. S., Koraput	..	18,447	..
Security deposit	..	..	1,115	(iii) Advance to S. T. S., Keonjhar	..	8,886	..
Reserve for bad and doubtful debts	..	..	774	(iv) Transfer of stock	..	773	..
							1,33,787
Total		..	3,09,847	Prepaid expenses	..	..	2,700
				Building materials	..	..	685
				Closing stock (valued at cost)	..	..	40,640
				Cash in hand	..	..	1,709
				Total		..	3,09,847

CUTTACK,
The 11th July, 1959.

H. C. JENA.
Assistant Accounts Officer Transport.

N. PANI,
Audit and Accounts Supervisor and Compiler of Accounts

R. KRISHNAMURTHY,
Chief Auditor (Transport).

Col. S. K. RAY,
Transport Controller, Orissa.

I have examined the Balance Sheet and the following accounts of the Goods Transport Service, Orissa. I have obtained all the informations and explanations that I have required and subject to observations in the separate Audit Report/ Note/ Comments, I certify as a result of my audit that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concerns according to the best of my information and explanation given to me and as shown by the books of the concern.

CUTTACK,
The 14th July, 1959.

J. C. DAS,
Assistant Accounts Officer, Orissa.

GOODS TRANSPORT SERVICE.

Dr. *Revenue and Net Revenue Account for the year ending 31st March, 1956.* Cr.

Particulars	Amount	1955-56 Total	Particulars	Amount	1955-56 Total
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
To Cost of purchases—			*By Income—*		
Petrol	.. 44,046		Freight	1,42,490	
Lubricants	.. 2,025		Miscellaneous income ..	7,835	
Parts and accessories	.. 43,311				
Tyres and tubes	.. 14,761		By Transfer of stock		1,50,325
		1,09,163	*By Closing stock—*		773
To Contingent Charges	.. ..	2,826	Petrol	1,403	
To Motor taxes	.. ..	7,536	Lubricants	246	
To Establishment charges—			Parts and accessories ..	36,883	
Pay	.. 32,798		Tyres and tubes ..	2,108	
Travelling allowance	.. 3,605				
		36,403	Net Loss transferred to Capital Account.		40,640
To Depreciation charges	.. ..	47,766			33,057
To Audit and accounting charges	.. ..	3,006			
To Accident reserve	.. ..	4,534			
To Workmen's compensation reserve	.. ..	793			
To Obsolescence reserve	.. ..	10,882			
To Reserve for bad and doubtful debts	..	774			
To Interest on capital	.. ..	812			
Total	.. ..	2,24,795	Total		2,24,795

GOODS TRANSPORT SERVICE.

Stores (Stock) Account for the year 1955-56.

Particulars	Petrol	Lubricants	Parts and accessories	Tyres and Tubes
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1955 ..	..	..	..	..
Receipts—				
(i) Purchases ..	44,046	2,025	48,311	14,781
(ii) Transfer ..	..	..	..	..
Total ..	44,046	2,025	48,311	14,781
Issues—				
(i) Transfer ..	773	..	..	..
(ii) Issues to departmental vehicles	39,455	1,779	11,275	12,673
(iii) Sale to outsiders ..	2,415	..	153	..
Total ..	42,643	1,779	11,428	12,673
Closing balance on the 31st March, 1956..	1,403	246	36,883	2,108

Certified that stock balances were verified by the Special Officer, District Board (Gazetted Officer) unconnected with the custody and maintenance of stores accounts. The closing stock has been valued at cost price which is less than the market price.

CUTTACK,	H. C. JENA,	N. PANI,	Col. S. K. RAY,
The 11th July, 1956.	*Assistant Accounts Officer, Transport.*	*Audit and Accounts Supervisor and Compiler of Accounts.*	*Transport Controller, Orissa.*

GOODS TRANSPORT SERVICE.

Balance Sheet as at 31st March, 1957.

Capital and Liabilities					Properties and Assets			
1955-56 Amount	Particulars	Amount	1956-57 Total	1955-56 Amount	Particulars	Amount	1956-57 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital—				*Land and buildings at cost—*		
				..	As per last Balance Sheet ..	28,881	
..	As per last Balance Sheet ..	7,793		46,328	Addition during the year ..	..	
1,24,041	*Add*—Withdrawals during the year.	1,46,925		17,447	*Less*—Transfer during the year ..	..	
				28,881			28,881
83,191	*Less*—Remittance during the year	1,22,222			*Vehicles at cost—*		
				..	As per last Balance Sheet ..	94,918	
33,057	*Less*—Loss during the year ..	38,427		1,03,784	Addition during the year ..	..	
				8,866	*Less*—Transfer during the year ..	..	
7,793			—5,931	94,918			94,918
	Sundry creditors—				*Tools and equipments at cost—*		
				..	As per last Balance Sheet ..	4,823	
2,11,530	(*i*) Vendors ..	2,11,530		4,823	Addition during the year ..	555	
20,842	(*ii*) Trade creditors and outstanding expenses.	48,669		4,823			5,378
					Furniture at cost—		
812	(*iii*) Interest on capital ..	1,618		..	As per last Balance Sheet ..	1,713	
				1,713	Addition during the year ..	..	
2,33,184			2,61,817	1,713			1,713

47,766	Depreciation reserve	..	..	85,905	1,93,787	Sundry debtors	..	..	1,76,892
4,534	Accident reserve	..	..	4,534	2,700	Prepaid expenses	..	..	..
10,852	Gratuity reserve	..	..	19,122	685	Building materials	..	..	685
788	Workmen's compensation reserve	..		1,569					
3,000	Reserve for Audit and Accounting charges.	..		6,098	..	Security deposit investment	..	..	550
1,115	Security deposit	..	..	600	40,640	Closing stock (valued at cost)	..	..	41,066
774	Reserve for bad and doubtful debts.	..		774	1,700	Cash in hand	..	..	24,915
3,09,847	Total	..	..	3,74,798	3,09,847	Total	..	..	3,74,798

CUTTACK,
The 12th July 1959.

H. C. Jena,
Assistant Accounts Officer, Transport.

N. Pani,
Audit and Accounts Superviser and Controller of Accounts.

R. Krishnamurthy,
Chief Auditor, Transport.

Col. S. K. Ray,
Transport Controller, Orissa.

I have examined the Balance Sheet and the foregoing accounts of the Goods Transport Service, Orissa. I have obtained all the information and explanations that I have required and subject to observations in the separate Audit Report/Note/Comments, I certify as a result of my audit that in my opinion these Accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CUTTACK,
The 14th July, 1959.

J. C. Das,
Assistant Accounts Officer, Orissa.

GOODS TRANSPORT SERVICE.

Revenue and Net Revenue Account for the year ending 31st March, 1937.

Dr. *Cr.*

1935-36 Amount	Particulars	Amount	1936-37 Total	1935-36 Amount	Particulars	Amount	1936-37 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
..	To opening stock ..	..	40,640		By *Income*—		
	To *Purchases*			1,42,490	(a) Freight ..	1,52,151	
44,046	(a) Petrol ..	49,550	..				
2,025	(b) Lubricant ..	2,182	..				
48,311	(c) Parts and accessories ..	10,147	..	7,855	(b) Miscellaneous income ..	2,446	
14,781	(d) Tyres and tubes ..	26,216	..				
1,09,163			88,135				1,54,597
				1,50,325			
2,836	To contingent charges ..	..	2,682				
7,236	To M. V. taxes ..	..	11,502	775	By Transfer of stock ..	..	..
	To *Establishment Charges*						
32,788	(a) Pay ..	34,476					
3,605	(b) Travelling allowance ..	5,892		40,640	By Closing stock ..	..	41,066
			40,368				
47,766	To Depreciation reserve ..	..	38,139	23,057	By Net loss transferred to the Capital Account.	..	38,427
3,000	To Audit and accounting charges	..	3,092				
702	To Workmen's compensation reserve.	..	776				
10,482	To Obsolescence reserve ..	..	8,550				
812	To Interest on capital ..	..	806				
4,534	To Accident reserve ..	..	..				
774	To Reserve for bad and doubtful debts.	..	..				
2,24,795	Total ..	..	2,34,090	2,24,795	Total ..	..	2,34,090

GOODS TRANSPORT SERVICE.

Stores (Stock) Account for the year 1956-57

Particulars	Petrol	Lubricants	Parts and accessories	Tyres and tubes
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1956..	1,403	246	36,883	2,108
Receipts—				
Purchases ..	49,580	2,182	10,147	26,226
Excess found on verification ..	..	..	..	..
Total ..	50,983	2,428	47,030	28,334
Issues—	47,881	1,483	15,138	22,344
Shortage found on verification ..	863	..	..	..
Total ..	48,744	1,483	15,138	22,344
Closing balance on the 31st March, 1957..	2,239	945	31,892	5,990

Certified that stock balances were verified in presence of the Deputy Magistrate (Gazetted Officer) Jeypore, unconnected with custody and maintenance of stores accounts. The closing stock has been valued at cost price which is believed to be less than the market price.

CUTTACK,
The 11th July, 1959.

H. C. JENA,
Assistant Accounts Officer, Transport.

R. KRISHNAMURTHY,
Chief Auditor (Transport).

Col. S. K. RAY,
Transport Controller Orissa.

GOODS TRANSPORT SERVICE.

Balance Sheet as at 31st March, 1958.

CAPITAL AND LIABILITIES				PROPERTIES AND ASSETS			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital				*Land and buildings at cost—*		
7,793	(a) As per last Balance Sheet ..	—5,931	..	28,881	As per last Balance Sheet	28,881	..
1,46,925	*Add*—Withdrawal during the year ..	1,67,246	..	..	*Add*—During the year	..	
1,22,222	*Less*—Remittance during the year ..	1,87,003	..	28,881			28,881
—38,427	*Less*—Loss during the year ..	6,865	..				
					Vehicles at cost—		
—5,931		..	—43,453	94,918	As per last Balance Sheet	94,918	..
				..	*Add*—During the year	99,706	..
	Sundry creditors			94,918			1,94,624
2,11,530	(a) Vendors ..	2,11,530	..				
48,669	(b) Trade creditors ..	1,46,732	..		*Tools and equipment at cost—*		
1,618	(c) Interest on capital ..	1,618	..	4,823	As per last Balance Sheet	5,378	..
			3,59,880	555	*Add*—During the year	2,353	..
2,61,817				5,378			7,731

85,905	Depreciation reserve	1,15,414		*Furniture at cost—*		
4,534	Accident Reserve	4,534	1,713	As per last Balance Sheet	1,713	..
19,432	Obsolescence reserve	24,200	..	*Add*—During the year	..	..
1,560	Workmen's compensation reserve	2,071	1,713			1,713
6,098	Reserve for audit and accounting charges. ..	9,840	1,76,692	Sundry debtors (considered fairly good) ..		1,96,242
			685	Building materials ..		685
600	Security deposit	760	550	Security deposit investment ..		710
774	Reserve for bad and doubtful debts ..	774	41,066	Closing stock (valued at cost) ..		41,898
			24,915	Cash in hand ..		14
..	Earnest money deposit account	194	..	Expenses prepaid ..		1,768
			..	Advance recoverable ..		680
3,74,798	Total ..	4,75,114	3,74,798	Total		4,75,114

	Rs.	
(a) Initial Government capital.	..	(The amount is still kept under Vendor's account, pending settlement).
Additions to capital—		
Net withdrawals from treasury plus net adjustments	40,850	
Deduct—Net loss upto 1955-56	33,057	
Government Capital as on 1st April, 1956	7,793	

CUTTACK, *The 11th July, 1959.*

H. C. JENA, *Assistant Accounts Officer, (Transport).*

N. PANI, *Audit and Accounts Supervisor and Compiler of Accounts.*

R. KRISHNAMURTHY, *Chief Auditor, Transport*

COL. S. K. RAY, *Transport Controller, Orissa.*

I have examined the Balance Sheet and the following accounts of the Goods Transport Service, Orissa. I have obtained all the information and explanations that I have required and subject to observations in the separate Audit Report/Note/Comments, I certify as a result of my audit that in my opinion these Accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CUTTACK, *The 14th July, 1959.*

J. C. DAS, *Assistant Accounts Officer, Orissa.*

GOODS TRANSPORT SERVICE.

Dr. *Revenue and Net Revenue Account for the year ending 31st March, 1958.* Cr.

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
40,540	To opening Stock		41,066		By *Income*—		
				1,52,151	(a) Freight ..	1,86,535	
	To *Purchases*—			2,446	(b) Miscellaneous income	544	
49,560	(a) Petrol ..	27,916					1,87,079
..	(b) Diesel	14,037					
2,182	(c) Lubricants ..	1,502		1,54,597			
10,147	(d) Parts and accessories ..	25,998					
26,236	(e) Tyres and tubes ..	26,095					
88,125			96,548	--	„ Sale proceeds	..	400
				41,066	„ Closing stock ..	..	41,893
	To *Establishment charges*—			39,427	„ Net loss transferred to Capital Account.	..	6,865
34,476	(a) Pay and Dearness Allowance.	36,144					
..	(b) Overduty allowance	3,232					
5,892	(c) Travelling allowance	2,128					
40,368			41,504				
11,502	To Motor vehicle taxes ..		12,190				
2,092	„ Contingent charges ..		5,513				
2,092	„ Audit and accounting charges ..		3,742				
8,350	„ Obsolescence reserve ..		4,768				
38,139	„ Depreciation reserve ..		29,509				
776	„ Workmen's compensation reserve. ..		1,402				
306	„ Interest on Capital ..		..				
2,34,090	Total ..		2,36,242	2,34,090	Total ..		2,36,242

GOODS TRANSPORT SERVICE.

Stores (Stock) Account for the year 1957-58.

Particulars	Petrol	Diesel and lubricants	Parts and accessories	Tyres and tubes
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance as on 1st April, 1957 ..	2,239	945	31,893	5,900
Receipts ..	27,916	15,539	26,998	26,095
Excess found on verification	..	..	43	..
Total ..	30,155	16,484	58,933	32,085
Issues	29,628	15,519	23,489	27,080
Shortage found on verification	..	..	43	..
Total ..	29,628	15,519	23,532	27,080
Closing balance as on 31st March, 1958. —	527	965	35,401	5,005

(1) Certified that stores as on 31st March, 1958 at different places were verified in presence of the Gazetted Officers, unconnected with custody and maintenance of stores accounts.

(2) Certified that stores as on 31st March, 1958 were valued at their cost price as the same was believed to be less than the market price on that date.

CUTTACK. H. C. JENA, R. KRISHNAMURTHY, COL. S. K. RAY,

The 11th July, 1959. *Assistant Accounts Officer, Transport.* *Chief Auditor, Transport.* *Transport Controller, Orissa.*

(9 Fin.)

GRANT No. 31—FOREST

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.
10—FOREST.				
A.—Conservancy and Works—				
A. 1—Timber and other produce removed from the forests by Government Agency—				
A. 1(1)—Timber—				
O.	17,00,629			
S.	41,000	..	15,97,300	15,84,079	—8,221
R.	—1,49,329			
A. 1(2)—Firewood and charcoal—				
O.	52,000			
R.	2,529	..	54,529	54,638	+109
A. 1(3)—Bamboos—		..	20,000	19,999	—1
A. 1(4)—Grass and other minor produce—		..	2,000	2,001	+1
A. 2—Timber and other produce removed from the forests by consumers and purchasers—				
O.	1,90,780			
R.	19,820	..	2,10,600	2,11,087	+487
A. 3.—Communications and buildings—				
A. 3(1)—Roads and bridges—				
A. 3(1) (1)—Minor Works—				
O.	2,09,750			
R.	—12,505	..	1,97,245	1,94,107	—3,138
A. 3(1) (2)—Repairs—				
O.	1,20,000			
R.	38,600	..	1,58,600	1,58,792	+192

GRANT No. 31—FOREST—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
10—Forest—*contd.*			
A. 3(2)—Buildings—			
A. 3(2) (1)—Major works—			
O. 43,320 R. —1,220	42,110	42,113	+3
A. 3(2) (2).—Minor works—			
O. 1,63,420 R. 1,03,770	2,67,190	2,65,048	—2,142
A. 3(2) (3)—Repairs—			
O. 1,42,000 R. 31,510	1,73,510	1,73,416	—94
A. 3(3)—Other Works—			
A. 3(3) (1).—Minor works—			
O. 12,000 R. 2,800	14,800	14,785	—15
A. 3(3) (2)—Repairs—			
O. 10,000 R. 2,020	12,020	12,054	+34
A. 4-Live—stock, stores and tools and plants—			
A. 4(1)—Purchase of live-stock, stores and tools and plants—			
O. 58,000 R. 31,957	89,957	89,952	—5
A. 4(2)—Renewals or replacement of stores, tools and plant—			
O. 5,000 R. 1,100	6,100	6,173	+73

GRANT No. 31—FOREST—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Savings —
1			2	3	4
			Rs-	Rs-	Rs-
10—Forest—*contd.*					
A. 4(3).—Feed and upkeep of cattle—					
O.	12,000	..	11,000	11,260	+260
R.	—1,000				
A. 5.—Organisation, improvement and extension of forests—					
A. 5(1).—Demarcation—					
O.	96,285	..	97,285	96,783	—502
S.	2,00,000				
R.	—1,99,000				
A. 5(2).—Maintenance of Boundaries—					
O.	57,000	..	80,100	79,978	—122
R.	23,100				
A. 5(3).—Working plans—			16,000	15,828	—172
A. 5 (4)—Regeneration—					
O.	40,000	..	43,000	42,955	—45
R.	3,000				
A. 5 (5)—Sowing and Planting—					
O.	4,36,068	..	4,97,680	4,97,998	+318
R.	61,612				
A. 5 (6)—Protection from fire—					
O.	57,000	..	67,340	67,705	+365
R.	10,340				

GRANT NO. 31—FOREST—*contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess +/ Savings —
1			2	3	4
			Rs.	Rs.	Rs.
10—FOREST—*contd.*					
A. 5 (7)—Other works—					
O.	90,000	..	1,03,600	1,03,696	+96
R.	13,600				
A. 6.— Miscellaneous—					
A. 6 (1)—Drift and Waif wood and confiscated forest produce—					
O.	5,500	..	11,250	11,534	+284
R.	5,750				
A. 6 (2)—Law charges—					
O.	4,000	..	6,820	1,635	—5,185
R.	2,820				
Col. 4—Mainly expenditure wrongly classified by a Divisional Forest Officer under this sub-head, was subsequently transferred to the sub-head A. 6 (7) when there was no time for re-appropriation of funds.					
A. 6 (3)—Rent on leased forests and payments to shareholders in forests managed by Government—					
O.	7,000	..	3,435	3,433	—2
R.	—3,565				
A. 6 (4)—Dearness allowance—					
O.	88,000	..	72,040	71,651	—389
R.	—15,960				
A. 6 (5)—Clothing—					
O.	50,000	..	74,800	72,179	—2,621
R.	24,800				

GRANT No. 31—FOREST—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs	Rs.
10—FOREST—*contd.*			
A. 6 (6)—Contribution to Bihar Survey Office—	250	250	..
A. 6 (7)—Other charges—			
Charged—			
O 10,000			
R. —5,123	.. 4,877	9,366	+4,489
	Col. 4—Vide explanation under sub-head A. 6 (2).		
Voted—			
O. 54,302			
R. 11,287	.. 65,589	66,601	+1,012
A. 6 (8)—Wild life exhibition—			
R. 5,000	.. 5,000	5,000	..
B.—General Direction—			
B. 1—Pay of Officers—			
O. 33,000			
R. 12,320	.. 45,320	43,395	—1,925
B. 2—Pay of Establishment—			
O. 43,080			
R. —2,480	.. 40,600	40,727	+127
B. 3—Allowances—			
O. 55,150			
S. 5			
R. 50,780	.. 1,05,935	1,00,937	—4,973
B 4.—Contingencies—	.. 12,500	12,468	—32
C.—Establishment—			
C—1.—Superintendence—			
C 1 (1)—Pay of Officers—	.. 56,300	56,118	—182
C 1 (2)—Pay of Establishment—			
O. 66,142			
R. 5,419	.. 71,561	71,684	+123
C. 1 (3)—Allowances—			
C. 41,316			
R. 7,264	.. 48,580	49,367	+787

GRANT No. 31—FOREST—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
10—FOREST—*contd.*				
C. 1 (4)—Contingencies—				
O. 21,042				
R. 3,458	..	24,500	24,543	+43
C. 2—Other Establishments—				
C. 2 (1)—Pay of Officers—	..	2,29,960	2,35,362	+5,402
C. 2 (2)—Pay of Establishment—				
O. 12,06,554				
C. 5				
R. 3,49,336	..	15,55,895	15,72,822	+16,927
		Col. 4—Unanticipated payment of arrear leave salary and incremental pay.		
C. 2 (3)—Allowances—				
O. 12,95,231				
R. 2,17,064	..	15,12,295	15,24,777	+12,482
		Col. 4—Unanticipated payment of arrear dearness allowance.		
C. 2 (4)—Contingencies—				
O. 1,64,927				
R. 33,973	..	1,98,900	1,98,058	—842
C. 3—Forest Enquiry Committee—				
R. 1,800	..	1,800	1,799	—1
D—Charges in England—				
D. 1—High Commissioner—				
D. 1 (1)—Other charges—				
D. 1 (1) (1)—Contribution to Empire Forestry Association.	..	80	67	—13
E—Lump provision for management of ex-Zamindari Forests—				
O. 8,98,000				
R.— 8,98,000	..	..	..	..

GRANT No. 31—FOREST—*concld.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess +/ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS.			
F—Grants-in-aid, Contributions, etc.—			
F. 1—Grants from the proceeds of Kendu leaves— O. 34,00,000 / R.— 2,48,865	31,51,135	30,43,331	—1,07,804
	Col. 4— Vide note 2 below the grant.		
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 5,123	*5,123*		*—5,123*
Voted—			
R. 4,55,076	4,55,076		—4,55,076
Totals *Charged*	*10,000*	*9,366*	*—634*
Totals Voted	1,15,06,597	1,09,52,215	—5,54,382

NOTES.

In the charged section, the saving in the final appropriation was Rs. 634 which was turned into an excess of Rs. 4,489 on an amount of Rs. 5,123 was surrendered.

In the voted section, the saving in the final grant was Rs. 5,54,382, out of which a sum of Rs. 4,55,076 was surrendered.

2. The reasons for variation under sub-head F. 1 were not communicated by the Controlling Officer.

3. Shortfall in revenue due to delay in sale of minor forest produce—In a certain Forest Division the auction lease of a particular area due for sale before October, 1956 was not conducted in time on the ground that the lease might be given to a proposed Forest Labourers' Co-operative Society, which, however, did not materialise. Final orders of Government to put the lot in auction were not received till February, 1957 when almost half of the season for extraction of forest produce was over. Due to this delay the lot fetched only a sum of Rs. 9,050 against the anticipated revenue of Rs. 16,306 which was the average lease money for the preceding three years.

Similarly in 1957 season also the lot was not put to auction in time pending Government decision as to whether the lease should be given to the proposed Forest Labourers' Co-operative Society, which could not, however, be formed. Government sold the lot in auction only in March, 1958 when it fetched a sum of Rs. 4,361 only, including some departmental realisations.

4. Loss of revenue—(a) In a Forest Division a Contractor obtained on the 28th September, 1959 the lease of a Forest Coupe for Rs. 2,600 with time allowed upto 31st May, 1952 for exploitation. The contractor paid the initial security deposit and executed the agreement, but never paid any of the instalments of lease money on the ground of shortage of trees in the coupe. Owing to his default the contract was terminated by Government on 27th May, 1952. The termination orders, however, were received in the Forest Division on 30th May, 1952 and the same could not be served on the Contractor before the date of expiry of the contract, i.e., 31st May, 1952. As the termination order was thereby rendered legally void, no steps could be taken to realise the dues. It was not possible also to recover the loss from the departmental officer who failed to take any special steps to serve the order on the contractor before the termination of the contract, as he had already retired from the service.

The Government decided in May, 1959 to write off the irrecoverable revenue including interest amounting to Rs. 2,000 after adjusting the security deposits lying with the Department.

(b) In a Forest Division it was noticed that a Contractor holding a three-year lease, from 1st October, 1954 to 30th September, 1957 for collection of gum from *grindelagum* trees, had damaged the trees due to bad tapping. The Divisional Forest Officer recommended in June, 1957 recovery of compensation of Rs. 7,208 being eight times the value of the damaged trees under Rule 17 of the Orissa Forest Contract Rules.

The Conservator of Forests to whom the lessee appealed in July, 1957 turned down the recommendation in January, 1958 on the grounds that the lessee could not be held responsible for damages done by outsiders, who in practice were allowed to collect gum and to sell it either to the lessee or to outsiders though such a practice was in contravention of the provisions of clause IV of Schedule V of the agreement with the lessee.

5. Payment of compensation to a Forest contractor—A sum of Rs. 6,000 was paid on the 23rd August, 1956 to a certain Forest contractor as compensation in connection with a lease on the alleged ground that there was a shortage of trees by more than 25 per cent of the number advertised in the sale notice, due to defective marking and enumeration. Although under rule 38 (3) of the Orissa Forest Contract Rules the claim was not admissible, payment was sanctioned by Government as a special case on grounds of equity.

Disciplinary action for defective marking, etc., was taken against the Government servant responsible who was dismissed from service on the 1st November, 1953.

6. *Remission of Revenue*—A Forest contractor lost 250 bags of Kendu leaves which were burnt by lightning. In consideration of the loss Government sanctioned in October, 1958 reduction in the original lease amount from Rs. 38,125 to Rs. 34,000 for the year 1956-57 in relaxation of rules.

Fund for the development of forest—The nature of transactions in respect of the fund has been explained in Note 5 below Grant No. 31 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956. It has been decided that the expenditure on execution of non-plan scheme excluding the expenditure on pay of staff of the Afforestation Division from 1957-58 onwards will be met form this fund. An account of the fund is given below :—

Opening balance on the 1st April, 1958	Receipts during the year, 1958-59.	Expenditure during the year 1958-59.	Closing balance on the 31st March, 1959.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
7,45,800	..	..	7,45,800

STORES (STOCK) ACCOUNTS OF FOREST DEPARTMENT FOR THE YEAR 1958-59.

Serial No.	Sub-head of stores	Opening balance on 1st April, 1958	Receipts during the year	Utilisation, sales and other disposals during the year	Shortages, etc. written off during the year	Result of revaluation	Closing balance on 31st March, 1959
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Survey and other instruments.	92,636	14,677	..	1,325	—2,989	1,03,999
2	Building materials ..	44	..	31	..	—3	10
3	Livestock ..	10,098	..	..	..	—505	9,593
4	Tools ..	33,360	10,549	47	1,393	—9,451	42,119
5	Office and rest house furniture.	1,51,464	40,935	37	1,433	59,207	2,49,136
6	Miscellaneous ..	3,40,014	38,583	679	2,373	1,16,338	4,57,303
	Total ..	6,27,616	1,13,844	794	6,522	—72,979	8,61,165

Certified that—

(1) The figures represent a substantially true account of affairs and that they agree with the figures in the registers kept in several Offices except that a sum of Rs. 1,058 shown by the Conservator of Forests, Baripada as *nil* in Column 7 has not been accounted for in the Store Accounts. The matter is under correspondence;

(2) The verification of stock was made (*i*) by the Gazetted Officers in the office of the Chief Conservator of Forests, Orissa;

(*ii*) by the Conservator of Forests in Circle Offices;

(*iii*) by the District/Divisional Forest Officers or their Gazetted Assistants in the District/Divisional Forest Offices,

(3) There has been no excessive purchase of stores and steps are being taken to write off unserviceable stores under proper sanction and to dispose of those not wanted transferring them elsewhere; and

(4) the closing stock when compared with the stock at the commencement of the year and issues during the year do not indicate any excessive purchases.

CUTTACK :
The 28th August, 1959.

S. C. PATNAIK,
Compiler of Accounts.

G. N. MATHUR,
Chief Conservator of Forests, Orissa.

The Stores and Stock Accounts of the Forest Department of the Government of Orissa for the year 1958-59 have been checked in the Office of the Chief Conservator of Forests, Orissa, with reference to the statements received from various sub-ordinate Officers and found to be correct according to the best of my information and in consideration of the explanations given to me.

PURI :
The 5th September, 1959.

P. CHINNAPPA,
Deputy Accountant-General, Orissa.

GRANT No. 32—FISHERIES (ALL VOTED)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
Miscellaneous			
A—Discretionary Grant by Heads of States, etc—			
A-I.—Discretionary grant at the disposal of Deputy Minister, Gram Panchayat, Fisheries and Co-operation—	4,000	3,800	—200
40—Agriculture.			
B—Fisheries—			
B. 1—Direction—			
B. 1 (1).—Direction proper—			
B. 1 (1) (1).—Pay of Officers— O. 26,640 R. —180	26,460	26,456	—4
B. 1 (1) (2).—Pay of Establishment— O. 39,230 R. —2,310	36,920	36,916	—4
B. 1 (1) (3).—Allowances— O. 22,441 R. 665	23,106	23,076	—30
B. 1 (1) (4).—Contingencies— O. 6,000 R. 150	6,150	6,149	—1
B. 1 (2).—Attached staff to Direction— O. 35,556 R. —1,200	34,356	34,754	+398
B. 2.—Superintendence—			
B. 2 (1).—Superintendence proper— O. 16,317 R. —3,918	12,399	12,234	—165
B. 2 (2).—Range Office Organisation— O. 6,660 R. —1,204	5,456	5,433	—23

GRANT No. 32—FISHERIES—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
B. 3.—District Headquarters Organisation—			
B. 3 (1).—Pay of Officers— O. 16,170 R. —6,670	9,500	9,359	—141
B. 3 (2).—Pay of Establishment— O. 10,674 R. —3,300	7,374	7,344	—30
B. 3 (3).—Allowances— O. 16,356 R. —5,339	11,017	10,817	—200
B. 3 (4).—Contingencies—	10,532	10,571	+39
B. 3 (5).—Works—	31,310	31,310	..
B. 4.—Pisicultural Demonstration—			
B. 4 (1).—Pay of Establishment— O. 1,10,877 R. —12,865	98,012	97,925	—87
B. 4 (2).—Allowances— O. 73,166 R. —600	72,566	72,173	—393
B. 4 (3).—Contingencies— O. 1,09,017 R. 8,468	1,17,485	1,15,954	—1,531
B. 5.—Development of Mahanadi Estuary— O 19,090 R. —1,266	17,824	17,724	—100
B. 6.—Biological Investigation scheme— O. 41,382 R. 964	42,346	41,741	—605

GRANT No. 32—FISHERIES—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess-+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
B. 7.—Technological Investigation Scheme—			
O. 24,155	27,379	27,348	—31
R. 3,224			
B. 8.—Development of Marine fisheries—			
O. 3,614	4,397	4,345	—52
R. 783			
B. 9.—Survey of marine fish farms—			
O. 9,820	4,438	4,438	..
R. —5,382			
B. 10.—Works—			
O. 3,000	2,850	2,850	..
R. —150			
B. 11.—Exhibition and fairs—			
O. 7,500	7,125	7, 25	..
R. —375			
B. 12—Survey of inland waters—			
O. 4,615	6,419	6,414	—5
R. 1,804			
B. 13—Development of marine estuarine fisheries with T. C. A. equipments—			
B. 13 (1).—Pay of Officer—			
O. 2,940	3,181	3,179	—2
R. 241			
B. 13 (2).—Pay of Establishment—			
O. 27,444	26,339	26,295	—44
R. —1,105			
B. 13 (3).—Allowances—			
O. 25,224	23,934	23,901	—33
R. —1,290			

GRANT No. 32—FISHERIES—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
B. 13 (4).—Contingencies—			
O. 47,700	53,065	53,637	+572
R. 5,365			
B. 14.—Development of fish seed centres—			
B. 14 (1).—Pay of Officers—			
O. 2,813	1,893	1,800	—93
R. —920			
B. 14 (2).—Pay of Establishment—			
O. 53,033	48,187	47,959	—228
R. —4,846			
B. 14 (3).—Allowances—			
O. 52,518	47,105	46,121	—984
R. —5,413			
B. 14 (4).—Contingencies—			
O. 2,04,100	2,13,649	2,13,649	..
R. 9,549			
B. 14 (5).—Works—			
O. 84,000	1,04,824	1,04,818	—6
R. 20,824			
B. 15—Village Reclamation Service—			
B. 15 (1).—Pay of Establishment—			
O. 17,742	16,580	16,474	—106
R. —1,162			
B. 15 (2).—Allowances—			
O. 17,549	14,150	14,041	—109
R. —3,399			

GRANT NO. 32—FISHERIES—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
B. 15 (3).—Contingencies—	1,10,851	1,10,960	+109
B. 15 (4).—Works—	51,652	51,501	—151
B. 16—Establishment of Demonstration Fish Farm—			
B. 16 (1).—Pay of Establishment—			
O. 9,701 R. —1,150	8,551	8,480	—71
B. 16 (2).—Allowances—			
O. 15,050 R. —3,610	11,440	11,376	—64
B. 16 (3).—Contingencies—			
O. 73,850 R. 2,600	76,450	76,450	..
B. 16 (4)—Works—	15,000	12,904	—2,096
B. 17—Establishment of Demonstration of marine fish farm—			
B. 17 (1).—Pay of Establishment—			
O. 6,720 R. —191	6,529	6,469	—60
B. 17 (2).—Allowances—			
O. 6,322 R. —147	6,175	6,125	—50
B. 17 (3).—Contingencies—			
O. 55,500 R. 7,082	62,582	62,581	—1
B. 17 (4).—Works—	6,700	6,700	..
B. 18—Power fishing in Hirakud Reservoir—			
O. 31,960 R. 15,495	47,455	47,274	—181
B. 19—Applied research in Technology on Chilka Lake—			
B. 19 (1).—Pay of Establishment—			
O. 13,902 R. —852	13,050	12,990	—60

GRANT NO. 32—FISHERIES—*Contd.*

Major-head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Concld.*			
B. 19 (2).—Allowances—			
O. 9,210 R. —578	8,632	8,602	—30
B. 19 (3).—Contingencies—			
O. 41,000 R. —33,800	7,200	6,987	—213
B. 20—Applied research on fresh water biology—			
O. 25,225 R. —297	24,928	24,787	—141
B. 21—Experiment in power fishing in the estuaries—			
O. 18,322 R. 1,447	19,669	19,596	—73
B. 22—Experiment in power fishing in sea—			
O. 19,122 R. 20,646	39,768	39,595	—173
B. 23—Training of candidates in fishery subjects—			
O. 9,600 R. —1,332	8,268	8,268	
Surrenders or withdrawals within grant—			
R. 5,544	5,544	..	—5,544
Total—Voted	17,03,772	16,89,775	—12,997

GRANT No. 32—FISHERIES—*Concld.*

NOTES

The saving in the final grant was Rs 12,997 out of which a sum of Rs. 5,514 was surrendered.

2. *Avoidable expenditure*—A piece of land was acquired for the Fishery Department by a Collector in August, 1952 at a total cost of Rs. 10,100. The payment to the party concerned was delayed till March, 1956 as the department did not accept the land, considering the amount of compensation being too high. Ultimately the Government had, however, to pay interest for a period of nearly 4 years amounting to Rs 2,208.

GRANT No. 33—CO-OPERATION
(ALL VOTED)
See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
42—CO OPERATION.			
A—Direction—			
A. 1—Pay of Officers—			
O. 32,500	30,359	27,958	—2,401
R. —2,141			
A. 2—Pay of Establishment—			
O. 55,630	52,101	49,824	—2,277
R. —3,529			
A. 3—Allowances—			
O. 32,098	31,008	31,395	+387
R. —1,090			
A. 4—Contingencies—			
O. 17,700	15,400	15,902	+502
R. —2,300			
B—Superintendence—			
B. 1—Pay of Officers—			
O. 1,11,729	1,11,124	1,14,604	+3,480
R. —605			
B. 2.—Pay of Establishment—			
O. 9,55,076	8,16,692	8,01,585	—15,107
R. —1,38,384			
	Col. 4—A few posts of Inspectors not filled up during the year due to non-availability of qualified and suitable candidates.		
B. 3.—Allowances—			
O. 6,10,112	5,06,250	4,95,329	—10,921
R. —1,03,862			
	Col. 4.—Non-drawal of some travelling allowance bills.		
B. 4.—Contingencies—			
O. 1,27,844	1,34,344	1,39,039	+4,695
R. 6,500			

GRANT No. 32—CO-OPERATION—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving −
1	2	3	4
	Rs.	Rs.	Rs.
42—CO-OPERATION—*contd.*			
C.—Grants-in-aid—			
C. 1.—Grants and subsidies—	1,08,348	1,08,348	..
C. 2.—Grants and subsidies to women co-operative societies in Orissa—			
R. 10,000	10,000	10,000	..
D—Other charges—			
D. 1—Scheme for the Co-operative peripatetic short training course—			
D. 1 (1)—Pay of Officers—			
O. 4,280			
R. —466	3,914	3,745	—169
D. 1 (2)—Pay of Establishment—			
O. 44,403			
R. —5,730	38,673	39,732	+1,059
D. 1 (3)—Allowances—			
O. 29,617			
R. —3,741	25,876	24,732	—1,144
D. 1 (4)—Contingencies—			
O. 45,000			
R. —18,661	26,339	26,876	+537
D. 2—Organisation and revitalization of small sized credit co-operative societies—Subsidy—			
S. 5			
R. 10,795	10,800	10,800	..
D. 3.—Scheme for the Co-operative training and education—			
D. 3 (1).—Pay of Officers—			
O. 11,602			
R. —362	11,240	12,094	+854
D. 3 (2).—Pay of Establishment—			
O. 23,996			
R. —671	22,325	21,534	—791

GRANT No. 33—CO-OPERATION—*Contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
42—CO-OPERATION—*Contd.*	Rs.	Rs.	Rs.
D. 3 (3).—Allowances—			
O. 86,888 / R. —36,066	50,822	47,085	—3,737
D. 3 (4).—Contingencies—			
O. 19,954 / R. 2,000	21,954	20,305	—1,649
D. 4.—Establishment of Regional Co-operative Marketing Societies—Subsidy for staff—	52,792	52,792	—
D. 5—Reorganisation of State Co-operative Marketing Society—Subsidy for staff.	11,000	11,000	..
D. 6—Reorganisation of the Orissa Provincial Co-operative Land Mortgage Bank—Subsidy for staff.	14,600	14,600	..
D. 7—Reorganisation of Orissa State Co-operative Bank—Subsidy for staff.	6,000	6,000	..
D. 8—Reorganisation of primary credit Co-operative Societies—Subsidy for staff—			
O. 1,00,000 / R. —2,418	97,582	97,582	..
D. 9—Subsidy to the State Co-operative Union.	33,474	33,474	..
D 10—Training of Business Managers.			
D. 10(1)—Pay of Officers—			
O. 5,442 / R. —1,728	3,714	3,394	—320
D. 10(2)—Pay of Establishment	9,881	9,403	—478
D. 10(3)—Allowances—			
O. 54,625 / R. —20,316	34,309	29,707	—4,602
D. 10(4)—Contingencies—			
O. 11,264 / R. —2,210	9,054	10,174	—1,120

GRANT No. 33—CO-OPERATION—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
42—CO-OPERATION—*Concld.*			
D. 11—Co-operative farming and experiment—			
D. 11(1)—Pay of Establishment—			
O. 27,248	27,994	25,793	—1,201
R. —254			
D. 11(2)—Allowances—			
O. 8,736	13,461	10,955	—2,505
R. 4,725			
D. 11(3)—Contingencies—			
O. 18,324	5,318	2,219	—3,099
R. —13,006			
D. 12—Establishment of cotton ginning and pressing factories—			
O. 8,000	..	..	..
R. —8,000			
D. 13—Scheme for the enquiry committee of the working and account of the Central Co-operative Bank and Societies in Orissa—			
R. 17,239	17,239	15,385	—1,854
D. 14—Amount transferred to the State Relief and guarantee Fund—			
O. 50,000	1,00,000	1,00,000	..
R. 50,000			
E.—Works Surrenders or withdrawals within grant—	3,000	3,000	..
R. 2,64,281	2,64,281	..	—2,64,281
Total—Voted	27,30,268	24,26,365	—3,03,903

GRANT No. 33—CO-OPERATION—*Contd.*

NOTES

The saving in the final grant was Rs. 3,03,303 out of which a sum of Rs. 2,64,281 was surrendered.

2. The savings under sub-heads B. 2 and B. 3 remained unsurrendered.

3. *State Agricultural Credit (Relief and Guarantee) Fund*—The Fund is credited with (*i*) annual contribution by the State Government, (*ii*) grants from the Central Government and (*iii*) receipts from other agencies. It has been created for the purpose of writing off the irrecoverable arrears of debts due to Co-operative credit Institutions where such debts threaten the stability of the Co-operative structure and where such arrears arise due to natural calamities, payments in fulfilment of the State Government's guarantees in respect of accomodations provided by the Reserve Bank of India to Co-operative Banks for agricultural purposes, etc.

The expenditure from the fund is taken as a direct charge against the money held in the fund. The provision for contribution to the fund is made under the head "42.—Co-operation."

An Account of the transaction of the Fund is given below :—

		Rs.
Opening balance on the 1st April, 1958		..
Receipts—Government contribution (*Vide* sub-head D. 14)	..	1,00,000
Total	..	1,00,000
Deduct—Withdrawals	.. ..	..
Closing balance on the 31st March, 1959	.. ..	1,00,000

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Financial Review for the year 1957-58.

The *Pro forma* accounts of the above concern as drawn up shows a net loss of Rs. 2,672 against Rs. ,669 in the year 1956-57.

The loss is mainly due to the following reasons :—

(a) *Fall in price of yarn*—There is at present a considerable quantity of yarn in Handloom Marketing Organisation stock. These were purchased prior to the year 1953-54. The huge stock of yarn was purchased or dumped on the Handloom Marketing Organisation consequent upon the distribution of yarn on an All-India basis. But as soon as control on yarn was relaxed, the price of yarn went down abnormally. This fall in price was not taken into account and the value of yarn in stock was not brought down to the current maket level. Hence the old stock of yarn when utilised in manufacturing fabrics naturally increases the prices of fabrics and consequently the sale must go down. With the accumulation of stock of yarn for a considerable time the quality deteriorates and the yarn becomes tender and damage for which necessary allowances have been given in the stock and store account. On cloths manufactured out of those yarn and stocked prior to 1954 allowance has to be given for damages, etc. to the extent of 6¼ per cent to 25 per cent. Consequent upon these, the value of articles falls below the cost price. These are fully exhibited in the stock and Store account.

(b) *Overhead charges* —As stated in the last year's review the "Establishment" charges are quite out of proportion to sales. To reduce the cost of Establishment, steps have been taken to absorb some incumbents in other sections as necessary. Pay and allowances of the staff borne in the Establishment although they are not rendering full services to the Handloom Marketing Organisation owing to abolition of weaving centres were eventually debited to the account.

(c) Closure of all weaving centres all of a sudden in the year 1953-54 had its effect and the Handloom Marketing Organisation received a severe set back and the Organisation has not yet been able to regain its balance.

At the Centres, where cloths were manufactured and sold and as a result of abolition, goods manufactured could not be sold out and yarn in stock could not be utilised and thus there was accumulation of stock.

Credit outstanding against the weavers (Rs. 13,166) working under the defunct weaving centres could not be realised.

With a view to arrive at the true position of the concern, it is necessary that the stock value of finished goods, dye-stuff need be brought down to the current market level. (The matter of reduction of prices of old articles was referred to Government and they were pleased to call for statements showing the reduction of each category of articles).

As a step towards reorganisation of the Handloom Marketing Organisation, Weaving centres are being revived. One such centre has already been started this year in the month of July, 1958.

The credit dues outstanding against customers were Rs. 43,832 as on 31st March, 1958 against Rs. 90,322 on 1st April, 1957. Though a considerable amount has been realised and adjusted, yet there is much to be done and it is hoped a good portion of the dues will be realised during 1958-59.

BHUBANESWAR
The 30th August, 1959

K. C. MOHANTY
Officer-in-charge, Handloom Marketing Organisation.

A. P. PANDA
Registrar, Co-operative Societies, Orissa.

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Audit Comments.

(*i*) *Delegation of Financial Powers to the Officer-in-charge*—The Officer-in-charge of the Organisation, who is a non-gazetted officer, is contracting and making payments for all bulk purchases from outside firms. Though the business rules have been framed, no financial powers have been delegated to the Officer-in-charge.

(*ii*) *Manufacturing Agents of Weaving Co-operative Societies*—As per the business rules of the Organisation, every Manufacturing Agent should fulfil the following conditions :—

(*a*) To furnish a cash security of Rs. 250 (except in case of Weavers' Co-operative Societies).

(*b*) To execute an agreement

(*c*) Not to keep or take yarn and raw materials for more than Rs. 2,500 at a time.

These conditions are not being fulfilled by the (one) Manufacturing Agent and the (six) Weavers' Co-operative Societies, concerned.

(*iii*) *Advance payments made on the pro forma invoice*—The yarns for manufacture of finished goods are purchased from various firms on payment of the full cost of yarn on the basis of the *pro forma* invoices of the suppliers, this payment being made much in advance of actual receipt of the consignments. In one case the consignment was received one year after the date of payments. Payment of value of articles before receipt of the same is contrary to financial rules and may ultimately result in loss, if adequate steps are not taken to safeguard the financial interests of Government.

Balance Sheet, assets side :—

(*iv*) *Advances recoverable* (*Rs. 17,173*)—In addition to the opening balance of Rs. 20,224 as on the 1st April, 1957, on account of advances recoverable there has been fresh transactions of Rs. 4,799 during the year under audit, and this amount remains unadjusted all through the year. The progress of adjustments of advances of Rs. 20,224 relating to previous years' is also not encouraging as only 39 per cent thereof (*i. e.*, Rs. 7,851 out of Rs. 20,224) is reported to have been adjusted during the year under audit. This calls for closer attention.

(*v Sundry Debtors* (*Rs. 43,832*)—This includes some very old debts totaling Rs. 1,467 relating to the period prior to 1950-51. No effective steps are being taken to realise these debts and to write off such debts which are bad. A sum of Rs. 195 is outstanding against persons who are dead and the debt is almost unrealisable. The cases of such bad debts need proper investigation and write off against the Reserve of Rs. 5,000.

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Balance Sheet as at the 31st March, 1958.

Capital and Liabilities				Properties and Assets			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-56 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital				*Furniture and equipment*		
1,62,020	(a) Government capital as per last Balance sheet.	1,77,512		2,500	As per last Balance sheet	2,500	
17,197	*Add*—Withdrawal during the year.	20,211		..	Addition during the year	112	
						2,612	
36	*Less*—Remittance during the year.	..		945	*Less*—Depreciation written off upto last Balance sheet.	1,100	
1,669	*Less*—Loss during the year.	2,672		155	*Less*—Depreciation written off during the year.	150	
1,77,512			1,95,051	1,400			1,362
1,66,379	Sundry creditors ..		19,480		*Closing stock*		
2,067	Security deposits of employees.		2,437	82,622	Yarn (including work in progress).	78,089	
				53,383	Finished goods ..	53,735	
				3,233	Dyes and chemicals ..	3,130	
				245	Tassar cocoons ..		
				1,645	Weaving accessories ..	2,277	
				1,41,128			1,37,231

		99,322	Sundry debtors ..	43,832	
		5,000	*Less*—Reserve for bad debts.	5,000	
		94,322			38,832
		20,224	Advance recoverable		17,178
		2,067	Security deposit invested		2,432
		3,845	Cash in hand		3,845
		81,972	Cash in personal ledger account in the treasury.		16,093
3,44,958	Total	2,16,968	3,44,958	Total	2,16,968

	Rs.
(a) Intial Government Capital	62,317
Additions to Capital—	
Net withdrawals from Treasury *plus* net adjustment.	1,70,289
	2,32,526
Net loss upto 31st March 1956.	70, 06
Government Capital as on 1st April, 1958.	1,62,020

Bhubaneswar,
The 9th December, 1958.

A. C. Pal,
Accountant.

K. C. Mohanty,
Officer-in Charge, Handloom Marketing Organisation.

K. Ramamurty,
Registrar, Co-operative Societies.

I have examined the Balance sheet and the following accounts of the Handloom Marketing Organisation, Baripada. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report/Note/Comments. I certify as a result of my audit that in my opinion these accounts and Balance sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Organisation according to the best of my information and explanation given to me and as shown in the books of the concern.

BHUBANESWAR
The 9th December, 1958.

N. K. BANERJEE,
Assistant Accounts Officer, Orissa.

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Profit and Loss Account for the year ending the 31st March 1958.

Dr. *Cr.*

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
7,172	To pay and dearness allowances of office staff.	14,896			By gross profit transferred from Trading Account.	..	5,716
1,328	*Less*—Last year's dues ..	526					
526	*Add*—Outstanding dues ..	1,218					
6,370			15,588				
554	To travelling allowance ..	567		132	By dyeing charges recovered.	79	
183	*Less*—Last year's dues ..	80					
80	*Add*—Outstanding dues ..	..					
451			487				
60	To pay of contingent menials.	..	59	103	*Add*—Dyeing charges recoverable.	28	
6	To carriage outward ..	..		235			107
111	To stationery ..	..	64				
802	House rent ..	240					
582	*Less*—Last year's dues ..	20		95	By miscellaneous receipts ..		3
20	*Add*—Outstanding dues ..	20					
240			240				

180	To electric charges ..	148		10,725	By miscellaneous receipts (credits paid off in 1949-50 but payment has not been seen in to account in that year).		
21	*Less*—Last year's dues ..	8					
8	*Add*—Outstanding ..	14					
167			154				
105	To postage stamps and telegram.	203		118	By adjustment of excess provision on account of house rent in the Sundry creditors account made in the previous year.		
11	To Bank commission ..	9					
8	To Rickshaw charges ..	15					
322	To miscellaneous contingencies.	278					
			505	..	By dues on account of shortage.		9,084
..	To Commission allowed ..	..	335				
155	To Depreciation on furniture and other equipments.	..	150				
4,836	To gross loss brought forward from Trading Account.	..	..	1,669	By net loss transferred to balance sheet.	..	2,672
12,842	Total ..	..	17,582	12,842	Total ..	..	17,582

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Trading Account for the year ending the 31st March, 1958.

Dr. *Cr.*

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
63,546	To Opening stock of finished goods.	..	53,383		*By Sales*—		
	To *Purchases*—						
	Finished goods			40,840	Finished goods		
				1,604	Cash	44,367	
					Less-Returns	..	
				39,236			
18,659	Cash	21,850					
1,628	Credit	714		..	Credit	911	
20,287			22,564	3,017	Rebate on sales recovered from All India Handloom Board	2,390	
12	To Stone articles (credit)		33				
				655	Rebate on sales recoverable.	1,277	
				42,908			48,945

17,294	To Cost of production brought forward from Manufacturing Account.	21,017	12	To Stone articles (credit)	33
..	To Gross profit transferred to profit and Loss Account.	5,716			
				To Closing stock—	
			53,383	Finished goods	53,735
			4,836	By Gross loss transferred to Profit and Loss Account.	..
1,01,139	Total ..	1,02,713	1,01,139	Total ..	1,02,713

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Manufacturing Account for the year ending 31st March, 1958.

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To Opening Stock				*By Sales*		
					Yarn		
75,040	Yarn ..	82,622		6,597	Cash ..	7,306	
3,472	Dyes and Chemicals ..	3,223		1,766	Credit ..	1,620	
245	Tassar cocoons ..	245					
1,771	Weaving accessories ..	1,645		8,363		8,926	
				2,156	*Less*—Returns ..		
80,528			87,745				
				6,207			8,926
	To Purchases				Dyes and chemicals		
17,840	Yarn (cash) ..	14,797		9	Cash ..	39	
1,140	Dyes and Chemicals(cash)	1,327		119	Credit ..	30	
				128		69	
..	Weaving accessories and Miscellaneous (cash).	662		55	*Less*—Returns ..		
			16,786	73			69

	To Direct charges			20	By Weaving accessories (cash).		38
8,182	Pay and dearness allowance of Manufacturing staff.	3,535		..	By Tassar cocoons (cash)		263
241	*Less*—Last year's dues ..	800					
		2,735			*By Closing stock*		
800	*Add*—Outstanding dues	304		82,622	Yarn (including work in progress).	78,089	
36	*Less*—Refund of excess drawn.	..					
			3,039	3,233	Dyes and Chemicals ..	3,130	
2,533	Weaving charges ..	5,804		245	Tassar cocoons ..	..	
112	Dyeing charges ..	115		1,645	Weaving accessories ..	2,277	
52	Fuel and Sizing material	120					
102	Miscellaneous expenditure for dyeing.	26		87,745		83,496	83,496
309	Cartage and carriage inward.	8		17,294	By balance being the cost of production transferred to Trading Account.		21,017
18	Finishing charges ..	52					
..	Repairing of looms ..	114					
			6,239				
1,11,339	Total ..		1,13,809	1,11,339	Total ..		1,13,809

HANDLOOM MARKETING ORGANISATION, BARIPADA.

Stores (Stock) Account for 1957-58.

Particulars	Yarn	Dye Stuff	Finished goods	Weaving accessories	Cocoons
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1957.	82,622	3,233	58,383	1,645	245
Receipts during the year including transfers, etc.	57,384	1,666	1,24,661	1,083	82
Excess	59	11	580	..	..
Total ..	1,40,065	4,910	1,78,625	2,728	327
Sales, Supplies transfers, etc. ..	55,069	1,466	1,07,871	906	264
Shortages ..	..	..	1,285	..	63
Total ..	55,069	1,466	1,09,156	906	327
Closing stock on 31st March, 1958 ..	84,996	3,444	69,469	1,822	..
Under process ..	1,428	..	..	708	..
Total ..	86,424	3,444	69,469	2,530	..
Cotton ..	..	..	(46,469	..	..
Tassar .	..	..	23,000)	..	..

Less—Percentage of profit added to stock (cost price)	4,73 (6¼%)	105 (3½%)	2,764 (5,164 Cotton—12½%). (4,600 Tassar—25%).	..	..
Cost price ..	81,694	3,339	59,705	2,530	..
Less—Damages (estimated value) ..	3,605 (6¼% on 57673)	209 (10%	5,970 (10%)	253 (10%)	..
Closing stock (at cost) on the 31st March, 1958.	78,089	3,130	53,735	3,277	..

Certified that the physical verification as on 31st March, 1958 was conducted in respect of finished goods only by employees who are not connected with the maintenance of stock. As regards the stocks of yarn, dye stuff, weaving accessories and cocoons, the book balances only have been taken into account as no stock varification was conducted by any independent agency.

Certified that in arriving at the value of the closing stock due allowance has been made for old and damaged stock and the closing balances do not include surplus and unserviceable stock. Action is being taken to regularise the shortages and excesses found during physical verification.

BHUBANESWAR
The 9th December 1958

A. C. PAUL
Accountant

K. C. MOHANTY,
Officer-in-charge,
Handloom Marketing Organisation.

K. RAMAMURTY,
Registrar,
Co-operative Societies, Orissa.

HANDLOOM MARKETING ORGANISATION, BOUDH.

Financial Review of Handloom Marketing Organisation, Boudh for the year 1957-58.

1. Working result—The following table indicates the working results of the Organisation for the last two years.

	1956-57	1957-58
	Rs.	Rs.
1. Capital ..	43,806	45,884
2. Sales ..	8,395	12,130
3. Stock of finished goods ..	11,378	15,084
4. Gross profit ..	1,228	4,136
5. Net profit or loss ..	—5,305	—1,916

The decrease in net loss during the year under review is due to increase in sales as compared with the previous year.

It has been decided by the department to arrange for bulk purchase of yarn to secure economy in the cost of raw materials and decrease in cost of production. When this is given effect to the sales is expected to increase further more.

The opening of sale depots to push on sales is also under contemplation. It is expected that with more sales the over head charges will be recovered and there will also be a surplus

Proposals are also under consideration for disposal of old accumulated and damaged stock at a reasonable reduced price.

BHUBANESWAR
The 5th November 1959

P. Satpathy,
Superintendent,
Pattern Making Factory,
Boudh (H.M.O.)

K. Ramamurty,
Registrar, Co-operative Societies, Orissa.

HANDLOOM MARKETING ORGANISATION, BOUDH.

(Audit Comments on the accounts of 1957-58)

1. Working results—The following table indicates the working results of the Organisation for the last three years.

	1955-56	1956-57	1957-58
1. Turn over (including rebate) ..	Rs. 18,094	Rs. 9,263	Rs. 13,238
2. Gross Profit + / Loss —	Rs. —3,603	Rs. +1,228	Rs. +4,136
3. Net Profit + / Loss —	Rs. —7,941	Rs. —5,305	Rs. — 1,916
4. Percentage of Gross Profit + / Loss — on Turn over	— 19.06	+13.25	+31.24
5. Percentage of Net Profit + / Loss — on Turn over	— 42.01	— 55.11	— 14.47

The financial position of the Organisation continued to be unsatisfactory. Though the performance of the Organisation during 1957-58 has been comparatively better than in the previous years, the heavy incidence of establishment and other indirect charges on the finished goods has wiped off the advantages accrued. Addition of 12½ per cent to the prime cost of the finished goods in fixing the selling prices proved inadequate to cover the overhead expenses which worked out to about 66 per cent, of the prime cost. As there is very little scope for reducing these overhead charges, other methods will have to be introduced early to keep the expenditure on fixed overheads within reasonable limits may be by a substantial increase in the volume of production. It may also be examined whether the addition of 12½ per cent to the prime cost of the finished goods to cover over head expenses can be suitably increased without adversely affecting the demand for the commodity in the market.

2. *Financial arrangement and Rules of Business* —The management of the Organisation has been left entirely to the Business Manager who is a non-gazetted Government servant. The Assistant Director of Industries (Textiles) is in over-all charge of the Organisation. The detailed procedure for regulating the maintenance of accounts and the working of the Organisation has not yet been prescribed.

3. *Balance Sheet*—(a) *Liabilities for expenses* (*Rs. 37,023*)—This includes an amount of Rs. 16,276 payable to the staff towards their pay and allowances for the period from 1948 to 1953. Against this an amount of Rs. 9,814 has been advanced to the staff but no action has been taken for the settlement of their dues and the adjustment of the advance. These are being brought forward from year to year. A sum of Rs. 20,346 has been shown as liability for payment to an ex-textile expert who was entitled to 30 per cent of the net profits of the Organisation earned upto the 31st March, 1950 in terms of his agreement with the ex-ruler, Boudh. An amount of Rs. 16,932 is outstanding against him under advances recoverable. Early action is called for towards the settlement of the accounts of the party.

(b) *Sundry Creditors* (*Rs. 36,272*)—This includes Rs. 28,682 payable to Government Departments. Early action may be taken to liquidate this liability.

(c) *Amount recoverable from Agents* (*Rs. 31,848*)—This amount is outstanding since 1952-53 against the agents who were supplied with yarn on credit. Certificate proceedings have been instituted against them but are stated to be still pending in courts over a long time.

(d) *Sundry Debtors* (*Rs. 42,551*)—A sum of Rs. 6,016 included in the Sundry Debtors' account is outstanding from the pre-merger period for which no details are available. The amount has to be written off if no recovery is possible. Out of the balance, a sum of Rs 27,702 is outstanding against Government Departments, for which immediate action is required. Acceptance of balances outstanding against the parties has not been obtained. Though some parties/individuals have been shown in the books of the Organisation both as creditors and debtors no action has been taken to finalise their accounts and to exhibit the net amount due to/by them.

(e) *Closing stock* (*Rs. 20,400*)—The closing stock of yarn and finished goods includes large quantities of damaged and deteriorated goods. Government have ordered disposal of such goods valued at Rs. 7,694 at a reduced value of Rs. 5,647. The loss to Government on this account is expected to be Rs. 1,957. The balance of damaged and old stock on hand is required to be segregated and action taken to dispose it at reduced rates if necessary, after ascertaining its present market value to avoid further deterioration.

HANDLOOM MARKETING ORGANISATION, BOUDH.

Balance Sheet as at 31st March, 1958.

Capital and Liabilities				Properties and Assets			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government capital				*Furniture at cost—*		
45,715 (a)	As per last Balance Sheet	43,806		404	As per last Balance Sheet	404	
4,586	*Add*—Withdrawals during the year.	3,094		..	*Less*—Original cost of assets sold during the year.	..	
1,190	*Less*—Adjustments during the year.	..		202	*Less*—Depreciation written off as per last Balance Sheet.	222	
5,305	*Deduct*—Loss during the year.	1,916		20	*Add*—Depreciation during the year.	18	
43,806			45,884	182			164
	Sundry creditors—				*Factoryshed and quarters at cost—*		
51,469	As per last Balance Sheet	50,505		6,922	As per last Balance Sheet.	6,922	

31	Additions during the year	..		4,653	*Less*—Depreciation written off as per last Balance Sheet.	5,107	
995	*Less*—Repaid during the year.	14,233					
50,505			36,272	454	*Add*—Depreciation during the year.	363	
				1,815			1,452
					Weaving accessories—at Cost		
				9,708	As per last Balance Sheet.	9,708	
				..	Additions during the year.	16	
				3,540	*Less*—Depreciation written off as per last Balance Sheet.	5,082	
	Deposits—			1,542	*Add*—Depreciation during the year.	1,156	
				4,626			3,486
1,947	As per last Balance sheet.	1,940			*Building materials (bricks)*—		
..	Additions during the year.	..		2,500	As per last Balance Sheet..	2,500	

(a) Initial Capital	..	51,810	
Withdrawals from treasury up to 1955-56	..	47,228	
Less—Remittances		60,811	
Add—Next profit up to 1955-56	..	7,488	
Government Capital as on 31st March, 1956	..	45,715	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
7	*Less*—Refunds during the year.	..		125	*Less*—Depreciation written off as per last Balance Sheet.	125	
1,940			1,940	..	*Add*—Depreciation during the year.	119	
				2,375			2,256
	Advances from the personal ledger account, Sonepur factory—				*Sundry debtors*—		
				47,469	As per Balance Sheet ..	45,686	
2,318	As per last Balance sheet.	725		504	Addition during the year..	355	
..	*Add*—Drawals during the year.	1,500		2,287	Realisation during the year.	3,490	
1,593	*Less*—Remittances ..	1,500		5,324	*Less*—Provision for bad and doubtful debts.	5,324	
725			725	40,362	*Advances recoverable*—		37,227
				29,766	As per last Balance Sheet..	29,565	
6,192	Loans payable ..	..	6,192	1	*Less*—Due to rounding ..	..	
	Bills payable—				Additions during the year	147	
245	As per last Balance sheet.	215		200	*Less*—Realisation during the year.	1,720	
..	Additions during the year.	227		29,565			27,992

					Amount due from Agents—		
..	*Less*—Paid during the year.	..		40,579	As per last Balance Sheet	40,579	
				..	Realised during the year..	8,731	
245			472	40,579			31,848
	Liabilities for expenses—				*Rebate recoverable—*		
37,001	As per last Balance Sheet	37,001		2,325	As per last Balance Sheet	3,025	
	Add—Provision made during the year.	260		868	Additions during the year	1,108	
	Less-Adjustments during the year.	238	37,023	168	*Less*—Realisation during the year.	3,207	
				3,025			926
					Security deposits (Investments)		
				909	As per last Balance Sheet	909	
				—	Additions during the year.	..	

HANDLOOM MARKETING ORGANISATION, BOUDH

Capital and Liabilities				Properties and Assets			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
				..	*Less*—Realisation during the year.	—	
				909			909
					Closing stock		
				3,284	Yarn ..	4,520	
				1,274	Yarn-in-process ..	796	
				11,378	Finished goods ..	15,084	
				15,936			20,400
				1,040	Cash in hand ..		1,848
1,40,414	Total	1,28,308		1,40,414	Total ..		1,28,508

BHUBANESWAR	N. MOHANTY	P. SATPATHY	D. DAS	K. RAMAMURTY
The 5th November, 1959.	*Accountant and Compiler of Accounts.*	*Superintendent, Pattern Making Factory-in-charge Handloom Marketing Organisation, Boudh.*	*Assistant Director of Industries (Textiles).*	*Registrar of Co-operative Societies, Orissa.*

I have examined the Balance Sheet and the following accounts of the Handloom Marketing Organisation, Boudh. I have obtained all the information and explanations that I have required and subject to my observations in the separate Audit Report/Note/Comments I certify as a result of my audit that in my opinion these accounts and the Balance sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

BHUBANESWAR
The 5th November, 1959

P. BEHERA,
Assistant Accounts Officer, Orissa.

HANDLOOM MARKETING ORGANISATION, BOUDH.

Profit and Loss Account for the year ended 31st March 1958.

Dr. Cr.

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
4,314	To Pay and allowances of Establishment.	..	3,120	1,228	By Gross Profit Transferred from Manufacturing and trading Account.	..	4,136
..	,, Travelling allowances ..	..	5				
46	,, Contingencies ..	..	404	..	,, Miscellaneous receipt ..	..	1
32	,, Postage stamps and Stationeries.	..	131	5,305	,, Net loss carried over to Balance Sheet.	..	1,916
	Depreciation						
20	Furniture --	18					
454	Factory shed and Quarters.	368					
125	Building materials --	119					
1,542	Weaving accessories --	1,156	1,656				
..	,, Discount allowed --	..	510				
--	,, Panchayat tax payable --	--	227				
6,533	Total ..	..	6,053	6,533	Total ..	..	6,053

ATTESTATION ASSOCIATES, GOVERNMENT OF ORISSA

HANDLOOM MARKETING ORGANISATION, BOUDH.

Manufacturing and Trading Account for the year ending 31st March 1958.

Dr. Cr.

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To *Opening stock*—				By Sales—		
1,797	Yarns.	3,284			*Cash*—		
867	Yarns-in-process	1,274					
12,582	Finished goods.	11,378		7,892	Finished goods	..	12,130
..	Dyes and chemicals	..					
15,246			15,936	503	*Credit*— Yarn	..	..
	,, *Purchases*—			883	,, Rebate realisable	..	1,108
5,989	Yarns	5,655			,, *Closing stock*—		
596	Finished goods	4,422					
..	Dyes and chemicals	279		3,284	Yarns	4,520	
6,585			10,356	1,274	Yarns-in-process	796	
	,, *Direct charges*—			11,378	Finished goods	15,084	
1,893	Wages	3,021					20,400
170	Dyeing charges	146					
75	Sizing materials	19					
2	Carriage inwards	24					
2,140			3,210				
1,228	,, Gross profit transferred to profit and Loss Account.	..	4,136				
25,199	Total ..		33,638	25,199	Total ..		33,638

HANDLOOM MARKETING ORGANISATION, BOUDH.

Store (Stock) Account for the year 1957-58.

Particulars	Yarn	Yarn with weavers	Finished goods
1	2	3	4
	Rs.	Rs.	Rs.
Opening balance as on the 1st April, 1957	3,284	1,274	11,378
Receipts (including transfers)	6,315	5,048	16,488
Excess	..	..	417
Total ..	9,599	6,322	28,283
Issues	5,048	5,526	11,509
Shortages	31	..	1,490
Total ..	5,079	5,526	12,999
Less—Estimated value of damaged and old stock. ..	..	..	200
Closing balance on the 31st March, 1958	4,520	796	15,084

(1) Certified that the closing balance of each of the articles as shown above represents the value of stock as on the 31st March, 1958 as verified and found agreed with the registers of stores.

(2) The verification of stores was conducted by an agency independent of the staff responsible for the physical custody of the stores or keeping accounts of such stores.

(3) In arriving at the value of stores due allowance has been made for obsolete and damaged stock and the closing balance does not include surplus or unserviceable stock. Action is being taken to regularise the shortages and excess found during the physical verification and to obtain sanction to write off the damaged stock.

BHUBANESWAR, *The 5th November 1959*

N. MOHANTY, *Accountant*

P. SATAPATHY, *Superintendent, Pattern Making Factory in-charge of Handloom Marketing Organisation, Boudh*

D. DAS, *Assistant Director of Industries (Textiles)*

K. RAMAMURTY, *Registrar of Co-operative Societies, Orissa.*

HANDLOOM MARKETING ORGANISATION, SONEPUR

Financial Review for the year 1957-58

The Balance Sheet of the Handloom Marketing Organisation, Sonepur as drawn up shows a net loss of Rs. 7,691 in the year 1957-58. The loss was mainly attributed to the following reasons.

1. In the year 1957-58 the sales were unsatisfactory due to the fact that the cloths produced in the Handloom Marketing Organisation, Sonepur were not put for sale in the outside market, as all its sale Emporiums except one at Bolangir were closed since long. A huge stock of cloths manufactured from highly priced yarn has been accumulated here and have been piled up in the Handloom Marketing Organisation, being undisposed of for a long time. Unless the accumulated stock would be sold out, no profit would be earned to meet its both recurring and non-recurring expenditure as a huge capital of the Handloom Marketing Organisation has been blocked up thereby. The cost of the Establishment of the above concern is out of proportion to the sales of 1957-58, not that there are many employees working here but because the sales were not satisfactory. Sonepur is not the only market where such fine things produced would be sold locally.

2. The loss as shown in 1957-58 is less by Rs. 5,081 as compared to the previous year. The Organisation would have been self-sufficient and would have earned profits if the accumulated stocks would have been sold out by means of reduction sale and by opening Sales Emporium in other districts for which suggestions have been made; but the orders in these respects were awaited.

The Government have since (on 21st September, 1959) passed order for the reduction sale of accumulated old stock.

BHUBANESWAR
The 4th January, 1960

D. DAS
Assistant Director of Industries. (Textile) Orissa, Sonepur

K. RAMAMURTY
Registrar Co-operative Societies, Orissa

HANDLOOM MARKETING ORGANISATION, SONEPUR.

Audit Comments (on the accounts for 1957-58).

1. Working results — The following table indicates the working results of the Organisation for the last three years :—

	1955-56	1956-57	1957-58
1. Turn over	Rs. 69,345	Rs. 33,714	Rs. 34,025
2. Gross Profit+/Loss — ..	Rs. +13,698	Rs. —5,272	Rs. —500
3. Net Profit+/Loss — ..	Rs. +5,418	Rs. —12,772	Rs.—7,691
4. Percentage of Gross Profit+/Loss — on turn-over	+19·75	—15·64	—1·47
5. Percentage of Net Profit+/Loss — on turn-over	+7·81	—37·88	—22·60

The Organisation was taken over from the *Ex*-State Administration Sonepur in 1948. Since then it has been sustaining loss almost every year, except for a small amount of profit during 1955-56, although the capital invested has increased by over one hundred per cent. The net accumulated loss incurred by Government upto the year 1957-58 has amounted to Rs. 76,132 and has nearly wiped off the net profit of Rs. 83,920 available at the time the Organisation was taken over.

2. Purchase of Raw Materials—Detailed rules and procedure for regulating the purchase of raw materials have not yet been framed. Raw materials such as yarn, dyes and chemicals worth Rs. 13,318 have been purchased locally piece-meal without calling for quotations. Periodical bulk purchase of estimated requirements of raw materials for this Organisation as also for other sister organisations owned and managed by Government after inviting competitive quotations is likely to prove economical.

3. Balance Sheet—(*i*) *Land and Buildings*—Although it has been repeatedly pointed out in audit, the value of the land and factory buildings taken over from the *Ex*-State Administrations has not yet been assessed and brought to account of the organisation. The value shown in the Balance Sheet represents the additions and alterations made after taking over. A sum of Rs. 18,051 representing advances made to contractors mostly during *Ex*-State administrations has been included in the building Account. Even after more than 10 years these advances have not yet been adjusted. The work done against these advances has not been measured so far.

(*ii*) *Closing Stock* (*Rs. 1, 93, 453*)—(*a*) The balance of stock (finished goods raw materials, etc.)*inter alia* includes costly fabrics and long stored fabric of which damaged fabrics accounted for Rs. 12,565. Apparently there is inadequate demand for these goods in the market. Of the total book value of finished goods of Rs. 2,01,413 (substantial portion of which is long accumulated stock) Government has recently ordered a portion thereof valued at Rs. 1,33,834 in the books to be sold for Rs. 1,04,137. It may be clarified here that the value of finished goods taken at Rs. 1,14,414 in the Balance Sheet is only after allowing necessary margin in consideration of the deteriorated condition of those goods.

(*b*) The Stock in trade also includes cloth valued at Rs. 1,405 issued to private parties and individuals on "approval or return basis" during the period from the 1st February, 1949 to the 8th December, 1952. Timely and effective steps do not seem to have been taken to recover the cost or to get back the cloth. In several cases proper acknowledgements of the parties have not been taken. The chances of recovery of the value of the cloth now after a lapse of several years seem to be remote.

(*ii*) *Sundry Debtors*—The amount outstanding under Debtors Private Parties' includes a sum of Rs. 21,647 being cloth sold on credit during the years 1946-47 to 1952-53. Credit bills and proper acknowledgements of the articles are not forth-coming in many cases. Acceptances have not been obtained from the debtors from time to time and the balances are merely being carried over from year to year. Prompt and effective steps have not been taken for recovery of the outstanding dues inspite of repeated suggestions made by audit.

(*iii*) *Loans and Advances*— The amount of Rs. 17,966 shown under advances includes an outstanding balance of Rs. 14,018 representing cash advances made to the weavers and others during the pre-merger period and Rs. 2,564 to the outlying Centres (Since defunct from 1952). The prospect of recovery of these old advances is very doubtful in view of the long interval of time.

HANDLOOM MARKETING

Balance Sheet

1956-57 Amount	Capital and Liabilities		Amount	1957-58 Total
1	2		3	4
Rs.			Rs.	Rs
	Government Capital			
3,97,506	(a) As per last Balance Sheet	..	3,90,972	
6,757	*Add*—Withdrawals during the year	..	9,274	
..	*Add*—Sale-proceeds of weaving accessories (refugee account).		44	
519	*Less*—Remittance during the year	..	61	
..	*Less*—Adjustments during the year	..	38,350	
12,772	*Deduct*—Loss during the year	..	7,691	
3,90,972				3,54,188
	Other Liabilities			
1,826	Pay of Establishment	..	1,116	
882	Repairs to Buildings	..	882	
2,708				1,998
	Deposits			
12,000	Maharaja of Sonepur	..	12,000	
9	Central Bank of India	..	9	
2,600	Security deposits of staff and weavers	..	2,600	
3,457	Sundry deposits	..	3,457	
18,066				18,066

ORGANISATION, SONEPUR

as at 31st March 1958

1956-57 Amount	Properties and Assets	Amount	1957-58 Total
5	6	7	8
Rs.		Rs.	Rs.
	Land and Building		
16,169	Cost of factory building as per last Balance Sheet.	16,169	
8,023	Cost of staff colony ..	8,023	
18,051	Advance made for building ..	18,051	
42,243			42,243
	Furniture		
4,818	As per last Balance Sheet ..	4,818	
..	*Less*—Sold during the year ..	59	
2,171	*Less*—Depreciation written off upto last Balance Sheet.	2,330	
159	*Add*—Depreciation during the year ..	149	
2,488			2,280
	Weaving Accessories		
3,262	As per last Balance Sheet ..	3,262	
47	*Less*—Sold up to last Balance Sheet ..	47	
	Add—Sold during the year ..	18	
320	*Less*—Depreciation on written off up to last Balance Sheet.	320	
	Add—Depreciation during the year ..	250	
2,895			2,587
2,343	Assets at Chadaipank Centre as per last Balance Sheet.		2,343
	Stock in Trade		
49,458	Yarn ..	45,115	
4,950	Dyes and Chemicals ..	3,924	
1,49,067	Finished goods ..	1,44,414	
2,03,475			1,93,453

HANDLOOM MARKETING

Balance Sheet

1955-57 Amount	Capital and Liabilities	Amount	
1	2	3	4
	Sundry Creditors	Rs.	Rs.
Rs. 25	Government Departments ..	10,218	
16,944	Private parties ..	16,944	
16,969			27,162
16,685	Reserve for bad and doubtful debts ..		16,685
2,343	Suspense Account as per last Balance Sheet.		2,343
4,47,743	Total		4,20,442
	(a) Initial Government Capital ..		1,30,500
	Additions to Capital		
	(i) Net withdrawal from treasuries plus net adjustment		2,37,755
	(ii) Net profit earned up to 1955-56 (after adjustment of loss)		29,251
	Government Capital as on the 31st March, 1956.		3,97,506

R. C. MAHARANA,
Compiler of Accounts and Officer-in-charge, Handloom Marketing Organisation, Sonepur.

BHUBANESWAR,
The 4th January, 1960.

I have examined the Balance Sheet and the following Accounts of the obtained all information and explanations that I have required and subject to of my audit that in my opinion these accounts and Balance Sheet are properly scheme according to the best of my information and explanations given to me

BHUBANESWAR,
The 4th January, 1960.

ORGANISATION, SONEPUR—*Concld.*

as at 31st March 1958

1956-57 Amount	Properties and Assets		Amount	1957-58 Total
5	6		7	8
	Sundry Debtors			
96,240	Government Departments	..	81,076	
27,270	Private parties	..	27,332	
1,23,510				1,08,408
	Loans and Advances			
14,179	Advances with weavers and others	..	15,402	
2,564	Advance to outlying Centres	..	2,564	
16,743				17,966
	Outstanding dues			
543	Claim from S. E. Rly.	..	543	
4,664	Rebate recoverable	..	2,170	
171	Expenses for Handloom Week	..	171	
1,756	House rent	..	2,356	
1,350	Cost of civil suit recoverable	..	1,350	
8,484				6,590
	Cash Balance			
2,205	At Postal Savings Bank	..	2,205	
244	At Darjeeling Bank (under liquidation)		244	
41,918	In Personal Ledger account	..	41,207	
1,195	In hand	..	916	
45,562				44,572
4,47,743	Total			4,20,442

D. DAS,
Assistant Director of Industries (Textiles) Orissa, Sonepur.

K. RAMAMURTHY,
Registrar, Co-operative Societies, Orissa.

Handloom Marketing Organisation, Sonepur, as on the 31st March, 1958. I have the observation made in the Audit Report/Note/Comments, I certify, as a result drawn up so as to exhibit a true and fair view of the state of affairs of the and shown by the books of the Organisation.

P. BEHERA,
Assistant Accounts Officer, Orissa.

HANDLOOM MARKETING

Profit and Loss Account for

Dr.

1956-57 Amount.	Particulars	Amount	1957-58 Total
1	2	3	4
Rs.		Rs.	Rs.
5,272	To Gross loss brought forward from Manufacturing and Trading Account.		500
6,208	To Pay of Establishment paid during the year.	5,745	
556	To *Add* Unpaid salaries ..	617	
			6,362
931	To Contingencies ..	762	
500	To Repairs to buildings ..	500	
..	To Bank and law charges ..	64	
—	To Service Postage Stamps ..	130	
—	To Stationery and forms ..	37	
			1,493
159	To Depreciation on Furniture ..	149	
320	Weaving accessories ..	290	
			439
..	To Expenses in Handloom Week ..		700
13,946	Total		9,494

ORGANISATION, SONEPUR.

the year ended 31st March, 1958

Cr.

1956-57 Amount	Particulars	Amount	1957-58 Total
5	6	7	8
Rs.		Rs.	Rs.
55	By Miscellaneous receipts ..	1,097	
1,119	By House rent ..	706	
			1,803
12,772	By Net loss carried down to Balance Sheet.		7,691
13,946	Total		9,494

HANDLOOM MARKETING

Manufacturing and Trading Account for

Dr.

1956-57 Amount 1	Particulars 2		Amount 3	1957-58 Total 4
Rs.			Rs.	Rs.
	To Opening Stock—			
54,638	Yarn	..	49,458	
5,413	Dyes and Chemicals	..	4,950	
1,51,190	Finished goods	..	1,49,067	
2,11,241				2,03,475
	To Purchases—			
10,189	Yarn	..	10,554	
1,868	Dyes and Chemicals	..	2,764	
12,057				13,318
	To Direct charges—			
14,438	Wages to weavers	..	10,894	
4,381	Weavers, commission	..	..	
10	Wages to Dye attender	..	102	
186	Fire wood	..	136	
29	Fare and Freight (Inward)	..	19	
10	Cartage and carriage (Inward)	..	..	
14	Duty and Taxes	..	34	
19,163				11,185
2,42,461	Total	..		2,27,978

ORGANISATION, SONEPUR.

the year ended the 31st March, 1958.

Cr.

1956-57 Amount	Particulars		Amount	1957-58 Total
5	6		7	8
Rs.			Rs.	Rs.
	By *Sales*—			
	Cash—			
187	Yarn	..	..	
18,321	Cotton cloth	..	22,953	
39	Tassar cloth	..	31	
209	Dyes and Chemicals	..	1,009	
	Credit—			
100	Yarn	..	144	
14,858	Cotton cloth	..	9,773	
..	Dyes and Chemicals	..	115	
33,714				34,025
	By *Closing Stock*—			
49,458	Yarn	..	45,115	
4,950	Dyes and Chemicals	..	3,924	
1,49,067	Finished goods	..	1,44,414	
2,03,475				1,93,453
5,272	By gross loss carried down to profit and loss account.	..	..	500
2,42,461	Total	..		2,27,978

HANDLOOM MARKETING ORGANISATION, SONEPUR.

Store (stock) Account for the year ended 31st March, 1958.

Particulars	Cotton yarn	Tassar and Silk yarn	Dyes and Chemicals	Tassar and Silk cloth	Cotton Cloth
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1957	45,618	3,840	4,930	4,668	1,44,399
Receipts including transfer.	13,234	..	2,764	..	31,133
Excess ..	2	41	110	..	106
Total ..	58,854	3,881	7,824	4,668	1,75,638
Sales and Supplies ..	16,106	..	3,643	31	32,726
Shortages ..	5	114	51	..	47
Total .	16,111	114	3,694	31	32,773
Closing stock ..	42,743	3,767	4,130	4,637	1,42,865
Less—Allowance for damages.	1,282 3%	113 3%	206 5%	231 5%	2,857 2%
Closing balance on the 31st March, 1958 (at cost).	41,461	3,654	3,924	4,406	1,40,008

Certified that the physical verification of stock as on the 31st March, 1958 was conducted by a Gazetted Officer who is not concerned with the maintenance of stock.

Certified that in arriving at the value of the closing stock due allowance has been made for old and damaged stock. Action is being taken to regularise the shortage and excess found during the physical verification.

Bhubaneswar, The 4th January, 1960.

R. C. Maharana, *Compiler of Accounts and Officer in-charge.*

D. Das, *Assistant Director of Industries, (Textiles) Orissa, Sonepur.*

K. Ramamurthy, *Registrar, Co-operative Societies, Orissa.*

GRANT No. 34—CONTRIBUTION TO LOCAL BODIES.
(ALL VOTED)

Major head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION. ..			
Secretariat and Attached Offices			
A—Civil Secretariat— ..			
A.—Grants and Subsidies ..	1,272	1,272	..
District Administration			
B.—Other Establishments— ..			
B. 1—Cattle pounds— ..			
O. 11,836 R. —6,486 ..	5,350	4,799	—551
B. 2—Establishment for management and control of District Boards.—			
O. 35,344 R. —437 ..	34,907	27,166	—7,741
27—ADMINISTRATION OF JUSTICE ..			
C.—Criminal Courts— ..			
C. 1—General Establishment— ..			
C. 1(1)—Compensation— ..			
C. 1,1)(1)—Compensations payable to local bodies, forest panchayats and others in lieu of Magisterial fines.—			
O. 10, 730 R. 1,655 ..	12,385	6,251	—6,134
	Col. 4— Vide note 2 below the grant.		
39—PUBLIC HEALTH.			
D.—Grants for Public Health purposes—			
D 1—Grants to Bhubaneswar Notified Area Council	2,000	2,000	..

GRANT No. 34—CONTRIBUTIONS TO LOCAL BODIES—*Contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
39—PUBLIC HEALTH—*Concld.*			
D.2—Grants for town planning and improvement scheme, Cuttack—			
O. 50,000 R —2,267 ..	47,733	40,946	—6,787
		Col.4—Mainly, non-adjustment of hire charges of vehicles, house rent, water rates and electric charges due to non-receipt of debits from the Public Works and Public Health Divisions Concerned (Rs. 6,404), (*ii*) non-receipt of debit for supply of stationery articles from the Government Press (Rs. 1,470) and late receipt of Government sanction for payment of arrear house rent (Rs. 519).	
D.3—Slum clearance—			
O. 2,00,000 R. —40,500 ..	1,59,500	1,22,100	—37,400
		Col.4—*Vide* note 2 below the grant	
50—CIVIL WORKS— ..			
K—Grants-in-aid— ..			
K.1—Grants-in-aid in charge of Development (Local Self-Government) Department—			
O. 5,39,619 R. —2,37,313 ..	3,02,306	3,02,299	—7
Common Establishment—			
F.—Establishment— ..			
F.1—Executive— ..			
F. 1(1)—District Board Engineers—	8,415	8,415	..

GRANT No. 34—CONTRIBUTION TO LOCAL BODIES—*Contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs	Rs.	Rs.
57.—MISCELLANEOUS. ..			
G.—Grants-in-aid, Contributions, etc.—			
G. 1.—Grants to local bodies for no specific purpose, *e. g.*, to cover deficit balance or/as compensation for revenue resumed—			
G 1(1)—Grants to District Board, Koraput—	12,000	12,000	..
G. 1 (2)—Grants to local bodies for payment of dearness allowance to local fund employees.			
O. 7,36,808 R. —56,608 ..	6,80,200	6,60,629	—19,571
G. 1 (3)—Miscellaneous contributions—	Col. 4.—Vide note 2 below the grant.		
G. 1 (3) (1)—Grants to Sambalpur Municipality and District Council for management of Nazul lands—	5,492	3,887	—1,605
G. 1 (3) (2)—Grants to Cuttack Municipality for Cantonment area—	3,000	3,000	..
G. 1 (4)—Compensation to local bodies in lieu of fines realised under the Madras Canals and Public Ferries Act, 1890—			
O. 9,788 R. —6,827	2,961	2,806	—155
G. 1 (5)—Compensation to North Orissa District Boards in lieu of the receipts realised under Cattle Trespass Act, 1871 and Bengal Ferries Act, 1885—			
O. 22,271 R. 7,194	29,465	29,465	..
G. 1 (6)—Dharamasala—	982	982	..

GRANT No 34—CONTRIBUTIONS TO LOCAL BODIES—*Concld.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—*Concld.*			
G. 1 (7)—Grants to Municipalities and Notified Area Councils—			
O. 11,650 S. 8,000 R. 14,000	33,650	33,864	+214
G. 1 (8)—Grants to Municipalities and Notified Area Councils for municipal development works			
O. 1,20,000 S. 10 R. 2,49,990	3,70,000	3,39,000	—31,000
Col. 4—Mainly, late issue of Government Sanction.			
G. 1 (9)—Grants to Local bodies for payment of additional dearness allowance—			
O 6,73,121 R —1,22,392	5,50,729	5,50,729	..
Surrenders or withdrawals within Grant			
R. 1,99,991	1,99,991	..	—1,99,991
Total—Voted.	24,62,338	21,51,610	—3,10,728

NOTES

1. The saving in the final grant was Rs. 3,10,728, out of which a sum Rs. 1,99,99 was surrendered.

2. The reasons for variations under Sub-heads C. 1 (1) (1).D. 3, G 1 (3) were not communicated by the Controlling Officer.

GRANT No. 35—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—Direction—				
A. 1—Pay of Officers—				
O. 28,570				
R. 713	..	29,283	29,208	—75
A. 2—Pay of Establishment—				
O. 65,000				
R. 1,500	..	66,500	66,874	+374
A. 3—Allowances—				
O. 32,000				
R. 1,937	..	33,937	35,509	+1,572
A. 4—Contingencies—				
O. 14,000				
R. 2,000	..	16,000	15,971	—29
B—Superintendence—				
B. 1—Pay of Officers—				
O. 25,021				
R. —8,650	..	16,371	18,689	+2,318
B. 2—Pay of Establishment—				
O. 11,320				
R. —2,030	..	9,290	9,308	+18

GRANT No. 35—VETERINARY—*Contd.*

Major head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*					
B. 3—Allowances—					
	O.	14,141			
	R.	—3,020	.. 11,121	11,235	+114
B. 4—Contingencies—					
	O.	8,271			
	R.	414	.. 8,685	8,741	+56
C—Veterinary Education and Research—					
C. 1—Veterinary College—					
C. 1 (1)—Contribution to other Governments for Veterinary College—					
	O.	4,546			
	R.	3,000	.. 7,546	6,100	—1,446
C. 2—Training of Stockmen—					
C. 2 (1)—Pay of Establishment—					
	O.	5,393			
	R.	1,387	.. 6,780	6,004	—776
C. 2 (2)—Stipends—					
	O.	34,980			
	R.	—2,504	.. 32,476	27,605	—4,871
			Col. 4—Mainly, funds obtained unnecessarily through misapprehension. (Rs. 4,800)		
C. 2 (3)—Allowances—					
	O.	5,993			
	R.	—1,568	.. 4,425	3,429	—996

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving −
1	2	3	4
	Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*			
C. 2 (4)—Contingencies—			
O. 2,350 S. 5 R. 1,200	3,555	2,839	—716
C. 3—Other Training—			
R. 9,267 ..	9,267	8,665	—602
C. 4—Poultry Research—			
O. 5,323 R. —4,267 ..	1,056	1,046	—10
C. 5 Sheep and goat disease investigation Officer—			
O. 6,910 R. —2,195 ..	4,715	4,014	—701
C. 6—Scheme for selective breeding and grading up of indigenous cattle—			
O. 46,992 R. —2,580 ..	44,412	44,269	—143
C. 7—Artificial Insemination Centre—			
C. 7 (1)—Pay of Officers—			
O. 4,620 R. —3,498 ..	1,122	1,115	—7
C. 7 (2)—Pay of Establishment—			
O. 38,335 R. — 7,740 ..	30,595	29,729	—866

GRANT No. 31—VETERINARY—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*			
C. 7 (3)—Allowances—			
O. 38,570 R. —2,000 ..	36,570	35,581	—989
C 7 (4)—Contingencies—			
O. 45,092 R. —2,000 ..	43,092	44,123	+1,031
C. 7 (5).—Veterinary Research—			
O. 9,397 R. —5,026 ..	4,371	4,104	—267
C. 7 (6)—Utilisation of waste products—			
C. 7 (6) (1)—Pay of Establishment			
O. 5,852 R. —360 ..	5,492	5,480	—12
C. 7 (6) (2)—Allowances—			
O. 3,496 R. —614 ..	2,882	2,810	—72
C. 7 (6) (3)—Contingencies—			
O. 48,740 R. —9,504 ..	39,236	39,669	+433
C. 8.—Stephano filariasis Research—			
O. 8,298 R. —3,113 ..	5,185	5,126	—59

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
41—VETERNARY—*Contd.*			
C. 9—Lumber Paralysis Research—			
O. 14,204 R. —4,296 ..	9,908	9,831	—77
C. 10—Investigation of Tabular Genetalia and retention of Placenta in Bovines—			
O. 9,125 R. —2,839 ..	6,286	6,184	—102
C. 11—Selective breeding of Khariar cattle—			
C. 11 (1)—Pay of Establishment ..	1,965	1,972	+7
C. 11 (2)—Allowances..	548	753	+205
C. 11 (3)—Contingencies—			
O. 56,270 R. —7,980 ..	48,290	48,035	—255
C. 12—Establishment of Veterinary College in Orissa—			
C. 12 (1)—Pay of Officers—			
O. 79,680 R. —17,240 ..	62,440	62,804	+364
C. 12 (2)—Pay of Establishment—			
O. 79,271 R. —28,900 ..	50,371	50,120	—251
C. 12 (3)—Allowances—			
O. 39,329 R. —2,500 ..	36,829	35,316	—1,513

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
41—VETERINARY—*Contd.*				
C. 12 (4).—Contingencies—				
O. 2,03,608 S. 1,26,507 R. —16,968	..	3,13,147	3,09,946	—3,201
C. 13.—Training of Instructors—				
O. 8,268 R. —7,940	..	328	278	—50
C. 14.—Training of personnel in dairying—				
O. 2,500 R. 3,680	..	6,180	5,147	—1,033
C. 15.—Artificial insemination centres in urban areas—		7,036	6,952	—84
C. 16.—Scheme for expansion of artificial insemination centres—				
C. 16 (1).—Pay of Establishment—				
O. 23,564 R. —300	..	23,264	23,101	—163
C. 16 (2).—Allowances—				
O. 24,706 R. —830	..	23,856	23,735	—121
C. 16 (3).—Contingencies—		29,300	29,175	—125
C. 17.—Reorganisation of artificial insemination scheme—				
O. 15,915 R. —1,017	..	14,898	14,765	—133

GRANT No.35—VETERINARY—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*			
C. 18.—Determining the age of maturity in Indian Bulls—			
O. 8,900 R. —8,900	..	..	..
C. 19.—Study of cattle sterility—			
O. 30,531 R. —9,671	20,860	20,755	—105
C. 20—Control of Brucellosis—			
O. 19,660 R. —16,160	3,500	3,481	—19
C. 21—Experimental study on Bovine Anæsthesia—			
O. 11,166 R. —11,166	..	..	..
D.—Subordinate Establishment—			
D. 1—District Establishment—			
D. 1(1)—Pay of Officers—			
O. 50,000 R. —5,700	44,300	43,829	—471
D. 1 (2)—Pay of Establishment—			
O. 56,000 R. —1,200	54,800	54,400	—400
D. 1 (3)—Allowances—			
O. 60,000 R. —2,595	57,405	55,368	—2,037

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Subhead	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*			
D. 1(4)—Contingencies— ..	35,000	35,502	+502
D. 2—Appointment of supervising staff—			
O. 12,396 R. 12,292 ..	24,688	22,602	—2,085
E. —Hospitals and Dispensaries—			
E. 1—Veterinary Institution—			
E. 1(1)—Pay of Establishment—			
O. 2,48,000 R. —17,000 ..	2,31,000	2,27,036	—3,964
E. 1(2)—Allowances— ..			
O. 1,37,479 R. —2,350 ..	1,35,129	1,34,849	—280
E. 1(3)—Contingencies— ..			
O. 1,54,040 R. 12,664 ..	1,66,704	1,64,100	—2,604
E. 2—Stockmen Centres—			
E. 2(1)—Pay of Establishment— ..			
O. 2,91,000 R. —9,000	2,82,000	2,72,574	—9,426
E. 2 (2)—Allowances—			
O. 2,16,840 R. —15,508 ..	2,01,332	1,98,337	—2,995

GRANT NO. 35—VETERINARY—*Contd.*

Major Head and Sub-head	Final Grant of Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
41—VETERINARY—*Contd.*	Rs.	Rs.	Rs.
E. 2 (3)—Contingencies—	1,55,070	1,54,846	—224
E 3—Provincialisation of Local Funds Veterinary Institutions—			
O. 48,353 R. 423 ..	48,776	48,363	—413
E. 4—Diagonostic Laboratories	1,300	1,292	—8
E. 5—Opening of new Veterinary dispensaries—			
E. 5 (1)—Pay of Establishment—			
O. 86,642 R. —8,000 ..	78,642	77,712	—930
E. 5 (2)—Allowances—			
O. 56,256 R. —1,000 ..	55,256	54,517	—739
E. 5 (3)—Contingencies—			
O. 1,74,645 R. —10,000 ..	1,64,645	1,62,762	—1,883
E. 6—Opening of new Stockmen Centres—			
E. 6(1)—Pay of Establishment—			
O. 1,32,060 R. —16,307 ..	1,15,753	1,23,177	+7,424
	Col. 4—Mainly, withdrawal of funds through misapprehension (Rs.6,815)		
E. 6(2)—Allowances— ..			
O. 1,10,890 R. —23,080 ..	87,8 0	85,238	—2,572
E. 6(3)—Contingencies— ..	2,00,000	1,98,342	—1,658

GRANT No. 35—VETERINARY—*Contd.*

Major head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
41—VETERINARY—*contd.*				
E. 7—Control and eradication of Rinderpest—		Rs.	Rs.	Rs.
E. 7(1)—Pay of Officers—				
O. 4,140 R. 228	..	4,368	4,368	..
E. 7(2)—Pay of Establishment—				
O. 1,40,406 R. —43,520	..	96,886	94,112	—2,774
E. 7 (3)—Allowances—				
O. 1,29,965 R. —13,621	..	1,16,344	1,11,281	—5,063
E. 7 (4)—Contingencies—				
O. 1,19,289 R. 6,392	..	1,25,681	96,671	—29,010
		Col. 4—Non-receipt of debits from the Government of West Bengal before the close of the financial year.		
E. 8.—Provision of diagnostic set—	..	4,900	4,896	—4
F.—Breeding Operations—				
F. 1.—District Breeding Farm—				
F. 1. (1)—Pay of Establishment—				
O. 29,938 R. —1,800	..	28,138	28,265	+127
F. 1 (2).—Allowances—	..	12,830	12,355	—595
F. 1 (3).—Contingencies—				
O. 1,52,953 S. 23,754 R. 2,976	..	1,79,683	1,82,636	+ 2,953

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
41—VETERINARY—*Contd.*			Rs.	Rs.	Rs.
F. 2.—Grants to private Associations—Grants and Subsidies—			1,67,940	1,67,940	..
F. 3.—Cuttack milk supply scheme—					
F. 3. (1)—Pay of Establishment—					
	O.	20,594			
	R.	—1,144	..	19,450	19,173	—277
F. 3. (2)—Allowances—			..	10,516	10,090	—426
F. 3. (3)—Contingencies—					
	O.	1,74,917			
	R.	27,700	..	2,02,617	1,99,313	—3,304
F. 4.—Gosala development—					
	O.	19,955			
	R.	—900	..	19,055	19,015	—40
F. 5.—Key Village—					
F. 5. (1)—Pay of Establishment—			..	31,039	30,942	—97
F. 5. (2)—Allowances—					
	O.	30,390			
	R.	3,000	..	33,390	34,452	+62
F. 5 (3)—Contingencies—					
	O.	46,520			
	R.	6,000	..	52,520	51,404	—1,115
F. 6—Poultry breeding farm—					
F. 6 (1)—Pay of Officers—					
	O.	5,340			
	R	907	..	6,247	6,247	..
F. 6 (2)—Pay of Establishment—					
	O.	4,218			
	R.	—120	..	4,098	3,823	—275
F. 6 (3)—Allowances—					
	O	5,000			
	R.	606	..	5,606	5,296	—310

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs
41—VETERINARY—*Contd.*				
F. 6 (4)—Contingencies—				
O.	62,200			
R.	44,859	.. 1,07,059	1,01,688	—5,371

Col. 4—Mainly, due to non-encashment of some bills due to rush of works in the Treasury (Rs. 2,295) and non-receipt of debits from the Director of Fisheries (Rs. 2,764) and Superintendent, Government Press (Rs. 113).

F. 7—Subsidised dairies—				
O.	11,760			
R.	—6,946	.. 4,814	4,814	..
F. 8—Key village scheme for cattle development—				
F. 8 (1)—Pay of Establishment—				
O.	29,220			
R.	1,718	.. 30,938	30,469	—469
F. 8 (2)—Allowances—				
O.	29,061			
R.	453	.. 29,514	29,274	—240
F. 8 (3)—Contingencies—				
O.	28,895			
R.	—1,000	.. 27,895	28,023	+128
F.9—Calf subsidy in Key village—				
O.	30,000			
R.	—16,400	.. 13,600	13,564	—36
F.10.—Increasing the number of Key villages—				
F.10 (1).—Pay of Establishment—				
O.	16,428			
R.	768	.. 17,196	17,537	+341
F.10(2).—Allowances—				
O.	13,950			
R.	1,055	.. 15,005	15,322	+317
F.10(3).—Contingencies—		21,750	21,339	—411

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving−
1			2	3	4
			Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*					
F.11.—Appointment of headquarters staff in Key villages—					
O.	9,517	..	9,972	9,954	—18
R.	455				
F.12.—Goat multiplication scheme—					
O.	7,675	..	1,285	1,466	+181
R.	—6,390				
F.13.—Reorganisation of poultry farm—					
O.	31,526	..	30,446	30,316	—130
R.	—1,080				
F.14.—Organisation of cattle shows—					
R.	5,490	..	5,490	5,490	..
F.15.—All-India Poultry Development Scheme—					
O.	27,272	..	28,971	26,986	—1,985
R.	1,699				
F.16.—Establishment of gosadans—					
O.	12,222	..	10,022	9,859	—163
R.	—2,200				
F.17.—Extension of Key village centre—					
O.	32,588	..	32,438	32,364	—74
R.	—150				
F.18—Appointment of dairy development Officer—					
O.	7,822	..	10,671	10,627	—44
R.	2,849				
F.19—Cheap poultry houses—					
O.	6,750	..	4,931	4,293	—638
R.	—1,819				
F.20—Milk union—					
O.	5,36,700	..	3,09,700	3,09,700	..
R.	—2,27,000				

GRANT NO. 35—VETERINARY—*Contd.*

Major head and Sub-head			Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*					
G.—Other charges—					
G.1—Mobile dispensaries—					
	O.	8,449	..	8,049	7,279	—770
	R.	—400				
G.2—Serum Depot—					
G.2. (1)—Pay of officers—					
	O.	3,120	..	2,617	2,617	..
	R.	—503				
G.2 (2)—Pay of Establishment—					
	O.	14,327	..	12,657	12,662	+5
	R.	—1,670				
G.2 (3)—Allowances—					
	O.	7,172	..	6,932	6,877	—55
	R.	—240				
G.2 (4)—Contingencies—					
	O.	65,415	..	61,415	58,294	—3,121
	R.	—4,000				
G.3—Propaganda—					
G.3 (1)—Pay of Establishment—					
	O.	16,980	..	15,580	15,198	—382
	R.	—1,400				
G.3 (2)—Allowances—					
	O.	16,240	..	16,040	15,926	—114
	R.	—200				
G.3(3)—Contingencies—					
	O.	32,167	..	31,167	31,088	—79
	R.	—1,000				
G. 4—Livestock Census in Orissa—					
	R.	1,211	..	1,211	1,210	—1

GRANT No. 35—VETERINARY—*Contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*					
G. 5.—Pasteur improvement in Key village—					
O.	25,173	..	19,560	19,418	—142
R.	—5,613				
G. 6—Provision of deep freeze units—					
O.	1,300	..	2,800	2,416	—384
R.	1,500				
G. 7—Expansion of Serum Institute—					
G. 7 (1)—Pay of Establishment—					
O.	2,200	..	450	447	—3
R.	—1,750				
G. 7 (2)—Allowances—					
O.	935	..	135	193	+1
R.	—740				
G. 7 (3)—Contingencies—					
O.	1,34,313	..	1,00,313	99,281	—1,032
R.	—34,000				
H—Works—					
H.1—Original works—					
H. 1 (1)—Aquisition of land—					
Charged—					
S.	*114*	..	*114*	*114*	..
H. 1 (2)—Major works—					
O.	58,450	..	1,05,802	1,04,147	—1,655
R.	47,352				
Surrenders or withdrawals within grant or appropriation—					
Voted					
R.	5,21,906	..	5,21,906	..	—5,21,906
Totals	*Charged*	..	*114*	*114*	..
	Voted	..	60,12,309	53,95,859	—6,16,450

GRANT NO. 35—VETERINARY—*Contd.*

NOTE

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with	
				Budget Estimates More + Less—	Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41—VETERINARY					
B—Superintendence—					
Grant for celebration of Gosamhardhan Day—					
Amount transferred from the deposit account of grant by the C. C. G.	1,500	1,400	1,389	—111	—11
C—Veterinary Education and Research—					
C. 6—Scheme for Selective breeding and grading up of indigenous Cattle—					
Amount transferred from the deposit account of grant by the I. C. A. R.	20,636	10,268	10,487	—10,149	—3,381
C. 7(6)—Utilisation of waste products—					
Amount transferred from the deposit account of grants by the I. C. A. R.	29,044	23,027	23,649	—5,395	—378
C. 8—Stephano filariasis Research—					
Amount transferred from the deposit account of grant by the I. C. A. R.	4,149	2,903	2,339	—1,850	—603
C. 9—Lumber Paralysis Research—					
Amount transferred from the deposit account of grant by the I. C. A. R.	7,102	6,943	4,908	—2,194	—2,035
C. 10—Investigation of tubular genetalia and retention of Placenta in Bovines.					
Amount transferred from the deposit account of grant by the I. C. A. R.	4,561	4,393	3,046	—1,517	—1,347

GRANT No. 35—VETERINARY—*Contd.*

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with	
				Budget Estimates More+ Less—	Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
41—VETERINARY—*Contd.*					
C. 11—Selective breeding of Khariar cattle—					
Amount transferred from the deposit account of grant by the I. C. A. R.	29,893	25,371	19,033	—10,359	—6,341
C. 18—Determining the age of maturity in Indian Bulls—					
Amount transferred from the deposit account of grant by the I. C. A. R.	4,270	1,414	..	—4,270	—1,414
C. 19—Study of cattle sterility—					
Amount transferred from the deposit account of grant by the I. C. A. R.	15,013	13,597	..	—15,013	—13,597
C. 20—Control of Brucellosis—					
Amount transferred from the deposit account of grant by the I. C. A. R.	5,475	4,815	..	—5,475	—4,815
C. 21—Experimental study of Bovine Anaesthesia—					
Amount transferred from the deposit account of grant by the I. C. A. R.	5,539	4,337	..	—5,539	—4,337
F.—Breeding Operations—					
F. 19.—Cheap poultry houses—					
Amount transferred from the deposit account of grant by the I. C. A. R.	1,750	1,133	810	—940	—323
Total—Recoveries	1,28,463	1,09,603	65,621	—62,842	—43,982

2. The saving in the final grant was Rs. 6,16,450, out of which a sum of Rs. 5,21,906 was surrendered.

3. A re-appropriation order affecting minor head 'D' was not accepted in audit as the amount surrendered did not correspond to the amount of additional grant required.

4. *Drawal of money in advance of requirement and its retention over two years*—A sum of Rs. 33,800 was drawn by the Head of a Department in the last week of March, 1956 on an Abstract Contingent Bill, on the plea that the money was urgently required to meet the cost of paper for conducting a live stock census.

An indent for the paper was subsequently placed in June, 1956 with the Director General, Supplies and Disposals, New Delhi. The paper was supplied in April, 1957 and the cost was adjusted in the Accounts of 1957-58 by book adjustment.

A sum of Rs. 33,100 was ultimately refunded in to the Treasury in march, 1958 after meeting the Railway freight, cartages and maadoor charges totalling Rs.700.

Immediately the indent had been placed with the Director General, Supplies and Disposals, New Delhi, the money should have been refunded, the drawal of the money and its retention over two years were thus irregular.

GRANT NO. 36.—PUBLIC RELATIONS
(ALL VOTED)
See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—General Administration.			
Secretariat and Attached Offices			
A.—Civil Secretariat—			
A 1.—Translators' Department—			
O. 17,137 R. —182 ..	16,955	16,893	—62
A.2.—Home (Public Relations) Department—			
A. 2 (1).—State Organisation—			
A. 2 (1) (i).—Pay of Officers—			
O 45,200 R. —9,703 ..	35,497	32,959	—2,538
A. 2(1) (2).—Pay of Establishment—			
O 1,08,060 R. —10,800 ..	97,260	96,776	—484
A. 2(1) (3).— Allowances—			
O 60,479 R. —1,995 ..	62,474	58,420	—4,054
A 2.(1) (4).—Contingencies—			
O. 6,05,867 S. 48,205 R. 17,766 ..	6,71,138	6,15,217	—55,921
A. 2. (1) (5).—Grants-in-aid ..	5,000	4,750	—250
A. 2 (2).—District Organisation—			
A. 2 (2) (1).—Pay of Officers ..	54,000	52,279	—1,721
A. 2 (2) (2).—Pay of Establishment—			
O. 1,63,794 R. —3,600 ..	1,60,194	1,58,379	—1,815

GRANT No. 36—PUBLIC RELATIONS—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25—General Administration.			
A. 2 (2) (3).—Allowances—			
O. 1,25,592			
R. —2,995 ..	1,22,597	1,19,465	—3,132
A. 2 (2) (4).—Contingencies—			
O. 2,77,862			
S. 11,000			
R. —43,795 ..	2,45,067	2,38,611	—6,456
Col. 4.—Late issue of sanction by Government.			
57.—Miscellaneous.			
B.—Cost of books and periodicals—			
B. 1.—Other publications—			
O. 7,000			
R. —350 ..	6,650	7,337	+687
C.—Miscellaneous and unforeseen charges—			
C. 1.—Expenditure in connection with Republic Day Celebration in New-Delhi.			
O. 10,000			
R. —500 ..	9,500	5,960	—3,540
C. 2.—Expenditure in connection with Republic Day celebration in the State Capital.			
O. 10,000			
R. 15,000 ..	25,000	24,989	—11
D.—Special Commissions of Enquiry—			
D. 1.—Committee for collection of materials for the collected works of Mahatma Gandhi.			
R. 1,000 ..	1,000	237	—763
E.—Grants-in-aid, Contributions, etc.—			
E. 1.—Grants to international Commission for prevention of Alcoholism.—			
R. 1,000	1,000	1,000	..
Surrenders or withdrawals within grant—			
R. 35,864	35,864	..	—35,864
Total—Voted	15,49,198	14,33,272	—1,15,924

Notes.

The saving in the final grant was Rs. 1,15, 924, out of which a sum of Rs. 35,864 was surrendered.

2. The Supplementary grant obtained under sub-head A. 2(2) (4) proved wholly unnecessary.

STORE (STOCK) ACCOUNT OF THE HOME (PUBLIC RELATIONS)

Description of articles	Opening balance on the 1st April 1956		Receipt during the year distributed over principal sources of receipt	
	Quantity	Value	Quantity	Value
1	2	3	4	5
		Rs.		Rs.
1. Equipments—				
(i) Vehicles ..	6	80,815	14	2,13,552
(ii) Projectors ..	12	48,760	17	47,711
(iii) Amplifiers ..	25	12,174	18	8,900
(iv) Microphones ..	23	1,385	15	1,650
(v) Gramophones ..	22	4,908	7	1,110
(vi) Magic lanterns ..	7	2,708	2	644
(vii) Generators ..	17	40,834	26	45,502
(viii) Loudspeakers ..	46	9,539	..	..
(ix) Other equipments ..	3,945½	43,849	424	14,672
2. Musical instruments ..	11	80	1 (+)	..
3. Gramphone records ..	2,663	6,236	1,234	3,111
4. Books ..	4,210	12,209	5,189	11,276
5. Publications ..	22,179	4,416	9,60,466	39,242
6. Blocks ..	2,135	29,015	599	11,562
7. Photographs ..	1,523	6,159	14,513	..
8. Still Film Production—				
(i) Still camera ..	3	1,773	1	3,087
(ii) Agfa Varioscope Vertical enlarger.	..	..	1	1,885
(iii) Trockens Chrank Model No. 1 Mit, Homricks drying cabinet.	..	..	1	1,800
(iv) Other Photographic accessories.	..	..	19	2,566
9. Films	682	1,84,069	128	29,919
10. Community Receivers—				
(i) Radio	38	13,900	1,325	4,04,793
(ii) Other items (flexible) wire plugs and knobs	..	..	4,361	9,804

DEPARTMENT, GOVE NMENT OF ORISSA -FOR THE YEAR 1956-57—*Contd.*

Total		Utilisation, sales and other disposal during the year 1956-57		Shortage, Loss etc., during the year		Closing balance on the 31st March, 1957	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
6	7	8	9	10	11	12	13
	Rs.		Rs.		Rs.		Rs.
20	2,94,367	7	1,02,486	..	..	13	1,91,881
29	96,471	11	29,821	..	..	18	66,650
43	21,074	29	3,374	..	9,777	14	7,923
38	3,035	27	775	..	1,050	11	1,210
29	6,018	23	329	..	4,741	6	948
9	3,352	..	..	..	..	9	3,352
43	85,336	24	38,771	..	9,432	19	38,133
46	9,539	46	38	..	9,501	..	..
4,3692	58,521	3,933.60	4,985	..	34,203	435.90	19,333
12	80	11	..	..	..	1	80
3,897	9,347	203	48	..	..	3,694	9,299
9,399	23,485	4,573	9,133	..	..	4,826	14,352
9,82,645	43,653	8,95,968	35,916	..	..	86,677	7,742
2,734	40,577	..	..	..	..	2,734	40,577
16,036	6,159	12,112	..	312(b)	..	3,612	6,159
4	4,860	..	..	..	..	4	4,860
1	1,885	..	..	..	..	1	1,885
1	1,800	..	..	..	..	1	1,800
19	2,566	..	..	..	..	19	2,566
810	2,13,988	..	..	..	..	810	2,13,988
1,363	4,18,693	675	2,30,656	..	32,034	687	1,56,003
4,361	9,804	1,486	5,446	..	..	2,875	4,358

STORE (STOCK) ACCOUNT OF THE HOME (PUBLIC RELATIONS)

1	2	3	4	5
11. Film Production—				
(i) Movie Camera ..	1	2,894	1	14,177
(ii) Battery operated motor ..	1	632	..	..
(iii) Moviescope ..	1	525	..	..
(iv) Tape recorder ..	2	4,100	..	..
(v) Raw stock (Films) ..	18,080ft.	6,520	22,325ft.	8,082
(vi) Other items ..	184	15,301	158	2,608
(vii) 35 M. M. Projector ..	..	..	1	3,583

(a) Received from Song Publicity Department (wartime wornout article

(b) Photographs damaged at the time of production.

Certified that (1) the above figures represent a substantially true account of

(2) the closing balances shown in the above accounts were not

(3) the stores have been physically verified by the Officer of articles in stock on the 31st March 1957.

Bhubaneswar
The 31st July 1957

M. DAS
Accountant

Checked and

Bhubaneswar
The 12th August 1959

DEPARTMENT, GOVERNMENT OF ORISSA FOR THE YEAR 1956-57—*Cont'd.*

6	7	8	9	10	11	12	13
2	17,071	..	..	..	..	2	17,071
1	632	..	..	..	..	1	632
1	525	..	..	..	..	1	525
2	4,100	..	..	..	..	2	4,100
40,405ft.	14,602	11,950ft.	1,887	..	..	28,455ft.	12,715
342	17,909	23	467	..	..	319	17,442
1	3,583	..	..	..	..	1	3,583

without any value account)

affairs and they agree with the figures recorded in the departmental registers.
in excess of requirements; and
authorised to do so and the closing balances represent approximately the value

S. C. GHOSH
Under-Secretary to the Government of Orissa
Home (Public Relations) Department.

found correct.

M. R. MAHAPATRA
Assistant Accounts Officer, Orissa.

STORES (STOCK) ACCOUNT OF THE HOME (PUBLIC RELATIONS)

Description of articles	Opening balance on the 1st April 1957		Receipt during the year distributed over principal sources of receipt	
	Quantity	Value	Quantity	Value
1	2	3	4	5
		Rs.		Rs.
1. Equipments—				
(i) Vehicles ..	13	1,91,881	10	1,59,754
(ii) Projectors ..	18	66,650	15	48,191
(iii) Amplifiers ..	14	7,923	27	15,037
(iv) Microphones ..	11	1,210	29	3,926
(v) Gramophones ..	6	948	22	4,180
(vi) Magic lanterns ..	9	3,352	3	..
(vii) Generators ..	19	38,133	17	35,389
(viii) Loudspeakers ..	..	..	8	170
(ix) Other equipments ..	435·90	19,333	822·69	12,323
2. Musical instruments ..	1	80	..	..
3. Gramophone records ..	3,024	9,299	120	360
4. Books ..	4,826	14,352	1,544	9,029
5. Publications ..	86,677	7,742	5,52,500	36,000
6. Blocks ..	2,734	40,577	437	7,016
7. Photographs ..	3,612	6,159	7,605	.. (a)
8. Still Film Production— ..				
(i) Still Camera ..	4	4,860	..	..
(ii) Agfa Varioscope Vertical enlarger.	1	1,885	..	..
(iii) Trockens chrank Model No. 1—Mit, Homricks drying cabinet.	1	1,800	..	..
(iv) Other Photographic accessories.	19	2,566	22	121
9. Films ..	810	2,13,988	535	48,057
10. Community Receivers— ..				
(i) Radio ..	687	1,56,003	1,504	4,08,245
(ii) Other items (flexible wire, Plugs and knobs).	2,875	4,358	7,548	11,512
(iii) Tools and Equipments ..	..	..	2,146	12,106

DEPARTMENT, GOVERNMENT OF ORISSA FOR THE YEAR 1957-58 — *Contd.*

Total		Utilisation, sales and other disposal during the year		Shortage, loss etc. during the year		Closing balance on the 31st March, 1958	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
6	7	8	9	10	11	12	13
	Rs.		Rs.		Rs.		Rs.
23	3,51,635	9	1,47,707	..	..	14	2,03,928
33	1,14,841	9	24,734	..	..	24	90,107
41	22,960	9	3,320	..	..	32	19,640
40	5,136	10	1,287	..	..	30	3,849
28	5,128	6	1,218	..	..	22	3,910
12	3,352	..	..	2	298	10	3,054
36	73,522	10	23,053	..	..	26	50,469
8	170	..	..	..	..	8	170
1,258·59	31,156	410·75	6,402	2	202	845·84	25,052
1	80	..	..	..	..	1	80
3,814	9,659	994	2,005	..	..	2,820	7,654
6,370	23,381	5,942	21,477	..	..	428	1,904
6,39,177	43,742	5,25,234	33,548	..	..	1,13,943	10,194
3,171	47,593	..	..	..	..	3,171	47,593
11,217	6,159	6,987	.. (b)	715	(b)	3,515	6,159
4	4,860	..	..	..	..	4	4,860
1	1,885	..	..	..	..	1	1,885
1	1,800	..	..	..	..	1	1,800
41	2,687	..	..	..	..	41	2,687
1,345	2,62,045	134	10,943	..	..	1,211	2,51,102
2,191	5,64,248	1,451	4,01,112	..	..	740	1,63,136
10,423	15 870	4,571	10,687	..		5,852	5,183
2,146	12,106	1 817	5 082	..	..	329	7,024

STORES (STOCK) ACCOUNT OF THE HOME (PUBLIC RELATION)

1	2	3	4	5
		Rs.		Rs.
11. Film Production—				
(i) Movie camera ..	2	17,071	..	..
(ii) Battery operated Motor ..	1	632	..	..
(iii) Moviescope ..	1	525	..	..
(iv) Tape recorder ..	2	4,100	2	..
(v) Rawstock (Films) ..	28,455 ft.	12,715	15,468 ft.	3,774
(vi) Other items ..	319	17,442	6	62
(vii) 35 M. M. Projector ..	1	3,583	..	..

(a) Produced by this Department ; hence price not given.

(b) Utilised for departmental production ; hence price not given.

Certified that (1) the above figures represent substantially true account of

(2) the closing balance shown in the above accounts were not

(3) the stores have been physically verified by the Officer of articles in stock on 31st March, 1958.

Bhubaneswar
The 15th July 1958

T. N. PRADHAN
Compiler of Accounts

Checked and

Bhubaneswar
The 12th August 1959

DEPARTMENT, GOVERNMENT OF ORISSA, FOR THE YEAR 1967-68

6	7	8	9	10	11	12	13
	Rs.		Rs		Rs.		Rs.
2	17,071	..	..	..	..	2	17,071
1	632	..	..	..	..	1	632
1	525	..	.	..	..	1	525
4	4,100	..	..	..	..	4	4,100
43,923 ft.	16,489	19,491 ft.	4,718	..	..	24,432 ft.	11,771
325	17,504	256	2,329	.	..	69	15,175
1	3,583	..	..	..	..	1	3,583

affairs and they agree with the figures recorded in the departmental registers.
in excess of requirements; and
authorised to do so and the closing balances represent approximately the value

S. GHOSH
Under-Secretary to the Government of Orissa,
Home (Public Relations) Department.

found correct.

M. R. MAHAPATRA
Assistant Accounts Officer, Orissa

STORES (STOCK) ACCOUNT OF THE HOME (PUBLIC RELATIONS)

Description of articles	Opening balance on the 1st April, 1958.		Receipt during the year distributed over principal sources of receipt	
	Quantity	Value	Quantity	Value
1	2	3	4	5
		Rs.		Rs.
1. Equipments—				
(i) Vehicles ..	14	2,73,928	5	92,244
(ii) Projectors ..	24	90,107	10	31,016
(iii) Amplifiers ..	32	19,640	16	6,815
(iv) Microphones ..	30	3,849	12	1,446
(v) Gramophones ..	22	3,910	7	744
(vi) Magic lanterns ..	10	3,054	..	..
(vii) Generators ..	26	50,469	5	12,790
(viii) Loudspeakers ..	8	170	8	345
(ix) Other equipments ..	845·84	25,052	71	2,861
2. Musical instruments ..	1	80	..	..
3. Gramophone records	2,820	7,654	1,343	4,247
4. Books ..	428	1,914	2,733	7,376
5. Publications ..	1,13,043	10,191	5,37,090	39,249
6. Blocks ..	3,171	47,593	646	10,706
7. Photographs ..	3,515	6,159	1,632	810
8. Still Film Production—				
(i) Still camera ..	4	4,860	..	..
(ii) Agfa Variosc·pe vertical enlarger	1	1 885	..	..
(iii) Trockens chrank model No. 1 Mit. Homricks drying cabinet	1	1,800	..	..
(iv) Other photographic accessories	41	2,687	..	..
(v) Drying & glazing Machine with G. Plate	..	..	3	932
9. Films ..	1,211	2,51,102	323	47,416
10. Community Receivers—				
(i) Radio ..	740	1,61,136	2,020 (a)	5,18,294
(ii) Other items (flexible wires Plugs and knobs)	5,882	5,183	403	15,557
(iii) Tools and equipments ..	329	7,024	1 181	12,903

DEPARTMENT, GOVERNMETN OF ORISSA, FOR THE YEAR 1958-59—*Contd.*

Total		Utilisation sales and other d sposal during the year 1958-59		Shortage, Loss etc., during the year		Closing balance on the 31st March, 1959	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
6	7	8	9	10	11	12	13
	Rs.		Rs.	Rs.			Rs.
19	2,96,172	10	1,43,537	..	..	9	1,52,635
34	1,21,123	12	41,716	..	..	22	79,407
48	26,455	17	8,375	..	..	31	18,080
42	5,295	15	2,413	..	..	27	2,882
29	4,654	11	2,237	..	..	18	2,417
10	3,054	..	..	..	..	10	3,054
31	63,259	8	19,912	..	..	23	43,347
16	515	..	..	..	..	16	515
916,84	27,913	11,375	5,199	..	..	803·09	22,714
1	80	..	..	..	..	1	80
4,163	11,901	791	2,802	..	..	3,372	9,099
3,161	9,280	3,161	9,280	..	..	..	..
6 51,033	49,443	4,64,869	33,650	..	..	1,86,164	15,793
3,817	58,299	..	..	..	..	3,817	58,299
5,147	6,969	1,420	678	420	..	3,307	6,291
4	4,860	..	..	..	—	4	4,860
1	1,885	..	..	..	—	1	1,885
1	1,800	..	..	..	—	1	1,800
41	2,687	7	36	..	—	34	2,651
3	932	..	..	—	—	3	932
1,534	2,98,518	60	7,739	..	—	1,474	2,90,779
2,760	(approximate)	2,060	5,41,395	..	—	700	(approximate)
	6,81,430						1,40,035
6,263	20,740	449	16,415	..	—	5,811	4,325
1,510	19,937	943	12,581	..	—	567	7,366

STORE (STOCK) ACCOUNTS OF THE HOME (PUBLIC RELATIONS)

1	2	3	4	5
	Rs.			Rs.
11. Film Production—				
(i) Movie camera ..	2	17,071	..	..
(ii) Battery operated motor ..	1	632	..	..
(iii) Moviescope ..	1	625	..	..
(iv) Tape recorder ..	4 (b)	7,250 (b)	..	..
(v) Raw stock (Films) ..	24,432 ft.	11,771	52,633 ft.	7,108
(vi) Other items ..	69	15,175	11	1,275
(vii) 35 M. M. Projector ..	1	3,583	..	..

(a) 2,000 radios purchased with loudspeakers, aerials and earthing.

(b) Value of two tape recorder not shown in last account has been of 1958-59.

Certified that (1) the above figures represent a substantially true registers.

(2) The closing balances shown in the above accounts were

(3) the stores have been physically verified by the officer value of articles in stock on the 31st March 1959.

BHUBANESWAR
The 12th August 1959.

A. GIRI,
Compiler of Accounts.

Checked and

BHUBANESWAR
The 12th August 1959

M. R. MAHAPATRA
Assistant Accounts Officer, Orissa

DEPARTMENT, GOVERNMENT OF ORISSA, FOR THE YEAR 1958-59—*Contd.*

6	7	8	9	10	11	12	13
	Rs.		Rs.		Rs.		Rs.
2	17,071	..	..	..	..	2	17,071
1	632	—	—	..	..	1	632
1	525	—	..	..	..	1	525
4	7,250	..	..	..	..	4	7,250
77,065 ft.	18,879	52,633	7,108	..	..	2,432 ft.	11,771
80	16,450	4	206	..	..	76	16,244
1	3,583	..		..	..	1	3,583

included now as per audit objection vide para 4 of Audit Report No. 117

account of affairs and they agree with the figures recorded in the departmental

not in excess of requirements, and

authorised to do so and the closing balances represent approximately the

S. GHOSH,

Under-Secretary to the Government of Orissa,
Home (Public Relations) Department.

Found correct subject to the remarks in the Audit Report issued separately.

GRANT No. 37—AGRICULTURE (All Votes)

See also the Audit Report

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
Irrigation Works—Works (Non-Commercial)—Works for which no Capital Accounts are kept.				
A.—Works—				
A. 1—Minor Irrigation Works in charge of Civil Officers—				
O. 4,99,067				
P. —48,805	..	4,50,262	5,63,863	+1,13,601
Col. 4— *Vide* note 3 below the grant.				
25.—GENERAL ADMINISTRATION.				
Miscellaneous				
B.—Discretionary Grants by Heads of States, etc.				
B. 1—Discretionary grant at the disposal of Minister, Development—		6,000	6,185	+185
B. 2—Discretionary grant at the disposal of Deputy Minister, Veterinary, Agriculture, etc.—		4,000	3,445	—555
40—AGRICULTURE.				
C.—Direction—				
C. 1—Direction (Proper)—				
C. 1 (1)—Pay of Officers—				
O. 21,212				
R. —1,119	..	20,093	17,923	—2,170
C. 1 (2)—Pay of Establishment—				
O. 1,23,452				
R. —9,712	..	1,13,740	1,11,558	—2,182
C. 1 (3)—Allowances—				
O. 50,456				
R. 270	..	50,726	49,863	—863
C. 1 (4)—Contingencies—				
O. 24,057				
R. 5,200	..	29,857	29,431	—426

GRANT No. 37—AGRICULTURE—*Contd.*

Major head and Sub-head			Final Grant	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*					
C. 2—Maintenance of jeep cars—		..	12,083	10,415	—1,668
C. 3—Attached staff to Directorate—					
O.	17,404				
R.	—7,410	..	9,994	549	—9,445
Col. 4— Vide note 3 below the grant.					
D.—Superintendence—					
D. 1—Superintendence (Proper)—					
D. 1 (1).—Pay of Officers—					
O.	52,965				
R.	1,060	..	54,025	53,369	—656
D. 1. (2).—Pay of Establishment—					
O.	35,216				
R.	—1,060	..	34,156	21,796	—12,360
Col. 4— Vide note 3 below the grant.					
D. 1. (3).—Allowances—		..	51,697	42,450	—9,247
Col. 4— Vide note 3 below the grant					
D. 1 (4)—Contingencies—		..	14,058	13,082	—976
D. 2—Range Office Orginasation—					
O.	14,540				
R.	7,410	..	21,950	21,151	—799
E.—Subordinate and Expert staff—					
E. 1—Agricultural Section—					
E. 1 (1)—Pay of Officers		..	64,174	55,103	—9,071
Col. 4— Vide note 3 below the grant.					
E. 1(2)—Pay of Establishment—					
O.	4,09,801				
R.	—36,587	..	3,73,214	3,59,124	—14,090
Col. 4— Vide note 3 below the grant.					
E. 1(3)—Allowances—					
O.	3,51,041				
R.	—14,000	..	3,37,041	3,07,501	—29,540
Col. 4— Vide note 3 below the grant.					

GRANT No. 37—AGRICULTURE—*Contd.*

Major head and sub-head	Final Grant	Actual Expenditure	Excess + Savings—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
E. 1(4) Contingencies—			
O. 40,419			
R. 12,337 ..	52,756	48,112	—4 644
E. 2—Development of Agriculture in Hirakud area—			
E. 2(1)—Pay of Officers—			
O. 11,040			
R. 2,898 ..	13,938	13,356	—582
E. 2(2)—Pay of Establishment—			
O. 43,260			
R. —1,750 ..	41,510	35,525	—5,985
E. 2(3)—Allowances ..	42,204	35,344	—6,860
Col. 4— Vide note 3 below the grant.			
E. 2(4)—Contingencies—			
O. 15,368			
R. 2,898 ..	12,970	12,561	—409
E. 3—Attached staff for Agricultural Section—			
E. 3(1)—Pay of Officers ..	9,600	955	—8,645
Col. 4— Vide note 3 below the grant.			
E. 3(2)—Pay of Establishment—			
O. 45,041			
R. —12,000 ..	33,041	4,518	—28,523
Col. 4— Vide note 3 below the grant.			
E. 3(3)—Allowances ..	32,138	3,472	—28,666
Col. 4— Vide note 3 below the grant			
E. 3 (4).—Contingencies— ..	1,45,100	1,40,743	—4,357
E 4.—Chemical Section— ..	53,491	36,486	—17,005
Col. 4— Vide note 3 below the grant.			
E. 5.—Botanical Section— ..			
E. 5 (1).—Pay of Officers— ..			
O. 12,975			
R. —641 ..	12,332	10,352	—1,980

GRANT No. 37.—AGRICULTURE—*Contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
40—AGRICULTUE—*Contd.*				
E. 5 (2)—Pay of Establishment—	..	18,411	14,208	—4,203
E. 5 (3)—Allowances—	..			
O. 11,752				
R. 643	..	12,395	10,221	—2,174
E. 5 (4).—Contingencies—	..	15,373	10,968	—4,405
E. 6.—Development of normal Botanical Section—				
E. 6 (1).—Bhubaneswar Rice Research Station—		30,617	25,324	—5,293
E. 6 (2).—Berhampur Rice Research Station—				
O. 5,442				
R. - 329	.	5,113	5,085	—28
E. 6 (3).—Jeypore Rice Research Station—				
O. 7,055				
R. 24	..	7,069	6,988	—81
E. 7—Mycological section—	..	52,109	33,113	—18,996
Col. 4.— *Vide* note 3 below the grant.				
E. 8—Entomological section—	..			
O. 43,084				
R. —24	..	43,060	40,829	2,231
E. 9—Statistical section—	..			
O. 17,348				
R. —1,000	..	16,348	10,004	—6,344
Col. 4.— *Vide* note 3 below the grant.				
E. 10—Fruit Technology Section—				
O. 17,611				
R. —185	..	17,426	17,337	—89
E. 11—Agronomical Section—				
O. 22,396				
R. 1,443	..	23,839	21,850	—1,989

GRANT NO. 37.—AGRICULTURE—*Contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4
40. AGRICULTURE—*Contd.*	Rs.	Rs.	Rs.
E. 12—Horticultural Section—			
O. 13,946 / R. —221 ..	13,725	13,030	—695
E. 13—Horticultural (Research) Station—			
O. 20,236 / R. 2,209 ..	22,445	22,296	—149
E. 14—Engineering Section—			
E. 14 (1)—Pay of Officers—			
O. 21,142 / R. —3,169 ..	17,973	16,694	—1,279
E. 14 (2)—Pay of Establishment—	1,67,688	1,50,853	—16,835
Col. 4—Vide note 3 below the grant.			
E. 14 (3)—Allowances ..	1,13,919	95,495	—18,424
Col. 4—Vide note 3 below the grant.			
E. 14 (4)—Contingencies—			
O. 20,464 / R. —4,135 ..	16,329	16,831	+502
E. 15.—Development of Agronomical Section—			
O. 28,906 / R. 1,080 ..	29,986	24,306	—5,680
E. 16.—Development of Horticulture Section.—			
E. 16 (1)—Establishment of Fruit Nurseries.—			
O. 38,164 / R. —8,306 ..	29,858	26,033	—3,825
E.16 (2)—Training of Malis—			
O. 15,000 / R. —947 ..	14,053	13,271	—782
E.17—Development of Botanical Section—			
O. 26,168 / R. —2,800 ..	23,368	19,794	—3,574

GRANT No. 37—AGRICULTURE—*Contd.*

Major head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*					
E.18—Agricultural Research Station, Sambalpur—					
E.18 (1)—Pay of Officers—					
	O.	4,795			
	R.	—2,000	.. 2,795	1,217	—1,578
E.18 (2)—Pay of Establishment—					
	O.	27,806			
	R.	—5,326	.. 22,480	19,412	—3,068
E.18 (3)—Allowances—					
	O.	10,596			
	R.	—16	.. 10,580	9,679	—901
E.18. (4)—Contingencies—					
	O.	38,370			
	R.	6,080	.. 44,450	44,018	—432
F—Experimental Farms—					
F.1—State Research Station Central Farm—					
F.1 (1)—Pay of Officers—					
	O.	2,400			
	R.	375	.. 2,775	2,790	+15
F.1 (2)—Pay of Establishment—					
	O.	14,852			
	R.	55	.. 14,907	13,257	—1,650
F.1 (3)—Allowances—					
	O.	11,477			
	R.	—175	.. 11,302	11,245	—57
F.1 (4)—Contingencies—					
	O.	42,987			
	R.	2,500	.. 45,487	38,319	—7,168

Col.4.— *Vide* note 3 below the grant.

GRANT No. 37—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
40 —AGRICULTURE—*Contd.*	Rs.	Rs.	Rs.
F.2.—Experimental and Seed Farms—			
F.2(1)—Pay of Officers—			
O. 5,100			
R. —630	4,470	1,200	—3,270
F.2(2)—Pay of Establishment—			
O. 2,67,080			
R. —74,775	1,92,305	1,91,880	—425
F.2(3)—Allowances—			
O. 2,04,506			
R. —55,219	1,49,287	1,48,047	—1,240
F 2(4)—Contingencies—			
O. 11,57,860			
R. —1,69,376	9,88,484	9,91,927	+3,443
F.2(5)—Works—			
R. .. 3,00,000	3,00,000	3,00,000	..
F.3—Hirakud Farms—			
F.3(1)—Farm at Gambharipalli—			
O. 28,218			
R. —701	27,517	27,551	+34
F.3(2)—Horticultural garden at Gambharipalli—			
O. 20,108			
R. —663	19,445	19,345	—100
F.3(3)—Sugarcane and Cotton Seed Farm, Lachida—			
F.3(3)(1)—Pay of Officers—			
O. 2,760			
R. —2,760	..	..	..
F.3(3)(2)—Pay of Establishment—			
O. 12,360			
R. —2,451	9,909	10,062	+153
F.3(3)(3)—Allowances—			
O. 11,088			
R. —1,848	9,240	9,678	+438

GRANT NO. 37—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd*			
F. 3 (3) (4)—Contingencies— O. 62,660 R. —23,269 ..	39,391	38,972	—419
F. 3 (4)—School farm at Paramanpur O. 19,158 R. —616 ..	18,542	18,493	—49
F. 3 (5)—Cotton cultivation farm at Chakuli— O 15,880 R. —1,044 ..	14,836	14,630	—206
F. 3 (6)—Five periphery farms— O. 13,300 R. —1,872 .	11,428	11,504	+76
G.—Aricultural Demonstration and Propaganda including Public Exhibitions and Fairs—			
G. 1—Demonstration—			
G.1 (1)—Free demonstration of fertilizer in cultivators fields.	28,184	13,445	—14,739
Col 4— Vide note 3 below the grant.			
G. 1 (2)—Demonstration seeds, manures and grafts— O. 36,000 R. —35,975 ..	25	..	—25
G. 1 (3)—Distribution of bonemeal— O. 52,000 R. —8,000 ..	44,000	4,942	—39,058
Col. 4— Vide note 3 below the grant.			
G. 1 (4)—Distribution of superphosphate	2,50,000	..	—2,50,000
Col. 4—Non-adjustment of subsidies payable to the Orissa State Co-operative Marketing Society for want of detailed information from Government.			
G. 1 (5)—Distribution of green manuring seeds— O. 75,000 R. —30,000 ..	45,000	45,000	..

GRANT No. 37—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
G. 1(5)—Multiplication and distribution of improved Oil-seeds.	9,070	9,065	+65
G. 1(7)—Distribution of grain seeds ..	3,750	3,133	—617
G. 1(8)—Multiplication and distribution of improved millet seeds—			
O. 3,750 / R. —2,750 ..	1,000	103	—897
G. 1(9)—Distribution of pulses and other seeds—			
O. 12,000 / R. 13,100 ..	25,100	19,816	—5,284
G. 1(10)—Multiplication and distribution of improved paddy seeds—			
O. 1,25,000 / R. —25,000 ..	1,00,000	90,006	—9,994
Col. 4— *Vide* note 3 below the grant.			
G. 1(11)—Multiplication and distribution of improved wheat seeds—			
O. 20,000 / R. 10,000 ..	30,000	22,492	—7,508
Col.4— *Vide* note 3 below the grant.			
G. 2—Public exhibitions and fairs—			
O. 41,300 / R. —3,000 ..	38,300	37,082	—1,218
G. 3—Food production campaign—			
G. 3(1)—Grants to cultivators ..	76,600	63,466	—13,134
Col. 4— *Vide* note 3 below the grant.			
G. 3(2)—Grants to cultivators for jute retting tanks—			
O. 49,755 / R. —24,755 ..	25,000	25,000	

GRANT No. 37.—AGRICULTURE — *Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
G. 3 (3).—Maintenance of trucks for distribution of seeds and manures—			
G. 3 (3) (1).—Pay of Establishment. ..	816	590	—226
G. 3 (3) (2).—Allowances— ..	2,076	471	—1,605
G. 3 (3) (3).—Contingencies— ..	84,054	1,01,906	+17,852
Col.4.— Vide note 3 below the grant.			
G. 3 (4).—Agricultural extension Service—			
O. 39,230 / R. —12,542 ..	26,688	8,882	—17,806
Col. 4.— Vide note 3 below the grant.			
G. 3 (5).—Production and distribution of urban compost—			
G. 3 (5) (1).—Pay of Officers—			
O. 2,490 / R. —381 ..	2,109	2,109	..
G. 3 (5) (2).—Pay of Establishment—			
O. 44,030 / R. —4,421 ..	39,609	39,468	—141
G. 3 (5) (3).—Allowances— ..			
O. 24,487 / R. —1,190 ..	23,297	22,925	—372
G. 3 (5) (4).—Contingencies—			
O. 58,304 / R. —27,310 ..	30,994	28,066	—2,928
G. 3 (6).—Agricultural Information Service—			
G. 3 (6) (1).—Pay of Officers— ..			
O. 6,045 / R. 75 ..	6,120	6,120	..
G. 3 (6) (2).—Pay of Establishment—			
O. 13,557 / R. —3,205 ..	10,352	10,338	—14
G. 3 (6) (3).—Allowances— ..			
O. 6,584 / R. —962 ..	5,622	5,552	—70

GRANT No. 37.—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs
40—AGRICULTURE—*Contd.*			
G. 3 (6) (4)—Contingencies—			
O. 60,188 R. —10,600 ..	49,588	51,783	+2,195
G. 3 (7)—Plant Protection Scheme—			
G. 3 (7) (1)—Pay of Officers—	3,045	3,045	..
G. 3 (7) (2)—Pay of Establishment—			
O. 90,733 R. —29,473 ..	61,260	59,295	—1,965
G. 3 (7) (3)—Allowances—			
O. 69,090 R. —20,294 ..	48,796	46,856	—1,940
G. 3 (7) (4).—Contingencies—			
O. 3,56,250 R. —94,850 ..	2,61,400	2,5[illegible],865	—9,535
G. 3 (8)—Scheme for the maintenance of tractors, pumping sets and tubs-wells purchased for use in Community Project areas—			
O. 13,466 R. —683 ..	12,783	12,560	—223
G. 3 (9).—Production and distribution of water hyacinth compost—			
O. 25,777 R. —7,672 ..	18,105	17,490	—615
G. 3—(10).—Manufacture of blood-meal—			
O. 13,286 R. —33 ..	13,253	11,267	—1,986

GRANT No. 37—AGRICULTURE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
H.—Agricultural Experiments and Research—			
H. 1—Rice Research Scheme—			
H. 1 (1)—Bhubaneswar Rice Research Station and Berhampur Rice Research Sub-station—			
O. 9,000 R. 4,500 ..	13,500	13,418	—82
H. 1 (2)—Jeypore Rice Research Sub-Station—			
O. 13,414 R. —1,911 ..	11,503	10,951	—552
H. 2—Fruit Research Scheme—			
O. 33,137 R. —2,043 ..	31,094	30,247	—847
H. 3—Scheme for establishment of Sugarcane Agricultural Experiment and Research Station—			
H. 3 (1)—Pay of Officers—			
O. 6,195 R. —1,501 ..	4,694	4,600	—94
H. 3 (2).—Pay of Establishment—	22,880	17,284	—5,596
Col. 4— Vide note 3 below the grant.			
H. 3 (3)—Allowances—			
O. 11,236 R. —840 ..	10,396	10,007	—389
H. 3 (4)—Contingencies—			
O. 18,720 R. 5,000 ..	23,720	19,156	—4,564

GRANT NO. 37—AGRICULTURE—*Contd.*

Major-Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
H. 4—Establishment of Cocoanut Research Station—			
O. 38,403 R. —813 ..	37,590	36,952	—638
H. 5—Turmeric Research Station—			
O. 20,649 R. 2,981 ..	23,630	20,024	—3,006
H. 6—Cocoanut Extension Scheme—	21,181	18,861	—2,320
H. 7—Japanese method of paddy cultivation—			
O. 32,600 R. —3,000 ..	29,600	22,064	—7,536
Col. 4.— *Vide* note 3 below the grant.			
H. 8—Cotton Extension Scheme—			
H. 8 (1)—Pay of Officers—			
O. 4,495 R. —1,700 ..	2,795	2,794	—1
H. 8 (2).—Pay of Establishment—			
O. 32,463 R. —13,168 ..	19,295	19,282	—13
H. 8 (3)—Allowances—			
O. 19,881 R. —2,792 ..	17,089	16,617	—472
H. 8 (4)—Contingencies—			
O. 60,809 R. —50,799 ..	10,010	6,904	—3,106
H. 8 (5)—Works—			
R. 15,000 ..	15,000	15,000	..
H. 9—Cotton Research Scheme—			
O. 35,692 R. —2,317 ..	33,375	28,918	—4,457

GRANT No. 37—AGRICULTURE—*Contd.*

Major-Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*				
H. 10—Research on the manufacture and storage of gur—				
O. 7,974 R. —790	..	7,184	7,173	—11
H. 11—Arecanut Research Scheme— *Col. 4—Vide* note 3 below the grant.		35,187	11,425	—23,762
H. 12—Development of arecanut in Orissa—				
O. 14,072 R. 5,903	..	19,975	19,763	—212
H. 13—Scheme for development of cashewnut—				
O. 8,543 R. —6,440	..	2,103	808	—1,295
H. 14—Establishment of jute seed farm—				
H. 14 (1)—Pay of Officers—				
O. 2,600 R. —2,600	..	..	..	..
H. 14 (2)—Pay of Establishment—				
O. 13,740 R. —1,560	..	12,180	12,912	+732
H. 14 (3)—Allowances—				
O. 13,518 R. —2,537	..	10,981	10,672	—309
H. 14 (4)—Contingencies—				
O. 42,350 R —11,600	..	30,750	30,101	—649

GRANT No. 37—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess +/ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
H. 15—Scheme for increased production of jute—			
H. 15 (1)—Pay of Officers—			
O. 4,110 R. —390 ..	3,720	3,410	—310
H. 15 (2)—Pay of Establishment—			
O. 46,200 R. —8,000 ..	38,200	37,504	—696
H. 15 (3)—Allowances—			
O. 32,716 R. —3,900 ..	28,816	28,226	—590
H. 15 (4)—Contingencies—			
O. 22,480 R. —5,300 ..	17,180	15,450	—1,730
H. 16—Research on oil seeds—			
O. 12,921 R. —1,646 ..	11,275	10,877	—398
H. 17—Cocoanut Nursery Scheme—			
H. 17 (1)—Cocoanut Nursery, Ganjam—			
O. 7,964 R. 3,369 ..	11,333	10,932	—401
H. 17 (2)—Nursery at Sakhigopal—			
O. 3,386 R. 2,488 ..	5,874	5,847	—27
H. 17 (3).—Propaganda and demonstration—			
O. 20,936 R. —2,742 ..	18,194	19,259	+1,065

GRANT No. 37.—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Savings—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
H. 18.—Scheme for Development of potatoes in Orissa—	7,228	1,870	—5,358
Col. 4— Vide note 3 below the grant.			
H. 19.—Sugarcane development scheme—			
H. 19 (1)—Pay of Officers—			
O. 2,580 / R. —413 ..	2,167	2,167	..
H. 19 (2).—Pay of Establishment—			
O. 23,928 / R. —9,713 ..	14,215	13,554	—661
H. 19 (3).—Allowances—			
O. 24,128 / R. —11,296 ..	12,832	10,726	—2,106
H. 19 (4).—Contingencies—			
O. 54,790 / R. —11,830 ..	42,960	43,674	+714
H. 20.—Research on pepper and cardamom—			
O. 6,097 / R. —1,390 ..	4,707	2,744	—1,963
H. 21.—Turmeric development Scheme—			
O. 15,204 / R. —6,197 ..	9,007	7,754	—1,253
I.—Agricultural Education—			
I. 1.—Training of Departmental Officers in different agricultural subjects—			
O. 8,810 / R. —8,450 ..	360	..	—360
I. 2.—Training of students in Agricultural Colleges—			
I. 2 (1).—Contribution to other Governments—			
R. 6,800 ..	6,800	4,500	—2,300

GRANT No. 37—AGRICULTURE—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
I. 3.—Post-graduate training in Agriculture—			
O. 19,722 R. —4,368 ..	15,354	14,154	—1,200
I. 4.—Establishment of Agricultural Colleges—			
I. 4 (1).—Pay of Officers—			
O. 63,011 R. —6,695 ..	56,316	55,766	—550
I. 4 (2).—Pay of Establishment—			
O. 72,960 R. —20,004 ..	52,956	52,906	—50
I. 4 (3).—Allowances—			
O. 56,502 R. —9,840 ..	46,662	46,208	—454
I. 4 (4).—Contingencies—			
O. 1,85,182 R. —64,583 ..	1,20,599	1,06,115	—14,484
Col. 4.— *Vide* note 3 below the grant.			
I. 4 (5)—Stipends—			
..		8,218	+8,218
Col. 4.— *Vide* note 3 below the grant.			
I. 4 (6)—Works—			
..		80,440	+80,440
Col. 4.— *Vide* note 3 below the grant.			
I. 5.—Establishment of Basic Agricultural School, Mahisapat, Rangailunda and Basic Wing, Bolangir—			
I. 5 (1)—Pay of Officers—			
O. 7,580 R. —4,215 ..	3,365	3,483	+118
I. 5 (2).—Pay of Establishment—			
O. 29,630 R. —14,782 ..	14,848	16,647	+1,799

GRANT No. 37—AGRICULTURE—*Contd.*

Major head and Sub-head 1		Final Grant 2	Actual Expenditure 3	Excess + Savings — 4
		Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*				
I. 5 (3).—Allowances—				
O. 16,956 R. —7,005	..	9,951	8,311	—1,640
I. 5 (4).—Contingencies—				
O. 35,974 R. —20,023	..	15,951	15,436	—515
I. 5 (5)—Stipends—				
O. 1,08,000 R. —58,116	..	49,884	48,094	—1,790
I. 6—Establishment of the 3rd Basic Agricultural School Orissa, Balasore—				
O. 75,882 R. —42,896	..	32,986	31,264	—1,722
I. 7—Establishment of the 4th Agricultural School in Orissa—				
I. 7 (1)—Pay Officers—				
O. 2,760 R. —1,437	..	1,323	1,537	+214
I. 7 (2)—Pay of Establishment—				
O. 10,212 R. —6,708	..	3,504	3,690	+186
I. 7 (3)—Allowances—				
O. 6,772 R. —2,631	..	4,141	2,760	—1,381
I. 7 (4)—Contigencies—				
O. 7,400 R. —826	..	6,574	860	—5,714

Col. 4.— Vide note 3 below the grant.

GRANT No. 37—AGRICULTURE—*Contd.*

Major Head and Sub-Head			Final Grant	Actual Expenditure	Excess + Savings—
1			2	3	4
			Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*					
I. 7 (5)—Stipends—					
	O.	43,200			
	R.	—32,593	..	10,607	11,905	+1,298
I. 7 (6)—Works—					
	O.	1,00,000			
	R.	—1,00,000	..	..	..	..
J.—Scheme for the improvement of Agricultural marketing in India—					
J. 1.—Agricultural marketing—				1,000	1,000	..
J. 2.—Scheme for regulation of markets—						
J. 2 (1)—Headquarters Organisation—						
	O.	29,927			
	R.	—5,150	..	24,777	24,651	—126
J. 2 (2)—Regional Marketing Organisation—						
	O.	34,849			
	R.	—1,763	..	33,086	32,376	—710
J. 3.—Scheme for strengthening the administrative setup of the Marketing Department—						
	O.	33,024			
	R.	—2,862	..	30,162	30,154	—8
J. 4.—Weights and Measures Administration—						
J. 4 (1)—Standard Laboratory—						
	O.	21,703			
	R.	—15,428	..	6,275	6,324	+49

GRANT No. 37—AGRICULTURE—*contd.*

Major Head and Sub-Head		Final Grant	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*				
J. 4 (2)—Experiment of matric system of weights measures in Orissa—				
S. 5				
R. 2,42,015	..	2,42,020	2,36,939	—5,081
J. 4 (3)—Field staff—				
J. 4 (3) (1)—Pay of Establishment—				
O. 1,62,868				
R. —23,541	..	1,39,327	1,36,869	—2,458
J. 4 (3) (2)—Allowances—				
O. 1,04,369				
R. —16,375	..	88,994	87,943	—1,051
J. 4 (3) (3)—Contingencies—				
O. 88,702				
R. —52,662	..	36,040	36,260	+220
J. 4 (4)—Ministerial Staff—				
O. 10,230				
R. —3,523	..	6,707	6,605	—102
J. 5.—Scheme for improvement of Market Intelligence				
O. 16,940				
R. —381	..	16,559	16,922	+363
K.—Other charges—				
K 1.—Home (Economic) Department—				
O. 22,875				
R. 11,118	..	33,993	33,973	—20
K. 2.—Operation of pumps in drought affected areas—				
K. 2(1)—Pay of Officers—				
R. 400	..	400	..	—400

GRANT No. 37—AGRICULTURE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
K.2 (2).—Pay of Establishment— R. 19,371 ..	19,371	21,191	+1,820
K. 2 (3).—Allowances R. 9,945 ..	9,945	9,873	—72
K. 2 (4).—Contingencies— R. 59,401 ..	59,401	35,077	—24,324
Col 4— Vide note 3 below the grant.			
K. 3.—Establishment—cum—Zonal Service Station—			
K. 3(1).—Pay of Establishment ..	19,048	8,663	—10,385
Col 4— Vide note 3 below the grant.			
K. 3 (2).—Allowances— ..	11,075	4,902	—6,173
Col 4— Vide note 3 below the grant.			
K. 3 (3).—Contingencies— ..	42,300	41,667	—633
K. 3 (4).—Works— R. 99,000 ..	99,000	99,000	..
K.4.—Scheme for Land Reclamation—			
K.4 (1)—Pay of Establishment— O. 32,765 / R. —10,548 ..	22,217	22,211	—6
K. 4 (2)—Allowances— ..	15,080	9,234	—5,846
Col 4— Vide note 3 below the grant			
K. 4 (3)—Contingencies ..	70,018	48,298	—21,720
Col 4 — Vide note 3 below the grant.			
K. 5—Hiring of pumping sets, agricultural implement and machineries—			
K. 5 (1)—Pay of Officers— ..	..	3	+3
K. 5 (2)—Pay of Establishment— O. 25,076 / R. — 1,209 ..	23,867	20,838	—3,029

GRANT No. 37—AGRICULTURE—*contd.*

Major Head and Sub-head			Final Grant	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
40—AGRICULTURE - *contd.*					
K. 5 (3)—Allowances—					
O.	14,308				
R.	—196	..	14,112	14,716	+604
K. 5 (4).—Contingencies—					
O.	31,826				
R.	—4,700	..	27,126	27,553	+427
K. 6.—Manufacture of bonemeal—					
K. 6 (1)—Pay of Establishment—					
O.	8,102				
R.	—57	..	8,045	7,563	—482
K. 6 (2)—Allowances—					
O.	6,344				
R.	—556	..	5,788	5,345	—443
K. 6 (3)—Contingencies—					
O.	1,56,400				
R.	—1,26,095	..	30,305	31,388	+1,083
K. 7—Soil Conservation—					
K. 7 (1)—Soil Conservation in Machkund Catchment—					
K. 7 (1) (1)—Pay of Officers—		..	9,585	7,589	—1,996
K. 7(1) (2)—Pay of Establishment—					
O.	49,652				
R.	—1,852	..	47,800	46,691	—1,109
K. 7 (1) (3)—Allowances—					
O.	37,132				
R.	12,220	..	49,352	42,373	—6,979

Col. 4— Vide note 3 below the grant.

GRANT No. 37—AGRICULTURE—*contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*				
K. 7(1) (4)—Contingencies—				
O. 3,46,500 R. —53,413	..	2,[illegible]3,087	2,[illegible]9,118	—3,969
K. 7 (1) (5)—Works—		25,000	25,000	..
K. 7(2)—Pilot Soil Conservation Demonstration Project in the catchment.				
K. 7(2) (1)—Pay of Officers—				
O. 3,120 R. —85	..	3,035	3,257	+222
K. 7 (2) (2).—Pay of Establishment—				
O. 18,372 R. —2,372	..	16,000	14,896	—1,104
K. 7 (2) (3).—Allowances—				
O. 13,872 R. —2,300	..	11,572	12,039	+467
K. 7 (2) (4).—Contingencies—				
O. 1,85,700 R. —200	..	1,86,500	1,80,314	—6,186
K. 7 (2) (5).—Works—		8,000	8,000	..
K. 7 (3)—Reorganisation of Soil Conservation—				
Headquarters Organisation—				
O. 43,391 R. —4,209	..	39,182	38,833	—349

GRANT No. 37—AGRICULTURE—*contd.*

Major Head and Sub-head	Final Grant	Actual expenditure	Excess+ Savings—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
K. 7(4)—Training of Junior Soil Conservation Assistants—			
O. 29,970 R.—6,668 ..	23,302	22,732	— 570
K. 7(5)—Establishment of Soil Conservation Demonstration Centres—			
K. 7 (5) (1)—Pay of establishment—			
O. 15,636 R.—2,699 ..	12,937	12,678	— 259
K. 7(5) (2)—Allowances—			
O. 18,800 R.—6,107 ..	12,693	11,412	— 1,281
K. 7 (5) (3)—Contingencies— ..	1,17,950	1,17,319	— 631
K. 7 (5) (4)—Works— ..	12,000	12,000	..
K. 7 (6)—Soil erosion and land capability survey—			
O. 23,099 R. 251	23,350	23,566	+ 216
K. 7(7)—Research and Laboratory			
O. 13,964 R.—685	13,279	13,282	+ 3
K. 7(8)—Control of stream bank erosion in Orissa—			
S. 5 R. 11,723	11,728	11,704	— 24
K. 7(9)—Northern division headquarters			
K. 7(9)(1)—Staff Organisation			
O. 33,158 R.—1,247	31,911	26,177	— 5,734

Col. 4— Vide note 3 below the grant.

GRANT NO. 37—AGRICULTURE—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*contd.*			
K. 8—Development of grading under Agmark.			
O. 5,792 R.—1,298	4,494	4,535	+41
K. 9—Reclamation of land around Chilka Lake—			
K. 9 (1)—Pay of Officers—			
O. 2,760 R. —208 ..	2,552	2,767	+215
K. 9 (2)—Pay of Establishment—			
O. 6,122 R. —1,575 ..	4,547	4,441	—106
K. 9 (3)—Allowances—			
O. 3,700 R. 839 ..	4,539	4,079	—460
K. 9 (4)—Contingencies—			
O. 1,16,506 R. —1,600 ..	1,14,906	1,14,953	+47
K. 10—Training of agricultural Sub-overseers and Fieldman Demonstrators—			
O. 29,314 R. 1,488 ..	30,802	12,598	—18,204
Col. 4— Vide Note 3 below the grant.			
K. 11—Development of local manurial resources—			
K. 11 (1)—Pay of Officers ..	4,980	4,344	—636

GRANT NO. 37—AGRICULTURE—*Contd.*

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*				
K. 11 (2)—Pay of Establishment—				
O. 1,21,824 R. —18,423	..	1,03,401	96,308	—7,093
K. 11 (3)—Allowances—				
O. 47,981 R. —2,300	..	45,681	45,492	—189
K. 11 (4)—Contingencies—		9,650	9,237	—413
K. 11 (5)—Cost of training—		31,390	28,818	—2,572
K. 12—Establishment of Agricultural Wing in Orissa—				
K. 12 (1) Pay of Establishment—				
O. 3,570 R. 471	..	4,041	4,040	—1
K 12 (2)—Allowances—				
O. 2,116 R. —252	..	1,864	1,785	—79
K. 12 (3)—Contingencies—				
O. 4,912 R. —219	..	4,693	3,885	—808
K. 12 (4)—Stipends—				
O. 21,600 R —10,043	..	11,557	11,520	—37
K. 12 (5)—Works—				
O. 50,000 R. —19,500	..	30,500	30,500	..
K. 13—Irrigation of Delta areas—				
K. 13 (1)—Pay of Establishment—				
O. 42,300 R. —42,300	..	..	..	..

GRANT No. 37—AGRICULTURE— *Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
40—AGRICULTURE—*Contd.*			
K. 13 (2)—Allowances—			
O. 39,125			
R. —39,125 ..	..	..	..
K. 13 (3)—Contingencies—			
O. 16,200			
R. —16,200 ..	..	..	..
K. 14—Lift irrigation in Aul areas—			
O. 54,503			
R. —38,503 ..	16,000	16,000	..
K. 15.—Scheme for Cold Storage Plant at Cuttack.			
O. 22,609			
R. —22,609 ..	..	..	..
K. 16.—Scheme for Cold Storage Plant at Cuttack and Sambalpur.—			
K. 16 (1)—Works—			
O. 1,70,578			
R.—1,70,578 ..	..	..	..
L.—Grants-in-aid, contributions, etc.—			
L. 1—Grants to Utkal Krushak Samaj—			
S. 5			
R. 14,955 ..	15,000	15,000	..
L. 2—Grants-in aid to the Indian Society of Agriculture Statistics—			
R. 1,000 ..	1,000	..	—1,000
M. Works—			
M. 1—Repairs to departmental building	21,800	22,914	+1,114
M. 2—Construction of quarters and buildings for farms and research stations—			
R. 40,000 ..	40,000	40,000	..
Surrenders or withdrawals within grant..			
R. 12,11,816 ..	12,11,816	..	—12,11,816
Total .. Voted ..	1,10,27,935	91,02,691	—19,25,244

GRANT 37—AGRICULTURE—*Contd*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the receipts shown below which are adjusted in the accounts in reduction of expenditure :

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
40-AGRICULTURE.					
Amount transferred from Indian Council of Agricultural Research.					
G. 3 (6)—Agricultural Information Service.	8,357	8,357	..	—8,357	—8,357
F. 1.—Central Research Farms.	5,572	5,572	..	—5,572	—5,572
H. 2.—Fruit Research Scheme	10,763	..	8,991	—1,772	+8,991
H. 13—Cashewnut Development Scheme.	2,426	712	..	—2,426	—712
H. 5—Turmeric Research Scheme.	9,862	15,071	371	—9,491	—14,700
H. 21—Turmeric Development Schemes.	7,458	7,700	..	—7,458	—7,700
H. 13—Horticultural Research Schemes.	10,000	12,927	..	—10,000	—12,927
G. 1 (1)—Free demonstration of fertilisers in cultivators' fields.	28,184	..	..	—28,184	..
E. 15—Development of Agronomical Section.	15,203	14,818	..	—15,203	—14,818
E. 16—Development of Horticulture Section.	7,500	7,500	..	—7,500	—7,500
E. 17—Development of Botanical Section.	13,459	10,771	..	—13,459	—10,771
Development of Mycological Section.	21,276	14,633	..	—21,276	—14,633
H. 20.—Research on pepper and cardamoms.	3,018	2,457	108	—2,940	—2,349
E. 4.—Chemical Section	11,175	11,175	..	—11,175	—11,175
E. 8.—Entomological Section	9,318	9,371	..	—9,318	—9,371
E. 6.—Development of Normal Botanical Section.	..	7,388	..	..	—7,388
Amount transferred from Indian Central Coconut Committee.					
H. 6.—Coconut Extension Scheme.	3,107	..	692	—2,415	+692

GRANT—37—AGRICULTURE—*Concld*

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	Actuals compared with Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
40—AGRICULTURE—*Concld.*					
H. 4.—Cocoanut Research Station.	11,533	18,294	..	—11,533	—18,294
Amount transferred from Indian Central Oil-seeds Committee.					
H. 10. Research on oil-seed.	6,250	5,086	8,346	+2,096	+3,260
Amount transferred from Indian Central Sugarcane Committee.					
H. 3. Sugarcane Research Station	20,156	14,279	15,344	—4,812	+1,065
H. 10.—Manufacture and Storage of gur.	2,734	2,532	2,366	—368	—166
19.—Sugarcane Development Scheme.	27,000	16,869	6,195	—20,805	—10,674
Amount transferred from Indian Central Cotton Committee.					
H. 9.—Cotton Research Scheme (Dr).	31,360	2,565	43,832	+11,472	+41,267
Amount transferred from the Government of India.					
H. 8.—Cotton Extension Scheme.	23,286	..	14,074	—9,212	+14,074
Amount transferred from Indian Central Arecanut Committee.					
H. 11.—Arecanut Research Scheme.	6,093	4,833	..	—6,093	—4,833
Amount transferred from the Indian Central Cocoanut Committee.					
H. 4.—Cocoanut Research Scheme.	7,344	..	..	—7,344	..
Total—Recoveries. ..	3,03,494	1,02,910	1,00,319	—2,03,175	—92,59

2. The saving in the final grant amounted to Rs. 19,25,244, out of which a sum of Rs. 12,11,816 was surrendered.

3. The reasons for variations under sub-heads A. 1, C. 3, D. 1 (2), D. 1 (3) E. 1 (1), E. 1 (2), E. 1 (3), E. 2 (3), E. 3 (1), E. 3 (2), E, 3 (3), E. 4, E. 7, E. 9 E. 14 (2), E. 14 (3) F. 1 (4), G. 1 (1), G. 1 (3), G. 1 (10), G. 1 (11), G. 3 (1) G. 3 (3) (3), G. 3 (4), H. 3 (2), H. 7, H. 11, H. 18, I. 4 (4), I. 4 (5), I. 4 (6), I. 7-(4), K. 2 (4), K. 3 (1), K. 3 (2), K. 4 (2), K. 4 (3), K. 7 (1) (3), K. 7 (9) (1), and K. 10 were not communicated by the Controlling Officer.

4. A reappropriation order affecting various minor heads was not accepted in audit as the 'Amount Surrendered' was different from 'Additional Grant required.'

5. *Irregular dismissal order and consequent payment of arrear pay and allowances* —An Officer of the Agriculture Department was dismissed from Government Service from the 28th March, 1952. When the Officer put in a writ petition against Government it was found that the dismissal order had been issued by an Officer who was not competent to dismiss the petitioner and that it was also passed without giving an opportunity to the defendent to show cause against the proposed punishment as required under Article 311 (2) of the Constitution of India. The official was reinstated in Government Service in June, 1956 and the intervening period from 28th March, 1952 to 26th June, 1956 was treated as duty. Government had to pay arrears amounting to Rs.4,000 (approximately).

6. *Infructuous expenditure* —The pay and allowances amounting to Rs. 1,870 in all of the staff employed on a Potato Development Scheme were drawn by an Officer of Agriculture Department from March, 1958 to November 1958 without any Government sanction. Subsequently it transpired that the staff in question had been employed without any work. The staff was disbanded from 1st December, 1958 under orders of Government. The expenditure was regularised by an *ex post facto* sanction accorded by Government in January 1959.

7. *Drawal of money in advance of requirement* —Government sanctioned an expenditure of Rs. 3,00,000 for providing additional irrigation facilities in the existing Government agricultural farms, on the 31st March, 1959 and the amount was drawn by the Head of the Department on the same day, *i. e.*, the last working day of the financial year. On being asked to furnish details of expenditure, it was stated by the drawing officer that the amount of Rs.3,00,000 was drawn to avoid lapse of budget grant. It was reported in August, 1959 that the amount was being allotted to different districts to cover the cost of works since undertaken. The case was reported to Government on 26th May, 1959.

EXPENDITURE FROM SPECIAL FUNDS

8. *Grants made by the Indian Council of Agricultural Research* —The nature of transactions in respect of the grants has been explained in Note 7 below Grant No. 37 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956.

An account of the transactions of the grants during 1958-59 is given below :—

Name of scheme	Opening balance on the 1st April, 1958	Receipts during 1958-59	Expenditure during 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
1. Fruit Research scheme ..	11,959(a)	..	8,991(f)	2,968
2. Turmeric research scheme ..	..	371	371(g)	..
3. Research on pepper and cardamom.	108	..	108(h)	..
4. Central Marketing scheme ..	5,500	—5,500(b)	..	..
5. Improvement of craft and tac'les.	2,797	2,797	..	5,594
6. Rice seed multiplication scheme.	13,839	..	..	13,839
7. De e fowl research ..	447	553(c)	934(i)	66
8. Investigation on sheep and goat disease.	43	16	..	59
9. Scheme for selective breeding and grading up of indigenous cattle.	—4,634	15,171(d)	10,437(j)	..
10. Dehydration scheme ..	8	..	..	8
11. Cheap poultry houses ..	..	810	810(k)	..
12. Gosamba dhan scheme ..	24	1,365	1,389 (l)	..
13. Stepheno-Filariasis research ..	999	1,300	2,299 (m)	..
14. Utilisation of waste products ..	259	23,390	23,649 (n)	..
15. Retention of Placenta Bacteriological Flora of Bovine Genetalia.	..	3,140	3,046 (o)	91
16. Selective breeding and upgrading of Khariar cattle.	—4,482	23,515 (e)	19,033 (p)	..
17. Lumber Paralysis Research ..	835	4,230	4,903 (q)	15
18. Scheme for model agronomic experiments.	7,738	13,636	16,808 (r)	4,566
19. Co-ordinated scheme for simple fertilizer trial in cultivators' fields.	—7,579	46,184	53,952 (r)	—15,347
Total ..	27,811	1,30,978	1,46,785	12,004

(*a*) Includes the opening balance of Rs. 183 relating to the scheme "Research on Tuber crops" transferred during the year.

(*b*) The balance of Rs 5,500 has been credited to the receipt head "XXIX—Agriculture" during the year.

(*c*) Represents the share of receipts from the working of the scheme.

(*d*) Includes Rs. 859 being the share of receipts from the working of the scheme.

(*e*) Includes Rs. 3,195 being the share of receipts from the working of the scheme.

(*f*) Out of the total expenditure of Rs. 30,247 incurred under sub-head H. 2., Rs. 8,991 was adjusted against the grant.

(*g*) Represents the unadjusted expenditure of the previous year.

(*h*) Out of the total expenditure of Rs. 2,744 incurred under sub-head H. 20, Rs. 108 was adjusted against the grant.

(*i*) Directly credited to "XXX-Veterinary" as the expenditure relates prior to the year 1957-58.

(*j*) Represents the unadjusted expenditure of Rs. 3,837 of the previous year and Rs. 6,650 of the total expenditure of Rs. 10,487 incurred under sub-head C. 6 under grant No. 35—Veterinary.

(*k*) Out of the total expenditure of Rs. 4,293 incurred under sub-head F. 19 under Grant No. 35. Veterinary, Rs. 810 was adjusted against the grant.

(*l*) Out of the total expenditure of Rs. 47,973 incurred under sub-head B. under Grant No. 35—Veterinary, Rs. 1,339 was adjusted against the grant.

(m) Out of the total expenditure of Rs. 5,126 incurred under sub-head C. 8 under Grant No.35—Veterinary, Rs. 2,299 was adjusted against the grant.

(n) Represents the unadjusted expenditure of Rs. 6 of the previous year and Rs. 23,643 of the total expenditure of Rs 47,959 incurred under sub-head C. 7(6) under Grant No. 35—Veterinary.

(*o*) Represents the unadjusted expenditure of Rs. 69 of the previous year and Rs. 2,977 of the total expenditure of Rs. 6,184 incurred under sub-head C. 10 under Grant No. 35-Veterinary.

(*p*) Represents the unadjusted expenditure of Rs. 1,560 of the previous year and Rs 17,473 out of the total expenditure of Rs. 50,760 incurred under sub-head C. 11 under Grant No. 35-Veterinary.

(*q*) Represents the unadjusted expenditure of Rs. 88 of the previous year and Rs. 4,820 of the total expenditure of Rs. 9,831 incurred under sub-head C. 9 under Grant No. 35-Veterinary.

(*r*) Directly booked against the Deposit Account.

9. *Grants made by the Indian Central Coconnut Committee*—The nature of transaction in respect of the grants has been explained in Note 8 below Grant No. 37 of the Appropriation Accounts, 1954-55 and the Audit Report, 1956.

An account of the transactions of the grant during 1958-59 is given below—

Name of Scheme	Opening balance on the 1st April, 1958	Receipts during 1958-59	Expenditure during 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Cocoanut extension scheme ..	692	..	692 (a)	—
2. Regional cocoanut research schems. ..		44,985	..	44,985
Total ..	692	44,985	692	44,985

(a) Out of the total expenditure of Rs. 18,861 incurred under sub-head H. 6, Rs. 692 was adjusted against the grant.

10. *Grants made by the Indian Central Sugarcane Committee*—The nature of transactions in respect of the grants has been explained in Note 10 below Grant No. 37 of the Appropriation Accounts, 1954-55 and the Audit Report, 1955.

An account of the transactions of the grant during 1958-59 is given below :—

Name of Scheme	Opening balance on the 1st April, 1958	Receipts during 1958-59	Expenditure during 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Establishment of sugarcane research scheme.	2,907	16,895	15,344 (a)	4,458
2. Sugarcane development scheme	6,195	..	6,195 (b)	..
3. Research on manufacture and storage of *gur*.	186	2,280	2,366 (c)	100
Total ..	9,288	19,175	23,905	4,558

(a) Out of the total expenditure of Rs. 31,047 incurred under sub-head H. 3, Rs. 15,344 was adjusted against the grant.

(b) Out of the total expenditure of Rs. 70,121 incurred under sub-head H. 19, Rs. 6,195 was adjusted against the grant.

(c) Out of the total expenditure of Rs. 7,173 incurred under sub-head H. 19, Rs. 2,366 was adjusted against the grant.

11. *Grants made by the Central Government for financing Cotton Extension Scheme*—The nature of transactions in respect of the grants has been explained in Note 9 below Grant No. 37 of the Appropriation Accounts 1954-55, and the Audit Report 1956. An account of the transactions of the grant during 1958-59 is given below :—

		Rs.
Opening balance on the 1st April, 1958	..	10,474
Receipts during the year	..	--
Expenditure during the year	..	(a) 14,074
Closing balance on the 31st March, 1959	..	..

(a) Out of the total expenditure of Rs 60,597 incurred under sub-head H. 8, Rs. 14,074 was adjusted against the grant.

12. *Grants from the Central Government for Food Production Drive Scheme—Bonus for accelarating production of food-grains*—The nature of transactions in respect of the grants has been explained in Note 11 below Grant No. 37 of the Appropriation Accounts 1954-55, and the Audit Report 1956.

An account of the transactions in respect of the grant during 1958-59 is given below :—

		Rs.
Opening balance on the 1st April, 1958	..	29,65,355
Bonus received from the Central Government during the year.		..
Closing balance on the 1st April, 1959	..	29,65,355

13. *Grants to made by the Indian Central Cotton Committee*—The nature of transactions in respect of the grants has been explained in Note 12 below Grant No. 37 of the Appropriation Accounts, 1956-57 and the Audit Report, 1958.

An account of the transactions of the grant during 1958-59 is given below :—

Name of Scheme	Opening balance on the 1st April, 1958	Receipts during 1958-59	Expenditure during the 1958-59	Closing balance on the 31st March, 1959
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Cotton Research Scheme	..	..	43,832 (a)	—43,832
2. Scheme for control of cotton pests.	..	..	1,078 (b)	—1,078
Total	..	..	44,910	—44,910

(a) Represents the unadjusted expenditure of Rs. 17,074 of the previous year and Rs. 25,858. out of the total expenditure of Rs. 28,918 incurred under sub-head H. 9.

(b) Directly booked against the Deposit Account.

SCHEME FOR LAND RECLAMATION AND HIRING OF TRACTORS.

Financial Review for the year 1957-58.

During the year six D7 Bulldozers which were working under different Community Projects of the State were added to the Scheme with effect from 1st April, 1957 as their activities were analogous in nature. As a result, the field of operation was also extended to the Community project areas of Bolangir, Sundargarh, Kalahandi and Ganjam districts besides the coastal districts of Cuttack, Puri and Balasore where the Scheme was operating previously.

The account of the Scheme closed with a net loss of Rs. 37,780 as against Rs. 72,471 during the year 1956-57. The loss has substantially decreased although the number of machine and staff have increased. As far as practicable economy has been observed in respect of expenditures on account of purchase of spare parts, repairing charges and miscellaneous expenses. If some more heavy powered new bulldozers are added to the scheme and the establishment cost of the scheme is borne by Government, there will be profit in place of loss to Government. However, attempt is being made to reduce the loss and run the scheme on self financing basis.

A comparative statement of the true financial results of the scheme for the last three years is given below—

Year	No. of machines working	Establishment charges	Net loss
1954-55	12	39,057	49,004
1955-56	12	41,799	57,026
1956-57	13	61,926	72,471
1957-58	19	83,999	37,780

Sanction of Government regarding the adoption of the rate of depreciation on various assets is awaited.

CUTTACK,
The 10th August, 1959.

D. NAIK
Assistant Agricultural Engineer (Mechanical).

SCHEME FOR LAND RECLAMATION AND HIRING OF TRACTORS.

Audit Comments for the year 1957-58.

Working results—Since its inception in 1946-47 the scheme has been incurring loss year after year. The total loss stands at Rs. 2,28,343 upto 31st March, 1958. The loss is mainly due to the fact that the idle hours of the tractors are about 80 per cent of the total hours fixed and the cost of establishment of operational staff and work sarkars is disproportionate to the utilisation of the machines. The actual demand for the tractors is also less than 25 per cent which should be increased considerably by reorienting the scheme. Provision has not been made in the Profit and Loss account for interest on Government capital, depreciation of idle tractors and bad and doubtful debts.

(ii) *Depreciation*—The rates at which the depreciation is charged on the various assets have not been approved so far by the State Government. The system of charging depreciation on machines on working-hour basis is inadequate as the machineries are not being utilised to their full capacities and are kept idle for a greater part of the year. The matter is stated to be under consideration of Government.

(iii) *Purchase of fuel oil and spare parts far in excess of requirements*—Cost of fuel oil and spare parts purchased during the year was Rs. 18,220 and Rs. 22,719 in spite of the opening stock of Rs. 9,421 and Rs. 66,360 respectively. As the consumption of the stock was Rs. 15,490 and Rs. 16,501 respectively, there was hardly any necessity to make any further purchase.

(iv) Physical verification of stores and spare parts has not been done in spite of repeated audit comments.

SCHEME FOR LAND RECLAMATION

Balance Sheet as

Capital and Liabilities

1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4
Rs.		Rs.	Rs.
	Government Capital		
4,09,134	(a) As per last Balance sheet	4,55,670	
1,12,567	*Add*—Withdrawals during the year	1,42,159	
..	*Less*—Amount payable by Government of India on account of Additional Dearness Allowance.	3,132	
..	*Add*—Adjustment during the year	..	
41,370	Amount transferred from Land Reclamation Scheme.	..	
..	Assets during the year being transferred from the scheme for Community Development Project.	6,62,703	
12,605	Amount recoverable from Revenue Department for reclamation of land at Mahangal, Attgarh in 1955-56.	..	

AND HIRING OF TRACTORS.

at 31st March, 1958.

Properties and Assets

1956-57 Amount	Particulars	Amount	1957-58 Total
5	6	7	8
Rs.		Rs.	Rs.
	Buildings at cost		
17,217	As per last Balance Sheet	17,217	
2,456	*Less*—Depreciation written off upto last Balance Sheet.	3,194	
738	*Add*—Depreciation during the year	701	
14,023			13,322
	Tractors at cost		
2,64,942	As per last Balance Sheet	2,92,879	
27,937	Additions during the year	6,60,764	
23,944	*Less*—Depreciation written off upto last Balance Sheet.	34,923	
10,979	*Add*—Depreciation during the year	48,555	
2,57,956			8,70,165
	Vehicles at cost		
24,846	As per last Balance Sheet	24,846	
9,588	*Less*—Depreciation written off upto last Balance Sheet.	11,877	
2,280	*Add*—Depreciation during the year	1,946	
12,969			11,023
	Implements at cost		
35,305	As per last Balance Sheet	35,305	
13,624	*Less*—Depreciation written off upto last Balance Sheet.	16,876	
3,252	*Add*—Depreciation during the year	2,764	
18,429			15,665

SCHEME FOR LAND RECLAMATION

Balance Sheet as

Capital and Liabilities

1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4
..	Amount recoverable on account of hire charges from the Block Development Officers for work done during the period from the 1st October, 1956 to the 31st March, 1957 under the scheme for Community Projects (Per contra).	63,823	
6,319	*Less*—Amount adjusted on account of outstanding cash balance of residuary scheme.		..
41,116	*Less*—Remittance during the year	70 687	..
72,471	*Less*—Loss during the year	37,780	
			12,12,796
39,835	Amount payable on account of the Residuary scheme.	39,835	..
	Less—Paid during the year (Per contra).	420	39,415
16,199	Sundry creditors as per last balance sheet.	16,199	
	Less—Realisation during the year	15,918	..
	Addition during the year	15,562	15,843

AND HIRING OF TRACTORS.

at 31st March, 1958—Contd.

Properties and Assets

1956-57 Amount	Particulars	Amount	1957-58 Total
5	6	7	8
	Furniture at cost		
3,192	As per last Balance Sheet	4,233	
1,041	Additions during the year	350	
1,233	*Less*—Depreciation written off upto last Balance Sheet.	1,682	
450	*Add*—Depreciation during the year	435	
2,551			2,466
	Tents, Tarpaulin etc. at cost		
1,750	As per last Balance Sheet	5,804	..
4,144	Additions during the year	..	..
676	*Less*—Depreciation written off upto last Balance Sheet.	1,459	..
783	*Add*—Depreciation during the year	665	
4,435			3,770
	Closing Stock—		
9,421	Fuel oil	12,151	..
66,360	Spare parts	72,578	
75,781			84,729
	Hiring charges recoverable from parties—		
32,716	Outstanding as per last Balance Sheet	36,221	..
13,180	*Add*—Outstanding during the year	85,435	..
9,675	*Less*—Amount realised during the year.	4,885	
36,221			1,16,771
41,635	Hiring charges recoverable on account of residuary scheme (Per contra).	39,835	..

SCHEME FOR LAND RECLAMATION

Balance Sheet as

Capital and Liabilities

1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4
..	Advance repayable	..	24,973

AND HIRING OF TRACTORS.

at 31st March, 1958—Contd.

Properties and Assets

1956-57 Amount	Particulars	Amount	1957-58 Total
5	6	7	8
1,800	*Less*—Amount realised during the year.	420	
39,835			39,415
766	Amount recoverable from other schemes for the value of stock utilised by the District Agricultural Officer, Ganjam.		766
28,067	Amount recoverable from Revenue Department for reclamation of land at Rahangol, Athgarh.	28,067	
..	*Add*—Amount due for the year 1957-58	3,089	
			31,156
..	Hiring charges recoverable for the work done during the year 1956-57.	63,823	
..	*Less*—Amount realised during the year	8,372	
			55,451
..	Repairing charges recoverable from Shri M. Seal on account of Tractor.		17
..	Deposit into treasury on account of hire charges advanced by parties (as per contra).	..	24,973
20,536	Cash in hand		
135	Amount outstanding on account of cash balance of residuary scheme.	135	
..	Amount outstanding from District Agricultural officers on account of cash balance.	21,105	

SCHEME FOR LAND RECLAMATION

Balance Sheet as

Capital and Liabilities

1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4
5,11,704	Total		12,93,027

	Rs.
(a) Initial Government Capital to the reduced scheme as at 1st April, 1953	4,25,956
Additions to Capital	
Net withdrawals from treasury plus net adjustment.	1,01,270
	5,27,226
Less—Net loss incurred upto the 31st March, 1956.	1,18,092
Government capital as on 1st April, 1956	4,09,134

CUTTACK,
The 29th August, 1959.

A. N. DAS,
Accountant.

I have examined the Balance Sheet and the following accounts of the scheme tion and explanations that I have required and subject to the observations in my opinion these accounts and Balance Sheet are properly drawn up, so as to best of my information and explanations given to me and as shown by the books

CUTTACK,
The 12th September, 1959.

AND HIRING OF TRACTORS.

at 31st March, 1958—Concld.

Properties and assets

1956-57 Amount	Particulars	Amount	1957-58 Total
5	6	7	8
—	Amount with the staff as advance	2,093	
			23,338
5,11,794	Total		12,93,027

H. K. MOHANTY,
Agricultural Engineer.

G. C. DASH,
Director of Agriculture and Food Production, Orissa.

for Land Reclamation and Hiring of Tractors. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit and to the best of my information and according to the explanations given to me and as shown by the said Separate Audit report/Note/Comments, I certify as a result of my audit, that in my opinion the Balance Sheet exhibits a true and fair view of the state of affairs of the concern according to the best of my information and the explanations given to me and as shown by the books of the concern.

N. K. BANERJEE,
Assistant Accounts Officer, Orissa.

SCHEME FOR LAND

Dr. *Revenue account for*

1956-57 Amount.	Particulars	Amount	1957-58 Total
1	2	3	4
Rs.		Rs.	Rs.
	To Opening stock		
10,724	Fuel oil.	9,421	
54,630	Spare parts.	66,360	
65,354			75,781
	,, *Purchases*		
16,715	Fuel oil.	18,220	
23,833	Spare parts.	22,719	
8,248	Spare parts (transferred from Land Reclamation scheme)	..	
	Fuel oil.	95	
	Spare parts. (transferred from the scheme for community development project)	1,844	
8,076	Miscellaneous contingent charges.	5,894	
56,872			
61,926	,, Establishment	..	48,772
5,952	,, Repairing charges.	..	83,999
	,, *Depreciation*—	..	3,809
10,979	Tractors and Bull Dozers.	48,555	
2,289	Vehicles.	1,946	
450	Furniture, cycle etc.	435	
738	Buildings.	701	
783	Tents and tarpaulins.	665	
3,252	Implements.	2,764	
2,08,595	Total		55,066
			2,67,427

RECLAMATION AND HIRING OF TRACTORS.

the year ended 31 st March, 1958. Cr.

1956-57 Amount	Particulars.	Amount	1957-58 Total
5	6	7	8
Rs.		Rs.	Rs.
	By *Hiring charges*—		
30,835	Deposited into treasury	55,889	
..	Cash kept in hand.	441	
13,180	Outstanding.	85,435	
15,562	Recovery from Revenue Department for Land Reclamation at Rahangol, Athgarh.	3,089	
766	„ Miscellaneous receipts deposited into the treasury.	47	
..	Outstanding.	17	
60,343			1,44,918
	" *Closing stock*—		
9,421	Fuel oil.	12,151	
66,360	Spare parts.	72,578	
75,781			84,729
72,471	„ Balance being the net loss carried over to Capital account.		37,780
2,08,595	Total		2,67,427

GRANT No. 38—SUPPLY DEPARTMENT.

All Voted

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.			
Secretariat and Attached Offices.			
A.—Civil Secretariat—			
A 1—Supply Department—			
A.1 (1)—Pay of Officers—			
O. 6,120 R. —1,200	4,920	4,920	..
A.1 (2)—Pay of Establishment—			
O. 43,280 R. —1,530	41,750	40,451	—1,299
A.1 (3)—Allowances—			
O. 15,658 R. — 1,828	13,830	13,679	—151
A. 1(4)—Contingencies—			
O. 14,000 R. —700	13,300	13,082	—218
Miscellaneous			
B.—Discretionary grants by Heads of States, etc—			
B. 1—Discretionary grant at the disposal of the Minister, Supply, Transport and Labour—	6,000	6,020	+20

GRANT No. 28—SUPPLY DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS.			
C.—Special Commissions of Enquiry—			
C. 1—Provincial Civil Supplies Committee—			
O. 500 R. —500			
63.—EXTRAORDINARY CHARGES.			
D.—Charges in India—			
D. 1—Civil Supplies—			
D. 1(1)—Rationing and grain supply Scheme—			
D. 1(1)(.)—Pay of Officers—			
O 1,47,350 R. 20,215	1,67,565	1,65,932	—1,633
D. 1(1) (2)—Pay of Establishment—			
O. 8,64,175 R. —70,380	7,93,795	7,85,443	—8,352
D. (1) (3) Allowances—			
O. 4,96,200 R. —47,850	4,48,350	4,42,569	—5,781
D. 1(1 (4)—Contingencies—			
O. 2,19,620 R. 12,340	2,31,960	2,31,961	+1
Surrenders or withdrawals within grant—			
R. 91,43	91,433	..	—91,433
Total I—Voted	18,12,903	17,04,057	—1,08,846

GRANT No. 38—SUPPLY DEPARTMENT—*Concld.*

NOTES

These Appropriation Accounts do not include the Estimates and Actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63.—EXTRAORDINARY CHARGES.					
D.—Charges in India—					
D. 1.—Civil Supplies—					
D. 1. (1).—Rationing and Grain Supply Scheme—					
Sale-proceeds of samples—	..	145	241	+241	+96
Sale-proceeds of old and unserviceable materials—	..	48,120	11,200	+11,200	—36,920
Amount transferred to 85-A —Capital Outlay, etc.—	16,70,490	16,16,370	15,88,268	—1,02,222	+49,898
D. 2.—Purchase of lease / land/ Lorries—	..				
Sale-proceeds of old and unserviceable materials—	..	24,6,745	2,801	+2,801	—2,43,944
Amount transferred to 85-A —Capital Outlay, etc.—	..	—2,46,745	—2,801	—2,801	+2,43,944
Total—Recoveries	16,70,490	15,60,045	15,79,709	—90,781	+19,064

1. The saving in the final grant was Rs. 1, 08,848, out of which a sum of Rs. 91,433 was surrendered.

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

See also the Audit Report

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
22.— INTEREST ON DEBT AND OTHER OBLIGATIONS.			
Interest on Ordinary Debt—Rupee Debt.			
Interest on Permanent Loans—			
A.— Interest on 4 Per cent Orissa Government Loan, 1968—			
Charged—			
O. 12,21,112 *R.* 16 256	*12,37,368*	*12,40,830*	*+3,462*
B. —Interest on 4½ Per cent Orissa Government Loan 1970—			
Charged—			
R. 6,95,894	*6,95,894*	*5,85,991*	*—1,09,903*
	Col. 4.—Non-payment of interest to some investors as they did not produce their loan bonds at the treasury during the year.		
Discount on Loans—			
C. —4 Per cent Orissa Government Loan, 1968—			
Charged—			
R. 2,32,007	*2,32,007*	*17,579*	*—2,14,428*
	Col. 4.—Provision made in excess of the requirement through a misapprehension		

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS — *Contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*contd.*			
Floating Loans—			
D.—Interest on other floating Loans—			
Charged—			
O. 19,00,060 *R.* —17,15,167	1,84,833	1,84,833	..
Other Items—			
E.—Expenditure connected with the issue of new loans and sale of securities held in the cash Balance Investment Account.			
E.1.—4 per cent Orissa Government Loan, 1968.			
Charged—			
O. 6,300 *R.* 189	6,489	9,779	+3,290
E.2.—4 Per cent Orissa Government Loan, 1970.			
Charged—			
R. 11,278	11,278	11,278	..
F.—Interest on loans taken from the Central Government.			
F.1.—Interest on Hirakud Loans.			
Charged—			
O. 3,42,10,610 *R.* —72,88,610	2,69,22,000	2,69,11,533	—10,467

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*Contd.*

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	*Rs.*	*Rs.*
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*contd.*			
F. 2.—Interest on loans for Low Income Group Housing Scheme—			
Charged—			
O. 1,48,279			
R. —36,416	*1,11,863*	*1,10,863*	*—1,000*
F. 3.—Interest on T. C. A., Hirakud—			
Charged—			
O. 6,75,900			
R. —6,75,900	..	..	..
F. 4—Interest on Electricity loans—			
Charged			
O. 7,48,590			
R. 46,439	*7,95,029*	*7,95,029*	..
F. 5—Interest on loans for expansion of Power facilities—			
Charged			
O. 2,43,500			
R. —54,319	*1,89,181*	*1,89,181*	..
F. 6—Interest on loans for Special M. I. Schemes—			
Charged			
O. 43,216			
R. 1,619	*44,835*	*44,835*	..

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGTIONS —*Contd.*

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	*Rs.*	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*contd.*			
F. 7—Interest on loans for Capital Construction—			
Charged			
O. 3,77,586 *R.* — 1,02,239	2,75,347	2,75,347	..
F. 8—Interest on Grow More Food Loans—			
Charged			
O. 6,77,000 *R.* — 1,34,507	5,42,493	5,42,493	..
F. 9—Interest on Ways and Means Advance—			
Charged			
O. 8,00,000 *R.* — 5,63,765	2,36,235	2,36,236	+1
F. 10—Interest on loans for other Development Schemes—			
Charged			
O. 47,61,000 *R.* — 13,59,756	34,01,244	34,01,274	+30
F. 11—Interest on loans for Subsidised Industrial Housing Scheme—			
Charged			
O. 16,345 *R.* 6,738	23,083	23,083	..

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*Contd.*

Major Head and sub-head	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*contd.*			
F. 12—Interest on loan under Small Savings Collections—			
Charged			
O. 11,68,875 *R.* — 4,25,405	7,43,470	7,43,470	..
F. 13—Interest on Community Development loans—			
Charged			
O. 4,36,185 *R.* — 1,44,464	2,91,721	2,91,721	..
F. 14—Interest on loans for Pilot Project for Co-operation Schemes—			
Charged			
O. 8,705 *R.* — 2,560	6,145	6,145	..
F. 15—Interest on loans for drought and flood relief Schemes—			
Charged			
O. 29,28,892 *R.* — 3,37,390	25,91,502	25,91,502	..
F. 16—Interest on miscellaneous loans—			
F. 16 (1)—Small Scale Industries—			
Charged			
O. 1,53,000 *R.* — 49,323	1,03,677	1,03,677	..

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Contd.*			
F. 16 (2).—N. E. S. Blocks—			
Charged—			
O. 2,04,000			
R. —71,824	1,32,176	1 32,176	..
F. 17.—Interest on loans for share Capital of Orissa State Finance Corporation—			
Charged—			
O. 45,000			
R. —14,055	30,945	30,945	..
F. 18.—Interest on loans for Police Housing Scheme—			
Charged—			
O. 87,836			
R. 60,637	1,48,473	1,18,473	—30,000
		Col. 4.—Less payment of interest as a result of acceptance of the revised rate of interest on the recommendation of Finance Commission.	
F. 19.—Interest on Special, Medium and Long term loans—			
Charged—			
O. 29,780			
R. —4,885	24,895	24,895	..

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*contd.*

Major Head and Sub-Head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Contd.*			
F.20.—Interest on loans for Forestry Schemes—			
Charged—			
O. 32,000 *R.* —5,943	26,057	26,057	..
F. 21.—Interest on loan for Reconnaissance Survey—			
Charged—			
R. 135	135	135	..
F. 22.—Interest on loan for Fruit Preservation Unit—			
Charged—			
R. 1,227	1,227	1,227	.
F. 23.—Interest on loans for Khapuria Dairy Farm.			
Charged—			
R. 856	856	856	...
F. 24.—Interest on loans for Development of Port.			
Charged—			
R. 14,442	14,442	14,442	..
F. 25.—Interest on Poultry Development loan.			
Charged—			
R. 2,154	2,154	2,154	..

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
32.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Contd.*			
F. 26.—Interest on loans for Development of Hand-loom Industries.			
Charged—			
R. 7,536	7,536	7,536	..
F. 27.—Interest on loan for Establishment of Gosadan.			
Charged—			
R. 256	256	256	..
F. 28.—Interest on loans for National Water-Supply and Sanitation Programme.			
Charged—			
R. 24,592	24,592	24,592	..
F. 29.—Interest on loans for Co-operative Development for Participation in share Capital of Co-opertive Societies.			
Charged—			
R. 35,610	35,610	35,670	+60
G.—Interest on other Loans—			
G.1.—Interest on loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India—			
Charged—			
R. 836	836	4,372	+3,536

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Contd.*			
G.2.—Interest on loans from the National Co-operative Development and Warehousing Board—			
Charged—			
R. 26,699	26,699	26,698	—1
Interest on Unfunded Debt—			
State Provident Funds—			
H.—Interest on General Provident Fund—			
Charged—			
O. 8,26,000 *R.* —24,000	8,01,000	8,05,602	+4,602
I.—Interest on Indian Civil Service Provident Fund—			
Charged—			
O. 21,000 *R.* —2,200	18,800	19,007	+207
J.—Interest on Indian Civil Service (Non-European members) Provident Fund—			
Charged—			
O. 6,500 *R.* —500	6,000	6,107	+107

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS —*contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Contd.*			
K.—Interest on Contributory Provident Fund—			
Charged—			
O. 19,000 *R.* —1,200	17,800	15,042	—2,758
L.—Interest on All India Services Provident Fund—			
Charged—			
O. 41,000 *R.* 13,000	54,000	52,741	1,259
Interest on Other Obligations—			
Interest on Depreciation Reserve and Other Reserve Funds—			
M.—Interest on deposits of Depreciation Reserves of Government Commercial undertakings—			
M.1.—Orissa Government Transport Service Depreciation Reserve Fund—			
Charged—			
O. 67,758 *R.* 39,600	1,07,358	1,07,358	—
M.2.—Orissa Government Transport Service Accident Reserve Fund—			
Charged—			
O. 11,972 *R.* —3,370	8,602	8,602	—

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS — *Con'd*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Concld*			
M 3.—Depreciation Reserve Fund—Electricity—			
Charged—			
O. 1,04,588			
R. 2,773	1,07,361	1,07,244	—117
Other Items—			
N.—Miscellaneous—			
N. 1.—Interest on Compensation payable under section 37(3) of the Orissa Estate Abolition Act—			
Charged—			
O. 5,00,000			
R. 4,65,000	9,65,000	9,72,335	+7,335
N. 2.—Interest on Short fall—			
Charged—			
R. 4,92,933	4,92,933	4,92,933	..
Surrenders or withdrawals within Appropriation—			
Charged—			
R. 1,08,19,092	1,08,19,092		—1,08,19,092
Total—*Charged*	5,25,20,529	4,13,54,134	—1,11,66,395

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Contd.*

NOTES

These Appropriation accounts do not include the estimates and Actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
22—INTEREST ON DEBT AND OTHER OBLIGATIONS.					
Transfers—					
O—Interest transferred to Commercial Departments—					
O. 1.—Irrigation—					
Charged—	17,634	51,012	62,161	+44,527	+11,149
O. 2.—Hirakud—					
O. 2 (1).—81-A—Interest on Capital Outlay on Multipurpose River Schemes—					
Delta Irrigation—					
Charged—	..	13,12,081	12,42,470	+12,42,470	—69,611
O. 2 (2).—80-A.—Capital Outlay on Multipurpose River Schemes—					
Hirakud Dam Project—					
Charged—	3,42,16,610	3,46,47,900	2,69,11,533	—72,99,033	—71,36,367
O. 3.—Electricity—					
Charged—	27,51,700	31,56,133	39,75,733	+12,24,033	+7,89,600
O. 4.—Interest on State Transport Service—					
Charged—	2,32,772	2,33,967	2,32,967	+1,195	..

APPROPRIATION—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Concld.*

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with: Budget Estimates More+ Less—	Actuals compared with: Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*concld.*					
Interest on other Obligations—					
Miscellaneous interest on Compensation—					
P—Interest met from Zamindari Abolition Fund—					
Charged—	5,00,000	10,00,000	9,72,335	+4,72,335	—27,665
Total—Recoveries—					
Charged—	3,77,12,716	3,98,31,093	3,33,98,199	—43,14,517	—64,32,894

2. The saving in the final appropriation was Rs. 1,11,66,395, out of which a sum of Rs. 1,06,19,062 was surrendered.

3. The reappropriation under sub-head C proved excessive.

4. The saving under sub-head F. 18 remained unsurrendered.

APPROPRIATION—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.			
A Sinking Funds—			
A 1.—4 Per cent Orissa Government Loan, 1968—			
Charged—	25,84,620	25,84,620	..
A. 1 (1)—Depreciation Charges—			
Charged—	6,07,776	6,07,776	..
A. 2—4½ per cent Orissa Government Loan, 1970—			
Charged—			
S. 27,29,192	27,29,192	27,29,192	..
A. 3.—Sinking Funds for loans under the Industrial Housing Scheme—			
Charged—	7,957	7,957	..
B.—Other Appropriations—			
B. 1.—Repayment of loans from National Co-operative Development and Warehousing Board—			
Charged—			
S. 30,795	30,795	30,795	..
Total—*Charged*	59,60,340	59,60,340	..

GRANT No. 39—HIRAKUD DAM PROJECT (ALL VOTED).

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.
80—A.—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES.			
HIRAKUD DAM PROJECT			
STAGE I			
I.—Dam and Appurtenant Works—			
A.—Works—			
A 1.—Preliminary—			
O. 20,000			
R. — 6,000	4,000	4,879	+879
A. 2.—Land—			
O. 96,63,600			
R. 0,36,400	1,17,00,000	1,17,12,954	+12,954
A. 3.—Works—			
O. 3,57,800			
R. 13,92,200	17,50,000	17,65,738	+15,738
A. 4—Buildings—			
O. 16,300			
R. 43,700	60,000	61,045	+1,045
A. 5—Plantation—			
O. 10,000			
R. —5,000	5,000	4,757	—243
A. 6—Miscellaneous—			
O. 9,16,100			
R. —92,300	8,23,800	8,13,784	—10,016
A. 7—Maintenance—			
O. 14,80,900			
R. —6,70,900	8,10,000	8,09,891	—109
A. 8—Special Tools and Plant—			
O. —10,00,000			
S. 49,92,500			
R. 60,07,500	1,00,00,000	86,42,813	—13,57,187
Col. 4.—Mainly non-adjustment of debit pending receipt of certain information from the Director General, Supplies and Disposals.			
A. 9—Railways—			
R. 1,000	1,000	719	—281

GRANT No. 39—HIRAKUD DAM PROJECT—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
80—A—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.
A. 10—Losses on stock—			
O. 1,000			
R. 45,200	46,200	46,261	+61
B.—Establishment—	19,08,500	19,12,263	+1,763
C.—Tools and Plant—			
O. 45,200			
R. 67,900	1,13,100	97,579	—15,521
	Col. 4.—Non-payment of the cost of materials received at the fag end of the year.		
D.—Suspense—			
Gross debt—			
O. 20,00,000			
S. 1,15,00,000	1,35,00,000	1,35,65,943	+65,943
II.—Main Canals and Branches, Distributaries and Water courses—			
Main Canals and Branches—			
E.—Works—			
E. 1—Preliminary			
R. 6,000	6,000	5,702	—298
E. 2—Land—			
O. 20,00,000			
R. —17,00,000	3,00,000	2,96,569	—3,431
E. 3—Regulator—			
O. 10,000			
R. 35,000	45,000	42,828	—2,172
E. 4—Falls—			
R. 2,000	2,000	1,789	—211
E. 5—Cross drainage—			
O. 26,000			
R. 41,000	67,000	62,687	—4,313
E. 6—Bridges—			
O. 1,02,000			
R. 58,000	1,60,000	1,58,681	—1,319
E. 7—Escapes—			
R. 1,000	1,000	821	—179

GRANT No. 39—HIRAKUD DAM PROJECT—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.
E. 8—Buildings—			
O. 60,100			
R. 64,900	1,25,000	1,28,862	+3,862
E. 9—Earth work—			
O. 1,25,000			
R. 8,90,000	10,15,000	10,15,185	+185
E. 11—Plantation—			
R. 1,000	1,000	993	—7
E. 12—Miscellaneous—			
O. 3,05,500			
R. —55,500	2,50,000	2,53,432	+3,432
E. 13—Maintenance—			
O. 1,15,500			
R. —41,000	74,500	71,264	—3,236
E. 14—Special Tools and Plant—			
O. 70,000			
R. —62,500	7,500	177	—7,323

Col. 4.—Overhauling of machinery was not carried out before the close of the year.

Distributaries and Minors—			
E 15—Preliminary—			
R. 2,500	2,500	2,579	+79
E.16—Regulator—			
O. 2,77,00			
R. —1,27,000	1,50,000	1,52,342	+2,342
E.17—Falls—			
O. 1,69,800			
R. 30,200	2,00,000	1,94,761	—5,239
E.18—Cross drainage—			
O. 13,37,000			
R. —2,87,000	10,50,000	10,55,009	+5,009

GRANT No. 39—HIRAKUD DAM PROJECT—*Contd.*

Major and Hand Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.
E. 19—Bridges—			
O. 1,31,700	2,20,000	2,19,932	—68
R. 88,300			
E. 20—Buildings—			
R. 100	100	52	—48
E. 21—Escapes—			
O. 4,000	..	..	..
R. —4,000			
E. 22—Earth work—			
O. 19,72,000	18,40,000	18,38,503	—1,497
R. —1,32,000			
E. 23—Service and boundary roads—			
O. 13,700	1,400	1,291	—109
R. —12,300			
E. 24—Miscellaneous—			
O. 600	..	—40	—40
R. —600			
E. 25—Maintenance—			
O. 15,500	83,000	83,545	+545
R. 67,500			
Water Courses—			
E. 26—Preliminary—			
O. 35,500	86,000	84,388	—1,612
R. 50,500			
E. 27—Excavation of water courses—			
O. 12,34,500	4,30,000	4,24,132	—5,868
R. —8,04,500			
E. 28—Drainage and Protective works—			
R. 21,000	21,000	20,538	—462
F.—Establishment—			
O. 11,02,500	8,64,500	8,44,806	—19,694
R. —2,38,000			

Col. 4—Vacancies remained unfilled as some staff left for other projects.

GRANT NO. 39.—HIRAKUD DAM PROJECT—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
80-A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.
G.—Tools and Plant—			
O. 3,500			
R. 44,900	48,400	8,556	—39,844
Col.4.—Non-receipt of debits for survey and levelling instruments purchased during the year.			
H.—Suspense—			
Gross debit—			
S. 6,75,000	6,75,000	6,70,377	—4,623
III.—Hydro-Electric Installations—			
I.—Works—			
I. 1.—Production—			
I. 1 (1).—Land—			
R. 45,000	45,000	40,334	—4,666
I. 1 (2).—Buildings—			
O. 3,500			
R. 29,500	33,000	32,673	—327
I. 1 (3).—Hydraulic works—			
O. 20,000			
R. 13,500	33,500	32,695	—805
I. 1 (4).—Maintenance—			
O. 2,50,000			
R. 1,50,000	4,00,000	3,98,701	—1,299
I. 1 (5).—Miscellaneous—			
O. 2,89,000			
R. 4,61,000	7,50,000	3,95,246	—3,54,754
Col 4.—Mainly, non-receipt of equipments (Rs. 1,09,000) and non-finalisation of bills of certain firms (Rs. 2,46,000).			
I. 1 (6).—Power House equipment—			
O. 12,00,000			
R. —3,77,500	8,22,500	3,66,961	—4,55,539
Col. 4—Non-settlement of final prices of turbines and generators supplied by a firm before the end of the financial year.			

GRANT No. 39.—HIRAKUD DAM PROJECT.—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
80-A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.
I. 1 (7).—Step up station equipment—			
O. 3,00,000	12,00,000	7,61,447	—4,38,553
S. 9,00,000			
	Col. 4.—Non-finalisation of final price of 132 K. V. switch gear by the Director General, Supplies and Disposals.		
I. 1 (8).—Special Tools and Plant—			
O. 75,000	1,500	1,349	—151
R. —73,500			
I. 2.—Transmission—			
I. 2 (1).—Preliminary—			
R. 3,000	3,000	3,045	+45
I. 2 (2).—Land—			
O. 3,76,000	..	..	..
R. —3,76,000			
I. 2 (3).—Works—		—57	—57
I. 2 (4).—Telephone system—	..		
O. 1,35,400	26,000	25,146	—854
R. —1,09,400			
I.2(5).—Buildings—			
O. 70,500	4,60,000	4,60,385	+385
R. 3,89,500			
I.2(6)—Miscellaneous—			
O. 43,500	40,000	38,983	—1,017
R. —3,500			
I. 2 (7).—Maintenance—			
O. 4,85,100	1,65,000	1,64,883	—117
R. —3,20,100			
I. 2 (8)—132 K. V. line.			
O. 4,96,000	3,65,000	3,66,710	+1,710
R. —1,31,000			

GRANT No. 39—HIRAKUD DAM PROJECT.—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—	
1	2	3	4	
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.	
I.2 (9).—66 K. V. line—				
S. 10,50,000	10,50,000	7,84,680	2,65,320	*Col.* 4—Slow progress in erection of 66 K. V. line for want of transport facilities.
I.2 (10).—Grid sub-station epuipment—				
O. 70,32,000	1,36,00,000	1,35,18,251	—81,749	*Col.* 4—Non-adjustment of cost of certain materials recived late in the financial year.
S. 62,65,500				
R. 3,02,500				
I.2(11).—Losses on stock—				
O. 7,500	—	—	—	
R. —7,500				
I.2(12).—Special Tools and Plant—				
R. 4,500	4,500	4,473	—27	
J—Establishment—				
O. 9,74,500	6,91,200	6,71,628	—19,572	*Col.* 4—*Vide* explanation under sub-head F.
R. —2,83,300				
K—Tools and Plant—				
O. 28,200	62,300	59,705	—2,595	
R. 34,100				
L—Suspense—				
Gross debit—				
O. 71,83,000	1,20,00,000	1,19,93,499	—6,501	
S. 48,17,000				
M.—Capitalised interest—				
Charged—				
O. 3,42,10,610	*2,69,22,000*	*2,69,11,533*	*—10,467*	
R. —72,88,610				
HIRAKUD DAM PROJECT. STAGE II				
Hirakud Subsidiary Dam Power House Project—				
III—Hydro-Electric Installations—				
Bulk Supplies—				
N—Works—				
N. 1.—Preliminary—				
O. 12,000	..	..	..	
R. —12,000				

GRANT No. 39—HIRAKUD DAM PROJECT—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—	
1	2	3	4	
80-A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*contd.*	Rs.	Rs.	Rs.	
N.2—Land—				
O.	5,00,000	19,000	18,805	—195
R.	—4,81,000			
N.3—Works—				
O.	49,28,400	34,50,000	34,46,809	—3,191
R.	—14,78,400			
N.4—Regulators—				
O.	1,00,500	2,35,000	2,33,772	1,228
R.	1,34,500			
N.5—Escapes—				
O.	7,00,000 **	2,90,000	2,85,792	4,208
R.	—4,10,000			
N.6—Bridges—				
O.	3,80,000	67,000	65,564	—1,436
R.	—3,13,000			
N.7—Buildings—				
O.	99,000	38,000	37,111	—889
R.	—61,000			
N.8—Earth work—				
O.	80,42,300	79,50,000	76,55,985	—2,94,015
R.	—92,300			
N.9—Miscellaneous—				
O.	5,66,000	1,50,000	1,51,361	+1,361
R.	—4,16,000			
N.10—Maintenance—				
O.	50,000	26,000	25,431	—569
R.	—24,000			

Col. 4—Mainly, late sanction of estimate (Rs. 1,82,000), (*ii*) non-adjustment of liabilities for want for proper data (Rs. 41,000), (*iii*) non-completion of a work by the contractor as per programme (Rs. 50,000) and (*iv*) non-payment of the final bill of a contractor pending certain clarifications (Rs. 21,000).

GRANT No. 38—HIRAKUD DAM PROJECT —*Contd*

Major head and Sub-head	Final Grant or Appropriation	Acutal Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
80. A.—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*concld.*			
N 11—Communication—			
R. 98,000	98,000	97,852	—148
N 12—Special Tools and Plant—			
R. 12,100	12,100	11,051	—1,049
N 13—Losses on stock—			
C. 12,500	..	..	..
R. —12,500			
N 14—Production—			
C. 30,86,000	—	2	+2
R. —30,86,000			
O.—Establishment—			
O. 16,14,000	11,58,000	11,30,469	—27,531
R. —4,56,000			
	Col. 4.—Vacancies remained unfilled as some staff left for alternative job.		
P.—Tools and Plant—			
O. 1,09,500	6,900	3,080	—3,820
R. —1,02,600			
Q.—Suspense—			
Gross debit—			
O. —2,00,200	..	..	..
R. 2,00,200			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 72,88,610	*72,88,610*	..	*—72,88,610*
Totals *Charged*	*3,42,10,610*	*2,69,11,533*	*—72,99,077*
Totals Voted	9,37,00,000	9,03,62,207	—33,37,793

GRANT NO. 39—HIRAKUD DAM PROJECT —*Contd*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with— Budget Estimates More(+) Less(—)	Actuals compared with— Revised Estimates More(+) Less(—)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES.					
STAGE I					
I. Dam and Appurtenant Works—					
D—Suspense—					
Gross credit— ..	75,00,000	1,70,00,000	1,21,82,926	+46,82,926	—48,17,074
Receipts and Recoveries on Capital Account—	5,00,000	2,00,00,000	1,65,37,228	+1,60,37,228	—33,62,772
II. Main Canals and Branches, Distributaries and Water courses—					
H—Suspense—					
Gross credit— ..		16,00,000	1,00,388	+1,00,388	—14,99,612
Receipts and Recoveries on Capital Account.	25,00,000	25,00,000	..	—25,00,000	—25,00,000
II.—Hydro-Electric Installation—					
I—Suspense—					
Gross credit—	20,00,000	50,00,000	1,37,43,426	+1,17,43,426	+87,43,426
Receipts and Recoveries on Capital Account—	60,00,000	75,00,000	31,54,491	—28,45,509	—43,45,509
HIRAKUD DAM PROJECT.					
STAGE II					
Hirakud Subsidiary Dam Power House Project—					
III—Hydro-Electric Installation—					
Bulk Supplies—					
Q—Suspense—					
Gross credit— ..		2,000	..	..	—2,000
Total—Recoveries	1,85,00,000	5,38,02,000	4,57,18,459	+2,72,18,459	—78,83,541

2. The saving the charged section was Rs. 72,59, 077, out of which a sum of Rs. 72,58,619 was surrendered.

In the voted section the expenditure fell short of the final grant by Rs. 33,37,793.

GRANT NO. 39—HIRAKUD DAM PROJECT—*Contd.*

3. Supplementary grants obtained under Sub-heads I. 1 (7) and I. 2 (9) proved excessive.

4. Reappropriations under Sub-heads A.8 and I. 1 (5) proved excessive.

5. The savings under Sub-heads I.1 (6) and N.8 remained unsurrendered.

6. *Loss of revenue in the Forest Utilisation Scheme of a Multipurpose River Valley Project*—In 1951, the Hirakud Land Organisation framed a Forest Utilisation Scheme for clearing departmentally 80,000 acres of forest land with a view to resettling the persons displaced from the Hirakud Dam Reservoir area on the reclaimed land. It was anticipated that the sale of forest produce from the reclaimed land would bring a net profit of Rs. 7·45 lakhs spread over a period of 5 years. This estimate of net profit was reduced to Rs. 21,000 only when the Scheme was revised in 1953, when it was stated that the aim would be to work on a "no profit no loss" basis.

As some doubt was felt wether forest clearance was a legitimate charge against the Hirakud Dam Project the sanction of the Government to the Scheme was delayed and was accorded only in 1954. In the meantime, the felling of trees which had actually commenced in 1949, went on without a sanctioned scheme and without an adquate organisation for marketing the forest produce which remained exposed to adverse weather conditions for three years till the scheme was sanctioned. This resulted in considerable diminuation of income the extent of which could not correctly be determined due to the fact that proper accounts of timber and other forest produce showing the sizes and different categories of timber logs and ballies were not kept and some of the forest camps did not maintain any accounts at all. The total realisation on account of forest produce of Hirakud Land Organisation till the end of August, 1959 was Rs. 17,02,245.

7. *Losses, etc., written off.*—(*i*) As a result of an accidental fire in a Reclamation Camp, a barrack of thatched sheds of seven rooms, and some Government stores worth Rs. 2,338 were completely burnt on 19th November, 1953. The loss amounting to Rs. 2,338 was written off by Government on the 11th July, 1957.

(*ii*) Undis ursed advances of Rs. 206 and some electric goods worth of Rs. 2,698 were found to be missing in April, 1953 in the Hirakud Land Organisation. One Mechanical Supervisor suspected of defalcation was prosecuted but was honourably acquitted by the Sessions judge. The Supervisor was found in departmental proceeding, responsible for the loss and his services were dispensed with. The amount being found irrecoverable was written off by the Government in June, 1958.

(*iii*) A sum of Rs.723 as detailed below was written off by the competent authority in respect of Hirakud Land Organisation—

989. 7 cft. of sawn timber was found short in a Forest Depot. Against the cost of the timber *viz.*, Rs. 1,392 a sum of Rs 669 was recovered from the ex-Forest Depot Officer who was also discharged from the service. The balance of Rs. 723 being irrecoverable, was written off in August, 1958.

8. *Non-submission of land award statement for acquisition of land required for the Hirakud Dam Project*—According to rules completed award statements in Forms A, AA and B are required to be submitted to audit for transmission to the Chief Revenue Authority when compensations are made in full to the owners or the amounts are deposited into the court. Although over 5½ crores of rupees have been paid towards cost of land, etc., acquired for the Hirakud Dam Project only two final award statements for a. 19,663 have so far been received in audit (upto May, 1959) with the result an outlay of Rs. 5 crores has remained under objection. The seriousness of such delays in the submission of the land award statements has been emphasised in audit since 1951. The main reasons for these delays are stated to be that orders of Government on the rules regarding the submission of award statements have not been issued and that in certain cases the final decision of the Arbitrator or the Court is pending. It has since been decided by Government (May' 1959) that instead of framing detailed financial rules the purpose will be served by addition of a suitable clause to the existing rules and that pending this being done the Land Acquisition Officer should prepare returns in Forms A and AA relating to the properties for which compensation has fully or mostly been paid. The submission of these statements is being watched.

9. *Financing of expenditure on running and maintenance of completed sections of multipurpose river valley project from loan funds*—According to the financial Rules, Capital bears all charges on the first construction of a Project as well as charges on intermediate maintenance of the work, while not yet opened for service. Whenever sections of project are opened for working and operation commences, expenditure on their maintenance and running is required to be charged to Revenue. Although the

GRANT NO.39—HIRAKUD DAM PROJECT—*Contd.*

Hydel Power House and the Irrigation Canal System of the Hirakud Dam Project were opened for working from 23rd December, 1956 and 2nd October, 1957 respectively, the expenditure on their maintenance and running continues to be charged to Capital, thereby inflating the expenditure on the Project. The receipts are credited to the sub-head "Receipts and Recoveries on Capital Account". The accounts of the Project, therefore, do not exhibit the correct state of affairs.

Expenditure of Rs. 7·44 lakhs and Rs. 1·57 lakhs has been incurred on maintenance of power and canal system from the date of their completion to end of March, 1960. A sum of Rs. 42,69,864 has been credited to Receipts and Recoveries on Capital Account upto March, 1959 on account of sale of Hydel power. No revenue has so far accrued from the supply of water for irrigation purposes.

The Project authorities were advised on 16th September, 1957 to open the Revenue Accounts. The Control Board agreed on 4th April, 1962 to do so from 1st October, 1959, but this date has been later, postponed to 1st April, 1960.

10. Arrears in the Account records of a Project—There are heavy arrears in almost all the Divisions of a project, in the maintenance of some important accounts records like half yearly register of stock, Annual register of Tools and Plant, Materials at site accounts, Completion reports, Annual certificate of balances and register of works. On 30th September 1959 18,163 items out of 69,086 of stock and Tols and Plant remained to be physically verified. The desirability of clearance of these arrears at an early date has been impressed on the Administrative authorities concerned from time to time. The progress has not been appreciable.

11. Audit Comments on the stock taking of Finances of the Hirakud Dam Project for the period ending 31st March, 1958.

(i) *T. C. A. Equipment*—The adjustment of interest on T. C. A. loan of Rs. 1,50,20,000 has been made by the Financial Adviser and Chief Accounts Officer, Hirakud Dam Project provisionally in the accounts of 1958-59 pending final adjustment in the accounts of 1959-60, after obtaining the information regarding the date of adjustment of the loan in the books of the Accountant General, Central Revenues.

(ii) *Water Course*—An outlay of Rs. 14,57,560 has been incurred on excavation of water courses. But the orders for the recovery of the cost of water courses from the beneficiaries are still awaited from the Government of Orissa.

(iii) *High cost of land reclamation scheme*—The final report of the Revenue Divisional Commissioner, Northern Division was considered by the Hirakud Control Board during 1958-59 and was referred to a Sub-Committee for preparation of a factual statement of accounts of the expenditure of the said scheme. The Government of India, Ministry of Irrigation and Power, while scrutinising the report of the Sub-committee have called for clarification of certain points which are under consideration of the Sub-committee.

(iv) *Quantity of work and estimated outlay shown in the stock taking report*—The anticipated outlay (Stage I) assumed in the stock taking is 79·43 crores as against Rs. 72.17 crores upto the year 1956-57. The anticipated outlay excludes expenditure already incurred on Delta Irrigation Scheme.

A net excess of Rs. 0·76 crores in the present forecast has been worked out although the gross expenditure is expected to be 75.55 crores against the revised gross estimates of Rs. 70.56 crores, thus, resulting in an excess of Rs. 4·99 crores over the revised sanctioned estimates. This excess expenditure works out to more than 5 per cent of the revised sanctioned estimates.

The net excess of Rs. 0·76 crores anticipated in the present forecast is mainly due to (i) excess compensation awarded in arbitration cases and unrecoupable expenditure on land reclamation, (ii) excess provision for additional spares and T. C. A. equipment, (iii) direct expenditure on establishment on account of continuance of capital estimates even after completion of a part of the Project and (iv) provision for more receipts than anticipated.

The revenue accounts have not yet been opened. It is understood that the accounts will be opened with effect from 1st April, 1960 after the Project is taken over by the Orissa Government.

(v) *Revenue Forecast*—The Orissa Irrigation Bill of 1957 has recently been passed by the Assembly, but the detailed rules under the Act have not yet been framed. No revenue has so far been realised from the sale of water for irrigation.

GRANT No. 39—HIRAKUD DAM PROJECT—*Contd.*

(vi) *Financial Forecast Irrigation*—The return for irrigation at the end of 1968-69, has been worked out by the Financial Adviser and Chief Accounts Officer as 1.24 per cent as against 2.1 per cent anticipated in the revised Project Estimates. The increased outlay on work has led to the lower anticipated return on Irrigation expenditure.

Power—The return on Power (Stages I & II combined) at the end of 1968-69 has been worked out at 5.12 per cent as against 6·8 per cent (for Stage I only) anticipated in the revised Project Estimates. The return for Power in respect of Stage I has not been worked out separately, but it was stated that the return indicated for Power (Stage I) in the report for the period ending 31st March, 1957 would hold good at the end of 31st March, 1958 also. The rate of cost per unit of electricity generated and supplied has not as yet been finally worked out by the Project Administration in consultation with the Financial Adviser and Chief Accounts Officer. This question is stated to be under correspondence amongst the Superintending Engineer (Electricity), Financial Adviser and Chief Accounts Officer and the C. W. P. C.

The percentages of return for Irrigation and Power mentioned above will further depend on (i) completion of works in Stage II according to programme, (ii) realisation of water rates and betterment levy according to anticipation and (iii) relieving the Project of the debits which it is at present bearing on account of water courses, built for the benefit of the ryots.

(vii) *Continued Expenditure on Establishment*—The expenditure on Establishment has also registered an excess due to the fact that although some portions of the Project have been completed, the establishment has not been reduced proportionately.

(viii) *Higher rate of Unit cost of excavation work*—The Unit cost of excavation work during the period under report shows an upward trend and is also higher than the estimated rates although the progressive (i.e., average) unit rate is within the estimated rate. The reasons for the current higher unit cost are stated to be due to more excavation in hard rock and lower outturn of the machinary.

(ix) *Completion of work of Stage I*—It was assumed in the previous years report that the accounts of the Project (Stage I) would be closed on 1st April 1959. The report under review reveals that the following works have not been completed—(i) Excavation work and masonry structures in the lower reaches of Sambalpur canal system, (ii) construction of a new sub-station and certain sub-station buildings and (iii) some work in respect of water courses. The last item alone is likely to exceed Rs. 50 lakhs in cost.

The anticipated date of completion of the remaining work of Stage I has not been intimated by the project authorities.

GRANT No.—39 HIRAKUD DAM PROJECT—*contd.*

STOCK-TAKING OF THE FINANCE OF HIRAKUD DAM PROJECT FOR THE PERIOD ENDED 31st MARCH, 1958.

With the end of 1957-58 Stage I works have been completed except for the following items of work, viz., (*i*) Excavation work and masonry structures in the lower reaches of Sambalpur Canal system, (*ii*) Construction of a new sub-station to supply power to two districts of Orissa and certain sub-station buildings, (*iii*) More than half a crore worth of work in respect of water courses buildings. (*iii*) More than half a crore worth of work in respect of water courses buildings, (*iii*) More than half a crore worth of work in respect of water courses buildings, (*iii*) More than half a crore worth of work in respect of water courses buildings,

GRANT No. 39—HIRAKUD DAM PROJECT—*contd.*

completed in all respects. The credit is really against a provision of Rs. 17 lakhs in the revised project estimate subsequently increased to Rs. 89.51 lakhs. In other words savings to the extent of Rs. 4.23 crores would have been drawn into finance expenditure in excess of the actual estimates leaving the accounts with a net excess of Rs. 76 lakhs or a little over 1 per cent of the Stage I estimates.

(*iii*) The excess of Rs 2 crores anticipated against the provision for land under Unit I, although it is due to some extent to excess compensation awarded in arbitrations, is mainly to be accounted for by the amount of the unrecouped balance of the order of Rs. 1·5 crores on account of land reclamation expenditure which stands at the debit of the Project. Whether the cost of reclamation has exceeded the target per acre originally fixed more than 100 per cent or less is not so much of importance as the question how the excess, which has actually occured and stands at the debit of Land Acquisition (*i.e.*, the excess expenditure over and above the amount provided for payment of compensation and resettlement reduced by recoveries on account of resettlement) should be financed. If it is decided that it should be borne by the Project the estimates would register an excess to the extent of Rs. 76 lakhs or any other figure which may be arrived at after the accounts are finally made up.

The excess under other items is mainly due to provision for additional spares and T. C. A. equipment. This excess will, however, be covered by sale and transfer of machinery for other purposes.

Explanations for excesses under Units II and IV have been furnished in the annexure itself.

The expenditure on establishment also registers an excess and this is partly due to continuance of Capital estimates even after completion of Capital estimates even after completion of parts of the project.

(*iv*) On the Revenue side an amount of Rs. 25 lakhs from irrigation and Rs. 88 lakhs from power is anticipated. Although power revenue stands realised, the anticipations in respect of irrigation revenue have not been realised as it is reported that regular legislation required in respect of the rates has not been introduced by the State Government.

(*v*) Stage II work consist of generation of power from Power House II. The modified scheme envisages installations of 3 Units of 24 M. W. at Power House II and 2 Units of 37.5 M W. in Power House I. The orginal scheme of constructing an earthen Dam 3 miles long for impounding water for Power House II was also modified and a scheme of impounding water in two ponds with a channel over a hill creating a fall at Power House II has been approved. Expenditure sanction for Rs. 14.32 crores was accorded in March, 1957 with the stipulation that only one unit of 37.5 M. W. should be installed at the Power House I instead of II. The modified scheme is considered cheaper than the original scheme by about Rs. 1.70 crores. The present estimated cost accordingly stands at Rs. 13·24 crores. The scheme was originally planned to be completed in three years. But due to exchange difficulties delay is anticipated in receipt of machinery and consequent completion of the Scheme. However, the civil works portion of the work has been progressing according to schedule and it is expected to be completed within the coming working season (October, 1958 to June, 1959) if not earlier. Against a provision of Rs. 13.24 crores an expenditure of Rs. 4·47 crores including Rs. 1·8 crores incurred to end of 1951-52 has been booked against this head and it is expected that the balance of work will be completed within the estimates. It is possible that overhead expenses may record a slight increase due to prolongation of the scheme but is hoped that this will not substantially affect the present anticipations.

GRANT No. 39—HIRKUD DAM PROJECT—*contd.*

(ci) As regards the financial anticipations the statement in the annexure would indicate that the revenue anticipated from Sambalpur irrigation and combined Sambalpur irrigation and Power Stage I and II will not be sufficient to repay the interest on capital invested calculated at 3·75 per cent and that the return will be 1·24 per cent and 3·61 per cent respectively, hardly sufficient to meet even current interest charges. The net revenue from the Power Stage I and II will however repay the capitalised interest by 1972-73 and thereafter produce a return of 5·4 per cent. At the end of the 10th year of closure of construction estimate that is at the end of 1968-69 the percentage which the net revenue from power will bear to the sum at charge will work out to 5 12 per cent but it will be applied towards repayment of capitalised interest for 4 more years. These anticipations are however based on the existing terms and conditions of the loans and on the fact that the programme of works in Stage II would be maintained as now programmed, and the State Government would take early steps to fix the water rates and for realisation of betterment levy according to programme indicated in the Revised Project Estimates; also that they would relieve the project of the debits which it is at present bearing on account of water courses without further delay.

Hirakud Colony,
The 11th October, 1955.

S. SUNDARARAJAN,
Financial Adviser and Chief Accounts Officer, Hirakud Dam Project.

GRANT No. 33—HIRKUD DAM PROJECT

SUMMARY OF THE POSITION OF THE STOCK-TAKING OF THE FINANCES OF HIRAKUD DAM PROJECT FOR THE PERIOD ENDING 31ST MARCH, 1958.

Head of account	Latest estimate as modified up to March, 1958.	Expenditure to end of 1957-58
1	2	3
	(In lakhs of rupees).	(In lakhs of rupees).
Hirakud Dam Project—		
STAGE I.		
Direct charges—		
I. Works	55,25·56 (a)	56,88·19
II. Establishment	3,61·17	4,20·83
III. Tools and Plant	64·99	47·35
IV. Suspense	..	54·95
V. Receipts and Recoveries on Capital Account	—89·51	—3,27·33
VI. Interest on Capital Account	..	10,64·44
Total—Direct charges	58,62·21	69,48·43
Indirect charges	1,03·00	38·29
Total—Stage I.	69,65·21	69,86·72
Hirakud Subsidiary Dam Power House Project—		
STAGE II.		
Direct Charges—		
I. Works	12,51·15	4,33·66
II. Establishment	62·00	26·50
III. Tools and Plant	6·36	0·80
IV. Suspense	..	—17·68
V. Receipts and Recoveries on Capital Account.	..	..
VI. Interest on Capital Account	..	16·96
Total—Direct charges	13,19·51	4,60·24
Indirect charges	4·50	3·54
Total—Stage II	13,24·01	4,63·78

(a) Includes lump sum provision of Rs. 20 lakhs for Navigation.

GRANT No. 39—HIRAKUD DAM PROJECT—*contd.*

STOCK-TAKING OF FINANCES OF HIRAKUD DAM PROJECT

Name of sub-heads	Sanctioned Quantity	Estimated cost as modified from time to time	Outlay to end of March, 1958	Quantity of work executed
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	
HIRAKUD DAM PROJECT—				
STAGE I				
I.—Dam and Appur. tenant Works.				
Land	1,70,315 acres	9,35,99,000	7,13,04,534	1,62,053 acres
Establishment	..	2,13,89,000	3,14,48,611	..
Other items	..	35,42,01,400	36,88,57,960	..
Receipts and Recoveries on Capital Account.	..	—89,51,400	—3,16,13,069	..
Total—Unit I	..	46,01,88,000	43,99,98,036	..
II—Main Canals, Branches, Distributaries and Water Courses.				
Main Canals and Distributaries.	52,00,00,000 cft.	8,68,36,000	7,02,48,590	50,00,58,000 cft.
Excavation of Water courses.	22,70,00,000 cft.	89,60,000 —89,60,000	14,67,560	20,47,62,000 cft.
Receipts and Recoveries on Capital Account.	..	..	..	..
Total—Unit II	..	8,68,36,000	7,17,16,150	..

FOR THE PERIOD ENDED 31ST MARCH, 1958

Quantity of work still to be done	Probable further outlay	Total estimated cost	Probable Saving (—) Excess (+)	Remarks
(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	
8,262 Acres	4,22,94,466	11,35,99,000	+2,00,00,000	To provide for increased cost of award of compensation after arbitration and for unrecouped cost of land reclamation.
..	16,51,389	3,31,00,000	+17,61,000	Due to the construction estimates not having been closed as anticipated.
..	—16,57,960	36,72,00,000	+1,29,98,600	Increased provision for spares and T. C. A. equipment.
..	—83,86,931	—4,00,00,000	—3,10,48,600	Due to unanticipated credits on account of sale proceeds of machinery, rent, etc., not provided for in the estimate.
..	3,39,00,964	47,38,99,000	+1,37,11,000	
1,99,42,000 cft.	1,95,43,410	8,97,92,000	+20,58,000	Due to increase in cost of cement and iron.
2,22,38,000 cft.	74,92,440	..	..	
	—89,60,000			
..	—25,00,000	—25,00,000	—25,00,000	
..	1,55,75,850	8,72,92,000	+4,56,000	

GRANT No 39—HIRAKUD DAM PROJECT—*contd.*

STOCK-TAKING OF FINANCES HIRAKUD DAM PROJECT FOR THE PERIOD ENDED 31ST MARCH 1958.

Name of sub-heads	Sanctioned Quantity	Estimated cost as modified from time to time	Outlay to end of March, 1958	Quantity of work executed
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	
IV.—Hydro-Electric Installation.				
Production	..	8,73,76,000	5,04,43,068	..
Transmission	..	6,22,16,000	3,11,73,858	..
Receipt and Recoveries on Capital Account.		..	—11,15,372	..
Total—Unit IV	..	14,95,92,000	8,05,01,554	..
Total—Stage I	..	69,66,16,000	59,22,15,740	..
Hirakud Dam Project —Stage II.	..	13,24,01,000	4,46,81,505	..
Grand Total	..	82,90,17,000	63,68,97,245	..

REVENUE RETURN

	At the end	
	Sum at charge (In lakhs of rupees)	Net Revenue (In lakhs of) rupees)
1	2	3
Sambalpur Irrigation ..	28,83.18	35·84
Power—Stages I & II ..	49,45.79	2,53·29
Combined Irrigation and Power ..	78,28.97	2,89.13

Quantity of work still to be done (6)	Probable further outlay (7)	Total estimated cost (8)	Probable Saving (—) Excess (+) (9)	Remarks (10)
	Rs.	Rs.	Rs.	
..	3,77,61,932	8,82,05,000	+8,29,000	Due to change in allignment and coversion from single to double circuit.
..	3,24,48,142	6,36,22,000	+14,06,000	
..	—76,84,628	—88,00,000	—88,00,000	
..	6,25,25,446	14,30,27,000	—65,65,000	
..	11,20,02,260	70,42,18,000	+76,02,000	
..	8,77,19,495	13,24,01,000	..	
..	19,97,21,755	83,66,19,000	+76,02,000	

of 1968-69 At the end of 1972-73

Per centage of return	Sum at charge (In lakhs of rupees)	Per centage of return
4	5	6
1·24	..	..
5·12	46,87·87	5·4
3·69	..	..

GRANT NO 39.—HIRAKUD DAM PROJECT

12 The Transactions under the head "Suspense" during and to end of the year 1957-58 are Tabulated below :—

HIRAKUD DAM PROJECT—STAGE I

Suspense Head	Opening balance on the 1st April, 1957	Debits during 1957-58	Credits during 1957-58	Net actuals	Closing balance on the 31st March, 1958
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—2,06,41,945	66,16,501	76,11,082	10,05,419	—1,96,36,526
Stock	1,55,25,408	65,09,976	46,03,609	19,06,367	1,74,31,775
Miscellaneous Public Works Advances	26,50,217	31,84,445	11,55,824	20,28,621	46,78,838
Workshop Suspense	8,15,034	12,18,191	7,11,586	5,06,605	13,21,639
Total	—16,51,286	1,95,29,113 (a)	1,40,82,101 (a)	54,47,012	37,95,726
HIRAKUD DAM PROJECT—STAGE II					
Stock	2,025	2,137	1,900	237	2,262
Miscellaneous Public Works Advances	..	—4	..	—4	—4
Total	2,025	2,133	1,900	233	2,258

(a) Details by sub-heads of the Appropriation Accounts are as follows :—

Sub-heads of Account	Debits	Credits	Net actuals
STAGE—I	Rs.	Rs.	Rs.
D	1,20,40,687	41,13,640	79,27,047
H	16,817	2,19,068	—2,02,251
L	74,71,609	97,49,393	—22,77,784
Total	1,95,29,113	1,40,82,101	54,47,012
STAGE—II			
Q	2,133	1,900	233
Total	2,133	1,900	233

GRANT NO. 39.—HIRAKUD DAM PROJECT—*Contd.*

The Annual Certificate of Balances for the year 1955-56 and 1956-57 (excepting 4 divisions) were received and verified. Discrepancies between the figures as per accounts and as per the Annual Certificates of Balances were noticed and these have been pointed out to the Chief Accounts Officer of the Project for reconciliation. The certificates given by the Divisional Officers of the Project accepting the balance and furnishing the certificates that these balances continue to represent *bona fide* assets or liabilities of Government capable of being realised (and settled as the case may be) can not be accepted.

Excepting six divisions, the rest of the divisions and Offices of the Hirakud Dam Project (Stages I and II) have not furnished the prescribed Annual Certificate of Balances for the year 1957-58 in spite of several reminders through the Accounts Officer of the Project upto September, 1959. As the balances relating to them have not yet been accepted by the Divisional Officers, it cannot be said that these balances continue to represent *bona fide* assets or liabilities of Government capable of being realised or settled as the case may be, and that satisfactory action towards such realisation or settlement is being taken.

2. The balances under "Purchases" and "Miscellaneous Public Works Advances" are very heavy and early steps are required to be taken to reduce the balances specially in view of the fact that the work of the Project is coming to a close.

The closing balance of Rs. 13·22 lakhs under "Workshop Suspense" which should consist of unadjusted charges for "labour" and "materials" is also very heavy. Effective steps are to be taken to adjust the unfinished jobs very early.

13—The transactions under the head "Suspense" during and to end of the year 1958-59 are tabulated below :—

Hirakud Dam Project—Stage—I.

Suspense heads.	Opening balance on the 1st April 1958.	Debits during 1958-59.	Credits during 1958-59.	Net actuals.	Closing balance on the 31st March, 1959.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—1,96,36,526	1,49,77,388	1,75,17,563	—25,40,175	—2,21,76,701
Stock	1,74,31,775	91,38,451	64,25,222	27,13,229	2,01,45,004
Miscellaneous Public Works Advances..	46,78,838	4,40,345	17,33,335	—12,92,990	33,85,848
Workshop suspense	13,21,639	16,73,635	3,50,620	13,23,015	26,44,654
Total	37,95,726	2,62,29,819 (a)	2,60,26,740 (a)	2,03,079	39,98,805
Hirakud Dam Project—Stage—II					
Stock	2,262	..	..	..	2,262
Miscellaneous Public Works Advances..	—4	..	..	..	—4
Total	2,258	..	..	..	2,258

(a) Details by sub-heads of the Appropriation Accounts are as follows :—

Sub-heads of Account.			Debits.	Credits.	Net actuals.
			Rs.	Rs.	Rs.
D	..	..	1,35,65,943	1,21,82,926	13,83,017
H	..	..	6,70,377	1,00,388	5,69,989
L	..	..	1,19,93,499	1,37,43,426	—17,49,927
	Total	..	2,62,29,819	2,60,26,740	2,03,079

The Annual Certificates of Balances for the year ending 31st March, 1959 have not so far (September, 1959) been received from the Divisional Officers through the Accounts Officer of the Project. Such certificates in respect of the years 1955-56, 1956-57 and 1957-58 are still due from two, three and eight divisions respectively. As the balances relating to them have not yet been accepted by the Divisional Officers, it cannot be said that these balances represent bonafide assets or liabilities of Government capable of being realised or settled as the case may be, and that satisfactory action towards such relisation or settlement is being taken.

2. The balances under "Purchase" and "Miscellaneous Public Works Advances" are heavy and early steps are required to be taken to reduce the Balances specially in view of the fact that the work on the Project is coming to a close.

3. The closing balance of Rs. 26,45 lakhs under "Workshop Suspense" which should consist of unadjusted charges for "Labour" and "Materials" is also heavy. Effective steps have to be taken to adjust these charges.

14.—Stores (Stock) Accounts for the year 1957-58.

Hirakud Dam Project—Stage—I.

Serial No.	Sub-head of Stores.	Opening balance on the 1st April, 1957.	Receipts during 1957-58.	Total.	Issues during 1957-58.	Closing balance on the 31-t March, 1958.	Sanctioned limit.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Small Stores ..	16,19,000	14,45,819	30,64,819	15,03,380	15,61,439	35,00,000
2.	Building materials ..	14,13,253	2,73,297	16,86,550	4,28,176	12,58,374	70,00,000
3.	Timber ..	7,543	167	7,710	184	7,526	5,00,000
4.	Metal ..	34,63,495	1,87,548	36,51,043	5,24,028	31,27,015	65,00,000
5.	Fuel ..	6,69,008	33,249	7,02,257	86,110	6,16,147	8,00,000
6.	Painters' Stores ..	98,041	34,520	1,33,461	36,427	97,034	1,00,000
7.	Miscellaneous ..	82,54,168	43,95,009	1,26,49,177	18,84,937	1,07,64,240	1,60,00,000

8. House fittings	..	..	..	..	..	..	6,00,000
9. Storage charges	..	..	1,40,367	1,40,367	1,40,367	..	..
Total	..	1,55,25,408	65,09,976	2,20,35,384	46,03,609	1,74,31,775	3,50,00,000

Stage—II. Hirakud Subsidiary Dam Power House Project.

Miscellaneous	..	2,025	2,137	4,162	1,900	2,262	..
Total	..	2,025	2 137	4,162	1,900	2,262	..

HIRAKUD COLONY,
The 22nd September, 1958.

S. SUNDARARAJAN,
Financial Advisor and Chief Accounts Officer, Hirakud Dam Project.

Comments

STAGE I—

Twenty-eight half-yearly Registers of stock for four divisions for both the half-years ending September, 1957 and March, 1958 have not so far (September, 1959) been received. It is, therefore, not possible to say whether the balance of the Stock on hand has been reviewed and whether it consists only of efficient and necessary articles priced within the rates at which they could be purchased at the time.

2. The balance of stock on hand is required to be verified physically at least once a year. The first round of verification of all items for which Bin Cards have been opened up to 31st March, 1957 is reported to have been completed. So far (August, 1958) adjustment of the difference between the value of the opening balances of the ledger on 1st November, 1952 and the Stores balances appearing in the Central Accounts as on 1st November, 1952 representing excesses and shortages amounting respectively to Rs. 1,10,98,784 and Rs. 15,97,861 is reported by the Accounts Officer of the Project to have been made as required in item (ii) of the Government of India, Ministry of Irrigation and Power letter No. DW—III—2(22)/55 dated the 16th June, 1955 Adjustment of excesses and shortages of Rs. 63,02,905 and Rs. 3,00,613 respectively due to difference in quantities and values resulting from the first round of stock verification is also reported to have been made as required in item (iii) of the Government of India letter referred to above. It is not yet known whether these adjustments are complete. The Financial Adviser and Chief Accounts Officer, Hirakud Dam Project has addressed the Administration to intimate if any more adjustment is pending. The shortages so far adjusted in the Accounts in respect of the first round of verification was kept under "Miscellaneous Public Works Advances" pending orders of the competent authority for recovery or write off. The Government of India have, since, sanctioned the write off of shortages amounting to Rs. 17,69,150 and Rs. 1,99,397 found in the first round of stock verification.

In the second round of verification 4,384 items of stock are reported to have been verified up to the end of September, 1959 out of 15,851 items. Out of these shortages (if any) and excesses as revealed in the Stock verification statements an amount of Rs. 5,91,912 representing excesses found during physical verification from April, 1956 onwards is reported by the Accounts Officer to have so far (August, 1958) been adjusted.

In these circumstances it cannot be stated that (i) complete reconciliation has been effected between the ledger balances and the Stores Balances appearing in the Central Accounts at the end of March, 1958 and that (ii) Stores Account represent the true state of the Stores.

3. Stores (General Stock) amounting to Rs. 77.47 lakhs were declared surplus to the requirement of the Project as on 30th September, 1958. Out of these, Stores for a Book value of Rs. 5.68 lakhs were disposed of by auction and the amount realised through Director-General of Supplies and Disposals was Rs. 1.74 lakhs as on 30th September, 1958. In addition a sum of Rs. 1.19 lakhs is reported by the Accounts Officer to have been realised as on 25th July, 1958 by the Project authorities. Stores of the book value of Rs. 24.43 lakhs were disposed of by supply to priority indentors, realising a sum of Rs. 7.62 lakhs by 30th September 1958. Stores of the book value of Rs. 6.24 lakhs were disposed of by inviting tenders by the Director-General of Supplies and Disposals and the amount realised was Rs. 16.27 lakhs as on 30th September, 1958.

4. The balance of stock on hand has increased by Rs. 19.06 lakhs during this year though the Project is in the closing stages.

5. Though the stock of the Project has been centralised in the Central stores, most of the Divisions have balances under the suspense head "Stock" without any reserve limit of stock sanctioned for them.

Minus balances amounting to more than Rs. 26 lakhs have been exhibited under "Stock" of two Divisions. This is indicative of incorrect valuation of stock and adjustments.

STAGE—II

The Accounts Officer of the Project has stated that the Stores for the works of Stage II are drawn from the Main Store of Stage I by debit direct to the works concerned or immediately after receipt The figure of Rs. 2,262 under stock as on 31st March, 1958 is, therefore, a transitory figure and does not represent any stock holding separated from Stage I. As there is no reserve stock limit sanctioned for Stage II, the Accounts Officer has been requested to clear this balance under Stock.

15. Stores (Stock) Accounts for the year 1958-59.

Hirakud Dam Project—Stage I.

Serial No.	Sub-heads of Stores.	Opening balance on the 1st April, 1958.	Receipts during 1958-59.	Total.	Issues during 1958-59.	Closing balance on the 31st March, 1959.	Sanctioned limit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Small stores ..	15,61,439	11,69,497	27,30,936	17,03,838	10,27,098	35,00,000
2.	Building materials ..	12,58,374	1,28,210	13,86,584	9,13,427	4,73,157	70,00,000
3.	Timber ..	7,526	146	7,672	..	7,672	5,00,000
4.	Metal ..	31,27,015	1,57,700	32,84,715	3,59 448	29,25,267	65,00,000
5.	Fuel ..	6,16,147	94,582	7,10,729	63,632	6,47,097	8,00,000
6.	Painters' stores ..	97,034	55,265	1,52,309	30,497	1,21,902	1,00,000
7.	Miscellaneous ..	1,07,64,240	73,00,392	1,80,64 632	31,21,821	1,49,42,811	1,60,00,000

8.	House fittings	—	—	..	..	..	..	6,00,000
9.	Storage charges	..	..	2,32,559	2,32,559	2,32,559	..	..
	Total	—	1,74,31,775	91,38,451	2,65,70,226	64,25,222	2,01,45,004	3,50,00,000

Stage II—Hirakud Subsidiary Dam Power House Project.

1.	Miscellaneous	..	2,262	..	2,262	..	2,262	..
	Total	..	2,262	..	2,262	..	2,262	..

HIRAKUD COLONY,
The 14th September 1959.

S. C. BANERJEE,
Financial Adviser and Chief Accounts Officer,
Hirakud Dam Project.

Comments.

STAGE I.

Sixty seven half yearly registers of stock for 10 Divisions and 48 Subdivisions for the half years ending September, 1958 and/or March, 1959 have not so far (September, 1959) been received. It is therefore not possible to say whether the balance of the Stock on hand has been reviewed and whether it consists only of efficient and necessary articles priced within the rates at which they could be purchased at the time.

2. The balance in hand under 'Stock' has increased by 27·13 lakhs during this year though the Project is coming to a close.

3. Though the stock of the Project has been centralised in the Central Stores, 6 Divisions exhibit balances under the suspense head 'Stock' without having any reserve limit of stock sanctioned for them.

Minus balances of more than Rs. 35 lakhs have been exhibited by 4 Divisions under 'Stock'. This is indicative of incorrect valuation of stock and adjustments.

4. The balance of stock on hand is required to be verified physically at least once a year. The first round of verification of all items for which bin cards had been opened upto 31st March, 1957 was reported to have been completed on 25th March, 1957. It has not yet been confirmed by the Financial Adviser and Chief Accounts Officer, whether the adjustment of differences found in this stock verification has been finally and completely carried out in accounts. The suspense account to which the differences on verification were transferred has not yet been cleared by the Financial Adviser and Chief Accounts Officer although Government of India accorded sanction in November, 1958 for write off on this account of an amount of Rs. 18,98,546.

In the second round of verification out of 15,906 items 7,007 items of stock are reported to have been verified upto the end of November, 1959. A sum of Rs. 5,93,912 was adjusted in March, 1958 on account of stock found excess during this round of verification. It is not yet known whether any shortages have been discovered during the 2nd round of verification and whether any responsibility has been fixed on the persons responsible for the same.

It cannot, therefore be stated that (*i*) complete reconciliation has been effected between the ledger balances appearing in the Central accounts at the end of the March, 1957 (*ii*) complete action has been taken as required in Government of India, Ministry of Irrigation and Power letter No. DW-III-2(22)/55 dated 16th June, 1955 and that (*iii*) the stores account represents the true state of stores.

5. Stores (General Stock) amounting to Rs. 77·47 lakhs were declared surplus to the requirement of the project as on 30th September, 1959. Out of these, stores of the book value of Rs. 5·68 lakhs were disposed of by auction and the amount realised through Director General, Supplies and Disposals is Rs. 1·74 lakhs as on the 30th September, 1959. In addition a sum of Rs. 1·99 lakhs is reported by the Accounts Officer to have been realised as on 25th July, 1958 by the Project authorities. Stores of the book value of Rs. 24·43 lakhs were disposed of by supplying them to 'Priority

Indentors' realising a sum of Rs. 7.62 lakhs upto 30th September, 1959 has been effected in the latter account. Stores of the book value of Rs. 6·24 lakhs were disposed of by inviting tenders by the Director General, Supplies and Disposals and the amount realised was Rs. 16·27 lakhs upto 30th September, 1959.

STAGE II.

The balance of Rs. 2,262 under Stock represents balance of previous year's transactions. Although the Accounts Officer agreed to transfer the balance to Stage I during 1958-59 this has not been done inspite of the fact that there is no sanctioned reserve stock limit for Stage II.

REVIEW ON THE ACCOUNTS OF HIRAKUD DAM PROJECT WORKSHOP FOR THE PERIOD ENDED THE 31ST MARCH, 1958.

The following accounts are appended to the review for the period ended 31st March, 1958:—

1. Balance Sheet;
2. Profit and Loss Account;
3. Revenue and Expenditure Account;
4. Capital Account, and
5. Outturn Account.

1. Balance Sheet.—The Balance Sheet brings out the assets and liabilities of the shops. As indicated in para 7 of the previous Report the profit of Rs. 1,26,024 on account of indirect charges on Government jobs for 1956-57 has been set off against the net profit of Rs. 4,35,147 taken under liability in 1956-57. Taking into account the profit of Rs. 54,050 during the year the net profit works out to Rs. 3,63,173 inclusive of Rs. 25,750 on account of indirect charges on Government jobs. The latter figure will be omitted from the balance to be carried forward in the next year's *pro forma*.

2. Profit and loss account.—The net excess of receipts over expenditure is analysed as below:—

		Rs.
(*i*) Works on cost or general charges	..	26,673
(*ii*) General on cost or indirect charges	..	27,377
		54,050

The corresponding figures of excess during 1956-57 were Rs. 1,31,882 on account of works on cost and Rs.1,26,862 on account of general oncost. The percentage of general charges will be continued at 100 per cent. As regards indirect charges the following table indicates the position:—

Value of Jobs.	Expenditure on indirect charges.	Rate.	Realisations.		Profit.	
			Government jobs.	Private jobs.	Government jobs.	Private jobs.
1	2	3	4	5	6	7
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
23,66,890	2,68,334	Per cent 11.3	2,77,344	18,367	25,750	1,627

Surplus under Government jobs is only *pro forma*. The actual rate of indirect charges works out to 11·3 per cent. As the difference between this rate and the present rate (12½ per cent) is small, the present rate is proposed to be retained.

3. *Revenue and Expenditure Account.*—The account brings out the cash expenditure incurred in running the shops and receipts realised during 1957-58. The balance of Rs. 8,519 with which the last year's accounts were closed has been carried forward under relevant heads. It excludes the receipts and expenditure on account of Stock and capital assets. The account closes with a balance of Rs. 11,977 comprising unpaid wages of Rs. 11,779 and deposits amounting to Rs. 198 realised on account of private jobs.

4. *Capital Account.*—The account is in two parts, viz., first part showing the value of Buildings and Tools and Plant and the second showing balance under 'Stock'. In the first part, depreciation has been allowed for at the usual annual rates. In the second part actual accounts balance available in the workshop section of the Stores and workshop Division has been taken into account and carried forward to the next year.

5. *Out-turn Account.*—During the year 2589 jobs costing Rs. 23 67 lakhs excluding indirect charges have been executed in the shops compared with the total number of 3922 jobs costing Rs. 38.49 lakhs during 1956-57. The accounts of out-turn have been determined complete to the end of the year and there is no unadjusted outturn.

Hirakud Colony,
The 8th January, 1958.

S. C. BANERJEE,
Financial Adviser and Chief Accounts Officer, Hirakud Dam Project.

1. Balance Sheet as at 31st March, 1958.

Liabilities (1)	Amount (2)	Total (3)	Assets (4)	Amount (5)	Total (6)
	Rs.	Rs.		Rs.	Rs.
1. Account rendered	..	1,38,273	1. Buildings—		
2. Sundry creditors			(i) Opening balance	4,73,027	
(i) Unpaid wages	11,779		(ii) Additions during the year ..	..	
(ii) Deposits repayable	198	11,977		4,73,027	
3. Profit and Loss Account—			(iii) *Less*—Depreciation	9,461	4,63,566
(i) Opening balance as per the Balance Sheet of 1956-57.	4,35,147		2. Tools and Plant—		
(ii) Profit on account of indirect charges to end of 1956-57 on Government jobs charged off.	1,26,024		(i) Opening balance	53,347	
	3,09,123		(ii) Additions during the year	1,801	
				55,148	

(iii) Profit as per Profit and Loss Account of 1957-58 ..	54,050	3,63,173	(iii) *Less*—Depreciation ..		5,425	49,723
			3. Stores ..			134
Total ..		5,13,423	Total ..			5,13,423

HIRAKUD COLONY,
The 8th January, 1959.

G. V. NATARAJAN,
Executive Engineer, Stores and workshop Division, Hirakud Dam Project.

S. C. BANERJEE,
Financial Adviser and Chief Accounts officer, Hirakud Dam Project.

I have examined the above balance Sheet, the Revenue and expenditure account and the Profit and loss account prepared by the Executive Engineer Stores and workshop Division and reviewed by the Financial Adviser and Chief Accounts Officer, Hirakud Dam Project, from his accounts records. According to the best of my information and the explanations given to me, the Accounts and the balance Sheet have been correctly drawn up and represent the correct state of affairs subject to the remarks made in the individual Audit Report/Note/Comments issued separately from time to time and subject to the authentication of stock figures shown under Assets in the balance Sheet for which only a certificate covering the actual ground balance has been given by the Executive Engineer due to the fact that the ground balances of stock have not so for been reconciled with the book balances. The financial adviser and Chief Accounts Officer has stated that the difference between the balances of stock shown in these accounts and those as per physical verification are being adjusted by him in the accounts for 1958-59.

HIRAKUD COLONY,
The 11th May, 1959.

HARBANS SINGH MAC,
Deputy Accountant General, Orissa Hirakud Dam Project.

11. Profit and Loss Account for the year 1957-58.

Dr. *Cr.*

Particulars (1)	Amount (2)	Total (3)	Particulars (4)	Amount (5)	Total (6)
	Rs.	Rs.		Rs.	Rs.
To Labour —			By Recovery of cost of Government jobs —		
(*i*) Direct	3,72,994	..	(*i*) Labour	3,32,454	..
(*ii*) General	3,58,388	7,31,382	(*ii*) Materials	15,43,102	..
			(*iii*) General charges	3,43,195	22,18,751
To Materials		16,05,835			..
To *Indirect charges*—					
(*i*) Depreciation on—			By Recovery of cost of Private jobs —		
(*a*) Buildings	9,461	..	(*i*) Labour	40,540	..
(*b*) Tools and Plant	5,425	14,886	(*ii*) Materials	65,733	..

			(iii) General charges	41,866	1,48, 39
(ii) Interest on Capital	..	27,502			..
(iii) Repairs and maintenance charges.	..	6,158	By Indirect charges on Government jobs at 12½ per cent exhibited *pro forma*.	..	2,77,344
(iv) Establishment charges	..	1,93,102			
(v) Pensionary charges	..	4,498	By Indirect charges on private jobs.	..	18,367
(vi) Audit charges	..	22,188			
To Net Profit	..	54,050			
Total		26,62,601	Total		26,62,601

III *Revenue and Expenditure Account for the year 1957-58.*

Revenue (1)	Amount (2)	Total (3)	Expenditure (4)	Amount (5)	Total (6)
	Rs.	Rs.		Rs.	Rs.
To cash received for—			By payment of wages	..	7,28,094
(i) Labour payments	7,31,382		By pay of establishment charges	..	1,82,909
(ii) Unpaid wages	8,491	7,39,873	By repayment of deposits	..	962
To establishment charges	..	1,82,909	By payment of maintenance charges	..	6,158
To miscellaneous deposits—			By closing balances—		
(i) Opening balances	28				
(ii) Receipts	1,132	1,160	(i) Unpaid wages	11,779	
To Maintenance and repairs—					
(i) Buildings	5,697		(ii) Deposits repayable	198	
(ii) Tools and Plant	461	6,158			11,977
Total		9,30,100	Total		9,30,100

1. *Maintenance and Repairs of Tools and Plant*—(a) The amount of Rs. 461 shown against Tools and Plant in the *pro forma* account for 1957-58 includes only the expenditure from April, 1957 and not prior to that period. (b) Only a portion of the expenditure and not the entire expenditure booked against the estimate "Maintenance and Repairs of Tools and Plant" has been shown in the *pro forma* account as a part of the furniture covered by the estimate intended for the Work shop.

2. *Unpaid Wages*—The amounts outstanding as unpaid wages for more than six months will be lapsed and credited to Receipts and Recoveries on Capital account during the current year.

IV. *Capital Account for the year 1957-58.*

Description	Opening balance on the 1st April, 1957	Additions during the year	Closing balance on the 31st March, 1958
1	2	3	4
	Rs.	Rs.	Rs.
1. Buildings	4,73,027	..	4,73,027
2. Tools and Plant	53,347	1,801	55,148
Total	5,26,374	1,801	5,28,175
3. Stores	1,67,623	— 1,67,489	134
Grand Total	6,93,997	— 1,65,688	5,28,309

Stores—The minus figure of Rs. 1,67,489 represents the net credit under "Stock", *i.e.* excess of issues over receipts.

V. Outturn Account for the year 1957-58.

Class of work.	Number.	Labour.	Materials.	General charges.	Indirect charges.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Government Jobs	2,782	3,32,454	15,43,102	3,43,195	2,77,344	24,96,095
2. Private Jobs	107	40,540	65,733	41,866	18,367	1,66,506
Total	2,889	3,72,994	16,08,835	3,85,061	2,95,711	26,62,601

1. *General charges*—Crane charges and the "Flat Rate" charged in the "Battery charging and Repairing section" over and above the 100 per cent general charges have been included in the figures of general charges which is the reason for the difference.

2. *Indirect charges*—The difference under indirect charges is due to reduction of Rs. 150 on account of audit charges on private jobs, which is adjusted by credit to XLVI—Miscellaneous—Suspense.

GRANT No. 40.—COMMUNITY DEVELOPMENT PROJECTS (All Voted).

See also the Audit Report

Major Head and Sub-head	Final grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
85.-A.—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING.			
A—Community Development Projects—			
A.1—Materials and Equipment—			
O. 2,72,000 R. 2,87,840 ..	5,59,840	2,47,107	—3,12,733
Col.4— *Vide* note four below the grant.			
A.2.—Transport and other incidental charges—			
O. 20,000 R. 49,950 ..	69,950	66,524	—3,426
A.3.—Advances from Central stores for Community Development Projects—			
O. 6,75,000 R. 25,000 ..	7,00,000	4,00,000	—3,00,000
Col.4—Advances for bulk purchase of materials not drawn by certain Block Development Officers due to late issue of Government sanction and consequent delay in issue of authorities for opening personal Ledger Accounts.			
A.4.—Central Stores—Suspense—Debit			
O. 17,75,000 R. —13,62,790 ..	4,12,210	2,95,405	—1,16,805
Col.4—Same explanation as under Sub-head A.3.			
B.—Cost of equipments received from the Technical Co-operation administration for training Centres—			
B.1.—Materials and Equipments—	..	2	+2
Surrenders or withdrawals within grant—			
R. 10,00,000 ..	10,00,000	..	—10,00,000
Total—Voted ..	27,42,000	10,09,038	—17,32,962

40—COMMUNITY DEVELOPMENT PROJECTS—*Contd.*

NOTES—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less −	Actuals compared with Revised Estimates More + Less −
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
85—A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING.					
A—Community Development Projects—					
Receipts and Recoveries on Capital Account—	2,72,000	2,72,000	5,54,970	+2,82,970	+2,82,970
Recoveries of Transport and incidental charges—	20,000	61,000	..	−20,000	−61,000
Central Stores—Suspense—Credit—	20,00,000	24,09,000	7,39,788	−12,60,212	−16,69,212
B—Cost of equipment received from the Technical Co-operation Administration for Training Centres—Receipts and Recoveries on Capital Account—	2,00,000	2,75,000	..	−2,00,000	−2,75,000
Total—Recoveries ..	30,92,000	30,17,000	12,94,758	−17,97,242	−17,22,242

2. The saving in the total grant was Rs. 17,32,062, out of which a sum of Rs. 10,00,000 was surrendered.

3. The savings under Sub-heads A.3 and A.4 remained unsurrendered.

4. The reasons for the variation under Sub-head A.1 were not received from the Controlling Officer.

GRANT No. 41—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC. (All Voted)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P.—LOANS AND ADVANCES BY STATE GOVERNMENTS.			
Loans to Local Funds, Private Parties, Etc.,			
A.—Loans to Municipalities—			
O. 3,60,000 R. —40,500	3,19,500	2,62,000	—57,500
Col. 4—Loans could not be drawn by some Municipalities due to late receipt of Government sanction.			
B.—Loans to District and other Local Fund committees—			
B. 1.—Loans to Grama Panchayats—			
O. 7,49,500 S. 15 R. —5	7,49,510	7,51,510	+2,000
B. 2.—Loans to Market Committee	1,00,000	1,00,000	..
C.—Advances to Cultivators—			
C. 1.—Advances under the Land Improvement Loans Act—			
C. 1. (1)—Land Improvement Loans Act—			
C. 1. (1) (1).—Ordinary—			
O. 4,00,000 S. 5 R. 1,77,615	5,77,620	6,25,790	+48,170
Col. 4.— *Vide* note 2 below the grant.			
C. 1. (1) (1) (2).—Grow More Food	..	34	+34

GRANT No. 41—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC., *Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—*contd.*			
C. 2.—Advances under the Agriculturists' Loans Act—			
C. 2. (1).—Agriculturists' Loans Act—			
C. 2. (1).—Ordinary—			
O. 9,61,900 R. 5,72,380	15,33,380	15,35,373	+1,993
C. 2 (1) (2).—Loans to cultivators for development of Cashewnut—			
O. 30,000 R. —30,000	..	..	..
C. 2 (1) (3).—Loans to cultivators for development of Horticulture—			
O. 1,00,000 R. —1,00,000	..	—	—
C. (2) (1) (4)—Special, medium and long-term bond for development of Agriculturists—	—	15,400	+15,400
Col. 4.— Vide note 3 below the grant.			
C. 2 (2)—Agriculturists' Loans Act—Grow More Food Loans—			
C. 2 (2) (1)—Loans for purchase of agricultural implements and machineries	40,000	..	—40,000
Col. 4.— Vide note 3 below the grant.			
D.—Advances under the Special Laws—			
D. 1.—Loans under the State-aid to Industries Act	1,00,000	1,00,000	..
D. 2.—Bulk loans for promotion of Pilot Project Schemes for Small scale Industries—			
O. 17,95,000 R. —17,95,000	..	—	..

GRANT No. 41—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC.—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—*Contd.*	Rs.	Rs.	Rs.
D. 3.—Assistance to individual Industries—State-aid to Mine owners—			
O. 66,000 R. —66,000	..	..	..
E.—Loans and Advances under the Community Development Programme—			
E. 1.—Loans for reclamation—			
S. 89,602 R. 58,830	1,48,432	30,147	—1,18,285
	Col. 4— Vide note 3 below the grant.		
E.2.—Loans for private Industries—			
S. 31,026 R. —21,026	10,000	5,690	—4,310
E. 3.—Short-term finance to Agriculturists—			
S. 74,577 R. —69,577	5,000	3,000	—2,000
E. 4.—Loans for rural housing			
O. 1,69,260 S. 14,301 R. —40,033	1,43,528	1,84,173	+40,645
	Col. 4— Vide note 3 below the grant.		
E.5.—Loans for irrigation purposes—			
O. 30,740 S. 3,55,005 R. —1,26,813	2,58,932	3,18,148	+59,216
	Col. 4— Vide note 3 below the grant.		
E.6.—Loans for marketing centre—			
R. 28,910	28,910	..	—28,910
	Col. 4— Vide note 3 below the grant.		

GRANT No. 41—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC.,—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—*Contd.*			
F.—Miscellaneous Loans and Advances—			
F.1.—Loans for construction of godowns for cotton ginning and pressing factories—			
O. 50,000			
R. —50,000	..	..	..
F.2.—Loans for construction of godowns for special crops	20,000	20,000	..
F.3.—Loans to Orissa Provincial Co-operative Land Mortgage Bank	7,00,000	7,00,000	..
F.4.—Loans to small scale Industries—	..	..	..
F.4(1).—Loans for procurement and sales depot for handicrafts	1,50,000	1,50,000	..
F. 4 (2).—Loans to Co-operative for manufacture of Brass fish.	9,121	9,121	..
F. 5.—Loans to Orissa State Co-operative Bank.			
O. 3,00,000			
R. —3,00,000	..	..	..
F. 6.—Loans to Co-operative Societes of Gold smith for development of artistic gold, silver wire.			
O. 29,000			
R. —29,000	..	..	..
F. 7.—Loans under village housing project scheme.			
O. 4,00,000			
R. —1,36,100	2,63,900	2,71,105	+7,205
F. 8—Loans to State Co-operative Housing Corporation.			
S. 5			
R. 2,99,995	3,00,000	3,00,000	..

GRANT No. 41.—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC.,—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P.—LOANS AND ADVANCES BY STATE GOVERNMENT—*contd.*			
F. 9.—Loans to Co-operative Society for development of stone carving—			
S. 5 R. 1,995	2,000	2,000	..
F. 10.—Advances to students under training in superior Forest Rangers course.			
O. 4,550 R. 3,850	8,400	7,100	—1,300
F. 11.—Imprest to the Khondmahal Chaukidari Reward Fund—	5,000	5,000	..
F. 12.—Reserve at the disposal of the Government—			
O. 10,000 R. —10,000	..	..	..
F. 13.—Loans under Low Income Group Housing Scheme—			
O. 4,94,000 R. 1,51,906	6,45,906	6,45,906	..
F. 14.—Loans to non-ferrous metal Co-operative Societies—	16,650	16,650	..
F. 15.—Loans for development of Coir Industry—	16,250	16,250	..
F. 16.—Loans to Regional Marketing Co-operative Societies—			
S. 5 R. 4,24,995	4,25,000	4,25,000	..
F. 17.—Loans to Primary Credit Co-operative Societies for construction of godowns—	2,00,000	2,00,000	..
F. 18.—Loans to State Co-operative Marketing Societies for distribution of superphosphates—			
O. 25,00,000 R. —12,00,000	13,00,000	12,50,000	—50,000

Col. 4—Loans not required by the Societies due to less demand of superphosphate by the agriculturists.

GRANT No. 41.—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC.—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P.—LOANS AND ADVANCES BY STATE GOVERNMENTS—*contd.*			
F. 19.—Loans to Bhadrak Engineering School—	1,00,000	1,00,000	..
F. 20.—Loans to Berhampur Engineering School—			
O. 75,000			
R. —75,000	..	..	..
F. 21.—Loans to Forest Co-operative Societies in Tribal areas—	1,35,000	1,35,000	..
F. 22.—Loans to Co-operative Societies for instalation of powerlooms—			
O. 29,67,050			
R. —19,11,029	10,56,021	10,56,020	1—
F. 23—Loans from the Cess Fund to Co-operative Societies and Institutions for development of Handloom Industries—			
F. 23 (1).—Loans to Weavers' Co-operative Societies—			
O. 1,05,000			
R. —1,05,000	..	..	..
F. 23 (2).—Loans for setting up housing colonies of Weavers' Co-operative Societies—			
O. 1,92,000			
R. —33,600	1,58,400	1,58,400	..
F. 23 (3).—Loans to Eri, Silk and Tassar rearers' Co-operative Societies—			
O. 17,500			
R. —17,500	..	..	..
F. 24.—National Extension Service—			
S. 71,865			
R. —26,620	45,245	2,000	—43,245

Col. 4.— Vide note 3 below the grant.

GRANT No. 41.—LOANS TO LOCAL FUNDS, GOVERNMENT SERVANTS, ETC.,—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—*contd.*			
G.—Loans and Advances to Displaced Persons—			
G. 1.—Loans to displaced agriculturists—			
O. 15,25,650	10,48,515	10,42,977	—5,538
R. —4,77,135			
G. 2.—Loans to displaced fishermen—			
R. 4,800	4,800	4,800	..
G. 3.—Loans to displaced Weavers—			
O. 8,000	315	315	..
R. —7,685			
G. 4.—Loans to displaced betel leaf growers.			
R. 30	30	30	..
G. 5.—Loans under Urban Settlement Scheme.			
O. 2,65,000	61,384	61,374	—10
R. —2,03,616			
G. 6.—Loans for industries—			
O. 1,00,000	..	..	..
R. —1,00,000			
LOANS TO GOVERNMENT SERVANTS.			
H.—House Building Advances—			
O. 80,000	54,736	57,372	+2,636
R. —25,264			
I.—Advances for purchase of motor conveyance.	3,00,000	3,00,000	..

GRANT NO. 41.—LOANS TO LOCAL FUNDS, GOVERNMENTS, SERVANTS, ETC.,—*contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—*concld.*			
J.—Advances for purchase of other conveyances.			
O. 1,65,000 R. 30,000	1,95,000	1,90,468	—4,532
K.—Other advances—			
O. 1,000 R. 420	1,420	1,420	..
Surrenders or withdrawals within grant—			
Rs. 52,40,777	52,40,777	..	—52,40,777
Total—Voted	1,64,78,682	1,10,59,879	—54,18,803

GRANT NO. 41—LOANS TO LOCAL FUNDS, GOVERNMENTS, SERVANTS, ETC.,—*Concld.*

NOTES

The saving in the final grant was Rs. 54,18,803, out of which a sum of Rs. 52,40,777 was surrendered.

2. The savings under Sub-heads A and F. 18 remained unsurrendered.

3. The reasons for variations under Sub-heads C. 1 (1) (1), C. 2 (1) (4), C. 2 (2) (1) E. 1, E. 4, E. 5 and E. 6 were not received from the Controlling Officers.

4. *Retention of Government money in contravention of rules*.—A District Officer drew a sum of Rs. 15,000 in March, 1956 for grant f loans to the people in flood affected areas. As there was no demand for loan assistance, the entire amount was refunded in March, 1957. The amount was retained for about a year, in contravention of the provisions of Orissa Treasury Code.

GRANT No. 42—COMPENSATION FOR ABOLITION OF ZAMINDARI SYSTEM AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
65—PAYMENT OF COMPENSATION TO LAND HOLDERS ON THE ABOLITION OF THE ZAMINDARI SYSTEM.			
A.—Compensation—			
O. 1,25,00,000 S. 5 R. —60,00,000	65,00,005	65,01,524	+ 1,519
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.			
B—Original Works—			
B-1.—Buildings—			
B.1(1).—Construction of office buildings and staff quarters in the districts for accommodation of Revenue staff—	1,61,000	1,67,963	+ 6,963
B-2.—Communication—			
B.2(1).—Development of rural communication	6,00,000	6,05,371	+ 5,371
B.2(2).—Anchal Roads—	2,00,000	2,00,900	+ 900
B.2(3).—Rural water supply—			
O. 23,60,000 R. —23,60,000	..	..	..
B.2(4).—Development of rural communication (Drought Relief Scheme)—	7,50,000	7,45,022	— 4,978

GRANT No 42 — COMPENSATION FOR ABOLITION OF ZAMINDARI SYSTEM AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*Concld.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4
	Rs.	Rs.	Rs.
85-A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING—			
C.—Other Miscellaneous Schemes—			
C.1—Advances for Central Stores of Revenue Offices—			
O. 2,00,000 R. — 2,00,000	..	..	..
C.2—Central Stores—Suspense—Debit—			
O. 12,00,000 R. — 12,00,000	..	..	..
C.3—Schemes for purchase of stores and materials for Development Works—			
C.3(1).—Advance for purchase of materials—			
R. 2,00,000	2,00,000	2,00,000	..
Surrenders or withdrawals within grant—			
R. 95,60,000	95,60,000	..	—95,60,000
Total—Voted ...	1,79,71,005	84,20,780	— 95,50,225

GRANT No. 42.—COMPENSATION FOR ABOLITION OF ZAMINDARI SYSTEM AND OTHER EXPENDITURE RELATING TO THE REVENUE DEPARTMENT—*Concld.*

NOTES

These Appropriation Accounts do not include the Estimates and Actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	Actuals compared with Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
65—PAYMENT OF COMPENSATION TO LAND HOLDERS, ETC., ON THE ABOLITION OF THE ZAMINDARI SYSTEM.					
A.—Compensation—					
Amount met from the Zamindari Abolition Fund.	1,25,00,000	95,00,000	65,01,524	—59,98,476	—29,98,476
83—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.					
Receipts and Recoveries on Capital Account.		2,75,170	4,40,649	+4,40,649	+1,65,179
85-A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING.					
C.—Other Miscellaneous Schemes—					
Central Stores—					
Suspense—Credit ..	13,00,000	13,50,000	1,69,000	—11,31,000	—11,31,000
Total—Recoveries ..	1,38,50,000	13,50,000	1,69,000	—11,31,000	—11,31,000

2. The saving in the fical grant was Rs. 95,80,325 which was turned into an excess of Rs. 9,775 as an amount of Rs. 95,80,000 was surrendered.

GRANT No. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT.

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.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).			
Irrigation Works.			
Unproductive—			
Medium Irrigation Schemes of the Second Plan.			
A.—Budhibudiani Irrigation Project—			
A 1.—Works—			
O. 25,000	1,30,000	1,29,823	—177
R. 1,05,000			
A.2.—Establishment—			
O. 1,600	7,500	7,136	—364
R. 5,900			
A.3.—Tools and Plant—			
O. 2,300	11,400	9,797	—1,603
R. 9,100			
A.4.—Pensionary Charges—			
O. 100	600	620	+20
R. 500			
B.—Salia Irrigation Project—			
B.1.—Works—			
O. 60,000	1,70,000	1,65,859	—4,141
R. 1,10,000			
B.2.—Establishment—			
O. 3,900	9,800	9,117	—683
R. 5,900			

GRANT NO. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT.—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—*Contd.*			
B.3—Tools and Plant—			
O. 5,500	15,000	12,516	—2,484
R. 9,500			
B.4.—Pensionary charges—			
O. 300	900	792	—108
R. 600			
C.—Salandi Irrigation Project—			
C.1.—Works—			
O. 20,00,000	1,73,922	1,70,517	—3,405
R. —18,26,078			
C. 2—Establishment—			
O. 1,31,400	8,700	21,036	+12,336
R. —1,22,700			
Col.4,—A fluctuating head. The establishment charges under this sub-head are adjusted pro-rata in proportion to the actual works expenditure booked under several major heads.			
C. 3—Tools and Plant—			
O. 1,81,700	13,200	19,951	+6,751
R. —1,68,500			
Col.4— *Vide* explanation under sub-head C. 2			
C.4—Pensionary charges—			
O. 11,500	2,000	1,832	—168
R. —9,500			
C. 5—Suspense—			
Gross debit—			
O. 15,50,000	6,27,000	5,45,727 8	3
R. —9,23,000			
Col.4—Non-supply of stock materials by certain firms.			

GRANT No. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess +Saving—
1	2	3	4
	Rs.	Rs	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—*Contd.*			
D.—Rayaghada Gedda Irrigation Project—			
D. 1.—Works—			
O. 40,000	..	..	..
R. —40,000			
D. 2.—Establishment—			
O. 2,600	..	..	..
R. —2,600			
D. 3.—Tool and Plant—			
O. 3,600	..	..	..
R. —3,600			
D. 4.—Pensionary charges—			
O. 200	..	..	..
R. —200			
E.—Godahada and Ramndi Irrigation Project—			
E. 1.—Works—			
O. 40,000	1,50,000	1,50,000	..
R. 1,10,000			
E. 2.—Establishment—			
O. 2,600	8,700	33,201	+24,501
R. 6,100			
Col. 4.—Vide note 3 below the grant.			
E. 3.—Tools and Plant—			
O. 3,600	13,200	31,629	+18,429
R. 9,600			
Col. 4— *Vide* note 3 below the grant.			

GRANT No. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—*contd.*			
E. 4.—Pensionary charges—			
O. 200 / R. 600	800	3,152	+2,352
F.—Dhanai Irrigation Project—			
F. 1.—Works—			
O. 1,20,000 / R. 30,000	1,50,000	1,47,567	—2,433
F. 2.—Establishment—			
O. 7,900 / R. 800	8,700	35,702	+27,002
Col. 4.— *Vide* note 3 below the grant.			
F. 3.—Tools and Plant—			
O. 10,900 / R. 2,300	13,200	31,116	+17,916
Col. 4.— *Vide* note 3 below the grant.			
F. 4.—Pensionary charges—			
O. 700 / R. 100	800	3,101	+2,301
G.—Salki Irrigation Project—			
G. 1—Works—			
O. 4,80,000 / R. —2,20,000	2,60,000	1,73,843	—86,157
Col. 4.— *Vide* note 3 below the grant.			
G. 2—Establishment—			
O. 31,500 / R. —16,500	15,000	42,059	+27,059
Col. 4.— *Vide* note 3 below the grant.			
G. 3.—Tools and Plant—			
O. 43,600 / R. —20,800	22,800	36,656	+13,856
Col. 4.— *Vide* note 3 below the grant.			

GRANT No. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Concld.*

Major head and sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—*Contd.*			
G. 4—Pensionary charges—			
O. 2,800	1,200	3,654	+2,454
R. —1,600			
H.—Darjang Irrigation Project—			
H. 1.—Works—			
O. 35,000	1,40,000	1,40,000	..
R. 1,05,000			
H. 2.—Establishment—			
O. 2,300	8,100	7,696	—404
R. 5,800			
H. 3.—Tools and Plant—			
O. 3,200	12,300	10,565	—1,735
R. 9,100			
H. 4—Pensionary charges—			
O. 200	700	668	—32
R. 500			
68.—A—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL).			
Non-Plan—			
Irrigation Works—			
I.—Works—			
O. 8,46,353	3,69,786	3,17,458	—52,328
R. —4,76,567			
	Col. 4.— *Vide* note 3 below the grant.		
J.—*Add-Pro rata* share—			
J. 1.—Establishment—			
O. 55,500	30,300	44,848	+14,548
R. —25,200			
	Col. 4.— *Vide* note 3 below the grant.		
J. 2.—Tools and Plant—			
O. 76,900	46,100	43,006	—3,094
R. —30,800			

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
68—A.—CONSTRUCTION OF IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—*Contd.*			
J. 3.—Pensionary charges—			
O. 4,800 R. —2,200	2,600	3,896	+1,296
Navigation, Embankment and Drainage Works—			
Embankment—			
K.—Works—			
O. 3,70,000 R. —76,015	2,93,985	3,03,871	+9,886
L.—*Add*—*Pravata* share—			
L.1.—Establishment—			
O. 24,300 R. —2,700	21,600	13,005	—8,595
Col. 4.—*Vide* note 3 below the grant.			
L.2.—Tools and Plant—			
O. 33,600 R. —800	32,800	16,396	—16,404
Col. 4.—*Vide* note 3 below the grant.			
L.3.—Pensionary charges—			
O. 2,100 R. —200	1,900	1,129	—771
Flood Control Schemes of the Second Plan.			
Navigation, Embankment and Drainage Works—			
Unproductive—			
Embankment—			
M.—Works—			
M 1.—Major works—			
Charged			
O. 59,000 R. —47,663	2,337	2337	..
Voted			
O. 73,35,569 S. 10 R. —45,67,690	27,67,979	24,92,409	—2,75,570
Col. 4.—*Vide* note 3 below the grant.			

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major Head Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
68—A.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—*Contd.*				
N.—Establishment—				
N.1.—Executive—				
N.1(1).—Pay of Officers—				
O.	20,616	6,154	6,628	+474
R.	—14,462			
N.1 (2).—Provincial Service—				
O.	30,000	8,613	9,959	+1,346
R.	—21,387			
N.1(3).—Subordinate Engineering Service—				
O.	65,672	36,919	35,612	—1,307
R.	—29,753			
N.1(4).—Petty Establishment—				
O.	11,511	5,618	5,339	—279
R.	—5,893			
N.1(5).—Accountants—				
O.	5,724	3,817	3,817	..
R.	—1,907			
N.1(6).—Office Establishment—				
O.	60,031	33,364	33,200	—164
R.	—26,667			
N.1(7).—Allowances—				
O.	99,996	53,225	50,860	—2,365
R.	—46,771			
N.1(8).—Contingencies—				
O.	47,500	23,235	23,732	+507
R.	—24,275			
N.2.—*Add*-Lump sum charges creditable to other Governments and Departments—				
O.	3,421	1,709	1,733	+24
R.	—1,712			

GRANT No. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT.—*Contd.*

Major Head and Sub-head		Final Grant of Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
68.—A—CONSTRUCTION OF IRRIGATION NAVIGATION EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—*Concld.*				
N 3—Pensionary charges (Flood Control Scheme)—				
O.	16,900			
R.	—6,200	10,700	8,214	—2,486
O—Tools and Plant—				
O.	1,73,000			
R.	—3,000	1,70,000	1,48,290	—21,710
		Col. 4—Vide note 3 below the grant.		
P—Suspense—				
Gross debit—(Flood Control Scheme)—				
O.	4,45,000			
R.	—27,044	4,17,956	5,71,514	+1,53,558
		Col. 4—Vide note 3 below the grant.		
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES.				
HIRAKUD DAM PROJECT.				
Delta Irrigation Scheme—(Second Plan Schemes)—				
Q—Works—				
Q 1.—Works—				
O.	1,08,12,000			
S.	45,00,000			
R.	—1,53,12,000	..	..	..
Q.2—Head works—				
R.	14,45,750	14,45,750	8,19,380	—6,26,370
		Col. 4—Vide note 3 below the grant.		
Q 3—Main Canals and Branches—				
Q.3(1).—Preliminary—				
R.	58,076	58,076	61,197	+3,121
Q.3(2).—Land—				
R	4,52,028	4,52,028	4,08,017	—44,011
		Col. 4—Vide note 3 below the grant.		

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT.—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
80.—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*Contd.*			
Q.3(3).—Falls—			
R. 23,000	.. 23,000	22,764	—236
Q.3(4).—Gross Drainage Works—			
R. 5,90,000	.. 5,90,000	5,89,849	—151
Q.3(5).—Bridges—			
R. 2,50,000	.. 2,50,000	2,34,464	—15,536
Col.4— Vide note 3 below the grant.			
Q.3(6).—Buildings—			
R. 16,33,451	.. 16,33,451	16,07,739	—25,712
Col.4— Vide note 3 below the grant.			
Q.3(7).—Earth works—			
R. 35,92,636	35,92,636	35,32,045	—60,591
Col.4— Vide note 3 below the grant.			
Q.3 (8)—Service and boundary road—			
R. 28,220	.. 28,220	44,022	+15,802
Col. 4— Vide note 3 below the grant.			
Q.3 (9)—Lining of canals—			
R. 1,09,000	.. 1,09,000	1,08,951	—49
Q.3 (10)—Navigation—			
R. 60,000	.. 60,000	29,980	—30,020
Col. 4— Vide note 3 below the grant.			
Q.3 (11)—Plantations—			
R. 63,500	.. 63,500	64,360	+860
Q.3 (12)—Miscellaneous—			
R. 2,93,883	.. 2,93,883	4,59,318	+1,65,435
Col.4— Vide note 3 below the grant.			
Q.3 (13)—Maintenance—			
R. 12,060	.. 12,060	7,744	—4,316
Q.4—Distributories and Minors—			
R. 9,56,153	.. 9,56,153	10,69,722	+1,13,569
Col. 4— Vide note 3 below the grant.			

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES —*Contd.*			
Q.5—Drainage and protective Works—			
R. 11,41,028 ..	11,41,028	11,44,652	+3,624
Q.6—Water courses—			
R. 2,210 ..	2,210	891	—1,319
Q.7—Special Tools and Plant—			
R. 51,58,163 ..	51,58,163	46,25,101	—5,33,062
Col. 4— Vide note 3 below the grant.			
Q.8—Loss on stock—			
R. 1,000 ..	1,000	..	—1,000
R—Establishment—			
R.1—Land Acquisition Staff—			
R.1 (1)—Pay of Officers—			
O. 24,020 R. —3,409 ..	20,611	15,041	—5,570
Col. 4— Vide note 3 below the grant.			
R. 1(2).—Pay of Establishment—			
O. 38,258 R. 1,614 ..	39,872	37,531	—2,341
R. 1(3).—Allowances—			
O. 43,308 R. 2,629 ..	45,937	42,153	—3,784
R. 1(4).—Contingencies—			
O. 17,600 R. 19,850 ..	37,450	35,049	—2,401
R. 2.—Superintending Engineer.			
R. 2(1).—Pay of Officers—			
O. 21,360 R. —8,684 ..	12,676	21,767	+9,091
Col. 4.— Vide note 3 below the grant.			

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving−
1		2	3	4
		Rs.	Rs.	Rs.
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES —*Contd.*				
R. 2(2).—Pay of Establishment—				
O.	37,786			
R.	−4,048	.. 33,738	33,260	−478
R. 2(3).—Allowances—				
O.	19,488			
R.	−268	.. 19,220	17,767	−1,453
R. 2(4).—Contingencies—		5,000	13,547	+8,547
		Col. 4.—*Vide* note 3 below the grant.		
R. 3.—Executive—				
R. 3(1).—Pay of Officers—				
O.	33,079			
R.	−8,901	.. 24,178	23,427	−751
R. 3(2).—Provincial Service—				
O.	48,798			
R.	−19,060	.. 29,738	34,006	+4,263
R. 3(3).—Subordinate Engineering Service—				
O.	1,00,170			
R.	−26,908	.. 73,262	77,810	+4,548
R. 3(4).—Petty Establishment—				
O.	17,853			
R.	−4,987	.. 12,866	14,028	+1,162
R. 3(5).—Accountants—				
O.	8,005			
R.	− 227	.. 7,778	7,280	−498

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITUBE RELATING TO THE WORKS DEPARTMENT - *Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—*Contd.*			
R. 3 (6).—Office Establishment—			
O. 1,11,680 / R. —42,216	.. 69,464	63,295	—6,169
Col. 4.— Vide note 3 below the grant.			
R. 3 (7).—Field Establishment—			
O. 2,801 / R. —845	.. 1,956	1,826	—130
R. 3 (8).—Allowances—			
O. 1,50,283 / R. —24,412	.. 1,25,871	1,15,211	—10,660
Col. 4.— Vide note 3 below the grant.			
R. 3 (9)—Contingencies—			
O. 28,700 / R. 29,810	.. 58,680	57,862	—818
R. 4.—*Add*—Lump sum charges creditable to other Governments and Departments—			
O. 7,081 / R. —898	.. 6,183	6,006	—177
R. 5.—Pensionary charges—			
O. 23,500 / R. —3,300	.. 20,200	15,660	—4,540
S—Tools and Plant—			
O. 4,36,730 / R. —1,65,330	.. 2,71,400	1,65,958	—1,05,442
Col. 4— *Vide* note 3 below the grant.			
T.—Suspense-Gross debit—			
O. 15,00,000 / R. 41,78,810	.. 56,78,810	81,88,102	+25,09,292
Col. 4.— Vide note 3 below the grant.			

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.					
Original Works.					
U.—Buildings—					
U. 1.—Public Works Department—					
U. 1 (1.)—Registration—					
O.	8,000	..	7,589	7,589	..
R.	—411				
U. 1 (2)—General Administration—					
O.	150	..	650	650	..
R.	500				
U. 1 (3)—Administration of Justice—			2,50,000	2,50,001	+1
U. 1 (4)—Jails and Convict Settlements—					
O.	7,000	..	7,434	2,117	—5,317
R.	434				
Col. 4- Vide note 3 below the grant.					
U. 1 (5)—Police—					
Charged					
R.	*2,74,853*		*2,74,853*	*2,74,055*	*—798*
VOTED					
O.	14,73,933	..	15,25,180	14,84,412	—40,768
R.	51,247				
Col. 4- Vide note 3 below the grant.					
U. 1 (6)—Education—					
O.	3,88,673	..	6,29,027	6,25,809	—3,218
R.	2,40,354				

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT

Major head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Contd.*					
U. 1 (7)—Medical—					
Charged					
R.	*9,918*	..	*9,918*	*9,918*	..
Voted					
O.	7,21,677	..	5,84,174	5,69,264	—14,910
R.	—1,37,503				
Col. 4- Vide note 3 below the grant.					
U. 1 (8)—Veterinary—					
O.	45,000	..	1,45,000	1,45,456	+456
R.	1,00,000				
U. 1 (9)—Industries—					
O.	19,61,500	..	13,94,630	13,95,407	+777
R.	—5,66,870				
U. 1 (10)—Miscellaneous Departments—					
O.	19,000	..	1,32,930	93,867	—39,063
R.	1,13,930				
Col. 4- Vide note 3 below the grant.					
U.1 (11).—Civil Works—					
Charged					
O.	*1,00,000*	..	..	..	..
R:	*—1,00,000*				
Voted					
S.	5	..	27,000	26,991	—9
R.	26,995				
U.1 (12).—Stationary and Printing—					
O.	3,00,000		3,98,249	3,98,423	+174
R.	98,249				
U.2.—Public Health—					
U.2 (1).—Water supply and sanitary installation—					

GRANT No.43—ELECTRICITY SCHEMES OUTSIDE THE RVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNTS OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Contd.*			
U.2 (1) (2),—Police—			
O. 1,12,767			
R. 1,905	.. 1,14,672	1,72,174	+57,502
Col.4.—vide not 3 below the grant.			
U.2 (1) (2).—Education—			
O. 1,19,975			
R. 31,746	.. 1,51,721	1,71,080	+19,359
Col.4.—*vide* note 3 below the grant.			
U.2(1) (3).—Medical—			
O. 4,500			
S. 87,000	.. 1,97,967	1,99,119	+1,152
R. 1,06,467			
U.2(1) (4).—Industries—			
R. 2,35,169	.. 2,35,169	2,77,461	+42,334
Col.4.—vide note 3 below the grant.			
U.2 (1) (5).—Miscellaneous Departments—			
O. 1,130			
R. 59,024	.. 60,154	65,340	+5,186
Col.4.—*vide* note 3 below the grant.			
U.2(1) (6).—Stationery and Printing—			
S. 85,000			
R. —12,965	.. 72,035	84,994	+12,959
Col.4.—*vide* note 3 below the grant.			
U. 2 (2)—Establishment and Tools and Plant charges—			
O. 40,523			
R. 99,293	.. 1,39,816	..	—1,39,816
Col.4— *Vide* note 3 below the grant			

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Contd.*			
U. 3—Electricity—			
U. 3 (1)—Electrical installation—			
U. 3 (1) (1)Police—			
O. 54,030 R. 49,822	1,03,852	73,812	—30,040
Col. 4—Mainly late receipt of allotment (Rs. 21,424), (ii) execution of some works at less cost than anticipated (Rs. 4,226) (iii) delay in sanction of estimates (Rs. 1,620) (iv) non-availability of fans and other electrical materials (Rs. 1,070) and (v) use of old fans instead of new ones (Rs. 1,070)—*Contd.*			
U. 3 (1) (2)—Education—			
O. 80,889 R. —212	80,677	71,310	—9,367
Col. 4—Mainly, non-payment of bills to a Contractor due to non-completion of a portion of the work.			
U. 3 (1) (3)—Medical—			
R. 2,370	2,370	..	—2,370
U. 3 (1) (4)—Industries—			
R. 48,680	48,680	47,890	—790
U. 3(1)(5)—Miscellaneous Departments—			
O. 3,100 R. 15,023	18,123	16,527	—1,596
U.3 (1)(6)—Stationary and Printing—			
S. 45,000 R. 3,262	48,262	48,133	—129

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE R LATING TO THE WORKS DEPARTMENT—*Cont'd.*

Major head and sub-head			Final grant or appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Contd.*					
U. 3 (2)—*Add*-Lump sum charges creditable to other Governments and Departments.					
O.	19,323				
R.	32,954	..	52,277	31 893	—20,384
Col. 4—Non-adjustment of departmental charges by some Divi ional Officers (Rs 15,356) and (ii) less capital expenditure on electrification works (Rs. 5,028).					
V.—Communication—					
O.	46,95,000				
S.	40,00,000	..	82,30,000	82,01,521	—28,479
R.	—4,65,000				
W.—Miscellaneous—					
W. 1.—Public Works Department—			50,000	50,009	+9
W. 2.—Public Health—					
R.	4,237	..	4,237	5,000	+763
W. 3.—Electricity—					
R.	5,000	..	5,000	4,819	—181
X.—*Add-Pro rata share*—					
X. 1.—Establishment charges—					
X. 1. (1).—Buildings—					
O.	3,49,600				
R.	—37,100	..	3,12,500	3,19,288	+6,788
X. 1 (2)—Communication—					
O.	3,08,300				
R.	1,67,300	..	4,75,600	3,95,489	—80,111
Col. 4— *Vide* note 3 below the grant.					
X. 2.—Tools and Plant—					
X. 2 (1).—Buildings—					
O.	4,83,800				
R.	—9,650	..	4,74,150	4,26,913	—47,237
Col. 4— *Vide* note 3 below the grant.					
X.2 (2).—Communication—					
O.	4,26,500				
R.	2,97,700	..	7,24,200	5,28,799	—1,95,401
Col. 4— *Vide* note 3 below the grant.					

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Contd.*			
New Capital Project—			
Y.—Works—			
Y. 1.—Public Works Department—			
Y. 1 (1).—Jungle clearance—			
O. 25,000 R. —19,800	..	5,200	5,000 —200
Y. 1 (2).—Buildings—			
Non-residential—			
Charged—			
R. *625*	*625*	*540*	*—85*
Voted—			
O. 8,33,000 S. 1,00,005 R. 74,342	..	10,07,347	10,09,387 +2,040
Y 1(3)—Buildings—			
Residential—			
Charged—			
O. *7,00,000* *R.* *—97 599*	..	*6,02,401*	*6,05,530* *+3,129*
Voted—			
O. 1,13,000 S. 1,8 ,406 R. —55,572	..	2,37,834	1,44,863 —92,971
Col. 4— Vide note 3 below the grant.			
Y 1(4)—Sanitary and water supply—			
Charged—			
O. *40,000* *S.* *30,000*	..	*70,000*	*70,065* *+65*
Voted—			
O. 6,30, 60 S. 6,63,665 R. —25,0 0	..	12,74,025	11,79,579 —94,446
Col. 4— Vide note 3 below the grant.			

GRANT No. 43.—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major Head and Sub-head			Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*contd.*					
Y 1(5)—Miscellaneous and unforeseen Charges—					
Charged—					
O.	*50,000*				
R.	*—50,000*	..	—	..	..
Voted—					
S.	23,000				
R.	—23,000	..	..	..	..
Y 2—Electricity—					
Charged—					
O.	*40,000*				
S.	*25,000*		*65,000*	*65,056*	*+56*
Voted—					
O.	86,496				
S.	3,72,929	..	3,71,678	3,53,715	—17,963
R.	—87,747				

Col. 4—Mainly, want of lights and fancy fittings (Rs. 5,525), (*ii*) completion of works at less cost than anticipated due to competitive tenders (Rs.7,118) and (*iii*) non-completion of works due to late selection of contractors (Rs. 4,760).

Z—Communication—					
Z 1.—Public Works Department—					
Z 1 (1).—Road construction—					
R.	500	..	500	500	..
AA—Establishment—					
AA 1—Public Works Department—					
AA 1(1).—Executive—					
AA 1(1) (1).—Pay of Officers—					
O.	6,419				
R.	—4,261	..	2,158	2,698	+540
AA 1 (1) (2).—Provincial Service—					
O.	2,777				
R.	2,172		4,949	6,991	+2,042

GRANT No. 41-ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant Appropriation	Actual	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Contd.*			
AA. 1(1) (3).—Subordinate Engineering Service—			
O. 35,140 / R. —8,667	27,473	26,827	—646
AA. 1(1) (4).—Petty Establishment—			
O. 5,913 / R. —947	4,966	4,883	—83
AA. 1(1) (5).—Accountants—			
O. 6,131 / R. 187	6,318	6,153	—165
AA. 1(1) (6).—Pay of Establishment—			
O. 68,076 / R. —33,094	34,982	33,337	—1,645
AA. 1 (1) (7)—Allowances—			
O. 45,200 / R. —12,270	32,930	32,914	—16
AA. 1 (1) (8)—Contingencies—			
O. 9,500 / R. —3,000	6,500	11,492	+4,992
AA. 2—Electricity—			
AA. 2 (1)—*Add* Lump sum charges creditable to other establishments—			
O. 12,109 / R. 43,643	55,752	65,625	+9,873
		Col. 4—Vide note 3 below the grant.	
BB.—Tools and Plant—			
BB. 1—Public Works Department—	20,000	61,614	+41,614
		Col. 4—Vide note 3 below the grant.	

GRANT No. 43-ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Concld.*			
BB. 2—Electricity—			
BB. 2 (1)—*Add*—Lump sum charges creditable to other Departments of Government—	4,000	2,687	—1,313
BB. 3—Public Health—			
R. 25,000 ..	25,000	25,081	+81
CC.—Suspense—			
GROSS DEBIT—			
CC. 1—Public Works Department—			
O. 47,25,000 R. —14,16,590 ..	33,08,410	39,78,123	+6,69,713
	Col. 4— *Vide* note 3 below the grant.		
CC. 2—Electricity—			
S. 17,05,000 R. —18,000 ..	16,87,000	14,33,928	—2,53,072
	Col 4—This is a fluctuating head. The saving is mainly due to non-adjustment of some bills (Rs. 1,50,392) and (ii) non-receipt of stock materials indented for (Rs. 98,545).		
CC. 3—Public Health—			
R. 15,00,000 ..	15,00,000	13,07,141	—1,92,859
	Col. 4— *Vide* note 3 below the grant.		
81—A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.			
Hydro-Electric Schemes			
DD.—Machkund Hyrdro-Electric (Joint) Scheme—			
DD.1—Works—	21,81,390	30,11,702	+8,30,312
	Col. 4— *Vide* note 2 below the grant.		

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUN AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub-Head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
81—A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*contd.*				
DD.2—Establishment charges—		3,46,530	2,68,352	—78,178
Col. 4— Vide note 3 below the grant.				
DD.3—Tools and Plant charges—		3,600	2,32,253	+2,28,653
Col. 4— Vide note 3 below the grant.				
DD.4—Suspense—				
Gross debit—		..	31,65,385	+31,65,385
Col. 4— Vide note, below the grant.				
EE.—Duduma Transmission Scheme—				
EE.1—Works—				
O.	6,26,000			
R.	—1,79,252	.. 4,46,748	6,22,731	+1,75,983
Col. 4— Vide note 3 below the grant.				
EE.2—Second Stage works—				
O.	11,98,000			
R.	—5,42,900	.. 6,55,100	4,28,100	—2,27,000
Col. 4— Vide note 3 below the grant.				
EE.3—Establishment charges—				
O.	2,63,200			
R.	—68,430	.. 1,94,770	1,91,134	—3,636
EE.4—Pensionary charges—				
O.	32,900			
R.	—5,982	.. 16,918	16,602	—316
EE.5 Tools and Plant charges—				
O.	76,000			
R.	—16,300	.. 59,700	25,300	—34,400
Col. 4— Vide note 3 below the grant.				
EE.6—Suspense-Gross debit—				
O.	25,97,000			
R.	—1,30,100	.. 23,76,900	26,89,049	+3,12,149
Col. 4— Vide note 3 below the grant.				

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub-head		Final grant or Appropriation	Actual Expenditure	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
81—A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*contd.*				
FF.—Hirakud Power Utilisation Scheme—				
FF.1—Works—				
FF.1 (1)—Works—				
O.	19,16,000			
R.	—4,93,499	14,22,501	14,22,266	—235
FF.1 (2)—Nationalisation of Private Electrical undertakings—				
O.	9,00,000			
R.	—6,55,000	2,45,000	53,265	—1,91,735
Col. 4— Vide note 3 below the grant.				
FF.2—Establishment charges—				
O.	4,06,300			
R.	—1,11,581	2,94,719	2,71,539	—23,180
Col. 4— Vide note 3 below the grant.				
FF.3—Pensionary charges—				
O.	35,300			
R.	—9,700	25,600	23,587	—2,013
FF.4—Tools and Plant charges—				
O.	1,15,000			
R.	—15,860	99,140	89,666	—9,474
Col. 4— Vide note 3 below the grant.				
FF.5—Suspence—				
Gross debit—				
O.	43,22,000			
R.	—1,85,400	42,06,600	43,94,698	+1,88,098
Col. 4— Vide note 3 below the grant.				

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and sub-head			Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
81—A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*contd.*					
Thermo-Electric Schemes.					
GG.—Rural Electrification Schemes—					
GG.1—Electrification of small towns and rural areas—					
GG.1 (1)—Works—					
O.	10,40,857				
S.	5	—	20,04,969	18,02,012	—2,02,957
R.	9,64,107				
			Col.4— Vide note 3 below the grant.		
GG. 1 (2).—Establishment—		..			
GG. 1 (3) (1).—Establishment charges—					
O.	1,50,200				
R.	2,04,170	..	3,54,370	3,31,621	—22,749
			Col.4— Vide note 3 below the grant.		
GG. 1 (3) (2).—Establishment Charges—					
O.	20,824				
R.	—2,281	..	18,543	9,531	—9,012
			Col.4— Vide note 3 below the grant.		
GG. 1 (3).—Tools and Plant—					
O.	78,000				
R.	—5,040	..	72,960	49,435	—23,525
			Col.4— Vide note 3 below the grant.		
GG. 1 (4).—Pensionary Charges—					
O.	13,000				
R.	17,781	..	30,781	32,261	+1,480

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
51—A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*contd.*			
GG. 1 (5).—Suspense—			
Gross debit—			
O. 22,03,000 / R. 11,19,000	.. 33,22,000	34,83,118	+3,61,118
	Col.4.— *Vide* note 3 below the grant.		
GG.2.—Cuttack Thermal Scheme—			
GG.2(1).—Works— R. 48,500	.. 48,500	46,822	—1,678
GG.2(2).—Establishment charges— R. 8,572	.. 8,572	8,616	+44
GG.2(3).—Pensionary charges— R. 745	.. 745	748	+3
GG.3.—Baripada Electric supply Scheme—			
GG.3(1).—Works—	..		
GG.3(1) (1).—Development grant— O. 3,000 / R. 3,000	.. ..	..	..
GG.3(2).—Establishment charges— O. 400 / R. —400	.. ..	..	..
GG.4.—Town Electrification Scheme—Group I—			
GG.4 (1).—Works—			
GG.4 (1) (1).—Development grant— O. 3,000 / R. —3,000	.. ..	.	..
GG.4 (2).—Establishment charges— O. 400 / R. —400	.. ..	..	..

GRANT No.43—ELECTR CITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*contd.*			
GG.5—Town—Electrification Scheme—Group II—			
GG.5 (1).Works—			
GG.5 (1) (1).—Development grant—			
O. 4,000			
R. —4,000	..	..	.. ..
GG.5(1) (2).—Deogarh Electrification Scheme—			
O. 21,000			
R. —21,000	..	..	.. ..
GG.5 (2).—Establishment charges—			
O. 3,600			
R. —3,600	..	..	.. ..
GG.5 (3).—Pensionary charges—			
O. 400			
R. —400	..	..	.. ..
GG.6.—Installation of 750 K.W. Set at Chatrapur and Diesel Station at Aska—			
GG. 6 (1).—Works—			
O. 18,000			
R. —18,000	..	..	.. ..
GG.6 (2).—Establishment charges—			
O. 2,600			
R. —2,600	..	..	.. ..
GG.6 (3).—Pensionary charges—			
O. 200			
R. —200	..	..	.. ..

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Major Head and Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—*concld.*				
GG.7.—Investigation of Rural Electrification Schemes—				
GG.7 (1).—Establishment charges—				
O. 37,019 R. 17,251	..	54,270	48,522	—5,748
Col.4.— *Vide* note 3 below the grant.				
Surrenders or withdrawals within grant or appropriation—				
Charged— *R. 9,866*	..	*9,866*	..	*—9,866*
Voted— R. 34,40,236	..	34,40,236	..	—34,40,236
Totals *Charged*	..	*10,35,000*	*10,27,501*	*—7,499*
Totals Voted	..	7,70,30,429	7,87,02,520	+16,72,091

GRANT No. 13—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure:—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less−	Actuals compared with Revised Estimates More+ Less−
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).					
Irrigation Works—					
Unproductive—					
Medium Irrigation Schemes—					
C.—Salandi Irrigation Project—					
C. 5.—Suspense—					
Gross credits ..	13,00,000	11,07,000	4,26,314	−8,73,686	−6,80,686
Receipts and Recoveries on Capital Account—	..	..	1,042	+1,042	+1,042
68. A.—CONSTRUCTION OF IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS [NON COMMERCIAL].					
Flood Control Schemes—					
Navigation, Embankment, and Drainage Works—					
P.—Suspense—					
Gross credits ..	2,95,000	3,80,800	6,41,443	+3,53,443	+2,67,643
Receipts and Recoveries on Capital Account—	..	1,000	475	+475	−525
80.—A.—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES					
Hirakud Dam Project—					
Delta Irrigation Scheme—					
T.—Suspense— Gross Credits— ..	5,00,000	53,02,500	52,97,015	+47,97,015	−5,485
Receipts and Recoveries on Capital Account—	..	25,000	41,068	+41,068	+16,068

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT ETC.—*contd.*

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.					
Capital Construction Project—					
CC.—Suspense					
Credit to Suspense under Capital Construction—					
Public Works Department ..	34,14,000	34,14,000	40,15,848	+6,01,848	+6,01,848
Public Health Engineer ..	10,50,000	10,50,000	15,48,866	+4,98,866	+4,98,866
Electrical ..	..	17,05,000	13,15,880	+13,15,880	—3,89,120
Receipts and Recoveries on Capital Account—	..	..	1,00,570	+1,00,570	+1,00,570
Recovery of Establishment charges creditable to other Governments and Departments—	..	..	322	+322	+322
Subsidised Industrial Housing Scheme—					
Amount financed from Revenues—					
Public Works and Electricity Department—	..	1,56,100	1,90,000	+1,90,000	+33,900
81—A.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.					
Hydro-Electric Schemes					
DD.-Machkund Hydro-Electric (joint) Scheme—					
DD. 4.-Suspense—					
London Stores—					
Credit by transfer to works or stock—					
Gross Credits ..	23,420	6,180	3,440	—20,[illegible]80	—2,740
Other Suspense—					
Gross credit. ..	..	32,83,000	37,15,189	+37,15,189	—17,17,[illegible]
Receipts and Recoveries on Capital Account—	8,100	18,77,400	38,[illegible]38	+30,03[illegible]	—14,11,[illegible]62

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—Etc.—*Concld.*

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
EE.—Dudhma Transmission Scheme—					
EE. 6.—Suspense—					
Gross credits ..	24,07,000	22,57,500	23,22,091	—84,909	+64,591
Receipts and Recoveries on Capital Account— ..		50,000	16,986	+16,986	—33,014
FF.—Hirakud Power Utilisation Scheme—					
FF. 5.—Suspense—					
Gross credits—	41,78,000	42,18,000	40,09,510	—1,68,490	—2,08,490
Receipts and Recoveries on Capital Account—	20,000	20,000	—40,929	—60,929	—60,929
Thermo-Electric Schemes.					
GG.—Rural Electrification Schemes—					
GG. 1.—Electrification of small towns and rural areas—					
GG. 1 (5).—Suspense—Gross credits—	21,01,000	32,99,100	42,04,021	+21,01,021	+9,04,921
Total—Recoveries ..	1,52,93,520	1,01,32,580	2,78,84,344	+1,25,85,824	—22,48,236

2. In the charged section, the saving in the final appropriation was Rs. 7,499 which was turned into an excess of Rs. 2,367 as an amount of Rs. 9,866 was surrendered.

In the voted section, the expenditure exceeded the final grant by Rs. 16,72,091. The surrender of Rs. 34,40,236 augmented the excess to Rs. 51,12,327. Sub-heads T and DD. 4. were mainly responsible for the excess.

3. The reasons for the variations were not communicated by the Controlling Officers in any of the cases except sub-heads C.2. C.3, C.5, U.3. (1) (1) U.3 (4)(2), Y.2(*partial*) and CC .2.

4. The detailed statement of expenditure on important new works have been given in Appendix II.

5. *Adjustment of funds in advance to avoid lapse of budget grant.*—Debits to the extent of Rs. 27 lakhs and Rs. 25 lakhs representing cost of Stores, Tools and Plant and Machinery were adjusted in advance apparently with a view to use up the budget provision by a Division in the Delta Irrigation Project in the accounts of 1956-57 and 1957-58 respectively by *per contra* credit to Hirakud Dam Project even before the receipt of all the materials. Under the rules, payment for supplies is not permissible until they have been received and duly surveyed. Inspite of repeated reminders by the Chief Engineer at the instance of audit, the Division was unable, till October, 1959, to supply the details of materials actually received and their valuation.

6. *Fictitious adjustment to avoid the lapse of budget grants*—Under the Financial Rules, fictitious stock adjustments made with a view to utilising budget grants are strictly prohibited. It was, however, noticed in audit that the cost of stock materials in 13 cases amounting to Rs. 7,07,412 was adjusted in the accounts of certain Divisions under the Delta Irrigation Scheme at the close of the financial years 1957-58 and 1958-59. There has been no other expenditure against the works concerned except the value of stores adjusted and in some cases the amounts were subsequently written back. Apparently stock adjustments were made only with a view to avoid lapse of funds provided in the budget.

SUSPENSE TRANSACTIONS FOR THE YEAR 1958-59.

7. The nature of transactions recorded under the head "Suspense" [*Vide* sub-heads C. 5, P, T, CC, EE. 6, FF. 5 and GG. 1 (5)] has been explained [illegible] the notes below Grant No. 25—Civil Works. A summary of the transactions for the year 1958-59 under these sub-heads is given below :—

[illegible]ON OF IRRIGATION, NAVIGATION, EMBANKMENT OF DRAINAGE WORKS (COMMERCIAL)

Irrigation Works—Sub-head C. 5

Suspense heads	Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59.	Net actuals	Closing balance on the 31st March, 1959
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	— 444	1,57,227	2,32,118	— 74,891	— 75,275
Stock	22,960	3,38,331	1,81,096	1,57,235	1,80,195
Miscellaneous Public Works Advances ..	178	50,109	13,100	37,009	37,187
Total ..	22,694	5,45,727	4,26,314	1,19,413	1,42,107

62—A.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)

Navigation, Embankment and Drainage Works—Sub-head F.

Suspense heads	Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	— 1,32,803	1,87,599	3,13,471	— 1,25,872	— 2,58,675
Stock	66,229	3,80,566	3,33,461	47,405	1,13,634
Miscellaneous Public Works Advances ..	2,121	3,049	1,511	1,538	3,659
Total ..	— 64,253	5,71,514	6,48,443	— 76,929	— 1,41,182

NOTE—Large number of old items involving heavy amounts are outstanding under Purchases and 'Miscellaneous Public Works Advances' in the Schedules of the Jajpur Division from the year 1955-56. Early clearance of these old items is imperative.

Amounts for more than 3 years old in the Purchase schedule of the division mentioned above have not been credited to revenue as required under the rules.

39—A.—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEME

Delta Irrigation Scheme—Sub-head T.

Suspense heads		Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959.
(1)		(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	..	— 10,85,896	12,01,551	14,01,828	— 2,00,277	— 12,87,173
Stock	..	33,09,484	61,51,744	37,33,721	24,18,023	57,27,507
Miscellaneous Public Works Advances	..	1,17,018	8,34,807	1,61,466	6,73,341	7,90,359
Total	..	23,39,606	81,88,102	52,97,015	28,91,087	52,30,693

NOTE—Large number of old items involving heavy amounts are outstanding under 'Purchases' in the schedules of Head Works Division for the year 1956-57. Early clearance of these items is imperative.

33—CAPITAL ACCOUNTS OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

New Capital Project—Sub-head CC.

Suspense heads	Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	— 15,99,761	26,77,238	32,57,499	— 5,80,261	— 21,80,022
Stock ..	10,26,705	33,02,540	31,89,119	1,13,421	11,40,126
Miscellaneous Public Works Advances ..	7,68,751	7,39,414	4,33,975	3,05,438	10,74,189
Total ..	1,95,695	67,19,192	68,80,594	— 1,61,402	34,293

Note—Large number of old items involving heavy amounts are outstanding under 'Purchases' and 'Miscellaneous Public Works Advances' in the schedules of Southern Public Health Division and Bhubaneswar Electrical Division from the year 1950-51 onwards. Early clearance of these old items is imperative.

Amounts for more than 3 years old in the Purchase schedule of the divisions mentioned above have not been credited to revenue as required under the rules.

81—A.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

I.—Duduma Transmission Scheme—Sub-head EE 6.

Suspense heads	Opening balance on the 1st April, 1958	Debits during 1958-59	Credit during 1958-59	Net actuals	Closing balance on the 31st March, 1959
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	— 6,59,324	9,61,806	10,20,296	— 58,490	— 7,17,814
Stock ..	15,10,048	15,43,216	11,26,832	4,16,384	19,26,432
Miscellaneous Public Works Advances ..	42,703	1,84,027	1,74,963	9,064	51,767
Total ..	8,93,427	26,89,049	23,22,091	3,66,958	12,60,385

NOTE.—Large number of old items involving heavy amounts are outstanding under 'Purchases' and 'Miscellaneous Public Works Advances' in the schedules of Duduma Transmission Division from the year 1951-53 and Electrical Division, Cuttack from the year 1955-56 onwards. Early clearance of these old items is imperative.

II.—Hirakud Power Utilisation Scheme—Sub-head PF 5.

Suspense heads		Opening balance on the 1st April, 1958	Debits during 1958-59	Credits during 1958-59	Net actuals	Closing balance on the 31st March, 1959.
(1)		(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	..	(a) — 34,41,859	25,08,060	15,89,820	9,18,240	— 25,23,619
Stock	..	(a) 38,13,667	17,80,387	17,69,652	10,735	38,24,402
Miscellaneous Public Works Advances	...	(a) 10,75,824	1,06,231	6,50,038	— 5,43,787	5,32,037
Total	..	(a) 14,47,632	43,94,698	40,09,510	3,85,188	18,32,820

(a) The closing balance of 'Cuttack Thermal Scheme' has been included in the opening balance of 'Hirakud Power Utilisation Scheme' as the transactions of the former are being booked under the latter since 1956-57.

NOTE—Large number of old items involving heavy amounts are outstanding under 'Purchases' and 'Miscellaneous Public Works Advances' in the schedules of the Cuttack Thermal Division from the year 1948-49 and Hirakud Utilisation Division No. I from the year 1951-52 onwards. Early clearance of these old items is imperative.

Items for more than 3 years old in the Purchase schedule of the divisions mentioned above have not been credited to revenue as required under the rules.

III—Electrification of Small Towns and Rural Areas—Sub-head GG. I (5).

Suspense heads.	Opening balance on the 1st April, 1958.	Debits during 1958-59.	Credits during 1958-59.	Net actuals.	Closing balance on the 31st March, 1959.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	—5,52,058	10,14,581	12,73,160	—2,58,579	—8,10,637
Stock ..	27,47,254	25,99,433	28,34,199	—2,34,766	25,12,488
Miscellaneous Public Works Advances ..	87,477	69,104	96,682	—27,578	59,919
Total ..	22,82,673	36,83,118	42,04,021	—5,20,903	17,61,770

NOTE

Large number of old items involving heavy amounts are outstanding under 'Purchases' and Miscellaneous Public Works Advances' in the schedules of Balasore Electrical Division since 1955-56. Early clearance of these old items is imperative.

Items for more than three years old in the Purchase schedule of the division mentioned above have not been credited to revenue as required under the rules.

The closing balance of the Scheme "Expansion of Power Facilities" has been included in the opening balance of the Scheme "Electrification of Small Towns and Rural Areas" as the transactions of the former are being booked under the latter since 1957-58.

8—STORES (STOCK) ACCOUNTS FOR THE YEAR 1967-68.

68. Construction of Irrigation, Navigation, Embankment, and Drainage Works (Commercial). Irrigation Works.

Serial No.	Sub-head of stock	Opening balance on the 1st April, 1967	Receipts during 1967-68	Total	Issues during 1967-68	Closing balance on the 31st March, 1968
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	Building materials	.. ..	21,803	21,803	23,885	—2,082 (a)
2.	Miscellaneous	.. ..	40	40	2,463	—2,423 (a)
3.	House fittings	.. ..	7,464	7,464	..	7,464
4.	Painters' stores	.. ..	4,357	4,357	..	4,357
	Total	.. ..	33,664 (b)	33,664	26,368 (b) & (c)	7,296

(a) The reasons for the minus balances have not been furnished by the Balasore Irrigation Division, Bhadrak.

(b) The differences of Rs. 16,191 under receipts and Rs. 527 under issues between the figures of the Suspense statement and the Stock account are due to mis-classifications in the Classified Abstracts of Balasore Irrigation Division. The difference is under re-conciliation.

(c) The details of stock issues have not been furnished by the Balasore Irrigation Division. Sanctions to reserved stock limits are awaited.

2. Physical verification of stock for 1967-68 has not been completed.

3. No surplus or un-serviceable stores have been reported by the Division

8—STORES (STOCK) ACCOUNTS FOR THE YEAR 1957-58—*contd.*

68-A.—*Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).*

Navigation, Embankment and Drainage Works.

Serial No.	Sub-head of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	Building materials ..	—15,676	72,009	56,333	1,20,112	—63,779 (a)
2.	Metal ..	16,267	45,886	62,153	28,058	34,095
3.	Fuel ..	1,302	5,301	6,603	4,319	2,284
4.	Painters' stores ..	145	4,785	4,930	4,472	458
5.	Small stores ..	2	3,229	3,231	11	3,220
6.	Storage ..	35,625	47,638	83,263	3,135	80,128
7.	Miscellaneous ..	—25,866	71,444	45,578	26,000	19,578
	Total ..	11,799 (b)	2,50,292 (d)	2,62,091	1,86,107 (c) & (d)	75,984

(a) The *minus* balance is due to non-accounting of materials received by Jajpur division but issued to the work.

(b) Previously exhibited under '68—Construction of Irrigation, Navigation, Embankment and Drainage Works', transferred to this Major-Head as the closing balances relate to Non-commercial Works.

(c) Details of issues of stock :—

		Rs.
(*i*) Stock utilised on works	..	1,58,785
(*ii*) Stock transferred to other Divisions and Departments		27,322
Total	..	1,86,107

(*d*) There is a difference of Rs. 9,755 (Net) between the figures of Suspense Statement and Stock Account for 1957-58. This is due to misclassifications of Rs. 41,739 and Rs. 31,984 under receipt and issue of stock respectively in the Classified Abstracts of Cuttack Embankment and Jajpur Divisions. The difference is being reconciled in the accounts of 1959-60.

The sub-headwise details of sanctioned stock limit have not been furnished either by Embankment Division, Cuttack or by Jajpur Division.

2. Physical verification of stores for 1957-58 has been completed in respect of Jajpur Division and no information has been received in this regard from Embankment Division, Cuttack.

3. No surplus or un-serviceable stores have been reported by the Divisions.

80– A—Capital Outlay on Multipurpose River Schemes.
Delta Irrigation Scheme.

Serial No.	Sub-head of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	Building materials	1,33,446	11,16,030	12,48,476	7,20,737	5,27,739
2.	Miscellaneous	15,92,184	6,92,198	21,94,372	1,12,395	20,81,977
3.	Small stores	21,092	1,59,070	1,80,162	1,00,677	79,485
4.	Metal	674	6,26,680	6,27,354	2,48,161	3,79,193
5.	Fuel	18,551	70,154	88,705	73,513	15,192
6.	Painters' stores	6,294	43,235	49,529	19,525	30,004
7.	Home fittings	6,291	35,179	41,470	39,417	2,053
8.	Bricks	18,178	2,14,127	2,32,305	6,588	2,25,717
9.	Storage	—15,171	1,73,024	1,57,853	43,038	(a) 1,14,815
10.	Timber	..	10,267	10,267	3,812	6,455
11.	Sanitary and Water Supply stores	..	23,119	23,119	1,59,613	(b) —1,36,794
12.	Land kilns	..	5,000	5,000	..	5,000
	Total	16,91,479	31,67,073 (c)	48,58,552	15,27,716 (c)& (d)	33,30,836

(a) No explanation has been furnished by the Division for not clearing the balance.

(b) The *minus* balance was due to some issue account of stock has been adjusted without adjusting the receipt account by the Puri Canals Division.

(c) The difference of Rs. 21,252 under receipts and Rs. 100 under issues are due to misclassification in the classified Abstracts of Mahanadi North Division and Puri Canals Division respectively. The difference is being reconciled in the accounts of 1959-60.

(d) Details of issue of stock :—

		Rs.
(*i*) Stock issued to the work	..	10,49,474
(*ii*) Stock transferred to other divisions or departments	..	2,82,591
(*iii*) Stock sold out	..	1,05,651
Total	..	15,37,716

1. Sanction to stock limit has not been furnished by the Divisions.

2. Physical verification in respect of Head Works Division has been partly completed and the same has not been done in respect of Puri Canals Division and Mahanadi North Division.

3. No surplus or unserviceable stock has been reported by the Divisions.

91—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

New Capital Project.

Serial No.	Sub-head of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958	Sanctioned stock limit
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Building materials ..	63,056	7,71,490	8,34,546	7,26,293	1,08,253	(c)2,00,000
2	Miscellaneous ..	1,37,940	82,548	2,19,988	60,725	1,59,263	(c)60,000
3	Small stores ..	998	1,872	2,870	850	2,020	(c)
4	Metal ..	1,67,207	8,47,606	10,14,813	13,05,288	—2,90,475(a)	14,00,000
5	House fittings ..	10,061	4,550	14,611	8,590	6,021	8,000
6	Bricks ..	3,66,780	6,66,806	10,32,586	6,66,063	3,66,523	(d)2,00,000
7	Painters' stores ..	47,824	10,457	58,281	42,366	15,915	(c)22,000
8	Fuel ..	7,366	28,632	35,997	32,243	3,754	(c)10,000
9	Storage ..	—32,128	64,412	32,284	85,231	—52,937(b)	(c)
10	Electrical stores ..	3,35,972	4,57,252	7,93,224	3,52,102	4,41,122	(c)
11	Iron materials ..	11,432	2,90,811	3,02,244	34,899	2,67,345	(c)
	Total ..	11,16,608	(e)32,26,436	48,41,444	(f)33,14,640	10,26,804	--

(a) The minus balance is mainly due to fluctuation of issue rates.

(b) The reasons for not clearing the minus balance have not been furnished by the divisions inspite of instructions issued from time to time.

(c) The sub-headwise details of sanctioned stock limit have not been furnished by Bhubaneswar Electrical Division.

(d) The Capital Construction Division has been requested for stating the reasons for exceeding the stock limit and to take action to reguralise the same.

(e) The difference of Rs. 99 under receipts of stock is due to misclassification in the Classified Abstracts of Capital Construction Division No. I. The discrepancy is being reconciled in the accounts of 1959-60.

(f) The details of issues of stocks—

	Rs.
(i) Stock issued to the work	17,46,122
(ii) Stock transferred to other divisions and departments ..	15,65,075
(iii) Stock sold out	2,843
Total ..	33,14,040

Physical verification of stock for 1957-58 has been completed in respect of Southern Public Health and Capital Construction Divisions and the same has been taken up in Bhubaneswar Electrical Division, but the completion report still awaited from the division.

2. No surplus or un-serviceable stores have been reported by Southern Public Health and Capital Construction Divisions. The annual certificate of balances has not been received from Bhubaneswar Electrical Division.

81—A.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

1.—*Duduma Transmission Scheme.*

Serial No.	Sub-head of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Building materials ..	3,57,925	4,50,086	8,08,011	3,45,470	4,62,541
2	Painters' store ..	4,932	16,943	21,875	5,866	16,309
3	Miscellaneous ..	6,09,234	7,91,890	14,01,124	4,62,476	9,38,648
4	Pipe fittings ..	—442	..	—442	..	—442(a)
5	Metal ..	—79,747	..	—79,747	..	—79,747(a)
6	Small stores ..	—4,721	..	—4,721	..	—4,721(a)
7	House fittings ..	—1,128	..	—1,128	..	—1,128(a)
8	Storage ..	1,10,396	52,827	1,63,223	14,006	1,49,217
9	Fuel ..	1,624	1,369	2,993	..	2,993
10	Transfer within Divisions ..	26,691	..	26,691	..	26,691
	Total ..	(b)10,24,884	13,13,115	23,37,779	(c)8,27,518	15,10,261

(a) The minus balances are due to double adjustment of issues of the defunct Civil Works Division. The matter is under correspondence.

(b) The net difference of Rs. 213 in the opening balance between the figures shown in the Suspense Statement and the Stock account in respect defunct Civil Works Division, Puri is being reconciled in the accounts of 1959-60.

(c) Details of issues of stock :—

	Rs.
(i) Stock issued to works ..	8,26,610
(ii) Stock transferred to other Divisions ..	908
Total ..	8,27,518

1. The sanctioned stock limits have not been fixed yet.
2. Physical verification of stock for 1957-58 has been completed in respect of Duduma Transmission Division.
3. No surplus or un-serviceable stock has been reported by the Division.

II—Hirakud Power Utilisation Scheme

Serial No.	Sub-head of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Building materials ..	77,540	25,694	1,03,234	42,229	61,005
2	Storage ..	—2,342	31,711	29,369	17,882	10,987
3	Fuel ..	1,15,857	37,298	1,53,155	23,383	1,29,280
4	Electrical stores ..	15,50,307	38,00,386	53,50,693	17,06,216	36,65,477
5	Painters' stores ..	13,923	52,434	66,357	16,339	50,018
6	Miscellaneous ..	—1,56,053	18,405	—1,37,648	9,943	—1,47,591(a)
7	Iron materials ..	20,992	1,14,929	1,35,921	89,113	46,808
	Total ..	(b)16,29,734	40,80,857	57,10,589	(c)19,05,805	38,13,984

(a) Reasons for minus balance have not been furnished by Cuttack Thermal and Hirakud Utilisation Division-I. The matter is under correspondence.

(b) The reasons for the difference of Rs. 1,82,908 (1,82,589+Rs. 317) between the figures of the suspense statement and the stock account are as follows :—

The closing balance of Cuttack Thermal Division amounting to Rs. 1,82,589 for 1956-57 has been taken against the balance under "Hirakud Power Utilisation Scheme" as the figures of that Division are not booked under "Cuttack Thermal" since 1956-57. The net difference (i.e. Rs. 317 (Rs. 91 under receipts Rs. 408 under issues) for 1956-57 has not yet been reconciled in respect of defunct Civil Works division and the same is being reconciled in the accounts of 1959-60.

(c) The details of issues of stock :—

		Rs.
(i) Stock utilised on works		17,11,318
(ii) Stock transferred to other divisions and departments ..		1,94,287
Total ..		19,05,605

Sanctions to stock limits are still awaited.

2. Physical varification of stock for 1957-58 has been partly completed in respect of Hirakud Utilisation Division No. II. The information is wanting in respect of Cuttack Thermal and Hirakud Utilisation Division No. I.

3. No surplus or unserviceable stores have been reported by the divisions.

III. Electrification of Small Towns and Rural Areas.

Serial No.	Sub-heads of stock	Opening balance on the 1st April, 1957	Receipts during 1957-58	Total	Issues during 1957-58	Closing balance on the 31st March, 1958
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Electrical store ..	1,921	..	1,921	..	1,921
2	Fuel ..	—33,113	1,82,302	1,50,189	1,66,978	—16,789(a)
3	Storage ..	—1	77,716	77,715	57,066	20,652
4	Manufacturing accounts ..	..	95,875	95,875	89,444	6,431
5	Wires and Cables ..	2,59,080	1,50,710	4,09,790	74,862	3,34,937
6	Steel and Iron stores ..	46,500	5,86,464	6,32,964	3,19,632	3,13,332
7	Line materials and insulators ..	1,18,246	2,01,075	3,19,321	1,35,160	1,84,161
8	Conductors and Accessories ..	84,375	4,40,038	5,24,413	1,04,959	4,19,454
9	Metal ..	60,732	59,256	1,19,987	59,758	60,229
10	Painters' stores ..	15,978	14,897	30,875	7,852	23,023
11	Building materials ..	27,492	2,51,726	2,79,219	1,08,151	2,71,068
12	Miscellaneous ..	5,57,650	12,14,270	17,82,920	7,04,006	10,78,915
	Total ..	11,40,861(b)	33,30,780	44,74,891	17,27,867(c)	27,46,724

(a) The minus balance is due to the fact that the review of stock has not been taken up by Ganjam Electrical Division.

(b) Includes the closing balance of the scheme "Expansion of Power Facilities" due to its abolition.

(c) Details of issue of stock :—

	Rs.
(i) Stock issued to work ..	16,18,882
(ii) Stock transferred to other divisions or departments.	1,00,871
(iii) Stock sold out	8,114
Total	17,27,867

Sanction to stock limits is awaited.

2. Physical verification of stock for 1957-58 has been completed.

3. No surplus or un-serviceable stores have been reported by the divisions.

4. The difference of Rs. 330 (Net credit) between the Statement of Suspense Transactions and the Store (Stock) Account is due to misclassifications shown in the classified Abstract of Balasore Electrical Division during April, 1956 and the same is being reconciled in the Stores (Stock) Account for 1958-59.

GRANT No. 44—AGRICULTURAL IMPROVEMENT AND RESEARCH.

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.
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.			
Irrigation works—			
A—Major Irrigation works in charge of Chief Engineer—			
Charged—			
O. *25,000* *R.* *—13,532* ..	11,468	..	—11,468
Col. 4—Vide note 3 below the Grant.			
Voted—			
O. 31,10,630 R. —20,55,190 ..	10,55,440	9,85,539	—69,901
Col. 4—Vide note 3 below the Grant.			
B.—Minor Irrigation works in charge of Civil Officers—			
Charged—			
S. *5* *R.* *2,302* ..	2,307	2,307	..
Voted—			
O. 10,25,000 S. 16,66,036 R. —2,02,512 ..	24,88,524	22,14,772	—2,73,752
Col. 4—Vide note 3 below the Grant.			
C—Lift Irrigation by Electricity by Chief Engineer, Electricity—			
R. 3,65,000	3,65,000	3,65,409	+409

GRANT No. 44—AGRICULTURAL IMPROVEMENT AND RESEARCH—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—*Concld.*			
D—Agricultural Engineering Section—			
D. 1.—Construction of office buildings and staff quarters—	25,300	25,816	+516
E.—Scheme for Agricultural Information and research—			
E. 1.—Construction of Roads and buildings—	4,80,000	6,54,450 *Col. 4—Vide* note 3 below the Grant.	+1,74,450
E. 2—Construction of seed storage godown—			
S. 5 R. 4,99,995	5,00,000	5,00,000	..
Central sector—			
F.—Special Minor Irrigation work in Charge of civil officers—			
S. 40,000	40,000 *Col. 4—Vide* note 3 below the Grant	1,05,686	+65,686
72.—CAPITAL OUTLAY OF INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT.—			
G—Investment in Government Commercial under takings—			
G. 1—Cold Storage plant—			
G. 1 (1)—Suspense (Personal deposits)— Debits O. 2,05,150 R. —36,326	1,68,824 *Col. 4—Vide* note 3 below the Grant.	1,99,504	+30,680

GRANT No. 44—AGRICULTURAL IMPROVEMENT AND RESEARCH—*Contd.*

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT—*Concld.*			
G. 1(2)—Capital cost of the scheme—			
Sambalpur plant—			
S. 5 R. 76,472 ..	76,477 *Col. 4— Vide* note 3 below the Grant	1,05,993	+29,516
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 11,230	*11,230* ..		*—11,230*
Voted—			
R. 13,12,561	13,12,561 ..		—13,12,561
Totals { *Charged*	*25,005* ..	*2,407*	*—22,598*
Totals { Voted	65,12,126 ..	51,57,169	—13,54,957

GRANT No. 44—AGRICULTURAL IMPROVEMENT AND RESEARCH—*Concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals respect of the recoveries shown below which are adjusted in the accounts in reduction expenditure :—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—	Actuals compared with Revised Estimates More— Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.					
B.—Minor Irrigation works in charge of Civil Officer—	..	8,87,843	..	..	—8,87,843
72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT.					
G.—Investment in Government Commercial undertakings —					
G.I.—Cold Storage plant—					
G. I. (1).—Suspense (Personal Deposits)—					
Credit	2,20,500	2,03,636	1,85,012	—35,488	—18,624
Total —Recoveries	2,20,500	10,91,479	1,85,012	—35,488	—9,06,467

2. In the charged section the saving in the final appropriation was Rs. 22,093 of which a sum of Rs. 11,230 was surrendered.

In the voted section saving in the final grant was Rs. 13,54,937, out of which a sum of Rs. 13,12,581 was surrendered.

3. The reasons for variations under sub-heads A, B—Voted, E. I, F, G.1(1) and G. I (2) were not received from the Controlling Officers.

4. Irregularities in connection with construction of a channel.—In a public Works Division a work costing Rupees two lakhs was entrusted to a Sugar Company under orders of Government issued in May 1956 without calling for tenders and without even preliminary investigation and preparation of detailed plans and estimates. The waiving of the usual formalities of calling for tenders, etc., was justified on the grounds of urgency though the necessary work order was issued only on the 4th October, 1957 more than two years after the work was sanctioned and the work itself has been executed without speed. It has been explained by Government in February, 1959 that there had been no public loss as the agreement had been made with the Company at the current schedules of rates and that the lowest tenders currently received are mostly in excess of the current schedules of rates.

5. Drawal of money in advance of requirement.—A sum of Rs. 98,000 was drawn in March, 1958 by a District Agricultural Officer for establishment of new seed farms and the entire amount was kept unspent, in the shape of Government drafts, upto October, 1958. The Government drafts were cancelled in October, 1958 and the amount was deposited in the State Bank of India as "Deposit at Call". Money was not refunded in to the Treasury as per instructions of Director of Agriculture. The amount could not be spent owing to non-acquisition of land till February, 1959, when only a sum of Rs. 31,104 was spent.

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Audit Comments on the Accounts of 1958.

1. *Working results*— The working results of the Plant for the calendar year, 1956, 1957 and 1958 are exhibited below :—

Particulars	1956	1957	1958
(a) Capital invested	Rs. 6,30,446	Rs. 7,42,681	Rs. 8,07,814
(b) Turn over (including storage rent).	Rs. 1,87,035	Rs. 1,79,193	Rs. 2,06,402
(c) Gross profit	Rs. 55,123	Rs. 38,738	Rs. 69,217
(d) Net profit	Rs. 27,704	Rs. 11,235	Rs. 25,133
(e) Percentage of gross profit on turnover.	29.47	21.61	33.53
(f) Percentage of net profit on turnover.	14.81	6.26	12.17

The working results indicate considerable improvement in the financial position of the undertaking. The net profit during the year would have been more but for an additional charge of Rs. 14,149 to the Profit and Loss Account on account of devaluation of assets.

2. *Percentage of shortages* —

Year	Quantity of potatos purchased	Total Shortages	Percentage of shortages over purchases
1	2	3	4
	Mds.	Mds.	
1955	4,659	659	14·10
1956	6,523	954	14·60
1957	5,739	940	16·39
1958	7,811	1,628	20·84

The percentage of shortages over Potatos stored is showing an increasing trend from year to year. The reasons for such increase need investigation. Percentage of admissible shortage over purchases to be written off under Government orders have not yet been fixed by Government although commented upon previously.

3. *Interest on Capital* —Interest on Capital has not been calculated and charged to the Profit and Loss Accounts since the installation of the Plant.

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Balance Sheet as at 31st December, 1958.

Capital and Liabilities				Properties and Assets			
1957 Amount	Particulars	Amount	1958 Total	1957 Amount	Particulars	Amount	1958 Total
1	2		4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital—				*Land—*		
6,30,446	(a) As per last Balance Sheet.	7,42,681		28,228	As per last BalanceSheet	28,228	
1,01,000	*Add*—Withdrawals during the year.	40,000		..	Additions during the year	..	
							28,228
11,235	*Add*—Profit during the year.	25,133			*Buildings—*		
			8,07,814	1,80,678	As per last Balance Sheet	1,80,678	
13,260	Sundry creditors ..		14,891	..	Addition during the year (Renovation cost).	60,087	
	Other Creditors—			..	*Less*—Devaluation of the old building.	4,845	
8,682	Bills Payble ..	1,04,099		54,363	*Less*—Depreciation written off upto last Balance Sheet.	60,679	
102	Advances refundable ..	102					
25	Customers' dues payble ..	..		6,316	*Add*—Depreciation during the year.	5,757	
17	Security deposit of Employees.		1,04,201 2,742				
				1,19,999			1,69,484

	Machinery and equipment—		
1,48,804	As per last Balance Sheet	1,48,804	
58,514	*Less*—Depreciation written off upto last Balance Sheet.	64,834	
6,320	*Add*—Depreciation during the year.	5,878	78,092
83,970			
	Electric installation—		
12,743	As per last Balance Sheet	12,743	
6,478	*Less*—Depreciation written off upto last Balance Sheet.	7,104	
626	*Add*—Depreciation during the year.	564	5,075
5,639			

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Balance Sheet as at 31st December, 1958—Contd.

Capital and Liabilities				Properties and Assets			
1957 Amount	Particulars	Amount	1958 Total	1957 Amount	Particulars	Amount	1958 Total
1	2	3	4	5	6	7	8
		Rs.				Rs.	Rs.
					Rack account—		
				38,676	As per last Balance Sheet.	38,676	
				..	Additions during the year	69,578	
				..	*Less*—Devaluation of the replaced racks.	9,304	
				19,589	*Add*—Depreciation written off upto last Balance Sheet.	21,497	
				1,908	*Add*—Depreciation during the year.	788	
				17,179			76,665

Rs.		Rs.	Rs.
	Tools and Implements—		
241	As per last Balance Sheet ..	241	
117	*Less*—Depreciation written off upto last Balance Sheet.	129	
12	*Add*—Depreciation during the year.	11	
112			101
	Furniture and Fittings—		
1,896	As per last Balance Sheet ..	2,684	
788	Additions during the year ..	191	
662	*Less*—Depreciation written off upto last Balance Sheet.	755	
93	*Add*—Depreciation during the year.	127	
1,929			1,993
	Books and Library—		
20	As per last Balance Sheet ..		20

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Balance Sheet as at 31st December, 1958—Contd.

Capital and Liabilities				Properties and Assets			
1957 Amount	Particulars	Amount	1958 Total	1957 Amount	Particulars	Amount	1958 Total
1	2	3	4	5	6	7	8
				Rs.		Rs.	Rs.
					Debtors Account—		
				19,480	Advances outstanding ..	1,11,259	
				1,23,665	Dues from customers ..	1,91,147	
				1,500	*Less*—Provision for bad and doubtful debts.	3,000	
				1,41,645			2,99,406
				..	Suspense account receivable		4,214
				..	Investments of Security deposits.		2,725

Rs.		Rs.	Rs.
	Stock in trade—		
301	Gunnies and baskets ..	1,045	
865	Stores (consumable) ..	995	
188	Spare parts ..	183	
56	Stationery, etc. ..	16	
1,410			2,239
	Cash—		
2,74,592	In personal ledger account ..	2,22,416	
3,488	*Less*—Uncashed cheques ..	3,332	
4,970	In hand as per cash book	22,883	
100	Imprest account.	100	
..	Draft remittance in transit from Patna.	15,000	
88,462	Cash with Director of Agriculture.	4,339	
3,64,536			2,61,406
7,64,767	Total ..	9,29,648	

7,64,767	Total	9,29,648

GOVERNMENT COLD STORAGE PLANT CUTTACK,

	Rs.	
(a) Initial Government Capital as on 31st December, 1950.	5,58,737	
Add—Withdrawals upto 31st December, 1956.	88,495	
	6,47,232	
Less—Remittances upto 31st December, 1956.	55,055	
	5,92,177	
Add—Profit earned upto 31st December, 1956.	38,269	
Government Capital as on 1st January, 1957.	6,30,446	

CUTTACK,
The 30th September, 1959.

J. DAS,
Accountant.

A. K. MITRA,
Manager, Government Cold Storage Plant, Cuttack.

G. C. DASH,
Director of Agriculture and Food Production, Orissa.

I have examined the Balance Sheet and the following accounts of the Government Cold Storage Plant, Cuttack for the year 1958. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report/Note/Comments, I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the State of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of accounts of the concern.

CUTTACK.
The 30th September, 1949.

N. K. BANERJEE,
Assistant Accounts Officer, Orissa,

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Profit and Loss Account for the year ending 31st December, 1958.

Dr. *Cr.*

1957 Amount	Particulars.	Amount	1958 Total	1957 Amount	Particulars	Amount	1958 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
8,110	To Establishment charges ..		8,071	38,738	By Gross profit brought down from Trading Account.		69,217
339	„ Rent, Rates, Taxes and Insurance (Proportionate).		186	391	„ Miscellaneous receipts.		251
607	„ Electric Charges (Proportionate)		1,364				
	Maintenance and repairs—						
250	Opening balance of spare parts.	188					
795	*Add*—Expenditure during the year.	3,653					
188	*Less*—Spare parts in hand	183					
857			3,658				

GOVERNMENT STORAGE PLANT, CUTTACK.

Profit and Loss Account for the year ending 31st December, 1958—Concld.

Dr. *Cr.*

1957 Amount	Particulars	Amount	1958 Total	1957 Amount	Particulars	Amount	1958 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Stationery, Printing and Postage—						
13	Opening balance ..	56					
696	*Add*—Purchases during the year.	434					
56	*Less*—Stock of stationery articles in hand.	16					
653			474				
553 „	Miscellaneous office expenditure.		707				
15,275 „	Depreciation (on assets)		13,125				

.. „	Devaluation of assets.	14,149			
.. „	Travelling allowance (Proportionate).	221			
.. „	Audit fees.	880			
1,500 „	Provision for bad and doubtful debts.	1,500			
11,235 „	Net profit carried over to Balance Sheet.	25,133			
39,129	Total	69,468	39,129	Total	69,468

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Trading Account for the year ending 31st December, 1958.

Dr. *Cr.*

1957 Amount	Particulars	Amount	1958 Total	1957 Amount	Particulars	Amount	1958 Total
1	2	3	4	5	6	7	8
Rs.	*To Opening stock—*	Rs.	Rs.	Rs.	*By sales—*	Rs.	Rs.
186	Gunnies and baskets	301					
1,287	Stores (consumable)	865			*Potatoes*		
			1,166	4,417	Cash	2,487	
	„ Purchases—			1,41,304	Credit	2,00,414	
87,927	Potatoes	79,238					2,02,901
5,743	Gunnies and Baskets	7,893		96	„ Stores articles		
1,447	Stores (consumable)	996		32,710	„ Storage rent	3,480	..
			88,127				
11,761	„ Carriage inward		17,326	762	„ Add outstanding	21	3,501
152	„ Incidental charges on purchases.		303				

				„ *Closing Stock*—			
107	„ Conveyance charges on purchases	211	301	Gunnies and baskets	1,045		
			865	Stores (consumable)	995	2,040	
3,053	Rates, Taxes and Insurance (proportionate)	1,678					
13,911	„ Electric charges (proportionate)	13,564					
498	„ Travelling allowance of staff employed on purchases (proportionate)	305					
10,435	„ Salaries of Operators and others. (proportionate)	10,749					
5,207	„ Wages of Labourers	5,796					
38,738	„ Gross profit carried down to profit and Loss Account.	69,217					
1,80,455	Total ..	2,08,442	1,80,455	Total :			2,08,442

GOVERNMENT COLD STORAGE PLANT, CUTTACK.

Stores (Stock) Account for the year 1958.

Particulars				Potatoes	Bags and Baskets	Stores	Spare parts
1				2	3	4	5
				Rs.	Rs.	Rs.	Rs.
Opening Balance on 1st January, 1958		..	..	..	301	865	188
Received during the year	..	..	..	79,238	7,893	996	3,653
		Total	..	79,238	8,194	1,861	3,841
Issues	.. ..	..	..	62,622	6,564	866	3,658
Shortages	.. ..	..	..	16,616	585	..	..
		Total	..	79,238	7,149	866	3,658
Closing Balance on the 31st December, 1958		..	..	..	1,045	995	183

1. *Agency of verification*—The Stores were verified by Shri B. Patnaik, Assistant Agricultural Engineer (Mech.)

2. *Results of verification*—The shortages noticed will be regularised by obtaining necessary orders for write off

3. Certified that the stock in hand on the 31st December, 1958 were valued at cost price which was either lower than the market price or equal to that on that date.

CUTTACK,
The 30th September, 1959.

J. DAS,
Accountant,

A. K. MITRA,
Manager, Government Cold Storage Plant, Cuttack.

G. C. DASH,
Director of Agriculture and Food Production, Orissa.

GRANT No. 45– STATE SCHEMES OF GOVERNMENT TRADING.
(All Voted)

See also the Audit Report

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
85-CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING.			
A—Grain Supply Scheme—			
A. 1—Cost of purchase of rice-losses—			
R. 9,220 ..	9,220	9,255	+ 35
A. 2—Cost of purchase of wheat ..	..	153	+ 153
A. 3—Suspense—(Personal Deposits)—			
A. 3(1)—Purchase of rice—			
A. 3(1)(1)—Debit—			
O. 2,40,23,500 S. 1,46,15,620 R. 1,13,040 ..	3,87,52,160	4,02,67,076	+15,14,916
Col. 4—Mainly, adjustment of debits towards cost of rice received from the Government of India during the year 1956.			
A. 4.—Works—Shared between Central and State Governments—			
A. 4(1)—Original Works—			
R. 5,520 ..	5,520	1,228	—4,292
A. 4(2).—Maintenance and Repairs—			
A. 4(2)(1)—Shared between Central and State Governments—			
O. 25,000 R. 15,570 ..	40,570	32,905	—7,665
Col. 4—Mainly, non-adjustment of expenditure incurred by the Public Works Department (Rs. 5,416) and late starting of a work (Rs. 1,937).			

GRANT No. 45—STATE SCHEMES OF GOVERNMENT TRADING—*Contd.*

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
85—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING —*Concld.*			
A. 4(3).2—Wholly State O. 15,000 R. —12,000 ..	3,000	2,873	—127
A. 5—Works—Payment to Government of India on account of excess recovery in previous years—			
A. 5(1).—Works—Wholly State— S. 8,860 R. 91,140 ..	1,00,000	16,687	—83,313
	Col. 4— Vide note 4 below the grant.		
B—Other Miscellaneous Scheme—			
B. 1—Suspense—(Personal Deposits)—			
B. 1(1)—Purchase of standard cloth—Debit— O. 1,00,000 R. —1,00,000 ..	..	..	..
C—*Add*—Establishment and other charges transferred from the revenue head "63-Extraordinary Charges"—			
C. 1—For establishment charges common to various supply schemes, grain supply scheme, etc.— O. 16,70,490 R. —1,22,490 ..	15,48,000	15,68,268	+ 20,268
	Col. 4—More transfer from the major head '63.-Extraordinary Charges" mainly due to non-receipt of the Sale-proceeds of old and unserviceable vehicles from some Departments of Government.		
Total—Voted ..	4,04,58,470	4,18,98,445	+ 14,39,975

GRANT No.45—STATE SCHEMES OF GOVERNMENT TRADING—*Contd.*

Notes—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure—

Name of sub-head	Budget Estimates.	Revised Estimates.	Actuals	Actuals compared with	
				Budget Estimates.	Revised Estimates.
				More + Less—	More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
85-A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING.					
A—Grain Supply Scheme—					
A. 3—Suspense—(Personal Deposits)—					
A. 3 (1)—Purchase of rice—					
A. 3 (1) (1)—Credit	2,40,23,500	4,06,71,890	5,83,30,256	+3,43,06,756	+1,76,58,366
Other receipts—					
Sale of wheat—	12,000	7,200	— 663	— 12,663	— 7,863
Hire of Civil Supply vehicles—	3,920	10,360	2,673	— 1,247	— 7,687
Sale of materials—	..	1,170	..	..	— 1,170
Rent of Storage godowns—					
Shared between State and Central Governments—	30,390	43,030	16,797	— 13,593	— 26,233
Wholly State—	6,005	11,070	1,768	— 4,237	— 9,302
Surcharge on storage godowns—	..	1,10,530	16,687	+ 16,687	93,843
Receipts and Recoveries on Capital Account—					
Repayment of advances—					
Purchase of rice—	..	77,65,000	77,65,000	+ 77,65,000	..
A. 4—Works shares between Central and State Governments—					
Amount recoverable from the Government of India.	..	— 2,470	— 137	— 137	[illegible]

GRANT No.45—STATE SCHEMES OF GOVERNMENT TRADING—*Contd.*

Name of sub-head	Budget Estimates.	Revised Estimates.	Actuals	Actuals compared with	
				Budget Estimates.	Revised Estimates.
				More + Less—	More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
35-A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING —Concld.					
Receipts and Recoveries on Capital Account—	..	79,000	..	..	— 79,000
Standard Cloth Scheme—	—				
Receipts and Recoveries on Capital Account—					
Other receipts—	—				
Sale of Standard cloth—	—	9,920	1,950	427	— 9,493	— 1,523
B—Other Miscellaneous Schemes—					
Suspense—(Personal Deposits)					
Purchase of cloth—Credit—		82,270	40,000	..	— 82,270	— 40,000
Receipts and Recoveries on Capital Account—					
Sale of cloth—	..	620	..	— 113	— 733	— 113
Sale of yarn—	..	42,475	800	— 114	— 42,589	— 914
Repayment of advance—	..				
Sale proceeds of old Stores and materials—		1,00,000	1,00,000	..	— 1,00,000	— 1,00,000
C. I—*Add*—Establishment for purchase of lorries—		..	2,46,745	2,801	+ 2,801	— 2,43,944
Total—Recoveries	..	2,43,11,760	4,90,86,878	6,61,35,382	+4,18,23,622	+1,70,48,507

2. The excess in the final grant was Rs. 14,39,975.

3. The excess under sub-head A. 3 (1) (1) remained uncovered.

4. The reasons for the variation under sub-head A. 3 (1) were not received from the controlling Officer.

SUMMARISED PERSONAL LEDGER ACCOUNTS

The Personal Ledger Accounts under sub-heads A. 3(1) (1) and A. 3(1) (1) under "Recoveries" in the names of District Officers and Secretary, Supply Department in connection with the purchase of rice, paddy and cloth are summarised below:—

Personal Ledger Accounts for the purchase of rice and paddy during the year 1958-59.

Name of Treasury or Department	Opening balance on the 1st April, 1958	Credits during the year	Total	Debits during the year	Closing balance on the 31st March, 1959
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sundergarh --	13,17,218	13,55,821	26,73,039	13,84,635	12,88,404
2. Mayurbhanj --	1,68,855	24,01,808	26,60,663	11,89,758	14,70,905
3. Ganjam --	25,66,823	19,83,492	45,50,315	16,18,891	29,31,424
4. Bolangir --	22,023	30,11,089	30,33,112	9,03,915	21,29,197
5. Cuttack --	47,61,307	31,52,110	79,13,417	40,02,682	39,10,735
6. Puri --	11,84,595	29,94,548	41,79,143	32,32,548	9,46,595
7. Keonjhar --	3,65,992	27,03,077	30,69,069	10,65,311	20,03,758
8. Phulbani --	1,35,001	10,15,090	11,50,091	4,96,327	6,53,764
9. Kalahandi --	11,71,494	78,03,071	89,74,565	64,09,073	25,65,492

SUMMARISED PERSONAL LEDGER ACCOUNT—*Concld.*

Personal Ledger Accounts for the purchase of rice and paddy during the year 1958-59—Concld.

Name of Treasury or Department	Opening balance on the 1st April, 1958	Credits during the year	Total	Debits during the year	Closing balance on the 31st March, 1959
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.
10. Balasore ..	22,37,999	89,28,225	1,11,66,224	96,09,689	15,56,535
11. Sambalpur ..	6,72,870	31,45,613	38,18,483	13,74,736	24,43,747
12. Dhenkanal ..	11,53,958	18,15,618	29,69,576	10,09,329	19,60,247
13. Koraput ..	1,10,876	28,57,127	29,68,003	20,38,402	9,29,601
14. Secretary, Supply Department.	75,22,661	3,83,62,560	4,58,85,221	2,81,60,773	1,77,24,448
Total ..	2,43,91,672	8,16,19,249 (a)	10,60,10,921	6,35,56,069 (a)	4,24,54,852

(a) The difference of Rs. 2,32,88,993 shown in the accounts under sub-heads A.3(1) (1) and A. 3(1) (1) under "Recoveries" is due to inter-district transfer of balances.

Certificates accepting the balances are awaited in all the cases.

Personal Ledger Accounts for the purchase of cloth during the year 1958-59.

Name of Department.	Opening balance on the 1st April, 1958.	Credits during the year.	Total.	Debits during the year	Closing balance on the 31st March, 1959.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Secretary, Supply Department.	97,430	..	97,430	..	97,430

Acceptance of balance is awaited.

STATE SCHEMES OF GOVERNMENT TRADING.

Financial Review for the year 1957-58.

The following statements showing the Financial result of the working of the various schemes of "Government Trading" undertaken by the State Government owing to the abnormal condition prevailing after the war, and the Trading scheme undertaken by State Government to feed the flood and drought affected areas of the state, are appended for the year ended 31 March, 1958.

(*a*) Trading account of foodgrains (Other than imported stock)

(*b*) Profit and loss account of foodgrains (Other than imported stock)

(*c*) Balance Sheet of foodgrains (Other than imported stock)

(*d*) Profit and loss account of the scheme for financing the purchase of cloth and yarn.

(*e*) Balance Sheet of above.

Stock account showing the balance of stock on hand in respect of foodgrains, gunnies is also attached.

GENERAL COMMENTS.

(*i*) The account has closed with a net profit of Rs. 7,71,261 against a loss of Rs. 21,67,134 of previous year. The profit during the year is mainly due to saving in payment of transport charges provided in the accounts of previous years.

(*ii*) *Scheme for financing the purchase of cloth and yarn*—Neither purchase nor sale of cloth and yarn was made during the year. Loss incurred on account of provision for interest on capital has reduced the carrying over profit from Rs. 3,04,380 to Rs. 3,61,380.

J. N. DAS,

CUTTACK,
The 22nd July, 1959.

Financial Adviser and ex-officio Under-Secretary to Government.

STATE TRADING SCHEME, ORISSA.

Audit Comments

(i) The Accounts for the year 1957-58 have been scrutinised during local inspections, and minor defects and irregularities noticed in audit have been communicated to the District authorities for rectification.

(ii) *General* — Consequent upon decontrol of food grains the scheme of compulsory procurements ceased with effect from 10th July, 1954, but the State Government continued the procurement of food grains on voluntary basis. The accounts of the defunct procurement scheme and the continued scheme have been separated from 1st April, 1959. The old accounts have not yet been finalised.

(iii) *Working Results of the Scheme* — The following table gives a general idea of the working results of the scheme for the last three years.

	1955-56	1956-57	1957-58
Purchases	.. Rs. 3,25,17,059	Rs. 3,98,00,053	Rs. 2,68,96,157
Sales	.. Rs. 4,[illegible]8,49,102	Rs. 5,43,05,282	Rs. 36,28,447
Gross profit	.. Rs. 1,28,99,538	Rs. 90,75,056	Rs. 8,86,524
Net profit (+)/Loss (—)..	Rs. + 5,40,586	Rs. —21,67,134	Rs. +7,71,261
Consolidated commission	Rs. 34,99,395	Rs. 23,00,818	Rs. 1,06,407
Transport charges	.. Rs. 58,43,820	Rs. 55,17,427	Rs. —16,80,427
Establishment charges	.. Rs. 10,09,054	Rs. 11,05,477	Rs. 13,79,898
Percentage of consolidated commission on sales.	7·63	4·24	2·93
Percentage of Transport charges on sales.	12·74	10·16	..
Percentage of establishment charges on sales.	2·20	2·03	38·03

The scheme earned a net profit of Rs. 7,71,261 during the year under review against a net loss of Rs. 21,67,134 of the last year. Though the scheme is to run on "No profit", "No loss" basis, the wide disparity noticed in the profit element as between 1956-57 and 1957-58 is mainly due to appreciable saving effected in the actual payment of transport charges during the year under review as against the anticipated amounts provided in the previous years.

(iv) *Sundry Creditors* (*Rs. 73,53,408*)—A sum of Rs 8,210 representing unclaimed liabilities of previous years have been written back from the outstanding sundry creditors account and added to capital. A large amount of outstanding liabilities has been cleared during the year under review and the amount under sundry creditors stands at Rs.73,53,408 on 31st March, 1958 against Rs. 4, 07,92,923 of the previous year. The year-wise analysis of the amount outstanding in this accounts as on 31st March, 1958 is given below: —

Year	Amount
	Rs.
1943-53	4,496
1953-54	10,553
1954-55	42,022
1955-56	17,926
1956-57	91,060
1957-58	71,87,351
Total ..	73,53,408

(v) *Reserve for disputed claims and unforeseen contingencies* (*Rs. 22,91,218*)—

As on 31-3-57	Rs. 25,70,000
As on 31-3-58	Rs. 22,91,218

During the year under review, no amount has been set apart to augment this reserve, although it was pointed out in the previous audit comments that the reserve was not adequate in consideration of the heavy arrear claims pending settlement. The amount of arrear claims as on 31st March, 1958 has been estimated as Rs.39,67,000 approximately comprising of 64 items. A sum of Rs. 2,78,782 was paid out of the above reserve during the year 1957-58 to the *Ex*-Storage agents on the basis of revised Government orders refixing the value of shortages to be recovered from the storage agents at flat rates in modification of their earlier orders.

(vi) *Reserve for Interest on Capital* (*Rs. 36,27,592*)—Although the correct procedure of calculation of interest on capital was suggested for adoption in the accounts of the year under review and for adjustment of the difference in the *Pro forma* accounts, this has not been done. Interest is still being calculated at the rate of 3 per cent on the initial capital plus drawals of capital, instead of on the Capital to the end of the previous year including establishment charges and profit plus half the outlay of the year itself. The amount of interest so far provided in the *Pro forma* account does not, therefore, represent the correct figure and needs rectification in the next year's account.

(vii) *Sundry Debtors* (*Rs. 44,79,707*)—The Sundry debtor's account stands at Rs. 44,79,707 on the 31st March, 1958 against Rs 46,64,857 of the previous year. The slight reduction is due to certain adjustments of outstandig credits

of previous years both at the district and Government level. The year-wise analysis of the balance of the Sundry debtors' account is given below. Prompt and effective steps are required to be taken for realisation of the long outstanding debts.

Year			Amount Rs.
1943—53	..	..	36,322
1953-54	..	..	420
1954-55	..	..	31,436
1955-56	..	..	29,20,780
1956-57	..	..	31,992
1957-58	..	..	14,58,757
	Total	..	44,79,707

(*viii*) *Lease lend lorry Suspense (Rs. 2,62,989)*—The amounts have been merged in the Personal ledger account and the liability is continuing since 1951-52. Although it was suggested in the past years to clear the suspense account by debit to the Personal ledger account and per contra credit to hire charges under "85-Capital Outlay, Etc.", this adjustment has not been carried out.

(*ix*) *Closing stocks—Physical verification.*—In a district the closing stocks of some godowns were not actually verified and the book balances only were taken into account. Similarly the book balances have been incorporated in the accounts in respect of stocks of food grains procured under the Grain Gola Scheme in almost all the districts without actual physical verification.

(*x*) *Cash in treasury (Rs. 2,38,90,271)*—The closing cash balance as on the 31st March, 1958 as shown in the Balance sheet was Rs. 2,38,90,271 as against Rs. 2,43,91,673 in the general accounts. The difference of Rs. 5,01,402 needs reconciliation.

(*xi*) *Scheme for financing purchase of cloth and yarn*—Although this scheme has ceased to operate from 1954-55 due to decontrol, advances to the tune of Rs. 1,78,754 are still pending recovery. The necessity for taking prompt steps for realisation of these old outstanding advances cannot be over emphasized.

BALANCE SHEET OF FOOD GRAINS (OTHER THAN IMPORTED STOCKS) AS AT 31ST MARCH, 1958.

Capital and Liabilities.				Properties and Assets.			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	Government Capital—				*Fixed Assets—*		
1,11,55,371	(*a*) Government capital as per last balance sheet.	89,88,237	..	7,53,516	Vehicles at cost as per last balance sheet.	7,33,422	..
—	*Add*—Withdrawals during the year.	—	..	..	Additions during the year.	74,674	..
—	*Less*—Remittances during the year.	—	..	20,094	*Less*—Original cost of assets sold.	..	..
—	*Add*—Adjustments during the year.	8,210	..	6,42,929	*Less*—Depreciation written off as per last balance sheet.	6,94,755	..
..	*Add*—Profit during the year.	7,71,261		88,364	*Add*—Depreciation during the year.	38,280	..
21,67,134	*Less*—Loss during the year.	..		16,538	*Deduct*—Depreciation on assets sold during the year.	..	..
89,88,237			97,67,708	38,067			75,061

BALANCE SHEET OF FOOD-GRAINS (OTHER THAN IMPORTED STOCKS) AS AT 31st MARCH, 1958.

Capital and Liabilities.				Properties and Assets.			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	Rs.
2,02,59,952	Cost of establishment *including* cost of lorries.	..	2,17,14,524		*Current Assets*—		
61,54,000	Subsidised sale Account	..	61,54,000		Stock in trade :—		
	Sundry creditors—			3,02,700	Paddy (valued at cost price).	71,13,621	
4,16,969	Recipient Administrations.	3,05,976		31,09,306	Rice (valued at cost price).	2,05,66,580	
4,63,75,954	Others	70,47,432		9,113	Ragi (valued at cost price).	44,029	
4,67,92,923			73,53,408	5,86,297	Gunny bags (valued at market price).	6,64,483	
2,62,989	Lease/Lend lorries—suspense Account.	..	2,62,989	40,07,416			2,83,88,713
25,70,000	Reserve for disputed claim and unforeseen contingencies.	..	22,91,218		*Sundry debtors*—		
				29,20,780	Recipient Administrations.	29,20,780	
7,84,507	Reserve for surcharges on account of possible rejection due to meticulous inspection.	..	7,84,507	17,44,077	Others	15,58,927	
				46,64,857			44,79,707
				2,75,471	Advance to Purchasing Agents.	..	1,66,651

1,30,770	Reserve for storage godowns.	1,30,770	33,457	Interest recoverable from Purchasing Agents.	17,611
33,69,053	Reserve for intest on capital.	36,27,592	32,00,941	Lease/Lend lorries suspense account.	32,61,006
81,32,304	Reserve for surcharge.	81,32,304	8,52,23,926	Cash in treasury. ..	2,38,90,271
9,74,44,735	Total.	6,02,19,020	9,74,44,735	Total.	6,02,19,020

	Rs.
(a) Government Capital.	
Initial Government Capital.	49,00,000
Addition to Capital—	
(i) Net withdrawals from Treasury plus net adjustment	16,67,058
(ii) Net profit earned upto 31st March, 1956	45,88,313
	1,11,55,371

Cuttack,
The 22nd July, 1959.

H. MAHAPATRA,
Senior Auditor and Compiler of Accounts.

J. N. DAS,
Financial Adviser and Ex-Officio, Under Secretary to Government of Orissa, Supply Department, Cuttack.

I have examined the Balance Sheet and the following accounts of the State Trading Scheme, Orissa, Cuttack. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Adit Report/Note/C mments, I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are poperly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanation given to me and as shown by the books of the concern.

Cuttack,
The 22nd July, 1959

P. BEHERA,
Assistant Accounts Officer, Orissa.

PROFIT AND LOSS ACCOUNT OF FOOD-GRAINS (OTHER THAN IMPORTED STOCK) FOR THE YEAR ENDED 31st MARCH, 1958.

Dr. *Cr.*

1956-57 Amount	Particulars.	Amount	1957-58 Total.	1956-57 Amount.	Particulars.	Amount	1957-58 Total.
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
11,05,477	To Establishment charges *(excluding cost of lorries)*	13,79,898	..	90,75,056	By Gross profit brought forward from trading account.	8,86,524	
55,17,427	To Transport charges.	—16,80,427	..	7,364	By Interest recoverable from purchasing Agents.	5,550	
23,00,818	To Consolidated charges.	1,06,407	..	4,450	By Loss/land lorries (hire)	65	
2,242	To Insurance charges.	..	..	33,889	By Miscellaneous receipts.	5,809	
2,58,538	To Interest on Government capital.	2,58,538	..	21,67,134	By Net loss	..	
1,468	To Depreciation on lease/land lorries.	..	..	..			8,97,978
66,896	To Depreciation of Anti-smuggling vehicles.	38,280	..	..			
19,47,286	To Expenditure on subsidised sale	..	..	..			
17,731	To Marking and miscellaneous	24,021	..	..			
70,000	To Reserve for disputed claims and unforeseen contingencies.	..	1,26,717	..			
..	To Net profit.		7,71,261	..			
1,12,87,883	Total.		8,97,978	1,12,87,883	Total.		8,97,978

TRADING ACCOUNTS OF FOOD-GRAINS (OTHER THAN IMPORTED STOCK) FOR THE YEAR ENDED 31ST MARCH, 1958.

Dr. *Cr.*

1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	To Opening Stock—				*By sales—*		
24,61,607	Paddy	3,02,700	..	95,67,354	Paddy	3,41,796	..
64,41,878	Rice	31,09,306		4,46, 8,221	Rice	32,83,520	..
3,33,403	Gunny bags	5,86,297	..	39,707	Ragi	3,131	..
..	Ragi	9,113		93,207	Gunnies	2,67,344	
92,36,888			40,07,416	5,43,98,489			38,95,791
	To Cost of Purchases—				*By closing Stock—*		
				3,02,700	Paddy	71,13,621	
1,04,82,356	Paddy	65,49,982	..	31,09,306	Rice	2,05,66,580	
2,92,75,322	Rice	2,03,08,153	..	9 113	Ragi	44 029	
42,375	Ragi	38,022		5,86,297	Gunny bags	6,64,483	
			2,68,96,157				2,83,88,713
3,728	To Milling charges	..	—3,447	..	..	..	
2,90,180	To Cost of gunny bags	..	4,97,854	..	..	..	
90,75,056	To Gross profit carried over to profit and Loss account.	..	8,86,524	..	..	..	
5,84,05,905	Total		3,22,84,504	5,84,05,905	Total		3,22,84,504

STOCK ACCOUNTS OF FOOD-GRAINS (OTHER THAN IMPORTED STOCK) AND GUNNIES FOR THE YEAR 1957-58.

Particulars		Paddy	Rice	Ragi	Gunny
1		2	3	4	5
		Mds.	Mds.	Mds.	Nos.
Opening balance as on the 1st April, 1957	..	26,377	1,97,976	1,229	22,54,226
Receipts—					
Purchases	..	8,60,534	13,06 652	4,625	6,93,082
	Total	8,86,911	15,04,628	5,854	29,47,308
Issues—					
(i) Sale and other disposals	..	29,135	1,69,178	428	13,62,397
(ii) Shortages	..	9,167	21,672	..	..
	Total	38,302	1,90,850	428	13,62,397
Closing balance on the 31st March, 1958	..	8,48,609	13,13,778	5,426	15,84,911

(1) As Government are allowing the purchasing Agents a flat rate on account of shortages, no question of write-off will arise in respect of shortages in stock with Purchasing Agents, Government orders to write-off the loss in respect of inter-district transfer are, however, necessary and are taken whenever required.

(2) Verification was done during the year.

(3) The prices were revised during the year.

(4) The closing stock has been valued at cost price or market price whichever is lower.

J. N. Das,
Financial Adviser and Ex Officio Under-Secretary to the Government of Orissa, Supply Department, Cuttack.

CUTTACK,
The 22nd July, 1959.

H. MAHAPATRA,
Senior Auditor and Compiler of Accounts.

BALANCE SHEET OF THE SCHEME FOR FINANCING PURCHASE OF CLOTH AND YARN AS AT THE 31ST MARCH, 1958.—*contd.*

Capital and Liabilities				Properties and Assets			
1956-57 Amount	Particulars	Amount	1957-58 Total	1956-57 Amount	Particulars	Amount	1957-58 Total
1	2	3	4	5	6	7	8
Rs.		Rs.	Rs.	Rs.	*Advances*	Rs.	Rs.
4,67,380	(a) Government capital as per last Balance sheet.	4,64,380					
..	*Add*—Withdrawals during the year.	..	..	1,13,709	Koraput Society ..	1,13,709	
..	*Less*—Remittances during the year,	..	..	12,175	Balangir Importer ..	12,175	
..	*Add*—Adjustments during the year.	..	..	28,953	Interest ..	28,953	
..	*Add*—Profit during the year	..	..	23,917	Others ..	23,917	
3,000	*Deduct*—Loss during the year	3,000	..	1,78,754			1,78,754
4,64,380			4,61,380	10,30,732	Surcharge suspense account.	..	10,30,732
4,78,295	Establishment charges	..	4,78,295	..			
14,735	Sundry creditors ..	..	14,735				
3,11,802	Reserve for interest on capital.	..	3,14,802	84,726	Cash balance (treasury)	..	84,727
25,000	Reserve for disputed claims.	..	25,000				
12,94,212	Total ..	..	12,94,212	12,94,212	Total ..	..	12,94,212

BALANCE SHEET OF THE SCHEME FOR FINANCING PURCHASE OF CLOTH AND YARN AS AT THE 31ST MARCH, 1958.—*contd.*

		Rs.
(a) Initial Government capital	..	1,00,000
Addition to capital		
(i) Net withdrawals from treasury plus net adjustments.		
(ii) Net profit earned upto the 31st March, 1956	..	3,67,380
Capital as on the 1st April, 1956	..	4,67,380

CUTTACK,
The 22nd July, 1959.

H. MOHAPATRA.
Senior Auditor and Compiler of Accounts.

J. N. DAS,
Financial Adviser and Ex Officio, Under-Secretary to Government of Orissa, Supply Department, Cuttack.

I have examined the Balance Sheet and the following accounts of the State Trading Scheme, Orissa, Cuttack. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report/ Note/ Comments, I certify, as a result of my audit, that in my opinion these account and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CUTTACK,
The 22nd July, 1959.

P. BEHERA,
Assistant Accounts Officer, Orissa.

PROFIT AND LOSS ACCOUNT OF THE SCHEME FOR FINANCING PURCHASE OF CLOTH AND YARN FOR THE YEAR ENDED 31ST MARCH, 1958.

Dr. *Cr.*

1956-57 Amount	Particulars	1957-58 Amount	1956-57 Amount	Particulars	1957-58 Amount
1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
3,000	To Reserve for interest on Capital.	3,000	3,000	By net loss ..	3,000
3,000	Total ..	3,000	3,000	Total ..	3,000

GRANT No. 46—RAIL ROAD CO-ORDINATION AND TRANSPORT SCHEMES (All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
82.—B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT.			
Road Transport—			
A.—Motor Transport Services—			
A. 1.—Provision for bus station, etc., in the existing State Transport Unit—	2,25,000	2,22,329	—2,671
Total—Voted. ..	2,25,000	2,22,329	—2,671

Notes—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
82—B—CAPITAL OUTLAY ON ROAD TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT.					
Road Transport—					
Receipts and Recoveries on Capital Account— ..	5,500	308	+308	—5,192	
Total—Recoveries.	5,500	308	+308	—5,192	

1. The saving in the final grant was Rs. 2,671.

GRANT No. 47—CAPITAL ACCOUNT OF CIVIL WORKS
(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.			
A.—Grants-in-aid—Incharge of health (L. S. G.) Department.			
A.1—Grants to Cuttack Municipality for water supply and drainage scheme—	4,34,000	4,34,019	+19
A.2.—Water supply scheme at Cuttack—			
O. 2,90,000	3,00,000	2,99,950	—50
R. 10,000			
A.3.—Grants to Sambalpur Municipality for water supply and drainage scheme—			
O. 8,00,000	5,50,000	5,50,000	..
R. —2,50,000			
A.4.—Water supply to Paralakemidi town—			
O. 1,60,000	3,00,000	3,00,000	..
R. 1,40,000			
A.5.—Water supply to Rayagada town			
O. 3,16,000	4,16,000	4,16,000	..
R. 1,00,000			

GRANT No. 47—CAPITAL ACCOUNT OF CIVILWORKS—*Concld.*
(All Voted)

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—*Concld.*			
A.6.—Grants to Municipalities and Notified Area Councils for improvement of roads (Plan)—			
O. 5,97,000 R. —2,50,000	3,47,000	3,47,000	..
A.7—Grants to Deogarh Municipality for reorganisation of the water supply scheme at Deogarh—			
O. 20,230	20,230	20,227	—3
Surrenders or withdrawals within grant			
R. 2,29,770	2,29,770	..	—2,29,770
Total—Voted ..	25,97,000	23,67,187	—2,29,813

NOTE—The saving in the final grant was Rs. 2,29,813, out of which a sum of Rs. 2,29,770 was surrendered.

GRANT No. 48.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

(All Voted)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT.			
A.—Investments in Government Commercial undertakings.			
A. 1.—Industrial Estate, Cuttack ..			
S. 1,972	1,972	1,250	—722
B.—Investments in other Commercial concerns.			
B. 1.—Purchase of Shares in Orissa Mining Corporation.—			
O. 2,50,000 / R. —2,50,000	..	..	..
B. 2.—Share Capital contribution for Medium and heavy industries.—			
S. 17,95,000	17,95,000	16,72,342	—1,22,658
	Col. 4.— Late issue of Government Sanction.		
B. 3.—Purchase of Shares in Orissa State Finance Corporation.—			
O. 10,00,000 / R. —10,00,000	..	..	..
Surrenders or withdrawals within grant.			
R. 12,50,000	12,50,000	..	—12,50,000
Total—Voted	30,46,972	16,73,592	—13,73,03

GRANT NO. 48-CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—*Concluded.*

NOTE.—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	Actuals compared with Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
2—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.					
Receipts and Recoveries on the Capital Account—	..	6,424	6,424	+ 6,424	..
Total—Recoveries	..	6,424	6,424	+ 6,424	..

2. The saving in the final grant was Rs. 13,73,380, out of which a sum of Rs. 12,50,000 was surrendered.

GRANT NO. 49—CAPITAL OUTLAY ON PORTS (All Voted)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
73—CAPITAL OUTLAY ON PORTS				
Capital outlay on minor Ports				
A—Works—				
O. 15,000 R. — 15,000	..	..	..	..
B—Establishment—				
R. 5,127	..	5,127	3,622	—1,505
C—Survey, Dredging and Miscellaneous				
R. 9,873		9,873	19,676	+9,803
				Col. 4—Drawal of a sum of Rs. 9,873 by a District Officer without sanction of the competent authority through a misunderstanding of the correspondence involved.
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.				
Original Works				
D—Commerce Department				
D 1—Construction of temporary sheds at Khapuria for Government Press.				
S. 40,000 R. — 7,000	..	33,000	50,549	+17,549
				Col. 4—Mainly, adjustment of a debit representing departmental charges of the Public Works Department relating to the previous year.
Surrenders or withdrawals within grant R. 7,000	..	7,000	..	—7,000
Total—Voted	..	55,000	73,847	+18,847

NOTES—The Expenditure exceeded the final grant by Rs. 18,847 and the excess was augmented to Rs. 25,847 by the surrender of Rs. 7,000.

GRANT NO. 50.—CAPITAL OUTLAY ON PORTS (All Voted).

See also the Audit Report

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
73—CAPITAL OUTLAY ON PORTS.				
Capital Outlay on Minor Ports—				
A—Works—				
	O. 10,00,000			
	R. —9,98,000	.. 2,000	2,744	+ 744
B—Establishment—				
	O. 1,50,000			
	R. —1,17,500	.. 32,500	32,863	+ 363
C—Tools and Plant and Equipments—				
	O. 50,000			
	R. 1,54,000	.. 2,04,000	16,981	—1,87,019

Col.4.—Mainly due to the booking of the expenditure on construction of canal boats (Rs. 1,55,000) pertaining to this sub-head under the sub-head D, I (6). The Superintending Engineer concerned raised the debit without giving any prior intimation to the Controlling Officer. The mistake was detected too late for rectification.

GRANT NO. 50.— CAPITAL OUTLAY ON PORTS—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
73—CAPITAL OUTLAY ON PORTS—*Contd.*			
D—Miscellaneous—			
D. 1 (1) —Investigation—			
D. 1 (1) —Works—			
O. 4,50,000 R. —3,75,000	.. 75,000	92,799	+17,799
Col.4.—Raising of debits by the Public works and Agricultural Department for the construction of Inspection Bungalow and installation of tube wells respectively at the fag end of the year without prior intimation.			
D. 1 (2) —Establishment—			
O. 40,000 S. 5 R. 51,000	91,005	97,230	+ 6,225
Col.4—Arrear pay of some gazetted Officers was drawn without obtaining prior approval of the Controlling Officer.			
D. 1 (3) —Tools and Plant—			
O. 8,05,000 R. —6,85,000	.. 1,20,000	67,670	—52,330
Col.4—Non-procurement of marine engines within the year for which orders were placed in advance.			
D. 1 (4) —Equipment—			
O. 7,90,000 R. —4,56,000	.. 3,34,000	3,07,063	—26,937
Col. 4—Non-receipt of debits from the Hirakud Land Organisation for purchase of two land Rovers by Paradip Port Organisation before the close of the year.			

GRANT NO. 69.—CAPITAL OUTLAY ON PORTS—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Savings —
1	2	3	4
	Rs.	Rs.	Rs.
73—CAPITAL OUTLAY ON PORTS—*Contd.*			
D. 1 (5)—Survey—			
O. 55,000 R. —21,000	.. 34,000	4,500	— 29,500
	Col. 4—Marine Survey not taken up during the year.		
D. 1 (6)—Miscellaneous—			
O 1,60,000 R. 10,82,000	. 12,42,000	13,55,307	+ 1,13,307
	Col. 4—*Vide* explanation under sub-head C.		
D. 2—Model Study—			
D. 2 (1)—Works—			
O. 50,000 R. —30,000	.. 20,000	18,755	— 1,245
D. 2 (2)—Establishment—			
O. 30,000 R. —10,800	— 19,200	12,314	— 6,886
	Col. 4—Non-adjustment of debits raised by the Central Water and Power Commission for want of details.		
D. 2 (3)—Equipments—			
O. 10,000 R. —8,000	— 2,000	..	— 2,000

GRANT NO. 50.—CAPITAL OUTLAY ON PORTS—*Contd.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
73—CAPITAL OUTLAY ON PORTS—*Contd.*			
D. 2 (4)—Miscellaneous—			
O. 10,000 B. 16,000	26,000	9,847	—16,153
Col. 4—Vide explanation under sub-head D. 2 (2).			
Surrenders or withdrawals within grant—			
B. 13,98,300	13,98,300	..	—13,98,300
Total—Voted	36,00,005	20 19,073	—15,81,932

GRANT NO. 15—CAPITAL OUTLAY ON PORTS—*Concld.*

NOTES—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
73.—CAPITAL OUTLAY ON PORTS.					
Capital Outlay on Minor Ports—					
D.—Miscellaneous—					
D. 1.—Investigation—					
Receipts and recoveries on Capital Account—	..	16,76,000	4,95,391	+4,95,391	—11,80,609
Total—Recoveries ..	..	16,76,000	4,95,391	+4,95,391	—11,80,609

2. The Saving in the final grant was Rs. 15,81,922, out of which a sum of Rs. 13,98,300 was surrendered.

3. The re-appropriations under Sub-head C. and D. 2 (4) proved wholly unnecessary.

GRANT NO. 51—SUBSIDISED INDUSTRIAL HOUSING SCHEME
(All Voted)

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.			
Original Works—			
Buildings—			
A.—Miscellaneous Departments— ..			
Labour—			
A.1.—Construction of houses under Subsidised Industrial Housing Scheme—			
O. 7,63,000	..	..	..
R. —7,63,000			
A.2.—*Add*—Pro—rata share— ..			
O. 1,37,000	..	..	..
R. —1,37,000			
82.—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.			
B.—Labour— ..			
B.1.—Low Income Group Housing Scheme—			
O. 3,71,000	2,33,796	2,37,170	+3,374
R. —1,37,204			
Surrenders or withdrawals within grant—			
R. 10,37,204 ..	10,37,204	..	—10,37,204
Total—Voted ..	12,71,000	2,37,170	—10,33,830

GRANT NO. 51—SUBSIDISED INDUSTRIAL HOUSING SCHEME—*Concld.*

NOTE.—These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.					
Amount financed from Revenue—	5,18,500	..	..	—5,18,500	..
82.—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT					
Receipts and Recoveries on Capital Account—	..	..	1,292	+1,292	+1,292
Total—Recoveries ..	5,18,500	..	1,292	—5,17,208	+1,292

2. The Saving in the final grant was Rs. 10,33,830 which was converted into an excess of Rs. 3,374 by the surrender of Rs. 10,37,204.

GRANT No. 52—CAPITAL ACCOUNT OF OTHER WORKS RELATING TO EDUCATION DEPARTMENT (All Voted).

See also the Audit Report.

Major head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.			
Original works—			
Buildings—			
A—Education—			
A. 1—Construction of additional class rooms for the B. K. Bidyapitha at Banki—			
S. 26,360	26,360	36,358	+ 9,998
		Col. 4.—The actual expenditure includes a sum of Rs. 26,360 inadvertently drawn by the Director of Public Instruction in March, 1959, and later refunded in November 1959. But for this, there would have been a saving of Rs. 16,362 under this head.	
A. 2—Construction of buildings for High School at Sirsha—			
S. 13,100	13,100	13,100	..
Total—Voted ..	39,460	49,458	+9,998

GRANT No. 52—CAPITAL ACCOUNTS OF OTHER WORKS RELATING TO EDUCATION DEPARTMENT—*Concld.*

NOTES

These Appropriation Accounts do not include the Estimates and Actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
52—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.					
Receipts and Recoveries on Capital Account—	..	123	1,231	+1,231	+1,108
Total Recoveries ..	..	123	1,231	+1,231	+1,108

GRANT No. 53—CAPITAL ACCOUNT OF OTHER WORKS RELATING TO HOME DEPARTMENT (All Voted).

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNTS.			
Original Works—			
Buildings—			
A—Home Department—			
A. 1—Police Housing Scheme—			
O. 5,00,000 R. —32,200	4,67,800	4,67,657	—143
Surrenders or withdrawals within grant—			
R. 32,200	32,200	..	—32,200
Total—Voted	5,00,000	4,67,657	—32,343

GRANT No. 53—CAPITAL ACCOUNT OF OTHER WORKS RELATING TO HOME DEPARTMENT—*Concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure:—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with: Budget Estimates More + Less —	Actuals compared with: Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
53—Capital Account of other Works outside the Revenue Account.					
Receipts and Recoveries on Capital Account.	..	1,00,569	95,599	+95,599	—4,970
Total—Recoveries ..	..	1,00,569	95,599	+95,599	—4,970

2. The saving in the final grant was Rs. 32,342, out of which a sum of Rs. 32,200 was surrendered.

GRANT No. 54—CAPITAL OUTLAY ON FORESTS (All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
65—A—CAPITAL OUTLAY ON FORESTS.			
A—Communication and Buildings—			
A. 1—Roads and Bridges ..	2,92,141	2,92,102	—39
A 2—Building:—			
A. 2 (1)—Major works ..	40,600	40,600	..
A. 2 (2)—Minor works ..	1,26,700	1,26,699	—1
A. 3—Other works ..	5,000	5,000	..
Total—Voted ..	4,64,441	4,64,401	—40

NOTE

The saving in the final grant was Rs. 40.

GRANT No. 55—CAPITAL EXPENDITURE RELATING TO DEVELOPMENT (CO-OPERATION) DEPARTMENT—(All Voted).

See also the Audit Report

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT.			
A—Investments in other Commercial concerns—			
A. 1—Purchase of shares of Orissa State Ware-housing Corporation—	6,00,000	6,00,000	..
A. 2—Purchase of shares in State Apex Weavers, Co-operative Societies—			
O. 10,000 R. 40,000	..	50,000	50,000	..
A. 3—Share capital contribution to cotton ginning and pressing factories.—			
O. 50,000 R. —50,000	..	..	..

GRANT No. 15—CAPITAL EXPENDITURE RELATING TO DEVELOPMENT (CO-OPERATION) DEPARTMENT—*Concld.*

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT—*Concld.*			
A. 4—Re-organisation of Orissa Provincial Land Mortgage Bank—Share capital—			
O. 2,00,000 S. 10,00,000 R. —5,00,000 ..	7,00,000	7,00,000	..
A. 5—Re-organisation of Central Co-operative Bank—Share capital—			
O. 4,00,000 R. —1,50,000 ..	2,50,000	2,50,000	..
A. 6—Re organisation of Orissa State Co-operative Bank—Share capital—	2,00,000	2,00,000	..
A. 7—Re-organisation of Primary Credit Co-operative Societies—Share capital—	5,00,000	5,00,000	..
A. 8—Share capital contribution to Co-operative Grain Gola—Cash, credit and Thrift Societies in Orissa—			
S. 7,92,500 ..	7,92,500	7,92,500	..
Surrenders or withdrawals within grant—			
R. 6,60,000 ..	6,60,000	..	—6,60,000
Total—Voted ..	37,52,500	30,92,500	—6,60,000

NOTE

The saving in the final grant was Rs. 6,60,000 which was surrendered.

GRANT No. 56—CAPITAL ACCOUNT OF OTHER WORKS RELATING TO TRIBAL AND RURAL WELFARE DEPARTMENT (All Voted).

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
52—Capital Account of other works outside the Revenue Account.			
Original Works—Buildings—			
A—Tribal and Rural Welfare Department—			
A. 1—Buildings for Higher Technical School of Ashram type—			
Total—Voted	.. ..	..	..

NOTE

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure :—

Name of Sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with	
				Budget Estimates More + Less —	Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
52—Capital Account of other works outside the Revenue Account.					
Receipts and Recoveries on Capital Account—	..	1,555	1,556	+ 1,556	+1
Total—Recoveries	.. —	1,555	1,556	+ 1,556	+1

GRANT No. 57—CAPITAL EXPENDITURE RELATING TO DEVELOPMENT (VETERINARY) DEPARTMENT (All Voted).

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT.			
A—Agriculture, Co-operation and Forestry Department (Veterinary)—			
A. 1—Buildings—			
A.1(1)—Construction of Veterinary Dispensaries—			
O. 1,30,000 / R. 50,306	1,80,306	1,80,334	+28
A. 1(2)—Construction of buildings for Stockman Centres—	44,000	43,993	—7
A. 1(3)—Construction of buildings for Serum Institute—			
O. 1,59,000 / R. —1,59,000	..	..	..
A. 1(4)Electrification of buildings of Orissa Veterinary College—			
R. 2,951	2,951	2,951	..
A.2—Water-supply and sanitary installation to the temporary Veterinary College building at Cuttack—			
O. 8,730 / R. —5,757	2,973	2,972	—1
Surrenders or withdrawals within grant—			
R. 1,11,500	1,11,500	..	—1,11,500
Total—Voted ..	3,41,730	2,30,250	—1,11,480

GRANT NO. 57—CAPITAL EXPENDITURE RELATING TO DEVELOPMENT (VETERINARY) DEPARTMENT—*Concld.*

NOTES

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure—

Name of sub-head	Budget Estimate	Revised Estimate	Actuals	Actuals compared with Budget Estimates More + Less −	Actuals compared with Revised Estimates More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE Accounts					
Receipt and Recoveries on Capital Account.	..	51,083	777	+777	—50,306
Total—Recoveries ..	..	51,083	777	+777	—50,306

2. The saving in the final grant amounted to Rs. 1,11,480 which was, however, converted into an excess of Rs. 20 by the surrender of Rs. 1,11,500.

GRANT NO. 58—CAPITAL ACCOUNT OF OTHER WORKS RELATING TO THE POLITICAL AND SERVICES (GRAMA PANCHAYAT) DEPARTMENT—(All Voted)

See also the Audit Report

Major Head and Sub-head		Final Grant	Actual Expenditure	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
82—Capital Account of other Works outside the Revenue Account.				
Original Works—				
Buildings—				
A.—Political and Services Department				
A. 1—Construction of Grama Panchayat Grain Golas—				
O.	5,00,000			
S.	1,20,000			
		6,20,000	6,23,339	+ 3,339
Total—Voted		6,20,000	6,23,339	+ 3,339

Notes

These Appropriation Accounts do not include the estimates and actuals in respect of the recoveries shown below which are adjusted in the accounts in reduction of expenditure:—

Name of sub-head	Budget Estimates	Revised Estimates	Actuals	Actuals compared with Budget Estimates More + Less —	Actuals compared with Revised Estimates More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
82—Capital Account of Other Works Outside the Revenue Account.					
Receipts and Recoveries on Capital Account	..	1,20,703	11,302	+11,302	—1,09,401
Total—Recoveries	..	1,20,703	11,302	+11,302	—1,09,401

2. The excess over the final grant was Rs 3,339.

APPROPRIATION—FLOATING DEBT—REPAYMENT (All Charged).

See also the Audit Report

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
N—PUBLIC DEBT—			
A—DEBT RAISED IN INDIA—II—FLOATING DEBT—REPAYMENT.			
A—Other Floating Loans—			
A. 1—Ways and Means Advance ..			
Charged			
O. 2,00,00,000 *S.* 46,00,000 *R.* —80,00,000	*1,66,00,000*	*1,66,00,000*	..
Surrenders or withdrawals within appropriation—			
Charged			
R. *80,00,000* ..	*80,00,000*	..	*—80,00,000*
Total—*Charged* ..	*2,46,00,000*	*1,66,00,000*	*—80,00,000*

NOTE—The saving in the final appropriation was Rs.80,00,000 which was surrendered.

APPROPRIATION—LOANS FORM THE CENTRAL GOVERNMENT—REPAYMENT (All Charged)

See also the Audit Report

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
N.—PUBLIC DEBT—A—DEBT RAISED IN INDIA—III—LOANS FROM THE CENTRAL GOVERNMENT—REPAYMENT.			
A—Loans—			
A. 1—For Electricity—			
Charged—			
O. 29,15,815			
R. 25,006	.. 29,40,821	29,40,821	..
A. 2—For Grow More Food Scheme—			
Charged—			
O. 29,17,000			
R. 4,24,657	.. 33,41,657	33,41,657	..
A. 3—For Capital Construction—			
Charged—			
O. 5,42,239			
R. 44,624	.. 5,86,863	5,86,863	..
A. 4—For Relief and Rehabilitation—			
Charged—			
O. 5,02,628			
R. —4,39,557	.. 63,071	63,071	..
A. 5—For Community Development Project Scheme—			
Charged—			
O. 9,32,000			
R. —1,40,178	.. 7,91,822	7,91,822	..
A. 6—For Drought Relief and Flood Relief Schemes—			
Charged—			
O. 81 97,284			
R. —11,11,799	.. 70,85,485	70,85,485	..
A. 7—For expansion of Orissa School of Engineering—			
—*Charged*			
O. 13,636			
R. 2,121	.. 15,757	15,757	..

APPROPRIATION—LOANS FROM THE CENTRAL GOVERNMENT—REPAYMENT—*Contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Savings —
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
N—PUBLIC DEBT—A—DEBT RAISED IN INDIA—III—LOANS FROM THE CENTRAL GOVERNMENT—REPAYMENT—*Contd.*			
A. 8.—For special Minor Irrigation Schemes—			
Charged—			
O. 56,477			
R. 23,566	.. 80,043	80,043	—
A. 9—For development Schemes—			
Charged—			
O. 43,68,665			
R. 1,27,782	.. 44,96,447	44,96,447	..
A. 10—For development of Filigree Industry—			
Charged—	10,000	10,000	..
A. 11—For Scientific Technical Education—			
Charged— ..	1,515	1,515	..
A. 12—For special, medium and and long-term loan for development of agriculture—			
Charged—			
O. 1,12,288			
R. 781	.. 1,13,069	1,13,069	..
A. 13—For National Extension Service—			
Charged—			
O. 4,43,600			
R. — 1,34,659	.. 3,08,941	3,08,941	..
A. 14—For Small Scale Cottage Industries—			
Charged—			
O. 2,15,000			
R. 37,401	.. 2,52,401	2,52,401	..
A. 15—For Industrial Housing Scheme—			
Charged—			
O. 10,630			
R. 3,359	.. 13,989	13,989	..

APPROPRIATION—LOANS FROM THE CENTRAL GOVERNMENT—REPAYMENT—*Contd.*

Major-Head and Sub-head			Final Appropriation	Actual Expenditure	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
N—PUBLIC DEBT—A—DEBT RAISED IN INDIA—III—LOANS FROM THE CENTRAL GOVERNMENT—REPAYMENT—*Contd.*					
A. 16 For Reconnaisance Survey—					
Charged—					
O.	*1,448*	..	*1,457*	*1,457*	..
R.	9				
A. 17—For development of Handloom Industry—					
Charged—					
O.	*4,22,250*	..	*4,98,524*	*4,98,524*	..
R.	*76,274*				
A. 18—For pilot project of Co-operative Scheme—					
Charged—					
O.	*12,127*	..	*13,115*	*13,116*	*+1*
R.	*988*				
A. 19—For Forestry Schemes—					
Charged—					
O.	*46,822*	..	*58,754*	*58,754*	..
R.	*11,932*				
A. 20—For Low-Income Group Housing Scheme—					
Charged—					
O.	*29,726*	..	*51,531*	*51,532*	*+1*
R.	*21,805*				
A. 21—For Establishment of Gosadan—					
Charged—					
R.	*1,601*	..	*1,601*	*1,601*	..
A. 22—For National Water-Supply and Sanitation Programme—					
Charged—					
R.	*16,815*	..	*16,815*	*16,815*	..

APPROPRIATION—LOANS FROM THE CENTRAL GOVERNMENT REPAYMENT—*Concld.*

Major head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
N—PUBLIC DEBT—A—DEBT RAISED IN INDIA—III—LOANS FROM THE CENTRAL GOVERNMENT—REPAYMENT—*Concld.*			
A. 23—For Co-operative Development Loan for participation in the share capital of Co-operative Societies—			
Charged—			
R. 62,638 ..	62,638	62,638	..
A. 24—For Development of Khapuria Dairy Farm—			
Charged—			
R. 2,322 ..	2,322	2,322	..
A. 25—For Poultry Development Scheme—			
Charged—			
R. 6,609 ..	6,609	6,606	—3
A. 26—Ways and Means Advance—			
Charged—			
C. 5,00,00,000 } ..	..	..	..
R. 5,00,00,000 }			
B—Ways and Means Advances for Plan Schemes—			
Charged—			
S. 2,91,31,726 } ..	5,58,67,629	..	—5,58,67,629
R. 2,67,35,903 }			
Col. 4—Non-repayment of Ways and Means advances received for Plan Schemes due to conversion of these advances into specific loans.			
C. Other Ways and Means Advances—			
Charged—			
R. 2,42,00,000 ..	2,42,00,000	2,42,00,000	..
Total—*Charged* ..	10,00,82,876	4,50,15,246	—5,58,67,630

Notes

The saving in the final appropriation was Rs. 5,58,67,630.

2. The saving under Sub-head B was not surrender

APPROPRIATION—OTHER LOANS—REPAYMENT (All *Charged*)

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
N—Public Debt—A—Debt raised in India—IV—Other loans—Repayment.			
A—Loans from the National Co-operative Development and Warehousing Board—			
A.1—Repayment of loans (for construction of godown for the large scale Co-operative Societies) of National Co-operative Development and Warehousing Board—			
Charged—			
S. 30,795	30,795	30,795	..
Total .. *Charged* ..	30,795	30,795	..

APPENDIX I

Statement showing the estimated actual recoveries by Grants and Appropriations which have been adjusted in the accounts in reduction of expenditure

Page	Number and name of Grant or Appropriation	Budget Estimates	Revised Estimates	Actuals	Actuals compared with	
					Budget Estimates More + Less —	Revised Estimates More + Less —
(1)	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
	1. State Legislature and other expenditure relating to the Home Department.	4,58,518	5,37,397	5,33,416	+74,898	—3,981
	3. Police ..	2,02,421	2,09,750	1,83,670	—18,751	—26,080
	4. Planning and Reconstruction and other expenditure relating to the Political and Services Department.	33,66,474	21,36,005	4,680	—33,61,794	—21,31,325
	5. Community Development Projects, etc. ..	11,00,000	3,00,000	1,35,207	—9,64,793	—1,64,793
	6. River Valley Development ..	1,92,200	1,99,261	1,93,267	+1,067	—5,994
	7. Expenditure on displaced persons ..	40,38,977	40,97,109	19,49,376	—20,89,601	—21,47,733
	10. Pensions ..	5,39,646	4,32,211	3,41,273	—1,98,373	—90,938
	11. Expenditure relating to the Education Department.	2,200	2,200	..	—2,200	—2,200

13. Land Revenue —	..	10,000	45,10,406	+45,10,406	+45,00,406
16. District Administration and other expenditure relating to the Revenue Department.	13,50,000	11,00,000	13,22,013	—27,987	+2,22,013
17. Expenditure relating to the Industries Department.	9,15,726	9,03,246	13,06,465	+3,90,739	+4,03,219
18. Civil and Sessions Court and other expenditure relating to the Law Department.	—	1,24,000	..	..	— 1,24,000
19. Stationery and Printing and other expenditure relating to the Commerce Department.	4,950	4,000	..	—4,950	— 4,000
20. Labour and Emigration and Employment Organisation.	5,828	1,26,221	1,15,458	+1,09,630	—10,763
22. Medical and other expenditure relating to the Health Department.	1,432	1,432	1,432	..	..
24. Irrigation —	1,08,551	1,47,118	2,39,049	+1,30,498	+91,931
25. Civil Works	1,44,51,144	1,48,13,609	2,41,83,976	+97,32,832	+93,70,367
27. Public works, common Establishment and other expenditure relating to the works Department.	47,70,048	42,14,300	39,16,172	—8,51,876	—2,96,128
28. Electricity Schemes—					
Charged	*9,35,300*	*8,27,600*	*—18,92,461*	*—28,27,761*	*—27,20,061*
Voted	14,66,957	13,75,676	20,52,469	+5,85,512	+6,76,793
30. Transport Schemes	5,81,685	19,07,149	18,68,671	+12,86,986	—98,478
35. Veterinary —	1,28,463	1,09,103	65,621	—62,842	—43,982
37. Agriculture	3,03,494	1,92,910	1,00,319	—2,03,175	—92,591
38. Supply Department	16,70,490	15,66,645	15,79,709	—90,781	+13,064
Interest on debt and other obligation—					
Charged —	*3,77,12,716*	*3,98,31,093*	*3,33,98,199*	*—43,14,517*	*—64,32,894*
39. Hirakud Dam Project	1,85,00,000	5,36,02,000	4,57,18,459	+2,72,18,459	—78,83,541
40. Community Development Projects	30,02,000	30,17,000	12,94,758	—17,07,242	—17,22,242

APPENDIX I—contd.

Page	Number and name of Grant or Appropriation	Budget Estimates	Revised Estimates	Actuals	Actuals compared with	
					Budget Estimates	Revised Estimates
					More + Less —	More + Less —
1		2	3	4	5	6
	42. Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department.	1,38,50,000	1,11,25,470	71,11,173	—67,38,827	—40,14,297
	43. Electricity Schemes outside the Revenue Account and other expenditure relating to the Works Department.	1,52,98,520	3,01,32,580	2,78,84,344	+1,25,85,824	—22,48,236
	44. Agricultural Improvement and Research— ..	2,20,500	10,91,479	1,85,012	—35,488	—9,06,467
	45. State Schemes of Government Trading ..	2,43,11,760	4,90,86,875	6,61,35,382	+4,18,23,622	+1,70,48,507
	46. Rail-Road Co-ordination and Transport Schemes—	..	5,500	308	+308	—5,192
	48. Capital outlay on Industrial Development— ..	..	6,424	6,424	+6,424	..
	50. Capital Outlay on Ports ..	..	16,76,000	4,95,391	+4,95,391	—11,80,609
	51. Subsidised Industrial Housing Scheme ..	5,18,500	..	1,292	—5,17,208	+1,292
	52. Capital Account of other works relating to Education Department.	..	123	1,231	+1,231	+1,108
	53. Capital Account of other works relating to Home Department.	..	1,00,569	95,599	+95,599	—4,970

56. Capital Account of other works relating to Tribal and Rural Welfare Department.		..	1,555	1,556	+1,556	+1
57. Capital expenditure relating to Development (Veterinary) Department.		..	51,083	777	+777	—50,306
58. Capital Account of other works relating to the Political and Services (Grama Panchayat) Department.		..	1,20,703	11,302	+11,302	1,09,401
Totals	*Charged*	..	*3,86,48,016*	*4,06,58,693*	*3,15,05,738*	*—71,42,278*	*—91,52,955*
	Voted	..	11,14,50,484	18,45,87,203	19,35,47,657	+8,20,97,173	+89,60,454
	Grand Total	..	15,00,98,500	22,52,45,896	22,50,53,395	+7,49,54,895	—1,92,501

APPENDIX II.

GRANT No. 24—IRRIGATION

Detailed Statement of Expenditure on Important New Works for the year 1958-59

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).					
Irrigation Works—					
Unproductive—					
Working Expenses—					
Orissa Canals—					
A—Extensions and Improvements—					
II—*Other major works for which specific provision was made in the Budget*—					
1. All works collectively	2,62,447	90,449	86,166	—1,76,281	—4,283
V—*Minor works*—					
2. All works collectively	64,000	61,650	47,530	—16,470	—14,120
Total—A ..	3,26,447	1,52,099	1,33,696	—1,92,751	—18,403

Rushikulya system—					
G.—Extensions and Improvements—					
II.—*Other major works for which specific provision was made in the Budget*—					
3. All works collectively ..	7,000	2,469	..	—7,000	—2,469
V.—*Minor works*—					
4. All works collectively ..	13,475	13,475	12,691	—784	—784
Total—G ..	20,475	15,944	12,691	—7,784	—3,253
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES					
Irrigation works—					
Works (Non-Commercial)—					
L.—Extensions and Improvements—					
II.—*Other major works for which specific provisions was made in the Budget*—					
5. All works collectively ..	6,200	..	..	—6,200	..
IV.—*Other major works for which specific provision was not made in the Budget*—					
6. All works collectively ..	..	15,000	14,992	+14,992	—8
V.—*Minor works*—					
7. All works collectively ..	10,000	200	221	—9,779	+21
Total—L ..	16,200	15,200	15,213	—987	+13

GRANT No. 24—IRRIGATION—*contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Expenditure—					
O—Other charges—					
I—*Major works above Rs 5,00,000 for which specific provision was made in the Budget*—					
8. Survey and investigation of Salandi Dam Project	10,000	1,10,000	80,114	+70,114	—29,886
	Estimate Rs. 4,43,460 ; expenditure to end of 1958-59 Rs. 5,52,908; in progress.				
9. Investigation of the Rengali Dam Project across Brahmani river.	1,00,000	2,00,000	2,00,418	+1,00,418	+418
	Estimate Rs. 8,27,000 ; expenditure to end of 1958-59 Rs. 2,68,056; in progres.				
II—*Other major works for which specific provision was made in the Budget*—					
10. All works collectively	1,90,000	23,300	23,369	—1,66,631	+69
III—*Major works above Rs. 2,00,000 for which specific provision was not made in the Budget*—					
11. Conducting detailed investigation for construction of a dam across Ganguda river and a barrage near Godakola in Vansadhara basin.	..	..	—1,024	—1,024	—1,024
	Estimate Rs. 2,03,900 ; expenditure to end of 1958-59 Rs. 35,845 ; in progress.				

IV—*Other major works for which specific provision was not made in the Budget*—					
12. All works collectively	..	..	2,448	+2,148	+2,44 8
V.—*Minor works*—					
13. All works collectively	..	13,473	[3,403	3,370	—10,103 —33
Total—O	..	3,13,473	3,36,703	3,08,695	—4,778 —28,008
Navigation, Embankment and Drainage works—					
Works (Non-Commercial)—					
Navigation—					
Orissa coast canal—					
P.—Extentions and Improvements—					
II.—*Other major works for which specific provision was made in the Budget*—					
14. All works collectively	..	7,000	7,000	6,984	—16 —16
V.—*Minor works*—					
15. All works colletively	..	100	..	274	+174 +274
Total—P	..	7,100	7,000	7,258	+158 +258
Embankments—					
S.—Works—					
II.—*Other major works for which specific provision was made in the Budget*					
16. All works collectively					
Charged		*50,000*	*340*	..	*—50,000* *—340*
Voted—		1,08,048	1,801	..	—1,08,048 —1,801

APPENDIX II—*contd.*

GRANT No. 24—IRRIGATION—*contd.*

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
IV.—Other major works for which specific provision was not made in the Budget—						
17. All works collectively	—	—	3,890	..	..	—3,890
V. Minor works—						
18. All works collectively	..	40,500	18,527	18,243	—22,257	—284
Total—S *Charged*	..	*50,000*	*340*	..	*—50,000*	*—340*
Total—S Voted	..	1,48,548	24,218	18,243	—1,30,305	—5,975
Miscellaneous expenditure—						
W. Other charges—						
V. Minor works—						
19. All works collectively	—	13,740	5,789	1,474	—12,266	—4,315
Total—W	..	13,740	5,789	1,474	—12,266	—4,315

ELECTRICAL

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)

Irrigation Works—

Working expenses—

Orissa Canals—

F. 1—Extensions and Improvements—

V. *Minor works*—

20. All works collectively	..	..	134	148	+148	+14
Total—F. 1—	..	..	134	148	+148	+14

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES

Navigation, Embankment and Drainage Works—Works (Non-Commercial).

Embankments—

U. 1. Works—

V. *Minor Works*—

21. All works collectively		..	..	134	145(a)	+145	+11
Total—U. 1.—		..	..	134	145	+145	+11
Grand Totals	*Charged*	..	*50,000*	*340*	..	*—50,000*	*—340*
	Voted	..	8,45,983	5,57,221	4,97,563	—3,48,420	—59,658

(a) Includes a sum of Rs. 22 representing departmental charges for minor works, the provision for which was made along the provision for repair works.

APPENDIX II—*contd.*

Grant No. 24—Irrigation—*concld.*

COMMENTS

The total figures of original and final appropriation and expenditure in respect of works shown individually and collectively in the above statement are given below :—

		Figures in thousands of rupees
Original appropriations	..	8,96
Modified appropriation	..	5,58
Expenditure	..	4,98

The expenditure fell short of the original appropriation by 3,98 and modified appropriation by 60.

2. In case of the work shown against item 8 the expenditure exceeded the amount of sanctioned estimate.

3. Reasons for the variations were not communicated by the controlling officer.

APPENDIX II

Grant No. 25—Civil Works

Detailed Statement of Expenditure on Important New Works for the year 1958-59

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS					
Original works—					
Buildings—					
Public Works Department					
C. 1 (1)—Excise					
V.—Minor Works—					
1. All works collectively	..	1,000	191	172	— 828	— 19
C. 1 (2)—Forest—					
V.—Minor Works—					
2. All works collectively	..	1,000	375	..	— 1,000	— 375
C. 1 (3)—Registration—					
V.—Minor Works—					
3. All works collectively	..	1,500	1,500	1,500	..	..

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More+ Less—	Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C. 1 (4)—General Administration—					
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget					
4. Construction of staff quarters for the Commissioner, Northern Division at Sambalpur (fifteen Upper Division Clerks, ten Lower Division Clerks and fifteen Peons including latrines and wells).	25,000	25,000	24,999	— 1	— 1
	Estimate Rs. 7,03,200; expenditure to end of 1958-59 Rs. 8,27,233; in progress.				
II.—Other Major works for which specific provision was made in the Budget.					
5. All works collectively ..	65,980	71,080	69,964	+ 3,984	— 1,116
III.—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget.					
6. Construction of new Collectorate building at Cuttack ..	..	1,50,000	1,50,000	+ 1,50,000	..
	Estimate not sanctioned; expenditure to end of 1958-59 Rs. 1,50,000; in progress.				
IV—Other major works for which specific provision was not made in the Budget.					
7. All works collectively ..	..	26,867	19,090	+ 19,090	— 7,777

V.—Minor works						
8. All works collectively	..					
Charged—	..	*7,000*	*11,635*	*13,959*	*+ 6,959*	*+ 2,324*
Voted—	..	55,150	1,46,080	1,27,637	+ 72,487	— 18,443
Total—C. 1 (4) .. *Charged*	..	*7,000*	*11,635*	*13,959*	*+ 6,959*	*+ 2,324*
Total—C. 1 (4) .. Voted	..	1,46,130	4,19,027	3,91,690	+ 2,45,560	— 27,337
C. 1 (5).—Administration of Justice—						
I I.—Other major works for which specific provision was made in the Budget.						
9. All works collectively	..	5,000	1,000	995	—4,005	—5
V—Minor works						
10. All works collectively	..	23,000	23,000	26,322	+ 3,322	+ 3,322
Total—C. 1 (5)	..	28,000	24,000	27,317	—683	+3,317
C. 1 (6).—Jails and Convict Settlements—						
I I.—Other major works for which specific provision was made in the Budget.						
11. All works collectively	..	3,23,879	1,98,327	1,98,449	—1,25,430	+ 122
I I I.—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget.						
12. Construction of a special Sub-Jail building at Rourkella..		..	1,20,000	1,20,000	+1,20,000	..
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 1,20,000 ; in progress.				

Grant No. 25—Civil Works—*Contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
V.—*Minor works*	Rs.	Rs.	Rs.	Rs.	Rs.
13. All works collectively	500	7,886	5,553	+5,053	—2,333
Total—C. 1 (6) ..	3,24,379	3,26,213	3,24,002	—377	—2,211
C. 1 (7)—Education—					
I. *Major works above Rs. 5 lakhs for which specific provision was made in the Budget.*					
14. Construction of buildings for State Museum, Orissa at Bhubaneswar.	1,00,000	..	..	—1,00,000	..
	Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 5,80,663 ; in progress.				
II. *Other major works for which specific provision was made in the Budget.*					
15. All works collectively ..	4,49,410	4,84,359	4,79,706	+30,296	—4,653

III. *Major works above Rs. 2 lakhs for which specific provision was not made in the Budget.*						
16. Construction of Zilla School building at Balasore	..	..	25,000	25,014	+25,014	+14
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 25,014 ; in progress.				
IV. *Other major works for which specific provision was not made in the Budget.*						
17. All works collectively	..	..	73,747	75,072	+75,072	+1,325
V. *Minor works—*						
18. All works collectively	..	20,000	30,000	35,635	+15,635	+5,635
Total—C. 1 (7)	..	5,69,410	6,13,106	6,15,427	+46,017	+2,321
C. 1 (8)—Medical—						
I.—*Major works above Rs. 5 lakhs for which specific provision was made in the Budget.*						
19. Construction of buildings for primary health units		5,00,000	4,02,242	3,71,118	—1,28,882	—31,124
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 5,19,921 ; in progress.				
20. Construction of various buildings in the compound of Shriram Chandra Bhanja Medical College and attached hospital.		12,00,000	14,64,639	14,64,668	+2,64,668	+29
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 33,74,177 ; in progress.				
21. Improvement to Gopabandhu Ayurvedic Vidyapith		38,000	62,512	62,080	+24,080	—432
		Estimate Rs. 5,98,500 ; expenditure to end of 1958-59 Rs. 4,42,911 ; in progress.				
II.—*Other major works for which specific provision was made in the Budget.*						
22. All works collectively	..	1,63,170	86,600	85,817	—77,353	—783

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More+ Less—	Modified Appropriation More+ Less—
1	2	3	4	5	6
IV—Other major works for which specific provision was not made in the Budget.	Rs.	Rs.	Rs.	Rs.	Rs.
23. All works collectively ..	..	734	753	+753	+19
V.—Minor works—					
24. All works collectively ..	18,250	18,250	38,546	+20,296	+20,296
Total—C. 1 (8) ..	19,19,420	20,34,977	20,22,982	+1,03,562	—11,995
C. 1 (9)—Agriculture—					
I. *Major works above Rs. 5 lakhs for which specific provision was made in the Budget.*					
25. Construction of Agricultural College building, hostel and staff quarters.	7,55,000	3,01,000	3,00,099	—4,54,901	+9 9
	Estimate Rs. 35,22,800 ; expenditure to end of 1958-59 Rs. 26,40,896 ; in progress.				
V. *Minor works—*					
26. All works collectively ..	1,500	1,500	..	—1,500	—1,500
Total—C. 1 (9) ..	7,56,500	3,01,500	3,00,099	—4,56,401	—1,401

C. 1 (10)—Veterinary—					
I. Major works above Rs. 5 lakhs for which specific provision was made in the Budget.					
27. Provision for permanent building of Orissa College of Veterinary Service and Animal Husbandry at Bhubaneswar.	6,67,500	7,80,000	7,79,974	+1,12,474	—26
Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 15,79,976 ; in progress.					
V. Minor works—					
28. All works collectively ..	10,500	10,500	10,491	—9	—9
Total—C. 1 (10) ..	6,78,000	7,90,500	7,90,465	+1,12,465	—35
C. 1 (11).—Industries—					
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget.					
29. Expansion of Orissa School of Engineering-Construction of additional buildings for School.	1,30,000	1,30,000	1,30,000	—9,000	..
Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 10,30,205 ; in progress.					
30. Construction of buildings for Industrial Training Institute at Rourkela.	5,12,000	3,00,000	3,01,086	—2,10,914	+1,086
Estimate not sanctioned expenditure to end of 1958-59 Rs. 3,95,055 ; in progress.					
II.—Other major works for which specific provision was made in the Budget.					
31. All works collectively ..	8,91,400	2,44,131	2,43,955	—6,47,445	—176

APPENDIX—*Contd.*
Grant No. 25—Civil Works—*Contd.*

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
IV.—Other major works for which specific provision was not made in the Budget.						
32. All works collectively	..	..	2,44,389	1,54,031	+1,54,031	—90,358
V.—Minor works—						
33. All works collectively	..	1,000	1,000	..	—1,000	—1,000
Total—C. 1 (11)	..	15,42,400	9,19,520	8,29,072	—7,14,328	—90,448
C. 1 (1)—Civil Works—						
II.—Other major works for which specific provision was made in the Budget						
34. All works collectively	..	87,017	17,313	17,300	—69,717	—13
III.—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget						
35. Construction of staff quarters for Bhubaneswar Division	..	..	50,000	50,220	+50,220	+220

Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 2,00,217 ; in progress.

IV.—Other major works for which specific provision was not made in the Budget					
36. All works collectively ..	..	31,800	31,798	+ 31,798	— 2
V. Minor Works—					
37. All works collectively—					
Charged ..	*30,000*	*1,156*	..	*— 30,000*	*— 1,156*
Voted ...	54,000	56,070	59,446	+ 5,446	+3,376
Total—C. 1 (12) Charged ..	*30,000*	*1,156*	..	*— 30,000*	*— 1,156*
Voted ...	1,41,017	1,55,183	1,58,764	+ 17,747	+ 3,581
C. 1 (16)—Taxes on Income					
IV.—Other major works for which specific provision was not made in the Budget.					
38. All works collectively ..	..	15,000	15,020	+15,020	+20
C. 1 (13)—Co-operation					
III.—Other major works for which specific provision was made in the Budget.					
39. All works collectively —	9,800	23,448	23,448	+13,648	..
Public Health.					
V.—Minor works—					
40. All works collectively —	—	..	4,322	+4,322	+4,322

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less—	Expenditure compared with Modified Appropriation More + Less—
1	2	3	4	5	6
C. 1 (15)—Miscellaneous Departments	Rs.	Rs.	Rs.	Rs.	Rs.
I I.—Other major works for which specific provision was made in the Budget.					
41. All works collectively ..	2,35,100	1,25,000	1,22,035	—1,13,065	—2,965
I V.—Other major works for which specific provision was not made in the Budget.					
42. All works collectively ..	..	80,910	1,90,000	+1,90,000	+1,09,090
V.—Minor works—					
43. All works collectively ..	300	..	..	—300	..
Total—C. 1 (15) ..	2,35,400	2,05,910	3,12,035	+76,635	+1,06,125
D—Communication—					
D. 1. (2).—Projects financed from ordinary share of subvention from Central Road Development Account.					
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget					
44. Construction of a submersible bridge over Tel river at Balgoan at 31/4 on Bhawanipatna-Bolangir Road.	1,000	102	102	—898	..

Estimate Rs. 9,70,000 ; expenditure to end of 1958-59 Rs. 9,23,368 ; in progress.

45. Construction of a high level bridge over river IB at 2nd mile from Sundergarh on the Sundergarh-Lafripara Taparia Road.	1,00,000	..	—323	—1,00,323	—32.3
	Estimate Rs. 6,92,100 ; expenditure to end of 1958-59 Rs. 1,25,811 ; in progress.				
II.—Other major works for which specific provision was made in the Budget					
46. All works collectively ..	3,18,553	50,000	49,996	—2,68,557	—4
III.—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget					
47. Construction of a bridge across the Baitarani river on Remili-Barbil Road.	..	20,000	20,000	+ 20,000	..
	Estimate Rs. 2,00,300 ; expenditure to end of 1958-59 Rs. 1,20,004 ; progress.				
IV.—Other major works for which specific provision was not made in the Budget.					
48. All works collectively ..	..	1,495	5,807	+5,807	+4,311
Total—D.1 (2) ..	4,19,553	71,598	75,582	—3,43,971	+3,984
D. 1 (1)—Projects financed from the reserve at the disposal of the Central Government in the Central Road Fund Development Account.					
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget.					
49. Impovement to the road from Pipli to Konark	4,00,000	1,40,000	1,39,999	—2,60,001	—1
	Estimate Rs. 16,70,000; expenditure to end of 1958-59 Rs. 7,79,153; in progress.				

Description	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1	2	3	4	5	6
50. Construction of high level bridge over the river IB at 2nd mile from Sundergarh-Lafripara-Taparia Road.	1,00,000	..	—323	—1,00,323	—323
		Estimate Rs. 6,92,100; expenditure to end of 1958-59 Rs. 1,25,913; in progress.			
II.—Other major works for which specific provision was made in the Budget.					
51. All works collectively ..	40,050	..	..	—40,050	..
III.—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget.					
52. Construction of bridges across the Baitarani river on Remili-Barbil Road.	..	20,000	20,000	+20,000	..
		Estimate Rs. 2,00,300; expenditure to end of 1958-59 Rs. 1,20,004; in progress.			
53. Construction of a bridge over Budhanullah on Sundergarh-Joshipur Road.	..	..	— 424	— 424	—424
		Estimate Rs. 2,23,000; expenditure to end of 1958-59 Rs. 1,04,614; in progress.			
IV. Other major works for which specific provision was not made in the Budget.					
54. All works collectively ..	..	1,000	—3,806	—3,806	—4,806
Total—D. 1 (1) ..	5,40,050	1,61,000	1,55,446	—3,84,604	—5,554

APPROPRIATION ACCOUNTS, GOVERNMENT OF ORISSA

D. 1(3)—State Roads of Economic or Inter-State importance—					
I. Major works above Rs 5 lakhs for which specific provision was made in the Budget.					
55. Jajpur-Mangalpur Road ..	2,92,000	1,32,000	1,32,020	—1,59,980	+20
	Estimate Rs. 6,57,000 ; expenditure to end of 1958-59 Rs. 2,06,968 ; in progress.				
56. Improvement to the road from Khanjamudi-Daringabadi-Mohana-Chandipur.					
(a) Reach I Khenjamudi to Daringabadi 24M-2F-60ft. ..	1,86,200	1,86,200	1,86,253	+53	+53
	Estimate Rs. 5,31,200 ; expenditure to end of 1958-59 Rs. 4,81,260 ; in progress.				
57. Improvement to Anandpur-Bonth Road ..	1,17,283	50,000	50,002	—67,281	+2
Revised Estimate Rs. 6,31,300 ; expenditure to end of 1948-59 Rs. 5,14,077 ; in progress.					
58. Improvement to Kandalpur-Machapon Road	3,00,000	2,00,000	2,00,000	—1,00,000	..
	Estimate Rs. 20,54,000 ; expenditure to end of 1958-59 Rs. 2,66,171 ; in progress.				
59. Improvement to Cuttack-Kujang Road ..	3,00,000	..	..	—3,00,000	..
II. Other major works for which specific provision was made in the Budget.					
60. All works collectively ..	3,48,394	3,22,044	3,22,075	—26,319	+31
Total—D. 1 (3) ..	15,43,877	8,90,244	8,90,350	—6,53,527	+106

APPENDIX II—*Contd*

Grant No. 25—Civil Works—*Contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1	2	3	4	5	6
D. 1 (5)—Projects financed from State (Orissa) Road Fund—					
I V. Other major works for which specific provision was not made in the Budget					
61. All works collectively ..	2,99,605	2,98,951	+2,98,951	+2,98,951	—654
D. 1(4)—Other Projects—					
II. *Other major works for which specific provision was made in the Budget.*					
62. All works collectively ..	24,100	10,767	10,767	—13,333	..
III. *Major works above Rs. 2 lakhs for which specific provision was not made in the Budget.*					
63. Construction of road from Tamka to Kabatbandh ..	.. Estimate not sanctioned ; Rs. 30,000 ;	30,000 in progress.	30,000 expenditure	+30,000 to end of	.. 1958-59
IV. *Other major works for which specific provision was not made in the Budget.*					
64. All works collectively—					
Charged ..	..	*6,850*	*6,849*	*+6,849*	*—1*
Voted ..	..	1,80,000	1,80,228	+1,80,228	+228

V. *Minor works*—						
65. All works collectively	..	38,000	38,000	26,326	—11,674	—11,674
Total—D. 1(4)	*Charged* ..	..	*6,850*	*6,849*	*+6,849*	*—1*
	Voted ..	62,100	2,58,767	2,47,321	+1,85,221	—11,446
E—Miscellaneous—						
V—*Minor works*—						
66. All works collectively	..	800	800	801	+1	+1
ELECTRICITY DEPARTMENT						
C. 2 (2)—General Administration—						
V—*Minor works*—						
67. All works collectively	*Charged* ..	*1,000*	*98*	*1,383*	*+383*	*+1,385*
	Voted ..	40,250	40,108	33,325	—6,925	—6,783
C. 2 (3)—Administration of Justice—						
V—*Minor works*—						
68. All works collectively	..	11,000	9,262	6,317	—1,683	—2,945
C. 2 (4)—Jails and Convict Settlements—						
V—*Minor works*—						
69. All works collectively	..	3,000	3,000	1,903	—1,097	—1,097
C. 2 (6)—Medical—						
II. *Other major works for which specific provision was made in the Budget*						
70. All works collectively	..	1,51,950	93,577	67,145	—84,805	—26,432

APPENDIX II—*Contd.*

Grant No. 25—Civil Works—*Contd.*

Detailed Statement of Expenditure on Important new works of the year 1958-59.

Description	Orginal Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Orginal Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
V—Minor Works—					
71. All works collectively ..	20,000	20,000	40,436	+20,436	+20,436
Total—C. 2(6) ..	1,71,950	1,13,577	1,07,581	—64,369	—5,996
C. 2(5)—Education					
V—Minor Works—					
72. All works collectively ..	..	..	3,564	+3,564	+3,564
C. 2(1)—Forest					
V—Minor works—					

73.—All works collectively ..	..	..	355	+355	+355
C. 2(10)—Civil Works—					
IV—Other Major works for which specific provision was was not made in the Budget—					
74. All works collectively ..	..	14,153	9,564	+9,564	—4 589
V—Minor works—					
75. All works collectively ..	20,000	17,000	8,640	—11,360	—8,360
Total—C. 2(10) ..	20,000	31,153	18,204	—1,796	—12,949
C. 2(8)—Veterinary—					
V—Minor Works—					
76. All works collectively ..	2,000	2,000	3,940	+1,940	+1,940
C. 2(7)—Agriculture.					
II—Other major works for which specific provision was made in the Budget.					
77. All works collectively ..	45,000	48,550	44,544	—456	+4,006
V—Minor works—					
78. All works collectively ..	6,500	3,150	4,410	—2,090	+1,260
Total—C. 2(7) ..	51,500	51,700	48,954	—2,546	—2,746

APPENDIX II—*Cntd.*

Grant No. 25—Civil Works—*Contd.*

Detailed Statement of Expenditure on Important new works of the year 1958-59

Description	Orginal Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Orginal Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C. 2(9)—Industries					
II—Other major works for which specific provision was made in the Budget—					
79. All works collectively ..	..	6,500	..	..	—6,500
C. 2(11).—Miscellaneous Departments.					
IV—Other major works for which specific provision was not made in the Budget—					
80. All works collectively ..	..	8,268	..	..	—8,268
D—Communication					
D 2(2)—Communication					
V—Minor works—					
81. All works collectively ..	2,000	5,000	5,446	+3,446	+446
E 2.—Miscellaneous					
V—Minor works—					
82. All works collectively ..	..	..	1,962	+1,962	+1,962

PUBLIC HEALTH DEPARTMENT

C. 3(1).—General Administration						
VI—Other major works for which specific provision was not made in the Budget—						
83. All works collectively	..	..	24,850	25,847	+25,847	+997
V.—Minor works—						
84. All works collectively						
Charged	..	..	*6,745*	*4,283*	*+4,283*	*—2,462*
Voted	..	..	32,029	12,139	+12,139	—19,890
Total—C. 3 (1) .. *Charged*	..	..	*6,745*	*4,283*	*+4,283*	*—2,462*
Total—C. 3 (1) .. Voted	..	..	56,879	37,986	+37,986	—18,893
C. 3 (2)—Administration of Justice						
V.—Minor works—						
85. All works collectively	..	..	923	..	..	—923
C. 3 (3)—Jails and Convict Settlements						
IV—Other major works for which specific provision was not made in the Budget—						
86. All the works collectively	..	..	31,000	31,012	+31,012	+12
V—Minor works—						
87. All works collectively	..	..	3,300	3,300	+3,300	..
Total—C. 3 (3)	..	..	34,300	34,312	+34,312	+12

APPENDIX II—*Contd.*

Grant No. 25—Civil Works—*Contd.*

Detailed Statement of Expenditure on Important new works of the year 1958-59

Description	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
C. 3(4).—Education—					
IV. Other major works for which specific provision was not made in the Budget—					
88. All works collectively	..	..	40,000	40,001 +40,001	+1
V. Minor works—					
89. All works collectively	..	..	11,169	12,069 +12,059	+900
Total—C. 3(4)	..	..	51,169	52,070 +52,070	+901
C. 3(5).—Medical—					
III. Major works above Rs. 2 lakhs for which specific provision was not made in the Budget—					
90. Additions and alterations to the sewerage system in the compound of S. C. B. Medical College, Cuttack. Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 50,000 ; in progress.	..	50,000	50,000	+50,000	..
91. Water-supply and sanitary installation to the various buildings in the compound of S. C. B. Medical College and Hospital. Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 2,78,150 ; in progress.	..	2,46,300	2,46,001	+2,46,001	+1
IV. Other major works for which specific provision was not made in the Budget—					
92. All works collectively	..	..	1,88,728	1,88,304 +1,88,304	—424

V. Minor works—						
93. All works collectively	..	—	5,215	7,018	+7,018	+1,803
Total—C. 3(5)	..	..	4,89,943	4,91,323	+4,91,323	+1,380
C. 3(6).—Agriculture—						
III. Major works above Rs. 2 lakhs for which specific provisions was not made in the Budget—						
94. Construction of Agricultural College buildings, hostel and quarters (water-supply and sanitary installation).		..	2,67,700	2,66,698	+2,66,698	—1,002
		Estimate Rs. 2,86,820 ; expenditure to end of 1958-59 Rs. 4,09,337 ; in progress.				
C. 3(7).—Veterinary—						
IV. Other major works for which specific provision was not made in the Budget—						
95. All works collectively	..	..	25,000	24,891	+24,891	+109
C. 3(8).—Civil Works						
IV.—Other major works for which specific provision was not made in the Budget.—						
96. All works collectively		..	32,000	12,834	+12,834	—12,166
V.—Minor works—						
97. All works collectively	..	..	2,000	17,750	+17,750	+15,750
Total—C. 3(8)	..	..	34,000	30,584	+30,584	—3,416
C. 3(9).—Industries.—						
IV.—Other major works for which specific provision was not made in the Budget.—						
98. All works collectively	..		28,250	27,970	+27,970	—280
D.—Communication—	..					
D. 3(1).—Other Projects—						
V.—Minor works	..					
99. All works collectively	..	..	3,500	3,508	+3,508	+8
Grand Total	*Charged*		*38,000*	*26,484*	*26,474*	*—11,526*	*—10*
	Voted		92,23,036	87,78,196	86,85,659	—5,37,377	—92,537

APPENDIX II—*Contd.*

Grant No. 25—Civil works—*Contd.*

COMMENTS

(All figures in thousands of rupees)

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

Description of Works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1	2	3	4	5	6
ORIGINAL WORKS					
1. Buildings—					
(a) Public Works Department	63,92	58,43	58,30	—5,62	—13
(b) Electricity Department	3,01	2,65	2,25	—75	—40
(c) Public Health Department	..	9,99	9,70	+9,70	—29

2.—Communication—					
Public Works, Electricity and Public Health ..	28,67	16,97	16,84	—8,84	—13
3. Miscellaneous—					
Public Works and Electricity	1	1	3	+2	+2
Total ..	92,61	88,05	87,12	—5,49	—93

1. The total expenditure fell short of the original appropriation by 5,49 and the modified appropriation by 93

2. Works shown against items 6, 12, 1, 4, 16, 19, 20, 27, 29, 30, 35, 63, 90 and 91 were undertaken without the estimate being sanctioned.

3. In case of works shown against items 4 and 24 the expenditure exceeded the amount of sanctioned estimate.

4. Explanations for the variations in none of the cases were received from the Controlling Officers.

APPENDIX II—*Contd*

Grant No. 25—Civil Works—*Contd*

Detailed statement of Expenditure on important New Works for the year 1958-59

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH—ORIGINAL WORKS—BUILDINGS—					
II—Other major works for which specific provision was made in the Budget—					
1. All works collectively ..	6,23,585	10,000	10 100	—6,13,485	+100
IV—Other major works for which specific provision was not made in the Budget—					
2. All works collectively ..					
Charged ..	..	..	*613*	*+613*	*+613*

V—Minor works—							
3. All works collectively		..					
	Charged	..	*1,500*	..	*115*	*—1,385*	*+115*
	Voted	..	90,000	34,402	25,177	—64,823	—9,225
Totals ..	*Charged*	..	*1,500*	..	*728*	*—772*	*+728*
	Voted	..	7,13,585	44,402	35,277	—6,78,308	1,925

COMMENTS

The figures of appropriation and expenditure in respect of works shown in the above statement are as follows:—

(Figures in thousands of rupees)

Original appropriation	..	7,15
Modified appropriation	..	44
Expenditure	..	36

1. The total expenditure fell short of the original appropriation by 36 and modified appropriation by 8.

2. The reasons for variation were not received from the Controlling Officer.

APPENDIX II—*Contd*

Grant No. 43—Electricity Schemes outside the Revenue Account and other Expenditure Relating to the Works Department

Detailed statement of Expenditure on Important New Works for the year 1958-59.

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—A—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)					
Irrigation Works—					
I.—Works—					
Major Works—					
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget—					
1—Remodelling H. L. C. Range III Canal from 0 to 16th Miles.	1,77,738	1,04,000	1,02,898	—74,80	—1,102
	Estimate Rs. 5,01,000 ; expenditure to the end of 1958-59 Rs. 4,71,965 ; in progress.				
II.—Other major works for which specific provision was made in the Budget—					
2. All works collectively ..	6,68,615	2,40,440	1,89,767	—4,78,848	—50,673
IV.—Other major works for which specific provision was not made in the Budget—					
3. All works collectively ..	..	25,346	24,793	+24,793	—553
Total—I ..	8,46,353	3,69,786	3,17 458	—5,28,895	—52,328

Navigation, Embankment and Drainage Works Embankment Works,					
K and M.—Works—					
1.—Major Works above Rs. 5 lakhs for which sepecific provision was made in the Budget.					
4. Remodelling Tantighai above Kamalpur escape by either masonry of dry rabble.	1,00,000	18,000	15.143	—84,857	—2,857
	Estimate not sanctioned; expenditure to end of 1958—59 in progress.			Rs.26,360;	
5. Construction of drains from Khalsepur to Brahmani length 8 miles to carry water from Kani river—	50,000	..	..	—50,000	..
6. Raising the banks located in the left bank of Kharma and right bank of Brahmani and existing banks on the left side and bringing them upto standard free board.					
(a) R/S Aul ring bundh from Bankeswar to Belunia	4,00,000	5,000	4,980	—3,95,020	—20
	Estimate not sanctioned; expenditure to end of 1958-59 Rs.54,980; in progress.				
(b) R/S Aul ring bundh from Belunia to Aul palace	5,00,000	40,000	38,769	—4 61,231	—1,231
	Estimate not sanctioned: expenditure to end of 1958-59 Rs.1,53,769; in progress.				
7. Raising the village in very low areas and badly affected areas.	1,00,000	26,237	25,000	—75,000	—1,237
	Estimate not sanctioned expenditure to end of 1953-59 Rs.27,000; in progress.				
8. Improvement to Kushabhadra right embankment and grassilling the crest for facilitating village communication and inspection of P. W. D. Officers.	2,50,000	..	..	—2,50,000	..
9. Improvement to Bhargavi left embankment and gravelling the crest for facilitating village communication and inspection of P.W.D. Officers.	1,50,000	..	..	—1,50,000	..

APPENDIX II—*Contd.*

GRANT No. 43—ELECTRICITY SCHME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Detailed statement of expenditure on Important New Works for the year 1958-59.

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original appropriation More+ Less—	Expenditure compared with Modified appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
10. Protective works at Dalaighai ..	3,30,270	1,27,000	1,28,223	—2,02,047	+1,223
	Estimate not sanctioned, expenditure to end of 1958-59 Rs. 31,75,989 ; in progress.				
11. Double embanking Kushabhadra river from Patpur to Alanda.	1,00,000	..	147	—99,853	+147
	Estimate for the whole project not sanctioned, a part estimate of Rs. 1,19,750 has only been sanctioned ; expenditure to end of 1958-59 Rs. 3,92,945 ; in progress.				
12. Double embanking Nuna river in Puri diatriot	2,20,000	98,305	1,06,915	—1,13,085	+8,610
	Estimate Rs. 6,06,200; expenditure to end of 1858-59 Rs. 1,17,833 in progress.				
13. Improvement to Bhargavi rigt embankment and gravelling the crust for facilittting village communication and inspection of P. W. D. Officers.	1,00,000	..	..	—1,00,000	..

14. Taking over and reconstructing Kushabhadra right embankment (Kotdesh embankment) in extension of P. W. D. embankment from Banamalipur to Nimapara.		15,000	..	..	—15,000	—
II—Other major works for which specific provision was made in the Bedget—						
15. All works collectively	*Charged*	*50,000*	*2,337*	*2,337*	*—47,663*	..
	Voted	53,90,299	20,38,917	18,43,235	—35,47,064	—1,95,682
III—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget—						
16. R/S the Capital embankment from Lepar Asylum to Bidanasi to protect Cuttack Towns.		..	19,000	18,190	+18,190	—810
		Estimate Rs. 2,62,000; expenditure to end of 1958-59 Rs. 3,20,146 ; in progress.				
17. R/S Capital embankment (34) (*b*) A to Birupa and Baitarini right from 30th mile post to 50th mile post to Pattamundai canal, including Indupur Tie bundh.		..	4,000	3,860	+3,860	—140
		Estimate Rs. 6,91,559 ; expenditure to end of 1958-59 Rs. 7,63,270; in pogress.				
18. R/S Capital embankment No. (34) (*b*) A Birupa right from 0 to 30th mile of Pattamundai canal .		..	1,00,000	1,00,381	+1,00,381	+38
		Estimate Rs. 8,67,400 ; expenditure to end of 1958-59 Rs. 8,14,409; in progress.				

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less —	Expenditure compared with Modified Appropriation More + Less —
1		2	3	4	5	6
19. Construction of new embankment on Kushabhadra left in extension of P. W. D. embankment from Bhakursahi to Nimapara—19th mile and from Dhirpur to Sandhill.		..	1,700	..	..	—1,700
IV—Other major works for which specific provision was not made in the Budget—						
20. All works collectively		..	5,83,805	5,11,437	+5,11,437	—72,368
Total K and M	*Charged*	*50,000*	*2,337*	*2,337*	*—47,663*	
	Voted	77,05,569	30,61,964	27,96,280	49,09,289	—2,65,684
Grand totals—	*Charged*	*50,000*	*2,337*	*5,337*	*—47,663*	—
	Voted	85,51,922	34,31,760	31,13,738	—54,38,184	—3,18,01

The total figures of appropriation and expenditure in respect of works mentioned individually and collectively in the foregoing statement are as follows:—

Figures in thousands of rupees

Original appropriation	..	..	..	86,02
Modified appropriation	..	..	..	34,34
Expenditure	..	..	..	31,16

The expenditure fell short of the original appropriation by 54,86 and modified appropriation by 3,18.

2. Works shown against items 4,6(a) and (b), 7,10 and 11 were taken up without estimates being sanctioned.

3. In case of works shown against items 16 and 17, the expenditure exceed the amount of sanctioned estimate

4. The reasons for the variations were not communicated by the Controlling Officer.

81—Capital Account of Civil Works outside the Revenue Account.					
Original works—					
U—Buildings—					
U 1—Public Works Department—					
U 1(2)—General Administration—					
II.—Other major works for which specific provision was made in the Budget—					
1. All works collectively	150	..	..	—150	..
IV.—Other major works for which specific provision was not made in the Budget—					
2. All works collectively	..	650	650	+650	..
Total—U. 1 (2) ..	150	650	650	+500	..
U. 1 (1)—Registration—					
II—Other major works for which specific provision was made in the Budget—					
3. All work collectively ..	8,000	7	7	—7,993	..
IV—Other major works for which specific provision was not made in the Budget—					
4. All works collectively ..	..	7,582	7,582	+7,582	..
Total—U. 1 (1) ..	8,000	7,589	7,589	—411	..

APPENDIX II—*Contd.*

GRANT No. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Detailed statement of expenditure on Important New Works for the year 1958-59.

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More+ Less—	Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
U. 1 (3)—Administration of Justice—					
II—Other major works for which specific provision was not made in the Budget—					
5. All works collectively ..	2,50,000	2,50,000	2,50,001	+1	+1
Total—U. 1 (3) ..	2,50,000	2,50,000	2,50,001	+1	+1

U. 1 (4)—Jails and Convict Settlements—						
II—Other major works for which specific provision was made in the Budget—						
6. All works collectively	..	7,000	7,000	7,000	..	..
IV—Other major works for which specific provision was not made in the Budget—						
7. All works collectively	..	..	434	—4,883	—4,883	—5,317
Total—U. 1(4)	..	7,000	7,434	2,117	—4,883	—5,317
U. 1(5)—Police—						
II—Other major works for which specific provison was made in the Budget—						
8. All works collectively	..	13,73,933	6,35,944	6,17,083	—7,56,850	—18,861

APPENDIX II—*Contd.*

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of work	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
II[c]—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget—					
9. Construction of flats for the Constables, A. S.-I., and Havildars in B. P. line at Cuttack	..	2,95,000	2,95,000	+2,95,000	..
	Estimate Rs. 6,51,000, expenditure to end of 1958-59 Rs. 6,45,000, in progess.				
10. Construction of the wireless transmission grid and receiving station of the Police at Tulsipur Cuttack	..	30,000	15,643	+15,643	—14,357
	Estimate Rs. 2,77,720 expenditure to end of 1958-59 Rs. 2,42,648; in progress.				
11. Construction of the C. I. D. staff quarters at Tulsipur, Cuttack	..	1,97,886	1,97,886	+1,97,886	..
	Estimate Rs. 10,75,000; expenditure to end of 1958-59 Rs.12,20,908; in progress.				

IV.—Other major works for which specific provision was not made in the Budget—						
12. All works collectively	*Charged* ..	..	*2,74,853*	*2,74,055*	*+2,74,055*	*—798*
	Voted ..	..	1,08,350	1,07,327	+1,07,327	—1,023
V. Minor Works—						
13. All works collectively	..	1,00,000	2,58,000	2,51,473	1,51,473	— 6,527
Total—U.1 (5)	*Charged*	..	*2,74,853*	*2,74,055*	*2,74,055*	*—798*
	Voted	14,73,933	15,25,180	14,84,412	+10,479	—40,768
U.1 (6)—Education—						
I—Major works above Rs. 5 lakhs for which specific provision was made in the Budget.						
14. Opening of an I. Sc. College in Puri District ..						
Construction of building for College and hostel at Bhubaneswar.		75,000	2,70,000	2,71,214	+1,96,214	+1,214
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 3,46,209 ; in progress.				
15. Opening of an I. Sc. College at Angul in Dhenkanal District.						
Construction of buildings—		75,000	1,75,000	1,75,001	+1,00,001	+1
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 2,25,000 ; in progress.				
II—Other major works for which specific provision was made in the Budget.						
16. All works collectively	..	2,38,673	1,06,521	1,06,139	—1,32,534	—382

APPENDIX II *contd.*

GRANT No. 43 ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd*

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
IV.—Other major works for which specific provision was not made in the Budget—						
17. All works collectively	..	..	77,506	73,455	+ 73,455	—4,051
Total—U. 1 (6)	..	3,88,073	6,29,027	6,25,809	+2,37,136	—3,218
U. 1 (7).—Medical—						
II.—Other major works for which specific provision was made in the Budget—						
18. All works collectively	..	7,21,677	5,62,315	5,50,782	—1,70,895	—11,533
IV.—Other major works for which specific provision was not made in the Budget—						
19. All works collectively	*Charged* ..	..	*9,918*	*9,918*	*+ 9,918*	..
	Voted ..	..	21,859	18,482	+18,482	—3,377
Total—U. 1 (7).—	*Charged* ..	..	*9,918*	*9,918*	*+9,918*	..
	Voted ..	7,21,677	5,84,174	5,69,264	—1,52,413	—14,910

U. 1 (8)—Veterinary—					
II—Other major works for which specific provision was made in the Budget—					
20. All works collectively	45,000	40,000	40,406	—4,594	+406
IV—Other majos works for which specific provision was not made in the Budget—					
21. All works collectively	..	1,05 000	1,05,050	+1,05,050	+50
Total—U.1 (8)— ..	45,000	1,45,000	1,45,456	+1,00,456	+456
U. 1 (9)—Industries—					
I—Major works above Rs. 5 lakhs for which specific provision was made in the Budget—					
22. Construction of buildings for the Industrial Estate at Cuttack, Jagatpur, Jharsuguda, Rourkella Berhampur and Kendrapara	18,00,000	11,38,030	11,39,483	—6,60,517	+8,53
	Estimate not sanctioned; expenditure to end of 1958-59 Rs. 21,63,643; in progress.				
23. Expansion of Orissa School of Engineering Hostel and Staff Quarters.	1,61,500	2,40,000	2,39,924	+78,424	—76
	Estimate Rs. 11,29,100; expenditure to end of 1958-59 Rs. 13,12,781; in progress.				
IV—Other major works for which specific provision was not made in the Budget.					
24. All works collectively ..	..	16,000	16,000	+16,000	..
Total—U.1 (9)—	19,61,500	13,94,030	13,95,407	—5,66,093	+777

APPENDIX II—*Contd.*

GRANT No 43—ELECTRICITY SCHEME OUTSIDE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description		Orginal Appropriation	Modified Appropriation	Exaenditure	Expenditure compared with Orginal Appropriation More+ Less—	Expenditure compared with Modified Appropriation More Less—
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
U.1 (11)—Civil Works—						
II—Other major works for which specific provision was made in the Budget.						
25. All works collectively	*Charged*	*1,00,000*	..	..	*—1,00,000*	..
IV—Other major works for which specific provision was not made in the Budget.						
26. All works collectively ..		..	27,000	26,991	26,991	—9
Total—U.1 (11)	*Charged*	*1,00,000*	..	..	*—1,00,000*	..
	Voted	..	27,000	26,991	+26,991	—9

U.1 (10)—Miscellaneous Departments—					
II.—Other major works for which specific provision was made in the Budget—					
27. All works collectively ..	19,000	15,744	4,814	—14,186	—10,930
III.—Major works above Rs. 2 lakhs for which speific provision was made in the Budget—					
28. Construction houses under subsidised Industrial Housing Scheme ..		1,17,186	89,053	+89,053	—28,133
	Estimate not sanctioned; expenditure to end of 1958-59 Rs.11,26,242; in progress				
Total-U. 1 (10).— ..	19,000	1,32,930	93,867	+74,867	—39,063
U. 1 (12) —Stationery and Printing—					
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget—					
29. Construction nf Government Press building and staff quarters at Cuttack	3,00,000	3,98,249	3,98,423	+98,423	+174
	Estimate Rs. 23,46,800; expenditure to end of 1958-59 Rs. 20,51,272; in progress.				
Total-U. 1 (12)— ..	3,00,000	3,98,249	3,98,423	+98,423	+174

APPENDIX II

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Detailed Statement of Expenditure on Important New Works for the Year 1958-59

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
U. 2—Public Health—					
U. 2 (1)—Water-supply and sanitary installation—					
U. 2 (1) (1)—Police—					
II—Other major works for which specific provision was made in the Budget—					
30. All works collectively ..	1,00,000	60,000	70,774	—29,226	+10,774
IV—Other major works for which specific provision was not made in the Budget—					
31. All works collectively ..	..	40,000	88,956	+88,956	+48,956
V—Minor works—					
32. All works collectively ..	12,767	14,672	12,444	—323	—2,228
Total—U. 2 (1) (1) ..	1,12,767	1,14,672	1,72,174	+59,407	+57,502

U. 2 (1) (2)—Education—						
II—Other major works for which specific provision was made in the Budget—						
33. All works collectively	..	1,19,975	1,11,246	1,24,918	+4,943	+13,672
IV.—Other major works for which specific provision was not made in the Budget—						
34. All works collectively	..	..	40,475	46,162	+46,162	+5,687
Total—U. 2 (1) (2)	..	1,19,975	1,51,721	1,71,080	+51,105	+19,359
U. 2 (1) (3).—Medical—						
II.—Other major works for which specific provision was made in the Budget—						
35. All works collectively	..	4,500	4,237	5,000	+500	+763
IV.—Other major works for which specific provision was not made in the Budget—						
36. All works collectively	..	..	1,93,730	1,94,119	+1,94,119	+389
Total—U. 2(1) (3)	..	4,500	1,97,967	1,99,119	+1,94,619	+1,152

APPENDIX II

GRANT No. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with: Original Appropriation More+ Less—	Expenditure compared with: Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
U. 2 (1) (4).—Industries—					
IV.—Other major works for which specific provision was not made in the Budget—					
37.—All works collectively ..	..	2,35,169	2,77,401	+2,77,401	+42,232
Total—U. 2(1) (4) ..	..	2,35,169	2,77,401	+2,77,401	+42,232
U. 2 (1) (5).—Miscellaneous Departments—					
II.—Other major works for which specific provision was made in the Budget—					
38. All works collectively ..	1,130	958	1,045	—85	+87
IV.—Other major works for which specific provision was not made in the Budget—					
39. All works collectively ..	..	59,196	64,295	+64,295	+5,099
Total—U. 2 (1) (5) ..	1,130	60,154	65,340	+64,210	+5,186

U. 2 (1) (6).—Stationery and Printing—						
IV.—Other major works for which specific provision was not made in the Budget—						
40.—All works collectively	..	..	72,035	84,994	+84,994	+12,959
Total—U. 2 (1) (6)	..	..	72,035	84,994	+84,994	+12,959
U. 3—Electricity—						
U. 3 (1)—Electrical installation—						
U. 3 (1) (1)—Police—						
II—Other major works for which specific provision was made in the Budget—						
41. All works collectively	..	4,030	45,223	25,237	21,207	−19,986
IV—Other major works for which specific provision was not made in the Budget—						
42—All works collectively	..	..	11,329	7,040	+7,040	−4,289
V—Minor works—						
43. All works collectively	..	50,000	47,300	41,535	−8,465	−5,765
Total—U. 3 (1) (1)	..	54,030	1,03,852	73,812	+19,782	−30,040

APPENDIX II—*Contd.*

GRANT NO.—43 ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNTS AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More+ Less—	Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
U. 3 (1) (2)—Education—					
II—Other major works for which specific provision was made in the Budget—					
44. All works collectively ..	80,889	80,525	71,159	—9,730	—9,366
IV—Other major works for which specific provision was not made in the Budget—					
45. All works collectively ..	..	152	151	+151	—1
Total—U. 3 (1) (2) ..	80,889	80,677	71,310	—9,579	—9,367

U. 3 (1) (3).—Medical—						
IV.—Other major works for which specific provision was not made in the Budget—						
46. All works collectively	..	..	2,370	..	..	—2,370
Total—U. 3 (1) (3)	..	..	2,370	..	..	—2,370
U. 3 (1) (4).—Industries—						
IV.—Other major works for which specific provision was not made in the Budget—						
47. All works collectively	..	..	48,680	47,890	+47,890	—790
Total—U. 3 (1) (4)	..	..	48,680	47,890	+47,890	—790
U. 3 (1) (5).—Miscellaneous Departments—						
II.—Other major works for which specific provision was made in the Budget—						
48.—All works collectively	..	3,100	1,587	1,773	—1,327	+186
IV.—Other major works for which specific provision was not made in the Budget—						
49. All works collectively	..	..	16,536	14,754	+14,754	+1,782
Total—U. 3 (1) (5).—		3,100	18,123	16,527	+13,427	—1,596

GRANT No.43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
U. 3 (1) (6).—Stationery and Printing—						
IV.—Other major works for which specific provision was not made in the Budget—						
50.—All works collectively	..	..	48,262	48,133	+48,133	—129
Total—U. 3 (1) (6)	..	..	48,262	48,133	+48,133	—129
V.—Communication—						
I.—Major works above Rs. 5 lakhs for which specific provision was made in the Budget.						
51. Improvement to Pipli-Konarak Road	..	1,00,000	70,000	69,999	—30,001	—1
		Estimate Rs. 16,70,000; expenditure to end of 1958-59 Rs. 3,87,013; in progress.				

52. Construction of bridge over Nuanai (Surlasurlake Cut) on Puri-Balighai Road.	1,00,000	1,50,985	1,40,963	+40,963	—10,022
	Estimate Rs. 8,15,400; expenditure to end of 1958-59 Rs. 7,43,163; in progress.				
53. Improvement and metalling the road from Nimapara to Astarang Salt factory.	20,000	73,724	73,729	+53,729	+5
	Estimate Rs. 1,21,500; expenditure to end of 1958-59 Rs. 1,47,758; in progress.				
54. Improvement to Jagatpur, Salepur, Kendrapara, Kulakanika, Chandbali Road—MDR 15.	50,000	2,00,000	2,00,000	+1,50,000	..
	Estimate Rs. 26,40,000; expenditure to end of 1958-59 Rs. 4,19,901; in progress.				
55. Improvement to Kamakhyanagar-Parjang Road ..	10,000	60,000	60,294	+50,294	+294
	Estimate Rs. 5,36,000; expenditure to end of 1958-59 Rs. 2,74,207; in progress.				
56. Improvement to Kamakhyanagar-Bhuban Road ..	10,000	58,921	58,922	+48,922	+1
	Estimate Rs. 7,16,400; expenditure to end of 1958-59 Rs. 3,78,806; in progress.				

GRANT No. 43—ELECTRICTY SCHEMES OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
57. Sambalpur, Sundergarh-Barbil Road—					
(*i*) Improvement to the 8th to 12¼ miles of the road from Bhadrasahi to Bonai border. (*ii*) Improvement to the second portion of the road from Bhadrasahi to Bonai border. (*iii*) Black topping the entire road from Bhadrasahi to Bonai border.	70,000	1,70,000	1,70,025	+1,00,025	+25
(*iv*) Black topping the entire road from Bhadrasahi to Malda via Barbil.	70,000	1,50,000	1,50,099	+80,099	+99
	Estimate Rs. 26,59,240; expenditure to end of 1958-59 Rs. 13,30,789; in progress.				
58. Improvement to Dhenkikote-Karanjia-Rairangpur Road.	10,000	32,000	32,000	+22,000	..
	Estimate Rs. 6,12,580; expenditure to end of 1958-59 Rs. 2,09,036; in progress.				

59. Improvement to the road from Karanjia to Anandpur via Thakurmunda.	20,000	84,000	84,035	+64,035	+35
	Estimate Rs. 13,66,200; expenditure to end of 1958-59 Rs. 3,04,089; in progress.				
60. Improvement to Ambira to Nilgiri-Sajangarh-Jharanghati, Road.	5,000	5,000	4,998	—2	—2
	Estimate Rs. 6,13,800; expenditure to end of 1958-59 Rs. 5,93,338; in progress.				
61. Improvement to Jalleswar-Bataguan Road ..	2,000	..	—10,871	—12,871	—10,871
	Estimate Rs. 9,58,000 ; expenditure to end of 1958-59 Rs. 9,59,053 ; in progress.				
62 Improvement to Jajpur, Binjharpur, Sungipur Road to join Cuttack-Chandbali Road	49,000	68,000	68,449	+19,449	+449
	Estimate Rs. 6,90 300 ; expenditure to end of 1958-59 Rs. 5,32,644 ; in progress.				
63. Improvement to Deogarh-Bamra Road MDR 31—1st reach from Bamra railway station to Kuchinda	50,000	1,00,000	99,997	+49,997	—3
	Estimate Rs. 7, 4,700 ; expenditure to end of 1958-59 Rs. 3,54,849 ; in progress.				
64 Improvement to Deogarh-Bamra Road M.D.R. 31st from Kuchinda to N. H. No. 6 i. e. from 33/0 to 94/0 miles	30,000	1,00,000	1,00,275	+70,275	+275
	Estimate Rs. 8,27,700 ; expenditure to end of 1958-59 Rs. 3,20,771 ; in progress.				

APPENDIX II —*Contd.*

GRANT NO. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE TO THE WORKS DEPARTMENT—*Contd.*

Description of Works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More + Less—	Modified Appropriation More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
65. Construction of a pucca road from Chhendipada to Sarpal 6¼ miles to link Angul with Deogarh	20,000	927	927	—19,073	..
	Estimate Rs. 5,91,400 ; expenditure to end of 1955-59 Rs. 2,27,932 ; in progress.				
66. Improvement to the Biramitrapur-Hatibari Road M. D. R. 28, length 8½ miles.	10,000	..	..	—10,000	..
	Estimate Rs. 7,52,300; expenditure to end of 1958-59 Rs. 35,963; in progress...				
67. Improvement to S. H. 10 from Panposh to Jamdihi portion from Rajmunda to K. Balang to 35th mile including black topping.	50,000	80,000	80,000	+30,000	..
	Estimate Rs. 11,81,800; expenditure to end of 1958-59 Rs. 3,89,998; in progress.				

68. Construction of bridge over Sankha and Brahmani to provide communication facilities to Rourkella Steel Plant area—						
Bridge	..	7,00,000	16,50,000	16,51,474	+9,51,474	+1,474
Approaches	..	1,40,000	..	..	—1,40,000	..
		Estimate Rs. 33,04,000; expenditure to end of 1958-59 Rs. 33,01,975; in progress.				
69 Improvement to the road from Gopapalli to Biramitrapur via Kuarmunda.		49,000	1,00,000	1,00,012	+51,012	+12
		Estimate Rs. 5,75,600; expenditure to end of 1958-59 Rs. 3,14,010; in progress.				
70. Construction of a gravelled road from Boragaon to Bamra road station with bridges and culverts including the bridge over Safai river.		1,000	6,000	5,927	+4,927	—73
		Estimate not sanctioned; expenditure to end of 1958-59 Rs. 7,897; in progress.				
71. Improvement to Rourkela Jeraikella road from 65th to 81st mile (a part of M. D. R. 32) Panposh-Jeraikella Road.		25,000	65,000	64,765	+39,765	—235
		Estimate Rs. 5,98,500; expenditure to end of 1958-59 Rs. 1,88,765; in progress.				
72. Improvement to Sundergarh-Rajgangpur Road S.H. 10		50,000	2,00,000	1,99,998	+1,49,998	—2
		Estimate Rs. 6,01,430; expenditure to end of 1958-59 Rs. 2,80,075; in progress.				

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNTS AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of Works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More+ Less—	Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
73. Improvement to the Baliguda, Maniguda-Bisam-Cuttack Road from 0/0 to 9/4 miles and from 9/4 to 4/0 +300 ft.	40,000	1,25,000	1,25,000	+85,000	..
	Estimate Rs 25,54,000; expenditure to end of 1958-59 Rs. 7,97,730; in progress.				
74. Construction of the road connecting Khajuripada to Boudh-Daspalla Road.	25,000	75,000	74,898	+49,898	—102
	Estimate Rs. 5,60,000; expenditure to end of 1958-59 Rs. 4,34,187; in progress.				
75. Improvement to the road MDR 60—SH Rayagada-Ramgiri Mohana.					
(i) Reach III—Portion from Daringabadi to Baminigaon	20,000	20,000	20,000	..	..

(iii) Reach IV—Portion from Bamingaon to Paniguda	10,000	20,000	20,000	+10,000	..
Estimate Rs. 6,60,282; expenditure to end of 1958-59 Rs. 1,40,014; in progress.					
76. Improvement to Parlakimedi-Gumma-Serango Road ..	75,000	1,25,000	1,25,001	+50,001	+1
Estimate Rs. 8,18,200; expenditure to end of 1958 59 Rs. 5,66,088; in progress.					
77. Construction of a road from Varanasi to Gunupur ..	50,000	65,000	65,002	+15,002	+2
Estimate Rs. 8,68,500; expenditure to end of 1958-59 Rs. 3,95,237 ; in progress.					
78. Construction and improvement to the portion of S. H. No. 1 from Khejaripada to Kalahandi border.					
(i) Portion from Khejuripada to Phulbani (ii) Portion from Phiringia to Sarangada (iii) Portion from Sarangada to Nuagaon (iv) Portion from Balliguda to Badkhama (v) Construction of a road from Badkhama to Kalahandi border	30,000	1,20,000	1,20,100	+90,100	+100
Estimate Rs. 10,04,860 ; expenditure to end of 1958-59 Rs. 5,56,095 ; in progress.					
79. Construction of a mettalled road from Komatlapeta to Mohana near Taptapani in Ganjam district for erecting 132 KV lines from Machkund to Berhampur					

APPENDIX II—*Contd.*

GRANT NO. 43—ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNTS AND OTHER EXPENDITURE TO THE WORKS DEPARTMENT—*Contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with	
				Original Appropriation More + Less —	Modified Appropriation More + Less —
1		3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Construction of road between Komtlapeta and Ramanguda and from Mohana to Lahagudu	80,000	80,000	79,998	—2	—2
(ii) Construction of a road from Ramanguda–Depiguda to Mohana	70,000	1,00,000	1,00,035	+30,035	+35
	Estimate Rs. 15,07,000 ; expenditure to end of 1958-59 Rs. 6,68,384 ; in progress.				
80. Construction of a road from Bhuban to Sukinda					
(i) Portion lying under S. E. E. C.	.. 10,000	..	..	— 10,000	..
(ii) Portion lying under S. E. C. C.	.. 30,000	30,000	29,988	—2	—2
	Estimate Rs. 5,12,400 ; expend ture to end of 1958-59 Rs. 2,91,036 ; in progress.				

81. Improvement to Vizagapatam—Jeypore Road						
(*i*) 1st part	..	10,000	268	268	−9,732	..
(*ii*) 2nd part	..	10,000	7,000	7,000	−3,000	..
(*iii*) 3rd and 4th part	..	25,000	20,000	20,000	−5,000	..
		Estimate Rs. 7,48,300 ; expenditure to end of 1958-59 Rs. 8,32,201 ; in progress.				
82. Construction of R. C. slab bridges to replace wooden ones on Komatlapeta—Kalyansinghpur road including Komatlapeta byepass MDR 48-A.		5,000	..	..	−5,000	..
83. Construction of H. L. Bridge across Gomadi river at Mahasingi Village at 116 miles of Kalinga-Balliguda road S. H. No. 5.		1,00,000	1,80,000	1,80,004	+80,004	+4
		Estimate Rs. 5,32,600; expenditure to end of 1958-59 Rs. 3,24,298 ; in progress.				
84. Construction of a bridge over river Suktel on the Bolangir—Sonepur road.		2,00,000	3,80,000	3,80,343	+1,80,343	+343
		Estimate Rs. 10,66,000; expenditure to end of 1958-59 Rs. 10,26,679 in progress.				
85. Improvement to S. H. No. 1 from Noumat (Junction of S. H. No. 2 near Amat) to Palam 0/0 to 10/0 Kalahandi district.		1,000	2,000	2,003	+1,003	+3

GRANT NO. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of Works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
86. Improvement to S. H. No. 1 from Noumat (Junction of S. H. No. 2 near Amat from Palam) to Rampur 10/0 to 18/0.	20,000	21,000	19,989	—11	—11
	Estimate Rs. 5,77,500 ; expenditure to end of 1958-59 Rs. 72,275 ; in progress.				
87. Replacement of the damaged screw pile bridges over Ret river at Nineteenth mile of Bhawanipatna-Kesinga Road.	1,00,000	1,70,000	1,70,049	+70,049	+49
	Estimate Rs. 6,46,600 ; expenditure to end of 1958-59 Rs. 5,60,047 ; in progress.				
88. Improvement to Khandapra-Fategarh road ..	10,000	1,425	1,420	—8,580	—5
	Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 1,02,944 ; in progress.				

89. Improvement to Raj Athgarh Narasingpur road from Twenty-second mile Tigiria west border to the Nineteenth mile Narsingpur town) and a further length of 2½ miles to the village.	10,000	10,000	10,143	+143	+143
	Estimate Rs. 7,24,400 ; expenditure to end of 1958-59 Rs. 7,18,545 ; in progress.				
90. Improvement to the road M. D. R. 60 S. H. 4 Rayagada Ramgiri Mohana.					
(i) Reach V Portion from R. Udayagiri to Khejuri-para.	20,000	25,000	25,000	+5,000	..
(ii) Reach VI Portion from Khejuripara to Parasoli ..	10,000	17,000	17,011	+7,011	+11
(iii) Reach VII Portion from Parasoli to Rayagada ..	20,000	15,000	15,000	— 5,000	..
	Estimate Rs. 19,69,900; expenditure to end of 1958-59 Rs. 1,66,692; in progress.				
91. Improvement to Padampur Nuapara Road soling and metalling.	10,000	8,457	8,457	— 1,543	..
	Estimate Rs. 7,71,400 ; expenditure to end of 1958-59 Rs. 5,52,126 ; in progress.				
92. Improvement to Dungarh Baikakhol border road M. D. R. 23.	30,000	46,000	46,968	+16,968	+968
	Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 1,39,967 ; in progress.				

APPENDIX II—*Contd*

GRANT No. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More + Less—	Expenditure compared with Modified Appropriation More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
93. Improvement to the road from Angul to Chhandipada M. D. R. 93 (Portion from Sarpal to Telimunda.)	30,000	12,000	16,163	— 13,837	+4,163
	Estimate not sanctioned ; expenditure to end of 1958-59 Rs. 1,02,630 ; in progress.				
94. Improvement to Talcher Barkote road ..	20,030	1,20,000	1,20,000	+1,00,000	..
	Estimate Rs. 5,73,900 ; expenditure to end of 1958-59 Rs. 2,84,870 ; in progress.				
95. Improvement to Bargarh, Bolangir, Saintala, Kesinga, Bhawanipatna, Pappadahandi and Barigumma road.	40,100	8,455	8,514	— 31,586	+59
	Estimate Rs. 9,21,700 ; expenditure to end of 1958-59 Rs. 8,29,686 ; in progress.				
96. Improvement to the road from Khonjamundi—Daringabadi-Mohana-Chandiput M.D.R. 60-A Reach V and Reach VI	50,000	50,000	49,988	—12	—12
	Estimate Rs. 5,96,840, expenditure to end of 1958-59 Rs. 2,30,240; in progress.				

II.—Other major works for which specific provision was made in the Budget—					
97. All works collectively	18,92,900	28,03,144	27,98,102	+9,05,202	—5,042
III.—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget—					
98. Construction of an underbridge btween Taladanda Canal and Kathjuri river near Cuttack and its approach road to join N.H. 5	.. Estimate not sanctioned; Rs. 2,22,370;	1,290	1,325 expenditure to end of in progress.	+1,325	+35 1958-59
99. Improving the Bhadrak—Bonth road	..	600	..	..	—600
100. Widening and black topping Bhadrak Chandbali road	..	15,000	14,994	+14,994	—6
	Estimate Rs. 6,20,850; Rs. 3,59,933;		expenditure to end of in progres.		1958-59
101. Surface painting from Nayagarh to Dasapalla	..	176	33	+33	—143
	Estimate Rs. 2,66,000; Rs. 2,79,253;		expenditure to end of in progress.		1958-59
IV. Other major works for which specific provision was not made in the Budget—					
102. All works collectively	..	1,32,628	1,22,698	+1,22,698	—9,930
Total—V— ..	48,95,000	82,30,000	82,01,521	+35,06,521	—28,479

APPENDIX II—*Contd.*

GRANT No. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of Works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
W. Miscellaneous—					
W.I.—Public Works Department—					
I. Major works above Rs. 5 lakhs for which specific provision was made in the Budget—					
103. Construction of the Sahid Memorial at Cuttack	50,000	50,000	50,009	+9	+9
	Estimate Rs. 7,22,878 ; expenditure to end of 1958-59 Rs 7, 28,332; in progress.				
Total—W-1.	50,000	50,000	50,009	+9	+9
W.2.—Public Health—					
IV.—Other major works for which specific provision was not made in the Budget—					
104. All works collectively	..	4,237	5 000	+5,000	+763
Total—W-2.	..	4,237	5,000	+5,000	+763

W.3.—Electricity—						
IV.—Other major works for which specific provision was not made in the Budget—	..	5,000	4,819	+4,819	—181	
105. All works collectively						
Total—W-3.	..	5,000	4,819	+4,819	—181	
New Capital Project—	..					
Y.—Works—	..					
Y. 1.—Public Works Department—	..					
1.—Major Works above Rs. 5 lakhs for which specific Provision was made in the Budget —						
106. Construction of Secretariat Building	..	7,60,000	8,83,000	8,83,002	+1,23,002	+2
		Estimate Rs. 34,52,000; expenditure to end of 1958-59 Rs. 28,88,295; in progress.				
107. Installation of 3 M. G. D. filter plant with pump chamber.		3,00,000	80,000	80,378	—2,19,622	+378
		Estimate not sanctioned; expenditure to end of 1958-59 Rs. 3,80,341; in progress.				
108. Laying 20" rising main from Kuakhai to Capital	..	50,000	1,15,163	1,13,848	+63,848	—1,315
		Estimate Rs. 18,69,220; expenditure to end of 1958-59 Rs. 15,73,867; in progress.				
109. Construction of High School Building	..	10,000	2,000	2,000	—8,000	..
		Estimate not sanctioned ; expenditure to end of 1958-59 Rs.3,77,012 ; in progress				

APPENDIX II—*Contd.*—

GRANT No. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of Works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
110. Construction of Type VIII C—2 Nos., Revised Type VII—4 Nos, Revised Type VI—20 Nos. in the existing units at New Capital including P. H. portions		25,000	25,000	..	—25,000	—25,000
		Estimate not sanctioned; expenditure to end of 1958-59, Rs. 4,40,000; in progress.				
111. Construction of Raj Bhawan, Secretary to the Governor's Office, Out houses and staff quarters etc., at New Capital, Bhubaneswar	*Charged.*	*7,00,000*	*6,00,000*	*6,03,044*	*—96,956*	*+3,044*
		Estimate not sanctioned; expenditure to end of 1958-59 Rs. 9,03,153; in progress.				
II—Other Major Works for which specific provision was made in the Budget						
112. All works collectively	*Charged*	*90,000*	*70,000*	*70,065*	*—19,935*	*+65*
	Voted	4,56,360	4,39,560	43,0,373	—25,987	—9,187

III—Major works above 2 lakhs for which specific provision was not made in the Budget					
113. Construction of 2 Nos. of Primary School building in Unit I and Construction of 2 Nos. of Primary School building in Unit II.	..	9,140	9,140	+9,140	..
	Estimate Rs. 4,18,420; expenditure to end of 1958-59 Rs. 4,12,985; in progress.				
114. Construction of temporary buildings to accommodate the Office of the Accountant-General, Orissa and State Government.	..	118	117	+117	—1
	Estimate Rs. 2,13,200; expenditure to end of 1958-59 Rs. 1,00,113; in progress.				
115. Construction of M. L. A. quarters—90 numbers	..	1,271	1,271	+1,271	..
	Estimate Rs. 5,36,400; expenditure to end of 1958-59 Rs. 5,79,788; in progress.				
116. Construction of 16 Nos. type VI B in N. H. Unit No. I for junior Officers.	..	27,936	27,936	+27,936	..
	Estimate Rs. 7,74,000; expenditure to end of 1958-59 Rs. 4,93,531; in progress.				
117. Construction of 10 Nos. of type VII quarters to N. H. Unit No. I	..	16,313	16,313	+16,313	..
	Estimate Rs. 4,14,400; expenditure to end of 1958-59 Rs. 4,39,512; in progress.				
118. Construction of VIII—C: 2—revised, VIII—1 Nos. revised and type VI—20 Nos. in the existing Units at New Capital including P. H. portion	..	55,000	..	..	—55,000

GRANT No. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
119. Construction of 80 Nos. revised type IV quarters in Unit No. VI in New Capital.	..	10,000	936	+936	—9,064
	Estimate Rs. 5,60,000; expenditure to end of 1958-59 Rs. 5,54,336; in progress.				
120. Providing residential accommodation for the skeleton staff of Revenue Department at New Capital.	..	..	—422	—422	—422
	Estimate Rs. 3,15,650; expenditure to end of 1958-59 Rs. 2,93,854; in progress.				
121. Construction of 50 blocks of type IV A quarters in Unit I at New Capital, Bhubaneswar for married Junior Assistants.	..	..	—39,316	—39,316	—39,316
	Estimate Rs. 78,20,000; expenditure to end of 1958-59 Rs. 20,09,471; in progress.				

122. Laying "16" C. I. raising main from Kuakhai to Capital.	..	2,450	2,450	+ 2,450	..
Estimate Rs. 6,32,500; expenditure to end of 1958-59 Rs. 6,24,876; in progress.					
123. Water distributory in Unit I	..	15	15	+ 15	..
Estimate Rs. 2,17,250; expenditure to end of 1958-59 Rs. 2,25,234; in progress.					
124. Water distributory in Unit III	..	40,000	40,001	+40,001	+ 1
Estimate Rs. 2,16,900; expenditure to end of 1958-59 Rs. 3,80,583; in progress.					
125. Laying "15" common distribution main in New Capital.	..	115	115	+ 115	..
Estimate Rs. 4,20,000; expenditure to end of 1958-59 Rs 4,46,273; in progress.					
126. Installation of pumping plant in Second Chamber at Kuakhai.	..	1,10,000	1,09,920	+1,09,920	— 80
Estimate not sanctioned, expenditure to end of 1958-59, Rs.2,54,589; in progress.					
127. Water distribution main in Unit No. VI	..	3,800	3,791	+3,791	—9
Estimate Rs. 3,75,640; expenditure to end of 1958-59, Rs. 3,21,281; in progress.					
128. Water supply in Unit VII in New Capital	..	47,512	47,589	+47,589	+77
Estimate not sanctioned, expenditure to end of 1958-59, Rs. 5,77,198; in progress.					

GRANT No. 43— ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT —*contd.*

APPENDIX II—*contd.*

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with Original Appropriation More+ Less—	Expenditure compared with Modified Appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
129. Sewerage scheme in Unit I	..	13,400	9,917	+9,917	—3,483
	Estimate Rs. 3,79,160, expenditure to end of 1958-59, Rs. 4,58 239; in progress.				
130. Sewerage scheme in Unit II	..	16,400	11,936	+11,936	—4,464
	Estimate Rs. 3,64,600, expenditure to end of 1958-59, Rs. 4, 29,364; in progress.				
131. Sewerage scheme in Unit III	..	5,300	1,588	+1,588	—3,712
	Estimate Rs. 3,59,600, expenditure to end of 1958-59 Rs. 3,74,965; in progress.				
132. Sewerage scheme in Unit V	..	15,000	14,8 3	+14,803	—197
	Estimate not sanctione l, expe diture to end of 1958-59, Rs. 1,05,078; in progress.				

133. Sewerage scheme in Unit VIII	--	20,000	20,129	+20,129	+129
	Estimate not sanctioned, Rs. 20,134; in progress.	expenditure to end of 1958-59,			
134. Water supply and S. I. to type IV revised quarters in New Capital.	..	5,500	5,505	+5,505	+5
	Estimate Rs. 5,21,590; expenditure to end of 1958-59 Rs. 3,29,212' in progress.				
135. Construction of staff quarters in connection with raising main at Kuakhai.	..	50,000	51,919	+51,919	+1,919
	Estimate Rs. 2,00,200; expenditure to end of 1958-59 Rs. 51,919 in progress.				
136. Permanent water supply to New Capital.	—	..	—90	—90	—90
	Estimate not sanctioned; expenditure to end of 1958-59 Rs. 1,30,549, in progress.				
137. Water supply S. I. to Government Buildings at New Capital	..	..	—10,481	—10,481	—10,481
	Estimate not sanctioned; expenditure to end of 1958-59 Rs. 1,48,050 in progress.				
138 Water supply S. I. to type II in units I, II, III	..	..	918	+918	+918
	Estimate Rs. 2,24,000; expenditure to end of 1958-59 Rs. 2,27,120; in progress.				

APPENDIX II—*Contd.*

GRANT No. 43—ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNTS AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Expenditure compared with: Original Appropriation More+ Less—	Expenditure compared with: Modified Appropriation More+ Less—
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
IV.—Other major works for which specific provision was not made in the Budget—						
139. All works collectively	*Charged*	..	*3,026*	*3,026*	*+3,026*	..
	Voted	..	5,30,913	5,03,728	+5,03,728	—27,185
Total—Y. 1	*Charged*	*7,90,000*	*6,73,026*	*6,76,135*	*—1,13,865*	*+3,109*
	Voted	16,01,360	25,24,906	23,39,329	+7,37,969	—1,85,577

Y. 2—Electricity—						
II—Major works for which specific provision was made in the Budget—						
140. All works collectively	Charged ..	*40,000*	*65,000*	*65,056*	*+25,056*	*+56*
	Voted ..	86,496	2,47,649	1,98,076	+1,11,580	—49,573
III—Major works above Rs. 2 lakhs for which specific provision was not made in the Budget—						
141. Provision of fans in type IV, IVA, IVB quarters in New Capital area.	..		13,500	13,714	+13,714	+214
	Estimate Rs. 2,23,464 ; expenditure to end of 1958-59 Rs. 2,14,458 ; in progress.					
IV—Other major works for which specific provision was not made in the Budget—						
142. All works collectively	.. ..		1,10,529	1,41,925	+1,41,925	+31,396
Total—Y. 2	Charged ..	*40,000*	*65,000*	*65,056*	*+25,056*	*+56*
	Voted ..	86,496	3,71,678	3,53,715	+2,67,219	—17,963
Total—Y	Charged ..	*8,30,000*	*7,38,026*	*7,41,191*	*—88,809*	*+3,165*
	Voted ..	16,87,856	28,96,584	26,93,044	+10,05,188	—2,03,540
Grand total	Charged ..	*9,30,000*	*10,22,797*	*10,25,164*	*+95,164*	*+2,367*
	Voted ..	1,19,84,180	1,74,21,366	1,71,82,159	+51,97,979	—2,39,207

APPENDIX II *Contd*

GRANT No. 43 ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT AND OTHER EXPENDITURE RELATING TO THE WORKS DEPARTMENT—*Contd.*

COMMENTS

(All figures in thousands of Rupees)

The total figures of appropriation and expenditure during the year are shown below

Description of works		Original Appropriation	Modified Appropriation	Expenditure	Savings (—) or Excess (+) compared with	
					Original Appropriation	Modified Appropriation
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
1. Buildings	..	57,02	65,80	65,72	+8,70	—8
2. Communication	..	46,95	82,30	82,02	+35,07	— 28
3. Capital construction	..	25,18	36,34	34,34	+9,16	— 2,00
Total	..	1,29,15	1,84,44	1,82,08	+52,93	— 2,36

The total expenditure exceeded the original appropriation by 52,93 and was less than the modified appropriation by 2,36.

2. Works shown against items 14, 15, 22, 28, 70, 88 92, 93, 98, 107, 109, 110, 111, 126, 128, 132, 133, 136 and 137 were undertaken without the estimate being sanctioned.

3. In case of works shown against items 11, 23, 61, 81, 84, 101, 103, 115, 116, 117, 119, 123, 124, 129, 130 and 131 the expenditure exceeded the amount of sanctioned estimates.

4. The reasons for the variations were not communicated by the Controlling Officers.

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

Number and name of Grant or Appropriation	Report Page	Report Paragraph
2. Jails and Convict Settlements ..	2,18	3,24
3. Police ..	18	24
4. Planning and Reconstruction and other expenditure relating to the Political and Services Department.	4	6
7. Expenditure on displaced persons ..	4	6
8. Stamps ..	18	24
9. Ministers, Civil Secretariat and other expenditure relating to the Finance Department.	17	22
10. Pensions ..	11	12
13. Land Revenue ..	9,17	9,22
14. Excise ..	17,18	22,24
16. District Administration and other expenditure relating to the Revenue Department.	17	22
17. Expenditure relating to the Industries Department ..	4,11,18	6,12,24
19. Stationary and Printing and other expenditure relating to the Commerce Department.	4,18	6,24
20. Labour and Emigration and Employment Organisation.	4	6
22. Medical and other expenditure relating to the Health Department.	18	24
24. Irrigation ..	9,18	9,24
25. Civil Works ..	9,18	9,24
27. Public works, Common establishment and other expenditure relating to the Works Department.	2,4, 7	3,6,22
28. Electricity schemes ..	4,10,18	6,10,24
29. Taxes on Vehicles ..	4,	6
30. Transport Schemes ..	18	24

Number and name of Grant or Appropriation	Report	
	Page	Paragraph
31. Forest ..	2,17,18	3,22,24
32. Fisheries ..	17	22
33. Co-operation ..	18	24
35. Veterinary ..	4	
36. Public Relations ..	18	
37. Agriculture ..	4,11,17,18	6,12,22,
Interest on debt and other obligations ..	7,11	7,12
39. Hirakud Dam Project ..	7,11,18,17	7,12,24,22
40. Community Development Projects ..	4,11	6,12
41. Loans to Local Funds, Government Servants, etc. ..	4	6
42. Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	4	6
43. Electricity Schemes outside the Revenue Account and other expenditure relating to the Works Department.	9,11,18	9,12,
44. Agriculture Improvement and Research ..	4,18	6,24
45. State Schemes of Government Trading ..	9,11,18	9,12,24
48. Capital Outlay on Industrial Development ..	4,11	6,12
49. Capital Outlay on Ports ..	9	
50. Capital Outlay on Ports	4,11	6,1
51. Subsidised Industrial Housing Scheme ..	4	
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