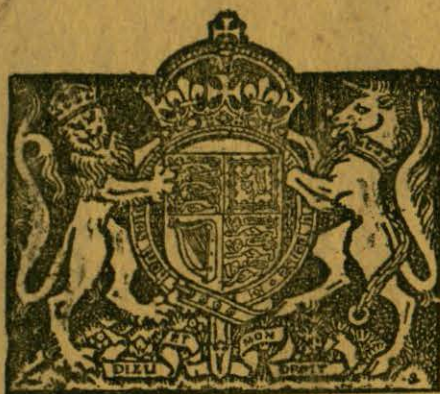


BMS No 371
1943

GOVERNMENT OF ORISSA

FINANCE DEPARTMENT

G17



EXPLANATORY MEMORANDUM

ON THE

REVISED BUDGET

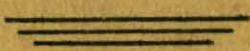
OF THE

GOVERNMENT OF ORISSA

FOR THE YEAR

1941-42.

15280



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SUPERINTENDENT, GOVERNMENT PRESS
ORISSA, CUTTACK
1942

[Price—As. 8.]

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Memorandum on the Revised Financial Statement for the year 1941-42.

[Except where otherwise stated, the figures in the memorandum are in thousands of rupees.]

The "Estimate as originally sanctioned" is the estimate for the current year as authenticated by His Excellency the Governor in March last, but it does not include supplementary grants or extra authorisation sanctioned from time to time; "Revised Estimate" means the estimate of expenditure for the current year as now framed on the basis of the actual figures for part of the year and estimated figures for the remainder. The Revised also includes provision for items of new expenditure which were not contemplated in the original estimate but were subsequently authorised by His Excellency the Governor up to the date of revocation of Proclamation in advance of provision of funds. A list of such items is given in Appendix B to this memorandum.

2. On the revocation of the Proclamation under Section 93 of the Government of India Act the authorisation of expenditure for 1941-42 given by His Excellency the Governor in exercise of the powers under the aforesaid Section has become inoperative, so far as expenditure after the date of restoration of the normal constitution is concerned. The expenditure for that remaining period (24th November 1941 to 31st March 1942) therefore requires to be submitted to the Assembly for discussion under Section 79(1) of the Government of India Act, 1935, so far as expenditure charged to the revenue is concerned, and for voting under Section 79(2) of the Act so far as other expenditure is concerned.

3. But since accounts are compiled for complete months and audit and appropriation is carried out only against the sums provided for the whole year, it has not been possible to state with absolute accuracy the expenditure up to 23rd November 1941, nor will it be possible to conduct audit and appropriation against grants for part of the year.

4. The method that has been adopted, therefore, is to make Revised Estimates of the expenditure in the whole year, on the basis of the latest available information, and the Assembly will be asked to discuss, (and, in the case of votable expenditure, to vote) such sum (which cannot be accurately specified) as will, when added to the sum spent up to 23rd November 1941, make up the Revised Estimated expenditure of the whole year. The result would then be that the total sum provided for the whole year will be equal to the Revised Estimates for the whole year, and audit and appropriation will be conducted against those total Revised Estimates.

5. The Recast Budget, which is otherwise called the Revised Civil Budget Estimate, has been framed by primary units only without the detailed items under each primary unit. It includes the following columns:—

Column 2.—Revised Estimates of the year 1941-42 as submitted by the controlling officers in October last and passed by Government;

Column 3.—Expenditure incurred up to 23rd November 1941, which is the date of revocation of the Proclamation under Section 93 of the Government of India Act.

Column 4.—Estimated expenditure for the period from 24th November 1941 to 31st March 1942.

The figures in column 3 include expenditure up to end of October 1941 as recorded in the books of the Accounts office *plus* in the case of pay heads and contributions or grants, expenditure incurred in November 1941 and in the case of other heads, $\frac{23}{30}$ of actual expenditure for the month of November.

There are certain items of expenditure which are adjusted once at the end of the year either as final expenditure or as reduction in expenditure. In such cases the full year's estimated cost has been proportionately distributed between columns 3 and 4. The figure in column 4 represents the difference between column 2 and column 3.

6. The Revised Estimate of expenditure debitable to revenue is 1,96,86 against 1,90,59 originally estimated, i.e., expenditure during the year will be 6,27 more than was originally anticipated. Increased provision has been allowed in the Revised under certain heads. Important increases are 1,35 under Land Revenue, 54 under Forest, 68 under General Administration, 67 under Jails, 1,22 under Civil Works, 66 under Stationery and Printing and 55 under Miscellaneous. Expenditure not charged to revenue which is treated as "Votable" is estimated at 4,86 against 6,81 in the estimate originally sanctioned. The decrease occurs mainly under the head "Loans to Municipalities, Port Funds, etc." in which 1,18 only has been allowed in the Revised Estimate against 3,38 provided in the originally sanctioned estimate. Important variations between the estimate originally sanctioned and the Revised Estimate now framed in respect of each major head included in Appendix A have been explained in the detailed notes on individual major heads following this memorandum.

7. *7—Land Revenue.*

Estimate as originally sanctioned ...	...	...	4,77
Revised Estimate ...	...	...	6,12

The Revised Estimate is 1,35 more than the original estimate. The increase is due partly to a provision of 1,21 on account of the settlement operations in Koraput Agency and of 14 extra on account of verification of Railway lands. The entire expenditure on account of the latter item will be recovered from the Railway Company.

During the period covered by the Proclamation under Section 93, a total estimated expenditure of 2,71 was actually incurred under this head and the balance of 3,41 has been shown as estimated requirement during the rest of the year. The provision on account of the Koraput Settlement was sanctioned through a supplementary estimate in October and the major portion of the expenditure will fall in the latter part of the year.

8. *8—Provincial Excise.*

Estimate as originally sanctioned ...	...	...	5,97
Revised Estimate ...	...	...	5,73

The Revised provides 20 less under cost of opium and 5 less under "District Executive Establishment" than the original estimate. These factors mainly account for the low Revised. Actual estimated expenditure under this head during the period covered by authorisation of His Excellency the Governor was 4,08 and the balance of 1,65 has been shown as estimated requirement during the rest of the year.

9. *9—Stamps.*

Estimate as originally sanctioned ...	...	...	47
Revised Estimate ...	...	...	49

Due to more sale of impressed stamps as a result of the Orissa Stamp Amendment Act coming into force from 1st June 1941, the Revised provides an extra 2 for discount on the sale of impressed stamps. Actual estimated expenditure during the period covered by authorisation of His Excellency was 26. The requirements during the subsequent period are estimated at 23.

10. *10—Forest.*

Estimate as originally sanctioned ...	...	...	4,86
Revised Estimate ...	...	...	5,40

The Revised provides for an increased expenditure of 43 under "Timber and other produce removed from forests by Government Agency" for supply to the War Board. The amount will be recovered from the Supply Department and will be taken as credit under the receipt head. Extra expenditure of 11 is anticipated under "Establishment" for payment of arrear pay to the subordinate staff of the Forest Department as a result of fixation of their pay. The Revised is thus 54 more than the estimate originally sanctioned.

Of 5,40 provided in the Revised, 2,79 represents expenditure (estimated) already incurred during the period covered by His Excellency's authorisation. The difference of 2,61 represents the estimated expenditure during the subsequent period.

11—Registration.

11.

Estimate as originally sanctioned ...	...	...	1,60
Revised Estimate ...	...	...	1,61

The difference which is not material needs no explanation. 1,08 represents the estimate of expenditure actually incurred during the period covered by His Excellency's authorisation and the balance of 53 represents estimated requirement for the rest of the year.

12.

12—Charges on account of Motor Vehicles Acts.

Estimate as originally sanctioned ...	...	...	55
Revised Estimate ...	...	...	43

It has been decided that compensation to local bodies for loss of income from tolls and taxation of motor vehicles should be made on the basis of the previous year's actuals. As an advance payment of 21 was made last year in respect of 1941-42 the provision in the estimate as originally sanctioned is likely to yield a saving of 23. 10 more has been provided in the Revised for establishment in connection with the control of Motor transport a portion of which will be recovered from the Central Road Fund.

Out of 43 provided for in the Revised 6 represents the estimate of expenditure for the period covered by the authorisation of His Excellency the Governor and the balance of 37 represents estimated requirement for the rest of the year. Compensation to local bodies will be paid in the latter part of the year.

13. 17—Interest on Irrigation Works for which capital accounts are kept.

Estimate as originally sanctioned ...	...	...	10,68
Revised Estimate ...	...	...	10,68

The provision under this head represents the interest on pre-reform debt which is no longer payable. For accounting purposes this is a charge debitable to Irrigation Budget with a corresponding credit under "XX--Interest" on the receipt side. As the adjustment of this amount both in the receipt and expenditure side is made at the end of the year nothing has been shown as expenditure authorised by His Excellency during the period covered by Proclamation.

14. 18—Other Revenue Expenditure financed from Ordinary Revenues.

Estimate as originally sanctioned ...	...	...	3,96
Revised Estimate ...	...	...	4,17

The Revised includes 36 extra under "Embankments" for new works and 18 more for special and flood damage repairs to embankments. On the other hand, the *pro rata* share of Common Establishment and Tools and Plant has been reduced by 33 in the Revised. These factors account for a net increase of 21 in the Revised. Provision for certain new projects was made by means of a supplementary estimate sanctioned by His Excellency during the period covered by Proclamation and the major portion of the expenditure on these new works would fall in the latter part of the year.

15. 19—Construction of Irrigation, Navigation, Embankment and Drainage Works.

Estimate as originally sanctioned ...	...	...	46
Revised Estimate ...	...	...	23

The provision under this head represents the expenditure on the irrigation work at Patrapara. The decrease in the Revised is due to the slow progress of work due to difficulty in securing labour.

16. *22—Interest on debt and other obligations.*

Estimate as originally sanctioned ...	...	...	1,42
Revised Estimate ...	...	...	1,43

Provision under this head is made for interest paid from Provincial revenues on Provident Fund accumulations of the officers of the Provincial Government. The variation in the Revised does not call for any explanation. As the entire amount would be adjusted at the end of the year nothing has been shown as actual expenditure authorised by His Excellency.

17. *25—General Administration.*

Estimate as originally sanctioned	...	...	29,37
Revised Estimate ...	...	...	30,05

Expenditure on account of Legislative Assembly is expected to be 25 more due to the restoration of the normal constitution. The Revised also provides 43 more under "Civil Secretariat" on account of appointment of Special Officers, Additional and Deputy Secretaries.

Out of 30,05 provided in the Revised Estimate, 17,83 represents the estimate of actual expenditure incurred up to the date of revocation of the Proclamation and the balance of 12,22 is the estimated expenditure for the remaining part of the year.

18. *27—Administration of Justice.*

Estimate as originally sanctioned ...	...	...	6,46
Revised Estimate ...	...	...	6,40

The Revised is less by 2 under allowances of the Advocate-General and by 4 under allowances of other law officers. A decrease of 5 is also due to reversion of a Sub-Judge to Madras. The total decrease of 11 will, however, be partly offset by increased provision of 6 under "Compensations payable to local bodies, forest panchayats and others in lieu of Magisterial fines".

Of the total provision of 6,40 included in the Revised Estimate 3,17 represents the estimate of actual expenditure for the period covered by His Excellency's authorisation and the balance of 3,23 is the estimated expenditure for the rest of the year. The contribution of 1,35 payable to the Government of Bihar for the High Court will be adjusted in the latter part of the year, and this comes into the estimates for the latter period.

19. *28—Jails and Convict Settlements.*

Estimate as originally sanctioned ...	...	...	2,93
Revised Estimate ...	...	...	3,69

The Revised includes 41 extra under "Rations" due to rise in Jail population and to the enhancement in the rates of dietary articles under the running contract system coupled with war conditions. Due to the rise of price of raw materials expenditure on account of clothing and bedding of prisoners, contingencies and jail manufacture is likely to cost about 24 more than anticipated. These factors account for the increased Revised which includes 2,09 as estimated actual expenditure up to the date of revocation of the Proclamation and 1,51 for rest of the year.

20.

29—Police.

Estimate as originally sanctioned...	...	...	22,87
Revised Estimate ...	...	...	22,94

The Revised includes 30 more under "District Executive Force" on account of increase in the armed reserve police due to the war. This will be counterbalanced partially by a decrease of 17 under "Village Police" due to the fact that as receipts accruing to the Chaukidari Reward and Chaukidari Uniform Funds under Angul and Khondmals Laws Regulations will not be passing through Provincial revenues, it will not be necessary to make payment from Provincial revenues, of contributions to these funds. Small savings aggregating 6 are likely to occur under other heads. These account for a net increase of 7 in the Revised.

Of the total estimate of 22,94, 14,32 represents estimated actual expenditure up to the date of revocation of the Proclamation and the balance of 8,62 is the estimated cost for the remaining part of the current year.

21.

30—Ports and Pilotage.

Estimate as originally sanctioned ...	...	...	...
Revised Estimate ...	...	...	1

The Revised provides for a grant of Rs. 750 to a certain cadet Captain in connection with the expenses incurred by him in joining a Steam Navigation Company for his training. The entire amount (Rs. 750) was expended during the period covered by His Excellency's authorisation.

22.

36—Scientific Departments.

Estimate as originally sanctioned ...	...	...	2
Revised Estimate ...	...	...	2

This head provides for expenditure in connection with the Provincial Museum for Orissa which is mostly in connection with exhibits and show cases. The Revised is the same as the estimate originally sanctioned.

23.

37—Education.

Estimate as originally sanctioned ...	...	...	26,44
Revised Estimate ...	...	...	26,51

The Revised provides 5 more for aiding the Sanskrit institutions in South Orissa since it was apprehended that a large number of institutions would have to be closed if the additional grant were not sanctioned. Further increase of 4 is due to creation of certain new posts in the Ravenshaw College and purchase of furniture as a result of increase of admission of students. 2 less has been provided under "Government Primary Schools for boys" due to retirement of teachers on higher pay and appointment of low paid ones in their places. These factors account for a net increase of 7 in the Revised.

Of the total estimate of 26,51, 16,74 represents estimated actual expenditure up to the date of revocation of Proclamation and the balance of 9,77 is the estimated expenditure for the remaining part of the year.

24.

38—Medical.

Estimate as originally sanctioned ...	...	...	10,04
Revised Estimate ...	...	...	9,78

The Revised provides 7 less for contribution to Bihar for Medical College and 19 less on account of delay in the introduction of the scheme of

provincialisation of Puri Sadr Hospital and deputation of senior Sub-Assistant Surgeons to military duty and appointment of new recruits in their places.

Out of 9,78 provided in the Revised, 5,16 represents estimated actual expenditure for the period covered by His Excellency's authorisation and the balance of 4,62 is the estimated expenditure for the rest of the year. The adjustments on account of purchase of medical stores and equipments will be made in the latter part of the year.

25. *39—Public Health.*

Estimate as originally sanctioned ...	...	...	2,33
Revised Estimate ...	...	...	2,66

The outbreak of cholera in South Orissa necessitated an extra expenditure of 10 for anti-cholera vaccines. 17 extra has been allowed in the Revised for certain major public health works at Cuttack General Hospital and Berhampur and Puri Jails. The Revised also provides 6 for grant to the Cuttack Municipality for anti-mosquito scheme.

Of the total estimate of 2,66 in the Revised, 1,40 represents estimated actual expenditure up to the date of revocation of Proclamation and the balance of 1,26 is the estimated cost for the rest of the year. The adjustments on account of purchase of bacteriophage, vaccine lymph from the Government of Bihar will be made towards the close of the year.

26. *40—Agriculture.*

Estimate as originally sanctioned ...	...	...	2,42
Revised Estimate ...	...	...	2,50

As a result of introduction of the scheme of reorganisation of the Agricultural Department in the current year three supervisors were appointed thus causing an extra expenditure of 4. A provision of 4 has been made in the Revised for the scheme of Sugarcane Insect Pest for which the original budget provided nothing.

Out of 2,50 provided in the Revised, 1,44 represents estimated actual expenditure for the period covered by His Excellency's authorisation and the balance of 1,06 is the estimated expenditure for the rest of the year.

27. *41—Veterinary.*

Estimate as originally sanctioned ...	...	...	1,24
Revised Estimate ...	...	...	1,31

The Revised is 7 more than the original estimate due to the extension of the services of the present Deputy Director of Veterinary Services and sanction of arrear pay to him.

The Revised of 1,31 is made up of 75 representing estimated actual expenditure up to the date of revocation of the Proclamation and 56 being the estimated requirement for the rest of the year.

28. *42—Co-operation.*

Estimate as originally sanctioned ...	...	...	2,63
Revised Estimate ...	...	...	2,40

The appointment of a Sub-Deputy Collector as Assistant Registrar in place of a Deputy Collector reverting to the general line and appointment of departmental subordinate officers as Assistant Registrars in the place of

Sub-Deputy Collectors going on leave, and late appointment of administrative inspectors, have contributed to a total saving of 23. The Revised is therefore 23 less than the estimate originally sanctioned.

Out of 2,40 provided in the Revised, 1,04 represents estimated actual expenditure for the period covered by His Excellency's authorisation and the balance of 1,36 is the estimated expenditure for the rest of the year. The annual payment of 47 to the Bihar and Orissa Provincial Co-operative Bank will be adjusted in the latter part of the year.

29.

43—*Industries.*

Estimate as originally sanctioned...	...	...	3,04
Revised Estimate	...	...	3,07

The Revised provides 3 less under "Direction" due to appointment of a junior officer as Director. A saving of 2 is also anticipated on account of delay in the appointment of Commercial Traveller and 2 under "Industrial Adviser". 3 less is provided under "Handloom Marketing Scheme". These savings aggregating 10 will be offset by increased expenditure of 13 under "Industrial Education—Engineering School" on account of war technician scheme. These factors account for an increase of 3 in the Revised.

1,64 represents the estimated actual expenditure for the period covered by His Excellency's authorisation and the balance of 1,43 is for the rest of the year.

30.

47—*Miscellaneous Departments.*

Estimate as originally sanctioned	...	...	3
Revised Estimate	...	...	2

The provision of 1 included in the original estimate for payment of honorarium for compilation of the District Gazetteer of Koraput will not be required for expenditure this year. This accounts for decrease of 1 in the Revised.

31.

50—*Civil Works.*

Estimate as originally sanctioned	...	...	25,31
Revised Estimate	...	...	26,53

The Revised does not take into account the deduction of 1,50 which was included in the estimate originally sanctioned on account of probable savings. This means that expenditure would be more by 1,50. Expenditure under "Grant-in-aid" is expected to be 38 more on account of grants to local bodies for communications in fulfilment of the commitment made in previous years. The total increase of 1,88 will be partly counterbalanced by a decrease in the Civil Works expenditure on account of *pro rata* adjustment.

Out of 26,53 provided in the Revised Estimate, 9,80 represents the estimate of expenditure actually incurred during the period covered by His Excellency's authorisation, and the balance of 16,73 represents estimated cost for the period subsequent to the revocation of the Proclamation. Works expenditure is higher in the latter part of the year and grants to local bodies are also paid during that period.

32.

52-A—*Other expenditure connected with Electricity scheme.*

Estimate as originally sanctioned	...	...	Nil
Revised Estimate	...	...	1

The provision under this head represents expenditure on the load survey for the Hydro-Electric Scheme at Koraput. The expenditure has already been incurred during the period covered by His Excellency's authorisation.

33 *55 and 55-A—Pensions and Commutation of Pensions.*

		Head 55	Head 55-A.
Estimate as originally sanctioned	...	12,72	54
Revised Estimate	... ..	12,91	103

Head 55.—The Revised allows for deduction of four more on account of pensionary charges debitable to irrigation. The Revised also provides 20 less under 'pension adjustable between Orissa and Bihar—Voted', 13 less under 'Share of divisible pensions debited to Orissa' and 4 less for contribution payable under section 156 of Government of India Act for High Court Judges, etc. On the other hand, the Revised provides 60 more under "Pensions initially and finally debitable to Orissa" on the basis of actuals. These account for a net increase of 19 in the Revised.

7,05 represents estimated actual expenditure for the period covered by His Excellency's authorisation and the balance of 5,86 is the estimated expenditure for the rest of the year.

55-A.—The Revised provides 49 for commutation of pensions of certain "charged" officers for which there was no provision in the original estimate.

34. *56—Stationery and Printing.*

Estimate as originally sanctioned	...	...	3,19
Revised Estimate	... ..	...	3 85

The Revised includes 40 in connection with the formation of a Forms Department in the Orissa Government Press with effect from the 1st December, 1941 and 13 more for arrear payment to the Government of Bihar on account of forms supplied by that Government. An extra 19 has been provided for addition to plant and furniture in the Government Press. On the other hand, the Revised provides 6 less under 'Purchase of stationery stores'. This accounts for a net increase of 66 in the Revised.

Out of 3,85 provided in the Revised 1,87 represents estimated actual expenditure up to the date of revocation of the Proclamation and the balance of 1,98 is the estimated expenditure for the rest of the year. The reason for increased estimate for the latter period is that most of the expenditure in connection with the establishment of the Forms Press will be incurred in the latter part of the year.

35. *57—Miscellaneous.*

Estimate as originally sanctioned	...	...	91
Revised Estimate	... ..	...	1,46

The Revised provides 47 for Air Raid Precautions against a provision of 4 in the original estimate. Provision of 5 has been made in the Revised on account of the writing off of irrecoverable taccavi loans advanced in certain villages in the district of Puri in 1933-34. Extra provision of 7 has been made for payment of arrear compensation to local bodies in lieu of fines and penalties credited to provincial revenues. These factors account for a total increase of 55 in the Revised.

Out of the total provision of 1,46 included in the Revised, 17 only represents the estimate of actual expenditure during the period covered by His Excellency's authorisation. The payment of grants to local bodies in lieu of fines and penalties for which the Revised provides 35, will be adjusted in the latter part of the year. The major portion of expenditure in connection with Air Raid Precautions will also be incurred during the latter period.

36.

63—Extraordinary Charges.

Estimate as originally sanctioned ...	...	...	3,36
Revised Estimate ...	...	...	3,51

The sum of Rs. 3 lakhs payable by the Government of India as part of the subvention in each of the 5 years beginning from 1937-38 for the construction of the New Capital buildings is credited to provincial revenues under the head "XLIX—Grants-in-aid from Central Government" and an equivalent amount is transferred from revenue to the deposit head "Fund for Orissa Buildings" by debit to the head "63—Extraordinary Charges". The original estimate as also the Revised each provides 3,00 on this account.

The greater part of the balance in the Building Fund has been invested in Government securities and the interest which accrues is credited to the provincial receipt head "XX—Interest". The net interest accruing from securities purchased from the balance of the Building Fund, after allowing for depreciation, is transferred from revenue to the deposit head "Fund for Orissa Buildings" by debit to this head. The Revised provides 46 on this account against a provision of 36 in the original estimate. Further, the Revised allows a provision of 5 for Petrol Rationing Scheme. As necessary transfer from Revenue to the Building Fund will be made in the latter part of the year, no expenditure was incurred during the period covered by His Excellency's authorisation.

37.

Advances Repayable.

Estimate as originally sanctioned ...	...	...	3,21
Revised Estimate ...	...	...	3,45

The advances repayable include revenue advances, objection book advances, forest advances and special advances such as advances of imprest money for Agency Civil Works and advances to artisans for manufacture of articles for supply to the Supply Department. Expenditure on account of these advances are treated as votable expenditure. Advances of pay and travelling allowances made to Government servants under orders of transfer constitute the main transactions coming under "Objection Book Advances". Advances are also made to forest officers to meet incidental expenses and these advances are shown under "Forest Advances".

The Revised provides 18 for advances for manufacture of articles for supply to Supply Department for which no provision was made in the original estimate. Requirements of Forest Advances are expected to be 17 more than originally expected. Against this total increase of 35, 11 less will be required under "Objection Book Advances".

38.

Loans to Municipalities, Port Funds, etc.

Estimate as originally sanctioned...	...	...	3,38
Revised Estimate ...	...	...	1,18

The Revised provides 62 less for advances to cultivators owing to less demand for taccavi loans. The provision of 1,50 for loans to Central Banks in North Orissa will not be required for payment this year as rules regulating the advance of such loans have not yet been framed. The Revised does not provide for anything for reserve at the disposal of Government for which the original estimate provided 5. These factors mainly account for the decrease in the Revised.

1,18 included in the Revised includes 45 representing the estimated actual expenditure authorised by His Excellency during the period prior to revocation of the Proclamation, and 73 is the estimated requirement for the rest of the year. The loan to the Orissa Co-operative Land Mortgage Bank for which the Revised provides 25 will be drawn towards the close of the year.

39. *Loans to Government servants.*

Estimate as originally sanctioned	...	...	...	22
Revised Estimate	...	...	...	23

The Revised is almost the same as the original estimate and does not call for any explanation.

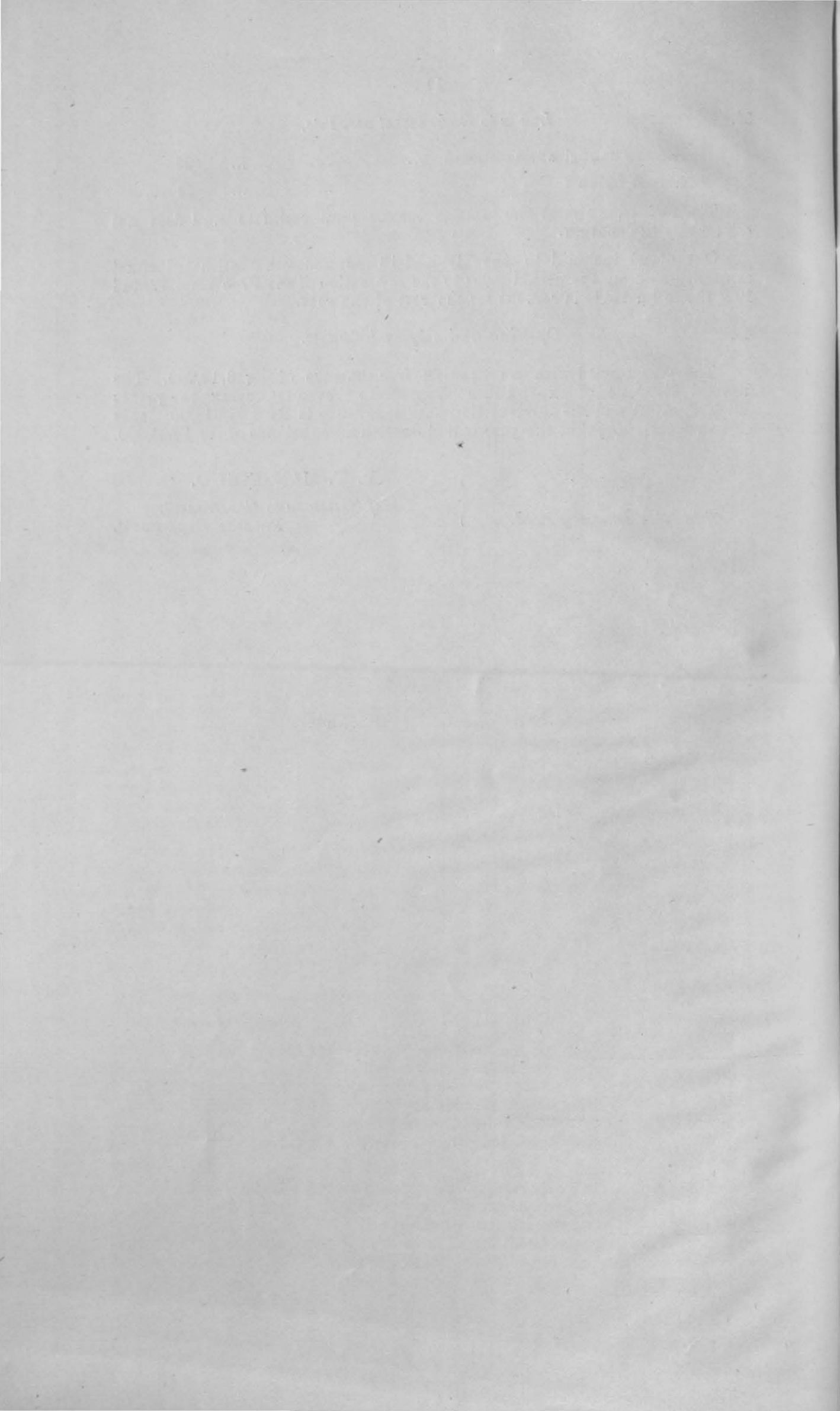
Out of 23 included in the Revised 13 represents the estimated actual expenditure during the period prior to the revocation of the Proclamation, and 10 is the estimated requirement for the rest of the year.

40. *Opening and closing balances.*

The year opened with an opening free balance of Rs. 6,49,000. The Revised Estimate of expenditure charged to revenue during the year is Rs. 1,96,86,000, and the Revised Estimate of revenue is Rs. 2,05,61,000. It is expected, therefore, that the year will close with a free balance of Rs. 15,24,000.

CUTTACK :
The 28th January 1942.

} P. T. MANSFIELD,
Chief Secretary to Government,
Finance Department.



UNITED STATES GOVERNMENT PRINTING OFFICE
WASHINGTON, D. C. 20540

APPENDIX A.

General Abstract of Expenditure.

GENERAL ABSTRACT OF EXPENDITURE.

[Figures in thousands of rupees except Accounts.]

MAJOR HEADS.	Estimate for 1941-42 (Revised).	Actual expenditure from 1-4-1941 to 23-11-1941 (covered by authorization of H. E. the Governor).	Estimated expenditure from 24-11-1941 to 31-8-1942.	Accounts, 1940-41.
1	2	3	4	5
	TRS.	TRS.	TRS.	RS.
5—SALT .. .. .	..	..	..	..
7—LAND REVENUE	6,12	2,71	3,41	4,08,171
8—PROVINCIAL EXCISE	5,73	4,08	1,65	5,45,466
9—STAMPS	49	26	23	45,287
10—FOREST	5,40	2,79	2,61	6,81,250
11—REGISTRATION	1,61	1,08	53	1,52,283
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	43	6	37	56,617
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.	..	..	..	..
17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT..	10,68	..	10,68	10,68,200
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	4,17	1,90	2,27	4,26,749
18—(1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	..	..	..	..
19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	23	14	9	3,281
22—INTEREST ON DEBT AND OTHER OBLIGATIONS	1,43	..	1,43	1,85,090
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT .. .. .	..	..	..	..
25—GENERAL ADMINISTRATION	33,05	17,33	12,22	28,35,183
27—ADMINISTRATION OF JUSTICE	6,40	3,17	3,23	6,40,196
28—JAILS AND CONVICT SETTLEMENTS	3,63	2,99	1,51	3,19,989
29—POLICE	22,94	14,32	8,62	22,78,848
30—PORTS AND PILOTAGE	1	1	..	7
36—SCIENTIFIC DEPARTMENTS	2	1	1	1,530
37—EDUCATION	26,51	13,74	9,77	23,25,333
38—MEDICAL	9,78	5,16	4,61	9,41,142
39—PUBLIC HEALTH	2,68	1,40	1,26	2,34,281
40—AGRICULTURE	2,50	1,44	1,03	2,51,127
41—VETERINARY	1,31	75	56	1,23,241
42—CO-OPERATION	2,40	1,04	1,36	2,44,600
43—INDUSTRIES	3,07	1,64	1,43	2,63,610
44—AVIATION .. .. .	..	..	..	977
47—MISCELLANEOUS DEPARTMENTS	2	1	1	2,168
50—CIVIL WORKS	26,53	9,80	16,73	25,26,440
52A—OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.	1	1	..	180
54—FAMINE .. .. .	..	..	..	..
55—SUPERANNUATION ALLOWANCES AND PENSIONS	12,91	7,05	5,86	12,71,600
55A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	1,03	79	24	46,623
56—STATIONERY AND PRINTING	3,35	1,37	1,98	2,72,269
57—MISCELLANEOUS	1,46	17	1,29	68,941
62—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.	..	..	..	..
63—EXTRAORDINARY CHARGES	3,51	..	3,51	3,15,047
TOTAL—EXPENDITURE CHARGED TO REVENUE ..	1,36,86	98,32	98,54	1,87,83,806
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS .. .. .	..	..	..	..
85—PAYMENTS TO RETRENCHED PERSONNEL .. .. .	..	..	..	—30
ADVANCES REPAYABLE	3,45	1,95	1,50	3,29,285
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	1,18	45	73	3,58,183
LOANS TO GOVERNMENT SERVANTS	23	13	10	11,824
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE ..	4,86	2,53	2,33	6,99,262
TOTAL—EXPENDITURE ..	2,01,72	1,00,85	1,00,87	1,94,83,068

APPENDIX B.

List of new schemes expenditure on which has been authorised in advance of provision of funds being made in the Revised Estimates for 1941-42.

List of new schemes expenditure on which has been authorised in advance of provision of funds being made in the Revised Estimates for 1941-42

Description of charge.	Particulars by major, minor and sub-heads.	Ultimate cost.		Expenditure in 1941-42.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	5—SALT.				
Honorarium for conversion of readings of strength of brine samples taken from along the Orissa coast.	Direction—Allowances—Voted	...	25	...	25
	Total—5—Salt ...	...	25	...	25
	7—LAND REVENUE.				
Cost of verification of Railway land plans with the Provincial Government's land records.	Land Records—Verification of Railway Lands (Voted).	(a)18,993	...	8,024	...
	Total—7—Land Revenue ...	18,993	...	8,024	...
	8—PROVINCIAL EXCISE.				
Training of Excise Sub-Inspectors and Petty Officers at Police Training School at Angul.	District Executive Establishment—Pay of Establishment (Voted).	1,225	...	1,225	...
	Allowances (Voted)—Travelling Allowances.	300	...	300	...
	Contingencies (Voted) ...	200	...	200	...
	Total ...	1,725	...	1,725	...
	Total—8—Provincial Excise	1,725	...	1,725	...
	12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.				
Appointment of staff for the office of the Assistant to the Provincial Petrol Rationing Authority.	a—Charges of Collection.				
	a—B—Provincial Transport Authority (Voted).	...	312	...	312

(a) For three years from 1940-41.

Description of charge.	Particulars by major, minor and sub-heads.	Ultimate cost.		Expenditure in 1941-42.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
	a—Charges of Collection.	Rs.	Rs.	Rs.	Rs.
Creation of a temporary post of a Special Officer for employment as Secretary to the Provincial Transport Authority and Assistant to the Provincial Motor Spirit Rationing Authority.	a—B—Provincial Transport Authority (Voted).	1,350	...	1,350	...
	a—Charges of Collection.				
Hiring a house for the accommodation of the Secretary to the Provincial Transport Authority and Assistant to the Petrol Rationing Authority and his staff.	a—B—Provincial Transport Authority (Voted).	225	...	225	...
	Total—12—Charges on account of Motor Vehicles Acts.	1,575	312	1,575	312
	XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.				
Maintenance and repairs to Orissa Canals.	Orissa Canals—Maintenance and Repairs (Voted).	...	1,00,000	...	1,00,000
Rubble revetment for protection of Embankment No. 34-A at 1th mile of Pattamundai Canal.	Orissa Canals—Extensions and Improvements—Major Works (Voted).	...	5,309	...	3,450
	Total—XVII—Irrigation, Navigation, etc.	...	1,05,309	...	1,03,450
	18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
Maintenance and repairs to Government Embankments in Orissa Circle.	B—Navigation, Embankment and Drainage Works—Embankments—Government Embankments in Orissa Circle—Maintenance and Repairs (Voted).	...	17,927	...	17,927
	Total—18—Other Revenue Expenditure, etc.	...	17,927	...	17,927

Description of charge.	Particulars by major, minor and sub-heads.	Ultimate cost.		Expenditure in 1941-42.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	28—JAILS AND CONVICT SETTLEMENTS.				
Additional grant for clothing and bedding of prisoners.	Jails—Clothing and Bedding of Prisoners—District and Special Jails (Voted).	...	3,500	...	3,500
Additional grant under the head "Jail Manufactures".	Jail Manufactures—District and Special Jails—Contingencies (Voted).	...	1,300	...	1,300
	Total—28 Jails and Convict Settlements.	...	4,800	...	4,800
	29—POLICE.				
Appointment of extra Police staff for the Petrol Rationing Scheme.	District Executive Force—Other Police (Voted).	...	7,083	...	7,083
Increase of the Police Force of the district of Ganjam.	District Executive Force (Voted).	1,052	...	1,052	...
	Total—29—Police	1,052	7,083	1,052	7,083
	37—EDUCATION.				
Creation of additional posts of Lecturers in English, Philosophy and Oriya in the Ravenshaw College at Cuttack.	A—University—Government Arts Colleges—Pay of Officers (Voted).	...	6,999	...	750
Purchase of new articles of furniture for the Ravenshaw College at Cuttack and expenses of the officers for the proposed University Training Corps in Orissa.	A—University—Government Arts Colleges—Contingencies (Voted).	...	1,552	...	1,552

Description of charge.	Particulars by major, minor and sub-heads.	Ultimate cost.		Expenditure in 1941-42.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Opening of Class IX in the Government M. E. School for Girls at Sambalpur.	B—Secondary—Government Secondary Schools for Girls.				
	Pay of Establishment (Voted)	1,433	...	190	...
	Contingencies (Voted) ...	75	250	75	250
	Total ...	1,508	250	265	250
Payment of additional subsidy on account of Boipariguda School and transfer of control of Panchayat Girls' School at Kukudakhandi.	C—Primary—Grants to local bodies for Primary Education —(1) Local bodies—South Orissa—Teaching (Voted).	376	...	376	...
Equipment grant to the Boipariguda Elementary School and additional subsidies for the Board Elementary Schools at Kumuli and Borigumma.	C—Primary—Grants to local bodies for Primary Education —(1) Local bodies—South Orissa—Non-recurring (Voted).	...	412	...	412
Creation of special junior College scholarship for the Khondmals.	E—General—Scholarships—B—Indian Education—In Arts Colleges—(Voted).	...	480	...	180
	Total—37—Education ...	1,884	9,693	641	3,144
	38—MEDICAL.				
Improvement to old elephant Mahuts' quarters for the use of the staff of the Government Headquarters Hospital, Koraput.	Works (Voted) ...	...	1,006	...	1,006
Scheme for the collaboration of the Armed Reserve of Koraput, Vizagapatam, Coconada and Rajamahendry in case of emergency.	Hospitals and Dispensaries—Mufassal Hospitals and Dispensaries—Contingencies (Voted)—Equipment of State Hospitals.	...	280	...	280
	Total—28—Medical ...	...	1,286	...	1,286

Description of charge.	Particulars by major, minor and sub-heads.	Ultimate cost.		Expenditure in 1941-42.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
	39—PUBLIC HEALTH.	Rs.	Rs.	Rs.	Rs.
Additional grant for the purchase of cholera vaccines.	Expenses in connection with epidemic diseases—Other epidemic diseases—Contingencies (Voted)—Anti-influenza and anti-cholera vaccines.	...	12,000	...	12,000
Malaria control in the foreshore of the Chilka lake in the district of Ganjam.	Expenses in connection with epidemic diseases—Malaria—Contingencies (Voted).	...	800	...	660
	Total—39—Public Health ...	...	12,800	...	12,660
	43—INDUSTRIES.				
Additional contingent expenditure for the Orissa School of Engineering.	B—Industrial Education—Orissa School of Engineering—Contingencies (Voted).	...	6,000	...	6,000
Survey of handloom industry.	C—Industrial Development—Demonstration and Experimental Factories—Handloom Marketing Organisation (Voted).	...	2,300	...	2,300
	Total—43—Industries ...	...	8,300	...	8,300
	50—CIVIL WORKS.				
Certain improvements to the Special Assistant Agent's quarters at Koraput allotted to the Civil Surgeon, Koraput.	Work—Minor Works Grant of the Medical Department—Voted.	...	329	...	329
Grant for road development projects.	Grants-in-aid—Grants to local bodies for communications—Voted.	...	7,500	...	7,500
Electric installation for the new X-ray plant of the Cuttack General Hospital.	Original Works—Minor Works Grant of the Medical Department—Voted.	...	2,885	...	2,885

Description of charge.	Particulars by major, minor and sub-heads,	Ultimate cost.		Expenditure in 1941-42.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Electrification of the Cholera Hospital Buildings in connection with provincialization of the Puri Sadr Hospital.	Original Works—Minor Works Grant of the Medical Department—Voted.	...	4,550	...	4,550
Converting the Senior Students' lecture theatre into Bacteriological Laboratory at the Cuttack General Hospital compound.	Original Works—Buildings—Civil Works.	...	250	...	250
	Total—50—Civil Works ...	...	15,514	...	15,514
	56—STATIONERY AND PRINTING.				
Establishment of a Forms Press in Orissa.	II—Printing—Government Presses—C—Forms Department.				
	Pay of Establishment—Voted...	} 71,997	... }	2,880	...
	Contingencies—Voted ...			28,135	14,500
	Printing at Private Presses—Voted.	3,000	40,550	...	...
	Total—56—Stationery and Printing.	74,997	40,550	31,015	14,500
	P—DEPOSITS AND ADVANCES—III—ADVANCES NOT BEARING INTEREST—ADVANCES REPAYABLE.				
Manufacture of articles (horn combs) required for war purposes.	Special Advances—Advances for manufacture of articles for supply to Supply Department (Voted).	...	3,000	...	3,000
Collection of solapith for preparing hats for the Supply Department.	Special Advances—Advances for manufacture of articles for supply to Supply Department (Voted).	...	5,000	...	5,000
	Total—P—Deposits and Advances, etc.	...	8,000	...	8,000

Summary-	Ultimate Cost.		Expenditure in 1941-42.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
5—Salt ... ..	...	25	...	25
7—Land Revenue	18,993	...	8,024	...
8—Provincial Excise	1,725	...	1,725	...
12—Charges on account of Motor Vehicles Acts ...	1,575	312	1,575	312
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	...	1,05,309	...	1,03,450
18—Other Revenue Expenditure financed from Ordinary Revenues.	...	17,927	...	17,972
28—Jails and Convict Settlements ... ..	...	4,800	...	4,800
29—Police	1,052	7,083	1,052	7,083
37—Education	1,884	9,693	641	3,144
38—Medical ... ..	...	1,286	...	1,286
39—Public Health ... ..	...	12,800	...	12,660
43—Industries ... ..	...	8,800	...	8,800
50—Civil Works ... ..	...	15,514	...	15,514
56—Stationery and Printing	74,997	40,550	31,015	14,500
P—Deposits and Advances—III—Advances not bearing interest—Advances Repayable.	...	8,000	...	8,000
Total	1,00,226	2,31,599	44,032	1,97,001
			2,41,033	

