

GOVERNMENT OF ORISSA

FINANCE ACCOUNTS

1949-50

AND

THE AUDIT REPORT

1950



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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

1949-50

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF
ORISSA FOR THE YEAR 1949-50 AND THE
REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA**

**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

This compilation containing the Finance Accounts of the Government of Orissa for the year 1949-50 and the report of the Comptroller and 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 Comptroller and 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 Article 151 (2) of the Constitution of India, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to ~~His Excellency~~ the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1949-50 which as Comptroller and Auditor General I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936 as adapted under the India (Provisional Constitution) Order, 1947 read with Art. 149 of the Constitution of India. It is to be noted that the Comptroller and 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 1949-50.

V. NARAHARI RAO,

Comptroller and Auditor General of India.

NEW DELHI.

8 AUG 1952

A.—GENERAL FINANCE ACCOUNTS**I.—Report****INTRODUCTORY**

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

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

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

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

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

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

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

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the State 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 1949-50.

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, 1949-50.	Actuals, 1949-50.	More(+) Less(-).	Disbursements.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More(+) Less(-).
1	2	3	4	5	6	7	8
Revenue—				I.—REVENUE.			
Principal Heads of Revenue—				Expenditure.			
Customs	5,18	7,13	+1,95	Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax.	1,46,55	1,42,63	-3,92	Taxes on Income other than Corporation Tax.	1,33	1,95	+62
Land Revenue	54,17	98,08	+43,91	Land Revenue	12,52	17,19	+4,67
Provincial Excise	1,25,00	1,81,89	+56,89	Provincial Excise	12,51	18,78	+6,27
Stamps	38,69	54,70	+16,01	Stamps	80	1,24	+44
Forest	23,76	73,10	+49,34	Forest	10,19	29,07	+18,88
Registration	5,07	7,15	+2,08	Registration	2,41	3,45	+1,04
Receipts under Motor Vehicles Acts	2,54	8,03	+5,49	Charges on account of Motor Vehicles Acts.	1,10	1,95	+85
Other Taxes and Duties	60,49	74,07	+13,58	Other Taxes and Duties	1,65	2,52	+87
Total—Principal Heads	4,61,45	6,46,78	+1,85,33	Total—Direct Demands	42,51	76,15	+33,64

Irrigation—Net Receipts	—5,44	—6,09	—65	Irrigation	40,60	71,92	+31,32
Debt Services	14,98	17,58	+2,60	Debt Services	23,73	19,83	—3,90
Civil Administration	37,98	74,44	+36,46	Civil Administration	4,18,10	6,37,38	+2,19,28
Civil Works and Miscellaneous Public Improvements.	1,05,48	43,44	—62,04	Civil Works and Miscellaneous Public Improvements.	2,43,89	3,00,03	+56,14
Electricity Schemes . . . . .	..	—4,06	—4,06	Electricity Schemes	2,17	3,21	+1,04
Miscellaneous	3,98	37,93	+33,95	Miscellaneous	29,55	59,75	+30,20
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	1,20,01	40,01	—80,00	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary items	1,51,56	2,31,70	+80,14	Extraordinary items	91,12	8,99	—82,13
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	—15,58	—6,37	+9,21
Total—Revenue	8,90,00	10,81,73	+1,91,73	Total—Expenditure on Revenue Account.	8,76,09	11,70,89	+2,94,80
Surplus	13,91	..	} —1,03,07				
Deficit . . . . .	..	89,16					
				II.—CAPITAL.			
				Capital Expenditure outside the Revenue Account—			
				Irrigation	5,77,72	2,96,50	—2,81,22
				Industrial Development	30,00	—	—30,00
				Electricity Schemes	72,11	65,97	—6,14
				Other Provincial Works	1,33,27	5,90	—1,27,37

SUMMARY OF THE TRANSACTIONS FOR 1949-50—*contd.*

Receipts.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More(+) Less(-).	Disbursements.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More(+) Less(-).
1	2	3	4	5	6	7	8
				II.—CAPITAL— <i>contd.</i>			
				Capital Expenditure outside the Revenue Account— <i>concl'd.</i>			
				Rail-Road Co-ordination Scheme	19,00	—	—19,00
				Provincial Schemes of State Trading.	—23,66	—35,99	—12,33
				TOTAL	8,08,44	3,32,38	—4,76,06
				III.—DEBT.			
				<i>Public Debt—</i>			
<i>Public Debt—</i>				Floating Debt	60,00	3,50,00	+2,90,00
Floating Debt	60,00	3,76,00	+3,16,00	Loans from the Central Government	15,19	20,91	+5,72
Loans from the Central Government.	8,61,99	4,12,00	—4,49,99	TOTAL	75,19	3,70,91	+2,95,72
TOTAL	9,21,99	7,88,00	—1,33,99	<i>Unfunded Debt—</i>			
				State Provident Funds	6,90	5,93	—97
<i>Unfunded Debt—</i>				State Provident Funds	6,90	5,93	—97
State Provident Funds	10,05	15,26	+5,21	<i>Deposits and Advances—</i>			
<i>Deposits and Advances—</i>				Appropriation for Reduction or Avoidance of Debt.	..	..	..
Appropriation for Reduction or Avoidance of Debt.	16,69	12,91	—3,78	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	32	23	—9	Famine Relief Fund	25	9	—16
Famine Relief Fund	32	23	—9	Fund for water supply and drainage schemes.	..	4,80	+4,80
Fund for water supply and drainage schemes.	20,00	..	—20,00	Fund for water supply and drainage schemes.	..	4,80	+4,80

Deposits of Local Funds	99,96	1,03,68	+3,72	Deposits of Local Funds	89,68	1,11,00	+21,32
Civil Deposits	1,45,96	2,24,19	+78,23	Civil Deposits	1,48,63	2,16,00	+67,37
Other Accounts	5,01,04	4,75,08	-25,96	Other Accounts	4,97,82	5,15,72	+17,90
Advances not bearing interest	20,96	56,33	+35,37	Advances not bearing interest	16,16	52,04	+35,88
Suspense	62,70	1,90,21	+1,27,51	Suspense	22,70	1,94,46	+1,71,76
TOTAL	8,67,63	10,62,63	+1,95,00	TOTAL	7,75,24	10,94,11	+3,18,87
<i>Loans and Advances by Provincial Governments—</i>				<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	46,07	1,15,10	+69,03	Loans and Advances	47,32	1,36,03	+88,71
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	11,94,00	46,65,32	+34,71,32	Remittances	11,94,00	45,63,47	+33,69,47
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance (a)	50,94	2,13,84	+1,62,90	Closing Balance (a)	1,97,50	2,68,16	+70,66
GRAND TOTAL	39,80,68	79,41,88	+39,61,20	GRAND TOTAL	39,80,68	79,41,88	+39,61,20

(a) Increase of cash balance (vide paragraphs 17 to 20) 54,32.

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES

I. REVENUE

Receipts.

5 (a) The revenue receipts of the year under report showed a net increase of Rs. 1,91,73 over the budget estimates. The net increase was the result of a rise of 3,42,40 under certain heads and a fall of 1,50,67 under others. The more important variations are explained below :—

RISE IN REVENUE

Customs (+ 1,95).—Increase in the share of net proceeds of jute export duty assigned to Orissa.

Land Revenue (+43,91).—Increase was mainly due to the final merger of Orissa States with effect from the 1st August, 1949 (Rs. 45,42), partly reduced by decreases due to smaller collections (i) from Government Estates (Rs. 2,22) and (ii) of cesses in permanently settled estates and Shotriyams (1,02).

Provincial Excise (+56,89).—Increase was mainly due to (i) the final merger of Orissa States with effect from the 1st August, 1949 (Rs. 47,59) and (ii) larger receipts from (a) the sale of opium (10,92) and (b) fines and confiscations (5,15) in the Provincial areas, partly neutralised by the decreased consumption of country spirit (6,73).

Stamps (+ 16,01).—Mainly due to the final merger of Orissa States with effect from the 1st August, 1949 (7,96) and also to more sale of stamps in the Provincial area (7,95).

Forest (+ 49,34).—Chiefly due to the final merger of Orissa States with effect from the 1st August, 1949 (46,71) and also to recovery of outstanding dues and sale of coupes to the Orient Paper Mills.

Registration (+ 2,08).—Better receipts due to the introduction of India Registration Act and partial introduction of Orissa Stamp Surcharge Act in the merged States.

Receipts under Motor Vehicles Acts (+ 5,49).—Mainly due to final merger of Orissa States from the 1st August, 1949 (2,04) and better receipts under the Madras Motor Vehicle Taxation Act due to enhancement of rates of taxation (3,29).

Other Taxes and Duties (+13,58).—Mainly due to the final merger of Orissa States from the 1st August, 1949 (8,68) and also to better yields from (1) Entertainment Tax (1,81) and (ii) Tax on sale of motor spirit and lubricants (5,19) in the Provincial area due to increase in the rates of tax, partly offset by smaller receipts from Sale Tax (1,93) resulting from the exemption of certain luxury goods from assessment of the tax.

Debt Services (+2,60).—Mainly due to increase under (i) "Interest on Loans and Advances by the Provincial Governments" (2,03), and interest on (ii) arrears of revenue (18) and (iii) Miscellaneous (27).

Civil Administration (+36,46).—The important variations are as follows :—

Administration of Justice (+1,87).—Mainly due to the final merger of Orissa States from the 1st August, 1949 (1,36) and larger receipts under "Miscellaneous fees and fines" (25).

Police (+2,94).—Mainly due to the final merger of Orissa States from the 1st August, 1949 (1,02), larger receipts under 'Recoveries of over-payments' (97) and 'Miscellaneous' (1,17), partly set off by decrease under "Collections of payments for services rendered" (54).

Education (+4,59).—Increased receipts mainly arising from the final merger of Orissa States from the 1st August, 1949 (3,31) and recovery of the cost of equipment supplied to the National Cadet Corps from the Central Government (1,18).

Agriculture (+3,93).—Increased receipts arising from (i) the sale of manure, farm produce and ammonium sulphate, (ii) jute seed supply schemes and (iii) various research schemes.

Industries and Supplies (+8,97).—Increased receipts arising chiefly (i) from the final merger of Orissa States from the 1st August, 1949 (3,99), (ii) more recoveries in connection with various industrial schemes (1,99) and (iii) payment by the Central Government in full settlement of the claims for the value of non-textile goods supplied to the Defence Services during the war (3,00).

Miscellaneous Departments (+11,81).—Increase occurred mainly under "Government Transport Service" taken over by Government on the final merger of Orissa States from the 1st August, 1949.

Miscellaneous (+33,95).—Mainly under the following heads :—

Stationery and Printing (+88).—Increased receipts occurred chiefly under "Stationery receipts" (37), (ii) "Sale of plain paper used with stamps" (26), (iii) "Sale of Gazettes and other Government publications" (12) and (iv) "Other press receipts" (13).

Miscellaneous (+32,19).—Mainly due to larger receipts under (i) "Unclaimed Deposits" (2,06), "Rents, rates, and taxes" (62), (iii) "Other fees fines and forfeitures" (8,53) mainly due to the adjustment of recoveries made from the Central Government on account of election charges relating to the previous year, (iv) "Recoveries of overpayments" (13,20) due chiefly to reimbursement by the Central Government of privy purses paid to Rulers of merged States, (v) "Miscellaneous" (7,09) and (vi) "Recoveries of expenditure on displaced persons" (1,24). The larger portion of the increase was due to the final merger of Orissa States from the 1st August, 1949.

Extraordinary receipts (+80,14).—Mainly due to provisional adjustment under the head of (a) the Food Bonus money received from the Central Government (48,44), (b) the amount paid by the Central Government in respect of guaranteed reimbursement of the net federal gap as a result of financial integration of Orissa States (22,00) and (c) the value of assets of States taken over by Government on the date of their integration (16,05) partly set off by larger refunds (10,50).



FALL IN REVENUE

Taxes on Income other than Corporation Tax (—3,92).—Decreased collections from taxes on Agricultural Income (9,67) partly set off by increase in the share of the net proceeds of Income-tax assigned to Orissa (5,67) and smaller refunds (8).

Civil Works and Miscellaneous Public Improvements (—62,04).—Mainly due to smaller transfers from the Fund for Orissa Buildings (15,00) and receipts of smaller grant than anticipated from the Central Government to finance the new capital project (51,57), partly off-set by increases in (a) house rents (1,11) and (b) miscellaneous receipts (2,65).

Electricity Schemes (—4,06).—Working expenses connected with the maintenance and operation of the power houses in the *Ex-State* areas were more than the receipts realised from the sale of power.

Contributions and Miscellaneous Adjustments between Central and Provincial Governments (—80,00).—The anticipation that an additional subvention of 80,00 would be received from the Central Government due to the integration of States did not materialise.

EXPENDITURE.

(b) The total expenditure on revenue account exceeded the budget estimates by 2,94,80. This was made up of an increase of 3,93,61 under certain heads and a decrease of 98,81 under others. The increases and decreases are explained below :—

Land Revenue (+4,67).—Increase is chiefly due to the final merger of the Orissa States from the 1st August, 1949.

Provincial Excise (+6,27).—Mainly due to the final merger of Orissa States from the 1st August, 1949 (3,76), entertainment of additional staff, drawal of arrear pay in the revised scales not originally anticipated (50) and non-materialisation of deduction for probable savings made in the budget (1,90).

Forest (+18,88).—Increase was mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (13,51), (ii) drawal of arrear pay in the revised scales, (iii) revision of the scale of pay of contingency menials, (iv) large number of transfers amongst the staff and (v) introduction of new schemes.

Registration (+1,04).—Chiefly due to the final merger of Orissa States from the 1st August, 1949 (43), entertainment of a special staff for printing the Registration Manual and appointment of additional staff to cope with additional work.

Irrigation (+31,32).—Increase was mainly due to additional expenditure on (a) works connected with the intensive cultivation schemes (18,70), (b) urgent and special repairs to Orissa canals to keep the canal system in proper order (4,59), (c) tubewell irrigation schemes (3,06), (d) proper upkeep of the existing Government embankments and private embankments taken over by Government as a protection against loss of life and crop (10,30) and execution of certain urgent grant-in-aid works (1,77); partly set off by decreased expenditure on "Grow More Food" works in charge of the Department of Agriculture (6,98). The above increase includes a sum of 4,60 incurred in the merged States.

Debt Services (—3,90).—Repayment of “Grow More Food” loans taken from the Central Government during 1948-49 was less than anticipated as the terms of repayment were settled long after the framing of the budget estimates.

Civil Administration (+2,19,28).—The important variations are as follows :—

General Administration (+45,87).—Increased expenditure attributable mainly to (i) the final merger of Orissa States from the 1st August, 1949 (26,70), (ii) drawal of arrear pay in the revised scales, (iii) appointment of an additional Election Officer and extension of the terms of appointment of temporary staff entertained in connection with election, (iv) creation of the post of Food Commissioner and his staff, (v) entertainment of additional staff to bring the administration of the merged States in line with that in the Province proper, (vi) increased consumption of service postage stamps, (vii) high cost of stationery and other articles and (viii) employment of a firm of efficiency experts to devise methods by which the efficiency in Government offices could be improved.

Administration of Justice (+9,35).—Enhanced expenditure due mainly to (i) the final merger of Orissa States from the 1st August, 1949, (4,86) (ii) creation of the two posts of Second Additional District and Sessions Judges, (iii) appointment of an Assistant Government Advocate for the Orissa High Court, (iv) drawal of arrears of pay in the revised scales, (v) payment of fees to pleaders for conducting cases in the High Court, (vi) increase in the number of civil and criminal cases involving payment of fees and travelling allowances to pleaders and also of diet and travelling allowance to witnesses and (vii) increased contingent expenditure in the High Court.

Jails and Convict Settlements (+12,73).—Extra expenditure is mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (5,75), (ii) drawal of arrears of pay in the revised scales, (iii) increased jail population, (iv) confinement of a large number of security prisoners, (v) high cost of dietary articles and (vi) extensive use of disinfectants owing to congestion in the prison population.

Police (+53,04).—Excess expenditure is mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (35,85), (ii) drawal of increased rates of pay with retrospective effect from the 1st April, 1947 on account of revision of pay, (iii) supply of uniforms to Dafadars and Chaukidars, and (iv) adjustment of the cost of equipments purchased from the Central Government in the previous year.

Education (+52,03).—Extra expenditure arising mainly from (i) the final merger of Orissa States from the 1st August, 1949 (33,89), (ii) drawal of arrear pay in the revised scales of pay with effect from the 1st April, 1947, (iii) payment of additional subsidy to the Ganjam District Board to augment the elementary education fund, (iv) introduction of the Adult (Social) Education Scheme, (v) arrangement for the teaching of Botany and Zoology in the Ravenshaw College and (vi) payment of stipends and lump grant to students belonging to scheduled castes and backward tribes.

Medical (+22,41).—Mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (14,23), (ii) drawal of arrear pay in the revised

scales, (iii) additional expenditure arising out of the purchase of medical stores and instruments and deputation of more officers for foreign studies, (iv) payment of grant to a T. B. Sanatorium and (v) the opening of new dispensaries.

Agriculture (+8,68).—Increased expenditure due mainly to (i) the final merger of Orissa States from the 1st August, 1949 (6,93), (ii) introduction of the agriculture extension service scheme in order to train the general cultivators in the improved method of cultivation, (iii) observance of the tree planting week and (iv) the starting of the scheme for extension of double and triple crop areas.

Veterinary (+8,58).—Mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (4,03), (ii) drawal of arrear of pay in the revised scales, (iii) the opening of more stockmen centres, (iv) enhancement of the rates of stipend to students under training outside the State, (v) establishment of a farm for production of draught bullocks to help cultivators to meet the shortage of bullocks and (vi) purchase of phenyl for the prevention and control of outbreak of foot and mouth diseases of cattle.

Co-operation (+3,27).—Mainly due to the final merger of Orissa States from the 1st August, 1949 (1,77) and non-materialisation of lump cut for probable savings made in the budget due to additional expenditure on several new schemes (1,50).

Industries and Supplies (+10,99).—Increased expenditure mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (4,90), (ii) payment of 50 per cent. of dues to sub-contractors for war supplies, (iii) revision of the rates of stipend and creation of new stipends, (iv) extra expenditure on account of increased working capital for Demonstration Factories and Industrial Schools and (v) introduction of certain schemes in the Fishery Department in the middle of the year such as colonisation of Marine fishermen, clearance of swamps for production of fish, survey of inland water areas for the purpose of stocking fries, etc.

Miscellaneous Departments (+2,97).—Increase was mainly due to the final merger of Orissa States from the 1st August, 1949 (18,14), partly neutralised by savings from (i) the transfer of expenditure of a capital nature relating to the Government Transport Service to the capital head "82.—Capital Account of other Provincial Works outside the Revenue Account" (5,44) and (ii) late commencement or abandonment of certain rural welfare schemes (9,76).

Public Health (-8,24).—Mainly due to non-payment of contribution to the fund for water supply and drainage schemes on account of financial stringency (20,00), partly set off by increases due to (i) the final merger of Orissa States from the 1st August, 1949 (6,35), (ii) drawal of arrears of pay in the revised scales, (iii) creation of anti-malarial demonstration party in hill tracts, (iv) purchase of D. D. T. and Paludrine tablets for distribution and (v) execution of more Public Health works than anticipated.

Aviation (-2,59).—Construction of certain landing grounds was held in abeyance as a measure of economy.

Civil Works and Miscellaneous Public Improvements (+56,14).—Mainly due to (i) the final merger of Orissa States from the 1st August, 1949 (20,53), (ii) adjustment of the expenditure relating to Provincial works executed by the Public Works Divisions in the State area during the previous year (33,92) and (iii) payment of (a) increased grants to local bodies out of proceeds of taxes under the Orissa Motor Vehicles Taxation Act as a result of enhancement of the rates of taxation and increase in the number of vehicles and (b) grants to certain municipalities for maintenance of roads and bridges.

Miscellaneous (+30,20).—The important variations are explained below :—

Territorial and Political Pensions (+9,33)—Mainly due to the payment of certain allowances to the relatives of the Rulers of the merged States and relief granted to the dependants of persons who died in the country's struggle for freedom.

Stationery and Printing (+13,94).—Chiefly due to (a) the final merger of Orissa States from the 1st August, 1949 (1,51), (b) the purchase of more stationery articles and paper to meet heavy demands of all Government offices, (c) the printing of non-standard forms, codes and manuals at private presses, (d) entertainment of additional staff and (e) payment of arrears of pay in the revised scales.

Miscellaneous (+6,55).—Chiefly due to (i) the final merger of Orissa States from the 1st August, 1949 (2,48) and (ii) additional expenditure on (a) relief of distress of people affected by fire, (b) grants to the Gram Panchayats established to infuse a spirit of self-Government into the people, (c) grant to the Central Government on account of the technical and vocational training of Orissa ex-servicemen in different centres, (d) grant to a municipality to enable the municipal sweepers and other low-paid employees to purchase rice at subsidised rates, (e) maintenance allowance sanctioned for the families of certain security prisoners and (f) continuance of the Land Revenue and Land Tenure Committee.

Extraordinary items (−82,13).—Mainly occurred under "Extraordinary charges" due to the provision made for contribution to the State Area Administration to make up the deficit in the budget of that area not having been required owing to the final merger of States from the 1st August, 1949.

Capital Expenditure within the Revenue Account (+9,21)—Increase occurred mainly under "43.-A.—Capital outlay on Industrial Development" (10,22) mainly due to the purchase of shares of the Mayurbhanj Potteries Ltd. and the Orissa Cement Factory, partly set off by a saving of 1,75 under "19.—Construction of Irrigation etc. works" chiefly due to slow progress of the Jamboo Canal Project.

II.—CAPITAL.

(c) *Capital expenditure outside the Revenue Account.*—The reasons for the variations are given below :—

Construction of Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (−2,81,22).—The expenditure on Hirakud Dam Project was limited to the loan sanctioned by the Central Government.

Capital outlay on Industrial Development (-30,00).—The scheme for purchase of shares of the Tractor Manufacturing Company was dropped owing to the refusal of the Central Government to give loan for the purpose.

Capital outlay on Electricity Schemes (-6,14).—Mainly due to (i) the post-budget decision of Government to finance the Town Electrification Scheme from ordinary revenues, (ii) non-payment of the cost of railway siding as it was not ready and (iii) provision made for repayment of capital expenditure from ordinary revenues being more than the actual requirements.

Capital Account of other Provincial Works outside the the Revenue Account (-1,27,37).—Mainly due to non-receipt of loans from the Central Government to meet the cost of New Capital Project at Bhubaneswar.

Capital outlay on Rail-road Co-ordination Scheme outside the Revenue Account (-19,00).—Mainly due to the later decision of Government to drop the scheme of forming a Joint Stock Road Transport Company and to start in its place the Zonal State Transport Services.

Capital outlay on Provincial Schemes of State Trading (-12,33).—The excess of receipts over expenditure was more than anticipated.

III.—DEBT.

(d) The important variations are :—

Receipts.

Floating Debt (+3,16,00).—More “Ways and Means” advances than anticipated.

Loans from the Central Government (-4,49,99).—Mainly due to non-receipt of loans from the Central Government for the new Capital Construction at Bhubaneswar (1,33,27) and the tractor production scheme (3,00) and the grant of smaller loans for the Hirakud Dam Project (2,70,72) and for ‘Grow More Food’ schemes (20,00).

State Provident Funds (+5,21).—Increased subscriptions under (i) “General Provident Fund” (4,52) and (ii) “Contributory Provident Fund” (69).

Appropriation for Reduction or Avoidance of Debt (-3,78).—Vide explanation under “Debt Services” in sub-paragraph (b) above.

Fund for water supply and drainage schemes (-20,00).—Post-budget decision of Government to postpone transfer to the fund from revenues on account of financial stringency.

Deposits of Local Funds (+3,72).—Larger receipts mainly under “District Funds” (1,65), “Education Funds” (1,98) and “Public Works Funds” (46); partly reduced by a decrease under “Medical and Charitable Funds” (55).

Civil Deposits (+78,23).—Increased receipts mainly under “Revenue Deposits” (1,25), “Personal Deposits”, (39,87), “Forest Deposits” (4,19), “Public Works Deposits” (30,60), “Deposits on account of Police funds” (80) and “Deposits for works done for Indian States, public bodies, etc.,” (1,11).

Other Accounts (—25,96).—Decrease mainly under “Fund for Orissa Buildings” (71,55) due to non-receipt of additional grants from the Central Government for the new Capital Construction contrary to anticipation, partly offset by increases under “Accounts of Orissa States” (45,07) and “Subventions from Central Road Fund” (47).

Advances not bearing interest (+35,37).—Larger receipts mainly under “Civil Advances” (1,87), “Forest Advances” (12,21), “Advances for seeds and manure” (22,22) and “Account with the Government of Burma” (51), partly counterbalanced by a decrease under “Advances for supply of fish to the Army” (2,00).

Suspense (+1,27,51).—Increases occurred under “Suspense Account” (1,96), “Cash Balance Investment Account” (46,88), “Central Accounts Office—Reserve Bank suspense” (87,66) and “Departmental and similar Accounts” (11,01).

Recoveries of Loans and Advances (+69,03).—Larger recoveries mainly under “Advances to cultivators” (16,23), “Advances under Special Laws” (54,30) representing repayment of loans by the Orissa Textile Mills and “Advances for the purchase of motor conveyances” (1,02), partly set off by smaller recoveries under “Miscellaneous Loans and Advances” (2,72).

Disbursements.

Floating Debt (+2,90,00).—*Vide* explanation against “Floating Debt” under ‘Receipt’ in sub-paragraph (d) above.

Loans from the Central Government (+5,72).—Increase due to the cancellation of a loan paid to the State Government for rehabilitation of displaced persons (8,00), partly set off by a decrease due to less repayment of loans taken for “Grow More Food” Schemes (2,28).

Fund for water supply and drainage schemes (+4,80).—Absence of provision for withdrawals from the fund.

Deposits of Local Funds (+21,32).—Mainly due to more withdrawals from “District Funds” (14,30), “Municipal Funds” (7,12) and “Public Works Funds” (43); partly counterbalanced by smaller withdrawals from “Medical and Charitable Funds” (73).

Civil Deposits (+67,37).—Increases mainly under “Revenue Deposits” (7,96), “Civil Courts’ Deposits” (84), “Personal Deposits” (39,71), “Forest Deposits” (4,30), “Public Works Deposits” (9,10) and “Deposits for works done for Indian States, public bodies, etc.” (4,87).

Other Accounts (+17,90).—Increase mainly under “Accounts of Orissa States” (1,04,38), partly offset by a decrease under “Fund for Orissa Buildings” (86,57).

Advances not bearing interest (+35,88).—Larger payments mainly under “Civil Advances” (3,31), “Forest Advances” (11,70), “Advances for seeds and manure” (18,26), “Advance for cold storage plant” (2,89) and “Account with the Government of Burma” (51), partly set off by smaller payments under “Advances for the purchase of agricultural implements” (1,40).

Suspense (+1,71,76).—Increases under “Suspense Account” (22,42), “Central Accounts Office—Reserve Bank Suspense” (55,72), “Cash Balance Investment Account” (79,91), “Departmental Adjusting Account” (1,14) and “Departmental and similar Accounts (12,57).

Loans and Advances (+88,71).—Increase mainly under (i) “Advances under Special Laws” (1,13,69) mainly on account of loans to the Orissa Textile Mills Ltd., the Kalinga Refrigerator Company and the Orissa Cement Ltd., (ii) “Loans to District and other Local Fund Committees” (1,00), (iii) “Loans to Land-holders and other Notabilities” (2,00) and (iv) “Advances for the purchase of motor conveyances” (1,47), partly set off by decreases under (i) “Advances to cultivators” (25,72) and (ii) “Miscellaneous Loans and Advances” (3,92).

IV.—REMITTANCES.

(e) *Remittances.*—The total receipts and disbursements exceeded the budget estimates by 34,71,32 and 33,69,47 respectively. The excesses are due to larger transactions under almost all the remittance heads.

Revenue Position of Government—General Remarks.

6. The chief event of the year was the final merger of Orissa States with effect from the 1st August, 1949. The effect of the final merger was reflected in almost all the revenue receipts as well as in the expenditure on revenue account.

The budget estimates of the year under report provided for a revenue of 8,90,00 and an expenditure of 8,76,09 leaving a prospective revenue surplus of 13,91. Actually, however, the total revenue receipts and the total expenditure on revenue account amounted to Rs. 10,81,73 and 11,70,89, respectively, converting the anticipated surplus into an actual deficit of 89,16. The deterioration of 1,03,07 in the revenue position as compared with the estimates was due to (i) an increase of 2,94,80 in expenditure, partly set off by a rise of 1,91,73 in revenue receipts and (ii) the fact that while the estimates provided a total sum of 1,51,57 as grant receiveable from the Central Government towards expenditure on the construction of New Capital at Bhubaneswar (71,57) and additional subvention on account of the merger of Orissa States (80,00), a sum of 20,00 only was actually received towards the cost of construction of the New Capital. As a result the year under report closed with a heavy deficit.

On the revenue side, the net increase of 1,91,73 was made up of an increase of 3,42,40 under some heads and a fall of 1,50,67 under others. The increase in revenue was largely due to the final merger of Orissa States which caused a total addition of about 2,49,57. The rest of the increase was spread over a number of heads and was attributable mainly to (i) the provisional adjustment of food bonus money received from the Central Government under ‘Extraordinary receipts’ (48,44), (ii) high yields from the sale of opium (10,92), stamps (7,95) and motor spirit and lubricants (5,19), (iii) better receipts under the Madras Motor Vehicles Taxation Act owing to the enhancement of the rates of taxation (3,29), (iv) payment by the Central Government in full settlement of the claim for the value of non-textile goods supplied to the Defence Services during the War (3,00), (v) recoveries from the Central

Government on account of election charges pertaining to the previous year (8,53) and (vi) increased receipts arising from the sale of manure, farm produce ammonium sulphate and various agricultural research schemes (3,93). Against these increases, appreciable decreases occurred under "Civil Works" (62,04) and "Grants-in-aid from the Central Government" (80,00). The decrease under the former head was mainly due to smaller transfer from the Fund for Orissa Buildings and receipt of smaller grant than anticipated from the Central Government to finance the Capital Construction Project, while that under the latter head was due to non-receipt of anticipated additional subvention from the Central Government on the integration of Orissa States. The variations from the budget estimates have also been explained in paragraph 5 (a) *ante*.

On the expenditure side, almost all heads recorded increases over the estimates, notable increases being under "Provincial Excise" (6,27), "Forest" (18,88), "Irrigation" (31,32), "General Administration" (45,87), "Administration of Justice" (9,35), "Jails and Convict Settlements" (12,73), "Police" (53,04), "Education" (52,03), "Medical" (22,41), "Agriculture" (8,68), "Veterinary" (8,58), "Industries and Supplies" (10,99), "Civil Works" (56,14), "Territorial and Political Pensions" (9,33), Stationery and Printing" (13,94), "Miscellaneous" (6,55), and "Capital outlay on Industrial Development" (10,22). A substantial portion of these increases was due to the final merger of Orissa States, the amount on this account being about 2,33,23. Against these increases there were appreciable decreases under "Extraordinary items" (82,13) and "Public Health" (8,24). The reasons for the increases and decreases have been explained in paragraph 5 (b) *ante*.

7. Government launched an economy drive towards the end of the year to eliminate unnecessary and wasteful expenditure and to cut down, as far as possible, expenditure likely to add to inflation. The following measures were adopted in this direction :—

(i) A 20 per cent. reduction in the emergency recruitment to the Orissa Administrative and Subordinate Administrative Services ;

(ii) Reduction in the staff, wherever possible ;

(iii) A cut of 20 per cent. in travelling allowance and of 15 per cent. in contingent expenditure ;

(i.) Imposition of an emergency cut in the pay of officers in receipt of a pay of Rs. 3,000 and above and introduction of a scheme of compulsory savings for those in receipt of a lower pay ; and

(v) Only those schemes calculated to confer benefits on the people at large, without at the same time adding to inflationary tendency should be taken up or proceeded with.

8. The following measures were taken during the year to increase the revenues of the States :—

(a) Enhancement of the rates of sale tax from the 1st April, 1949 ;

(b) Increase in the rate of tax on the retail sales of motor spirit from 2 annas to 6 annas per gallon from the 1st April, 1949 ;

(c) Introduction of percentage rates of tax on entertainments from the 1st January, 1950 ; and

(d) Revision of the rates of Motor Vehicles taxation.

Capital outlay Outside the Revenue Account.*Progressive Capital Outlay to end of the year.*

9. The following table gives a progressive account of the capital expenditure outside the Revenue Account upto the end of the year 1949-50 :—

Nature of expenditure. 1	Expenditure upto 1948-49. 2	Expenditure during 1949-50. 3	Total. 4
1. 68.—Construction of Irrigation, etc., works.	3,44,44	2,96,50	6,40,94
2. 72.—Capital outlay on Industrial Development.	2,00	..	2,00
3. 81.—Capital Account of Civil Works outside the Revenue Account.	5	..	5
4. 81-A.—Capital outlay on Electricity Schemes.	9,00	65,97	74,97
5. 82.—Capital Account of other Provincial Works outside Revenue Account.	..	5,90	5,90
6. 85-A.—Capital outlay on Provincial Schemes of State Trading.	—1,00,78 (a)	—35,99	—1,36,77
TOTAL	2,54,71 (a)	3,32,38	5,87,09

(a) The difference of 1 from the last year's figure is due to rounding.

Of the total capital outlay of 6,40,94 shown against item (1) a sum of 3,03,92 represents the pre-reform (1921) capital outlay on Irrigation Works and the balance of 3,37,02 expenditure on the Hirakud Dam Project. The total capital expenditure on Irrigation Works upto the end of the year 1949-50 amounted to 6,59,90 of which 18,96 was debited to Revenue. Of the total capital outlay, 3,38,26 is classed as productive and 3,21,64 as unproductive. The entire outlay on the Hirakud Dam Project was met from borrowed funds.

The expenditure on item (2) was incurred on the establishment of a pilot plant for the production of special alloy and steel.

The outlay shown against item (3) represents the expenditure incurred from borrowed funds in 1924-25 on the construction of a bridge over the Kalab River in South Orissa.

The capital outlay recorded against item (4) represents expenditure on the Thermal and Hydro-Electric Schemes financed from borrowed funds, *i. e.* (i) Machkund (Duduma) Hydro-Electric Scheme, (ii) Duduma Transmission Scheme, (iii) Cuttack Thermo-Electric Scheme and (iv) Town Electrification Scheme.

The expenditure against item (5) represents the capital outlay met from borrowed funds on lands, buildings and buses required for the State Transport Service.

The expenditure shown against item (6) represents the outlay on the Provincial Schemes of State Trading. The cost of food grains, cloth, etc., together with a fair share of the establishment on the supply operation 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.

10. The financial results of Irrigation Works for the year 1949-50 are elucidated in the form of Capital and Revenue Accounts of all systems given below :—

Name of the Projects.	Direct capital outlay.		Revenue Receipts during the year.			Direct working expenses during the year 1949-50.	Net Revenue excluding interest.		Interest on capital.	Net profit and loss after meeting interest.	
	During 1949-50.	To end of 1949-50.	Direct Revenue (Public Works Receipt).	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.											
<i>Unproductive Works.</i>											
Orissa Canal Project .	(a) 10	2,69,77	9,99	..	9,99	17,62	-7,63	2.83	9,01	-16,64	6.17
Rushikulya System .	..	51,87	14	2,79	2,93	2,60	+33	.63	1,82	-1,49	2.87
TOTAL .	10	3,21,64	10,13	2,79	12,92	20,22	-7,30	2.27	10,83	-18,13	5.64

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

There was a net loss of 5·64 per cent. during the year as against 5·78 per cent. in the preceeding year. The decrease in the percentage of loss is attributable to increase in revenue receipts even after setting off a rise in working expenses.

Works in the Irrigation Department are classed 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 and Hirakud Dam Projects, the two productive works in Orissa, do not find a place in the table overleaf because they are still under construction and no revenue account has yet been opened for them.

Financial Results of Electricity Schemes.

11. The Government electrical undertakings comprise (i) Machkund (Duduma) Hydro-Electric Scheme, (ii) Cuttack Thermo-Electric Scheme and (iii) Town Electrification Scheme. The schemes have been undertaken in the expectation that they will be ultimately remunerative. The first two schemes are still under construction and revenue accounts have not yet been opened for them. The last scheme, *i.e.*, Town Electrification Scheme, consists of the three sub-schemes, *viz.*, Baripada Electrification Scheme, Town Electrification Scheme (Group I) and Town Electrification Scheme (Group II). These sub-schemes deal mainly with the maintenance and operation of the power houses in the various Orissa States taken over by Government on their final merger with the State. The Capital and Revenue Accounts of the schemes are given on page 22.

Name of Scheme.	Direct capital outlay.		Revenue Receipts during 1949-50.		Direct working expenses during 1949-50.	Net Revenue excluding interest.		Interest on capital.	Net profit and loss after meeting interest.	
	During 1949-50.	To end of 1949-50.	Direct Revenue (Sale of power).	Other receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital 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
1. Baripada Electric Supply Scheme.	..	(a) 3,35	..	..	1,11	-1,11	33.1	(c)	-1,11	33.1
2. Town Electrification Scheme, Group I.	..	(a) 1,14	..	..	72	-72	63.2	(c)	-72	63.2
3. Town Electrification Scheme, Group II.	22	(a) 2,92	(b) 46	..	2,69	-2,23	76.4	(c)	-2,23	76.4
TOTAL	22	7,41	46	..	4,52	-4,06	54.8	..	-4,06	54.8

(a) Estimated costs of the plants, buildings, stores, and distribution lines taken over after the merger of the States. 2,92 is composed of 2,70 plus 22 shown against item 3.

(b) Represents receipts on sales of power.

(c) Interest of Rs. 407 only was adjusted @ 3.75 per cent. on half of Rs. 21,731. No interest was adjusted on the amounts of estimated cost of plant, etc., taken over as the information was not available at the time of the closing of the year's account.

The net loss to Government in the year 1949-50 on account of the schemes was 54.8 per cent. on the capital invested to end of the year.

Expenditure on Important Capital Projects under Construction.

12 (1). *Patrapara Irrigation Project.*—The total expenditure incurred on the project to end of the year 1949-50 amounted to Rs. 1,23,998 against the sanctioned estimate of Rs. 60,500 which is under revision. No expenditure was incurred during the year.

(2) *Jamboo Canal Project.*—As a preliminary measure to the reconstruction of the abandoned Jamboo Canal, which forms part of the Orissa Canal Project, the raising and strengthening of the Jamboo canal flood bank was taken up in 1945-46. The expenditure on the work to end of the year 1949-50 was Rs. 4,03,255 against the sanctioned estimate of Rs. 3,45,250 and was financed from ordinary revenues.

(3) *Hirakud Dam Project.*—This is a multi-purpose scheme started early in 1948. It was approved by Government at an estimated cost of Rs. 47.81 crores against which an outlay of Rs. 3,37,01,737 was incurred to end of 1949-50.

(4). *Machkund (Duduma), Hydro-Electric Scheme.*—The scheme is a joint venture of the Governments of Orissa and Madras with equal rights but the former shall transfer 20 per cent. of its right to the latter for a period of 99 years for which Orissa will be paid compensation by Madras on the terms and conditions agreed upon between the two Governments. On the expiry of this period, Orissa may resume its right to the extent transferred on payment of the proportionate cost less depreciation. Thus, in the initial stage, the Government of Madras shall meet 70 per cent. and the Government of Orissa 30 per cent. of the capital cost of the scheme, each Government paying interest for capital provided by it during the construction period. The cost of maintenance and operation shall, however, be paid by the two Governments every year in proportion to the maximum demand utilised by each Government in that year. The Government of Madras shall maintain accounts of capital expenditure and of maintenance and operation charges incurred by both the Governments and attributable to the scheme. The Orissa share of the expenditure in the joint undertaking as revised by Government is Rs. 2,32.54 lakhs initially but rising to Rs. 2,79.54 lakhs in ten years as against Rs. 63 lakhs and Rs. 1,14.88 lakhs sanctioned previously. An expenditure of Rs. 42,46,635 was incurred to end of 1949-50.

(5). *Duduma Transmission Scheme.*—The scheme involves the construction of transmission lines for the utilisation of power that will be available from the Machkund Hydro-Electric Scheme. The estimated cost of the scheme is Rs. 2 crores against which an expenditure of Rs. 1,71,820 was incurred to end of the year 1949-50.

(6) *Cuttack Thermo-Electric Scheme.*—The scheme has been administratively approved by Government at an estimated cost of Rs. 22.75 lakhs. The expenditure incurred on the scheme to end of the year 1949-50 amounted to Rs. 30,56,307.

(7) *New Capital Project at Bhubaneswar.*—The project, as a whole, was approved by Government at a net estimated cost of Rs. 5.40 lakhs. Against

this estimated cost the Central Government have agreed to give financial assistance to the State Government to the tune of Rs. 1,32 lakhs. The total expenditure incurred on the project to end of the year 1949-50 amounted to Rs. 1,29,22,183 and was met from the following sources :—

	Rs.
(i) Grants made by Central Government	44,90,294
(ii) Fund for Orissa Buildings	15,00,000
(iii) State Government balances	69,31,889
Total	1,29,22,183

Commitments.

13. In the Appendix to this compilation will be found a statement showing the extent to which Government of Orissa stood committed at the end of the year 1949-50 in respect of expenditure on works the cost of which is debitable outside the revenue Account. It will be seen therefrom that the further liabilities in respect of these commitments which remain to be discharged in future years amount to Rs.48.73 crores.

Debt Position—General Statement.

14. The following statement shows the debt position of the Government of Orissa at the beginning and close of 1949-50 :—

Nature of debt. 1	Amount of debt.		Difference (+) or (-). 4
	On 1st April 1949. 2	On 31st March 1950. 3	
1. Floating Debt . . . . .	..	26,00	+26,00
2. Loans from the Central Government	1,87,32	5,78,41	+3,91,09
3. Unfunded Debt	56,69	66,01	+9,32
Gross Total—Rupee Debt	2,44,01	6,70,42	+4,26,41
<i>Deduct</i> —Outstanding loans and advances by Government.	1,75,94	1,96,87	+20,93
Net Debt	68,07	4,73,55	+4,05,48

There was an increase of 4,05,48 in the net debt liability of Government at the close of the year. This was the result of increases under all the three heads to the extent shown against each in col. 4, partly set off by an increase of 20,93 in the amount of assets of the State Government under 'Loans and Advances by Government'.

The total floating debt incurred by Government during the year under report amounted to 3,76,00 which comprised the ways and means advances

taken from the Reserve Bank of India (2,74,00) and the Central Government (1,02,00). Of the total debt a sum of 3,50,00 was repaid during the year leaving a balance of 26,00, of which 24,00 represented the outstanding balances of advances taken from the Reserve Bank of India and 2,00 from the Central Government. The entire outstanding balance has been repaid in the year 1950-51. The ways and means advances taken from the Reserve Bank of India have been detailed in paragraph 18.

The balance under 'Loans from the Central Government' increased by 3,91,09 due mainly to the grant of fresh loans by the Central Government during the year under report for the following purposes:—

1. Grow More Food Schemes	22,00
2. Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects	70,00
3. Hirakud Dam Project	3,07,00
4. Loans for rehabilitation of displaced persons	13,00
Total	4,12,00

Further particulars of these loans will be found in paragraph 9 of part B—Report.

The unfunded debt outstanding at the end of the year consists solely of the Provident Fund balances of Government servants. The increase of 9,32 was due to more deposits by subscribers and annual interest accrued on the balances.

The outstanding loans and advances represent the assets of Government and comprise loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. The increase of 20,93 occurred mainly under "Loans to Land-holders and other Notabilities" (2,00) and "Advances under Special Laws" (56,97), partly set off by decreases under "Advances to cultivators" (22,66) and "Miscellaneous Loans and Advances" (18,02). 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 68 to 75 of Report of that part.

15. The total net charge on the revenues of the State during the year on account of service of debt was 17,11 as indicated below.—

22. *Interest on Debt and other Obligations—*

(1) Interest on other floating loans	69
(2) Interest on loans taken from the Central Government	5,71
(3) Interest on State Provident Funds	2,16

23.—*Appropriation for Reduction or Avoidance of Debt—*

(4) Repayment of loans from the Central Government	12,91(a)
Total	21,47

Deduct—Interest realised on loans and advances by the Government . . . 4,36

Net Charge . . . 17,11

This works out to 1.6 per cent. of the total revenues of the State.

(a) The total amount adjusted under 'N-Public Debt-Loans from the Central Government' on account of repayment of loans was 20,91. The difference is due to the fact that a loan of 8,00 sanctioned by the Central Government for the rehabilitation of displaced persons but subsequently cancelled was debited direct to the above head instead of through the debt service head "23.—Appropriation for Reduction or Avoidance of Debt".

Guarantee given by the Government of Orissa in respect of loans raised by Local Bodies, etc.

16. The statement given below indicates the guarantee given by the Government of Orissa and outstanding on the 31st March, 1950.

Name of the Public or other body for which the guarantee has been given. 1	Statutory authority, if any, for the giving of the guarantee. 2	Form and extent of guarantee. 3	Maximum amount of guarantee. 4	Sum guaranteed outstanding on the 31st March, 1950. 5	REMARKS. 6
The Orissa Provincial Co-operative Land Mortgage Bank.	The Orissa Co-operative Land Mortgage Act, 1938, Sub-section (2) of Section 8.	Full guarantee of the principal and interest on the debentures issued by the Bank, such debentures being redeemable at the option of the Bank in 10 to 20 years and carrying interest at a rate not exceeding 3 per cent. per annum. The guarantee is subject to certain conditions which require <i>inter alia</i> that the Bank should maintain a Debenture Redemption (Sinking) Fund Account into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity. The Bank has executed a trust deed embodying these conditions.	Rs. 10,00,000	Rs. 5,00,000	<p>(a) The first series of debentures of Rs. 3,50,000 carrying interest at 3 per cent. per annum was issued in December, 1946. The accumulations in the Debenture Redemption (Sinking) Fund Account stood at Rs. 42,103 at the end of the year.</p> <p>(b) The second series of debentures of Rs. 50,000 carrying interest at 3 per cent. was issued in April, 1947. The accumulations in the Debenture Redemption (Sinking) Fund Account stood at Rs. 5,979 at the end of the year.</p> <p>(c) The third series of debentures of Rs. 6,00,000 carrying interest at 3 per cent. was issued in December, 1949. The total debentures of this series issued to end of the year amounted to Rs. 1,00,000.</p>

Balance.**I.—CASH BALANCE.**

17. The following statement shows the 'Ways and Means' position of the Government of Orissa month by month during the year 1949-50.

Month.	Opening cash balance in		Receipts.	Disbursements.	Closing cash balance in	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April, 1949 .	68,75	1,45,09	3,31,73	4,17,54	68,57	59,46
May, „ .	68,57	59,46	3,50,99	3,91,45	68,76	18,81
June, „ .	68,76	18,81	2,48,60	2,90,66	71,01	—25,50
July, „ .	71,01	—25,50	4,25,46	3,73,47	69,79	27,71
August „ .	69,79	27,71	2,59,84	2,76,41	69,61	11,32
September, „ .	69,61	11,32	4,48,52	4,88,93	70,73	—30,21
October, „ .	70,73	—30,21	4,14,61	3,59,69	70,22	25,22
November, „ .	70,22	25,22	5,67,38	5,93,58	67,79	1,45
December, „ .	67,79	1,45	9,73,40	10,27,49	28,90	—13,75
January, 1950 .	28,90	—13,75	3,08,16	2,61,22	29,04	33,05
February, „ .	29,04	33,05	9,52,54	10,68,79	34,14	—88,30
March, „ .	34,14	—88,30	31,02,16	27,79,84	32,31	2,35,85

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

18. 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 the 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 and their repayment.

No treasury bills were issued during the year, but in order to cover the temporary falls in the prescribed minimum balance at the Bank Government had to take from the Bank "Ways and Means" advances aggregating 2,74,00 of which a sum of 2,50,00 was repaid during the year, leaving a balance of 24,00. The interest paid on them amounted to 19.

The following table shows the details of the "Ways and Means" advances taken from the Reserve Bank of India.

Date of advance.	Amount.	Rate of interest.	Date of repayment.	Amount repaid.	
				Princi- pal.	Interest.
1	2	3	4	5	6
					Rs.
18th June, 1949	2,00	2 per cent.	2nd July, 1949	9,00	504
22nd " "	1,00	"	4th " "	6,00	351
23rd " "	2,00	"	5th " "	10,00	384
23rd " "	8,00	"	18th " "	10,00	422
24th " "	2,00	"	20th " "	2,00	77
28th " "	10,00	"	21st " "	1,00	38
8th July, "	1,00	"	22nd " "	3,00	115
9th " "	2,00	"	23rd " "	4,00	153
11th " "	7,00	"			
13th " "	2,00	"	13th August, "	1,00	38
14th " "	1,00	"	3rd October, "	16,00	937
15th " "	3,00	"	15th " "	15,00	1,068
16th " "	4,00	"	17th " "	3,00	115
			18th " "	17,00	652
8th August, "	1,00	"	22nd " "	11,00	581
13th September, "	1,00	"			
15th " "	3,00	"	9th December, "	2,00	77
16th " "	1,00	"	10th " "	3,00	115
23rd " "	1,00	"	12th " "	15,00	575
26th " "	4,00	"	15th " "	3,00	148
27th " "	12,00	"	20th " "	3,00	181
			21st " "	5,00	192
Total carried over	68,00		Total carried over	1,39,00	6,723

Date of advance.	Amount.	Rate of interest.	Date of repayment.	Amount repaid.	
				Princi- pal.	Interest.
1	2	3	4	5	6
					Rs.
Brought forward	68,00		Brought forward	1,39,00	6,728
5th October, 1949	8,00	2 per cent.	23rd December, 1949	7,00	269
8th " "	1,00	"	27th " "	1,00	38
10th " "	3,00	"	24th January, 1950	5,00	329
11th " "	22,00	"	1st February, "	17,00	1,079
13th " "	3,00	"	4th " "	1,00	38
14th " "	3,00	"	6th " "	1,00	38
2nd December, "	2,00	"	15th " "	7,00	269
3rd " "	3,00	"	18th " "	3,00	115
5th " "	16,00	"	15th March, "	9,00	1,085
6th " "	1,00	"	31st " "	60,00	9,036
7th " "	3,00	"	Total	2,50,00	19,019
13th " "	1,00	"			
14th " "	5,00	"			
16th " "	7,00	"			
19th " "	1,00	"			
9th January, 1950	2,00	"			
12th " "	1,00	"			
13th " "	1,00	"			
17th " "	1,00	"			
19th " "	1,00	"			
20th " "	8,00	"			
21st " "	8,00	"			
28th " "	1,00	"			
30th " "	1,00	"			
Total carried over	1,71,00				

Date of advance. 1	Amount. 2	Rate of interest. 3	Date of repayment. 4	Amount repaid.	
				Princi- pal. 5	Interest. 6
					Rs.
Brought forward	1,71,00		Brought forward	2,50,00	19,019
9th February, 1950	7,00	2 per cent.			
11th " "	3,00	"			
21st " "	27,00	"			
1st March, "	1,00	"			
2nd " "	9,00	"			
3rd " "	3,00	"			
6th " "	11,00	"			
7th " "	3,00	"			
9th " "	5,00	"			
10th " "	1,00	"			
16th " "	4,00	"			
17th " "	1,00	"			
20th " "	1,00	"			
22nd " "	3,00	"			
27th " "	15,00	"			
29th " "	9,00	"			
Total	2,74,00		Grand Total	2,50,00	19,019(a)

(a) The account figure under "22.—Interest on Debt and other Obligations—Floating Loans—Interest on other Floating Loans" is Rs. 69,408. The difference of Rs. 50,389 is due to the adjustment of interest of Rs. 115 under the orders of Government on account of short fall for one day in the Government's minimum deposit with the Bank in each of the months of September, October and December, 1949 and also of Rs. 50,274 being the interest paid on the ways and means advances taken from the Central Government.

II.—INVESTMENT.

19. In addition to the cash balance referred to in paragraph 17 above Government possessed resources in the shape of 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 general cash balance of Government and passes through the suspense head "Cash Balance Investment Account".

The details of the investments held by Government at the beginning and end of the year under report were as indicated below :—

	On 1st April, 1949.	On 31st March, 1950.
Cash balance investment account	70,91	63,93
Orissa Famine Relief Fund Investment Account	10,45	10,45
Total	<u>81,36</u>	<u>74,38</u>

The interest realised during the year on Cash Balance Investment Account was 2,08 as against 2,17 in the previous year.

III.—TOTAL BALANCES.

20. Including cash and investments, the total balances of the State at the commencement and close of the year stood as follows :—

	On 1st April, 1949.	On 31st March, 1950.
Cash	2,13,84	2,68,16
Investments	81,36	74,38
Total	<u>2,95,20</u>	<u>3,42,54</u>

The total increase of 47,34 in the balance is analysed below :—

	Increase.	Decrease.
Revenue deficit . . . . .	..	89,16
Capital expenditure outside the Revenue Account . . . . .	..	3,32,38
Net Debt (<i>vide</i> paragraph 14)	4,05,48	..
Excess of receipts over disbursements under Deposits and Advances (excluding Orissa Famine Relief Fund Investment Account and Cash Balance Investment Account).	..	38,45
Remittances	1,01,85	..
Total	<u>5,07,33</u>	<u>4,59,99</u>
Net increase	47,34	

IV.—EARMARKED BALANCES.

21. The total balances of the State 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, 1949.			Balance on 31st March, 1950.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
Orissa Famine Relief Fund . . .	38	10,45	10,83	52	10,45	10,97
Fund for development of forests . .	7,46	..	7,46	7,46	..	7,46
Fund for water supply and drainage schemes.	13,45	..	13,45	8,64	..	8,64
Subventions from Central Road Fund	3	..	3	47	..	47
Deposit Account of the grants for economic development and improvement of rural areas.	2	..	2	2	..	2
Deposit Account of the grants made by the Indian Council of Agricultural Research.	8	..	8	7	..	7
Deposit Account of the grants made by the Indian Central Jute Committee.	(a)	..	(a)	(a)	..	(a)
Deposit Account of the grants made by the Indian Sugarcane Committee.	6	..	6	1	..	1
Deposit Account of the grants made by the Indian Central Tobacco Committee.	..	..	..	5	..	5
Fund for Orissa Buildings . . .	38,66	..	38,66	24,60(b)	..	24,60(b)
Deposit Account of the grants made by the Indian Central Coconut Committee.	..	..	..	2	..	2
Total . . .	60,14	10,45	70,59	41,86	10,45	52,31

(a) The cash balance of the Fund being below Rs. 500 is not shown.

(b) The cash balance of the Fund as shown above, opening and closing, includes a sum of 24,13 invested outside the Fund, i. e., through the Cash Balance Investment Account.

The earmarked balances have been reviewed in paragraphs 17 to 19 and 42 to 48 of the Report portion of part B of the Compilation. The certificates of the balances reviewed in paragraphs 17 to 19, 42, 43 and 45 have been given in paragraphs 2 and 17. As regards the balances including the balance of investment reviewed in paragraphs 44, 47, 48 and 63, certificates of acceptance are awaited from the administrative authorities concerned.

V.—UNEARMARKED BALANCE.

22. Excluding the earmarked balances shown in the above statement, the unearmarked balance in cash and investments stood at 2,90,23 at the close of the year as against 2,24,61 at the beginning.

Summary of General Financial Position.

23. This was the second year in succession that the Revenue Account of Government closed with a deficit. The year's deficit amounted to 89,16 as against a surplus of 13,91 anticipated in the budget. As stated in paragraph 6 *ante*, the set-back in the revenue position was due to the fact that the rise in revenue (1,91,73) was overwhelmed by the increase in expenditure (2,94,80).

As compared with year 1948-49 the revenue receipts and the expenditure on revenue account increased by 4,38,09 and 4,13,07 respectively. These increases were largely accounted for by the final merger of the Orissa States from the 1st August, 1949.

24. In the capital section outside the revenue account the total expenditure incurred during the year was 3,32,38 as indicated in paragraph 9. The entire expenditure excepting that on the schemes of State Trading which continued to record a *minus* expenditure, was financed from loans from the Central Government.

25. The debt position shows an increase in the gross debt of the State Government from 2,44,01 to 6,70,42, the increase being mainly on account of loans amounting to 4,12,00 taken from the Central Government to finance certain capital projects. Against this liability Government had assets in the State Loan Account which increased from 1,75,94 to 1,96,87. The amount of the net debt liability of the State Government at the close of the year stood at 4,73,55, which was less than half the revenue of the year.

26. The State Government had a cash balance of 2,68,16 at the end of the year as against 2,13,84 in the previous year. They had, however, to take ways and means advances from the Reserve Bank of India on a number of occasions when the Bank balance fell below the agreed minimum balance of 5 lakhs. The total ways and means advances taken during the year amounted to 2,74,00 of which 2,50,00 was repaid, leaving a balance of 24,00. They had also to take 'Ways and Means' advances amounting to 1,02,00 from the Central Government, of which a sum of 1,00,00 was repaid during the year leaving a balance of 2,00.

27. As indicated in paragraph 20, the total balance of the State Government (cash and investments) stood at 3,42,54 at the close of the year as against 2,95,20 at the beginning, showing an increase of 47,34. The total closing balance included 52,31 being the balances earmarked for certain specific purposes, (*vide* paragraph 21). Excluding these earmarked balances, the unearmarked balance of the State Government was 2,90,23 against 2,24,61 at the beginning of the year. Against these unearmarked balances the liability of the State Government on account of debt, deposit, advance and remittance transactions at the beginning and close of the year is as shown below :—

	Liabilities on 1st April, 1949.	Liabilities on 31st March, 1950.
Net Debt (see paragraph 14)	68,07	4,73,55
Deposits of Local Funds	58,15	50,83
Civil Deposits	56,12	64,31
Account of Orissa States	64,66	37,65
Advances not bearing interest	-22,96	-18,67
Suspense	-22,61	-33,84
Remittances	-66,63	35,22
	<hr/>	<hr/>
Total liability	1,34,80	6,09,05
Deduct—Unearmarked balance	2,24,61	2,90,23
	<hr/>	<hr/>
Net liability	-89,81	3,18,82

It will be seen from the above statement that the year under report closed with a net liability against which there was no liquid asset, thereby indicating some deterioration in the general financial position of the State Government as compared with the previous year.

Under the debt, deposit, etc., heads the receipts exceeded the disbursements by 4,75,85 as indicated below :—

	Increase in receipts.	Increase in disbursements.
Public Debt	4,17,09	..
Unfunded Debt	9,32	..
Deposits and Advances and Suspense (net) . . . . .	..	31,48
Loans and Advances . . . . .	..	20,93
Remittances	1,01,85	..
	<hr/>	<hr/>
Total	5,28,26	52,41
Net increase in receipts	4,75,85	

This increase was utilised to meet the revenue deficit of the year (89,16) and the capital expenditure outside the revenue account (3,32,38) leaving the balance of 54,31 to form an addition to the cash balance of Government. In addition to the liability mentioned above, the State Government were also committed to an expenditure of 48,73,48 in respect of certain sanctioned projects debitible outside the revenue account. Against these liabilities and Commitments, the Government own various physical assets such as lands, buildings, Communications, etc., the exact value of which cannot be properly estimated.

28. The State Government have invested large sums of moneys, as shown below, in the purchase of shares in private companies.

Name of Private Company.	Number and type of shares purchased.	Purchase price and the total amount invested in each Company.	Market value of the shares on 31st March, 1950.	Amount of dividends declared.	Amount credited to Government revenues after deduction of Income Tax.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1. The Orissa Textile Mills Co., Ltd.	(i) 10,000 preference shares at Rs. 100 each and 2,000 ordinary shares at Rs. 10 each.	10,20,000 (a)	10,20,000 (f)	Nil	..
	(ii) 250 preference shares at Rs. 100 each and 2,500 ordinary shares at Rs. 10 each.	50,000 (a) & (c)	50,000 (f)	Nil	..
	(iii) 500 ordinary shares at Rs. 10 each.	5,000 (a) & (c)	5,000 (f)	Nil	..
2. The Puri Electricity Supply Co., Ltd.	(i) 1,000 preference shares at Rs. 100 each and 1,000 ordinary shares at Rs. 10 each.	1,10,000 (a)	1,10,000 (f)	3,750	Not yet credited.
	(ii) 5,300 ordinary shares at Rs. 10 each.	53,000 (a) & (c)	53,000 (f)	1,325	Not yet credited.

(a) Purchase price and amount of investment are the same.

(c) Represents the amount of the shares purchased by Rulers of States and transferred in favour of the Government of Orissa consequent on the final merger of States.

Name of Private Company.	Number and type of shares purchased.	Purchase price and the total amount invested in each Company.	Market value of the shares on 31st March, 1950.	Amount of dividends declared.	Amount credited to Government revenues after deduction of Income Tax.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
3. The Kalinga Refrigerators Corporation, Ltd.	2,800 preference shares at Rs. 100 each and 200 ordinary shares at Rs. 100 each.	3,00,000 (a)	3,00,000 (f)	Nil	..
4. The Orissa Cement, Ltd.	40,000 preference shares at Rs. 100 each.	10,00,000 (a) & (c)	10,00,000 (f)	Nil	..
5. The Mayurbhanj Potteries, Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000 (a) & (c)	1,00,000 (f)	Nil	..
6. The Orissa Provincial Co-operative Land Mortgage Bank Ltd.	500 'A' class shares of Rs. 100 each.	25,000 (b)	25,000 (f)	781	781 credited in 1950-51.
7. The Orissa Provincial Co-operative Bank.	7,500 shares of Rs. 100 each.	3,00,000 (a) & (d)	3,00,000 (f)	12,863	12,863 credited in 1950-51.

(a) Purchase price and amount of investment are the same.

(b) Represents paid-up share capital. The shares were purchased in 1938-39.

(c) Represents the amount of the shares purchased by Rulers of States and transferred in favour of Government of Orissa consequent on the final merger of States.

(d) Represents the amount of the first and second calls at Rs. 20 on each share.

(e) Represents the amount of the first call.

(f) Shares are not quoted in the market.

A.—GENERAL FINANCE ACCOUNTS.
PART II—ACCOUNTS.

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND
EXPENDITURE BY MAJOR ITEMS OF REVENUE AND
EXPENDITURE FOR 1949-50.

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Ex- penditure.
2	3	4	
Revenue.			
A. Principal Heads of Revenue—			
I. Customs	7,13	·66	·61
IV. Taxes on Income other than Corporation Tax.	1,42,63	13·18	12·18
VII. Land Revenue	98,08	9·07	8·38
VIII. Provincial Excise	1,81,89	16·81	15·53
IX. Stamps	54,70	5·06	4·67
X. Forest	73,10	6·76	6·24
XI. Registration	7,15	·66	·61
XII. Receipts under Motor Vehicles Acts .	8,03	·74	·69
XIII. Other Taxes and Duties	74,07	6·85	6·33
Total—Principal Heads .	6,46,78	59·79	55·24
C. Irrigation, Navigation, Embankment, and Drainage Works—Net Receipts.			
E. Debt Services	17,58	1·62	1·50
F. Civil Administration	74,44	6·88	6·36
H. Civil Works and Miscellaneous Public Improve- ments.	43,44	4·01	3·71
I. Electricity Schemes	—4,06	—·37	—·35
J. Miscellaneous	37,93	3·51	3·24
L. Contributions and Miscellaneous adjustments between Central and Provincial Govern- ments.	40,01	3·70	3·42
M. Extraordinary items	2,31,70	21·42	19·79
Grand Total—Revenue .	10,81,73	100·00	92·39

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR 1949-50—*concl'd.*

1	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	
Expenditure.			
A. Direct Demands on the Revenue—			
4. Taxes on Income other than Corporation Tax.	1,95	·18	·17
7. Land Revenue	17,19	1·59	1·47
8. Provincial Excise	18,78	1·74	1·60
9. Stamps	1,24	·11	·11
10. Forest	29,07	2·69	2·48
11. Registration	3,45	·32	·29
12. Charges on account of Motor Vehicles Acts .	1,95	·18	·16
13. Other Taxes and Duties	2,52	·23	·22
Total—Direct Demands .	76,15	7·04	6·50
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	71,92	6·65	6·14
E. Debt Services	19,83	1·83	1·69
F. Civil Administration (a)	6,37,38	58·92	54·44
H. Civil Works and Miscellaneous Public Improvements (b).	3,00,03	27·74	25·63
I. Electricity Schemes	3,21	·30	·28
J. Miscellaneous	59,75	5·52	5·10
M. Extraordinary items	8,99	·83	·77
Capital Expenditure within the Revenue Account—			
CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works.	10	·01	·01
FF. Civil Administration	10,23	·95	·87
II. Capital Account of Electricity Schemes . .	—16,96	—1·57	—1·45
JJ. Miscellaneous	26	·02	·02
Grand Total—Expenditure on Revenue Account .	11,70,89	108·24	100·00
(a) Includes Government Transport Service under 47.—Miscellaneous Departments.	8,03	·74	·69
(b) Includes Bhubaneswar Capital Construction (including Establishment and Tools and Plant charges) under 50.—Civil Works—Expenditure in connection with Capital Construction.	1,04,58	9·67	8·93

No. 2.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1949-1950.	Disbursements.	Actuals for 1949-1950.
1	2	3	4
	Rs.		Rs.
Ordinary Revenue Receipts	10,41,72,607	Revenue Expenditure	11,77,25,969
Grants-in-aid from the Central Government	40,00,000	Capital Expenditure within the Revenue Account	—6,37,191
(A) TOTAL REVENUE RECEIPTS	10,81,72,607	(A) TOTAL EXPENDITURE ON THE REVENUE ACCOUNT	11,70,88,778
Public Debt Incurred	7,88,00,000	Capital Expenditure outside the Revenue Account	3,32,37,840
Unfunded Debt Incurred	15,25,612	Public Debt discharged	3,70,90,567
Deposits and Advances	10,62,63,489	Unfunded Debt discharged	5,93,265
Loans and Advances by the Provincial Governments	1,15,10,486	Deposits and Advances	10,94,11,500
Remittances	46,65,32,034	Loans and Advances by the Provincial Governments	1,36,03,253
TOTAL RECEIPT	77,28,04,228	Remittances	45,63,46,835
(B) Opening Cash Balance	2,13,83,582	TOTAL DISBURSEMENTS	76,73,72,038
GRAND TOTAL	79,41,87,810	(B) Closing Cash Balance	2,68,15,772
		GRAND TOTAL	79,41,87,810

(A) Revenue deficit during the year ..

Rs. 89,16,171

(B) Increase of Cash Balance during the year ..

Rs. 54,32,190 (Please see paragraphs 17 to 20 of this report).

FINANCE ACCOUNTS.

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1949-50.	Heads of Expenditure.	Actuals for 1949-50.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	7,12,681	4.—Taxes on Income other than Corporation Tax.	..	1,95,501	1,95,501
IV.—Taxes on Income other than Corporation Tax.	1,42,63,309	7.—Land Revenue . . . . .	..	17,18,597	17,18,597
VII.—Land Revenue	98,07,622	8.—Provincial Excise . . . . .	..	18,77,566	18,77,566
VIII.—Provincial Excise	1,81,88,735	9.—Stamps . . . . .	..	1,23,621	1,23,621
IX.—Stamps	54,69,545	10.—Forest . . . . .	..	29,07,316	29,07,316
X.—Forest	73,10,526	11.—Registration . . . . .	..	3,45,065	3,45,065
XI.—Registration	7,15,514	12.—Charges on account of Motor Vehicles Acts.	..	1,95,282	1,95,282
XII.—Receipts under Motor Vehicles Acts	8,02,760	13.—Other Taxes and Duties . . . . .	..	2,51,665	2,51,665
XIII.—Other Taxes and Duties	74,06,834				
TOTAL	6,46,77,526	TOTAL . . . . .	..	76,14,613	76,14,613

C.—Irrigation, Navigation, Embankment and Drainage Works—

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Gross Receipts—

Direct Receipts 10,13,040

Portion of Land Revenue due to works. 2,78,460

Deduct—Working Expenses —20,21,975

Net Receipts —7,30,475

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Direct Receipts 18,935

Portion of Land Revenue due to works. 1,02,198

TOTAL —6,09,342

E.—Debt Services—

XX.—Interest 17,57,964

TOTAL 17,57,964

C.—Irrigation, Navigation, Embankment and Drainage Works—

17.—Interest on works for which Capital Accounts are kept. 10,83,368

18.—Other Revenue Expenditure financed from ordinary Revenues. 61,08,692

TOTAL 10,83,368 61,08,692 71,92,060

E.—Debt Services—

22.—Interest on Debt and other Obligations. 6,92,287

23.—Appropriation for Reduction or Avoidance of Debt. 12,90,567

TOTAL 19,82,854

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1949-50.	Heads of Expenditure.	Actuals for 1949-50.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
F.—Civil Administration—		F.—Civil Administration—			
XXI.—Administration of Justice	5,22,749	25.—General Administration	5,46,437	1,11,63,271	1,17,09,708
XXII.—Jails and Convict Settlements	1,05,089	27.—Administration of Justice	4,92,167	16,23,006	21,15,173
XXIII.—Police	22,87,078	28.—Jails and Convict Settlements . . . . .	..	20,83,778	20,83,778
XXIV.—Ports and Pilotage	217	29.—Police . . . . .	..	1,30,34,523	1,30,34,523
XXVI.—Education	9,11,431	30.—Ports and Pilotage . . . . .	..	3,627	3,627
XXVII.—Medical	2,73,835	36.—Scientific Departments . . . . .	..	35,474	35,474
XXVIII.—Public Health	46,040	37.—Education . . . . .	..	1,33,42,354	1,33,42,354
XXIX.—Agriculture	6,63,267	38.—Medical . . . . .	..	49,67,615	49,67,615
XXX.—Veterinary	1,72,424	39.—Public Health	21,030	21,51,672	21,72,702
XXXI.—Co-operation	70,448	40.—Agriculture . . . . .	..	57,03,250	57,03,250
XXXII.—Industries and Supplies	12,06,229	41.—Veterinary . . . . .	..	19,13,143	19,13,143
XXXVI.—Miscellaneous Departments	11,85,568	42.—Co-operation . . . . .	..	12,19,144	12,19,144
		43.—Industries and Supplies . . . . .	..	27,34,632	27,34,632
		44.—Aviation . . . . .	..	65,016	65,016
		47.—Miscellaneous Departments . . . . .	..	26,37,517	26,37,517
TOTAL	74,44,375	TOTAL	10,59,634	6,26,78,022	6,37,37,656

H.—Civil Works and Miscellaneous Public Improvements—

XXXIX.—Civil Works	43,44,122
TOTAL	43,44,122

I.—Electricity Schemes—

XLI.—Receipts from Electricity Schemes	
Gross Receipts	46,313
<i>Deduct</i> —Working Expenses	—4,52,400
Net Receipts	—4,06,087
TOTAL	—4,06,087

J.—Miscellaneous—

XLIV.—Receipts in aid of superannuation.	27,979
XLV.—Stationery and Printing	1,75,348
XLVI.—Miscellaneous	35,89,310
TOTAL	37,92,637

H.—Civil Works and Miscellaneous Public Improvements—

50.—Civil Works	51,364	2,99,51,390	3,00,02,754
TOTAL	51,364	2,99,51,390	3,00,02,754

I.—Electricity Schemes—

52.—Interest on capital outlay on Electricity Schemes.	1,57,047	..	1,57,047
52-A.—Other Revenue Expenditure connected with Electricity Schemes.	..	1,64,340	1,64,340
TOTAL	1,57,047	1,64,340	3,21,387

J.—Miscellaneous—

54.—Famine—			
A—Famine Relief . . . . .	..	1,622	1,622
54-A.—Territorial and Political Pensions	4,72,000	5,08,488	9,80,488
55.—Superannuation Allowances and Pensions.	3,05,866	12,07,671	15,13,537
56.—Stationery and Printing . . . . .	..	20,78,940	20,78,940
57.—Miscellaneous . . . . .	..	14,00,650	14,00,650
TOTAL	7,77,866	51,97,371	59,75,237

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue. 1	Actuals for 1949-50. 2	Heads of Expenditure. 3	Actuals for 1949-50.		
			<i>Charged.</i> 4	<i>Voted.</i> 5	<i>Total</i> 6
	Rs.		Rs.	Rs.	Rs.
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.	1,366				
TOTAL	40,01,366				
M.—Extraordinary Items—		M.—Extraordinary Items—			
L. I.—Extraordinary receipts	2,31,70,031	63.—Extraordinary charges . . . . .	..	4,00,845	4,00,845
LII-B.—Civil Defence	15	63-A.—Expenditure connected with Post-war Planning and Development.	..	4,89,065	4,89,065
		64-B.—Civil Defence . . . . .	..	9,498	9,498
TOTAL	2,31,70,046	TOTAL	..	8,99,408	8,99,408

		Capital Expenditure within the Revenue Account—		
		CC-19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	10,146 10,146
		FF-43-A.—Capital outlay on Industrial Development.	..	10,22,500 10,22,500
		II-53.—Capital outlay on Electricity Schemes.	..	—16,95,431 —16,95,431
		JJ-55-A.—Commutation of Pensions financed from ordinary Revenues.	..	25,594 25,594
TOTAL REVENUE	10,81,72,607	TOTAL	..	—6,37,191 —6,37,191
		TOTAL EXPENDITURE ON REVENUE ACCOUNT	51,12,133	11,19,76,645 11,70,88,778
		TOTAL REVENUE	..	.. 10,81,72,607
		DEFICIT	..	.. 53,16,171
		Capital Expenditure outside the Revenue Account—		
		CC-68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	2,96,50,018 2,96,50,018
		II-81-A.—Capital outlay on Electricity Schemes.	..	65,96,493 65,96,493

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue. 1	Actuals for 1949-50. 2	Heads of Expenditure. 3	Actuals for 1949-50.		
			Charged. 4	Voted. 5	Total. 6
	Rs.		Rs.	Rs.	Rs.
		Capital Expenditure outside the Revenue Accounts—<i>concl'd.</i>			
		JJ-82.—Capital Account of other Pro- vincial works outside the Revenue Account.	..	5,90,330	5,90,330
		JJ-85-A.—Capital outlay on Provincial schemes of State Trading.	..	—35,99,001	—35,99,001
		TOTAL .	..	3,32,37,840	3,32,37,840
		TOTAL EXPENDITURE .	51,12,133	14,52,14,485	15,03,26,618

No. 4.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN THE CHARGED AND VOTED EXPENDITURE.

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	51,12,133	11,44,51,020	11,95,63,153
Expenditure outside the Revenue Account . . . . .	..	3,32,37,840	3,32,37,840
Disbursement under Debt, Deposit and Remittance heads treated as Expenditure. (b)	..	1,67,45,150	1,67,45,150
TOTAL	51,12,133	16,44,34,010	16,93,46,143

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

	Charged.	Voted.
	Rs.	Rs.
Total Expenditure as in Account No. 3.	51,12,133	11,19,76,645
<i>Add</i> —Working Expenses of—		
Irrigation . . . . .	..	20,21,975
Electricity schemes . . . . .	..	4,52,400
TOTAL	51,12,133	11,44,51,020

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

Heads of Disbursements.	Voted.
	Rs.
P.—Deposits and Advances—	
Advances not bearing interest—	
Advances Repayable—	
Civil Advances	4,31,409
Special Advances	27,10,488
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,32,11,987
Loans to Government servants	3,91,266
TOTAL	1,67,45,150

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

Heads.	Actuals for 1949-50.
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces	7,12,681
TOTAL	7,12,681
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	1,37,22,000
Taxes on Agricultural Income	5,53,172
<i>Deduct—Refunds</i>	—11,863
TOTAL	1,42,63,309
VII.—Land Revenue—	
Ordinary Revenue	90,50,271
Sale of Government Estates	7,022
Sale-proceeds of waste lands and redemption of land tax	58,666
Recoveries on account of survey and settlement charges	24,401
Rents, etc., of fisheries	54,531
Recovery of cost of maintenance of boundary pillars	30
Rates and Cesses on lands	2,35,119
Recoveries of overpayments	2,828
Collection of payments for services rendered	66,572
Miscellaneous	7,04,532
<i>Deduct—Portion of Land Revenue due to Irrigation</i>	—3,80,658
<i>Deduct—Refunds</i>	—15,692
TOTAL	98,07,622

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

Heads.	Actuals for 1949-50.
	Rs.
A.—Principal Heads of Revenue—contd.	
VIII.—Provincial Excise—	
Country spirits	59,78,278
Country fermented liquors	3,09,096
Malt liquors	21,993
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).	2,55,866
Receipts from commercial spirits, including denatured spirits and medicated wines.	6,979
Opium	86,94,252
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	16,510
Hemp and other drugs	22,75,359
Fines, confiscations and miscellaneous	6,84,088
Recoveries of overpayments	638
Collection of payments for services rendered	3,957
<i>Deduct—Refunds</i>	—58,281
TOTAL	1,81,88,735
IX.—Stamps—	
A.—Non-judicial—	
Sale of stamps	31,39,454
Duty on impressing documents	1,211
Fines and penalties	8,720
Miscellaneous	16,122
<i>Deduct—Refunds</i>	—25,586
TOTAL—A.—Non-Judicial stamps	31,39,921
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	19,66,615
(ii) Other Receipts—	
Sale of stamps	3,66,552
Fines and penalties	4,108
Miscellaneous	4,304
<i>Deduct—Refunds</i>	—11,955
TOTAL—B.—Judicial Stamps	23,29,024
GRAND TOTAL	54,69,545

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

Heads.	Actuals for 1949-50.
	Rs.
A.—Principal Heads of Revenue—contd.	
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	2,52,705
Timber and other produce removed from the forests by consumers or purchasers.	67,81,973
Drift and waif wood and confiscated forest produce	10,729
Miscellaneous	3,62,733
<i>Deduct—Refunds</i>	—97,614
TOTAL	73,10,526
XI.—Registration—	
Fees for registering documents	6,62,401
Fees for copies of registered documents	15,330
Miscellaneous	38,156
<i>Deduct—Refunds</i>	—373
TOTAL	7,15,514
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	1,69,993
Receipts under the Provincial Motor Vehicles Taxation Act	6,36,990
<i>Deduct—Refunds</i>	—4,223
TOTAL	8,02,760
XIII.—Other Taxes and Duties—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	3,69,447
<i>Deduct—Refunds</i>	—50
TOTAL	3,69,397
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	14,306
TOTAL	14,306

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

Heads.	Actuals for 1949-50.
	Rs.
A.—Principal Heads of Revenue—concl'd.	
XIII.—Other Taxes and Duties—concl'd.	
D.—Other Items—	
Tax on sale of Motor spirit and Lubricants	8,67,389
Sales Tax	61,82,610
Deduct—Refunds	—26,868
TOTAL	70,23,131
GRAND TOTAL	74,06,834
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	6,84,875
Sales of water	1,880
Plantations	8,718
Other canal produce	20,558
Navigation	1,71,078
Rents	3,966
Receipts from Workshops	57,600
Recoveries of expenditure	217
Miscellaneous	64,684
Portion of Land Revenue due to Works	2,78,460
Deduct—Refunds	—536
TOTAL—Gross Receipts	12,91,500
Deduct—Working Expenses—	
Extensions and Improvements	1,25,036
Maintenance and Repairs	10,13,120
Establishment	5,84,795
Tools and Plant	38,114
Suspense	12,949
Post-war Development	2,47,544
Charges in England	417
TOTAL—Working Expenses	20,21,975
Net Receipts	—7,30,475

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

Heads.	Actuals for 1949-50.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—concl'd.	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—concl'd.	
A.—Irrigation Works—	
Direct Receipts—	
Other canal produce	194
Rents	80
Recoveries of expenditure	3,147
Miscellaneous	675
Portion of Land Revenue due to works	1,02,198
TOTAL—A.—Irrigation Works	1,06,294
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	2,583
Plantations	295
Rents	1,145
Recoveries of expenditure	454
Miscellaneous	10,362
TOTAL—B.—Navigation, etc.	14,839
GRAND TOTAL	1,21,133
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Govern- ments	4,36,232
Interest realised on investment of Cash Balances	2,08,145
Interest on arrears of revenue	18,899
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	10,68,000
Miscellaneous	26,689
Deduct—Refunds	—2
TOTAL	17,57,964
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	24,192
Court-fees realised in cash	11,497
General fees, fines and forfeitures	4,48,434
Pleadership and Mukhtearship examination fees	4,030
Miscellaneous fees and fines	30,525
Recoveries of overpayments	1,300
Collection of payments for services rendered	445
Miscellaneous	11,874
Deduct—Refunds	—9,548
TOTAL	6,22,749

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

Heads.	Actuals for 1949-50.
F.—Civil Administration—<i>contd.</i>	
	Rs.
XXII.—Jails and Convict Settlements—	
Jails	5,984
Jail manufactures	97,565
Recoveries of overpayments	461
Collection of payments for services rendered	1,079
Total	1,05,089
XXIII.—Police—	
Police supplied to public departments, private companies and persons	3,222
Recoveries on account of village police	28,971
Cash receipts under the Arms Act	18,949
Fees, fines and forfeitures	1,294
Recoveries of overpayments	2,31,480
Collection of payments for services rendered	18,38,250
Miscellaneous	1,69,407
Receipts in England	688
<i>Deduct</i> —Refunds	—5,183
Total	22,87,078
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Registration and other fees	32
Miscellaneous	185
Total	217
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	3,44,068
B.—Secondary—	
Fees, Government Secondary Schools	3,99,357
C.—Primary—	
Fees, Government Primary Schools	4,931
D.—Special—	
Fees and other receipts, Government Special Schools	15,302
E.—General—	
Contributions	2,824
Income from endowments	7,723
Recoveries of overpayments	23,327
Miscellaneous	1,30,598
<i>Deduct</i> —Refunds	—16,999
Total	9,11,431

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

Heads.	Actuals for 1949-50.
	Rs.
F.—Civil Administration—contd.	
XXVII.—Medical—	
Medical School and College fees	41,676
Hospital receipts	23,836
Sale of medicines	83,840
Contributions	29,364
Recoveries of overpayments	12,459
Collection of payments for services rendered	14,528
Miscellaneous	69,610
Deduct—Refunds	—1,478
Total	2,73,835
XXVIII.—Public Health—	
Sale proceeds of sera and vaccines, etc.	1,013
Contributions	1,199
Recoveries of overpayments	1,938
Miscellaneous	41,890
Total	46,040
XXIX.—Agriculture—	
Agricultural receipts	6,41,564
Recoveries of overpayments	24,046
Collection of payments for services rendered	50
Deduct—Refunds	—2,393
Total	6,63,267
XXX.—Veterinary—	
Other receipts	1,72,780
Deduct—Refunds	—356
Total	1,72,424
XXXI.—Co-operation—	
Audit fees	19,828
Miscellaneous receipts	60,552
Deduct—Refunds	—9,932
Total	70,448
XXXII.—Industries and Supplies—	
Industries	10,93,800
Fisheries	1,10,184
Recoveries of overpayments	2,245
Total	12,06,229

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

Heads.	Actuals for 1949-50.
F.—Civil Administration—concl'd.	
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Emigration fees	134
Fees for the registration of Trade Unions	1,363
<i>Miscellaneous—</i>	
Examination fees	8,927
✓ Government Transport Service	11,57,294
Fire Services	15
Miscellaneous	17,931
Deduct—Refunds	—96
Total	11,85,568
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	2,43,279
Ferry receipts	17,088
Tolls on Roads	21,468
Recoveries of expenditure	20,89,963
Transfer from the Fund for Orissa Buildings	15,00,000
Transfer from Central Road Fund	3,593
Miscellaneous	4,88,408
Deduct—Refunds	—19,677
Total	43,44,122
I.—Electricity Schemes	
XLI.—Receipts from Electricity Schemes—	
II.—Thermo-Electric Schemes—	
Town Electrification Scheme—	
Sale of power	46,313
TOTAL—Gross Receipts	46,313
<i>Deduct—Working Expenses—</i>	
Maintenance proper	2,45,775
Tools and Plant	31,305
Suspense	59,390
Establishment	1,15,930
TOTAL—Working Expenses	4,52,400
Net Receipt	—4,06,087
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	27,821
Miscellaneous	158
Total	27,979

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

Heads.	Actuals for 1949-50.
	Rs.
J.—Miscellaneous—concl'd.	
XLV.—Stationery and Printing—	
Stationery receipts	52,804
Sale of plain paper used with stamps	70,492
Sale of Gazettes and other Government publications	23,877
Other press receipts	22,096
Miscellaneous	70
Receipts in England	9
Total	1,75,348
XLVI.—Miscellaneous—	
Unclaimed Deposits	3,34,462
Sale of old stores and materials	14,115
Fees for Government audit	6,340
Contributions	6,571
Rents, rates and taxes	67,414
Other fees, fines and forfeitures	9,66,983
Recoveries of overpayments	13,26,227
Collection of payments for services rendered	65,545
Receipts on account of displaced persons	1,25,396
Miscellaneous	7,50,978
Loss or gain by exchange	5
Deduct—Refunds	-74,726
Total	35,89,310
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	
	1,366
Total	1,366
M.—Extraordinary Items—	
LI.—Extraordinary receipts—	
Subventions from the Central Government for Development Schemes	2,00,39,082
Other Items	41,81,384
Deduct—Refunds	-10,50,435
Total	2,31,70,031
LII.—B.—Civil Defence—	
Miscellaneous	15
Total	15

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads. I	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax—			
Works	25,000	25,000
Collection of Agricultural Income Tax	1,70,501	1,70,501
Total	1,95,501	1,95,501
7.—Land Revenue—			
Charges of Administration	3,20,120	3,20,120
Management of Government estates	4,82,665	4,82,665
Survey, Settlement and Record Operations	6,73,147	6,73,147
Land Records	1,56,789	1,56,789
Assignments and Compensations	71,223	71,223
Works	1,102	1,102
Post-war Development	13,551	13,551
Total	17,18,597	17,18,597
8.—Provincial Excise—			
Superintendence	34,698	34,698
District Executive Establishment	10,19,195	10,19,195
Distilleries	41,935	41,935
Cost of opium supplied to Provincial Excise Department.	6,97,450	6,97,450
Purchase of Ganja and other drugs	10,227	10,227
Compensations	5,331	5,331
Works	68,729	68,729
Total	18,77,566	18,77,566
9.—Stamps—			
Superintendence	8,931	8,931
A.—Non-Judicial—			
Charges for the sale of stamps	55,001	55,001
Cost of stamps supplied from Central Stamp Stores.	21,768	21,768
Total—A.—Non-Judicial	76,769	76,769

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
A.—Direct Demands on the Revenue—<i>concl.</i>			
9.—Stamps—<i>concl.</i>			
B.—Judicial—			
Charges for the sale of stamps	18,621	18,621
Cost of stamps supplied from Central Stamp Stores.	..	19,300	19,300
Total—B.—Judicial	37,921	37,921
GRAND TOTAL	1,23,621	1,23,621
10.—Forest—			
Conservancy and Works	6,84,509	6,84,509
Establishment	20,68,764	20,68,764
Post-war Development	1,49,447	1,49,447
Charges in England	4,596	4,596
Total	29,07,316	29,07,316
11.—Registration—			
Superintendence	13,195	13,195
District Charges	3,31,870	3,31,870
Total	3,45,065	3,45,065
12.—Charges on account of Motor Vehicle Acts—			
Charges of collection	24,329	24,329
Inspection of Motor Vehicles	483	483
Compensations to local bodies, etc.	1,68,941	1,68,941
Other charges	1,529	1,529
Total	1,95,282	1,95,282
13.—Other Taxes and Duties—			
Collection charges—			
Tax on sales of Motor Spirit and Lubricants.	..	20,511	20,511
Entertainment Tax	35,653	35,653
Sales Tax	1,95,501	1,95,501
Total	2,51,665	2,51,665

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	10,83,368	..	10,83,368
Total	10,83,368	..	10,83,368
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	17,788	17,788
Maintenance and Repairs . . . . .	..	1,25,926	1,25,926
Establishment . . . . .	..	27,704	27,704
Tools and Plant . . . . .	..	936	936
Post-war Development . . . . .	..	29,29,011	29,29,011
Charges in England . . . . .	..	13	13
(2) Miscellaneous Expenditure—			
Grants-in-aid . . . . .	..	10,000	10,000
Post-war Development . . . . .	..	2,676	2,676
Total—A.—Irrigation Works . . . . .	..	31,14,054	31,14,054
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	7,60,389	7,60,389
Maintenance and Repairs . . . . .	..	10,71,260	10,71,260
Establishment . . . . .	..	3,79,600	3,79,600
Tools and Plant . . . . .	..	50,738	50,738
Post-war Development . . . . .	..	4,91,959	4,91,989
Charges in England . . . . .	..	658	658

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl'd.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
18.—Other Revenue Expenditure financed from ordinary revenues—concl'd.			
B.—Navigation, Embankment and Drainage Works—concl'd.			
(2) Miscellaneous Expenditure—			
Grants-in-aid . . . . .	..	2,06,953	2,06,953
Suspense . . . . .	..	33,051	33,051
Total—B.—Navigation, etc. . . . .	..	29,94,638	29,94,638
GRAND TOTAL . . . . .	..	61,08,692	61,08,692
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
<i>Floating Loans—</i>			
Interest on other Floating Loans	69,408	..	69,408
Interest on Loans taken from the Central Government.	5,70,742	..	5,70,742
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	2,14,500	..	2,14,500
Interest on Contributory Provident Fund	1,621	..	1,621
C.—Interest on other obligations—			
<i>Other items—</i>			
Miscellaneous	8	..	8
D.—Transfers—			
<i>Deduct—</i>			
Interest transferred to Commercial Departments—			
Irrigation	—15,368	..	—15,368
Electricity Schemes	—1,48,624	..	—1,48,624
Total	6,92,287	..	6,92,287

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
E.—Debt Services—concl'd.	Rs.	Rs.	Rs.
23.—Appropriation for Reduction or Avoidance of Debt—			
Other Appropriations]	12,90,567	..	12,90,567
Total	12,90,567	..	12,90,567
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces (including Governor-General, Cabinet and Ministers)—			
Salary of the Governor	62,700	..	62,700
Secretarial Staff of Governor	72,069	..	72,069
Staff and household of Governor	52,100	..	52,100
Sumptuary allowance of Governor	10,875	..	10,875
Expenditure from Contract allowances	31,366	..	31,366
Tour Expenses	57,774	..	57,774
Ministers	1,27,099	2,21,034	3,48,133
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	3,10,730	3,10,730
Elections for Legislatures . . . . .	..	11,71,801	11,71,801
C.—Secretariat and Headquarters Establishments—			
Civil Secretariat . . . . .	..	27,01,292	27,01,292
Public Service Commission	1,21,444	..	1,21,444
Local Fund Audit Establishment . . . . .	..	68,139	68,139
D.—Commissioners—			
Commissioners . . . . .	..	5,11,404	5,11,404
E.—District Administration—			
General Establishments . . . . .	..	30,17,062	30,17,062
Sub-divisional Establishments . . . . .	..	9,08,309	9,08,309
Other Establishments . . . . .	..	13,93,989	13,93,989

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
25.—General Administration—contd.			
F.—Works—			
Original Works . . . . .	..	3,63,372	3,63,372
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc.	..	1,52,308	1,52,308
Miscellaneous . . . . .	..	17,938	17,938
Post-war Development . . . . .	..	3,11,482	3,11,482
Charges in England	11,010	8,411	19,421
Total	5,46,437	1,11,63,271	1,17,09,708
27.—Administration of Justice—			
High Court and Chief Courts	4,76,278	..	4,76,278
Law Officers	15,889	1,37,849	1,53,738
Civil and Sessions Courts . . . . .	..	11,16,595	11,16,595
Criminal Courts . . . . .	..	2,95,601	2,95,601
Works . . . . .	..	65,658	65,658
Charges in England . . . . .	..	7,303	7,303
Total	4,92,167	16,23,006	21,15,173
28.—Jails and Convict Settlements—			
Jails . . . . .	..	19,88,058	19,88,058
Jail manufactures . . . . .	..	95,720	95,720
Total . . . . .	..	20,83,778	20,83,778
29.—Police—			
Superintendence . . . . .	..	2,85,757	2,85,757
District Executive Force . . . . .	..	93,82,843	93,82,843

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—*contd.*

Heads. I	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
29.—Police—<i>concl.</i>			
Police Training Schools	1,62,516	1,62,516
Village Police	3,63,617	3,63,617
Special Police	14,64,836	14,64,836
Railway Police	1,91,217	1,91,217
Criminal Investigation Department	6,73,450	6,73,450
Miscellaneous	3,823	3,823
Works	4,93,496	4,93,496
Charges in England	12,968	12,968
Total	1,30,34,523	1,30,34,523
30.—Ports and Pilotage—			
B.—Other Ports—			
Pilotage and Pilot Establishments	20	20
Miscellaneous	3,607	3,607
Total	3,627	3,627
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Industries	2,400	2,400
Archæological Department	10,000	10,000
Museums	23,074	23,074
Total	35,474	35,474

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration <i>ntd.</i>			
37.—Education—			
A.—University—			
Grants to Universities . . . . .	..	90,916	90,916
Government Arts Colleges . . . . .	..	11,30,317	11,30,317
Grants to non-Government Arts Colleges . . . . .	..	64,205	64,205
Government Professional Colleges . . . . .	..	33,815	33,815
B.—Secondary—			
Government Secondary Schools . . . . .	..	15,48,631	15,48,631
Direct grants to non-Government Secondary Schools.	..	4,02,813	4,02,813
Grants to Local Bodies for Secondary Education.	..	2,58,070	2,58,070
C.—Primary—			
Government Primary Schools . . . . .	..	10,74,914	10,74,914
Direct grants to non-Government Primary Schools.	..	3,23,976	3,23,976
Grants to Local Bodies for Primary Education.	..	11,65,861	11,65,861
D.—Special—			
Government Special Schools . . . . .	..	4,01,986	4,01,986
Direct grants to non-Government Special Schools.	..	1,03,570	1,03,570

No.6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
F.—Civil Administration—contd.	Rs.	Rs.	Rs.
37.—Education—concl'd.			
E.—General—			
Direction	1,34,739	1,34,739
Inspection	5,95,133	5,95,133
Scholarships	3,10,768	3,10,768
Miscellaneous	5,33,972	5,33,972
Works	4,16,138	4,16,138
Post-war Development	47,43,671	47,48,671
Charges in England	3,859	3,859
Total	1,33,42,354	1,33,42,354
38.—Medical—			
Medical Establishment	5,55,642	5,55,642
Hospitals and Dispensaries	26,60,445	26,60,445
Grants for Medical purposes	33,985	33,985
Medical Colleges and Schools	2,17,250	2,17,250
Mental Hospital	64,748	64,748
Chemical Examiner	22,020	22,020
Works	1,48,674	1,48,674
Post-war Development	12,08,214	12,08,214
Charges in England	56,637	56,637
Total	49,67,615	49,67,615

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. [1]	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
39.—Public Health—			
Public Health Establishment	3,69,560	3,69,560
Grants for Public Health Purposes	48,850	48,850
Expenses in connection with epidemic diseases.	..	2,42,392	2,42,392
Bacteriological Laboratories	41,116	41,116
Pasteur Institute	9,992	9,992
Works	21,030	2,61,226	2,82,256
Post-war Development	11,73,762	11,73,762
Charges in England	4,774	4,774
Total	21,030	21,51,672	21,72,702
40.—Agriculture—			
Direction	66,690	66,690
Superintendence	94,994	94,994
Subordinate and Expert Staff	1,19,665	1,19,665
Experimental Farms	2,15,954	2,15,954
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	..	79,095	79,095
Agricultural Experiments and Research	4,75,984	4,75,984
Agricultural Education	17,879	17,879
Boring Operations	13,521	13,521
Scheme for the improvement of Agricultural marketing in India.	..	250	250
Works	63,374	63,374
Post-war Development	45,55,844	45,55,844
Total	57,03,250	57,03,250

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
41.—Veterinary—			
Superintendence . . . . .	..	15,229	15,229
Veterinary Education and Research . . . . .	..	27,011	27,011
Hospitals and Dispensaries . . . . .	..	5,21,471	5,21,471
Breeding operations. . . . .	..	2,99,273	2,99,273
Other Charges . . . . .	..	37,398	37,398
Works . . . . .	..	90,239	90,239
Post-war Development . . . . .	..	9,22,522	9,22,522
Total . . . . .	..	19,13,143	19,13,143
42.—Co-operation—			
Direction . . . . .	..	3,691	3,691
Superintendence . . . . .	..	3,08,419	3,08,419
Grants-in-aid . . . . .	..	98,748	98,748
Other charges . . . . .	..	1,85,655	1,85,655
Post-war Development . . . . .	..	5,91,910	5,91,910
Works . . . . .	..	30,721	30,721
Total . . . . .	..	12,19,144	12,19,144
43.—Industries and Supplies—			
Industries . . . . .	..	14,84,918	14,84,918
Fisheries . . . . .	..	53,489	53,489

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
43.—Industries and Supplies—<i>contd.</i>			
Works . . . . .	..	5,000	5,000
Post-war Development . . . . .	..	11,78,332	11,78,332
Charges in England . . . . .	..	12,893	12,893
Total . . . . .	..	27,34,632	27,34,632
44.—Aviation—			
Grants for Aviation purposes . . . . .	..	60,000	60,000
Post-war Development . . . . .	..	5,016	5,016
Total . . . . .	..	65,016	65,016
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	21,771	21,771
Labour . . . . .	..	2,171	2,171
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers . . . . .	..	1,998	1,998
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	22,496	22,496
<i>Miscellaneous—</i>			
Examinations . . . . .	..	8,926	8,926

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEAD—*contd.*

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>concl.</i>			
47.—Miscellaneous Departments—<i>concl.</i>			
<i>Miscellaneous—concl.</i>			
Administration of Indian Partnership Act, 1932.	..	38	38
Fire Service . . . . .	..	1,63,795	1,63,795
Miscellaneous . . . . .	..	8,02,557	8,02,557
<i>Works—</i>			
Rural Welfare Department . . . . .	..	12,67,967	12,67,967
Post-war Development . . . . .	..	3,45,798	3,45,798
Total . . . . .	..	26,37,517	26,37,517
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue . . . . .	..	12,249	12,249
Provincial Excise . . . . .	..	8,582	8,582
Forest . . . . .	..	1,339	1,339
Registration . . . . .	..	4,278	4,278
General Administration	743	8,38,257	8,39,000
Administration of Justice . . . . .	..	3,07,280	3,07,280
Jails and Convict Settlements . . . . .	..	1,37,174	1,37,174
Police . . . . .	..	23,67,430	23,67,430

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—<i>contd.</i>			
50.—Civil Works—<i>contd.</i>			
Original Works—Buildings— <i>contd.</i>			
Education	3,84,592	3,84,592
Medical	1,45,137	1,45,137
Agriculture	6,517	6,517
Veterinary	9,403	9,403
Industries	24,135	24,135
Miscellaneous Departments	3,44,842	3,44,842
Civil Works	5,00,140	5,00,140
Stationery and Printing	24,007	24,007
Original Works—Communications	5,06,536	5,06,536
Original Works—Miscellaneous	1,17,179	1,17,179
Capital Construction—Original Works	87,16,260	87,16,260
Repairs	50,621	48,38,040	48,88,661
Capital Construction—Repairs	5,387	5,387
Establishment	14,93,571	14,93,571
Capital Construction—Establishment	2,74,283	2,74,283
Tools and Plant	1,89,118	1,89,118
Capital Construction—Tools and Plant	2,85,568	2,85,568

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements— <i>concl.</i>			
50.—Civil Works— <i>concl.</i>			
Grants-in-aid . . . . .	..	9,07,853	9,07,853
Suspense . . . . .	..	10,91,448	10,91,448
Capital Construction Suspense . .	..	11,76,209	11,76,209
Post-war Development . . . . .	..	52,29,915(a)	52,29,915(a)
Charges in England . . . . .	..	4,661	4,661
Total .	51,364	2,99,51,390	3,00,02,754

(a) Details are as follows :—

	Rs.
(i) Buildings	22,82,551
(ii) Communications	22,01,847
(iii) Establishment	3,09,198
(iv) Tools and Plant	70,321
(v) Grants-in-aid	3,63,450
(vi) Charges in England	2,548

52,29,915

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
I.—Electricity Schemes—			
52.—Interest on Capital outlay on Electricity Schemes—			
I.—Hydro-Electric Schemes—			
A.—Machkund (Duduma) Hydro-Electric Scheme.	52,686	..	52,686
II.—Thermo-Electric Schemes—			
A.—Cuttack Thermal Scheme	1,04,361	..	1,04,361
Total	1,57,047	..	1,57,047
52-A.—Other Revenue Expenditure connected with Electricity Schemes—			
Establishment Charges . . . . .	..	50,660	50,660
Miscellaneous Expenditure (<i>including</i> Surveys).	..	11,881	11,881
Post-war Development . . . . .	..	99,795	99,795
Charges in England . . . . .	..	2,004	2,004
Total . . . . .	..	1,64,340	1,64,340
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	..	1,242	1,242
Gratuitous Relief . . . . .	..	9,596	9,596
<i>Deduct</i> —Amount transferred from Famine Relief Fund.	..	—9,216	—9,216
Total . . . . .	..	1,622	1,622

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>contd.</i>			
54-A.—Territorial and Political Pensions—			
Territorial and Political Pensions . . . . .	..	1,36,745	1,36,745
Charitable Allowances . . . . .	..	2,079	2,079
Privy purse and allowances of Rulers of Integrated States and allowances of their relatives and servants.	4,72,000	3,69,664	8,41,664
Total .	4,72,000	5,08,488	9,80,488
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances .	3,05,866	13,08,902	16,14,768
Compassionate Allowances . . . . .	..	4,946	4,946
Gratuities . . . . .	..	5,055	5,055
Contributions for pensions and Gratuities .	..	14,116	14,116
Pensions for distinguished and meritorious services.	..	260	260
Donations to Provident Funds . . . . .	..	8,482	8,482
Government contribution payable under the Indian Civil Service Family Pension Rules.	..	702	702
Charges in England . . . . .	..	15,487	15,487
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	—1,50,279	—1,50,279
Total .	3,05,866	12,07,671	15,13,537

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1949-50		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>contd.</i>			
56.—Stationery and Printing—			
I.—Stationery—			
Stationery offices and stores	25,037	25,037
Purchase of Stationery stores	4,50,833	4,50,833
Discount on plain paper used with stamps	..	4,288	4,288
Purchase of plain paper used with stamps .	..	1,050	1,050
II.—Printing—			
Government Presses	15,06,000	15,06,000
Printing at private presses	83,718	83,718
Cost of printing works done by other Govern- ments.	..	8,014	8,014
Total .	..	20,78,940	20,78,940
57.—Miscellaneous—			
Cost of books and periodicals	4,550	4,550
Donations for charitable purposes	32,992	32,992
Special Commissions of Enquiry	21,484	21,484
Expenditure in connection with Evacuees .	..	2,693	2,693
Petty Establishments	1,29,530	1,29,530
Irrecoverable temporary loans and advances written off.	..	27	27
Rents, rates and taxes	1,629	1,629
Contributions	7,64,617	7,64,617
Miscellaneous Durbar charges	5,568	5,568
Expenditure on account of State Prisoners and Detenus.	..	11,028	11,028
Motor Spirit and Tyre rationing scheme .	..	—2,657	—2,657
Transport Organisation	44,712	44,712
Miscellaneous and unforeseen charges .	..	2,82,744	2,82,744
Post-war Development	1,01,358	1,01,358
Loss or gain by exchange	375	375
Total .	..	14,00,650	14,00,650

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged. 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Rationing and Grain Supply Scheme	10,36,115	10,36,115
Establishment, etc. charges common to the various supply schemes.	7,72,336	7,72,336
Administration of Cloth and Yarn Control Order and Standard Cloth Scheme.	1,13,161	1,13,161
Purchase of Lease/Lend Lorries	3,12,628	3,12,628
Deduct—Amount transferred to the capital head "85-A.—Capital outlay on Provincial Schemes of State Trading".	—18,47,972	—18,47,972
Small Savings Scheme.	1,834	1,834
Liabilities of integrated States taken over	12,630	12,630
Provincial Recruiting Officers	113	113
Total	4,00,845	4,00,845
63-A.—Expenditure connected with Post-war Planning and Development—			
Secretariat	2,84,319	2,84,319
Special Commissions and Committees	1,662	1,662
Employment Organisations	19,649	19,649
Miscellaneous	60,637	60,637
Charges in England	1,22,798	1,22,798
Total	4,89,065	4,89,065
64-B.—Civil Defence—			
Expenditure on Air Raid precautions—			
Miscellaneous	13,565	13,565
War Committee	93	93
Deduct—Share by the Central Government	—4,160	—4,160
Total	9,498	9,498
CC.—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—			
Unproductive—			
Post-war Development	10,146	10,146
Total	10,146	10,146

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
FF.—Civil Administration—Capital Account within the Revenue Account—			
43.A—Capital Outlay on Industrial Development—			
Investment in Government Commercial Undertakings.	..	10,000	10,000
Investment of shares in Commercial Concerns.	..	10,12,500	10,12,500
Total	..	10,22,500	10,22,500
II.—Capital Account of Electricity Schemes within the Revenue Account—			
53.—Capital outlay on Electricity Schemes (Post-war Development)—			
I.—Hydro-Electric Schemes—			
Machkund (Duduma) Hydro-Electric Scheme—			
Works	..	24,677	24,677
Total—I.—Hydro-Electric Schemes	..	24,677	24,677
II.—Thermo-Electric Schemes—			
Cuttack Thermal Scheme—			
Works	..	78,084	78,084
Total—II.—Thermo-Electric Schemes	..	78,084	78,084
Total—I and II	..	1,02,761	1,02,761
<i>Deduct—Repayment of Capital Expenditure financed from ordinary Revenues.</i>	..	—17,98,192	—17,98,192
Grand Total	..	—16,95,431	—16,95,431
J.—Miscellaneous Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from Ordinary Revenues—			
Amount transferred from "83-Payment of commuted value of pensions.	..	25,594	25,594
Total	..	25,594	25,594

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year 1949-50.	Expenditure to end of the year 1949-50.
1	2	3
	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		
A.—Irrigation Works—		
Productive—		
Patrapara Irrigation Project . . . . .	..	1,23,998
Hirakud Dam Project	2,96,50,018	3,37,01,737
Unproductive—		
Orissa Canal Project	(a)10,146	2,69,76,954
Rushikulya System . . . . .	..	51,86,712
TOTAL—Irrigation Works .	2,96,60,164	6,59,89,401
<i>Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund)</i>	(a) —10,146	—18,95,520
Net amount outside the Revenue Account . .	2,96,50,018	6,40,93,881
72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—		
Investments in Government Commercial Undertakings—		
Cold Storage Plant . . . . .	..	2,11,990
Pilot-plant for production of special alloy and steel . . . . .	..	2,00,000

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

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year 1949-50.	Expenditure to end of the year 1949-50.
1	2	3
	Rs.	Rs.
72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—<i>concl.</i>		
Investment in shares of Commercial Concerns	(b)10,12,500	24,42,500
TOTAL	10,12,500	28,54,490
<i>Deduct</i> —Amount financed from ordinary Revenues	—10,12,500	—26,54,490
Net amount outside the Revenue Account . . . . .	..	2,00,000
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT		
	..	5,063
81-A.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—		
I.—Hydro-Electric Schemes—		
Machkund (Duduma) Hydro-Electric Scheme	(d)29,34,809	42,46,635
Duduma Transmission Scheme (c)	1,22,165	1,71,820
II.—Thermo-Electric Schemes—		
Cuttack Thermo-Electric Scheme	(d)18,22,357	(e)30,56,307
Town Electrification Scheme	21,731	21,731
TOTAL—Capital outlay on Electricity Schemes	49,01,062	(e)74,96,493
<i>Deduct</i> —Amount financed from ordinary revenues	—1,02,761	(e)—17,98,192
<i>Add</i> —Repayment of capital expenditure financed from ordinary revenues	17,98,192	17,98,192
Net amount outside the Revenue Account	65,96,493	74,96,493

(b) Booked directly under the head "43-A.—Capital outlay on Industrial Development within the Revenue Account".

(c) Previously included under the Machkund (Duduma) Hydro-Electric Scheme.

(d) Includes Rs. 24,677 and Rs. 78,084 respectively directly booked under the head "53.—Capital outlay on Electricity Schemes within the Revenue Account".

(e) The difference of Re. 1 is due to rounding.

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*concl'd.*

Nature of Expenditure. I	Expenditure during the year 1949-50. 2	Expenditure to end of the year 1949-50. 3
	Rs.	Rs.
82.—CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT—		
Original Works—Bus Service	5,90,330	5,90,330
TOTAL .	5,90,330	5,90,330
83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS	25,594	5,83,580
<i>Deduct</i> —Amount financed from ordinary revenues .	—25,594	—5,83,580
Net amount outside the Revenue Account . . . . .	..	..
85-A.—CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING	—35,99,001	—1,36,76,524
GRAND TOTAL .	3,32,37,840	5,87,09,243

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

1.—Report.

INTRODUCTORY.

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

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit account 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, 1950 :—

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1		3	4	5
Rs.				Rs.
3,18,82,385	A to M	Government	85-86	
	N	Public Debt	86-87	6,04,41,408
	O	Unfunded Debt	87-88	66,01,075

REVIEW OF BALANCES—*contd.*

(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.	P	Deposits and Advances—		Rs.
		(i) Deposits not bearing interest—	89-98	
		Gross balance	89	2,05,09,852
10,45,282		Investments	89	
18,66,534		(ii) Advances not bearing interest	98-100	
		(iii) Suspense—		
63,93,307		Investments	101	
33,83,715		Other items (Net)	101-102	
1,96,87,082	R	Loans and Advances by Provincial Governments	102-104	
	S	Remittances—		
		I.—Remittance within India (Net)	104-106	35,21,742
2,68,15,772	V	(Closing) Cash Balance		
9,10,74,077		TOTAL		9,10,74,077

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 state such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The 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.....Dr. Rs. 3,18,82,385

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	89,81,059
	B.—Revenue Receipts for 1949-50	10,81,72,607
11,70,88,778	C.—Expenditure on Revenue Account for 1949-50	
3,32,37,840	D.—Capital Expenditure outside the Revenue Account for 1949-50	
	E.—Miscellaneous	12,90,567
	F.—Closing Balance	3,18,82,385
15,03,26,618	TOTAL	15,03,26,618

6. Item A represents the balance brought forward from the last year. The figures against items B, C and D agree with the corresponding figures exhibited in Account No. 3 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. 6,04,41,408.

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, 1950 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 :—

	Cr. Rs.
Floating Debt	26,00,000
Loans from the Central Government	5,78,41,408
Total	6,04,41,408

Floating Debt Cr. Rs. 26,00,000

8. The term "Floating Debt" is applied to the borrowings of a purely temporary nature such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. The balance represents the unpaid portion of the ways and means advances taken from (i) the Reserve Bank of India (Rs. 24,00,000) and (ii) the Central Government (Rs. 2,00,000). The outstanding advances were repaid during the year 1950-51.

Loans from the Central Government Cr. Rs. 5,78,41,408.

9. 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 for Orissa from the Central Government for various purposes.

The particulars of the loans and the balance of each loan outstanding on the 31st March, 1950 are given below :—

Particulars of loans.	Year of the loan.	Amount.	Rate of interest.	Amount repaid to end of 1949-50.	Balance.
1	2	3	4	5	6
		Rs.		Rs.	Rs.
1. Loans to finance the "Grow More Food" Scheme.	1944-45	2,16,000	3½ per cent.	2,16,000	..
	1944-45	48,000	Interest free	48,000	..
	1946-47	12,84,710	3½ per cent.	12,76,510	8,200
	1947-48	30,00,000	2¾ per cent.	13,46,000	16,54,000
	1948-49	32,00,000	2¾ per cent.	4,20,792	27,79,208
2. Loans for the Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects.	1949-50	18,00,000	3½ per cent.	..	18,00,000
	1949-50	4,00,000	3½ per cent.			..	4,00,000
3. Loans for the Hirakud Dam Project.	1948-49	9,00,000	2¾ per cent.	..	9,00,000
	1949-50	70,00,000	3 per cent.	..	70,00,000
4. Loans to finance loans granted to the Orissa Textile Mills, Ltd.	1948-49	81,00,000	3½ per cent.	..	81,00,000
	1949-50	3,07,00,000	Do.	..	3,07,00,000
5. Loans to finance purchase of shares in the Orissa Road Transport Company.	1948-49	25,00,000	2½ per cent.	..	25,00,000
6. Loans for rehabilitation in Orissa of displaced persons from East Bengal.	1948-49	15,00,000	2¾ per cent.	..	15,00,000
	1949-50	5,00,000	Not settled.	..	5,00,000
	1949-50	8,00,000	..	8,00,000 (b)	..
Total		6,19,48,710		41,07,302	5,78,41,408

(b) Subsequently cancelled by the Central Government.

SECTION O.—UNFUNDED DEBT . . . Cr. Rs. 66,01,075.

10 The term "Unfunded Debt" is used to describe a number of interest bearing obligations of the State 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. 66,01,075.

11. 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 :—

	Cr. Rs.
General Provident Fund	64,55,140
Contributory Provident Fund	1,45,935
	<hr/>
Total	66,01,075

The amounts at credit of the subscribers on the 31st March, 1950 have been communicated to them in accordance with usual procedure.

General Provident Fund Cr. Rs. 64,55,140.

12. 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 the Fund on certain conditions. The ledger balance of this Fund on the 31st March, 1950 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 Rs 1,65,129 of which Rs. 5,210 was adjusted in 1950-51 and the balance is in course of adjustment.

Contributory Provident Fund Cr. Rs. 1,45,935.

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 mentioned above this fund includes contributions from Government in lieu of pension.

The balance consists of—

(i) Civil Defence Contributory Provident Fund	1,319
(ii) Other Contributory Provident Funds	1,44,616
	<hr/>
Total	1,45,935

The sum total of the balances in the personal accounts of the subscribers agreed with the ledger balance except in regard to a sum of Rs. 294 in the case of (i) and Rs. 86,927 in the case of (ii) which are under reconciliation.

Section P.—Deposits and Advances.

14. This Section falls into three parts, namely :—

	Dr. Rs.	Cr. Rs.
(i) Deposits not bearing Interest	10,45,282	2,05,09,852
(ii) Advances not bearing interest	18,66,534	
(iii) Suspense	97,77,022	
Total	1,26,88,838	2,05,09,852

Deposits not bearing interest	}	Cr. Rs. 2,05,09,852
	}	Dr. Rs. 10,45,282

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

	Cr. Rs.	Dr. Rs.
(i) Reserve Funds	27,07,114	10,45,282
(ii) Other Deposit Accounts	1,78,02,738	..
Total	2,05,09,852	10,45,282

Reserve Funds	}	Cr. Rs. 27,07,114
	}	Dr. Rs. 10,45,282

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

	Dr. Rs.	Cr. Rs.
Orissa Famine Relief Fund . . . . .	..	10,97,518
Orissa Famine Relief Fund Investment Account.	10,45,282	..
Fund for development of forests . . . . .	..	7,45,500
Fund for water supply and drainage schemes. . . . .	..	8,64,096
Total	10,45,282	27,07,114

Orissa Famine Relief Fund Cr. Rs. 10,97,518

Orissa Famine Relief Fund Investment Account Dr. Rs. 10,45,282

17. The Orissa Famine Relief Fund was constituted under the Orissa Famine Relief Fund Regulation, 1937, as amended by the Orissa Act IX of 1933, 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 draught, flood and other serious natural calamities in the State ; 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 State 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, 1950 consisted of Rs. 52,236 in cash and Rs. 10,45,282 invested in securities of the Central Government. Against the face value of Rs. 9,57,000 the market value of these securities amounted on the 31st March, 1950 to Rs. 9,84,296. 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.

Fund for development of forests Cr. Rs. 7,45,500

18. The Fund has been opened out of the profits made by the Forest Department on war supply works in order to provide for expenditure on Forest Reconstruction in the lean years following the war. The above represents 25 per cent. of the net profits of 1942-43, 1944-45 and 1945-46. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Fund for water supply and drainage schemes . Cr. Rs. 8,64,096

19. The Fund has been created to finance water supply and drainage schemes in urban areas. It has been decided by Government that a sum of Rs. 20 lakhs will be allotted each year for a period of 5 years and after meeting the expenditure required for this purpose in any year, the balance will be transferred to the fund. No allotment to the Fund was made during the year 1949-50 on account of financial stringency. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Other Deposit Accounts Cr. Rs. 1,78,02,738

20. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	50,83,257
Departmental and Judicial Deposits—	
Civil Deposits	64,31,267
Other Accounts	62,88,214
TOTAL	1,78,02,738

Deposits of Local Funds Cr. Rs. 50,83,257

21. The details of these deposits are :—

	Dr. Rs.	Cr. Rs.
District Funds . . . . .	..	34,53,379
Municipal Funds . . . . .	..	11,22,496
Other Funds—		
Port and Marine Funds . . . . .	..	46,479
Education Funds . . . . .	..	2,60,400
Medical and Charitable Funds . . . . .	..	1,94,558
Public Works Funds . . . . .	..	8,626
Other Miscellaneous Funds	2,681	..
TOTAL	2,681	50,85,938
Net Cr. Rs. . . . .	..	50,83,257

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

District Funds Cr. Rs. 34,53,379

22. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	34,39,013
(b) Union Funds	14,366
TOTAL	34,53,379

Certificates acknowledging the correctness of the balances as on the 31st March, 1950 have not yet been received. There are differences of *minus* Rs. 17,301 under (a) and Re. 1 under (b) between the ledger and broadsheet balances which are under reconciliation.

Municipal Funds Cr. Rs. 11,22,496

23. This represents the balances at the credit of Municipalities. There is a difference of *minus* Rs. 26,852 between the ledger and broadsheet balances, which is under reconciliation.

Certificates of acceptance have not been received.

Port and Marine Funds *Cr. Rs. 46,479*

24. This represents the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There are differences of Rs. 50 and *minus* Rs. 14 under the Gopalpur Port Fund and other Orissa Ports Fund respectively between the ledger and broadsheet balances, which are under reconciliation.

Certificates accepting the balances are awaited.

Education Fund *Cr. Rs. 2,60,400*

25. This balance is composed of :—

	Dr Rs.	Cr. Rs.
(a) District Education Council Funds	49	
(b) Elementary Education Funds		2,60,449
Net Cr. Rs.		<u>2,60,400</u>

There are differences of *minus* Rs. 49 and Rs. 1,025 between the ledger and broadsheet balances in case of (a) and (b) respectively, which are under reconciliation.

Certificates accepting the balances are awaited.

Medical and Charitable Funds *Cr. Rs. 1,94,558*

26. This balance consists of :—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,90,719
(b) Leper Asylum Fund	422
(c) Medical Registration Fund	177
(d) Orissa Nurses and Midwives Council Fund	1,164
(e) Medical Examination Fund	2,076
TOTAL	<u>1,94,558</u>

There are differences of *minus* Rs. 288, *minus* Rs. 680, Rs. 674 and Rs. 6 in cases of (a), (c), (d) and (e) respectively, which are under reconciliation.

Certificates accepting the balances are awaited.

Public Works Funds—Khondmals Road Fund *Cr. Rs. 8,626*

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

The certificate accepting the balance is awaited.

Other Miscellaneous Funds *Dr. Rs. 2,681*

28. This head accommodates the transactions on account of Maths and other religious funds and M. S. E. Co-operative Credit Society Fund of the *ex* State of Mayurbhanj. There is a difference of *minus* Rs. 13,011 between the ledger and broadsheet balances of which *minus* Rs. 5,753 was adjusted in 1950-51 and the balance is under reconciliation.

The certificate accepting the balance is awaited.

Departmental and Judicial Deposits—Civil Deposits . *Cr. Rs. 64,31,267*

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

	Cr. Rs.
Revenue Deposits	9,45,928
Civil Courts' Deposits	7,08,517
Criminal Courts' Deposits	1,90,971
Personal Deposits	5,45,129
Forest Deposits	—6,746
Public Works Deposits	38,25,220
Trust Interest Funds	1,488
Deposits on account of Police Funds	76,665
Deposits for work done for Indian States, public bodies or private individuals	1,08,760
Unclaimed deposits in the General Provident Fund	466
Deposits of fees received by Government servants for work done for private bodies	26,903
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	6,781
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	33
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	37
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	3,082
TOTAL	64,31,267

As regards the general nature of these deposit accounts, it may be stated that there are two entirely different systems. 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 in which 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", who is 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 made as follows :—

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

The verification of the balance kept on the second plan consists mainly in agreeing the balance with that claimed by the Administrator.

Revenue Deposits Cr. Rs. 9,45,928

30. 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 *minus* Rs. 1,90,751 between the broadsheet and ledger balances is under reconciliation.

Certificates accepting the balances are awaited.

Civil Court's Deposits Cr. Rs. 7,08,547

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

	Cr. Rs.
(a) High Court's Deposits	66,336
(b) District Civil Courts' Deposits	6,39,497
(c) Deposits under the Workmen's Compensation Act	2,714
TOTAL	7,08,547

There is a difference of Rs. 23 under (a), Rs. 14,824 under (b) and *minus* Rs. 3,791 under (c) between the proofsheets and ledger balances. They are under reconciliation.

Certificates accepting the balances in the case of (b) and (c) are awaited.

Criminal Courts' Deposits Cr. Rs. 1,90,971

32. There is a difference of *minus* Rs. 2,589 between the proofsheets and ledger balances, which is under reconciliation.

Certificates accepting the balances are awaited.

Personal Deposits Cr. Rs. 5,45,129

33. The total number of Personal Ledger Accounts open on the 31st March, 1950 was 69 against 69 of the previous year. No such account was opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows :—

	Cr. Rs.
Opening balance on the 1st April, 1949	13,46,547
Total credits during 1949-50	1,55,58,880
TOTAL	<u>1,69,05,427</u>
<i>Deduct—</i>	
Total debits during 1949-50	1,63,60,298
Closing balance on the 31st March, 1950 Cr. Rs.	<u>5,40,129</u>

There is a difference of *minus* Rs. 7,02,520 between the broadsheet and the ledger balances, which is under reconciliation.

Certificates accepting the balances are awaited.

Forest Deposits Cr. *minus* Rs. 6,746

34. There is a difference of *minus* Rs. 33,628 between broadsheet and the ledger balances which is under reconciliation.

The certificates of acceptance of the balances from the six Forest Divisions are awaited.

Public Works Deposits Cr. Rs. 38,25,220

35. The details are as follows :—

	Cr. Rs.
(1) Cash Deposits of subordinates as securities	135
(2) Cash Deposits of contractors as security	24,78,484
(3) Deposits for work to be done	39,406
(4) Sums due to contractors on closed accounts	81,850
(5) Miscellaneous Deposits	12,25,345
TOTAL	<u>38,25,220</u>

There is a difference of Rs. 10,74,094 between the broadsheet and the ledger balances which is under reconciliation.

Trust Interest Funds Cr. Rs. 1,488

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

The credit balance under this head is made up of a debit balance of Rs. 19,336 and a credit balance of Rs. 20,824. The former is due to the fact that on receipt of interest warrants the amounts were debited to the fund before encashment. The credit balance represents the value of payment orders remaining unpaid on the 31st March, 1950.

Deposits on account of Police Funds Cr. Rs. 76,665

37. Certificates accepting the correctness of the balance have not yet been received from the administrators. There was a difference of Rs. 16,077 between the broadsheet and ledger balances which is under reconciliation.

Deposits for work done for Indian States, public bodies or private individuals Cr. Rs. 1,06,760

38. This represents moneys received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies.

Unclaimed Deposits in the General Provident Fund . . . Cr. Rs. 466

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

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 26,903

40. Such fees received by Government servants for work done for private bodies as are divisible between Government and the Government servants concerned are credited to this head in the first instance. The credit is subsequently cleared in respect of the share due to Government by adjusting the amount as revenue of the department to which the Government servant belongs and in respect of the remaining share by disbursement of the amount to the Government servant concerned. There is a difference of Rs. 2,351 between the broadsheet and the ledger, which is under reconciliation.

(a) *Deposits on account of moneys received for the Indian Red Cross Society and the St. John Ambulance Association Cr. Rs. 6,781*

(b) *Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund Cr. Rs. 33*

(c) *Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund Cr. Rs. 37*

(d) *Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen Cr. Rs. 3*

(e) *Deposits on account of moneys received for Wavell Homes Appeal Fund Cr. Rs. 3,082*

41. 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 1949-50. There are differences of Rs. 670 and Rs. 2 between the ledger and broadsheet balances in the case of (a) and (c) respectively, which are under reconciliation.

Departmental and Judicial Deposits.

Other Accounts Cr. Rs. 62,88,214

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

The details of the above balance are as follows :—

	Cr. Rs.
Deposit Account of grants for Economic Development and Improvement of Rural Areas	1,769
Deposit Account of grants made by the Indian Council of Agricultural Research	6,932
Fund for Orissa Buildings	24,59,919
Subvention from Central Road Fund	46,571
Deposit Account of grants made by the Indian Central Jute Committee	64
Deposit Account of grants made by the Indian Central Sugar Cane Committee	1,303
Deposit Account of grants made by the Indian Central Tobacco Committee	5,055
Deposit Account of grants made by the Central Coconut Committee	2,000
Accounts of Orissa States	37,64,601
TOTAL	62,88,214

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

43. 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 of the Fund will be found in Account No. 4 of this part.

Deposit Account of the grants made by the Indian Council of Agricultural Research Cr. Rs. 6,932

44. The balance represents the unspent amount on the 31st March, 1950 of the grant made by the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects. A *pro forma* account of the transactions of the Fund will be found in Account No. 4 of this part.

The certificate of acceptance in respect of the balance on the 31st March, 1950 is awaited.

Fund for Orissa Buildings Cr. Rs. 24,59,919

45. This deposit account was opened in the accounts of the year 1937-38 with a nucleus formed out of the balance transferred by the Central Government to Orissa from the Fund for Sind and Orissa Buildings. This was in consequence of the decision that from the 1st April, 1937 the date of introduction of provincial autonomy, the Orissa Capital Construction works should be undertaken by the State Government. A *pro forma* account of the transactions of the above Fund will be found in Account No. 4 of this part.

Subventions from Central Road Fund Cr. Rs. 46,571

46. 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 State Government to improve its communications. Schemes are approved by the Central

Government on the advice of the Standing Committee on Roads. A *pro forma* account of the Fund will be found in Account No. 4 of this part.

It has been verified with the broadsheet balance subject to a difference of Rs. 46,654 which is under reconciliation.

Deposit Account of grants made by the Indian Central Jute Committee. Cr. Rs. 64

Deposit Account of grants made by the Indian Central Sugarcane Committee. Cr. Rs. 1,303

47. The balance under the former head represents the unspent amount of the grant made for jute propaganda and co-operative marketing in jute in Orissa and that under the latter head represents the unspent amount of the grant made for the scheme of improvement of sugarcane cultivation and marketing. Certificates of acceptance in respect of balances on the 31st March, 1950 are awaited.

Pro forma accounts of the transactions of the above Deposit Accounts are given in Account No. 4 of this part.

Deposit Account of grants made by the Indian Central Tobacco Committee. Cr. Rs. 5,055

Deposit Account of grants made by the Central Coconut Committee. Cr. Rs. 2,000

48. The balance under the former head represents the unspent amount of the grant made for the 'Exploratory Tobacco Research' scheme and that under the latter head represents the unspent amount of the grant for the "Regional Coconut Research Station in Orissa".

Pro forma accounts of the transactions of the above Deposit Accounts are given in Account No. 4 of this part.

Certificates of acceptance in respect of balances on the 31st March, 1950 are awaited.

Accounts of Orissa States. Cr. Rs. 37,64,601

49. The head has been opened to accommodate the Provincial receipts and payments appearing in the collective account of integrated States. The balance represents the net result of these transactions during the period from the 1st January, 1948 to the 31st July, 1949.

Advances not bearing interest. Dr. Rs. 18,66,534

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

	Dr. Rs.	Cr. Rs.
Advances Repayable	18,22,277	
Permanent Advances—Civil	43,332	
Accounts with the Reserve Bank	3,079	
Accounts with the Government of Pakistan		2,154
Total	18,68,688	2,154
Net Debit Rs.	18,66,534	

Advances Repayable. Dr. Rs. 18,22,277

51. The details of the above are :—

	Rs.
Civil Advances	Dr. 3,06,758
Special Advances	Dr. 15,45,975
Forest Advances	Cr. 48,164
Revenue Advances—Advances for Survey operations	Dr. 17,708
Net Debit	18,22,277

Civil Advances Dr. Rs. 3,06,758

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

	Dr. Rs.
Objection Book Advances	2,66,814
Stock Advances for well-boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police grain Advances	26,449
Total	3,06,758

The "Civil Advances" include (i) various special accounts of large advances 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; the latter are recorded in detail and recoveries are watched in the "Objection Books" but 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. 2,66,814

53. The ledger balances under this head are proved with those shown in the broadsheets maintained for the several departments concerned and therefore, with the aggregate of the items recorded as outstanding in the "Objection Books". There was a difference of Rs. 67,297 between the ledger balance and the sum total of the broadsheet balances of which Rs. 11,799 has been adjusted and the balance is in course of reconciliation. Out of the outstanding balance of Rs. 2,66,814 a sum of Rs. 14,360 was recovered in 1950-51 and the balance is in course of recovery.

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

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

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

Police grain Advances Dr. Rs. 26,449

55. The balance represents the amount outstanding against Superintendent of Police, Cuttack 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. 15,45,975*

56. Under this head are recorded advances granted to Government servants and others under special orders of Government. There is a difference of *minus* Rs. 7,43,142 between the ledger and broadsheet balances which are under reconciliation. Certificates accepting the balances are awaited.

Forest Advances *Cr. Rs. 48,164*

57. There is a difference of Rs. 47,987 between the ledger and broadsheet balances, which is under reconciliation.

Revenue Advances *Dr. Rs. 17,708*

58. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstandings under this head are made up of (i) Revenue survey advances (Rs. 17,821) and (ii) Cost of survey marks (*minus* Rs. 113).

Certificates of acceptance are awaited. There are differences of *minus* Rs. 67 under (i) and *minus* Rs. 300 under (ii) between the broadsheet and ledger balances, which are being reconciled.

Permanent Advances—Civil *Dr. Rs. 43,332*

59. These are cash balances of permanent imprests held by certain disbursing officers for defraying contingent expenditure pending recoupment by drawing bills. There is a difference of *minus* Rs. 39,623 between the ledger balance and the broadsheet balance. Certificates accepting the balances are wanting in some cases.

Accounts with the Reserve Bank *Dr. Rs. 3,079*

60. 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 was recovered during the year 1950-51.

Accounts with the Government of Pakistan *Cr. Rs. 2,154*

61. The head has been opened to record transactions arising in the State of Orissa pertaining to Governments in Pakistan pending clearance by means of Bank Drafts. The clearance of the outstanding balance is under correspondence with the authorities of Pakistan.

Suspense—

Investments	<i>Dr. Rs. 63,93,307</i>
Other items (Net)	<i>Dr. Rs. 33,83,715</i>
	<hr/>
Total	<i>Dr. Rs. 97,77,022</i>
	<hr/>

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

Investments—

	Dr. Rs.
Suspense Accounts	63,93,307

Other items—

	Dr. Rs.
(i) Suspense Accounts	31,89,343
(ii) Departmental and similar Accounts	1,94,372
Total	<u>33,83,715</u>

INVESTMENTS—

Suspense Accounts—

<i>Cash Balance Investment Account</i>	<i>Dr. Rs. 63,93,307</i>
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63. The head is intended for the record of transactions connected with temporary investments by the State 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. 64,06,100. The balance has not yet been accepted as correct by Government.

Other items—

(i) <i>Suspense Accounts</i>	<i>Dr. Rs. 31,89,343</i>
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64. The details are:—

Suspense Accounts—

Objections Book Suspense	Dr. Rs. 28,28,103
Central Accounts Office—Reserve Bank Suspense	” ” 2,53,171
Departmental Adjusting Account	” ” 1,08,69
Total	<u>31,89,343</u>

<i>Objection Book Suspense</i>	<i>Dr. Rs. 28,28,103</i>
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65. The details of the balance under this head are as follows:—

(i) Objection Book Suspense (Payments)	Dr. Rs. 29,70,572
(ii) Objection Book Suspense (Receipts)	Cr. Rs. 1,42,469
Net Dr. Rs.	<u>28,28,103</u>

The transactions under these heads represent mainly items which, owing to inadequate information or other reasons, cannot be allocated to their proper heads of account and are awaiting clearance either by final adjustment under the appropriate heads of accounts concerned or by recovery.

The entries under these heads are zealously watched as there is a general rule that they should not be operated upon without special orders in each case.

There are differences of *minus* Rs. 9,734 under (i) and Rs. 16,503 under (ii) between the ledger and broadsheet balances which are being adjusted in the accounts for 1950-51. Out of the balances shown above Rs. 5,260 under (i) and Rs. 20,732 under (ii) were adjusted during the year 1950-51.

Central Accounts Office-Reserve Bank Suspense *Dr. Rs. 2,53,171*

66. The head is intended for temporary accommodation of transactions affecting the State balances pending final adjustment on receipt of debit or credit from other Accounts Offices regarding the monetary settlement with other Governments. Out of this balance a sum of Rs. 1,92,528 was adjusted during the year 1950-51 and the balance is in course of adjustment.

Departmental and similar Accounts *Dr. Rs. 1,94,372*

67. The balance is composed of :—

Civil Department balances—

	Dr. Rs.
(a) Forest	8,961
(b) Public Works	1,85,411
Total	<u>1,94,372</u>

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. 1,96,87,082**

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

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

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	73,935
Loans to District and other Local Fund Committees	2,43,475
Loans to Land-holders and other Notabilities	2,00,000
Advances to Cultivators	70,33,770
Advances under Special Laws	89,80,361
Miscellaneous Loans and Advances	27,25,481
(2) Loans to Government servants—	
House Building Advances	26,520
Advances for the purchase of motor conveyances	3,74,976
Advances for the purchase of other conveyances	26,626
Other advances	1,938
TOTAL	<u>1,96,87,082</u>

Loans to Municipalities Dr. Rs. 73,935.

69. Repayments of loans have been effected in regular instalments according to the terms and conditions of the loans. It has been verified with the broadsheet balance subject to a difference of *minus* Rs. 1,400 which is under reconciliation.

Loans to District and other Local Fund Committees Dr. Rs. 2,43,475

70 This is the aggregate of the balances of loans taken by the District Boards, etc., in the State. The recoveries due in the year have been made according to the terms fixed by Government. Certificates accepting the balances have been received from the administrators except in one case.

Loans to Land-holders and other Notabilities Dr. Rs. 2,00,000

71. The balance represents the outstanding loans advanced to the Ruler of a State which is recoverable from him by deduction from every instalment of his privy purse.

It has been verified with the broadsheet balance subject to a difference of Rs. 25,000, which was adjusted during the financial year 1950-51.

The certificate accepting the balance is awaited.

Advances to Cultivators Dr. Rs. 70,33,770.

72. The balance consists of:—

	Dr. Rs.
(i) Advance under the Land Improvement Act, XIX of 1883 (ordinary).	1,08,293
(ii) Advances under the Land Improvement Act, XIX of 1883 (Grow More Food).	50,21,307
(iii) Advances under Agriculturists' Loans Act, XII of 1884 (ordinary).	7,81,939
(iv) Advances under the Agriculturists' Act, XII of 1884 (Grow More Food)—	
(a) Ploughs and Bullocks	9,28,246
(b) Other items	1,93,985
TOTAL	70,33,770

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 broadsheet maintained in the Accounts Office, the latter being reconciled with the administrative balances certified by the District or Revenue authorities concerned. There were differences of *minus* Rs. 2,66,521 under head (i), *minus* Rs. 6,53,937 under head (ii), *minus* Rs. 7,57,055 under head (iii), *minus* Rs. 2,49,271 under head (iv)(a), and *minus* Rs. 6,89,524 under (iv)(b) between the ledger and broadsheet balances which are under reconciliation. Certificates accepting the balances are awaited from the departmental officers.

Advances under Special Laws *Dr. Rs. 89,80,361*

73. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to private individuals and Industrial concerns. There was a difference of *minus* Rs. 14 between the broadsheet and the ledger balances which was adjusted in the accounts for 1950-51.

Miscellaneous Loans and Advances *Dr. Rs. 27,25,481*

74. The details of the balances are as follows :—

	Dr. Rs.
(i) Co-operative Land Mortgage Bank	4,00,000
(ii) Loans to Hindu Religious Endowment Fund	66,963
(iii) Loans to Orissa Flying Club	10,000
(iv) Loans to Central Bank in North Orissa	13,971
(v) Loans to Co-operative Building Societies	65
(vi) Loans to Distillers	51,868
(vii) Loans in connection with the "Grow More Fish" Scheme	1,59,391
(viii) Loans to Utkal Co-operative Cloth and Yarn Syndicate Ltd.	—1,02,329
(ix) Imprest to Chowkidars' Rewards Fund	10,000
(x) Post-war Development for Fisheries	50,000
(xi) Mohsin Endowment Fund	340
(xii) Loans to ex-service men	55,000
(xiii) Loans to Orissa Provincial Co-operative Bank	19,40,31
(xiv) Loans to Agricultural Marketing Societies	13,399
(xv) Loans for development of Lac and Cocoon Industry	10,000
(xvi) Loans to Textile Industries	1,174
(xvii) Loans (Miscellaneous)	45,608
TOTAL	27,25,481

The *minus* balance of Rs. 1,02,329 under the head "Loans to Utkal Cloth and Yarn Syndicate Ltd." was due to misclassification made by the treasury officer. Of this amount a sum of Rs. 1,01,689 was readjusted in 1950-51 leaving a balance of Rs. —640. Steps are being taken to adjust this balance under the proper head of account.

There are differences of *minus* Rs. 111, *minus* Rs. 4,711 and *minus* Rs. 1,202 under items (iv), (xv) and (xvi) respectively between the ledger and broadsheet balances which are under reconciliation. Certificates accepting the balances are awaited from the departmental officers concerned.

Loans to Government servants :—

	Dr. Rs.
(i) House Building Advances	26,520
(ii) Advances for the purchase of Motor conveyances	3,74,976
(iii) Advances for the purchase of other conveyances	26,626
(iv) Other Advances	1,938

75. Recoveries were regularly effected in all cases during the year under report. There are differences of *minus* Rs. 23,382, *minus* Rs. 6,639, *minus* Rs. 5,165 and *minus* Rs. 812 under (i), (ii), (iii) and (iv) respectively between the ledger and broadsheet balances which are under reconciliation. Certificates of acceptance are awaited in the majority of cases.

SECTION S.—REMITTANCES—

1. Remittances within India *Cr. Rs. 35,21,742.*

76. This head consists of:—

1. Cash Remittances and Adjustments between officers rendering account to the same Accountant General or Comptroller	Dr. Rs.	2,81,725
2. Reserve Bank of India Remittances	Dr. Rs.	11,54,641
3. Adjusting Account between Central and Provincial Governments	Cr. Rs.	49,59,990
4. Adjusting Account with Railways	Dr. Rs.	13,480
5. Inter-Provincial Suspense Account	Cr. Rs.	11,688
		TOTAL NET
	Cr. Rs.	35,21,742

Cash Remittances and adjustments between Officers rendering account to the same Accountant General or Comptroller Dr. Rs. 2,81,725.

77. The following are the details:—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between treasuries	23,35,958	..
(b) Forest Remittances . . . . .	..	16,40,694
(c) Public Works Remittances . . . . .	..	23,97,502
(d) Miscellaneous Remittances . . . . .	..	83,976
(e) Orissa States Suspense—		
Original	1,45,67,072	..
Responding . . . . .	..	1,24,99,033
	TOTAL	1,69,02,930
	Net Dr. Rs.	2,81,725

This head comprises two different kinds of transactions, one kind is remittance in actual cash between treasuries and departments rendering accounts to the same account office; each such remittance is watched through a remittance register. The transactions of the other kind 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 the remittance or subsidiary registers. There are differences of Rs. 19,14,462 under (b) and Rs. 54,36,322 under (c) between the ledger and broadsheet balances. The

differences are in course of adjustment. The balance under the head (d) represents the amount paid into treasuries by liquor shopkeepers and refundable to distillery contractors and the balance was verified with the broad-sheet balance subject to a difference of *minus* Rs. 2,159 of which *minus* Rs. 2,148 was adjusted during the financial year 1950-51 and the remaining difference of *minus* Rs. 11 is under reconciliation.

Reserve Bank of India Remittances Dr. Rs. 11,54,641.

78. 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 advice 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 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.

(a) **Adjusting Account between Central and Provincial Governments Cr. Rs. 49,59,900.**
 (b) **Adjusting Account with Railways Dr. Rs. 13,480.**
 (c) **Inter-Provincial Suspense Account Cr. Rs. 11,638.**

79. 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 State Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1949-50. The balances under (b) and (c) were adjusted during financial year 1950-51 and the balance under (a) is in course of adjustment.

Section V.—CASH BALANCE Dr. Rs. 2,68,15,772.

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

Cash in Treasuries	Dr. Rs. 32,31,193
Deposits with the Reserve Bank	Dr. Rs. 2,35,84,579
	<hr/>
Total	Dr. Rs. 2,68,15,772

The treasury balances have all been agreed with those in the consolidated cash balance report for March, 1950 which has been verified by the Currency Officer.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1949-50.	Heads of Disbursements.	Actuals for 1949-50.
1	2	3	4
	Rs.		Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	3,76,00,000	Floating Debt	3,50,00,000
Loans from the Central Government	4,12,00,000	Loans from the Central Government	20,90,567
TOTAL	7,88,00,000	TOTAL	3,70,90,567
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	15,25,612	State Provident Funds	5,93,265
TOTAL	15,25,612	TOTAL	5,93,265

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1949-50.	Heads of Disbursements.	Actuals for 1949-50.
1	2	3	4
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	12,90,567	Appropriation for Reduction or Avoidance of Debt . . . . .	..
Famine Relief Fund	23,065	Famine Relief Fund	9,216
Fund for Water Supply and Drainage Schemes . . . . .	..	Fund for Water Supply and Drainage Schemes	4,80,495
Deposits of Local Funds	1,03,68,081	Deposits of Local Funds	1,11,00,223
Civil Deposits	2,27,19,402	Civil Deposits	2,15,99,896
Other Accounts	4,75,08,074	Other Accounts	5,15,71,520
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances repayable	55,29,684	Advances repayable	51,06,065
Permanent advances	6,245	Permanent advances	7,551
Accounts with the Government of Burma	81,297	Accounts with the Government of Burma	81,297
Accounts with the Government of Pakistan	2,855	Accounts with the Government of Pakistan	—4,415
Accounts with the Reserve Bank	12,791	Accounts with the Reserve Bank	13,186

Suspense—	
Suspense Accounts	1,78,50,034
Departmental and Similar Accounts	11,71,354
TOTAL	10,62,63,489
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,12,77,522
Loans to Government Servants	2,32,964
TOTAL	1,15,10,486
S.—Remittances—	
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	25,52,55,197
Reserve Bank of India Remittances	6,88,36,626
Adjusting Account between Central and Provincial Governments	10,62,57,632
Adjusting Account with Railways	12,04,930
Inter-Provincial Suspense Account	3,49,77,649
TOTAL	46,65,32,034

Suspense—	
Suspense Accounts	1,81,19,083
Departmental and Similar Accounts	13,27,383
TOTAL	10,94,11,500
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,32,11,987
Loans to Government servants	3,91,266
TOTAL	1,36,03,253
S.—Remittances—	
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	25,40,36,990
Reserve Bank of India Remittances	6,85,12,128
Adjusting Account between Central and Provincial Governments	9,76,50,739
Adjusting Account with Railways	12,17,807
Inter-Provincial Suspense Account	3,49,29,171
TOTAL	45,63,46,835

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1949-50	Heads of Disbursements.	Actuals for 1949-50.
1	2	3	4
Total—Receipts under Debt, Deposit and Remittance heads.	66,46,31,821	Total—Disbursements under Debt, Deposit and Remittances heads	61,70,45,420
Total—Revenue as per Account No. 2 of Part A	10,81,72,607	Total—Expenditure as per Account No. 2 of Part A	15,03,26,618
TOTAL—RECEIPTS	77,28,04,228	TOTAL—DISBURSEMENTS	76,73,72,038
V.—(Opening) Cash Balance—		V.—(Closing) Cash Balance—	
Cash in Treasuries	68,74,550(a)	Cash in Treasuries	32,31,193
Deposits with the Reserve Bank	1,45,09,032	Deposits with the Reserve Bank	2,35,84,579
TOTAL	2,13,83,582	TOTAL	2,68,15,772
GRAND TOTAL	79,41,87,810	GRAND TOTAL	79,41,87,810

(a) Includes Rs. 64,65,683 representing the opening cash balance in treasuries in the merged States.

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1949-50 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March, 1949.	On 31st March, 1950.	Increase + Decrease (—) in the year ended 31st March, 1950.
—	2	3	4
—	Rs.	Rs.	Rs.
Capital and Other Expenditure—			
Commercial Departments—			
Irrigation	3,63,29,237	6,59,89,401	+2,96,60,164
Electricity Schemes	25,95,430	74,96,493	+49,01,063
Other Commercial Departments and Undertakings	18,41,990	28,54,490	+10,12,500
TOTAL—Commercial Departments.	4,07,66,657	7,63,40,384	+3,55,73,727
Other Departments—			
Other Accounts	—1,00,72,460	—1,30,81,131	—30,08,671
TOTAL—Other Departments	—1,00,72,460	—1,30,81,131	—30,08,671
TOTAL—Capital Expenditure	3,06,94,197	6,32,59,253	+3,25,65,056
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	1,73,22,557	1,92,57,022	+19,34,465
Loans to Government Servants	2,71,758	4,30,060	+1,58,302
TOTAL—Loans and Advances	1,75,94,315	1,96,87,082	+20,92,767
TOTAL—Capital and Other Expenditure	4,82,88,512	8,29,46,335	+3,46,57,823
<i>Deduct—Contribution from Revenue to Capital Expenditure.</i>	<i>52,22,794</i>	<i>45,50,010</i>	<i>—6,72,784</i>
Net capital and Other Expenditure outside the Revenue Account (X.)	4,30,65,718	7,83,96,325	+3,53,30,607
Principal Sources of Funds—			
Debt—			
Floating Debt		26,00,000	+26,00,000
Loans from the Central Government. Unfunded Debt	1,87,31,975 (a)56,68,728	5,78,41,408 66,01,075	+3,91,09,433 +9,32,347
TOTAL—Outstanding Debt	2,44,00,703	6,76,42,483	+4,26,41,780

(a) The difference of Re. 1 with the previous year's figure is due to rounding.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1949-50 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March, 1949.	On 31st March, 1950.	Increase (+) Decrease (—) in the year ended 31st March, 1950.
	2	3	4
	Rs.	Rs.	Rs.
Sinking Funds and Reserve Funds.	31,73,760	27,07,114	—4,66,646
Net Balance under Deposits, Advances, etc., other than those shown separately.	1,72,21,720	1,25,52,489	—46,69,231
Remittances	—66,63,457	35,21,742	+1,01,85,199
TOTAL—Debt and other obligations.	3,81,32,726	8,58,23,828	+4,76,91,102
<i>Deduct—</i>			
Cash Balance	2,13,83,582	2,68,15,772	+54,32,190
Investments	81,35,869	74,38,589	—6,97,300
Net Provision of Funds (Y)	86,13,255	5,15,69,467	+4,29,56,212

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 of the Central Government (Rs 2,69,25,595) which was cancelled on the 31st March, 1937.

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

Description of Debt.	Amount on the 1st April, 1949.	Additions during the year.	Discharges during the year.	Amount on the 31st March, 1950.
1	2	3	4	5
	Rs.	Rs.	[Rs.	Rs.
I. Public Debt—				
(a) Floating Debt—				
Other Floating loans . . .	..	3,76,00,000	3,50,00,000	26,00,000
(b) Loans from the Central Government.	1,87,31,975	4,12,00,000	20,90,567	5,78,41,408
Total—Public Debt .	1,87,31,975	7,88,00,000	3,70,90,567	6,04,41,408
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund . .	56,15,234 (a)	14,30,933	5,91,027	64,55,140
Indian Civil Service Provident Fund.	884	—884	—	—
Contributory Provident Fund .	52,610	95,563	2,238	1,45,935
Total—Unfunded Debt .	56,68,728 (a)	15,25,612	5,93,265	66,01,075
Total—Debt and Interest bearing obligations.	2,44,00,703 (a)	8,03,25,612	3,76,83,832	6,70,42,483

(a) The difference of Re. 1 with the previous year's figure is due to rounding.

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, 1949	10,83,669	Transfer to Revenue Account	9,215
Interest Receipts	23,065	Balance on 31st March, 1950	10,97,518*
TOTAL	11,06,734	TOTAL	11,06,734

*Cash Rs. 52,236
Investment Rs. 10,45,282

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

	Rs.		Rs.
Balance on 1st April, 1949	10,45,282	Sale of Securities . . . . .	..
Purchase of Securities	—	Balance on 31st March, 1950	10,45,282
TOTAL	10,45,282	TOTAL	10,45,282

The market value of securities held in the Investment Account on 31st March, 1950 was Rs. 9,84,296

II.—FUND FOR DEVELOPMENT OF FORESTS.

	Rs.		Rs.
Balance on 1st April, 1949	7,45,500	Balance on 31st March, 1950	7,45,500
TOTAL	7,45,500	TOTAL	7,45,500

III.—FUND FOR WATER SUPPLY AND DRAINAGE SCHEMES.

	Rs.		Rs.
Balance on 1st April, 1949	13,44,591	Amount of expenditure during the year	4,80,495
		Balance on 31st March, 1950	8,64,096
TOTAL	13,44,591	TOTAL	13,44,591

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

IV.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on 1st April, 1949	3,194	Amount of expenditure during the year.	3,593
Amount allotted from the Central Road Fund	46,970	Balance on 31st March, 1950	46,571
TOTAL	50,164	TOTAL	50,164

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

	Rs.		Rs.
Balance on 1st April, 1949	1,769	Balance on 31st March, 1950	1,769
TOTAL	1,769	TOTAL	1,769

VI.—DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH.

	Rs.		Rs.
Balance on 1st April, 1949	8,342	Amount expended on various schemes	37,953
Amount contributed by the Indian Council of Agricultural Research	36,192	Balance on 31st March, 1950.	6,932
Receipts realised from various sources	351	TOTAL	44,885
TOTAL	44,885	TOTAL	44,885

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

	Rs.		Rs.
Balance on 1st April, 1949 . . . . .	..	Balance on 31st March, 1950.	2,000
Amount contributed by the Committee	2,000	TOTAL	2,000
TOTAL	2,000	TOTAL	2,000

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

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

	Rs.		Rs.
Balance on 1st April, 1949 .	64	Balance on 31st March, 1950.	64
Amount contributed by the Central Jute Committee .	..		
TOTAL .	64	TOTAL .	64

IX.—FUND FOR ORISSA BUILDINGS.

	Rs.		Rs.
Balance on 1st April, 1949 .	38,66,191	Amount of expenditure during the year	15,00,000
Interest on investments of the Fund money	81,590	Balance on 31st March, 1950.	24,59,919
Write-back of wrong debit in 1948-49	12,138		
TOTAL .	39,59,919	TOTAL .	39,59,919

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

	Rs.		Rs.
Balance on 1st April, 1949 .	6,417	Amount of expenditure during the year	14,854
Amount contributed by the Indian Central Sugarcane Committee	9,740	Balance on 31st March, 1950	1,303
TOTAL .	16,157	TOTAL .	16,157

XI.—DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL TOBACCO COMMITTEE.

	Rs.		Rs.
Balance on 1st April, 1949 .	..	Amount of expenditure during the year	3,075
Amount contributed by the Indian Central Tobacco Committee	8,130	Balance on 31st March, 1950.	5,055
TOTAL .	8,130	TOTAL .	8,130

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

Major and Minor Heads of Accounts.	Balance on 1st April, 1949.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1950.	Interest received and credited to revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	50,625	35,000	85,625	11,690	73,935	2,328
Loans to District Boards and other Local Fund Committees.	1,61,415	1,00,000	2,61,415	17,940	2,43,475	5,695
Loans to Land-holders and other Nobilities.		2,00,000	2,00,000		2,00,000	
Advances to Cultivators	92,99,963(a)	10,36,606	1,03,36,569	33,02,799	70,33,770	1,08,713
Advances under Special Laws	32,83,061	1,17,19,000	1,50,02,061	60,21,700	89,80,361	1,73,143
Miscellaneous Loans and Advances	45,27,493(a)	1,21,381	46,48,874	19,23,393	27,25,481	1,43,702
Total	1,73,22,557	1,32,11,987	3,05,34,544	1,12,77,522	1,92,57,022	4,33,581

(a) The difference of Re. 1 with the last year's figures is due to rounding.

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

Major and Minor Heads of Accounts.	Balance on 1st April, 1949.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1950.	Interest received and credited to revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Government Servants—						
House Building Advances	40,273	10,188	50,461	23,941	26,520	130
Advances for the purchase of Motor conveyances.	2,10,399	3,47,309	5,57,708	1,82,732	3,74,976	2,448
Advances for the purchase of other conveyances.	18,686	31,969	50,655	24,029	26,626	73
Other Advances	2,400	1,800	4,200	2,262	1,938	..
Total	2,71,758	3,91,266	6,63,024	2,32,964	4,30,060	2,651
Grand Total	1,75,94,315	1,36,03,253	3,11,97,568	1,15,10,486	1,96,87,082	4,36,232

APPENDIX.

Statement showing the details of Commitments referred to in paragraph 13 of Part A of the Report.

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1948-49.	Expenditure during 1949-50.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works—					
Hirakud Dam Project.	47,81,00,000	40,51,719	2,96,50,018	44,43,98,263	47,81,00,000
TOTAL	47,81,00,000	40,51,719	2,96,50,018	44,43,98,263	47,81,00,000
81-A.—Capital outlay on Electricity Schemes—					
I.—Hydro-Electric Schemes—					
Machkund (Duduma) Hydro-Electric Scheme.	2,79,54,000(a)	13,11,826	29,34,809	2,37,07,365	2,79,54,000
Duduma Transmission Scheme.	2,00,00,000	49,655(b)	1,22,165	1,98,28,180	2,00,00,000
II.—Thermo-Electric Schemes—					
Cuttack Thermo-Electric scheme.	22,75,000	12,33,949	18,22,357	—7,81,306	22,75,000
Town Electrification Scheme.	2,17,653	..	21,731	1,95,922	2,17,653
TOTAL	5,04,46,653	25,95,430	49,01,062	4,29,50,161	5,04,46,653
TOTAL COMMITMENTS	52,85,46,653	66,47,149	3,45,51,080	48,73,48,424	52,85,46,653

(a) Revised estimate.

(b) Included under Machkund (Duduma) Hydro-Electric Scheme in previous years.

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