

GOVERNMENT OF ORISSA

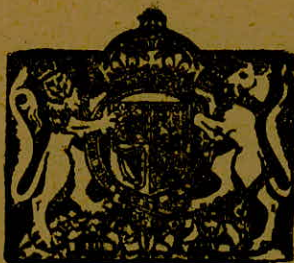
FINANCE ACCOUNTS

1945-46

AND

THE AUDIT REPORT

1946





FINANCE ACCOUNTS. GOVERNMENT OF ORISSA

1945-46

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**Finance Accounts of the Government of Orissa for the year 1945-46 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 1945-46 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 1945-46 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 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 1945-46.

SIMLA ;

The ~~31st~~ May 1947

23rd July

B. M. STAIG

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 subdivided into Major heads of Account. The Sections are distinguished by letters 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. 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 1945-46

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the sub-joined statement.

Receipts	Budget Estimates, 1945-46	Actuals, 1945-46	More (+) Less (-)	Disbursements	Budget Estimates, 1945-46	Actuals, 1945-46	More (+) Less (-)
1	2	3	4	5	6	7	8
Revenue—				I.—REVENUE			
Principal Heads of Revenue—				Expenditure—			
Customs	87	1,01	+14	Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax.	48,08	57,50	+9,42	Taxes on Income other than Corporation Tax.			
Land Revenue	50,47	53,95	+3,48	Salt			
Provincial Excise	58,08	88,36	+30,28	Land Revenue			
Stamps	21,93	22,45	+52	Provincial Excise			
Forest	17,37	43,22	+25,85	Stamps			
Registration	3,16	3,57	+41	Forest			
Receipts under Motor Vehicles Acts	87	1,44	+57	Registration			
Other Taxes and Duties	3	7	+4	Charges on account of Motor Vehicles Acts.			
				Other Taxes and Duties			
TOTAL—Principal Heads	2,00,86	2,71,57	+70,71	TOTAL—Direct Demands			
				Irrigation			
Irrigation—Net receipts	—3,18	—4,81	—1,63	Debt Services			
Debt Services	13,55	14,00	+45	Civil Administration			
Civil Administration	35,48	30,07	—5,41	Civil Works and Miscellaneous Public Improvements.			
Civil Works and Miscellaneous Public Improvements.	4,55	4,08	—47	Electricity Schemes			
Electricity Schemes				Miscellaneous			
Miscellaneous	2,94	3,80	+86				

Receipts	Budget Estimates, 1945-46	Actuals, 1945-46	More (+) Less (-)	Disbursements	Budget Estimates, 1945-46	Actuals, 1945-46	More (+) Less (-)
1	2	3	4	5	6	7	8
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	40,01	40,01	..	I.—REVENUE— <i>Concl'd.</i> Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary items	12	1,99	+ 1,87	Extraordinary items Capital Expenditure within the Revenue Account (Details by Major heads are given in Account No. 2).	18,41 65	16,71 60	- 1,70 5
TOTAL—Revenue	2,94,33	3,60,71	+ 66,38	TOTAL—Expenditure on Revenue Account.	3,03,01	3,44,11	+ 41,10
Surplus . . . . .	..	16,60	} + 25,28				
Deficit	8,68	..					
				II.—CAPITAL			
				Capital Expenditure outside the Revenue Account— Capital outlay on Provincial schemes connected with the war, 1939.	-12,47	-3,52	-19,05
				III.—DEBT			
<i>Public Debt—</i>				<i>Public Debt—</i>			
Floating Debt	68,00	95,00	+ 27,00	Floating Debt	60,00	1,45,00	+ 85,00
Loans from the Central Government	29,92	21,70	- 8,22	Loans from the Central Government	9,85	9,85	..
TOTAL	97,92	1,16,70	+ 18,78	TOTAL	69,85	1,54,85	+ 85,00
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	6,03	6,83	+ 80	State Provident Funds	3,20	3,25	+ 5

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

SUMMARY OF THE TRANSACTIONS FOR 1945-46—concl'd.

<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt.	9,85	9,85	..	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	32	32	..	Famine Relief Fund	25	25	..
Deposits of Local Funds	46,69	59,07	+12,38	Deposits of Local Funds	45,38	51,13	+5,75
Civil Deposits	65,93	1,29,65	+63,72	Civil Deposits	61,39	1,23,09	+61,70
Other Accounts	3,58	3,35	—23	Other Accounts	3,09	1,93	—1,16
Advances not bearing interest	13,90	24,01	+10,11	Advances not bearing interest	20,86	19,52	—1,34
Suspense	15,30	91,72	+76,42	Suspense	15,30	99,79	+84,49
TOTAL	1,55,57	3,17,97	+1,62,40	TOTAL	1,46,27	2,95,71	+1,49,44
<i>Loans and Advances by Provincial Governments—</i>				<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	8,08	14,32	+6,24	Loans and Advances	51,04	67,63	+16,59
IV.—REMITTANCES							
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	4,63,90	9,49,50	+4,85,60	Remittances	4,63,90	9,45,90	+4,82,00
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance	—28	51,40	+51,68	Closing Balance	75	37,50	+36,75
GRAND TOTAL	10,25,55	18,17,43	+7,91,88	GRAND TOTAL	10,25,55	18,17,43	+7,91,88

Decrease of Cash Balance 13,90
 (Please also see paragraphs 13 to 17 of this Report).

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES

I.—REVENUE

Receipts

5.(a) The revenue receipts of the year under report showed an improvement of 66,38 over the budget estimates. This improvement was the net result of a rise of 77,62 under certain heads and a fall of 11,24 under others. The more important of the variations are briefly explained below :—

Rise in Revenue

Taxes on Income other than Corporation Tax (+9,42)—Larger assignment of income-tax to the Province of Orissa than anticipated.

Land Revenue (+3,48)—The improvement was chiefly due to better collection of arrear demands under ordinary revenue, increased miscellaneous receipts and transfer of a lesser amount than anticipated on account of portion of land revenue due to irrigation.

Provincial Excise (+30,28)—The increased rate of duty on excisable commodities and the better settlement of shops accounted in the main for the improvement under this head.

Forest (+25,85)—The increase was mainly due to the departmental organisation of supply of timber to the War Board, better prices obtained from auction of coupes, rise in the price of timber and increased demands for forest produce.

Receipts under Motor Vehicles Acts (+57)—The rise was mainly due to an increase in the number of transport vehicles, inspection of more vehicles and issue of more permits.

Miscellaneous (+86)—The increase occurred mainly under "Stationery and Printing" (26) chiefly due to larger receipts from the sale of stationery articles and "Miscellaneous" (50) due to realisation of more receipts on account of unclaimed deposits and other fees, fines and forfeitures.

Extraordinary items (+1,87)—The increase was mainly due to the disposal of more A.R.P. stores and equipment than anticipated as a result of the abandonment of Civil Defence measures.

Fall in Revenue

Irrigation—Net receipts (—163)—The fall in receipt was mainly due to an increase in working expenses caused by the expenditure on certain urgent works not provided for, high cost of labour and materials and enhanced rates of dearness allowance.

Civil Administration (—5,41)—The decrease occurred mainly under 'Agriculture' (1,27) due to less receipts from the sale of seeds and manure to cultivators in connection with the food production campaign, and 'Industries' (7,57) chiefly due to smaller receipts from the sale of non-textile goods to the Defence Department and also of fish to the Army; partly set off by increases under "Administration of Justice" (1,04) mainly due to increased receipts from the sale proceeds of unclaimed and escheated property and also from general fees, fines and forfeitures, "Education" (66) due to realisation of more tuition fees than anticipated owing to the increase in the number of school and college students and "Medical" (95) due to larger receipts under sale of medicines, recoveries of overpayments and collection of payments for services rendered.

Expenditure

(b) The expenditure on revenue account exceeded the budget estimates by 41,10. This was the outcome of an increase of 57,93 under some heads and a decrease

of 16,83 under others. The main increases and decreases are briefly explained below :—

Forest (+21,48)—Mainly due to heavy expenditure on departmental supply of timber to the War Board, high cost of labour, increased rates of war and dearness allowances.

Irrigation (+2,94)—Due chiefly to the creation of an emergency irrigation division, re-excavation of silted tanks in connection with the "Grow More Food" scheme and construction of a number of retired lines to embankments.

Civil Administration (+4,22)—The main variations are as follows :—

General Administration (+5,57)—Mainly due to the revision of electoral rolls, general elections to the Central and the Provincial Legislature, expansion of the Supply and Transport Department, appointment of temporary staff, restoration of cuts in the pay of village officers and enhanced rates of war and dearness allowances.

Police (+5,07)—Chiefly due to the grant of war and dearness allowances at increased rates, purchase of trucks, arms and ammunition, increase in the price of articles of clothing and retention of the Fire Brigade Organisation as a peace-time measure.

Medical (+2,95)—Mainly on account of high rates of war and dearness allowances, purchase of additional quantities of quinine substitutes for sale, additional expenditure in Government hospitals on diet, medical stores, instrument, new furniture and equipment and larger payments of grant to private hospitals and dispensaries.

Public Health (+1,10)—Due mainly to the grant of enhanced rates of war and dearness allowances, payment of additional grant to local bodies, etc. for the improvement of drainage and sewerage and maintenance of segregated lepers and the launching of mass cholera inoculation and vaccination in some areas.

Veterinary (+1,54)—Chiefly due to increase in staff, enhanced rates of war and dearness allowances and formation of a dairy farm for supply of milk to the Army.

Agriculture (—6,03)—Mainly due to smaller expenditure on the "Grow More Food" scheme caused by the modification of the scheme by the Central Government and non-utilisation of the provision for the seed multiplication scheme due to the late receipt of sanction of the Central Government.

Industries (—4,24)—Mainly due to the closing of the technical training scheme and discontinuance of the scheme for supply of textile and non-textile goods to the Defence Department.

Miscellaneous Departments (—2,84)—Due to the absence of provision for the recovery made from the Central Government on account of the expenditure incurred in connection with the collection of agricultural statistics.

Civil Works and Miscellaneous Public Improvements (+9,82)—Additional expenditure mainly due to the appointment of extra staff, higher rates of war and dearness allowances, commencement of new works necessitated by the establishment of a Medical College, execution of urgent and special repair works, advance collection of road materials, payment of additional grants to local bodies for roads and buildings and high cost of materials and labour.

Miscellaneous (+3,52)—Increases mainly under 'Stationery and Printing' (27) due to the purchase of additional quantities of paper and binding materials and "Miscellaneous" (2,79) due chiefly to expenditure on the celebration of Victory not provided for, grants of additional contributions for payment of arrear dearness allowances to local fund employees and financial assistance to the fire afflicted poor people.

Extraordinary items (—1,70)—The decrease occurred under "Civil Defence" (2,87) due mainly to the closure of Civil Defence measures earlier than anticipated owing to the cessation of hostilities, partly counterbalanced by an increase under "Expenditure connected with the Post-War Planning and Development" (83) as a result of the opening of the head towards the close of the year.

II.—CAPITAL

(c) *Capital outlay on Provincial schemes connected with the War, 1939 (—19,05)*—The excess of receipts over expenditure was more than anticipated.

III.—DEBT.

(d) The important variations are :—

Receipts

Floating Debt (+27,00)—More ways and means advances taken from the Reserve Bank of India than anticipated.

Loans from the Central Government (—8,22)—Loans taken from the Central Government to finance the food production scheme were less than anticipated as a result of the modification of the scheme.

State Provident Funds (+80)—More deposits by subscribers.

Deposits of Local Funds (+12,38)—Increased receipts mainly under “District Funds” (6,54) “Municipal Funds” (5,25) and “Medical and Charitable Funds” (57).

Civil Deposits (+63,72)—Larger receipts chiefly under “Personal Deposits” (64,68) and “Forest Deposits” (74), partly reduced by decreases under “Revenue Deposits” (1,74) and “His Excellency the Governor’s War Purposes Fund” (65)

Advances not bearing interest (+10,11)—Increases mainly under “Special Advances” (6,51), “Forest Advances” (1,82) and “Accounts with the Government of Burma” (1,74).

Suspense (+76,42)—Increases mainly under “Cash Balance Investment Account” (64,93) and “Central Accounts Office—Reserve Bank Suspense” (11,77).

Recoveries of Loans and Advances (+6,24)—Mainly due to larger recoveries under “Advances to cultivators” and also to unforecasted repayment of loans granted to distillers.

Disbursements

Floating Debt (+85,00)—Discharge of treasury bills (50,00) and ways and means advances (95,00) against the budget provision of 60,00.

Deposits of Local Funds (+5,75)—Mainly due to more withdrawals from “District Funds” (2,89), “Municipal Funds” (2,14) and “Education Funds” (67).

Civil Deposits (+61,70)—Increases chiefly under “Personal Deposits” (62,09) and “Forest Deposits” (74), partly counterbalanced by a decrease under “Revenue Deposits” (1,25).

Other Accounts (—1,16)—Mainly due to smaller withdrawals from “Subventions from Central Road Fund” (99).

Advances not bearing interest (—1,34)—Decrease mainly under “Special Advances” (4,75) due to the grant of smaller amount of advances for the purchase of seeds in connection with the food production campaign, partly set off by increases under “Forest Advances” (1,82) and “Accounts with the Government of Burma” (1,73).

Suspense (+84,49)—Increases under “Cash Balance Investment Account” (74,93) and “Central Accounts office—Reserve Bank Suspense” (11,06), partly set off by a decrease under “Suspense Account” (1,87).

Loans and Advances (+16,59)—Increases mainly due to larger payment of loans to Central Co-operative Banks (1,63) and absence of provision for loans granted to the Utkal Co-operative Cloth and Yarn Syndicate Ltd. (25,32), partly reduced by smaller payment of advances to cultivators (10,34).

IV.—REMITTANCES

(e) *Remittances*—The total receipts and disbursements exceeded the budget estimates by 4,85,60 and 4,82,00 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 3,60,71 and 3,44,11 against the budget forecast of 2,94,33 and 3,03,01 respectively. The net result of the year was a revenue surplus of 16,60 as against the anticipated deficit of 8,68. The improvement of 25,28 over the estimate was brought about by a rise of 66,38 in revenue receipts partly set off by an increase of 41,10 in the expenditure on revenue account.

The improvement in revenue receipts was contributed by all the principal heads of revenue. The largest increase occurred under Provincial Excise as a result of better settlement of excise shops together with an enhanced rate of duty on excisable commodities. There was also a substantial rise in Forest revenue due mainly to increased demands for timber and other forest produce and better price obtained from auction of 'coupes'. The revenue realised from these two sources exceeded the budget expectations by 56,13. Other notable increases were 9,42 under Taxes on Income and 3,48 under Land Revenue. These increases were partly counterbalanced by a decrease of 7,57 under Industries mainly on account of smaller receipts from the sale of non-textile goods to the Defence Department.

The rise in revenue expenditure over the budget estimate occurred mainly under Forest (21,48), Civil Works (9,82), General Administration (5,57), Police (5,07), Medical (2,95), Irrigation (2,94) and Miscellaneous (2,79); partly set off by decreases chiefly under Agriculture (6,03), Industries (4,24), Civil Defence (2,87) and Miscellaneous Departments (2,84). 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 (1,93) 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 3,48,10 and 3,31,50 respectively as against 3,02,36 and 2,84,52 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 (58,51) were left out of consideration, the net revenue from purely provincial sources would amount to 2,49,59 as against 2,08,32 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 1945-46 :—

Nature of expenditure 1	Expenditure upto 1944-45 2	Expenditure during 1945-46 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 Provincial schemes connected with the War, 1939.	47,34	—31,52	15,82
Total.	3,51,31	—31,52	3,19,79

The outlay shown against item (1) represents the pre-reform (1921) capital outlay on Irrigation works. The total expenditure on Irrigation works upto the end of the year 1945-46 amounted to 3,18,98 of which 15,06 was debited to Revenue. Of the total capital outlay, 1,24 is classed as productive and 3,17,74 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 1945-46 are elucidated in the form of the Capital and Revenue Accounts of all systems given below :—

Names of the Projects	Direct Capital outlay		Revenue Receipts during 1945-46			Direct working expenses during the year 1945-46	Net Revenue excluding interest		Interest on capital	Net loss after meeting interest	
	During 1945-46	To end of 1945-46	Direct revenue (Public Works receipts)	Portion of land revenue due to irrigation	Total revenue receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent on capital outlay to end of the year		Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Irrigation Works—											
Unproductive Works—											
Orissa Canal Project	13	2,65,87	6,23	..	6,23	12,80	—6,57	2.47	8,86	—15,43	5.80
Rushikulya system	(a)	51,87	3	1,66	1,69	1,54	+15	0.29	1,82	—1,67	3.22
	...										
Total	13	3,17,74	6,26	1,66	7,92	14,34	—6,42	2.02	10,68 (b)	—17,10	5.38

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

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

There was a net loss of 5.38 per cent. during the year against a net loss of 4.68 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 involves some *pro forma* adjustments which do not appear on the face of the Government Accounts. If a work classed as "Productive" fails to yield the prescribed 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-two projects at a total estimated cost of Rs. 9,18,848 were sanctioned by the Government of Orissa to end of the year 1945-46. The total expenditure incurred on the projects upto the end of the year amounted to Rs. 7,86,802 (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 43 of the Report portion of Part B.

The total capital expenditure on the Patrapara Irrigation project up to the end of the year 1945-46 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 it was decided by Government to take up the raising and strengthening of the Jamboo canal flood bank. The expenditure incurred on the preliminary work during the year was Rs. 13,267 and was financed from ordinary revenues. The detailed estimate is under preparation.

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 1945-46.

Nature of Debt 1	Amount of Debt		Difference (+) or (-) 4
	On 1st April 1945 2	On 31st March 1946 3	
1. Floating Debt	50,00	...	-50,00
2. Loans from the Central Government	16,40	28,25	+11,85
3. Unfunded Debt.	41,71	45,29	+3,58
Gross Total—Rupee Debt	1,08,11	73,54	-34,57
Deduct—Outstanding Loans and advances by Government	41,33	94,64	+53,31
Net Debt.	66,78	-21,10	-87,88

There was a reduction of 34,57 in the total gross debt of the Province during the year. This was the result of a decrease of 50,00 under Floating Debt representing the value of treasury bills discharged during the year and increases of 11,85 and 3,58 under Loan from the Central Government and Unfunded Debt respectively. On the other hand, there was a considerable increase of 53,31 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 counter balanced by the assets in the amount of outstanding loans and advances made by the Provincial Government.

During the year a loan of 21,70 was taken from the Central Government to finance the food production scheme. This sum, together with the sum of 19,50 borrowed to end of the year 1944-45 for the same purpose, raised the total loan to 41,20. Of this amount a sum of 12,95 was repaid to end of the year 1945-46 reducing the balance to 28,25.

The unfunded debt outstanding at the end of the year consisted solely of the Provident Fund balances of Government servants. The increase of 3,58 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 increase of Rs. 53,31 was in the main due to the issue of loans to the Utkal Co-operative Cloth and Yarn Syndicate Limited and also to cultivators in connection with the food production scheme. 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 62 to 68 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 10,54 as indicated below :—

22. *Interest on Debt and other obligations.*

(1) Interest on floating debt	5
(2) Interest on loans taken from the Central Government	31
(3) Interest on State Provident Funds	1,66

23. *Appropriation for Reduction or Avoidance of Debts.*

(4) Repayment of loans from the Central Government	9,85
Total	11,87

<i>Deduct.</i> —Interest realised on loans and advances made by the Provincial Government	—1,33
Net charge	10,54

This works out to 2.9 per cent of the annual revenues of the Province

BALANCE

13. 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 1945	4,04	47,36	1,28,00	1,12,77	4,83	61,80
May "	4,83	61,80	1,11,32	95,19	4,93	77,83
June "	4,93	77,83	1,89,08	2,04,50	5,62	61,72
July "	5,62	61,72	1,59,94	1,34,54	5,09	87,65
August "	5,09	87,65	1,51,88	2,06,99	5,38	32,25
September "	5,38	32,25	94,92	1,01,36	4,81	26,38
October "	4,81	26,38	2,44,12	2,19,39	4,83	51,09
November "	4,83	51,09	1,40,48	1,60,85	4,58	30,97
December "	4,58	30,97	1,24,24	1,39,78	4,48	15,53
January 1946	4,48	15,53	2,40,67	2,59,34	4,85	-3,51
February "	4,85	-3,51	2,06,01	1,81,39	4,38	21,58
March "	4,38	21,58	3,00,22	2,88,68	4,38	33,12

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

14. Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 5 lakhs at the Bank. The Bank informs the Government by post of their daily balance with the bank at the close of each working day. If on weekly settling days this balance falls below the agreed minimum the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include "Ways and Means" advances as well as their repayment.

No treasury bills were issued by the Provincial Government during the year. Treasury bills to the tune of 50,00 outstanding from the previous year were discharged during the year and the amount of discount paid was 4. "Ways and Means" advances aggregating 95,00 were, however, taken from the Reserve Bank of India. These advances were repaid during the year and the interest paid on them amounted to Rs.647. The details of the advances are given below :—

Date of Advance	Amount	Rate of interest	Date of repayment	Amount Repaid	
				Principal	Interest
1	2	3	4	5	6
24th January 1946	79,00				
25th January 1946	1,00	...	26th January 1946	80,00	Rs.
8th February 1946	13,00	2 per cent.	16th February 1946	13,00	570
12th February 1946	2,00	"	19th February 1946	2,00	77

15. The opening cash balance of the year under report stood at 51,40 and the closing balance at 37,50. Besides the cash balance, the resources of Government include investments in securities of the Central Government including treasury bills. A portion of these investments is in respect of a reserve fund created for specific purposes while the remainder is treated as investment of the general cash balance of Government and passes through the suspense head "Cash Balance Investment Account"

The total investments held by Government at the beginning and end of the year were as follows :—

	On 1st April 1945	On 31st March 1946
Cash Balance Investment Account	90,46	1,00,46
Orissa Famine Relief Fund Investment Account.	9,89	9,89
Total	1,00,35	1,10,35

The interest realised during the year on Cash Balance Investment Account was 1,97 as against 1,90 in the previous year.

16. Including cash and investments the total balances of the Province at the beginning and close of the year stood at 1,51,75 and 1,47,85 respectively. There was thus a decrease of 3,90 in the balance as explained below :—

	Decrease	Increase
Revenue surplus†	...	16,60
Capital expenditure outside the Revenue Account	...	31,52 (a)
Net debt (<i>vide</i> paragraph 12 <i>ante</i>).	87,88	...
Excess of receipts over disbursements under Deposits and Advances (excluding Orissa Famine Relief Fund Investment Account and Cash Balance Investment Account)	...	32,26
Remittances	...	3,60
	87,88	83,98
Net decrease		3,90

(a) Increase due to *minus* expenditure.

17. The total balance of the Province included certain balances earmarked for specific purposes, the details of which are given below :—

Name of Reserve Fund or Deposit Account	Balance on 1st April 1945			Balance on 31st March 1946.		
	Cash	Investment	Total	Cash	Investment	Total
1	2	3	4	5	6	7
1. Orissa Famine Relief Fund	51	9,89	10,40	58	9,89	10,47
2. Subventions from Central Road Fund.	11	...	11	81	...	81
3. Deposit Account of grants for economic development and improvement of rural areas.	2	...	2	2	...	2
4. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	2	...	2	7	...	7
5. Deposit Account of grants from the Central Government for the development of handloom industries.	10	...	10	2	...	2
6. Deposit Account of grants from Sugar excise Fund.	1	...	1	...	...	...
7. Deposit Account of the grant made by the Indian Central Jute Committee.	...	...	...	6	...	6
8. Fund for Orissa Buildings (a).	36,27	...	36,27	36,96	...	36,96
9. Deposit Account of the grant made by the Indian Central Sugar Cane Committee.	...	...	...	...	...	(b)
Total	37,04	9,89	46,93	38,52	9,89	48,41

(a) The cash balance of the Fund as shown above, opening and closing, includes a sum of Rs. 30,79 invested outside the fund, i. e., through the Cash Balance Investment Account.

(b) The balance has not been shown, being less than Rs. 500.

Excluding the balances shown above, the unearmarked balance in cash and investments stood at 99,44 at the close of the year against 1,04,82 at the beginning.

The earmarked balances have been reviewed in paragraphs 17 and 40 to 43 of the Report portion of Part B of the compilation and the certificate of verification of the various earmarked balances including balance of investment are given in paragraphs 2, 17 and 57 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION

18. There have been surpluses in the revenue account of the Province since the introduction of Provincial Autonomy. The year under report closed with a revenue surplus of 16,60 against an anticipated deficit of 8,68. The improvement in the revenue position was mainly due to the realisation of better receipts under Taxes on Income, Provincial Excise and Forest. As compared with the previous year the total revenue receipts increased by 43,07 and the revenue expenditure by 44,30. 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.

19. The gross debt of the Province at the end of the year was 73,54 as against 1,08,11 at the beginning of the year. The decrease of 34,57 has been explained in paragraph 12. Against this liability the Province had assets in the Provincial Loan Account which rose from 41,33 to 94,64 during the year.

20. As indicated in paragraph 16 the total balance of the Province (cash and investments) stood at 1,47,85 at the close of the year against 1,51,75 at the beginning showing a decrease of 3,90. 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 99,44 against which the net liability of the Province on account of debt, deposit, advance and remittance transactions was 37,64 as shown below:—

Liabilities—

Public Debt.	28,25
Unfunded Debt.	45,29
Deposits of Local Funds	24,66
Civil Deposits	36,46
Suspense	1,17
Remittances	4,68

Total Liabilities. 1,40,51

Deduct—Assets—

Advances not bearing interest	8,23
Loans and Advances made by the Provincial Government	94,64

Total Assets 1,02,87

Net Liability 37,64

The statement above will indicate that the year under report closed with a free balance of 61,80 against which there were no liabilities. As compared with the previous year (3,80) the free balance increased by 58,00. This increase was chiefly due to revenue surplus (16,60) and excess of receipts over expenditure under the capital head '85-A' (31,52).

A.—GENERAL FINANCE ACCOUNTS

PART II.—Accounts

No.1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts 1	Actuals for 1945-46 2	Disbursements 3	Actuals for 1945-46. 4
	Rs.		Rs.
Ordinary Revenue receipts	3,20,70,544	Revenue Expenditure	3,43,50,350
Grants-in-aid from Central Government.	40,00,000	Capital expenditure with- in the Revenue Account.	60,492
(A) Total Revenue Receipts	3,60,70,544	(A) Total Expenditure on Revenue Account	3,44,10,842
		Capital Expenditure out- side the Revenue Ac- count.	—31,52,258
Public debt incurred	1,16,70,147	Public debt discharged	1,54,85,500
Unfunded debt incurred	6,82,482	Unfunded debt discharged	3,24,870
Deposits and Advances	3,17,97,185	Deposits and Advances	2,95,71,210
Loans and Advances by Provin- cial Governments	14,32,287	Loans and Advances by Pro- vincial Governments.	67,62,742
Remittances	9,49,50,206	Remittances.	9,45,90,539
Total Receipts	17,56,02,851	Total Disbursements	17,79,93,445
(B) (Opening) Cash Balance	51,40,312	(B) (Closing) Cash Balance	37,49,718
GRAND TOTAL	18,17,43,163	GRAND TOTAL	18,17,43,163

	Rs.
(a) Revenue surplus during the year.	16,59,702
(b) Decrease of Cash balance during the year	13,90,594

(Please see paragraphs 13 to 17 of this report.)

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

Heads of Revenue 1	Actuals for 1945-46 2	Heads of Expenditure 3	Actuals for 1945-46		
			Charged 4	Authorised 5	Total 6
A.—Principal Heads of Revenue—	Rs.	A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
I.—Customs	1,00,685	5.—Salt . . . . .	..	3,635	3,635
IV.—Taxes on Income other than Corporation Tax.	57,50,000	7.—Land Revenue	239	3,39,384	3,39,623
VII.—Land Revenue	53,95,164	8.—Provincial Excise . . . . .	..	10,95,099	10,95,099
VIII.—Provincial Excise	88,35,634	9.—Stamps . . . . .	..	61,075	61,075
IX.—Stamps	22,45,503	10.—Forest	1,50,279	32,68,154	34,18,433
X.—Forest	43,21,662	11.—Registration . . . . .	..	2,11,212	2,11,212
XI.—Registration	3,57,341	12.—Charges on account of Motor Vehicles Acts. . . . .	..	72,076	72,076
XII.—Receipts under Motor Vehicles Acts	1,44,068				
XIII.—Other Taxes and Duties	6,859				
TOTAL	2,71,56,916	TOTAL	1,50,518	50,50,635	52,01,153
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
Gross Receipts—		18.—Other Revenue Expenditure financed from ordinary revenues.	24,297	9,94,083	10,18,380
Direct Receipts	6,25,714				
Portion of Land Revenue due to works	1,66,208				
Deduct—Working Expenses	—14,33,401				
Net Receipts	—6,41,479				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	40,213				
Portion of Land Revenue due to works	1,20,549				
TOTAL	—4,80,717	TOTAL	10,97,457	9,94,083	20,91,540

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

20

Heads of Revenue 1	Actuals for 1945-46 2	Heads of Expenditure 3	Actuals for 1945-46		
			Charged 4	Authorised. 5	Total 6
	Rs.		Rs.	Rs.	Rs.
E.—Debt Services—		E.—Debt Services—			
XX.—Interest	14,00,015	22.—Interest on Debt and other Obligations	1,96,329	..	1,96,329
		23.—Appropriation for Reduction or Avoidance of Debt.	9,85,500	..	9,85,500
TOTAL	14,00,015	TOTAL	11,81,829	..	11,81,829
F.—Civil Administration—		F.—Civil Administration—			
XXI.—Administration of Justice	2,49,971	25.—General Administration	7,01,353	33,68,292	40,69,645
XXII.—Jails and Convict Settlements	65,856	27.—Administration of Justice	1,85,283	6,79,692	8,64,975
XXIII.—Police	97,960	28.—Jails and Convict Settlements	..	7,71,902	7,71,902
XXIV.—Ports and Pilotage	34	29.—Police	1,94,605	34,56,789	36,51,394
XXV.—Education	3,04,003	30.—Ports and Pilotage	..	8	8
XXVI.—Medical	2,47,424	36.—Scientific Departments	..	9,309	9,309
XXVII.—Public Health	17,444	37.—Education	56,030	35,67,562	36,23,592
XXIX.—Agriculture	7,14,392	38.—Medical	50,191	15,89,947	16,40,138
XXX.—Veterinary	76,177	39.—Public Health	5,924	4,88,358	4,94,282
XXXI.—Co-operation	30,003	40.—Agriculture	35,060	13,78,889	14,13,949
XXXII.—Industries	11,96,997	41.—Veterinary	..	3,93,446	3,93,446
XXXVI.—Miscellaneous Departments	6,229	42.—Co-operation	..	2,73,192	2,73,192
		43.—Industries	24,470	8,65,707	8,90,177
		44.—Aviation	..	1,213	1,213
		47.—Miscellaneous Departments	..	1,74,566	1,74,566
TOTAL	30,06,490	TOTAL	12,52,916	1,70,18,872	1,82,71,788
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	4,07,409	50.—Civil Works	1,29,494	32,91,813	34,21,307
TOTAL	4,07,409	TOTAL	1,29,494	32,91,813	34,21,307

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA

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

I.—Electricity Schemes—		I.—Electricity Schemes—	
XXI.—Receipts from Electricity schemes	..	52 A—Other revenue expenditure connected with Electricity schemes.	10,776
		TOTAL	10,776
J.—Miscellaneous—		J.—Miscellaneous—	
XLIV.—Receipts in aid of superannuation	20,454	54.—Famine—	
XLV.—Stationery and Printing	99,192	A.—Famine Relief	16,182
XLVI.—Miscellaneous	2,60,752	55.—Superannuation Allowances and Pensions.	8,90,831
		56.—Stationery and Printing	4,02,748
		57.—Miscellaneous	6,64,945
TOTAL	3,80,398	TOTAL	19,74,706
L.—Contributions and Miscellaneous adjustments between Central and Provincial Governments—		L.—Contributions and Miscellaneous adjustments between Central and Provincial Governments—	
XLIX.—Grants-in-aid from Central Government.	40,00,000		
L.—Miscellaneous adjustments between Central and Provincial Governments.	833	TOTAL	...
TOTAL	40,00,833		
M.—Extraordinary Items—		M.—Extraordinary Items—	
LI.—Extraordinary Receipts	24,706	63.—Extraordinary Charges	426
LII.—B—Civil Defence	1,74,494	A.—Expenditure connected with Post-War Planning and Development.	15,996
		B.—Civil Defence	20,183
TOTAL	1,99,200	TOTAL	36,605
		Capital Expenditure within the Revenue Account	
		CC.—19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	181
		JJ.—55-A—Commutation of Pensions financed from Ordinary Revenues.	2,802
		TOTAL	2,983
		Total Expenditure on Revenue Account	43,78,532
			3,00,32,310
			3,44,10,842

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

Heads of Revenue 1	Actuals for 1945-46 2	Heads of Expenditure 3	Actuals for 1945-46		
			Charged 4	Authorised 5	Total 6
	Rs.		Rs.	Rs.	Rs.
Total Revenue	3,60,70,544	Total Revenue . . . . .	..	..	3,60,70,544
		Surplus . . . . .	..	..	+16,59,702
		Capital Expenditure outside the Revenue Account—			
		85.—A—Capital outlay on Provincial Schemes connected with the War, 1939.	6	—31,52,264	—31,52,258
		TOTAL	6	—31,52,264	—31,52,258
Total Revenue	3,80,70,544	Total Expenditure	43,78,538	2,68,80,046	3,12,58,584

**No. 3—STATEMENT SHOWING THE DISTRIBUTION BETWEEN THE CHARGED
AND AUTHORISED EXPENDITURE**

Particulars 1	Charged 2	Authorised 3	Total 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	44,11,378	3,14,32,865	3,58,44,243
Expenditure outside the Revenue Account	6	-31,52,264	-31,52,258
Disbursements under Debt Deposit and Remittances heads treated as Expenditure (b).	...	78,72,354	78,72,354
Total	44,11,384	3,61,52,955	4,05,64,339

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

	Charged	Authorised.
	Rs.	Rs.
Total expenditure as in Account No. 2	43,78,532	3,00,32,310
Add—Working Expenses of Irrigation	32,846	14,00,555
Total	44,11,378	3,14,32,865

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

Heads of Disbursements.	Authorised Rs
P.—Deposits and Advances—	
Advances not bearing interest—	
Advances Repayable—	
Civil Advances	80,233
Special Advances	10,29,374
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	67,50,220
Loans to Government servants	12,522
No. 4—Detailed Account of Revenue of Minor Heads	
Total	78,72,354

A.—PRINCIPAL HEADS OF REVENUE.—

Actual for 1945-46

I.—Customs—	Rs.
Share of net proceeds of Export Duties assigned to Provinces	1,00,685
Total.	1,00,685

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX—

Share of net proceeds assigned to Provinces	[57,50,000
Total.	57,50,000

VII.—Land Revenue—

Ordinary revenue	[53,79,380
Sale proceeds of waste lands and redemption of land tax	1,082
Recoveries on account of survey and settlement charges	17,507
Rents, etc., of fisheries	14,332
Recovery of cost of maintenance of boundary pillars	285
Recoveries of overpayments	153
Collection of payments for services rendered.	40,103
Miscellaneous	2,31,587
Deduct—Portion of Land Revenue due to Irrigation	-2,86,757
Deduct—Refunds	-2,508
Total.	53,95,164

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

Heads	Actuals for 1945-46
A—Principal Heads of Revenue—contd.	
VIII.—PROVINCIAL EXCISE	
	Rs.
Country spirits	26,33,689
Country fermented liquors	1,45,549
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	75,428
Receipts from commercial spirits, including denatured spirits and medicated wines.	1,993
Opium	44,66,625
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,921
Hemp and other drugs	14,85,639
Fines confiscations and miscellaneous	32,679
Recoveries of overpayments	450
Collection of payments for services rendered	2,964
<i>Deduct—Refunds</i>	—11,303
Total	88,35,634
IX.—STAMPS	
A.—Non-Judicial	
Sale of stamps	8,94,437
Duty on impressing documents	2,810
Fines and penalties	4,754
Miscellaneous	79
<i>Deduct—Refunds</i>	—7,038
Total—A.—Non-Judicial Stamps	8,94,992
B.—Judicial	
(i) Court-fees—	
Court-fees realised in stamps	13,54,164
(ii) Other Receipts	
Fines and penalties	2,179
Miscellaneous	193
<i>Deduct—Refunds</i>	—6,025
Total—B.—Judicial Stamps	13,50,511
Grand Total	22,45,503
X.—FOREST	
Timber and other produce removed from the forests by Government Agency.	29,11,333
Timber and other produce removed from the forests by consumers of purchasers.	13,15,867
Drift and waif wood and confiscated forest produce	1,503
Miscellaneous	93,165
<i>Deduct—Refunds</i>	—206
Total	43,21,662
XI.—REGISTRATION	
Fees for registering documents	3,23,338
Fees for copies of registered documents	7,883
Miscellaneous	26,485
<i>Deduct—Refunds</i>	—365
Total	3,57,341

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

Heads	Actuals for 1945-46
A—Principal Heads of Revenue—contd.	
	Rs.
XII.—Receipts under Motor Vehicles Acts.	
Receipts under the Indian Motor Vehicles Act.	18,427
Receipts under the Provincial Motor Vehicles Taxation Act	1,26,588
<i>Deduct—Refunds</i>	—947
Total	1,44,068
XIII.—OTHER TAXES AND DUTIES—	
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	6,859
Total	6,859
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	4,81,417
Water supply of Towns	1,763
Sales of water	576
Plantations	11,013
Other canal produce	14,427
Navigation	60,118
Rents	5,004
Receipts from Workshops	12,854
Recoveries of expenditure	145
Miscellaneous	41,030
Portion of Land Revenue due to Works	1,66,208
<i>Deduct—Refunds</i>	—2,633
Total—Gross Receipts	7,91,922
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	3,38,016
Maintenance and Repairs	5,26,827
Establishment	5,34,635
Tools and Plant	32,570
Suspense	826
Charges in England	527
Total—Working Expenses	—14,33,401
Net Receipts	—6,41,479
XVIII.—Irrigation, Navigation, Embankment and Drainage work for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Plantations	1
Other canal produce	3
Miscellaneous	1
Portion of Land Revenue due to Works	1,20,549
Total—A.—Irrigation Works	1,20,554

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

Heads	Actuals for 1945-46
	Rs.
C—Irrigation Navigation Embankment and Drainage works—concl'd.	
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	1,660
Plantations	754
Rents	2,000
Recoveries of expenditure	25,406
Miscellaneous	10,388
Total—B.—Navigation, etc.	40,208
Grand Total	1,60,762
E.—Debt Services—	
XX—Interest—	
Interest on loans and advances by Provincial Governments	1,33,248
Interest realised on investment of cash balances	1,97,416
Interest on arrears of revenue	1,115
Interest on Irrigation Capital outlay incurred before 1st April 1937.	10,68,200
Miscellaneous	36
Total	14,00,015
F.—Civil Administration—	
XXI—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	13,327
Court-fees realised in cash	8,883
General fees, fines and forfeitures	2,22,700
Miscellaneous fees and fines	7,698
Miscellaneous	8,625
Recoveries of overpayments	716
Deduct—Refunds	-11,978
Total	2,49,971
XXII—Jails and Convict Settlements	
Jails	4,165
Jail manufactures	58,795
Recoveries of overpayments	586
Collection of payments for services rendered	2,310
Total	65,856
XXIII—Police—	
Police supplied to public departments, private companies and persons.	550
Recoveries on account of village police	37,455
Cash receipts under the Arms Act	10,069
Fees, fines and forfeitures	580
Recoveries of overpayments	5,451
Collection of payments for services rendered	22,326
Miscellaneous	21,733
Deduct—Refunds	-204
Total	97,960

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

Heads.	Actuals 1945-46.
F—Civil Administration—<i>contd.</i>	
XXIV.—Ports and Pilotage—	
	Ra.
B.—Other Ports—	
Miscellaneous	34
Total	34
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	1,27,103
B.—Secondary—	
Fees, Government Secondary Schools	1,39,745
C.—Primary—	
Fees, Government Primary Schools	3,019
D.—Special—	
Fees and other receipts—Government Special Schools	6,886
E.—General—	
Income from endowments	6,882
Recoveries of overpayments	1,076
Collection of payments for services rendered	162
Miscellaneous	27,658
Deduct—Refunds	—8,528
Total	3,04,003
XXVII.—Medical—	
Medical School and College fees	10,266
Hospital receipts	13,762
Mental Hospital receipts	1,080
Sale of medicines	50,628
Contributions	27,927
Recoveries of overpayments	20,894
Collection of payments for services rendered	47,631
Miscellaneous	74,611
Receipts in England	1,427
Loss or gain by exchange	2
Deduct—Refunds	—804
Total	2,47,424
XXVIII.—Public Health—	
Sale proceeds of sera and vaccines, etc.	18
Contributions	2,560
Recoveries of overpayments	173
Collection of payments for services rendered	6,006
Miscellaneous	8,830
Deduct—Refunds	—143
Total	17,444
XXIX.—Agriculture—	
Agricultural receipts	7,13,695
Recoveries of overpayments	1,016
Collection of payments for services rendered	572
Deduct—Refunds	—891
Total	7,14,392
XXX.—Veterinary—	
Other Receipts	68,163
Collection of payments for services rendered	8,201
Deduct—Refunds	187
Total	76,177

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

Heads	Actuals for 1945-46
F—Civil Administration—<i>conold.</i>	Rs.
XXXI.—Co-operation—	
Audit fees	7,672
Miscellaneous receipts	23,740
<i>Deduct</i> —Refunds	—1,409
Total	30,003
XXXII.—Industries—	
Industries	11,62,386
Fisheries	28,710
Recoveries of overpayments	5,020
Collection of payments for services rendered	881
Total	11,96,997
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Emigration fees	150
Fees for the registration of Trade Unions	32
<i>Miscellaneous—</i>	
Examination fees	4,199
Administration of Indian Partnership Act, 1932	201
Miscellaneous	1,664
<i>Deduct</i> —Refunds	—17
Total	6,229
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	1,04,943
Ferry Receipts	220
Tolls on Road	34,091
Recoveries of expenditure	95,863
Transfer from Central Road Fund	1,02,038
Transfer from the Fund for Orissa Buildings	25,006
Miscellaneous	47,623
Receipts in England	800
Loss or gain by exchange	1
<i>Deduct</i> —Refunds	—3,176
Total	4,07,409
J.—Miscellaneous—	
XLIV.—Receipts in aid of superannuation—	
Contributions for pensions and gratuities	19,664
Miscellaneous	843
<i>Deduct</i> —Refunds	—53
Total	20,454

DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl'd*

Heads	Actuals for 1945-46
J—Miscellaneous—concl'd.	
XLV.—Stationery and Printing—	
	Rs.
Stationery receipts	27,584
Sale of plain paper used with stamps	46,985
Sale of Gazettes and other Government publications	9,070
Other press receipts	15,658
Deduct—Refunds	—105
Total	99,192
XLVI.—Miscellaneous—	
Unclaimed deposits	96,682
Sale of old stores and materials	1,896
Fees for Government audit	3,002
Rents, rates and taxes	6,757
Other fees, fines and forfeitures	1,11,277
Recoveries of overpayments	15,618
Collection of payments for services rendered	13,600
Miscellaneous	27,086
Receipts in England	748
Loss or gain by exchange	1
Deduct—Refunds	—15,915
Total	2,60,752
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	
	833
Total	833
M.—Extraordinary items—	
LI.—Extraordinary receipts—	
Other items	24,706
Total	24,706
LII.B.—Civil Defence—	
Miscellaneous	1,86,131
Deduct—Refunds	—11,637
TOTAL	1,74,494

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

Heads 1	Expenditure for 1945-46		
	Charged	Authorised	Total
	2	3	4
A.—Direct Demands on the Revenue—			
5.—Salt—			
B.—Charges of Salt and Central Excises in Provinces—			
Direction . . . . .	...	3,635	3,635
TOTAL . . . . .	...	3,635	3,635
7.—Land Revenue—			
Charges of administration . . . . .	...	93,495	93,495
Management of Government Estates	239	1,71,725	1,71,964
Survey, Settlement and Record operations . . . . .	...	9,256	9,256
Land Records . . . . .	...	49,590	49,590
Assignments and Compensations . . . . .	...	12,817	12,817
Works . . . . .	...	2,501	2,501
TOTAL	239	3,39,384	3,39,623
8.—Provincial Excise—			
Superintendence . . . . .	...	38,864	38,864
District Executive Establishment . . . . .	...	5,08,498	5,08,498
Districts . . . . .	...	26,498	26,498
Cost of opium supplied to Provincial Excise Department. . . . .	...	5,09,194	5,09,194
Purchase of Ganja and other drugs . . . . .	...	5,390	5,390
Compensations . . . . .	...	6,655	6,655
TOTAL . . . . .	...	10,95,099	10,95,099
9.—Stamps—			
Superintendence . . . . .	...	3,579	3,579
A.—Non-Judicial—			
Charges for the sale of stamps . . . . .	...	24,471	24,471
Cost of stamps supplied from Central Stamp Stores . . . . .	...	12,387	12,387
TOTAL—Non-Judicial . . . . .	...	36,858	36,858
B.—Judicial—			
Charges for the sale of stamps . . . . .	...	11,020	11,020
Cost of stamps supplied from Central Stamp Stores . . . . .	...	9,618	9,618
TOTAL—Judicial . . . . .	...	20,638	20,638
GRAND TOTAL . . . . .	...	61,075	61,075
10.—Forest—			
Conservancy and Works . . . . .	...	28,76,854	28,76,854
Establishment	1,40,600	3,88,695	5,29,295
Charges in England	9,662	2,600	12,262
Loss or gain by exchange	17	5	22
TOTAL	1,50,279	32,68,154	34,18,433

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

Heads 1	Expenditure for 1945-46		
	Charged	Authorised	Total
	2	3	4
A.—Direct Demands on the Revenue—<i>concl</i>d.	Rs.	Rs.	Rs.
11.—Registration—			
Superintendence . . . . .	...	6,102	6,102
District charges . . . . .	...	2,05,110	2,05,110
TOTAL	...	2,11,212	2,11,212
12.—Charges on Account of Motor Vehicles Acts—			
Charges of collect on . . . . .	...	14,741	14,741
Inspect on of Motor Vehicles . . . . .	...	6,508	6,508
Compensations to local bodies, etc. . . . .	...	50,827	50,827
TOTAL	...	72,076	72,076
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 . . . . .	...	14,423	14,423
Maintenance and Repairs . . . . .	...	71,002	71,002
Establishment	1,365	22,223	23,588
Tools and Plant . . . . .	...	869	869
Charges in England	17	...	17
(2) Miscellaneous Expenditure—			
Establishment	2,350	28,715	31,065
Tools and Plant . . . . .	...	1,622	1,622
Other charges . . . . .	...	30,767	30,767
Grants-in-aid . . . . .	...	2,500	2,500
Charges in England	31	...	31
TOTAL—A.—Irrigation Works	3,763	1,72,121	1,75,884
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	...	3,31,640	3,31,640
Maintenance and Repairs . . . . .	...	2,24,759	2,24,759
Establishment	20,064	1,93,632	2,13,696
Tools and Plant . . . . .	...	19,825	19,825
Charges in England	340	...	340
(2) Miscellaneous Expenditure—			
Establishment	125	1,213	1,338
Tools and Plant . . . . .	...	282	282
Other charges . . . . .	...	1,887	1,887
Grants-in-aid . . . . .	...	42,724	42,724
Suspense . . . . .	...	6,000	6,000
Charges in England	5	...	5
TOTAL—B.—Navigation, etc..	20,534	8,21,962	8,42,496
GRAND TOTAL	24,297	9,94,083	10,18,380

Heads 1	Expenditure for 1945-46		
	Charged	Authorised	Total
	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
<i>Floating Loans—</i>			
Discount on Treasury Bills	3,906	...	3,906
Interest on other Floating Loans	647	...	647
Interest on Loans taken from the Central Government	30,580	...	30,580
B.—Interest on Unfunded Debt—			
<i>State Provident Funds—</i>			
Interest on General Provident Fund	1,61,951	...	1,61,951
Interest on Indian Civil Service Provi- dent Funds.	4,067	...	4,067
Interest on Contributory Provident Funds.	138	...	138
D.—Transfers—			
<i>Deduct—</i> Interest transferred to Commer- cial Departments.	—4,960	...	—4,960
TOTAL	1,96,329	...	1,96,329
23.—Appropriation for Reduction or Avoidance of Debt—			
Other appropriations	9,85,500	...	9,85,500
TOTAL	9,85,500	...	9,85,500
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	66,000	...	66,000
Secretarial staff of Governor	50,868	...	50,868
Staff and Household of Governor	43,544	...	43,544
Sumptuary allowance of Governor	6,000	...	6,000
Expenditure from Contract allowance	17,224	...	17,224
Tour Expenses	44,925	...	44,925
Advisers	48,561	11,734	60,295
Other charges	643	...	643
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	...	23,286	23,286
Electors for Legislatures . . . . .	...	1,13,731	1,13,731
C.—Secretariat and Headquarters Establish- ment—			
Civil Secretariat	1,62,872	7,31,523	8,94,395
Public Service Commission	20,526	...	20,526
Local Fund Audit Establishment . . . . .	...	36,324	36,324
D.—Commissioners—			
Commissioners	43,495	1,33,295	1,76,790
E.—District Administration—			
General Establishments	1,60,277	11,99,214	13,59,491
Sub-divisional Establishments . . . . .	...	1,91,316	1,91,316
Other Establishments . . . . .	...	8,62,341	8,62,341
F.—Works—			
Repairs . . . . .	...	699	699
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc. . . . .	...	25,130	25,130
Expenditure from Rural Reconstruction Grants . . . . .	...	34,395	34,395
Miscellaneous	743	830	1,573

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

Heads 1	Expenditure for 1945-46		
	Charged	Authorised	Total
	2	3	4
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
26—General Administration—<i>concl'd.</i>			
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commissioner's Department.	...	2,520	2,520
Other items	35,613	1,946	37,559
Loss or gain by exchange	62	8	70
TOTAL	7,01,353	33,68,292	40,69,645
27.—Administration of Justice—			
High Courts and Chief Courts	1,29,000	...	1,29,000
Law Officers	20,958	38,704	59,662
Civil and Sessions Courts	35,325	4,946.33	5,29,958
Criminal Courts . . . . .	...	1,46,355	146,355
TOTAL	1,85,283	6,79,692	8,64,975
28.—Jails and Convict Settlements—			
Jails . . . . .	...	7,33,133	7,33,133
Jail manufactures . . . . .	...	38,769	38,769
TOTAL	...	7,71,902	7,71,902
29.—Police—			
Superintendence	45,830	48,855	94,685
District Executive Force	1,23,068	29,00,201	30,23,269
Police Training Schools . . . . .	...	40,611	40,611
Village Police . . . . .	...	2,60,700	2,60,700
Railway Police . . . . .	...	59,461	59,461
Criminal Investigation Department	18,583	1,26,315	1,44,898
Miscellaneous . . . . .	...	20,646	20,646
Charges in England	7,112	...	7,112
Loss or gain by exchange	12	...	12
TOTAL	1,94,605	34,56,789	36,51,394
30.—Ports and Pilotage—			
B.—Other Ports—			
Pilotage and pilot establishments . . . . .	...	8	8
TOTAL	...	8	8
30.—Scientific Departments—			
Geological Survey . . . . .	...	5,940	5,940
Museums . . . . .	...	3,369	3,369
TOTAL	...	9,309	9,309
37.—Education—			
A.—University—			
Grants to Universities	20,000	21,611	41,611
Government Arts Colleges . . . . .	...	3,01,479	3,01,479
Grants to non-Government Arts Colleges . . . . .	...	52,866	52,866
Government Professional Colleges . . . . .	...	26,715	26,715
B.—Secondary			
Government Secondary Schools . . . . .	...	4,72,286	4,72,286
Direct grants to non-Government Secondary Schools . . . . .	...	1,86,484	1,86,484
Grants to Local Bodies for Secondary education . . . . .	...	1,34,216	1,34,216

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

Heads	Expenditure for 1945-46		
	Charged	Authorised	Total
1	2	3	4
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
37—Education—<i>concl'd.</i>			
C.—Primary—			
Government Primary Schools . . . . .	...	1,44,798	1,44,798
Direct Grants to non-Government Primary Schools.	...	1,48,280	1,48,280
Grants to Local Bodies for Primary Education.	...	13,89,623	13,89,623
D.—Special—			
Government Special Schools . . . . .	...	2,07,785	2,07,785
Direct Grants to non-Government Special Schools.	...	40,067	40,067
E.—General—			
Direction	36,030	47,767	83,797
Inspection . . . . .	...	2,96,987	2,96,987
Scholarships . . . . .	...	58,208	58,208
Miscellaneous . . . . .	...	26,948	26,948
Works . . . . .	...	10,106	10,106
F. Charges in England . . . . .	...	1,333	1,333
B. High Commissioner (Loss or gain by Exchange)	...	3	3
TOTAL	56,030	35,67,562	36,23,592
38—Medical—			
Medical Establishment	40,033	2,12,657	2,52,690
Hospitals and Dispensaries	7,716	11,08,483	11,16,199
Grants for Medical Purposes . . . . .	...	14,383	14,383
Medical Colleges and Schools	813	2,21,409	2,22,222
Mental Hospital . . . . .	...	26,907	26,907
Chemical Examiner . . . . .	...	6,108	6,108
Charges in England	1,626	...	1,626
Loss or gain by exchange	3	...	3
TOTAL	50,191	15,89,947	16,40,138
39—Public Health—			
Public Health Establishments . . . . .	...	1,00,212	1,00,212
Grants for Public Health Purposes . . . . .	...	1,86,232	1,86,232
Expenses in connection with epidemic diseases.	...	1,15,233	1,15,233
Bacteriological Laboratories . . . . .	...	26,411	26,411
Pasteur Institute . . . . .	...	2,938	2,938
Works	5,924	57,332	63,256
TOTAL	5,924	4,88,358	4,94,282
40—Agriculture—			
Direction	35,060	23,819	57,879
Superintendence . . . . .	...	29,772	29,772
Subordinate and Expert staff . . . . .	...	44,017	44,017
Experimental Farms . . . . .	...	71,644	71,644
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	...	10,32,135	10,32,135
Agricultural Experiments and Research . . . . .	...	1,02,692	1,02,692
Agricultural Education . . . . .	...	39,849	39,849
Boring oprtions . . . . .	...	14,859	14,859
Scheme for the improvement of Agricultural marketing in India.	...	12,801	12,801
Other charges . . . . .	...	800	800
Works . . . . .	...	7,501	7,501
TOTAL	35,060	13,78,889	14,13,949

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

Heads 1	Expenditure for 1945-46		
	Charged 2	Authorised 3	Total 4
F—Civil Administration—<i>concl.</i>	Rs.	Rs.	Rs.
41—Veterinary—			
Superintendence . . . . .	...	33,665	33,665
Veterinary Education and Research . . . . .	...	35,618	35,618
Subordinate Establishment . . . . .	...	8,671	8,671
Hospitals and Dispensaries . . . . .	...	93,714	93,714
Breeding operations . . . . .	...	1,81,097	1,81,097
Other charges . . . . .	...	5,481	5,481
Works . . . . .	...	35,200	35,200
TOTAL	...	3,93,446	3,93,446
42—Co-operation—			
Direction . . . . .	...	500	500
Superintendence . . . . .	...	1,90,373	1,90,373
Grants-in-aid . . . . .	...	20,416	20,416
Other charges . . . . .	...	61,903	61,903
TOTAL	...	2,73,192	2,73,192
43—Industries—			
Industries	24,470	7,73,336	7,97,806
Fisheries . . . . .	...	92,371	92,371
TOTAL	24,470	8,65,707	8,90,177
44—Aviation—			
Works . . . . .	...	1,213	1,213
TOTAL	...	1,213	1,213
47—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	...	5,359	5,359
Labour . . . . .	...	27	27
<i>Statistics—</i>			
Gazetteer and Statistical Memoirs . . . . .	...	750	750
Provincial Statistics . . . . .	...	1,67,004	1,67,004
<i>Miscellaneous—</i>			
Examinations . . . . .	...	1,411	1,411
Administration of Indian Partnership Act, 1932. . . . .	...	15	15
TOTAL	...	1,74,566	1,74,566
H.—Civil Works and Miscellaneous Public Improvements			
50.—Civil Works			
<i>Original Works—Buildings—</i>			
Provincial Excise . . . . .	...	—1	—1
Forest . . . . .	...	72	72
Registration . . . . .	...	704	704
General Administration	18,470	44,763	63,233
Administration of Justice . . . . .	...	602	602
Jails and Convict Settlements . . . . .	...	73,606	73,606
Police . . . . .	...	1,33,089	1,33,089
Education . . . . .	...	56,091	56,091
Medical . . . . .	...	1,58,416	1,58,416
Public Health . . . . .	...	4,271	4,271
Agriculture . . . . .	...	2,262	2,262
Veterinary . . . . .	...	4,274	4,274

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

Heads 1	Expenditure for 1945-46		
	Charged 2	Authorised 3	Total 4
	Rs.	Rs.	Rs.
Industries . . . . .	...	460	460
Civil Works . . . . .	...	16,979	16,979
Capital Construction . . . . .	...	24,478	24,478
Original Works—Communication . . . . .	...	2,72,235	2,72,235
Original Works—Miscellaneous . . . . .	...	1,342	1,342
Repairs	46,451	12,76,141	13,22,592
Establishment	63,085	4,56,463	5,19,548
Establishment—Capital Construction . . . . .	...	528	528
Tools and Plant . . . . .	...	66,366	66,366
Grants-in-aid . . . . .	...	7,65,842	7,65,842
Suspense . . . . .	...	—67,170	—67,170
Charges in England	1,483	...	1,483
Loss or gain by exchange	5	...	5
TOTAL	1,29,494	32,91,813	34,21,307
I.—Electricity Schemes—			
52—A—Other Revenue Expenditure connected with Electricity Schemes—			
Establishment charges . . . . .	...	8,527	8,527
Miscellaneous expenditure (including surveys) . . . . .	...	2,249	2,249
TOTAL . . . . .	...	10,776	10,776
J.—Miscellaneous—			
54—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	...	1,487	1,487
Gratuitous Relief . . . . .	...	39,695	39,695
Deduct—Amount transferred from Famine Relief Fund. . . . .	...	—25,000	—25,000
TOTAL . . . . .	...	16,182	16,182
55—Superannuation Allowances and Pension—			
Superannuation and Retired Allowances	3,95,919	9,40,584	13,36,503
Compassionate Allowances	2,289	4,064	6,353
Gratuities . . . . .	...	6,591	6,591
Contributions for pensions and gratuities	1,28,497	...	1,28,497
Pensions for distinguished and meritorious services or for political considerations.	72	...	72
Charitable Allowances	1,658	...	1,658
Donations to Provident Funds . . . . .	...	1,010	1,010
Government contribution payable under the Indian Civil Service Family Pension Rules.	857	...	857
Charges in England	2,525	2,788	5,313
Loss or gain by exchange	4	5	9
Deduct—Pensionary charges transferred to Commercial Departments.	—5,091	—64,211	—69,302
TOTAL	5,26,730	8,90,831	14,17,561

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

Heads 1	Expenditure for 1945-46		
	Charged 2	Authorised 3	Total 4
	Rs.	Rs.	Rs.
J—Miscellaneous—<i>contd.</i>			
56—Stationery and Printing—			
I.—Stationery—			
Stationery Offices and Stores . . . . .	..	11,288	11,288
Purchase of Stationery stores . . . . .	..	97,635	97,635
Discount on plain paper used with stamps . . . . .	..	2,946	2,946
Purchase of plain paper used with stamps . . . . .	..	8,110	8,110
II.—Printing—			
Government Presses . . . . .	..	2,69,908	2,69,908
Printing at private Presses . . . . .	..	4,396	4,396
Cost of printing work done by other Govern- ments. . . . .	..	16,806	16,806
<i>Deduct</i> —Cost of printing work done for other Governments and paying depart- ments. . . . .	..	—9,792	—9,792
Charges in England . . . . .	..	1,449	1,449
Loss or gain by exchange . . . . .	..	2	2
TOTAL . . . . .	..	4,02,748	4,02,748
57—Miscellaneous—			
Cost of books and periodicals . . . . .	..	2,466	2,466
Donations for charitable purposes . . . . .	..	1,556	1,556
Special Commissions of Enquiry . . . . .	..	3,242	3,242
Petty Establishments . . . . .	..	28,310	28,310
Irrecoverable temporary loans and advances written off. . . . .	..	241	241
Contributions . . . . .	..	3,50,583	3,50,583
Miscellaneous Durbar charges . . . . .	..	443	443
Expenditure on account of State Prisoners and Detenus. . . . .	..	593	593
Miscellaneous and unforeseen charges . . . . .	..	2,77,511	2,77,511
TOTAL . . . . .	..	6,64,945	6,64,945
M.—Extraordinary Items—			
63—Extraordinary Charges—			
Charges in India—			
Rationing and Grain supply scheme . . . . .	..	3,24,406	3,24,406
Establishment, etc., charges common to the various supply schemes.	12	3,83,233	3,83,245
Administration of Cloth and Yarn Control Order and Standard cloth scheme. . . . .	..	1,20,795	1,20,795
Purchase of Lease and Lend Lorries . . . . .	..	1,80,279	1,80,279
Food Publicity scheme . . . . .	..	1,10,244	1,10,244
<i>Deduct</i> —Amount transferred to the Capital head "85—A.—Capital outlay on Pro- vincial schemes connected with the War, 1939".	—6	—8,85,981	—8,85,987
Small savings scheme	1,826	42,046	43,872
<i>Deduct</i> —Amount recovered from the Central Government.	—1,826	—42,160	—43,986
Provincial Recruiting Officers	1,523	17,244	18,767
<i>Deduct</i> —Amount recovered from the Central Government.	—1,226	—13,717	—14,943
Drugs Control Order . . . . .	..	29,598	29,598
Hoarding and Profiteering Prevention Ordinance. . . . .	..	44,397	44,397
Expenditure in connection with the move of the Secretariat and Heads of Depart- mental offices from Cuttack to Sam- balpur. . . . .	..	15	15

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

Heads 1	Expenditure for 1945-46		
	Charged 2	Authorised 3	Total 4
	Rs.	Rs.	Rs.
M—Extraordinary Items—concl'd.			
63—Extraordinary charges—concl'd.			
Information Bureau		9,475	9,475
Charges in England—Sterling Overseas pay	1,215		1,215
Deduct—Amount recovered from the Central Government.	—1,094		—1,094
Loss or gain by exchange	2		2
TOTAL			
63A—Expenditure connected with Post-war Planning and Development—	426	3,19,874	3,20,300
Secretariat	15,995	30,124	46,119
Special Commissions and Committees		583	583
Employment Exchange		6,003	6,003
Miscellaneous		21,189	21,189
Charges in England		10,688	10,688
Loss or gain by exchange		19	19
TOTAL	15,996	66,385	82,381
64. B—Civil Defence—			
Expenditure on Air Raid Precautions			
Expenditure on Civic Guards	5,493	4,17,567	4,23,060
National War Front		42,078	42,078
Press Censor	378	31,853	32,231
Expenditure on refugees and evacuees		1,83,528	1,83,528
Expenditure in connection with the Registration of Foreigners' Act, 1939.		311	311
War Police	34,811	1,523	1,523
War Committees		6,110	6,110
Motor Spirit and Tyre Rationing schemes		13,145	13,145
Works		45,753	45,753
Miscellaneous		1,65,938	1,65,938
Charges in England	1,950	425	2,375
Loss or gain by exchange	3	1	4
Deduct—Share payable by the Central Government	—22,452	—11,02,737	—11,25,189
TOTAL	20,183	12,47,657	12,67,840
C.C.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—			
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
B.—Financed from Ordinary Revenues—			
Irrigation Works—			
Productive—			
Works		10	10
Establishment		1	1
TOTAL—Productive		11	11
Unproductive—			
Works		11,002	11,002
Establishment	174	1,691	1,865
Tools and Plant		393	393
Charges in England	7		7
TOTAL—Unproductive	181	13,086	13,267
GRAND TOTAL	181	13,097	13,278
J.J.—Miscellaneous Capital Account within the Revenue Account—			
55.-A—Commutation of Pensions financed from Ordinary Revenues—			
Amount transferred from '83.—Payments of commuted value of pensions'.	2,802	44,412	47,214
TOTAL	2,802	44,412	47,214

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No.5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl'd.*

Heads 1	Expenditure for 1945-46		
	Charged 2	Authorised 3	Total 4
Capital Account Outside the Revenue <i>account</i>			
JJ.—Miscellaneous Capital Account out side the Revenue Account			
83.—Payments of commuted value of pensions—			
Payments of commuted value of pensions—			
Payments in India	2,802	44,412	47,214
Deduct—Amount financed from ordinary revenues.	—2,802	—44,412	—47,214
TOTAL	...	...	...
85-A.—Capital outlay on Provincial Schemes connected with the War, 1939—			
Grain supply schemes	...	—30,58,978	—30,58,978
Standard cloth scheme	...	—7,45,164	—7,45,164
Other Miscellaneous schemes	...	2,34,103	—2,34,103
Add—Establishment charges transferred from the Revenue head "63—Extraordinary Charges."	6	8,85,981	8,85,981
TOTAL	6	—31,52,264	—31,52,258

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

Nature of Expenditure 1	Expenditure during the year 1945-46 2	Expenditure to end of the year 1945-46 3
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—	Rs.	Rs.
Productive—		
Patrapara Irrigation Project	(a)11	1,23,998
Unproductive—		
Orissa Canal Project	(a)13,267	2,65,86,966
Rushikulya system	...	51,86,712
TOTAL—Irrigation Works	13,278	3,18,97,676
Deduct—Amount met out of Revenue (including the amount Financed from Famine Insurance Grant or Famine Relief Fund).	—13,278	—15,05,532
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—	47,214	4,59,312
Deduct—Amount financed from ordinary revenues	—47,214	—4,59,312
Net amount outside the Revenue Account	...	...
85.—A.—Capital outlay on Provincial Schemes connected with the War, 1939.	—31,52,258	15,81,674
GRAND TOTAL	—31,52,258	3,19,78,881

(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, deposits 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 Accounts 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 1946:—

(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.				Rs.
	A to M	Government	41	61,78,121
	N	Public Debt	41-42	28,24,447
	O	Unfunded Debt	42-43	45,29,334
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—	43-50	
		Gross balance	43	1,09,53,260
9,89,203		Investments	43	
8,22,843		(ii) Advances not bearing interest (Net)	50-51	
		(iii) Suspense—		
		Investments	52	
1,00,46,134		Other items (Net)	52-53	1,17,734
	R	Loans and Advances by Provincial Govern- ments	53-54	
94,63,751		Remittances		
	S	I.—Remittances within India (Net)	54-56	4,68,753
37,49,718	V	(Closing) Cash Balance	56	
2,50,71,649		Total		2,50,71,649

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. 61,78,121

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 counterbalancing 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	3,80,661
	B—Revenue Receipts for 1945-46	3,60,70,544
3,44,10,842	C—Expenditure on Revenue Account for 1945-46	
—31,52,258	D—Capital Expenditure outside the Revenue Account for 1945-46	
	E—Miscellaneous	9,85,500
61,78,121	F—Closing Balance	
3,74,36,705	Total	3,74,36,705

6. Item A represents the balance brought forward from the last year. The figures against items B, C and D agree with the corresponding figure 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. 28,24,447.

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 1946 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. 28,24,447.

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 the year 1945-46 was Rs. 21,70,147. Of the outstanding balance of Rs. 16,39,800 on 31st March 1945, Rs. 9,85,500 has been repaid during the year under report. Out of the balance of Rs. 28,24,447, Rs. 14,34,993 is free of interest and Rs. 13,89,454 bear interest at the rate of $3\frac{1}{4}$ per cent per annum.

Section O.—Unfunded Debt

Cr. Rs. 45,29,334.

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. 45,29,334.

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	43,97,992
Indian Civil Service Provident Fund	1,24,040
Contributory Provident Fund	7,302
Total	45,29,334

The amounts at credit of the subscribers on the 31st March 1946 have been communicated to them.

General Provident Fund

Cr. Rs. 43,97,992.

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 1946 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. 2,345, which includes Rs. 27 for 1942-43, Rs. 18 for 1943-44 and *minus* Rs. 1,703 for 1944-45. This difference is in respect of 112 items which are in course of adjustment.

Indian Civil Service Provident Fund.

Cr. Rs. 1,24,040.

12. This represents the balance of the personal account of Sir W. H. Lewis, the ex-Governor of Orissa, whose account is maintained in this office.

Contributory Provident Fund

Cr. Rs. 7,302.

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 CONSIST OF		Cr.	Rs.
(i) Civil Defence Contributory Provident Fund			4,813
(ii) Other Contributory Provident Fund			2,489
Total			7,302

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. 6 under each of the items (i) and (ii) which is under reconciliation.

SECTION P.—DEPOSITS AND ADVANCES.

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest	9,89,203	1,09,53,260
(2) Advances not bearing interest	8,22,843	...
(3) Suspense	1,00,46,134	1,17,734
	1,18,58,180	1,10,70,994

Deposits not bearing interest { Cr. Rs. 1,09,53,260
Dr. Rs. 9,89,203

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

	Cr. Rs.	Dr. Rs.
(1) Reserve Funds	10,46,752	9,89,203
(2) Other Deposit Accounts	99,06,508	...
Total	1,09,53,260	9,89,203

Reserve Funds { Cr. Rs. 10,46,752
Dr. Rs. 9,89,203

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

The Orissa Famine Relief Fund Cr. Rs. 10,46,752
The Orissa Famine Relief Fund Investment Account Dr. Rs. 9,89,203

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 1946 consisted of Rs. 57,549 in cash and Rs. 9,89,203 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 1946 to Rs. 9,83,355. 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.

Other Deposit Accounts **Cr. Rs. 99,06,508.**

18. The outstandings are as follows :—

	Cr.	Rs.
Deposits of Local Funds	24,65,814	
Departmental and Judicial Deposits—		
Civil Deposits	36,46,378	
Other Accounts	37,94,316	
Total	99,06,508	

Deposits of Local Funds *Cr. Rs. 24,65,814.*

19. The details of these deposits are :—

	Rs.
District Funds	13,30,973
Municipal Funds	6,72,845
Other Funds—	
Port and Marine Funds	39,498
Education Funds	2,45,544
Medical and Charitable Funds	1,77,667
Public Works Funds	—708
Total	24,65,814

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 the 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 broad-sheets 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. 13,30,973.*

20. This balance is composed of :—

	Rs.
(a) District Board Funds	13,19,517
(b) Union Funds	11,456
Total	13,30,973

The certificates acknowledging the correctness of the balances as on the 31st March 1946 have been received in all cases except three in respect of (a). Those in respect of (b) are awaited. There are differences of Rs. 12,544 and Rs. 27 under (a) and (b) respectively between the ledger and broad-sheet balances which are under reconciliation.

Municipal Funds *Cr. Rs. 6,72,845.*

21. This represents the balances at the credit of Municipalities. There was a difference of Rs. 0-2-8 between the ledger and broad-sheet balances, which is being adjusted in 1946-47.

The certificate of acceptance has not been received in two cases only.

Port and Marine Funds Cr. Rs. 39,493.

22. These represent the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There is a difference of Rs. 39 between the ledger and broad-sheet balances which is under reconciliation. Certificates accepting the balances are awaited.

Education Funds Cr. Rs. 245,544.

23. These are :—

	Rs.
(a) District Education Councils Funds	[1,88,482
(b) Elementary Education Funds	[57,062
Total	<u>2,45,544</u>

There is a difference of Rs. 207 between the ledger and broad-sheet balances in case of (a) and Rs. 158 under (b). In both the cases a sum of Rs. 158 has been adjusted leaving a difference of Rs. 49 under (a) only which is under reconciliation.

Certificates accepting the balances are awaited.

Medical and Charitable Funds Cr. Rs. 1,77,667.

24. This balance consists of :—

(a) Jagannath Road and other Pilgrims' Lodging House Fund	[1,76,591
(b) Lepiper Asylum Fund	334
(c) Medical Registration Fund	263
(d) Orissa Nurses and Midwives Council Fund	18
(e) Medical Examination Fund	461
Total	<u>1,77,667</u>

There is a difference of Rs. 4 in the case of (a), which has been adjusted in the accounts for 1946-47.

Certificates accepting the balances have been received in two cases under (a) and the rest are awaited.

Public Works Funds—Khondmals Road Fund . Cr. (—) Rs. 708.

25. 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 excess debit representing the withdrawal being more than the balance at the credit of the fund has been adjusted in the accounts for 1946-47.

Departmental and Judicial Deposits—Civil Deposits Cr. Rs. 36,46,378.

26. 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	8,42,827
Civil Courts, Deposits	8,09,990
Criminal Courts, Deposits	65,036
Personal Deposits	14,95,672
Public Works Deposits	3,86,672
Trusts Interest Funds	398
Deposits on account of Police Funds	35,869
Deposits for work done for Indian States, Public bodies or private individuals	718
Unclaimed Deposits in the General Provident Fund	—10
Deposits of fees received by Government servants for work done for private bodies	5,377
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	167
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	102
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	23
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 Homes Appeal Fund	3,330
Forest Deposits	204
Total	36,46,378

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 proof-sheet 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 proof-sheet 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 proof-sheet 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 greening the balance with that claimed by the Administrator.

Revenue Deposits Cr. Rs. 8,42,827.

27. 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. 3,272 between the broad-sheet and ledger balances is being adjusted in 1946-47.

Civil Courts' Deposits. Cr. Rs. 8,09,990.

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

	Rs.
(a) High Court Deposits	19,307
(b) District Civil Courts' Deposits	7,79,207
(c) Deposits under the Workmen's Compensation Act	11,476
	<hr/>
Total	8,09,990

There is a difference of Rs. 3,278 under (a) between the proof-sheet and ledger balances. It is under correspondence and will be adjusted during 1946-47.

Criminal Courts' Deposits Cr. Rs. 65,036.

29. There is a difference of Rs.19 between the proof-sheet and ledger balances which is under reconciliation.

Personal Deposits Cr. Rs. 14,95,672.

30. The total number of Personal Ledger Accounts open on the 31st March 1946 was 69 against 65 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 1945	Cr. 10,33,489
Total credits during 1945-46	1,08,92,204
	<hr/>
Total	1,19,25,693
<i>Deduct—</i>	
Total debits during 1945-46.	1,04,30,021
	<hr/>
Closing balance on the 31st March 1946.	Cr. 14,95,672

There is a difference of Rs. 9,344 between the broad-sheet and the ledger balance which is being adjusted in 1946-47.

Public Works Deposits. Cr. Rs. 3, 86, 672.

31. There is a difference of Rs. 487 /- between the broad-sheet and ledger balances which is being adjusted in the accounts for 1946-47. The details as per broad-sheet are as follows :—

	Rs.
(1) Cash deposits of subordinates as securities	100
(2) Cash deposits of contractors as security	2,41,223
(3) Deposits for work to be done	61,493
(4) Sums due to contractors on closed accounts	9,473
(5) Miscellaneous deposits	73,896
	<hr/>
Total	3,86,185

Trust Interest Funds. Cr. Rs. 398

32. This head is credited with the amounts authorised by the Public Debt office on 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 1946. Out of this payment to the extent of Rs. 48 has since been made.

Deposits on account of Police Funds Cr. Rs. 35,869.

33. The certificates accepting the correctness of the balance are awaited. There is a difference of Rs. 1,930 between the broad-sheet and ledger balances which is being adjusted in 1946-47.

Deposits for work done for Indian States, public bodies or private individuals Cr. Rs. 718

34. 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. 716 between the broad-sheet and the ledger balances which is under reconciliation.

Unclaimed Deposits in the General Provident Fund Cr. (—) Rs. 10-

35. The excess debit is being adjusted in the accounts for 1946-47.

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 5,377

36. 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.

- | | |
|---|---------------|
| (a) <i>Deposits on account of moneys received for the Indian Red Cross Society and the St. John Ambulance Association</i> | Cr. Rs. 167 |
| (b) <i>Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund</i> | Cr. Rs. 102 |
| (c) <i>Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund</i> | Cr. Rs. 23 |
| (d) <i>Deposits on account of moneys received for St. Dunstan's Hostel for Blinded soldiers, sailors and airmen</i> | Cr. Rs. 3 |
| (e) <i>Deposits on account of moneys received for Wavell Homes Appeal Fund</i> | Cr. Rs. 3,330 |

37. 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 1945-46. There are differences of Re. 1 under (a) and Rs. 255 under (e) between the broad-sheet and ledger balances which are being adjusted in the accounts 1946-47.

Forest Deposits Cr. Rs. 204

38. The above balance represents the security deposits realised in cash from the Forest contractors.

Other Accounts

Cr. Rs. 37,94,316

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 :—

	Rs.
Subventions from Central Road Fund	81,004
Deposit Account of grants for Economics Development and Improvement of Rural Areas	1,769
Deposit Account of the grant made by the Imperial Council of Agricultural Research	7,046
Deposit Account of the grant made by Indian Central Sugar Cane Committee	104
Deposit Account of grants from the Central Government for the development of handloom industries	1,741
Deposit Account of grant made by the Iddian Central Jute Committee	6,628
Fund for Orissa Buildings	36,96,024
Total	37,94,316

Subventions from Central Road Fund Cr. Rs. 81,004

40. This represents the unspent balance of grants made by the Central Government out of the additional revenue derived from the enhanced excise and import duties on motor spirit with a view to assist the Provincial Government to improve its communications. Schemes are approved by the Governor-General in Council with the advice of the Standing Committee on Roads. A *pro forma* account of the transactions of the Fund is given in Account No. 4 of this part.

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

41. 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.

- | | |
|--|---------------|
| (a) Deposit account of the grant made by the Imperial Council of Agricultural Research | Cr. Rs. 7,046 |
| (b) Deposit account of grants from the Central Government for the development of handloom Industries | Cr. Rs. 1,741 |
| (c) Deposit account of the grants made by the Indian Central Sugar Cane Committee | Cr. Rs. 104 |
| (d) Deposit Account of the grant made by the Indian Central Jute Committee | Cr. Rs. 6,628 |

42. The balance under (a) represents the unspent amount on the 31st March 1946 of the grant made by the Imperial Council of Agricultural Research for furtherance of agricultural schemes and other allied objects. The balance under (b) represents the unspent amount of the grants made by the Central Government for the development of handloom industries and the balance under (c) represents the unspent amount of the grants made by the Indian Central Sugarcane Committee for the scheme of improvement of sugarcane cultivation and marketing

balance under (d) represents the unspent amount of the grant made by the Indian Central Jute Committee for jute propaganda and co-operative marketing in jute in Orissa. *Pro forma* accounts of the transactions of the above Deposit Accounts have been given in Account No. 4 of this part.

Certificates of acceptance in respect of balances on the 31st March 1946 are awaited.

Fund for Orissa Buildings Cr. Rs. 36,96,024

43. 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 1947, 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. 8,23,743
Cr. Rs. 900

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

	Cr. Rs.	Dr. Rs.
Advances Repayable . . . . .	...	7,88,164
Permanent Advances—Civil . . . . .	...	33,404
Accounts with the Reserve Bank . . . . .	...	2,175
Accounts with the Government of Burma.	900	...
Total	900	8,23,743
ADVANCES REPAYABLE	Dr. Rs.	7,88,164
		Dr. Rs.

45. The details of the above are :

Civil Advances	57,264
Special Advances	7,16,207
Forest Advances	2,293
Revenue Advances—Advances for Survey operations.	12,400
Total	7,88,164

Civil Advances Dr. Rs. 57,264

46. The following are the different kinds of Civil Advances

	Rs.
Objection Book Advances	17,320
Stock Advance for Well-Boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police grain advances	26,449
Total	57,264

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. 17,320*

47. The ledger balances under this head are proved with those shown in the broad sheets 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. 2,017 between the ledger balance on the 31st March 1946, and the sum total of the broad sheet balances, out of which Rs 1439 has, however, been reconciled in 1946-47 but of the outstanding balance of Rs. 17,320, a sum of Rs. 6,359 has since been recovered and the balance is in course of recovery.

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

permanent Advances for seeds and implements *Dr. Rs. 10,000*

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

police grain Advance *Dr. Rs. 26,449*

49. 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. 7,16,207*

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

Forest Advances *Dr. Rs. 2,293*

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

Revenue Advances *Dr. Rs. 12,400*

52. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstanding under this head are made up of (i) Revenue Survey Advances (Rs. 11,499) and (ii) Cost of Survey marks (Rs. 901). The certificates of acceptance are awaited. There were differences of Rs. 54 under (i) and Rs. 220 under (ii) between the broad sheet and ledger balances of the previous year which are being reconciled.

Permanent Advances Civil *Dr. Rs. 33,404*

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

Accounts with the Reserve Bank *Dr. Rs. 2,175*

54. 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 1946-47.

Accounts with the Government of Burma. *Cr. Rs. 900*

55. The balance represents the outstanding amount due to the Government of Burma for which the monetary settlement through the Reserve Bank could not be effected before the Bank's Accounts for the year were closed.

	Cr. Rs.	Dr. Rs.
Suspense—		
Investments . . . . .	...	1,00,46,134
Other items (Net)	1,17,734	...

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

	Cr. Rs.	Dr. Rs.
Investments—		Dr. Rs.
Suspense Accounts		1,00,46,134
Other items —		
(i) Suspense Accounts	1,41,941	...
(ii) Departmental and Similar Accounts . . . . .	...	24,207
Net	1,17,734	

INVESTMENTS—

Suspense Accounts—

Cash Balance Investment Account Dr. Rs. 1,00,46,134

57. This 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. 1,01,17,300. The balance has been accepted as correct by Government.

Other items —	Dr. Rs.	Cr. Rs.
(i) <i>Suspense Accounts.</i>		Cr. Rs. 1,41,941

58. The details are :—

Suspense Account		
Objection Book Suspense . . . . .	...	1,45,816
Central Accounts Office—		
Reserve Bank Suspense	3,875	...
Total	3,875	1,45,816
Net	Cr. Rs. 1,41,941	

Objection Book Suspense Cr. Rs. 1,45,816

59.—The detail of the balance under this head are as follows:—

(i) Objection Book Suspense (Receipts)	Cr. Rs. 1,62,746
(ii) Objection Book Suspense (Payments)	Dr. Rs. 16,930

Net/Cr Rs. 1,45,816

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 account 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. 102 under (i) between the ledger and broad-sheet balances which is being adjusted in the accounts for 1946-47. Out of the balances shown above, Rs. 1,427 under (i) and Rs. 668 under (ii) have since been adjusted leaving balances of Rs. 1,61,319 and Rs. 16,262 respectively.

Central Accounts Office—Reserve Bank Suspense Dr. Rs. 3,875

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

(ii) *Departmental and Similar Accounts Dr. Rs. 24,207*

61. The balance is composed of:—

	Rs.
Civil Department balances—	
(a) Forests	259
(b) Public Works	23,948
Total	24,207

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 R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Dr. Rs. 94,63,751

62. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connection with loans and advances granted by Provincial Government 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	45,039
Loans to District and other Local Fund Committees	1,44,664
Advances to Cultivators	58,33,964
Advances under Special Laws	725
Miscellaneous Loans and Advances	34,24,464
(2) Loans to Government servants—	
House Building Advances	12,200
Advances for purchase of motor conveyances	2,211
Advances for purchase of other conveyances	484
TOTAL	94,63,751

Loans to Municipalities Dr. Rs. 45,039

63. 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. 1,44,664

64. 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. 58,38,964

65. The balance consists of :—

	Rs
(i) Advances under the Land Improvement Act XIX of 1883 (ordinary)	1,13,002
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food).	29,94,408
(iii) Advances under the Agriculturists' Loans Act XII of 1884 (ordinary).	9,20,548
(iv) Advances under the Agriculturists' Loans Act XII of 1884 (Grow More Food).	18,06,005
TOTAL	58,33,964

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 broad-sheets 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 Rs. 69,614 under (i), Rs. 2,46,510 under (ii), minus Rs. 25,078 under (iii) and Rs. 3,41,374 under (iv) between the ledger and broad-sheet balances which are under reconciliation.

Advances under Special Laws Dr. Rs. 725

66. 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. 34,24,464

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

	Rs.
(i) Loans to Hindu Religious Endowment Fund	67,286
(ii) Loans to the Provincial Co-operative Land Mortgage Bank	2,85,000
(iii) Loans to Mohsin Endowment Fund for payment of scholarship	340
(iv) Advances to Puri Electric Co.	400
(v) Loans to Central Banks in North Orissa	4,24,829
(vi) Loans to Co-operative Buildings Society	2,879
(vii) Loans to Distillers	38,886
(viii) Loans in connection with the "Grow More Food" scheme	66,666
(ix) Loans to Secretariat Peons' Co-operative Society	500
(x) Loans to Utkal Co-operative Cloth and Yarn Syndicate Ltd.	25,32,678
(xi) Imprest to Chowkidari Reward Fund	5,000
TOTAL	34,24,464

Loans to Government servants :—

	Dr. Rs.
(i) House Building Advances	12,200
(ii) Advances for purchase of motor conveyances	2,211
(iii) Advances for purchase of other conveyances	484

68. Recoveries were regularly effected in all cases during the year under report. The certificates of acceptance have been received except in two cases under (i) and one case under (ii).

There are differences of Rs. 90/- each between the ledger and broadsheet balances under (i) and (ii) which have been adjusted in the accounts for 1946-47.

SECTION S. --REMITTANCES

I.—Remittances within India.

Cr. Rs. 4,68,753

69. This head consists of:—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	...	4,66,583
2. Reserve Bank of India Remittances	[3,277	...
3. Adjusting Account between Central and Provincial Governments.	...	5,173
4. Adjusting Account with Railways	...	1
5. Inter-Provincial Suspense Account	...	273
TOTAL	3,277	4,72,030
NET.	Cr. Rs. 4,68,753	

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

Cr. Rs. 4,66,583

70. The following are the details:—

	Dr. Rs.	Cr. Rs.
(a) Forest Remittances	1,67,250	...
(b) Public Works Remittances	...	5,61,406
(c) Miscellaneous Remittances	...	72,427
TOTAL	1,67,250	6,33,833
NET	Cr. Rs. 4,66,583	

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. 15,825 under (b) between the ledger balance and the broadsheet balance which are in course of adjustment. The balance under the head (c) represents the amounts paid into treasuries by liquor shop-keepers and refundable to distillery contractors.

Reserve Bank of India Remittances Dr. Rs. 3,277

71. 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 debit balance of Rs. 3,277 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. 5,173

Adjusting Account with Railways Cr. Rs. 1
Inter-Provincial Suspense Account Cr. Rs. 273

72. 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 settlements 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 1945-46. They are in course of adjustment.

Section V.—Cash Balance Dr. Rs. 37,49,718

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

	Dr. Rs.
Cash in Treasuries	4,37,749
Deposits with the Reserve Bank	33,11,969
Total	<u>37,49,718</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1946 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

Hheads of Receipts. 1	Actuals for 1945-46 2	Hheads of Disbursements 3	Actuals for 1945-46 4
N.—Public Debt incurred—	Rs.	N.—Public Debt discharged—	Rs.
Floating Debt.	95,00,000	Floating Debt.	1,45,00,000
Loans from the Central Government	21,70,147	Loans from the Central Government	9,85,500
TOTAL	1,16,70,147	TOTAL	1,54,85,500
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	6,82,482	State Provident Funds	3,24,870
TOTAL	6,82,482	TOTAL	3,24,870
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	9,85,500	Appropriation for Reduction or Avoidance of Debt	25,000
Famine Relief Fund	31,910	Famine Relief Fund	51,13,345
Deposits of Local Funds	59,07,176	Deposits of Local Funds	1,23,08,570
Civil Deposits	1,29,64,407	Civil Deposits	1,93,520
Other Accounts	3,35,076	Other Accounts	17,37,502
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances repayable	21,73,577	Advances repayable	2,321
Permanent Advances	13,060	Permanent Advances	2,03,176
Accounts with the Government of Burma	2,04,076	Accounts with the Government of Burma	8,578
Accounts with the Reserve Bank	10,150	Accounts with the Reserve Bank	99,11,845
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	91,03,538	Suspense Accounts	67,353
Departmental and Similar Accounts	68,715	Departmental and Similar Accounts	2,95,71,210
TOTAL	3,17,97,185	TOTAL	2,95,71,210

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

Heads of Receipts	Actuals for 1945-46	Heads of Disbursements	Actuals for 1945-46.
1	2	3	4
R.— Loans and Advances by Provincial Governments—		Rs.— Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port, Funds, etc.	14,24,458	Loans to Municipalities, Port Funds, etc.	Rs. 67,50,220
Loans to Government servants	7,829	Loans to Government servants	12,522
TOTAL	14,32,287	TOTAL	67,62,742
S.—Remittances		S.—Remittances	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	1,32,39,556	Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	1,29,71,387
Reserve Bank of India Remittances	1,90,02,608	Reserve Bank of India Remittances	1,88,87,740
Adjusting Account between Central and Provincial Governments.	3,29,07,705	Adjusting Account between Central and Provincial Governments	3,29,23,094
Adjusting Account with Railways	16,87,529	Adjusting Account with Railways	16,85,065
Inter-Provincial Suspense Account	2, 81,12,808	Inter-Provincial Suspense Account	2,81,23,253
TOTAL	9,49,50,206	TOTAL	9,45,90,539
Total Receipts under Debt, Deposit and Remittance heads.	14,05,32,307	Total Disbursements under Debt, Deposit and Remittance heads.	14,67,34,861
Total Revenue as per Account No. 2 of Part A.	3,60,70,544	Total Expenditure as per Account No. 2 of Part A	3,12,58,584
TOTAL RECEIPTS	17,66,02,851	TOTAL DISBURSEMENTS	17,79,93,445
V.—(Opening) Cash Balance—		V.—(closing) cash Balance	
Cash in Treasuries	4,03,970	Cash in Treasuries	4,37,749
Deposits with the Reserve Bank	47,36,342	Deposits with the Reserve Bank	33,11,969
TOTAL	51,40,312	TOTAL	37,49,718
GRAND TOTAL	18,17,43,163	GRAND TOTAL	18,17,43,163

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR-1945-46 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1945 2	On 31st March 1946 3	Increase (+) Decrease (—) in the year ended 31st March 1946. 4
CAPITAL AND OTHER EXPENDITURE—	Rs.	Rs.	Rs.
COMMERCIAL DEPARTMENTS—			
IRRIGATION	3,18,84,398	3,18,97,676	+ 13,278
TOTAL—Commercial Departments	3,18,84,398	3,18,97,676	+ 13,278
OTHER DEPARTMENTS—			
OTHER ACCOUNTS	47,38,995	15,86,737	— 31,52,258
TOTAL—Other Departments	47,38,995	15,86,737	— 31,52,258
TOTAL—Capital Expenditure	3,66,23,393	3,34,84,413	— 31,38,980
LOANS AND ADVANCES—			
Loans to Municipalities, Port Funds, etc.	41,23,094	94,48,856	+ 53,25,762
Loans to Government servants	10,202	14,895	+ 4,693
TOTAL—Loans and Advances	41,33,296	94,63,751	+ 53,30,455
TOTAL—Capital and other Expenditure	4,07,56,689	4,29,48,164	+ 21,91,475
Deduct—Contribution from Revenue to Capital Expenditure.	14,92,254	15,05,532	+ 13,278
Net Capital and Other Expenditure (outside the Revenue Account) (X).	3,92,64,435	4,14,42,632	+ 21,78,197
PRINCIPAL SOURCES OF FUNDS—			
DEBT—			
FLOATING DEBT	50,00,000		— 50,00,000
Loans from the Central Government	16,39,800	28,24,447	+ 11,84,647
Unfunded Debt.	41,71,722	45,29,334	+ 3,57,612
TOTAL—Outstanding Debt.	1,08,11,522	73,53,781	— 34,57,741
Sinking Funds and Reserve Funds	10,39,842	10,46,752	+ 6,910
Net balance under Deposits, Advances, etc. other than those shown separately.	69,67,827	92,01,399	+ 22,33,572
Remittances	1,09,087	4,68,753	+ 3,59,666
TOTAL—Debt and other obligations	1,89,28,278	1,80,70,685	— 8,57,593
Deduct—			
Cash Balance	51,40,312	37,49,718	— 13,90,594
Investments	1,00,35,331	1,10,35,337	+ 10,00,006
Net provision of Fund (Y)	37,52,635	32,85,630	— 4,67,005

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 1	Amount on the 1st April 1945 2	Additions during the year 3	Discharges during the year 4	Amount on the 31st March 1946 5
	Rs.	Rs.	Rs.	Rs.
I.—PUBLIC DEBT—				
(a) Floating Debt—				
Other Floating Loans	50,00,000	95,00,000	1,45,00,000	...
(b) Loans from the Central Government	16,39,800	21,70,147	₹9,85,500	28,24,447
Total—Public Debt	66,39,800	1,16,70,147	1,54,85,500	₹28,24,447
II.—UNFUNDED DEBT—				
State Provident Funds—				
General Provident Fund	40,55,576	6,66,851	3,24,435	43,97,992
Indian Civil Service Provident Fund	1,11,717	12,323	...	1,24,040
Contributory Provident Fund	4,429	3,308	435	7,302
Total—Unfunded Debt	41,71,722	6,82,482	3,24,870	45,29,384
TOTAL—Debt and other Interest bearing obligations	1,08,11,522	1,23,52,629	1,58,10,370	73,53,781

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 1945	10,39,842	Transfer to Revenue Account	25,000
Interest Receipts	31,910	Balance on 31st March 1946	10,46,752 *
TOTAL	10,71,752	TOTAL	10,71,752

	Rs.
*Cash	57,549
Investment	9,89,203

I-B.—ORISSA FAMINE RELIEF FUND INVESTMENT ACCOUNT

	Rs.		Rs.
Balance on 1st April 1945	9,89,203	Balance on 31st March 1946	9,89,203
TOTAL	9,89,203	TOTAL	9,89,203

*The market value of securities held in the Investment Account as on 31st March 1946 was
Rs. 9,83,355.

II.—SUBVENTIONS FROM CENTRAL ROAD FUND

	Rs.		Rs.
Balance on 1st April 1945	11,476	Amount of expenditure during the year	1,02,038
Amount allotted from the Central Road Fund	1,71,566	Balance on 31st March 1946	81,004
TOTAL	1,83,042	TOTAL	1,83,042

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

	Rs.		Rs.
Balance on 1st April 1945	1,769	Balance on 31st March 1946	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 1945	1,684	Amount expended on various schemes	31,478
Amount contributed by the Imperial Council of Agricultural Research	35,906	Balance on 31st March 1946	7,046
Receipts realised from various schemes	934		
TOTAL	38,524	TOTAL	38,524

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

	Rs.		Rs.
Balance on 1st April 1945	9,782	Amount expended on various schemes	22,491
Amount contributed by the Central Government	14,450	Balance on 31st March 1946	1,741
TOTAL	24,232	TOTAL	24,232

VI.—DEPOSIT ACCOUNT OF GRANTS FROM SUGAR EXCISE FUND

	Rs.		Rs.
Balance on 1st April 1945	667	Amount of expenditure during the year	1,417
Amount contributed by the Central Government	750	Balance on 31st March 1946 . . . . .	...
TOTAL	1,417	TOTAL	1,417

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

	Rs.		Rs.
Balance on 1st April 1945	228	Amount of expenditure during the year	5,916
Amount contributed by the Central Jute Committee	12,161	Balance on 31st March 1946	6,628
Receipts realised from the schemes	154		
TOTAL	12,543	TOTAL	12,543

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

VIII.—FUND FOR ORISSA BUILDINGS.

	Rs.		Rs.
Balance on 1st April 1945	36,27,154	Amount of expenditure during the year	25,006
Interest on investments of the Fund money	93,876	Balance on the 31st March 1946	36,96,024
TOTAL	37,21,030	TOTAL	37,21,030

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

	Rs.		Rs.
Balance on 1st April 1945	...	Amount of expenditure during the year	5,175
Amount contributed by the Indian Central Sugarcane Committee	4,700	Balance on 31st March 1946	104
Receipts realised from the scheme	579		
TOTAL	5,279	TOTAL	5,279

STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND THE BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts 1	Balance on 1st April 1945. 2	Amount advanced during the year 3	Total 4	Amount repaid during the year 5	Balance on 31st March 1946. 6	Interest received and credited to revenue. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—						
Loans to Municipalities	52,948	...	52,948	7,909	45,039	2,129
Loans to District and other Local Fund Committees	1,86,998	...	1,86,998	42,334	1,44,664	6,800
Advances to Cultivators	33,66,189	36,71,336	70,37,525	12,03,561	58,33,964	55,408
Advances under Special Laws	775	...	775	50	725	19
Miscellaneous Loans and Advances	5,16,184	30,78,884	35,95,068	1,70,604	34,24,464	67,711
TOTAL	41,23,094	67,50,220	1,08,73,314	14,24,458	94,48,856	1,32,067
LOANS TO GOVERNMENT SERVANTS—						
House Building Advances	9,058	8,268	17,326	5,126	12,200	1,140
Advances for the purchase of motor conveyances.	...	2,412	2,412	201	2,211	...
Advances for the purchase of other conveyances.	1,144	1,842	2,986	2,502	484	41
TOTAL	10,202	12,522	22,724	7,829	14,895	1,181
GRAND TOTAL.	41,33,296	67,62,742	1,08,96,038	14,32,287	94,63,751	1,33,248

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