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GOVERNMENT OF ORISSA

FINANCE ACCOUNTS

1946-47

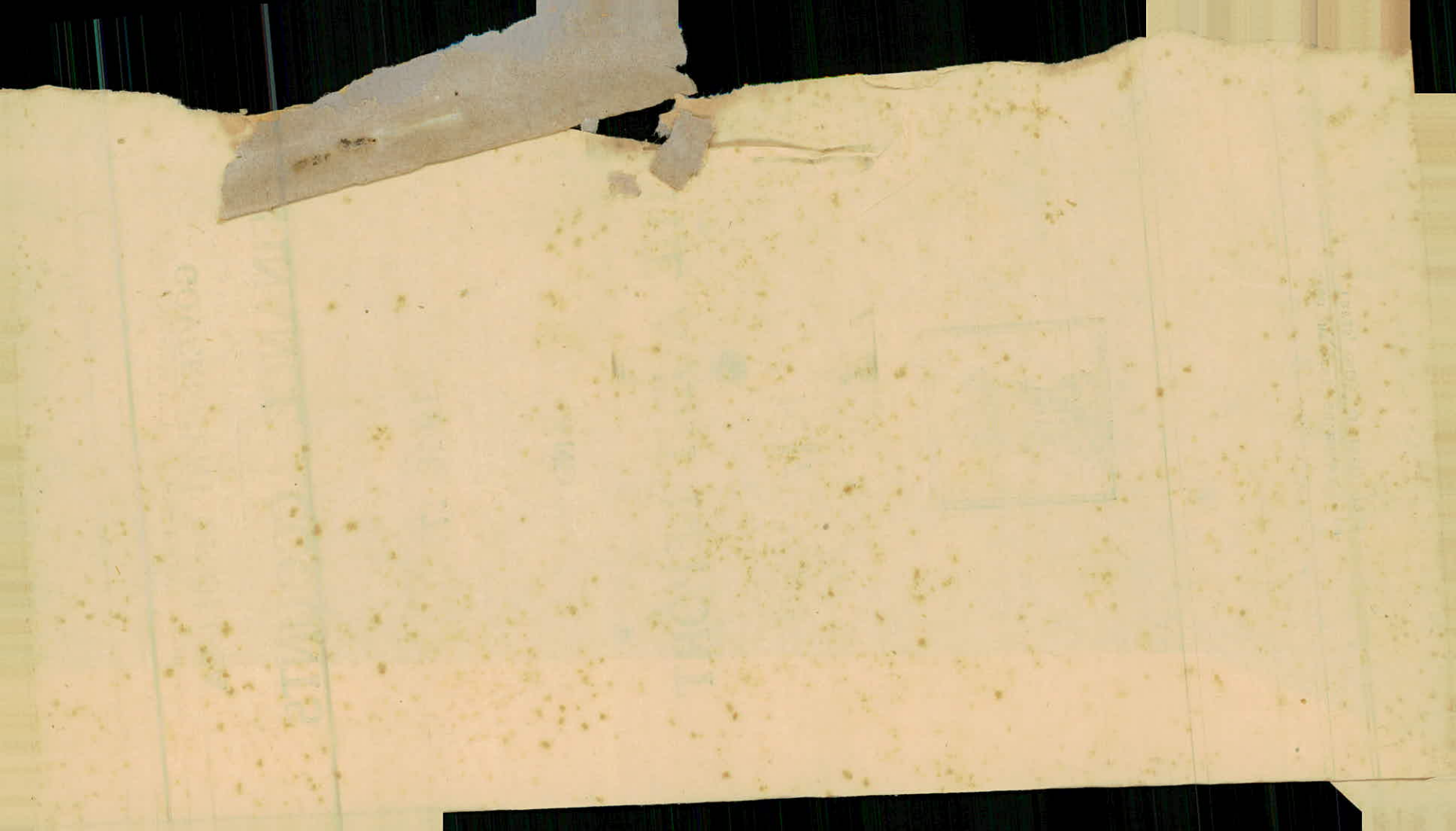
AND

THE AUDIT REPORT

1947







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FINANCE ACCOUNT

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

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Finance Accounts of the Government of Orissa for the year 1946-47 and the
Report of the Auditor General of India

CERTIFICATE OF THE AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Orissa for the year 1946-47 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Orissa for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Orissa as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1946-47 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Comptroller, Orissa, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 (now defunct) of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Orissa for the year 1946-47.

SIMLA,
The 14th August 1948.

4th December.

~~B. M. STAIG,~~
V. NARAHARI RAO.
Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS

I.—Report

INTRODUCTORY

1. *Main Divisions of Accounts.*--There are four main divisions of Government accounts :—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads; e.g., cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and heads of Accounts.*--Within each of the four divisions mentioned above the transactions are grouped into Sections which are further sub-divided into Major heads of Account. The Sections are distinguished by letter of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed

on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads the expenditure is shown distributed between charged and authorised or voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotment which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts ; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other Special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Central Government.

throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

SUMMARY OF THE TRANSACTIONS FOR 1946-47.

4. The Proclamation under Section 93 (now defunct) of the Government of India Act, 1935 having been revoked on the 23rd April 1946 the original Budget Estimates for the year 1946-47, authorised by His Excellency the Governor in the preceding year lapsed on the date of the revocation; and on the re-entry into force of Section 78(1) of the Act the Ministry prepared a Revised Budget for the whole year and laid it before the Legislature. The Revised Budget was authenticated by His Excellency the Governor in complete replacement of the Budget originally authorised by him. A summary of the detailed transactions during the year under report as compared with the Revised Budget for the year is given in the sub-jointed statement.

Receipts.	Budget Estimates, 1946-47. (Revised).	Actuals, 1946-47.	More (+) Less (-)	Disbursements.	Budget Estimates, 1946-47. (Revised).	Actuals, 1946-47.	More (+) Less (-)
1	2	3	4	5	6	7	8
I.—REVENUE.				Expenditure—			
Revenue—				Direct Demands on the Revenue—			
Principal Heads of Revenue—				Taxes on Income other than Corporation Tax.			
Customs	90	2,01	+ 1.11	..	..	..	..
Taxes on Income other than Corporation Tax.	39,28	59,74	+ 20,46	Salt	..	2	+ 2
Land Revenue	50,62	50,65	+ 3	Land Revenue	4,49	4,55	+ 6
Provincial Excise	80,57	1,10,83	+ 30,26	Provincial Excise	13,47	14,53	+ 1,06
Stamps	22,80	26,06	+ 3,26	Stamps	60	75	+ 15
Forest	15,88	17,70	+ 1,82	Forest	11,20	11,59	+ 39
Registration	4,34	4,58	+ 24	Registration	2,28	2,33	+ 5
Receipts under Motor Vehicles Acts	1,45	1,91	+ 46	Charges on account of Motor Vehicles Acts.	81	89	+ 8
Other Taxes and Duties	4	8	+ 4	Other Taxes and Duties	..	..	..
TOTAL—Principal Heads	2,15,88	2,73,56	+ 57,68	TOTAL—Direct Demands	32,85	34,66	+ 1,81
Irrigation—Net Receipts	-6,00	-6,50	-50	Irrigation	24,74	26,98	+ 2,24
Debt Services	13,77	14,09	+ 32	Debt Services	19,82	19,05	- 77
Civil Administration	18,89	25,88	+ 6,99	Civil Administration	2,73,32	2,60,05	- 13,27

Civil Works and Miscellaneous Public Improvements.	5,43	4,13	-1,30	Civil Works and Miscellaneous Public Improvements.	62,02	56,51	-7,41
Electricity Schemes	..	..	..	Electricity Schemes	3,25	29	-2,96
Miscellaneous	3,28	4,93	+1,65	Miscellaneous	22,27	32,99	+10,72
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	40,01	40,01	..	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary items	1,14,61	1,04,31	-10,30	Extraordinary items	14,06	17,80	+3,74
				Capital Expenditure within the Revenue Account (Details by Major heads are given in Account No. 2).	2,16	1,60	-56
TOTAL—Revenue	4,05,87	4,60,41	+ 54,54	TOTAL—Expenditure on Revenue Account	4,55,39	4,48,93	-6,46
Surplus		11,48	} +61,00				
Deficit	49,52	..					
II.—CAPITAL.				Capital Expenditure outside the Revenue Account—			
				Capital outlay on Provincial schemes of State Trading.	-16,14	-27,55	-11,41
III.—DEBT.							
<i>Public Debt—</i>				<i>Public Debt—</i>			
Floating Debt	10,00	..	-10,00	Floating Debt	10,00	..	-10,00
Loans from the Central Government.	11,23	12,85	+1,62	Loans from the Central Government	17,14	17,14	..
TOTAL	21,23	12,85	-8,38	TOTAL	27,14	17,14	-10,00
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	7,87	8,74	+87	State Provident Funds	4,67	4,77	+10

SUMMARY OF THE TRANSACTIONS FOR 1946-47—*concl'd.*

Receipts.	Budget Estimates, 1946-47. (Revised).	Actuals, 1946-47.	More (+) Less (-).	Disbursements.	Budget Estimates, 1946-47. (Revised).	Actuals, 1946-47.	More (+) Less (-).
1	2	3	4	5	6	7	
				III.—DEBT—<i>concl'd.</i>			
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt.	17,14	17,14	..	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	3,49	3,54	+5	Famine Relief Fund	3,42	4,01	+59
Other Reserve Funds . . . . .	..	7,46	+7,46	Other Reserve Funds . . . . .	..	..	..
Deposits of Local Funds	50,15	95,01	+44,86	Deposits of Local Funds	48,00	68,45	+20,45
Civil Deposits	1,35,54	1,39,37	+3,83	Civil Deposits	1,30,04	1,27,67	-2,37
Other Accounts	4,96	1,62	-3,34	Other Accounts	4,27	2,50	-1,77
Advances not bearing interest	20,56	19,97	-59	Advances not bearing interest	10,96	19,19	+8,23
Suspense	75,60	1,85,33	+1,09,73	Suspense	75,60	2,36,34	+1,60,74
TOTAL	3,07,44	4,69,44	+1,62,00	TOTAL	2,72,29	4,58,16	+1,85,87
<i>Loans and Advances by Provincial Governments—</i>				<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	2,15,07	1,69,04	-46,03	Loans and Advances	2,27,73	1,64,62	-63,11
				IV.—REMITTANCES.			
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	8,16,40	10,71,42	+2,55,02	Remittances	8,16,40	10,64,46	+2,48,06
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance	37,50	37,50	..	Closing Balance	23,90	98,87	+74,97
GRAND TOTAL	18,11,38	22,29,40	+4,18,02	GRAND TOTAL	18,11,38	22,29,40	+4,18,02

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Increase of Cash Balance 61,37
 (Please also see paragraphs 13 to 17 of this Report.)

IMPORTANT VARIATIONS FROM THE REVISED BUDGET ESTIMATES.

I.—REVENUE.

Receipts.

5. (a) The revenue receipts of the year under report showed an improvement of 54,54 over the Revised Budget Estimates. This improvement was the net result of a rise of 66,64 under certain heads and a fall of 12,10 under others. The more important of the variations are briefly explained below :—

Rise in Revenue.

Customs (+1,11).—Increase in the share of net proceeds of jute export duty assigned to the Province.

Taxes on Income other than Corporation Tax (+20,46).—Larger assignment of income-tax to the Province of Orissa than anticipated.

Provincial Excise (+30,26).—The increased rate of duty on excisable commodities and the better settlement of shops accounted in the main for the improvement under this head.

Stamps (+3,26).—The increase was mainly due to levy of surcharge on judicial and non-judicial stamps and also to more use of revenue stamps.

Forest (+1,82).—The increase was due to the departmental supply of timber, increased demands for forest produce, better prices obtained from auction of coupes and increased miscellaneous receipts.

Receipts under Motor Vehicles Acts (+46).—More realisation of motor tax than anticipated.

Civil Administration (+6,99).—The increase occurred mainly under "Administration of Justice" (1,59) due to increased receipts from general fees, fines and forfeitures and also from the sale-proceeds of unclaimed and escheated property, "Police" (1,07) due to more receipts under "Recoveries on account of Village Police" and "Collection of payments for services rendered", "Education" (49) due to realisation of more tuition fees than anticipated owing to the increase in the number of school and college students, "Medical" (67) due to larger receipts from the sale-proceeds of quinine, "Public Health" (56) owing to increased receipts under "Recoveries of overpayments", "Veterinary" (75) mainly on account of sale-proceeds of Civil Dairy Farm, "Industries" (1,62) mainly due to more realisation from the Army fish supply scheme coupled with larger sale-proceeds of the handloom marketing organisation.

Miscellaneous (+1,65).—The increase occurred mainly under "Miscellaneous" (1,32) due to realisation of more receipts on account of unclaimed deposits and also under (i) other fees, fines and forfeitures, (ii) recoveries of overpayments and (iii) collection of payments for services rendered.

Fall in Revenue.

Civil Works and Miscellaneous Public Improvements (—1,30).—Mainly smaller expenditure on works of Road Development financed from the Central Road Fund due to post-budget decision to finance such projects from the Post-war grant.

Extraordinary items (—10,30).—Mainly under “Extraordinary Receipts” (13,56) due to smaller receipts from the Central Government on account of Post-war Development schemes, set off by increased receipts under “Civil Defence” (3,26) due to transfer of equipment of the Fire Service Organisation of the Civil Defence Department to the Police Department and disposal by sale of other A. R. P. stores and articles.

Expenditure.

(b) The expenditure on revenue account fell short of the Revised Budget Estimates by 6,46. This was the outcome of a decrease of 24,97 under some heads and an increase of 18,51 under others. The main decreases and increases are briefly explained below :—

Civil Administration (—13,27).—The main variations are as follows :—

Education (—2,79).—Mainly smaller expenditure on Post-war Scheme and less payment of grants to local bodies and non-Government primary schools due to post-budget decision to allow revised scales of pay to the primary school teachers in lieu of dearness allowance provided for.

Medical (—3,28).—Decrease in expenditure due chiefly to smaller contributions for the ‘Prince of Wales Medical College’ and ‘Mental Hospital’, late execution of some Post-war schemes and late appointment of staff.

Agriculture (—13,82).—Chiefly due to smaller expenditure on the “Grow More Food” scheme caused by the drastic modification of the scheme by the Central Government, non-provision of funds in the revised budget for the recovery of contributions payable by the Central Government for the Fruit Development scheme, reduced expenditure on various research works and Post-war schemes and postponement of the revision of scale of pay.

Veterinary (—2,77).—Decreases mainly due to the reorganisation of the Veterinary department and late introduction of certain schemes.

Police (+9,04).—Chiefly due to increase of staff, expansion of Police force, introduction of wireless grid system, purchase of motor lorries, arms and accoutrements, arrear war and dearness allowances and construction of certain departmental buildings not provided for.

Civil Works and Miscellaneous Public Improvements (—7,41).—Mainly less expenditure due to abandonment of certain building and road projects owing to non-completion of plans and estimates and non-receipt of machinery indented for.

Electricity schemes (—2,96).—Chiefly due to non-receipt of debit on account of the Orissa Government’s share of expenditure incurred during the year on the Duduma Hydro-Electric scheme.

Provincial Excise (+1,06).—Mainly due to additional dearness allowance increased expenditure under secret service expenditure found necessary to check organised crime.

Irrigation (+2,24).—Due chiefly to the creation of an Emergency Irrigation Division, re-storation of some silted old tanks in connection with "Grow More Food" campaign, construction of a number of retired lines and increased expenditure on maintenance and repairs to embankments.

Miscellaneous (+10,72).—Mainly as a result of decision of Government to constitute a fund for the development of forests by transfer from the revenue account after the framing of revised budget estimates (7,46) and purchase and maintenance of aeroplanes not provided for (1,37).

Extraordinary items (+3,74).—The increase occurred under "Civil Defence" (4,69) due mainly to the retention of certain staff for a longer period to complete the work of winding up of the Civil Defence organisation; partly counterbalanced by a decrease under "Expenditure connected with the Post-war planning and development" (91) due mainly to less number of students deputed for foreign training.

II.—CAPITAL.

(c) *Capital outlay on Provincial schemes of State Trading (—11,41).*—The excess of receipts over expenditure was more than anticipated.

III.—DEBT.

(d) The important variations are :—

Receipts.

Floating Debt (—10,00).—Ways and means advances were not taken from the Reserve Bank of India as anticipated at the budget stage.

Loans from the Central Government (+1,62).—Loans taken from the Central Government to finance the food production scheme were more than anticipated.

State Provident Funds (+87).—More deposits by subscribers.

Other Reserve Funds (+7,46).—Due to the creation of the Fund for the development of forests after the framing of the Revised Budget Estimates.

Deposits of Local Funds (+44,86).—Increased receipts mainly under "District Funds" (25,25), "Municipal Funds" (15,62), "Education Funds" (3,52) and "Medical and Charitable Funds" (40).

Civil Deposits (+3,83).—Larger receipts chiefly under "Revenue Deposits" (1,63), "Public Works Deposits" (2,73), Trust Interest Funds (Charitable Endowments) (5,08), partly reduced by decreases under "Civil Courts' Deposits" (1,34) and "His Excellency the Governor's War Purposes Fund" (4,49).

Other Accounts (—3,34).—Mainly due to smaller allotments from "Subventions from Central Road Fund" (2,45), "Deposit account of grant made by the Imperial Council of Agricultural Research" (40) and "Deposit account of Fund for Orissa Buildings" (41).

Suspense (+1,09,73).—Increases mainly under “Cash Balance Investment Account” (1,15,97), partly reduced by decreases under “Central Accounts Office—Reserve Bank Suspense” (3,26) and “Suspense Accounts” (3,04).

Recoveries of Loans and Advances (—46,03).—Mainly due to smaller recoveries under “Loans to Utkal Co-operative Cloth and Yarn Syndicate Ltd.”

Disbursements.

Floating Debt(—10,00).—*Vide* explanation against “Floating Debt” under “Receipts” in sub-paragraph (d) above.

Deposits of local Funds (+20,45).—Mainly due to more withdrawals from “District Funds” (12,58), “Municipal Funds” (4,93), “Education Funds” (1,73) and “Medical and Charitable Funds” (1,13).

Civil Deposits (—2,37).—Decreases mainly under “Personal Deposits” (2,41), Deposits of money received from the Orissa Wavell Home Central Committee (90) and “His Excellency the Governor’s War Purposes Fund” (4,50), partly offset by increases under “Revenue Deposits” (1,21), “Civil Courts’ Deposits” (2,68) and “Public Works Deposits” (1,17).

Other Accounts (—1,77).—Mainly due to smaller withdrawals from “Subventions from Central Road Fund” (1,64).

Advances not bearing interest (+8,23).—Chiefly larger payments under “Forest Advances” (2,09) and “Special Advances” (6,28).

Suspense (+1,60,74).—Increases under “Cash Balance Investment Account” (1,46,34) and “Central Accounts office—Reserve Bank Suspense” (16,36), partly counterbalanced by a decrease under “Suspense Accounts” (1,94).

Loans and Advances (—63,11).—Decreases mainly due to smaller payments of loans to the Utkal Co-operative Cloth and Yarn Syndicate Ltd. (72,56), set off by increases under “Advances to Cultivators” (2,86) and absence of provision for “Loans granted to Central Bank in North Orissa” (6,40).

IV.—REMITTANCES.

(e) *Remittances.*—The total receipts and disbursements exceeded the Revised Budget estimates by 2,55,02 and 2,48,06 respectively. The excesses were due to larger transactions under all the Remittance heads.

REVENUE POSITION—GENERAL REMARKS.

6. The total revenue receipts and total expenditure on revenue account were 4,60,41 and 4,48,93 against the Revised Budget forecast of 4,05,87 and 4,55,39 respectively. The net result of the year was a revenue surplus of 11,48 as against the anticipated deficit of 49,52. But for the transfer of 7,46 to the Fund for Development of Forests from the revenue account, the revenue surplus for the year would have been 18,94.

The improvement in revenue receipts was contributed by all the principal heads of revenue. The largest increase occurred under Provincial Excise which yielded 30,26 more than the estimate mainly due to better settlement

of excise shops together with an enhanced duty on excisable commodities. There was also a substantial rise under "Taxes on Income other than Corporation tax" due to the increase in the share of income-tax assigned to the Province. The revenue realised from these two sources exceeded the revised budget expectations, by 50,72. Other notable increases were 3,26 under Stamps, 1,82 under Forest and 6,99 under Civil Administration. These increases were partly counterbalanced by a decrease of 13,56 under Extraordinary Receipts chiefly due to smaller receipts from the Central Government on account of Post-war Development schemes.

The decrease in revenue expenditure over the Revised Budget Estimate occurred mainly under Education (2,79), Medical (3,28), Agriculture (13,82), Veterinary (2,77), Civil Works and Miscellaneous Public Improvements (7,41) and Electricity schemes (2,96); partly set off by increases under Provincial Excise (1, 06), Irrigation (2,24), Police (9,04), Miscellaneous (10,72) and Civil Defence (4,69). The reasons for these variations have been indicated in paragraph 5 (b) *ante*.

7. Leaving aside such receipts as do not strictly affect the revenue position of the Province, *e. g.*, amounts transferred from various deposit accounts for specific purposes (2,50) and interest on the pre-reform capital outlay on Irrigation (10,68) as well as the corresponding expenditure, the total revenue and expenditure on revenue account amounted to 4,47,23 and 4,35,75 respectively as against 3,48,10 and 3,31,50 in the preceding year. If the annual grant-in-aid from the Central Government (40,00) and the share in the proceeds of income-tax and Jute Export duty (61,75) were left out of consideration, the net revenue from purely provincial sources would amount to 3,45,48 as against 2,49,59 in the previous year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR.

8. The following table shows a progressive account of the capital expenditure outside the Revenue account up to the end of the year 1946-47 :—

Nature of Expenditure. 1	Expenditure up to 1945-46. 2	Expenditure during 1946-47. 3	Total. 4
(1) 68.—Construction of Irrigation, etc., Works.	3,03,92	..	3,03,92
(2) 81.—Capital account of Civil Works outside the Revenue Account.	5	..	5
(3) 85-A.—Capital outlay on Provin- cial schemes of State Trading.	15,82	—27,55	—11,73
Total	3,19,79	—27,55	2,92,24

The outlay shown against item (1) represents the pre-reform (1921) Capital outlay on Irrigation works. The total expenditure on Irrigation works up to the end of the year 1946-47 amounted to 3,20,19 of which 16,27 was debited to Revenue. Of the total capital outlay, 1,24 is classed as productive and 3,18,95 as unproductive.

The outlay on (2) represents the expenditure incurred from borrowed funds in 1924-25 for the construction of a bridge over the Kolab river in South Orissa.

The expenditure against item (3) represents the outlay on Civil Supply schemes which are of the nature of "State trading". The cost of food grains, standard cloth, etc., together with a fair share of the establishment engaged on the supply operations is debited to the Capital head, and the sale-proceeds are treated as a reduction of expenditure. The receipts of the year under report exceeded the expenditure.

FINANCIAL RESULTS OF IRRIGATION WORKS.

9. The financial results of Irrigation Works for the year 1946-47 are elucidated in the form of Capital and Revenue Accounts of all systems given below:—

Names of Projects.	Direct Capital outlay.		Revenue Receipts during 1946-47.			Direct Working expenses during the year 1946-47.	Net Revenue excluding interest.		Net loss after meeting interest.			
	1	2	3	4	5		6	7	8	9	10	11	12
		During 1946-47.	To end of 1946-47.	Direct Revenue (Public Works receipts).	Portion of Land Revenue due to Irrigation.	Total revenue receipts.	Direct Working expenses during the year 1946-47.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent. on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent. on capital outlay to end of the year.
Irrigation Works— Unproductive Works— Orissa Project. Bansikanya system	(a)	2,67,06	6,42	..	6,42	14,80	-7,97	2.95	8.86	-16,83	6.30	
	(b)	51,87	8	1.85	1.93	2.17	-24	.46	1.82	-2.06	3.97	
Total	(c)	1,19	3,18,93	6,50	1.85	8,35	16,56	-8,21	2.57	10,08	-16,89	5.92

(a) Represents expenditure on reconstruction of Jambou Canal Flood Embankment, which forms part of the Orissa Canal Project.

(b) Excludes 2 representing expenditures on the Barge Irrigation Scheme. It was debited after the close of the year under report but no Capital and revenue accounts were to be kept in respect of the scheme.

(c) Excludes 5 representing interest on Capital expenditure on the Patrapara Irrigation Project still under construction.

There was a net loss of 5.92 per cent. during the year against a net loss of 5.38 per cent. in the preceding year. The increase in the percentage of net loss may be attributed to an increase in working expenses and a decrease in direct receipts.

10. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test in some *pro forma* adjustments which do not appear on the face of the Investment Accounts. If a work classed as "Productive" fails to yield the desired return in three successive years, it is transferred to the

"Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding the prescribed return in three successive years, it is transferred to the "Productive" class.

The Patrapara Irrigation Project—the only productive canal in Orissa—does not find a place in the table in paragraph 9 above because it is still under construction and no revenue account has yet been opened for it.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

11. In connection with the construction of buildings required for the new Province of Orissa, fifty-four projects have been sanctioned by the Government of Orissa to end of the year 1946-47 out of which the estimated cost of fifty-two projects is Rs. 9,18,848. The estimates for two new works started during the year have not yet been sanctioned. The total expenditure incurred on the projects up to the end of the year amounted to Rs. 8,33,210 (excluding charges for general services like establishment and tools and plant) and was financed from the Fund for Orissa Buildings. A *pro forma* account of the above fund is given in Account No. 4 of Part B and reviewed in paragraph 42 of the Report portion of Part B.

The total capital expenditure on the Patrapara Irrigation project up to the end of the year 1946-47 amounted to Rs. 1,23,998 against the sanctioned estimate of Rs. 60,500 which is under revision. The entire expenditure was met out of ordinary revenues.

As a preliminary measure to the reconstruction of the abandoned Jamboo Canal, which forms part of the Orissa Canal Project, the raising and strengthening of the Jamboo Canal flood bank was taken up in 1945-46. The expenditure incurred on the work up to the end of the year under report was Rs. 1,32,828 and financed from ordinary revenues.

The Barge Irrigation scheme was undertaken during the year at an estimated cost of Rs. 24,000. The expenditure during the year 1946-47 was Rs. 2,080 only. The entire expenditure was met out of ordinary revenues—*vide* also note (b) in the table in paragraph 9.

DEBT POSITION—GENERAL STATEMENT.

12. The following statement shows the debt position of the Government of Orissa at the beginning and close of the year 1946-47.

Nature of Debt.	Amount of Debt.		Difference + or (—).
	On 1st April 1946. 2	On 31st March 1947. 3	
1			4
1. Loans from the Central Government	28,25	23,95	—4,30
2. Unfunded Debt	45,29	49,27	+3,98
Gross Total—Rupee Debt	73,54	73,22	—32
Deduct—Outstanding Loans and Advances by Government	94,64	90,21	—4,43
Net Debt.	—21,10	—16,99	+4,11

There was a reduction of 32 in the total gross debt of the Province during the year. This was the result of a decrease of 4,30 under "Loans from the Central Government" and increase of 3,98 under "Unfunded Debt". There was also a slight decrease of 4,43 in the assets of the Province under "Loans and Advances made by the Provincial Government".

The net result of the year indicates that the total gross debt of the Province was more than counterbalanced by the assets in the amount of outstanding loans and advances made by the Provincial Government.

During the year a loan of 12,85 was taken from the Central Government to finance the food production scheme. This sum together with the sum of 41,20 borrowed to end of the year 1945-46 for the same purpose, raised the total loan to 54,05. Of this amount a sum of 30,10 was repaid to end of the year 1946-47, reducing the balance to 23,95.

The unfunded debt outstanding at the end of the year consisted solely of the Provident Fund balances of Government servants. The increase of 3,98 was due to more deposits by subscribers and annual interest on the balances.

The outstanding loans and advances made by Government represent the balances of loans and advances granted to local bodies, cultivators, etc. The decrease of 4,43 was in the main due to recoveries being greater than advances under "Loans to Utkal Co-operative Cloth and Yarn Syndicate Ltd.". An account of the transactions under Loans and Advances has been given in Account No. 5 of Part B of this compilation and the nature of transactions explained in paragraphs 60 to 66 of the Report of Part B.

The total net charge on the revenues of the Province during the year on account of service of the debt was 17,76 as indicated below :—

22—Interest on Debt and other obligations.

(1) Interest on loans taken from the Central Government	20
(2) Interest on State Provident Funds	1,76

23—Appropriation for Reduction or Avoidance of Debt.

(3) Repayment of loans from the Central Government	17,14
--	-------

Total 19,10

Deduct—Interest realised on loans and advances made by the Provincial Government 1,34

Net charge 17,76

This works out to 3.9 per cent. of the annual revenues of the Province.

**GUARANTEE GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS
RAISED BY LOCAL BODIES, ETC.**

13. The statement given below indicates the guarantee, given by the Government of Orissa on loans raised by Local Bodies, etc., and outstanding on the 31st March 1947 :—

Name of the Public or other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Minimum amount guaranteed.	Sums guaranteed outstanding on the 31st March 1947.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
The Orissa Provincial Co-operative Land Mortgage Bank.	The Orissa Co-operative Land Mortgage Act, 1938, sub-section (2) of Section 8.	Full guarantee of the principal and interest on the debentures issued by the Bank, such debentures being redeemable at the option of the Bank in 10 to 20 years and carrying interest at the rate not exceeding 3 per cent. per annum.	Rs. 4,00,000	Rs. 3,50,000	According to the orders of Government a Sinking Fund shall be constituted into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity.

BALANCE

14. The following statement shows the "Ways and Means" position of the Government of Orissa month by month during the year under report :—

Month.	Opening Cash Balance in		Receipts.	Disbursements.	Closing Cash Balance in	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April 1946	4,38	53,12	1,65,05	1,67,56	5,24	29,75
May "	5,24	29,75	1,54,57	1,47,51	4,05	38,00
June "	4,05	38,00	1,73,01	1,60,43	4,50	50,13
July "	4,50	50,13	1,61,76	1,63,72	3,88	48,79
August "	3,88	48,79	87,37	85,71	5,80	48,53
September "	5,80	48,53	1,52,05	1,82,65	4,35	19,38
October "	4,35	19,38	2,05,10	1,48,68	4,41	75,74
November "	4,41	75,74	1,60,40	1,85,02	4,36	51,17
December "	4,36	51,17	2,39,80	2,78,48	3,97	12,88
January 1947	3,97	12,88	2,41,30	2,12,14	3,92	42,09
February "	3,92	42,09	1,93,86	1,95,44	3,60	40,83
March "	3,60	40,83	7,14,51	6,60,07	3,61	95,26

NOTE.—The balances in Bank as shown in columns 3 and 7 represent the balances appearing in the Government Accounts.

15. Under an agreement with the Reserve Bank of India, the Government

better receipts under Taxes on Income, Provincial Excise and Stamps. As compared with the previous year the total revenue receipts increased by 99,70 and the revenue expenditure by 1,04,82. The upward trend both in revenue receipts and expenditure on revenue account, which was noticed in the previous year, was also maintained during the year.

20. The gross debt of the Province at the end of the year was 73,22 as against 73,54 at the beginning of the year. The decrease of 32 has been explained in paragraph 12. Against this liability the Province had assets in the Provincial Loan Account which decreased from 94,64 to 90,21 during the year.

21. As indicated in paragraph 17 the total balance of the Province (cash and investments) stood at 2,40,16 at the close of the year against 1,47,85 at the beginning showing an increase of 92,31. The total closing balance included certain balances earmarked for specific purposes. Excluding these earmarked balances, the unearmarked balance of the Province in cash and investments was 1,85,08 against which the net liability of the Province on account of debt, deposit, advance and remittance transactions was 67,11 as shown below :—

Liabilities—

Public Debt	23,95
Unfunded Debt	49,26
Deposits of Local Funds	51,22
Civil Deposits	48,16
Remittances	11,65
	<hr/>
Total Liabilities	1,84,24
	<hr/>

Deduct—Assets—

Advances not bearing interest	7,46
Suspense	19,46
Loans and Advances made by the Provincial Government	90,21
	<hr/>
Total Assets	1,17,13
	<hr/>
Net Liability	67,11
	<hr/>

The statement above will indicate that the year under report closed with a free balance of 1,17,97 against which there were no liabilities. As compared with the previous year (61,80) the free balance increased by 56,17. The increase was due to revenue surplus (11,48), excess of receipts over expenditure under the Capital head "85-A" (27,55) and the adjustment of 17,14 made in connection with the reduction of debt.

A.—GENERAL FINANCE ACCOUNTS.**PART II.—Accounts.****No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.**

Receipts.	Actuals for 1946-47.	Disbursements.	Actuals for 1946-47.
1	2	3	4
	Rs.		Rs.
Ordinary Revenue receipts .	4,20,40,604	Revenue Expenditure . . .	4,47,33,570
Grants-in-aid from Central Government.	40,00,000	Capital Expenditure within the Revenue Account.	1,59,747
(A) Total Revenue Receipts.	4,60,40,604	(A) Total Expenditure on Revenue Account.	4,48,93,317
		Capital Expenditure outside the Revenue Account.	-27,55,496
Public debt incurred . . .	12,84,710	Public debt discharged . . .	17,13,993
Unfunded debt incurred . . .	8,74,347	Unfunded debt discharged . . .	4,77,050
Deposits and Advances . . .	4,69,43,764	Deposits and Advances . . .	4,58,16,193
Loans and Advances by the Provincial Governments.	1,69,04,187	Loans and Advances by the Provincial Governments.	1,64,61,942
Remittances	10,71,42,732	Remittances	10,64,46,340
Total Receipts	21,91,90,344	Total Disbursements	21,30,53,330
(B) (Opening) Cash Balance.	37,49,718	(B) (Closing) Cash Balance	98,86,723
GRAND TOTAL	22,29,40,062	GRAND TOTAL	22,29,40,062

Rs.

(A) Revenue surplus during the year 11,47,287

(B) Increase of cash balance during the year 81,37,005

(Please see paragraphs 14 to 18 of this report.)

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

26

Heads of Revenue.	Actuals for 1946-47.	Heads of Expenditure.	Actuals for 1946-47.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	2,00,631	5.—Salt . . . . .	..	2,289	2,289
IV.—Taxes on Income other than Corporation Tax.	59,74,000	7.—Land Revenue	93	4,54,822	4,54,915
VII.—Land Revenue	50,65,254	8.—Provincial Excise . . . . .	..	14,53,187	14,53,187
VIII.—Provincial Excise	1,10,83,279	9.—Stamps . . . . .	..	74,870	74,870
IX.—Stamps	26,06,165	10.—Forest	1,45,241	10,14,387	11,59,628
X.—Forest	17,70,054	11.—Registration . . . . .	..	2,32,952	2,32,952
XI.—Registration	4,58,071	12.—Charges on account of Motor Vehicles Acts.	..	88,558	88,858
XII.—Receipts under Motor Vehicles Acts.	1,90,873				
XIII.—Other Taxes and Duties	7,817				
Total	2,73,56,144	TOTAL	1,45,334	33,21,365	34,66,699
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	10,73,160	..	10,73,160

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Gross Receipts—				
Direct Receipts	6,49,952			
Portion of Land Revenue due to works	1,85,312			
Deduct—Working Expenses	—16,55,835	18.—Other Revenue Expenditure financed	29,780	15,94,998
Net Receipts	—8,20,571	from ordinary revenues.		16,24,778
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—				
Direct Receipts	32,587			
Portion of Land Revenue due to works.	1,37,597			
Total	—6,50,437	TOTAL	11,02,940	15,94,998
E.—Debt Services—				
XX.—Interest	14,09,617	E.—Debt Services—		
		22.—Interest on Debt and other obligations.	1,91,191	1,91,191
		23.—Appropriation for Reduction or Avoidance of Debt.	17,13,993	17,13,993
Total	14,09,617	TOTAL	19,05,184	19,05,184
F.—Civil Administration—		F.—Civil Administration—		
XXI.—Administration of Justice	3,07,369	25.—General Administration	8,11,473	42,77,656
XXII.—Jails and Convict Settlements	74,140	27.—Administration of Justice	1,89,974	7,62,775
XXIII.—Police	1,59,245	28.—Jails and Convict Settlements . . . . .	..	8,16,961
XXIV.—Ports and Pilotage	12	29.—Police	2,11,853	54,53,885
XXVI.—Education	3,31,502	30.—Ports and Pilotage . . . . .	..	17
XXVII.—Medical	2,01,456	36.—Scientific Departments . . . . .	..	5,680
XXVIII.—Public Health	70,137	37.—Education	58,197	62,56,688
XXIX.—Agriculture	4,27,159	38.—Medical	53,877	22,8°,006
XXX.—Veterinary	1,45,852	39.—Public Health	4,290	11,78,128
XXXI.—Co-operation	33,508	40.—Agriculture	2,263	11,13,764
XXXII.—Industries	8,30,536	41.—Veterinary . . . . .	..	5,28,234
XXXVI.—Miscellaneous Departments	6,699	42.—Co-operation . . . . .	..	3,64,242
		43.—Industries	8,366	10,41,517
		44.—Aviation . . . . .	..	1,31,190
		47.—Miscellaneous Departments . . . . .	..	6,57,709
Total	25,87,615	TOTAL	13,40,293	2,46,64,599
				2,60,04,892

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1946-47.	Heads of Expenditure.	Actuals for 1946-47.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
H.—Civil Works and Miscellaneous Public Improvements—	Rs.	H.—Civil Works and Miscellaneous Public Improvements—	Rs.	Rs.	Rs.
XXXIX.—Civil Works	4,12,875	50.—Civil Works	1,47,309	54,03,452	55,50,761
Total .	4,12,875	TOTAL .	1,47,309	54,03,452	55,50,761
I.—Electricity Schemes—	..	I.—Electricity Schemes—	..	28,593	28,593
XLI.—Receipts from Electricity schemes.	..	52-A.—Other Revenue expenditure connected with Electricity schemes.	..	28,593	28,593
		TOTAL .	..	28,593	28,593
J.—Miscellaneous—	82,695	J.—Miscellaneous—	..	24,431	24,431
XLIV.—Receipts in aid of superannuation	82,695	54.—Famine—	..	24,431	24,431
XLV.—Stationery and Printing	92,727	A.—Famine Relief	5,12,609	8,95,522	14,08,131
XLVI.—Miscellaneous	3,67,530	55.—Superannuation Allowances and Pensions.	..	5,18,228	5,18,228
		56.—Stationery and Printing	305	13,47,930	13,48,235
Total .	4,92,952	TOTAL .	5,12,914	27,86,111	32,99,025

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
KLIX.—Grants-in-aid from Central Government.	40,00,000
L.—Miscellaneous Adjustments between Central and Provincial Governments.	874
Total	40,00,874
M.—Extraordinary Items—	
LI.—Extraordinary Receipts	1,00,54,808
LII-B.—Civil Defence	8,76,156
TOTAL	1,04,30,964
Total Revenue	4,60,40,604
Total Revenue	4,60,40,604

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.—			
M.—Extraordinary Items—			
63.—Extraordinary Charges . . . . .	..	4,17,236	4,17,236
63-A.—Expenditure connected with Post-war Planning and Development.	1,010	2,44,760	2,45,770
64-B.—Civil Defence	33,374	10,78,598	11,17,472
TOTAL	39,884	17,40,594	17,80,478
Capital Expenditure within the Revenue Account—			
CC-19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	1,249	1,20,392	1,21,641
JJ-55-A.—Commutation of Pensions financed from Ordinary Revenues.	9,729	28,377	38,106
TOTAL	10,978	1,48,769	1,59,747
Total Expenditure on Revenue Account	52,04,336	3,96,88,481	4,48,93,317
Total Revenue	..	..	4,60,40,604
Surplus	..	..	11,47,287
Capital Expenditure outside the Revenue Account—			
85-A.—Capital outlay on Provincial schemes of State Trading.	..	—27,55,496	—27,55,496
TOTAL	..	—27,55,496	—27,55,496
Total Expenditure	52,04,336	3,69,32,985	4,21,37,821

No. 3. STATEMENT SHOWING THE DISTRIBUTION BETWEEN THE CHARGED AND AUTHORISED OR VOTED EXPENDITURE.

Particulars.	<i>Charged.</i>	Authorised or Voted.	Total.
1	2	3	4
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure on Revenue Account (a)	52,34,081	4,13,15,071	4,65,49,152
Expenditure outside the Revenue Account .	..	—27,55,496	—27,55,496
Disbursements under Debt, Deposit and Remittance heads treated as Expenditure (b).	..	1,76,25,382	1,76,25,382
TOTAL	52,34,081	5,61,84,957	6,14,19,038

(a) The figures have been arrived at as follows :—

	<i>Charged.</i>	Authorised or Voted.
	<i>Rs.</i>	<i>Rs.</i>
Total expenditure as in Account No. 2	52,04,836	3,96,88,481
Add—Working Expenses of Irrigation	29,245	16,26,590
TOTAL	52,34,081	4,13,15,071

(b) The figures have been arrived at as follows :—

Heads of Disbursements.	Authorised or Voted.
	<i>Rs.</i>
P.—Deposits and Advances—	
Advances not bearing interest—	
Advances Repayable—	
Civil Advances	87,343
Special Advances	10,76,097
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,63,98,442
Loans to Government servants	63,500
TOTAL	1,76,25,382

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1946-47.
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces	2,00,631
TOTAL	2,00,631
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	59,74,000
TOTAL	59,74,000
VII.—Land Revenue—	
Ordinary revenue	49,81,156
Sale-proceeds of waste lands and redemption of land tax	8
Recoveries on account of survey and settlement charges	30,772
Rents, etc., of fisheries	17,140
Recovery of cost of maintenance of boundary pillars	65
Recoveries of overpayments	197
Collection of payments for services rendered	29,620
Miscellaneous	3,39,470
Deduct—Portion of Land Revenue due to Irrigation	-3,22,909
Deduct—Refunds	-10,265
TOTAL	50,65,254
VIII.—Provincial Excise—	
Country spirits	31,02,913
Country fermented liquors	1,53,968
Malt liquors	460
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,47,282
Receipts from commercial spirits, including denatured spirits and medicated wines.	19,403
Opium	58,35,028
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	61
Hemp and other drugs	17,33,131
Fines, confiscations and miscellaneous	95,999
Recoveries of overpayments	310
Collection of payments for services rendered	1,886
Deduct—Refunds	-7,162
TOTAL	1,10,83,279
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	11,27,448
Duty on impressing documents	1,519
Fines and penalties	5,284
Miscellaneous	89
Deduct—Refunds	-8,754
TOTAL—A.—Non-Judicial, Stamps	11,25,586

DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*conld.*

Heads.	Actuals for 1946-47.
	Rs.
A.—Principal Heads of Revenue—<i>concl'd.</i>	
IX.—Stamps—<i>concl'd.</i>	
B.—Judicial—	
(i) Court-fees—	
Court-fees realised in stamps	14,83,543
(ii) Other Receipts—	
Fines and penalties	1,075
Miscellaneous	146
Deduct—Refunds	—4,785
TOTAL—B.—Judicial, Stamps	14,80,579
GRAND TOTAL	28,06,165
X.—Forest—	
Timber and other produce removed from the forests by Government Agency.	2,48,907
Timber and other produce removed from the forests by consumers or purchasers.	14,16,724
Drift and waif wood and confiscated forest produce	2,702
Miscellaneous	1,01,951
Deduct—Refunds	—230
TOTAL	17,70,054
XI.—Registration—	
Fees for registering documents	4,20,222
Fees for copies of registered documents	9,264
Miscellaneous	28,997
Deduct—Refunds	—412
TOTAL	4,58,071
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	30,238
Receipts under the Provincial Motor Vehicles Taxation Act	1,61,243
Deduct—Refunds	—608
TOTAL	1,90,873
XIII.—Other Taxes and Duties—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	150
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	7,667
TOTAL	7,817

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.	Actuals for 1946-47.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	5,04,218
Water supply of Towns	1,225
Sales of water	5,664
Plantations	10,967
Other canal produce	15,288
Navigation	61,416
Rents	5,416
Receipts from Workshops	4,973
Recoveries of expenditure	66
Miscellaneous	47,293
Portion of Land Revenue due to Works	1,85,312
<i>Deduct—Refunds</i>	—6,514
TOTAL—Gross Receipts	8,35,264
Deduct—Working Expenses—	
Extensions and Improvements	79,453
Maintenance and Repairs	6,66,886
Establishment	5,54,577
Tools and Plant	29,633
Suspense	—16,790
Post-war Development	3,40,591
Charges in England	1,485
TOTAL—Working Expenses	16,55,835
Net Receipts	—8,20,571
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Other canal produce	91
Portion of Land Revenue due to Works	1,37,597
TOTAL—A.—Irrigation Works	1,37,688

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1946-47.
C—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—<i>concl'd.</i>	
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	2,274
Plantations	1,414
Rents	2,118
Recoveries of expenditure	20,870
Miscellaneous	6,070
Deduct—Refunds	—300
TOTAL—B.—Navigation, etc.	32,446
GRAND TOTAL	1,70,134
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	1,34,167
Interest realised on investments of cash balances	2,04,314
Interest on arrears of revenue	2,849
Interest on Irrigation Capital outlay incurred before 1st April 1937.	10,68,200
Miscellaneous	89
Deduct—Refunds	—2
TOTAL	14,09,617
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	18,952
Court-fees realised in cash	9,141
General fees, fines and forfeitures	3,00,522
Pleadership and Mukhtearship Examination fees	600
Miscellaneous fees and fines	5,664
Miscellaneous	17,885
Recoveries of overpayments	5
Collection of payments for services rendered	96
Deduct—Refunds	—45,496
TOTAL	3,07,369
XXII.—Jails and Convict Settlements—	
Jails	1,726
Jail manufactures	70,880
Recoveries of overpayments	172
Collection of payments for services rendered	1,362
TOTAL	74,140

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.
—contd.

Heads.	Actuals for 1946-47.
	Rs.
F.—Civil Administration—contd.	
XXIII.—Police—	
Police supplied to public departments, private companies and persons.	405
Recoveries on account of village police	31,135
Cash receipts under the Arms Act	10,694
Fees, fines and forfeitures	103
Recoveries of overpayments	5,838
Collection of payments for services rendered	58,472
Miscellaneous	52,937
<i>Deduct—Refunds</i>	—339
TOTAL	1,59,245
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Miscellaneous	12
TOTAL	12
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	1,82,800
B.—Secondary—	
Fees, Government Secondary Schools	1,07,110
C.—Primary—	
Fees, Government Primary Schools	2,565
D.—Special—	
Fees and other receipts—Government Special Schools	8,707
E.—General—	
Income from endowments	3,840
Recoveries of overpayments	2,671
Miscellaneous	28,758
<i>Deduct—Refunds</i>	—4,949
TOTAL	3,31,502
XXVII.—Medical—	
Medical School and College fees	13,081
Hospital receipts	13,576
Mental Hospital receipts	504
Sale of medicines	71,711
Contributions	23,924
Recoveries of overpayments	925
Collection of payments for services rendered	38,462
Miscellaneous	39,813
<i>Deduct—Refunds</i>	—540
TOTAL	2,01,456

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.
— *concl.*

Heads.	Actuals for 1946-47.
	Rs.
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIX.—Grants-in-aid from Central Government—	40,00,000
TOTAL .	40,00,000
L.—Miscellaneous Adjustments between Central and Provincial Governments.	874
TOTAL .	874
M.—Extraordinary Items—	
LI.—Extraordinary receipts—	
Subventions from the Central Government for Post-war Development schemes.	1,00,37,305
Other items	19,497
Deduct—Refunds	-1,994
TOTAL .	1,00,54,808
LII—B.—Civil Defence—	
Miscellaneous	3,79,841
Deduct—Refunds	-3,685
TOTAL .	3,76,156

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
5. Salt—			
B.—Charges of Salt and Central Excises in Provinces—			
Direction . . . . .	..	2,289	2,289
TOTAL .	..	2,289	2,289
7.—Land Revenue—			
Charges of Administration . . . . .	..	1,12,858	1,12,858
Management of Government Estates . . . . .	.. 93	2,39,229	2,39,322
Survey, Settlement and Record Operations . . . . .	..	13,814	13,814
Land Records . . . . .	..	63,327	63,327
Assignments and Compensations . . . . .	..	6,463	6,463
Post-war Development . . . . .	..	19,131	19,131
TOTAL .	.. 93	4,54,822	4,54,915
8.—Provincial Excise—			
Superintendence . . . . .	..	41,040	41,040
District Executive Establishment . . . . .	..	6,13,942	6,13,942
Distilleries . . . . .	..	22,325	22,325
Cost of Opium supplied to Provincial Excise Department. . . . .	..	7,69,638	7,69,638
Purchase of Ganja and other drugs . . . . .	..	4,328	4,328
Compensations . . . . .	..	1,914	1,914
TOTAL .	..	14,53,187	14,53,187
9.—Stamps—			
Superintendence . . . . .	..	4,468	4,468
A.—Non-Judicial—			
Charges for the sale of stamps . . . . .	..	31,159	31,159
Cost of stamps supplied from Central Stamp Stores. . . . .	..	14,178	14,178
TOTAL—Non-Judicial .	..	45,337	45,337
B.—Judicial—			
Charges for the sale of stamps . . . . .	..	11,678	11,678
Cost of stamps supplied from Central Stamp Stores. . . . .	..	13,387	13,387
TOTAL—Judicial .	..	25,065	25,065
GRAND TOTAL .	..	74,870	74,870

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
A.—Direct Demands on the Revenue—contd.			
	Rs.	Rs.	Rs.
10.—Forest—			
Conservancy and Works		3,86,329	3,86,329
Establishment	1,36,563	4,50,485	5,87,048
Post-war Development	106	1,77,506(a)	1,77,612(a)
Charges in England	8,572	67	8,639
TOTAL	1,45,241	10,14,387	11,59,628
11.—Registration—			
Superintendence . . . . .	..	6,649	6,649
District Charges . . . . .	..	2,26,303	2,26,303
TOTAL	..	2,32,952	2,32,952
12.—Charges on Account of Motor Vehicles			
Acts—			
Charges of Collection . . . . .	..	17,413	17,413
Inspection of Motor Vehicles . . . . .	..	9,361	9,361
Compensations to Local bodies, etc. . . . .	..	61,683	61,683
Other Charges . . . . .	..	401	401
TOTAL	..	88,858	88,858
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on works for which Capital Accounts are kept—			
Irrigation Works	10,73,160	..	10,73,160
TOTAL	10,73,160	..	10,73,160
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	7,883	7,883
Maintenance and Repairs . . . . .	..	80,269	80,269
Establishment	1,652	63,951	65,603
Tools and Plant . . . . .	..	2,156	2,156
Suspense . . . . .	..	—280	—280
Charges in England	15	103	118
(2) Miscellaneous Expenditure—			
Establishment	25	30,997	31,022
Tools and Plant . . . . .	..	55	55
Other Charges . . . . .	..	1,866	1,866
Grants-in-aid . . . . .	..	5,000	5,000
Charges in England . . . . .	..	2	2
TOTAL—A—Irrigation Works	1,692	1,92,002	1,93,694

(a) Includes Rs. 13,793 relating to "Charges in England".

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—*contd.*

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—<i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements	27,735	2,29,086	2,29,086
Maintenance and Repairs		3,32,855	3,32,855
Establishment		2,69,671	2,69,671
Tools and Plant		28,804	28,804
Post-war Development		4,75,210	4,75,210
Charges in England	149	1,131	1,341
(2) Miscellaneous Expenditure—			
Establishment		344	344
Tools and Plant		9,966	9,966
Other Charges		57,547	57,547
Grants-in-aid		-2,909	-2,909
Suspense	3	13	16
Charges in England			
	28,088	14,02,998	14,31,084
TOTAL—B.—Navigation, etc.			
	29,780	15,94,998	16,24,778
GRAND TOTAL			
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
Rupee Debt—			
Floating Loans—			
Interest on Loans taken from Central Government.	20,177	..	20,177
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	1,71,090	..	1,71,090
Interest on Indian Civil Service Provident Fund.	4,812	..	4,812
Interest on Contributory Provident Fund.	72	..	72
D.—Transfers—			
Deduct—Interest transferred to Commercial Departments.	-4,960	..	-4,960
TOTAL	1,91,191	..	1,91,191
23.—Appropriation for Reduction or Avoidance of Debt—			
Other Appropriations	17,13,993	..	17,13,993
TOTAL	17,13,993	..	17,13,993

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	66,000	..	66,000
Secretarial staff of Governor	70,033	..	70,033
Staff and Household of Governor	52,650	..	52,650
Sumptuary allowance of Governor	6,000	..	6,000
Expenditure from Contract allowance	20,399	..	20,399
Tour Expenses	53,517	..	53,517
Ministers	69,556	34,455	1,04,011
Advisers	7,119	1,641	8,760
Other Charges	175	..	175
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	1,79,763	1,79,763
Elections for Legislatures . . . . .	..	30,264	30,264
C.—Secretariat and Headquarters Establish- ment.			
Civil Secretariat F.	1,87,899	10,71,909	12,59,808
Public Service Commission	24,835	..	24,835
Local Fund Audit Establishment . . . . .	..	47,993	47,993
D.—Commissioners—			
Commissioners	50,707	1,53,364	2,04,071
E.—District Administration—			
General Establishments	1,50,100	13,88,978	15,39,078
Sub-Divisional Establishments . . . . .	..	2,46,115	2,46,115
Other Establishments . . . . .	..	9,46,620	9,46,620
G.—Miscellaneous—			
Discretionary Grants by Heads of Provin- ces, etc. . . . .	..	64,939	64,939
Miscellaneous . . . . .	..	2,847	2,847
Post-War Development . . . . .	..	1,04,024	1,04,024
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and Expenses of the High Com- missioner's Department. . . . .	..	4,000	4,000
Other items	52,433	744	53,227
TOTAL	8,11,473	42,77,656	50,89,129
27.—Administration of Justice—			
High Courts and Chief Courts	1,29,000	..	1,29,000
Law Officers	13,535	53,279	66,814
Civil and Sessions Courts	46,523	5,45,824	5,92,347
Criminal Courts . . . . .	..	1,63,672	1,63,672
Charges in England	916	..	916
TOTAL	1,89,974	7,62,775	9,52,749
28.—Jails and Convict Settlements—			
Jails . . . . .	..	7,75,703	7,75,703
Jail Manufactures . . . . .	..	41,258	41,258
TOTAL . . . . .	..	8,16,961	8,16,961

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
F.—Civil Administration—contd.	Rs.	Rs.	Rs.
29.—Police—			
Superintendence	50,611	61,146	1,11,757
District Executive Force	1,27,731	39,46,214	40,73,945
Police Training Schools . . . . .	..	76,041	76,041
Village Police . . . . .	..	3,02,626	3,02,626
Special Police . . . . .	..	4,72,933	4,72,933
Railway Police . . . . .	..	73,913	2,39,13
Criminal Investigation Department	18,398	2,78,419	2,96,817
Miscellaneous . . . . .	..	2,957	7,957
Works . . . . .	..	22,590	22,590
Charges in England	15,113	5,193	20,306
TOTAL	2,11,853	52,42,032	54,53,885
30.—Ports and Pilotage—			
B.—Other Ports—			
Pilotage and pilot Establishments . . . . .	..	17	17
TOTAL	..	17	17
36.—Scientific Departments—			
Museums . . . . .	..	5,680	5,680
TOTAL	..	5,680	5,680
37.—Education—			
A.—University—			
Grants to Universities	20,000	38,354	58,354
Government Arts Colleges	1,578	5,48,042	5,49,620
Grants to non-Government Arts Colleges . . . . .	..	65,689	65,689
Government Professional Colleges . . . . .	..	27,213	27,213
B.—Secondary—			
Government Secondary Schools . . . . .	..	3,69,123	3,69,123
Direct grants to non-Government Secondary Schools.	..	3,02,798	3,02,798
Grants to Local Bodies for Secondary Education.	..	1,91,925	1,91,925
C.—Primary—			
Government Primary Schools . . . . .	..	1,75,942	1,75,942
Direct Grants to non-Government Primary Schools.	..	1,26,052	1,26,052
Grants to Local bodies for Primary Education.	..	13,98,206	13,98,206
D.—Special—			
Government Special Schools . . . . .	..	2,80,052	2,80,052
Direct grants to non-Government Special Schools.	..	78,661	78,661
E.—General—			
Direction	36,619	52,684	89,303
Inspection . . . . .	..	3,19,532	3,19,532

71/-
21/-

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged. 2	Authorised or Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
37.—Education—concl'd.			
E.—General—cont'd.			
Scholarships . . . . .	..	60,703	60,703
Miscellaneous . . . . .	..	88,060	88,060
Works . . . . .	..	26,665	26,665
Post-war Development . . . . .	..	21,02,838	21,02,838
Charges in England . . . . .	..	4,299	4,299
TOTAL	58,197	62,56,688	63,14,885
38.—Medical—			
Medical Establishment	39,275	2,40,946	2,80,221
Hospitals and Dispensaries	10,996	10,35,490	10,46,486
Grants for Medical Purposes . . . . .	..	19,008	19,008
Medical Colleges and Schools	1,185	1,68,168	1,69,353
Mental Hospital . . . . .	..	48,543	48,543
Post-war Development . . . . .	..	7,75,078	7,75,078
Charges in England	2,421	773	3,194
TOTAL	53,877	22,88,006	23,41,883
39.—Public Health—			
Public Health Establishment . . . . .	..	1,19,599	1,19,599
Grants for Public Health Purposes . . . . .	..	90,562	90,562
Expenses in connection with epidemic diseases . . . . .	..	1,72,546	1,72,546
Bacteriological Laboratories . . . . .	..	23,287	23,287
Pasteur Institute . . . . .	..	1,936	1,936
Works	4,290	1,03,355	1,07,645
Post-war Development . . . . .	..	6,66,710	6,66,710
Charges in England . . . . .	..	133	133
TOTAL	4,290	11,78,128	11,82,418
40.—Agriculture—			
Direction	2,263	71,855	74,118
Superintendence . . . . .	..	35,762	35,762
Subordinate and Expert staff . . . . .	..	57,836	57,836
Experimental Farms . . . . .	..	81,299	81,299
Agricultural Demonstration and propa- ganda including public exhibitions and fairs . . . . .	..	5,70,698	5,70,698
Agricultural Experiments and Research . . . . .	..	1,32,959	1,32,959
Agricultural Education . . . . .	..	22,464	22,464
Boring operations . . . . .	..	12,080	12,080
Scheme for the improvement of Agricul- tural marketing in India . . . . .	..	13,601	13,601
Special Rural uplift schemes . . . . .	..	1,169	1,169
Other Charges . . . . .	..	1,205	1,205
Works . . . . .	..	11,150	11,150
Post-war Development . . . . .	..	1,01,686	1,01,686
TOTAL	2,263	11,13,764	11,16,027

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Head.	Expenditure for 1946-47.		
	Charged.	Authorised or Voted.	Total.
	2	3	4
J.—Miscellaneous—	Rs.	Rs.	Rs.
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	..	777	777
Gratuitous Relief . . . . .	..	48,654	48,654
Deduct—Amount transferred from Famine Relief Fund . . . . .	..	—25,000	—25,000
TOTAL . . . . .	..	24,431	24,431
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	8,89,486	9,59,200	13,48,686
Compassionate Allowances	2,932	3,923	6,855
Gratuities . . . . .	..	5,383	5,383
Contributions for pensions and gratuities	1,19,578	..	1,19,578
Pensions for distinguished and meritorious services or for political considerations	132	..	132
Charitable Allowances	1,659	..	1,659
Donation to Provident Funds . . . . .	..	871	871
Government contribution payable under the Indian Civil Service Family Pension Rules	1,375	..	1,375
Charges in England	2,800	88	2,888
Deduct—Pensionary charges transferred to Commercial Departments	—5,353	—73,893	—79,246
TOTAL	5,12,609	8,95,522	14,08,131
56.—Stationery and Printing—			
I.—Stationery—			
Stationery Offices and Stores . . . . .	..	12,978	12,978
Purchase of Stationery Stores . . . . .	..	80,511	80,511
Discount on plain paper used with stamps	..	2,719	2,719
Purchase of plain paper used with stamps	..	9,787	9,787
II.—Printing—			
Government Presses . . . . .	..	3,93,259	3,93,259
Printing at private Presses . . . . .	..	11,797	11,797
Cost of printing works done by other Governments . . . . .	..	11,246	11,246
Deduct—Cost of printing work done for other Governments and paying Depart- ments . . . . .	..	—4,069	—4,069
TOTAL . . . . .	..	5,18,228	5,18,228
57.—Miscellaneous—			
Cost of books and periodicals . . . . .	..	3,859	3,859
Donation for charitable purposes . . . . .	..	302	302
Special Commissions of Enquiry . . . . .	..	1,523	1,523
Expenditure in connection with evacuees	..	654	654
Petty Establishments . . . . .	..	88,100	88,100
Irrecoverable temporary loans and advances written off . . . . .	..	6,550	6,550

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year 1946-47.	Expenditure to end of the year 1946-47.
1	2	3
	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Productive—		
Patrapara Irrigation Project . . . . .	..	1,23,998
Unproductive—		
Orissa Canal Project	(a)1,10,561	2,67,06,527
Rushikulya system . . . . .	..	51,86,712
Barge Irrigation Scheme	(a)2,080	2,080
Total—Irrigation Works	1,21,641	3,20,19,317
Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund)	-1,21,641	-16,27,173
Net amount outside the Revenue Account . . . . .	..	3,03,92,144
81.—Capital Account of Civil Works outside the Revenue Account . . . . .	..	5,063
83.—Payments of Commuted value of Pensions	38,106	4,97,418
Deduct—Amount financed from ordinary revenues	-38,106	-4,97,418
Net amount outside the Revenue Account . . . . .	..	..
85-A.—Capital Outlay on Provincial schemes of State Trading	-27,55,496	-11,73,822
GRAND TOTAL	-27,55,496	2,92,23,385

(a) Booked directly under the head "19.—Construction of Irrigation, Navigation, etc., works within the Revenue Account".

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—Report.****INTRODUCTORY.**

Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of sections 79 and 80 of the Government of India Act, 1935, and, except in a few specified cases, are not included in the Schedule of authorised expenditure authenticated under Section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Orissa on the 31st March 1947 :—

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.	A to M	Government	46-47	Rs. 1,17,94,896
	N	Public Debt	47	23,95,164
	O	Unfunded Debt	47-48	49,26,630
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—	48-55	
	..	Gross balance	48	1,54,46,492
10,45,282	..	Investments	48	
7,45,594	..	(ii) Advances not bearing interest	55-57	

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
1,30,83,974		(iii) Suspense—		
19,45,248		Investments	57	
	R	Other items (Net)	57-58	
90,21,505		Loans and Advances by Provincial Governments	58-60	
	S	Remittances—		
		I.—Remittances within India (Net)	60-61	11,65,144
98,86,723	V	(Closing) Cash Balance	61	
3,57,28,326		Total		3,57,28,326

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of Orissa as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs:—

SECTIONS A TO M. GOVERNMENT ACCOUNT . Cr. Rs. 1,17,94,896

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr.	Details.	Cr.
Rs.		Rs.
	A.—Opening Balance	61,78,120 (a)
	E.—Revenue Receipts for 1946-47	4,60,40,604
4,48,93,317	C.—Expenditure on Revenue Account for 1946-47	
—27,55,496	D.—Capital Expenditure outside the Revenue Account for 1946-47	
	E.—Miscellaneous	17,13,993
1,17,94,896	F.—Closing Balance	
5,37,32,717	Total	5,39,32,717

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

6. Item A represents the balance brought forward from the last year. The figures against items B, C and D agree with the corresponding figures exhibited in Account No. 2 of Part A. The amount against item E relates to the adjustment made in connection with reduction of debt.

SECTION N.—PUBLIC DEBT**Cr. Rs. 23,95,164**

7. The term "Public Debt" used in this Report is confined to regular loans raised from the Public or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Orissa on the 31st March 1947 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this Part of the Report.

The details of the credit balance under Public Debt are as follows :—

Loans from the Central Government **Cr. Rs. 23,95,164**

8. Loans granted by the Central Government to the Government of Orissa are recorded under this head. The above balance represents the unpaid portion of the loans taken by the Government of Orissa from the Central Government to finance loans to cultivators in connection with the food production drive in Orissa. The amount of loan advanced during 1946-47 was Rs. 12,84,710. Of the outstanding balance of Rs. 28,24,447 on 31st March 1946, Rs. 17,13,993 has been repaid during the year under report. Out of the balance of Rs. 23,95,164, Rs. 10,48,435 is free of interest and Rs. 13,46,729 bears interest at the rate of $3\frac{1}{4}$ per cent. per annum.

SECTION O.—UNFUNDED DEBT**Cr. Rs. 49,26,630**

9. The term "Unfunded Debt" is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with it for various purposes. The only obligations of this nature in Orissa are the State Provident Funds.

State Provident Funds **Cr. Rs. 49,26,630**

10. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Rs.
General Provident Fund	46,71,554
Indian Civil Service Provident Fund (Sterling Branch)	2,46,700
Contributory Provident Fund	8,376
Total	49,26,630

The amounts at credit of the subscribers on the 31st March 1947 have been communicated to them.

General Provident Fund Cr. Rs. 46,71,554.

11. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service (for whom separate funds exist) and other joint cadre officers whose fund accounts are maintained in the office of the Accountant General, Bihar. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of this Fund on the 31st March 1947, on the books of the Account Office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation was effected except in regard to a sum of *minus* Rs. 3,518, which includes Rs. 20 for 1942-43, Rs. 5 for 1943-44, Rs. 73 for 1944-45, Rs. 510 for 1945-46 and *minus* Rs. 4,126 for 1946-47. This difference is in respect of 346 receipt items and 25 payment items which are in course of adjustment.

Indian Civil Service Provident Fund Cr. Rs. 2,46,700

12. This represents the balance of the personal account of His Excellency the Governor of Orissa whose account is maintained in this office.

Contributory Provident Fund. Cr. Rs. 8,376

13. This fund was started for the benefit of certain non-pensionable Government servants under the control of the Orissa Government. Unlike the General Provident Fund this Fund includes contributions from Government in lieu of pension.

The balance consists of—

	Cr. Rs.	
(i) Civil Defence Contributory Provident Fund	3,984	
(ii) Other Contributory Provident Fund	4,392	
Total	8,376	

The sum total of the balances in the personal accounts of the subscribers agrees with the ledger balance except in regard to a sum of Rs. 1,040 in the case of (i) and *minus* Rs. 965 in case of (ii) which are under reconciliation.

SECTION P.—DEPOSITS AND ADVANCES.—

14. This Section is divided into three parts, namely :—

	Dr. Rs.	
(1) Deposits not bearing interest	10,45,282	1 54,46,492
(2) Advances not bearing interest	7,45,594	..
(3) Suspense	1,50,29,222	..
Total	1,68,20,098	1,54,46,492

Deposits not bearing interest.

} Cr. Rs. 1,54,46,492.
} Dr. Rs. 10,45,282.

15. This part consists of two main divisions, namely :—

	Cr. Rs.	Dr. Rs.
(1) Reserve Funds	18,01,220	10,45,282
(2) Other Deposit Accounts	1,36,45,272	..
Total	1,54,46,492	10,45,282

Reserve Funds—

}	Cr. Rs. 18,01,220
}	Dr. Rs. 10,45,282

16. These are funds created out of revenue and held in the Government balances on behalf of various departments. The details are as follows:—

<i>The Orissa Famine Relief Fund</i>	Cr. Rs. 10,55,720
<i>The Orissa Famine Relief Fund Investment Account</i>	Dr. Rs. 10,45,282
<i>Fund for Development of Forests</i>	Cr. Rs. 7,45,500

17. The Orissa Famine Relief Fund was constituted under the Orissa Famine Relief Fund Regulation, 1937, as amended by the Orissa Act IX of 1938, and replaced the "Famine Relief Fund" previously invested with the Government of India. The objects of the Fund are:—

- (1) relief of famine in Orissa ;
- (2) relief of distress caused by drought, flood and other serious natural calamities in the Province ; and
- (3) construction or repairs of embankments after serious floods.

If the balance in the Fund at the end of any year is less than ten lakhs the Fund is credited in the next year out of the provincial revenues with a sum which, together with such sums as may be spent on the objects of the fund in that year, will not be less than Rs. 1,25,000 and not more than Rs. 2,00,000. When the balance in the Fund exceeds Rs. 10 lakhs, the excess may be utilised in the execution of protective irrigation works and other works required for the prevention of famine, the grant of loans to cultivators, commutation of pensions and, subject to certain restrictions laid down in the Act, other capital expenditure.

The balance at credit of the Fund on the 31st March 1947 consisted of Rs. 10,438 in cash and Rs. 10,45,282 invested in Securities of the Central Government. Against the face value of Rs. 9,57,000 the market value of these securities amounted on the 31st March 1947 to Rs. 10,14,542. The value of the securities has been certified as correct by the Government of Orissa after verification in consultation with the Reserve Bank of India. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

<i>Fund for Development of Forests</i>	Cr. Rs. 7,45,500
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18. The Fund has been opened out of the profits made by the Forest Department on war supply works in order to provide for expenditure on Forest Reconstruction in the lean years following the war. The above represents 25% of the net profits of 1942-43, 1944-45 and 1945-46.

Other Deposit Accounts	Cr. Rs. 1,36,45,272
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19. The outstandings are as follows:—

	Cr. Rs.
Deposits of Local Funds	51,22,184
Departmental and Judicial Deposits—	
Civil Deposits	48,16,474
Other Accounts	37,06,614
Total	1,36,45,272

Deposits of Local Funds

Cr. Rs. 51,22,184

20. The details of these deposits are :—

	Cr. Rs.
District Funds	26,82,766
Municipal Funds	17,74,818
Other Funds—	
Port and Marine Funds	39,098
Education Funds	5,06,686
Medical and Charitable Funds	1,18,694
Public Works Funds	122
Total	51,22,184

These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to use the Government Treasuries as their Banks. Each Fund has an administrator, either a public officer or a Committee. The verification of the balances consists, first, in reconciling the figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and, secondly, in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The following is a general review of the funds.

District Funds. Cr. Rs. 26,82,766

21. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	26,70,027
(b) Union Funds	12,739
Total	26,82,766

The certificates acknowledging the correctness of the balances as on the 31st March 1947 have been received in all cases except three in respect of (a) and three in respect of (b) above. There are differences of Rs. 1,137 and Rs. 38 under (a) and (b) respectively between the ledger and broadsheet balances which are under reconciliation.

Municipal Funds Cr. Rs. 17,74,818

22. This represents the balances at the credit of Municipalities. There was a difference of Rs. 3,344 between the ledger and broadsheet balances, which is being adjusted in 1947-48.

The certificate of acceptance has not been received in three cases.

Port and Marine Funds Cr. Rs. 39,098

23. This represents the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There is a difference of Rs. 3 between the ledger and broadsheet balances which is under reconciliation. Certificates accepting the balances have been received.

Education Funds Cr. Rs. 5,06,686

24. These are :—

	Cr. Rs.
(a) District Education Councils Funds	3,45,233
(b) Elementary Education Funds	1,61,453
Total	5,06,686

There is a difference of Rs. 3,449 between the ledger and broadsheet balances in case of (b) which is under reconciliation.

Certificates accepting the balances are awaited in all cases.

Medical and Charitable Funds Cr. Rs. 1,18,694

25. This balance consists of :—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,17,091
(b) Leper Asylum Fund	318
(c) Medical Registration Fund	443
(d) Orissa Nurses and Midwives Council Fund	105
(e) Medical Examination Fund	737
Total	1,18,694

There is a difference of Rs. 50 in case of (a), which is under reconciliation.

Certificates accepting the balances have been received excepting two cases under (a) and all cases under (b).

Public Works Funds—Khondmals Road Fund Cr. Rs. 122

26. This head accommodates the proceeds of the plough tax in the Khondmals, Government's contribution of an equivalent amount and miscellaneous receipts transferred to the Fund through the Revenue Account.

The certificate accepting the balance is awaited.

Departmental and Judicial Deposits—Civil Deposits. Cr. Rs. 48,16,474

27. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the Public. The following are the details of the Civil Deposits :—

	Cr. Rs.
Revenue Deposits	9,60,569
Civil Courts' Deposits	6,44,360
Criminal Courts' Deposits	1,06,434
Personal Deposits	19,38,344
Public Works Deposits	5,89,510
Trust Interest Funds	5,18,611
Deposits on account of Police Funds	44,348
Deposits for work done for Indian States, public bodies or private individuals	851
Unclaimed Deposits in the General Provident Fund	507
Deposits of fees received by Government servants for work done for private bodies.	5,172
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association.	3,043
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund.	33
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	101
Deposits on account of moneys received for St. Dunstan's hostel for blinded soldiers, sailors and airmen	3
Deposits on account of moneys received for the Wavell Home's Appeal Fund	4,088
Total	48,16,474

There are two entirely different systems of deposit accounts. The first may be called the detailed plan in which every receipt is treated as a separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of all receipts and payments on some particular account (an estate, an institution, etc.). For every Ledger Account there is an "Administrator", the person authorised to pay money into the treasury or draw it out. Deposits kept on the latter plan are termed "Personal Deposits".

The verification of the balance on the first plan is as follows :—

The receipts and payments, which are recorded in detail in deposit registers, are posted monthly by totals into a proofsheets which provides columns for recording the repayments of deposits credited in the same year and in each of the three preceding years. At the end of the year balances are struck upon the proofsheets separately for the different districts for each of the four years. The balance of the first year is usually written-off the deposit account as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proofsheets is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or, where necessary, with the accounts received from Civil and Criminal Courts.

The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the Administrator.

Revenue Deposits Cr. Rs. 9,60,569

28. These are mainly deposits made in Revenue Courts or in connection with the revenue administration. They also include earnest money deposits made by intending tenderers.

The difference of Rs. 256 between the broadsheet and ledger balances is being adjusted in 1947-48.

Civil Courts Deposits Cr. Rs. 6,44,360

29. The details of Civil Courts' Deposits are as follows :—

	Cr. Rs.
(a) High Court Deposits	24,146
(b) District Civil Courts Deposits	6,14,123
(c) Deposits under the Workmens' Compensation Act	6,091
Total	6,44,360

There is a difference of Rs. 2 under (a) and Rs. 360 under (b) between the proofsheets and ledger balances. They are under correspondence and will be adjusted during 1947-48.

Criminal Courts' Deposits Cr. Rs. 1,06,434

30. There is a difference of Rs. 100 between the proofsheets and ledger balances which is being adjusted in the accounts for 1947-48.

Personal Deposits Cr. Rs. 19,38,844

31. The total number of Personal Ledger Accounts open on the 31st March 1947 was 67 against 69 of the previous year. No such account was

opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows :—

	Rs.
Opening balance on the 1st April 1947	Cr. 14,95,672
Total credits during 1946-47	1,09,21,577
Total	<u>1,24,17,249</u>
<i>Deduct—</i>	
Total debits during 1946-47	1,04,78,405
Closing balance on the 31st March 1947	Cr. 19,38,844

There is a difference of Rs. 39,458 between the broadsheet and the ledger balances which is being adjusted in 1947-48.

Public Works Deposits Cr. Rs. 5,89,510

32. The details are as follows :—

	Cr. Rs.
(1) Cash Deposits of subordinates as securities	105
(2) Cash Deposits of contractors as security	4,50,974
(3) Deposits for work to be done	55,334
(4) Sums due to contractors on closed accounts	16,119
(5) Miscellaneous Deposits	66,928
Total	<u>5,89,510</u>

Trust Interest Funds Cr. Rs. 5,18,611

33. This head is credited with the amounts authorised by the Public Debt office on the interest warrants issued by it and debited with the amounts paid on the payment orders issued by the Treasurer, Charitable Endowments.

The balance represents value of payment orders remaining unpaid on 31st March 1947. Out of this Rs. 5,18,276 represents amount deposited for the Post-war Service Reconstruction scheme of which Rs. 1,01,000 has been withdrawn in 1947-48. Out of Rs. 335 representing uncashed payment orders Rs. 318 has since been cashed during 1947-48.

Deposits on account of Police Funds Cr. Rs. 44,348

34. The certificates accepting the correctness of the balance have been received in all cases except four. There was a difference of Rs. 3,090 between the broadsheet and ledger balances which is being adjusted in 1947-48.

Deposits for work done for Indian States, Public bodies or private individuals Cr. Rs. 851

35. These represent moneys received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies. There is a difference of Rs. 953 between the broadsheet and the ledger which is under reconciliation.

Unclaimed Deposits in the General Provident Fund Cr. Rs. 507

36. This represents balances of the General Provident Fund accounts remaining unclaimed.

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 5,172

37. Such fees received by Government servants for work done for private bodies as are divisible between Government and the Government servants concerned are credited to this head in the first instance. The credit is subsequently cleared in respect of the share due to Government by adjusting the amount as revenue of the department to which the Government servant belongs and, in respect of the remaining share, by disbursement of the amount to the Government servant concerned. There is a difference of Rs. 897 between the broadsheet and the ledger which is under reconciliation.

- (a) *Deposits on account of Moneys received for the Indian Red Cross Society and the St. John Ambulance Association* Cr. Rs. 3,043
- (b) *Deposits on account of Moneys received for His Excellency the Viceroy's War Purposes Fund* Cr. Rs. 33
- (c) *Deposits on account of Moneys received for His Excellency the Governor's War Purposes Fund* Cr. Rs. 101
- (d) *Deposits on account of Moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen* Cr. Rs. 3
- (e) *Deposits on account of Moneys received for Wavell Homes Appeal Fund* Cr. Rs. 4,088

38. These represent the balances in the treasuries of public subscriptions to the above Funds for which Government Drafts were not issued before the close of the year 1946-47. There are differences of Rs. 20 under (a), Rs. 313 under (c) and Rs. 209 under (e) between the broadsheet and ledger balances which are being adjusted in the accounts for 1947-48.

Other Accounts Cr. Rs. 37,06,614

39. The balance under this head is made up of the amounts standing to the credit of certain funds accumulated from grants received from the Central Government and contributions made by outside agencies for expenditure on specific and well-defined objects.

The details of the above balance are as follows :—

	Cr. Rs.
Deposit Account of grants for Economic Development and Improvement of Rural Areas	1,769
Deposit Account of grant made by the Imperial Council of Agricultural Research	1,800
Fund for Orissa Buildings	37,03,045
Total	37,06,614

Deposit Account of grants for Economic Development and Improvement of Rural Areas **Cr. Rs. 1,769**

40. The balance represents the unspent amount of grants made by the Central Government for expenditure on approved schemes of village improvement, cattle-breeding operations and co-operative training and education. Any part of the grants not spent on the schemes is liable ultimately to revert to the Central Government.

A *pro forma* account of the transactions will be found in Account No. 4 of this part.

Deposit Account of the grant made by the Imperial Council of Agricultural Research **Cr. Rs. 1,800**

41. The balance represents the unspent amount on the 31st March 1947 of the grant made by the Imperial Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

Certificates of acceptance in respect of balances on the 31st March 1947 are awaited.

Fund for Orissa Buildings **Cr. Rs. 37,03,045**

42. This deposit account was opened in the accounts of the year 1937-38 with a nucleus formed out of the balance transferred by the Central Government to Orissa from the Fund for Sind and Orissa Buildings. This was in consequence of the decision that from the 1st April 1937, the date of introduction of provincial autonomy, the Orissa Capital Construction Works should be undertaken by the Provincial Government.

A *pro forma* account of the transactions of the above Fund will be found in account No. 4 of this part.

Advances not bearing interest **Dr. Rs. 7,45,594**

43. The classes of transactions included under this group are the following :—

	Dr. Rs.
Advances Repayable	7,08,912
Permanent Advances—Civil	32,080
Accounts with the Reserve Bank	4,602
Total	7,45,594

ADVANCES REPAYABLE **Dr. Rs. 7,08,912**

44. The details of the above are :—

	Dr. Rs.
Civil Advances	68,467
Special Advances	6,25,976
Forest Advances	2,666
Revenue Advances—Advances for Survey operations	11,803
Total	7,08,912

Civil Advances **Dr. Rs. 68,467**

45. The following are different kinds of Civil Advances :—

	Dr. Rs.
Objection Book Advances	2,523
Stock Advance for well-boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police grain Advances	26,449
Total	68,467

The "Civil Advances" include (i) various special accounts of large advance or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; though the latter are recorded in detail and recoveries are watched in the "Objection Books", they only pass as a single account upon the ledger. In the latter case, the ledger balance has to be agreed with the aggregate of the details upon the "Objection Books", and in the former, a similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account.

Objection Book Advances Dr. Rs. 28,523

46. The ledger balances under this head are proved with those shown in the broadsheets maintained for the several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the "Objection Books". There was a difference of Rs. 1,870 between the ledger balance on 31st March 1947 and the sum total of the broadsheet balances out of which *minus* Rs. 90 has, however, been reconciled in 1947-48. Out of the outstanding balance of Rs. 28,523, a sum of Rs. 783 has been recovered in 1947-48 and the balance is in course of recovery.

Stock Advance for well-boring operations Dr. Rs. 3,495

Permanent Advances for seeds and implements Dr. Rs. 10,000

47. The balances represent the amounts of advances made for the encouragement and improvement of agriculture, including the purchase, sale and distribution of seeds and implements. These advances are of a permanent nature.

Police grain Advances Dr. Rs. 26,449

48. The balance represents the amount outstanding out of the advance sanctioned to the Superintendents of Police, Balasore, Cuttack and Sambalpur on account of purchase of grain for supply to the staff. As regards recovery, the matter is under correspondence with the Inspector General of Police, Orissa.

Special Advances Dr. Rs. 6,25,976

49. Under this head are recorded advances granted to Government servants and others under special orders of Government.

Forest Advances Dr. Rs. 2,666

50. The outstanding balance under this head represents cash advances made to subordinate Forest Officers, who are not authorised to draw cheques against the drawing account of the Divisional Forest Officers, to enable them to make the disbursements entrusted to their charge.

Revenue Advances Dr. Rs. 11,803

51. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstandings under this head are made up of (i) Revenue

Survey Advances (Rs. 11,240) and (ii) Cost of Survey marks (Rs. 563). The certificates of acceptance are awaited. There were differences of Rs. 191 under (i) and Rs. 608 under (ii) between the broadsheet and ledger balances of the previous year which are being reconciled.

Permanent Advances, Civil Dr. Rs. 32,080

52. These are cash balances of permanent imprests held by certain disbursing officers for defraying contingent expenditure pending recoupment by drawing bills.

Accounts with the Reserve Bank Dr. Rs. 4,602

53. The receipts and payments on account of the Reserve Bank appearing in the Government accounts are credited or debited to this head.

The outstanding represents the balance due from the Reserve Bank of India which has been recovered from the Reserve Bank during the year 1947-48.

	Dr. Rs.
Suspense—	
Investments	1,30,83,974
Other items (Net)	19,45,248
Total	1,50,29,222

54. The classes of transactions included under this head are the following :—

	Dr. Rs.
Investments—	
Suspense Accounts	1,30,83,974
Total	1,30,83,974
	Dr. Rs.
Other items—	
(i) Suspense Accounts	19,29,445
(ii) Departmental and Similar Accounts	15,803
Total	19,45,248

INVESTMENTS—

SUSPENSE ACCOUNTS—

Cash Balance Investment Account Dr. Rs. 1,30,83,974

55. The head is intended for the record of transactions connected with temporary investments by the Provincial Government of their cash balances, e.g., in treasury bills or other securities of the Central Government. The outstanding balance has been expended on the purchase of the securities of the Central Government of the face value of Rs. 1,31,17,300. The balance has not yet been accepted as correct by Government.

Other Items—

(i) *Suspense Accounts* Dr. Rs. 19,29,445

56. The details are :—

	Dr. Rs.	Cr. Rs.
Suspense Account—		
Objection Book Suspense . . . . .	..	35,931
Central Accounts Office—		
Reserve Bank Suspense	19,65,376	..
	Net Dr.	19,29,445

Objection Book Suspense Cr. Rs. 35,931

57. The details of the balances under this head are as follows :—

(i) Objection Book Suspense (Receipts)	Cr. Rs. 42,456
(ii) Objection Book Suspense (Payments)	Dr. Rs. 6,525
	Net . Cr. Rs. 35,931

The transactions under these heads represent mainly items which, owing to inadequate information or other reasons, cannot be allocated to their proper heads of account and are awaiting clearance either by final adjustment under the appropriate heads of accounts concerned or by recovery. The entries under this head are zealously watched as there is a general rule that these heads should not be operated upon without special orders in each case.

There is a difference of Rs. 609 under (ii) between the Ledger and broadsheet balances which is being adjusted in the accounts for 1946-47. Out of the balances shown above, Rs. 22,058 under (i) and Rs. 55 under (ii) have since been adjusted leaving balances of Rs. 20,398 and Rs. 6,470 respectively.

Central Accounts Office—Reserve Bank Suspense Dr. Rs. 19,65,376

58. The head is intended for temporary accommodation of transactions affecting the Provincial balances pending final adjustment on receipt of debit or credit from other Accounts offices regarding the monetary settlement with other Governments. The balance is in course of adjustment.

(ii) *Departmental and Similar Accounts* Dr. Rs. 15,803

59. The balance is composed of :—

Civil Department balances—

(a) Forest	Dr. Rs. 684
(b) Public Works	15,119
	Total . 15,803

These are cash balances in the hands of some disbursing officers of the Forest and Public Works Departments. They do not form part of the general cash balance of Government.

SECTION B.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Dr. Rs. 90,21,505

60. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connection with loans and advances granted by Provincial Governments to local bodies, cultivators, etc.

The classification of the balances under this head is given in the statement below. Further particulars will be found in Account No. 5 of this part.

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	71,812
Loans to District and other Local Fund Committees	1,32,610
Advances to Cultivators	71,06,224
Advances under Special Laws	625
Miscellaneous Loans and Advances	16,53,223
(2) Loans to Government Servants—	
House Building Advances	31,237
Advances for the purchase of motor conveyances	22,190
Advances for the purchase of other conveyances	3,584
Total	90,21,505

Loans to Municipalities

Dr. Rs. 71,812

61. Repayments of loans have been effected in regular instalments according to the terms and conditions of the loans.

Loans to District and other Local Fund Committees

Dr. Rs. 1,32,610

62. This is the aggregate of the balances of loans taken by the District Boards, etc., in the Province. The recoveries due in the year have been made according to the terms fixed by Government.

Advances to Cultivators

Dr. Rs. 71,06,224

63. The balance consists of :—

	Dr. Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (ordinary)	1,08,402
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food)	38,54,634
(iii) Advances under the Agriculturists' Loans Act XII of 1884 (ordinary)	7,37,898
(iv) Advances under the Agriculturists' Loans Act XII of 1884 (Grow More Food)	24,05,290
Total	71,06,224

The detailed accounts of the loans under the above heads are kept by District Officers or other Administrative authorities who are responsible for realising both the principal and the interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broadsheets maintained in the Account Office, the latter being reconciled with the administrative balances certified by the District or Revenue authorities concerned. There were differences of *minus* Rs. 74,789 under head (i), Rs. 6,32,290 under head (ii), *minus* Rs. 1,74,567 under head (iii) and Rs. 9,04,537 under head (iv) between the ledger and broadsheet balances, which are under reconciliation.

Advances under Special Laws *Dr. Rs. 625*

64. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to a private individual.

Miscellaneous Loans and Advances *Dr. Rs. 16,53,223*

65. The details of the balance are as follows :—

	Dr. Rs.
(i) Loans to Hindu Religious Endowment Fund	67,786
(ii) Loans to Mohsin Endowment Fund for payment of scholarship	340
(iii) Advances to Puri Electric Co.	200
(iv) Loans to Central Banks in North Orissa	9,16,952
(v) Loans to Co-operative Building Societies	1,420
(vi) Loans to Distillers	8,540
(vii) Loans in connection with the "Grow More Fish" scheme	1,33,332
(viii) Loans to Utkal Co-operative Cloth and yarn Syndicate Ltd.	4,94,653
(ix) Imprest to Chowkidari Reward Fund	10,000
(x) Post-war Development for fisheries	20,000
Total	<u>16,53,223</u>

Loans to Government servants :—

	Dr. Rs.
(i) House Building Advances	31,237
(ii) Advances for the purchase of motor conveyances	22,190
(iii) Advances for the purchase of other conveyances	3,584

66. Recoveries were regularly effected in all cases during the year under report. The certificates of acceptance have been received.

SECTION S.—REMITTANCES—

I.—Remittances within India **Cr. Rs. 11,65,144**

67. This head consists of :—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller		7,06,085
2. Reserve Bank of India Remittances		1,64,377
3. Adjusting Account between Central and Provincial Governments		2,89,248
4. Adjusting Account with Railways	1,564	6,998
5. Inter-Provincial Suspense Account		
Total	<u>1,564</u>	<u>11,66,708</u>

Net Cr. Rs. 11,65,144

Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller

Cr. Rs. 7,06,085

68. The following are the details :—

	Cr. Rs.
(a) Forest Remittances	50,215
(b) Public Works Remittances	5,87,491
(c) Miscellaneous Remittances	68,379
Total	<u>7,06,085</u>

This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering

accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

The balances have been compared in each case with remittance or subsidiary registers. There are differences of Rs. 18 under (a) and Rs. 9,318 under (b) between the ledger balance and the broad sheet balances. The former has been adjusted in the accounts for 1947-48 and the latter is in course of adjustment. The balance under the head (c) represents the amount paid into treasuries by liquor shop-keepers and refundable to distillery contractors.

Reserve Bank of India Remittances Cr. Rs. 1,64,377

69. A scheme was introduced by the Reserve Bank of India with effect from the 1st October 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The outstanding credit balance could not be adjusted in the accounts of the year due to non-receipt of the relevant documents in time from the Treasury Officers concerned. The balance is in course of adjustment.

Adjusting Account between Central and Provincial Governments	Cr. Rs. 2,89,248
Adjusting Account with Railways	Dr. Rs. 1,564
Inter-Provincial Suspense Account	Cr. Rs. 6,998

70. The first head records transactions between the Central Government and the Government of Orissa, the second between the Government of Orissa and the Railways and the third between the Government of Orissa and other Provincial Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1946-47. They are in course of adjustment.

SECTION V.—CASH BALANCE Dr. Rs. 98,86,723

71. The following are the details of the closing cash balance :—

	Dr. Rs.
Cash in Treasuries	3,60,838
Deposits with the Reserve Bank	95,25,885
Total	98,86,723

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1947 which has been verified by the Currency Officer.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts. 1	Actuals for 1946-47. 2	Heads of Disbursements. 3	Actuals for 1946-47. 4
	Rs.		Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Loans from the Central Government	12,84,710	Loans from the Central Government	17,13,993
TOTAL	12,84,710	TOTAL	17,13,993
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	8,74,347	State Provident Funds	4,77,050
TOTAL	8,74,347	TOTAL	4,77,050
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt	17,13,993	Appropriation for Reduction or Avoidance of Debt . . . . .	..
Famine Relief Fund	3,54,138	Famine Relief Fund	4,01,249
Fund for the Development of Forests	7,45,500	Fund for the Development of Forests . . . . .	..
Deposits of Local Funds	95,01,350	Deposits of Local Funds	68,44,980
Civil Deposits	1,39,37,045	Civil Deposits	1,27,66,950
Other Accounts	1,61,838	Other Accounts	2,49,540

<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances repayable	19,61,464	Advances repayable	18,82,212
Permanent Advances	4,969	Permanent Advances	3,645
Accounts with the Government of Burma	24,906	Accounts with the Government of Burma	25,806
Accounts with the Reserve Bank	5,334	Accounts with the Reserve Bank	7,760
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	1,84,67,318	Suspense Accounts	2,35,76,546
Departmental and Similar Accounts	65,900	Departmental and Similar Accounts	57,505
TOTAL	4,69,43,764	TOTAL	4,58,16,193
R.—Loans and Advances by Provincial Governments—		R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,68,82,804	Loans to Municipalities, Port Funds, etc.	1,63,98,442
Loans to Government servants	21,383	Loans to Government servants	63,500
TOTAL	1,69,04,187	TOTAL	1,64,61,942
S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	1,13,64,899	Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	1,11,25,397
Reerve Bank of India Remittances	1,78,67,914	Reserve Bank of India Remittances	1,77,00,260
Adjusting Account between Central and Provincial Governments	3,97,73,007	Adjusting Account between Central and Provincial Governments	3,94,88,931
Adjusting Account with Railways	11,34,613	Adjusting Account with Railwnys	11,36,178
Inter-Provincial Suspense Account	3,70,02,299	Inter-Provincial Suspense Account	3,69,95,574
TOTAL	10,71,42,732	TOTAL	10,64,46,340

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS—concl'd.

Part II.—Accounts—concl'd.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—concl'd.

Heads of Receipts. 1	Actuals for 1946-47. 2	Heads of Receipts. 3	Actuals for 1946-47. 4
	Rs.		Rs.
Total Receipts under Debt, Deposit and Remittance heads	17,31,49,740	Total Disbursements under Debt, Deposit and Remittance heads	17,09,15,518
Total Revenue as per Account No. 2 of Part A	4,60,40,604	Total Expenditure as per Account No. 2 of Part A	4,21,37,821
TOTAL RECEIPTS	21,91,90,344	TOTAL DISBURSEMENTS	21,30,53,339
V.—(Opening) Cash Balance—		V.—(Closing) Cash Balance—	
Cash in Treasuries	4,37,749	Cash in treasuries	3,60,838
Deposits with the Reserve Bank	38,11,969	Deposits with the Reserve Bank	95,25,885
TOTAL	37,49,718	TOTAL	98,86,723
GRAND TOTAL	22,29,40,062	GRAND TOTAL	22,29,40,062

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1946-47 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

I	On 31st March 1946.	On 31st March 1947.	Increase (+) Decrease (—) in the year ended 31st March 1947.
2	3	4	
	Rs.	Rs.	Rs.
Capital and other expenditure—			
Commercial Departments—			
Irrigation	3,18,97,676	3,20,19,317	+1,21,641
TOTAL—Commercial Departments	3,18,97,676	3,20,19,317	+1,21,641
Other Departments—			
Other Accounts	15,86,737	—11,68,759	—27,55,496
TOTAL—Other Departments	15,86,737	—11,68,759	—27,55,496
TOTAL—Capital Expenditure	3,34,84,413	3,08,50,558	—26,33,855
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	94,48,856	89,64,494	—4,84,362
Loans to Government servants	14,895	57,011	+42,116
TOTAL—Loans and Advances	94,63,751	90,21,505	—4,42,246
TOTAL—Capital and other Expenditure	4,29,48,164	3,98,72,063	—30,76,101
Deduct—Contribution from Revenue to Capital Expenditure.	15,05,532	16,27,173	+1,21,641
Net Capital and other Expenditure (outside the Revenue Account) (X).	4,14,42,632	3,82,44,890	—31,97,742
Principal Sources of Funds—			
<i>Debit—</i>			
Loans from the Central Government	28,24,447	23,95,164	—4,29,283
Unfunded Debt	45,29,334	49,26,630	+3,97,296
TOTAL—Outstanding Debt	73,53,781	73,21,794	—31,987
Sinking Funds and Reserve Funds	10,46,752	18,01,220	+7,54,468
Net balance under Deposits, Advances, etc., other than those shown separately.	92,01,399	1,09,54,430	+17,53,031
Remittances	4,68,753	11,65,144	+6,96,391
TOTAL—Debt and other obligations	1,80,70,685	2,12,42,588	+31,71,903 /o/-
Deduct—			
Cash balance	37,49,718	98,86,723	+61,37,005
Investments	1,10,35,337	1,41,29,256	+30,93,919
Net provision of Funds (Y).	32,85,630	—27,73,391	—60,59,021

NOTE.—This statement shows the net capital and other expenditure (X) to be far in excess of the net provision of funds (Y). This is mainly due to the debt to the Central Government (Rs. 2,69,25,595) which was cancelled on the 31st March 1937.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of Debt.	Amount on the 1st April 1946.	Additions during the year.	Discharges during the year.	Amount on the 31st March 1947.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Loans from the Central Government.	28,24,447	12,84,710	17,13,993	23,95,164
TOTAL—Public Debt	28,24,447	12,84,710	17,13,993	23,95,164
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	43,97,992	7,48,375	4,74,813	46,71,554
Indian Civil Service Provident Fund.	1,24,040	1,22,660	..	2,46,700
Contributory Provident Fund	7,302	3,312	2,238	8,376
TOTAL—Unfunded Debt	45,29,334	8,74,347	4,77,051	49,26,630
TOTAL—Debt and other Interest-bearing obligations.	73,53,781	21,59,057	21,91,044	73,21,794

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I-A.—ORISSA FAMINE RELIEF FUND.

	Rs.		Rs.
Balance on 1st April 1946	10,46,752	Transfer to Revenue Account	25,000
Interest Receipts	33,968	Balance on 31st March 1947	10,55,720*
TOTAL	10,80,720	TOTAL	10,80,720

	Rs.
*Cash	10,438
Investment	10,45,282

I-B.—ORISSA FAMINE RELIEF FUND INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April 1946	9,89,203	Sale of Securities	3,20,170
Purchase of Securities	3,76,249	Balance on 31st March 1947	10,45,282
TOTAL	13,65,452	TOTAL	13,65,452

The market value of securities held in the Investment Account on the 31st March 1947 was Rs. 10,14,542.

I-C.—FUND FOR DEVELOPMENT OF FORESTS.

	Rs.		Rs.
Balance on 1st April 1946 . . . . .	..	Balance on 31st March 1947	7,45,500
Receipts	7,45,500		
TOTAL	7,45,500	TOTAL	7,45,500

II.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on 1st April 1946	81,004	Amount of expenditure during the year	1,50,635
Amount allotted from the Central Road Fund	69,631	Balance on 31st March 1947 . . . . .	..
TOTAL	1,50,635	TOTAL	1,50,635

III.—DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

	Rs.		Rs.
Balance on 1st April 1946 .	1,769	Balance on 31st March 1947 .	1,769
TOTAL .	1,769	TOTAL .	1,769

IV.—DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.

	Rs.		Rs.
Balance on 1st April 1946 .	7,046	Amount expended on various schemes.	17,730
Amount contributed by the Imperial Council of Agricultural Research.	12,009	Balance on 31st March 1947 .	1,800
Receipts realised from various schemes.	475		
TOTAL .	19,530	TOTAL .	19,530

V.—DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

	Rs.		Rs.
Balance on 1st April 1946 .	1,741	Amount expended on various schemes.	16,191
Amount contributed by the Central Government.	14,450	Balance on 31st March 1947 .	..
TOTAL .	16,191	TOTAL .	16,191

VI.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL COCOA-NUT COMMITTEE.

	Rs.		Rs.
Balance on 1st April 1946 .	..	Amount of expenditure during the year.	1,923
Amount contributed by the Central Government.	1,923	Balance on 31st March 1947 .	..
TOTAL .	1,923	TOTAL .	1,923

VII.—DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL JUTE COMMITTEE.

	Rs.		Rs.
Balance on 1st April 1946 .	6,628	Amount of expenditure during the year.	11,473
Amount contributed by the Central Jute Committee.	4,438	Balance on 31st March 1947 .	..
Receipts realised from the schemes.	407		
TOTAL .	11,473	TOTAL .	11,473

VIII.—FUND FOR ORISSA BUILDINGS.

	Rs.		Rs.
Balance on 1st April 1946 .	36,96,024	Amount of expenditure during the year.	46,408
Interest on investments of the Fund money.	53,429	Balance on 31st March 1947 .	37,03,045
TOTAL .	37,49,453	TOTAL .	37,49,453

IX.—DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL SUGARCANE COMMITTEE.

	Rs.		Rs.
Balance on 1st April 1946 .	104	Amount of expenditure during the year.	5,180
Amount contributed by the Indian Central Sugarcane Committee.	5,076	Balance on 31st March 1947 .	..
TOTAL .	5,180	TOTAL .	5,180

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts.	Balance on 1st April 1946.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1947.	Interest received and credited to Revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	45,039	35,000	80,039	8,227	71,812	1,811
Loans to District and other Local Fund Committees .	1,44,664	..	1,44,664	12,054	1,32,610	7,650
Advances to Cultivators	58,33,964	27,37,316	85,71,280	14,65,056	71,06,224	68,975
Advances under Special Laws	725	..	725	100	625	37
Miscellaneous Loans and Advances	34,24,464	1,36,26,126	1,70,50,590	1,53,97,367	16,53,223	55,177
TOTAL	94,48,856	1,63,98,442	2,58,47,298	1,68,82,804	89,64,494	1,33,650
Loans to Government servants—						
House Building Advances	12,200	25,842	38,042	6,805	31,237	433
Advances for the purchase of motor conveyances .	2,211	32,820	35,031	12,841	22,190	42
Advances for the purchase of other conveyances .	484	4,838	5,322	1,738	3,584	42
TOTAL	14,895	63,500	78,395	21,384	57,011	517
GRAND TOTAL	94,63,751	1,64,61,942	2,59,25,693	1,69,04,188	90,21,505	1,34,167

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