

1961-62 AND AUDIT REPORT, 1962.

551-52

| | | | |
|----------------------------------------------------------|----------------|----------------|---------------|
| Deposits of Depreciation Reserve Commercial Concerns. | 3,80 | 3,79 | -1 |
| Deposits of Local Funds | 1,26,93 | 1,03,85 | -23,08 |
| Civil Deposits | 2,92,68 | 3,16,34 | +23,66 |
| Other Accounts | 5,75 | 24,99 | +19,24 |
| Advances not bearing interest | 81,76 | 55,95 | -25,81 |
| Suspense | 1,82,71 | 89,21 | -93,50 |
| TOTAL | 7,29,30 | 6,32,97 | -96,33 |

| | | | |
|----------------------------------------------------------|----------------|----------------|---------------|
| Deposits of Depreciation Reserve Commercial Concerns. | 1,83 | .. | -1,83 |
| Deposits of Local Funds | 1,17,70 | 1,10,83 | -6,87 |
| Civil Deposits | 2,79,14 | 3,53,72 | +74,58 |
| Other Accounts | 29,50 | 77,10 | +47,60 |
| Advances not bearing interest | 81,84 | 66,22 | -15,62 |
| Suspense | 1,59,00 | 72,21 | -86,79 |
| TOTAL | 6,73,03 | 6,85,45 | +12,42 |

Remittances—

| | | | |
|----------------------------------|-----------------|-----------------|------------------|
| Remittances | 35,40,00 | 24,83,18 | -10,56,82 |
| TOTAL—Public Account | 42,88,45 | 31,41,17 | -11,47,28 |
| TOTAL—Parts I, II and III | 67,65,28 | 57,36,86 | -10,28,42 |

Remittances—

| | | | |
|----------------------------------|-----------------|-----------------|------------------|
| Remittances | 35,40,00 | 23,04,73 | -12,35,27 |
| TOTAL—Public Account | 42,21,23 | 30,01,81 | -12,19,42 |
| TOTAL—Parts I, II and III | 68,09,22 | 55,03,32 | -13,05,90 |

Cash Balance—

| | | |
|---------------------|------|----------|
| Opening Balance (A) | 2,49 | -2,13,70 |
|---------------------|------|----------|

Cash Balance—

| | | | |
|---------------------|----------|----------|---------|
| Closing Balance (A) | 68,66,49 | 56,24,37 | 2,33,12 |
|---------------------|----------|----------|---------|

GRAND TOTAL

GRAND TOTAL

(A) Increase of cash balance during the year

PART I.—CONSOLIDATED

(1).—REVENUE

Revenue receipts.

The revenue receipts of the year under report exceeded the budget by Rs. 1,40,11. The increase was the net result of a rise of 1,90,72 under heads and a fall of 50,61 under others. The important increases are briefly explained below:—

Rise in Revenue.

Tax. Income other than Corporation Tax (+21,40).—Mainly due to the increase in the share of net proceeds of income tax assigned to the State (23,49); partly off by decreased collection of agricultural income tax (2,34).

State Excise Duties (+29,22).—Chiefly due to larger receipts under "Country spirits" (11,77), "Country fermented liquor" (1,42), "Receipts from commercial spirits including denatured spirits and medicated wines" (4) "Opium" (9,00), "Hemp and other drugs" (1,05) and "Fines, confiscations and miscellaneous" (5,79); partly counterbalanced by non-realisation of receipts under "Receipts from distilleries" (1,03). The increases under the first two heads were due to settlement of shops on higher fees.

(+6,86).—Mainly due to realisation of surcharge on stamp duties and rates due to the Surcharge Amendment Act, 1951 having come into force from the middle of the year.

(+3,61).—Mainly due to better realisation under "Timber and other produce removed from forests by consumers or purchasers" (2,68) and "Miscellaneous" (2,02); partly reduced by smaller receipts under "Timber and other produce removed from forests by Government Agency" (1,20).

(+1,31).—Increased receipts mainly under "Fees for registering motor vehicles" (1,06) due to the enhancement of the rates of fees from the 1st July 1951 and increase in the number of registrations and "Miscellaneous"

Motor Vehicles Acts (+3,84).—Larger receipts under "Income Tax" (79) due to increase in the fees for the grant of certificates and permits and fees for inspection of motor vehicles under (ii) the Motor Vehicles Taxation Act (3,21) owing to increase in the number of motor vehicles; partly off-set by more refunds (16).

Other Taxes and Duties (+44,17).—Mainly due to increased receipts under "Sales Tax" (41,44) as a result of increase in rates from July, 1951, "Taxes on sale of motor spirit and lubricants" (1,91) and "Entertainment Tax" (67).

Irrigation—Net Receipts (+4,00).—Increases under (a) "XVII.—Irrigation, etc., works for which Capital Accounts are kept" (3,35) mainly due to better collection under "Navigation" (3,96) as a result of the enhancement of tollage under "Water rates" (33) due to renewal of long-term leases and collection of arrears, "Receipts from workshops" (17) and "Other Canal produce" (41),

partly counterbalanced by a fall in miscellaneous revenue due to Irrigation (50) and more works expenses (63) and Irrigation, etc., works for which no Capital Accounts are kept" (65), mainly due to larger receipts under "Recoveries of overpayment" (14), "Miscellaneous" (35) and "Land Revenue due to works" (14).

Civil Administration (+2,56).—The main increase occurred under the following heads:—

Administration of Justice (+2,35).—Mainly due to larger receipts under "Sale proceeds of unclaimed and escheated property" (20), "Court fees realised in cash" (41), "General fees, fines and forfeitures" (2,16) due to realisation of more magisterial fines and "Miscellaneous fees and fines" (17); partly neutralised by fall in receipts under "Miscellaneous" (57)

Education (+2,31).—Chiefly due to the enhancement of the rates of college fees (78) and increase in the number of student in Secondary schools (1,02) and increased miscellaneous receipts (40).

Miscellaneous Departments (+2,61)—Mainly due to unanticipated receipts under "Fees realised under the Factories Act, 1948" (38) and increased receipts under "Miscellaneous" mainly from the Mining Department and Backward Classes Welfare Schemes (1,96).

Civil Works and Miscellaneous Public Improvements (+2,47).—Mainly due to larger receipts under "Rents" (2,40) and "Miscellaneous" (3,47), partly reduced by smaller transfer from the Central Road Fund due to less expenditure on works financed from the Fund (3,47).

Miscellaneous (+51,24).—Mainly under "XLV.-Stationery and Printing" (1,15) chiefly due to increased sale of plain paper used with stamps (36) and increased receipts under "Other press receipts" (61) and "Sale of gazettes and other publications" (17) and "XLVI.-Miscellaneous" (49,63) due to unanticipated receipt on account of arrears of shares of Match Excise Duty Pool (1,79) and larger receipts under "Unclaimed deposits" (5,23), "Rents, rates and taxes" (49), "Other fees, fines and forfeitures" (3,42) and "Miscellaneous" (39,68) mainly due to the adjustment of the net result of the transactions under Revenue and Expenditure heads included in the Deposit Account of the merged States (29,79) and increase in other miscellaneous receipts; partly reduced by more refunds (1,11).

Contributions and Miscellaneous Adjustments between Central and State Governments (+13,99).—Mainly under "XLIX.-Grants-in-aid from the Central Government" due to the change of classification of the grants from the Central Government for the Tribal and Rural Welfare Schemes from LI-Extraordinary receipts" to this head (35,00), partly counterbalanced by a decrease due to the State Government not being eligible for grant from the Central Government on account of Federal Revenue gap for which provision was made in the budget (16,00).

Decrease in Revenue.

Land Revenue (—3,69).—Chiefly due to fall in receipts under "Ordinary Revenue" (6,03), "Collection of payments for services rendered" (58) and "Miscellaneous" (57), partly counterbalanced by heavier receipts under

(3,25) and decrease in the proportion of land
to Irrigation works (35).

Civil Administration.

Agriculture (—5,23).—Mainly due to fall in receipts under the tractor ploughing scheme due to the curtailment of expenditure on the scheme (6,00) non-realisation of any receipts under the scheme for production of bone-meal as the scheme was subsequently dropped (35) and non-receipt of grant from the Indian Central Jute Committee for increased production of jute (1, 18) ; partly off-set by larger receipts from (i) sale of manure and farm produce (89), (ii) tree planting scheme (33), (iii) paddy seed multiplication scheme (50) and (iv) other receipts (54).

Electricity Schemes—Net Receipts (—2,13).—Mainly due to smaller receipts derived from the Cuttack Thermal Scheme and Baripada Electricity Scheme due to the Choudwar Power Station not being ready for yielding revenue, and temporary break-down in the Baripada supply (4,74) ; partly set off by increased revenue from the Town Electrification Scheme-Group I (1,23) and fall in the amount of working expenses (1,25).

Extraordinary items (—37,99).—Mainly under " LI-Extraordinary receipts " due to decrease in the subvention from the Central Government for intensive Cultivation Schemes (26,75), change of classification of the grant from the Central Government for Tribal and Rural Welfare Schemes from this head to " XLIX.-Grants-in-aid from the Central Government " (15,00), non-receipt of grants on account of food bonus (15,00) and unutilised refunds (3,91); partly counterbalanced by larger credits on account of the merged states (38,73).

Expenditure on Revenue Account.

(b) The total expenditure fell short of the budget estimates by 65,02. This was made up of a decrease of 97,66 under certain heads and an increase of 32,64 under others. The important decreases and increases are briefly explained below :—

State Excise Duties (—3,47).—Mainly due to unfilled vacancies, economy in expenditure and non-receipt of debits on account of the cost of opium supplied during the year.

Forest (—2,15).—Smaller expenditure chiefly due to the release of the Zamindari forests, non-payment of arrear pay of Deputy Rangers and Foresters, non-receipt of uniform cloth due to rigid booking restriction and economy measures.

Irrigation (—7,75).—Chiefly under " 18.—Other Revenue Expenditure, etc., " (7,69) due to non-execution of some of the minor irrigation works connected with the Intensive Cultivation Schemes as a measure of economy and execution of less number of embankment works than anticipated.

Debt Services (+18,17).—Increases under " 22.—Interest on Debt and other Obligations " (15,95) mainly due to the payment of more interest on Floating Loans (1,79) and on loans from the Central Government for the Hirakud Dam Project (7,84) and less transfer of interest to Commercial Depart-

45,57

ments (6,24) due to reduction in capital outlay and "23.—Appropriation for Reduction and Avoidance of Debt" (2,22) due to the repayment of loan taken for jute development and procurement of jute seeds not provided for.

Civil Administration (—37,70).—The main variations are as follows :—

Jails and Convict Settlements (+1,27).—Mainly due to rise in prison population, payment of cartage for transportation of rice from distant places, purchase of costly medicines, extra sanitary measures taken as a result of overcrowding in some sub-jails, payment of sales tax at higher rates, supply of ammunition to certain jails and purchase of furniture for a sub-jail.

Police (+1,88).—Mainly due to temporary increase of the Police force in connection with general election and purchase of motor vehicles.

Education (—10,90).—Chiefly due to curtailment of expenditure as a measure of economy, smaller payment of grants to non-Government secondary schools and to local bodies for primary education due to increase in fee income and appointment of unqualified teachers, etc., and transfer of control over expenditure on the encouragement of education among scheduled castes and backward tribes to the Tribal and Rural Welfare Department.

Medical (—1,44).—Mainly due to vacancies, non-opening or late opening of certain new dispensaries, non-starting of centres for eye treatment and smaller expenditure on diets, etc.

Agriculture (—16,54).—Chiefly due to curtailment of expenditure as a measure of economy, transfer of the control of the scheme for graft distribution to the Tribal and Rural Welfare Department and discontinuance of the scheme for distribution of cotton seeds.

Veterinary (—1,11).—Mainly due to economy in expenditure and dropping of the scheme for production of draught bullocks.

Co-operation (—1,75).—Mainly due to unfilled vacancies, restricted tours and curtailment of expenditure as a measure of economy.

Industries and Supplies (—2,26).—Chiefly due to reduction of expenditure as a measure of economy, some posts remaining vacant and smaller expenditure on stipends due to the absence of trainees or entertainment of less number of trainees in certain industrial institutes.

Miscellaneous Departments (—5,04).—Curtailment of expenditure as a measure of economy.

Civil works and Miscellaneous Public Improvements (—7,98).—Decrease mainly due to the postponement of some building works as a measure of economy, late commencement or non-commencement of certain communication works due to non-acceptance of tenders, non-sanction of estimates, designs, etc., increase in suspense transactions, curtailment of expenditure on travelling allowance and contingencies as a measure of economy, reorganisation of the Public Works Department, smaller expenditure under "Tools and plant" and larger transfer of *pro-rata* share of common establishment and tools and plant charges to Irrigation heads ; partly set off by larger expenditure on the Capital Construction at Bhubaneswar and repair works.

Electricity Schemes (—2,00).—Mainly due to smaller payment of interest on capital outlay on Electricity Schemes.

Miscellaneous (—58).—The main variations are :—

Superannuation Allowances and Pensions (—5,12).—Mainly due to smaller expenditure under “Superannuation and Retired Allowances” and larger recovery of pensionary charges from the Irrigation Department; partly set off by larger payment of gratuities.

Stationery and Printing (—5,12).—Mainly due to non-receipt of large debits on account of the cost of paper and stationery articles supplied by the Central Stationery Office.

Territorial and Political Pensions (+8,07).—Chiefly due to payment to the Central Government on account of privy purse not provided for and larger payment of pensions to political sufferers and their dependants.

Miscellaneous (+1,63).—Mainly due to more transfer to the Orissa Loan Stipend Fund and unadjusted expenditure on displaced persons, partly neutralised by smaller expenditure on the Land Utilisation Board.

Capital Expenditure within the Revenue Account (—20,46).—The important variations are :—

Capital Outlay on Electricity Schemes (—8,14).—Mainly due to non-transfer of capital expenditure on the Duduma Transmission Scheme, Distribution Scheme upto Bhubaneswar and Cuttack Thermal Schemes from the major head “SI-A—Capital Outlay on Electricity Schemes outside the Revenue Account”.

Capital Outlay on Rail Road Co-ordination Scheme (—10,14).—Mainly due to the postponement of purchase of more shares in the Orissa Road Transport Company, Ltd.

Capital Outlay on Road Transport Schemes (—2,51).—The contemplated transfer of capital expenditure from the corresponding capital head outside the Revenue head was not made as the expenditure was financed from loan money.

Commutation of pensions financed from ordinary Revenues (+41).—More commutations than originally anticipated.

(2) CAPITAL.

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

Capital Outlay on Multi-purpose River Schemes (—1,42,33).—Restriction of expenditure to the amount of loan sanctioned by the Central Government.

Capital Outlay on Electricity Schemes (—4,67).—Mainly due to smaller expenditure on the Duduma Hydro-Electric (Joint) Scheme due to reduction in work expenditure by the Madras Government (27,70), non-starting of the Distribution Scheme upto Bhubaneswar for want of loan from the Central Government (2,00) and later decision of Government to finance the expenditure on the Baripada and Town Electrification Schemes from ordinary revenues (1,05); partly counterbalanced by larger expenditure on the Cuttack Thermal Scheme (16,87) and non-transfer of capital expenditure to the Revenue Account (9,17).

Capital Outlay on Road Transport Service (+2,21).—Non-transfer of capital expenditure to the Revenue Account.

Capital Outlay on State Schemes of Government Trading (—11,26).—Excess of receipts over expenditure.

(3) DEBT.

(d) The important variations are :—

Receipts.

Floating Debt (+2,14,00).—Increase in Ways and Means advances taken from the Reserve Bank of India.

Loans from the Central Government (—2,45,11).—Decrease mainly due to less loans taken from the Central Government for the Hirakud Dam Project (2,00,00), rehabilitation schemes (49,97) and intensive cultivation schemes (12,94), partly set off by increased loan taken for electricity schemes (1,80) and unanticipated grant of loans for the Industrial Housing Scheme (10,00), procurement of jute seeds (1,98), purchases of seeds, ground-nuts, etc., (2,90), development of filigree industries (50) and cotton extension scheme (63).

Recoveries of Loans and Advances (+44,86).—Mainly due to increased recovery of loan under “Advances under Special Laws” (39,36), “Miscellaneous Loans and Advances” (7,30) and “Advances for the purchase of motor conveyances” (54); partly reduced by smaller recovery under “Advances to cultivators” (2,54).

Disbursements.

Floating Loans (+2,10,00).—See explanation against Floating Debt under Receipts in sub-paragraph (d) above.

Loans and Advances (—42,46).—Chiefly due to less disbursements under “Advances to cultivators” (6,38) and “Miscellaneous Loans and Advances” (36,61) mainly due to smaller issue of loans to displaced persons for rehabilitation; partly offset by the issue of a loan under “Loans to District and other Local Fund Committees” not originally anticipated (80).

PART II.—CONTINGENCY FUND.

(e) *Contingency Fund*—(i) *Receipt* (—35,00).—No allocation to the Fund during the year, and

(ii) *Disbursement* (—35,00).—Advances sanctioned from the Fund did not remain unrecouped.

PART III.—PUBLIC ACCOUNT.

Receipts.

(f) The important variations are :—

State Provident Funds (+5,87).—Increases under “General Provident Fund” (5,41) and “Contributory Provident Fund” (46).

Appropriation for Reduction or Avoidance of Debt (+2,22).—More transfer from the head “23.—Appropriation for Reduction or Avoidance of Debt”.

Orissa Loan Stipend Fund (+1,32).—More transfers from the Revenue Account than anticipated.

Deposits of Local Funds (—23,08).—Decreased receipts mainly under “District Funds” (10,39), “Municipal Funds” (8,64), “Education Funds” (2,78) and “Medical and Charitable Funds” (1,13).

Civil Deposits (+23,66).—Increases chiefly under “Revenue Deposits” (1,58), “Criminal Courts’ Deposits” (4,78), “Personal Deposits” (35,79), “Forest Deposits” (1,34) and “Miscellaneous Deposits” (55); partly reduced by decreases under “Public Works Deposits” (17,72), “Deposits on account of Police Funds” (79) and “Deposits for work done for public bodies, etc.,” (1,86).

Other Accounts (+19,24).—Mainly due to the absence of provision for transactions under “Fund for Orissa Buildings” (20,71), “Deposit Account of the grant from the Central Government for financing Cotton Extension Scheme” (58) and “Deposit Accounts of grants from the Central Government for food production drives” (98); partly set-off by smaller subvention Schemes from the Central Road Fund (3,29).

Advances not bearing interest (—25,81).—Smaller receipts mainly under “Special Advances” (2,58) and “Forest Advances” (3,18); partly counter-balanced by an increase under “Civil Advances” (3,26).

Suspense (93,50).—Decreases mainly under “Cash Balance Investment Account” (40,95), “Central Accounts Office—Reserve Bank Suspense” (87,27) and “Departmental Adjusting Account” (28,61); partly set-off by increases under “Suspense Account” (56,90) and “Departmental and similar Accounts” (5,43).

Remittances (—10,56,82).—Decreases under “Cash Remittances and Adjustments, etc.,” (3,98,11), “Adjusting Account between Central and State Governments” (2,85,05) and “Inter-State Suspense Account” (5,36,25); partly counterbalanced by an increase under “Reserve Bank of India Remittances” (1,62,41).

Disbursements.

(g) The main variations are :—

State Provident Funds (+3,43).—More withdrawals from General Provident Fund (2,40) and Contributory Provident Fund (1,03).

Orissa Loan Stipend Fund (+1,20).—More withdrawals from the fund than anticipated.

Deposits of Depreciation Reserve of Commercial Concerns (—1,83).—No withdrawal from the Reserve Fund during the year.

Deposits of Local Funds (—6,87).—Smaller withdrawals mainly under “District Funds” (1,55), “Municipal Funds” (1,72), “Education Funds” (2,06) and “Medical and Charitable Funds” (1,32).

Civil Deposits (+74,58).—More withdrawals mainly under “Revenue Deposits” (7,97), “Civil Courts’ Deposits” (87), “Criminal Courts’ Deposits” (64), “Personal Deposits” (21,15), “Forest Deposits” (1,22) and “Public

Works Deposits" (45,78); partly neutralised by less withdrawals under "Deposits on account of Police Funds" (54), "Trust Interest Fund" (77) and "Deposits for work done for public bodies, etc.," (1,94).

Other Accounts (+47,60).—Mainly due to larger payments under "Fund for Orissa Buildings" (20,83) and "Accounts of Orissa States" (29,79); partly offset by smaller payment under "Subventions from Central Road Fund" (3,28).

Advances not bearing interest (—15,62).—Smaller advances mainly under "Special Advances" (16,20) and "Forest Advances" (3,87); partly set-off by larger advances under "Civil Advances" (2,02) and "Accounts with Part B States" (2,75).

Suspense (—86,79).—Decrease mainly under "Central Accounts Office-Reserve Bank Suspense" (82,21), "Cash Balance Investment Account" (23,06); partly counterbalanced by increases under "Suspense Account" (14,61) and "Departmental Adjusting Account" (4,06).

Remittances (—12,35,27).—Less transactions mainly under "Cash Remittances and Adjustments, etc.," (5,58,54), "Adjusting Account between Central and State Governments" (2,86,48), "Adjusting Account with Railways" (1,05) and "Inter-State Suspense Account" (5,36,38); partly set-off by larger transactions under "Reserve Bank of India Remittances" (1,47,18).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The budget estimates for the year under report placed the total revenue receipts at 10,56,32 and the expenditure on revenue account at 11,50,81 with a prospective revenue deficit of 94,49. To bridge this anticipated gap between the revenue and expenditure no new taxation measures, except some changes in the existing system of taxation, were introduced by the State Government during the year. The important changes were (1) enhancement of surcharges on court fee stamps from 25 per cent to 50 per cent (2) increase of three pies in the rupee in the rates of sales tax on (a) certain commodities and (b) meals, refreshments and drinks sold in hotels and canteens (3) withdrawal from registered dealers of the concession allowed to them to purchase free of tax raw materials required for manufacture of goods for sale, (4) introduction of a unified table of registration fees throughout the State and (5) prescription of a new license fee for Deed writers.

Against the budget estimates mentioned above the actual figures of total revenue receipts and the total expenditure on revenue account, however, were 11,96,43 and 10,85,79 respectively converting the anticipated deficit into an actual surplus of 1,10,64. The improvement in the revenue position as compared with the budget estimates was brought about in the main by the assignment of larger share of income tax to the State (23,49), better yields from State Excise Duties (29,22), increase in receipts under Sales Tax due to enhancement of the rates of tax on some commodities and food and drinks sold in hotels and canteens (41,44), larger credits on account of assets of the merged States (38,73), credit to the Revenue Account of the net amount of transactions under revenue and expenditure heads in the Deposit Account of the merged

States (29,79) and curtailment of expenditure as a result of economy measures (42,00). Against these increases there was a decrease of 26,75 in respect of grants from the Central Government for intensive cultivation schemes.

The revenue receipts included a credit of 83,73 on account of assets of the merged States, which was brought to Government Account by credit to "LI—Extraordinary Receipts". Of this amount a sum of 83,33 related to debt, deposits, etc., heads. Excluding the latter amount, which does not really form part of the State revenues, the revenue surplus of the year amounted to 27,31.

Viewing the revenue section of the budget as a whole there was a rise of 1,40,11 in revenue receipts and a fall of 65,02 in expenditure on revenue account which taken together accounted for an improvement of 2,05,13 over the budget estimates. The important factors which contributed to the improvement have been explained in brief in paragraph 5.

7. As compared with the previous year's actuals, revenue receipts increased by 1,65,32 while the expenditure showed a reduction of 1,15,20. The main heads responsible for the increase in revenue receipts were "Taxes on Income" (17,77) due to increase in the share of income tax assigned to the State, "Other Taxes and Duties" (33,61) mainly due to increase in the rate of taxes, "Civil Works" (26,70) due to more transfer from the Fund for Orissa Buildings to finance expenditure on the capital construction at Bhubaneswar, "Miscellaneous" (43,24) chiefly due to larger receipts on account of lapsed deposits, credit on account of the net transactions under revenue and expenditure heads included in the Deposit Account of the merged States and increase in other miscellaneous receipts, "Grants-in-aid from the Central Government" (14,00) mainly due to the classification of the grant from the Central Government on tribal and rural welfare schemes under this head instead of under "LI-Extraordinary Receipts" and "Extraordinary Receipts" (56,25) due to more credits on account of assets of the merged States and increased grant from the Central Government towards expenditure on intensive cultivation schemes. These increases were partly set-off by a decrease under "Miscellaneous Departments" (19,20) as a result of exhibition of receipts from the Road Transport Schemes under a separate major head.

On the expenditure side notable decreases occurred under "Education" (12,06) mainly due to economy in expenditure and less payment of grants to non-government schools and local bodies, "Agriculture" (8,34) resulting from the curtailment of expenditure as a measure of economy, "Miscellaneous Departments" (16,48) chiefly due to the expenditure on Road Transport Schemes being shown as reduction of receipts under "XLVI-A-Receipts from Road Transport Schemes", "Civil Works" (76,39), mainly due to reduction of works expenditure, "Capital outlay on Industrial Development" (30,00) due to non-purchase of shares in private commercial concerns, and "Capital outlay on Rail-Road Co-ordination Schemes" (7,79) due to postponement of purchase of further shares in the Orissa Road Transport Co., Ltd. These decreases were partly counterbalanced by increases under "Appropriation for Reduction or Avoidance of Debt" (25,67) on account of repayment of loans taken from the Central Government and "Territorial and Political Pensions" (7,59) due to the payment to the Central Government on account of privy purses.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of 1951-52.

8. The following table gives a progressive account of the capital expenditure outside the Revenue Account up to the end of the year 1951-52.

| Nature of Expenditure. | Expenditure upto 1950-51. | Expenditure during 1951-52. | Total. |
|--------------------------------------------------------------------------------|---------------------------|-----------------------------|----------|
| 1 | 2 | 3 | 4 |
| 1. 68.—Construction of Irrigation, etc., works . | 3,03,92 | .. | 3,03,92 |
| 2. 72.—Capital Outlay on Industrial Development | 1,53 | .. | 1,53 |
| 3. 80-A.—Capital Outlay on Multipurpose River Schemes. | 8,04,34 | 8,57,67 | 16,62,01 |
| 4. 81.—Capital Account of Civil works outside the Revenue Account. | 5 | .. | 5 |
| 5. 81-A.—Capital Outlay on Electricity Schemes . | 1,29,20 | 57,53 | 1,86,73 |
| 6. 82-B.—Capital Outlay on Road Transport Schemes outside the Revenue Account. | 9,83(a) | 2,21 | 12,04 |
| 7. 85-A.—Capital Outlay on State Schemes of Government Trading. | —1,05,54(b) | —11,45 | —1,16,99 |
| 8. 85-B.—Appropriations to the Contingency Fund. | 35,00 | .. | 35,00 |
| TOTAL | 11,78,33 | 9,65,96(c) | 20,84,29 |

(a) Represents the amount previously booked under the Capital major head "82-Capital Account of other State works outside the Revenue Account" and transferred to this head without financial adjustment.

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

(c) Met out of the Consolidated Fund.

The capital outlay shown against item 1 represents the pre-reform (1921) capital outlay on Irrigation works. The total capital expenditure to end of 1951-52 amounted to 3,21,64 of which 17,72 was debited to Revenue. The entire outlay is classed as unproductive (*vide* paragraph 9).

The expenditure against item 2 represents (1) the outlay on the establishment of a pilot plant for the production of special alloy and steel (1,33) and (2) reclamation of the Kausalya Ganga Project for the development of fisheries (20). It has been decided by the State Government not to proceed with scheme (1) for want of loan from the Central Government.

The expenditure recorded against item 3 represents the outlay met from borrowed funds on the Hirakud Dam Project.

The outlay against item 4 represents the expenditure incurred out of loan funds in 1924-25 on the construction of a bridge over the Kolab River in South Orissa.

The expenditure recorded against item 5 represents the capital outlay on the Thermal and Hydro-Electric Schemes financed partly from borrowed funds and partly from balances. The schemes are (1) Machkund (Duduma) Hydro-Electric Scheme, (2) Duduma Transmission Scheme, (3) Hirakud Hydro-Electric (Distribution) Scheme, (4) Cuttack Thermal Scheme and (5) Town Electrification Schemes. The expenditure on scheme (5) is, however, being financed from ordinary revenues with effect from 1950-51. The total capital expenditure on the schemes to end of 1951-52 was 1,96,89 of which 10,16 was debited to Revenue.

The outlay shown against item 6 represents the expenditure incurred on the State Motor Transport Services.

The expenditure against item 7 represents the outlay on the State Schemes of Government Trading. The cost of foodgrains, cloth, etc., together with a fair cost of establishment of supply operations is debited to the capital head and sale-proceeds are treated as reduction of expenditure. The credit balance represents the excess of receipts over the expenditure.

The capital outlay against item 8 represents the amount appropriated from the Consolidated Fund of the State to the Contingency Fund created under the Orissa Contingency Fund Act, 1950.

THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR THE YEAR 1951-52.

9. The financial results of Irrigation works for the year 1951-52 are elucidated in the form of Capital and Revenue Accounts of all systems given below :—

| Names of projects. | DIRECT CAPITAL OUTLAY. | | REVENUE RECEIPTS DURING THE YEAR. | | | Direct working expenses during the year 1951-52 | NET REVENUE EXCLUDING INTEREST. | | Interest on capital. | NET PROFIT OR LOSS AFTER MEETING INTEREST | |
|----------------------|------------------------|--------------------|-----------------------------------------|--------------------------------------------|-------------------------|-------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------|----------------------|----------------------------------------------------------------------------|------------------------------------------------------|
| | During 1951-52. | To end of 1951-52. | Direct Revenue (Public Works receipts). | Portion of land revenue due to Irrigation. | Total Revenue receipts. | | Surplus of revenue over expenditure (+) or of expenditure over revenue(-). | Rate per cent. on capital outlay to end of the year. | | Surplus of revenue over expenditure (+) or of expenditure over revenue(-). | Rate per cent. on capital outlay to end of the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Irrigation Works— | | | | | | | | | | | |
| Unproductive works— | | | | | | | | | | | |
| Orissa Canal Project | .. | 2,60,77 | 13,54 | .. | 13,54 | 13,72 | -18 | ·07 | 9,02 | -9,20 | 3·41 |
| Rushikulya System | .. | 51,87 | 22 | 2,29 | 2,51 | 2,16 | +35 | ·67 | 1,82 | -1,47 | 2·83 |
| TOTAL | .. | 3,21,64 | 13,76 | 2,29 | 16,05 | (a)15,88 | +17 | ·05 | (a)10,84 | -10,67 | 3·32 |

(a) Met out of the Consolidated Fund.

There was a net loss of 3·32 per cent during the year as against 5·35 per cent in the preceding year. The decrease in the percentage of loss is attributable mainly to a decrease in the working expenses and an appreciable increase in revenue.

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 estimates 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.

FINANCIAL RESULTS OF ELECTRICITY SCHEMES.

10. The Government electrical undertakings comprise Hydro-Electric and Thermo-Electric Schemes for generation of electricity as well as transmission and distribution schemes. They have been undertaken in the expectation that they will be ultimately remunerative. The statement below shows the Capital and Revenue Accounts of the schemes for which Revenue Accounts have been opened.

| Names of project. | DIRECT CAPITAL OUTLAY. | | Gross revenue during 1951-52. | WORKING EXPENSES. | | | NET REVENUE EXCLUDING INTEREST. | | Interest on capital. | NET PROFIT OR LOSS AFTER MEETING INTEREST | |
|------------------------------|------------------------|--------------------|-------------------------------|-------------------|--------------------------|-------------------------|--------------------------------------------------------------------------|--------------------------------------------------|----------------------|--------------------------------------------------------------------------|------------------------------------------------------|
| | During 1951-52. | To end of 1951-52. | | Depreciation. | Direct working expenses. | Total working expenses. | Surplus of revenue over expenditure (+) or expenditure over revenue (-). | Rate per cent. on capital outlay to end of year. | | Surplus of revenue over expenditure (+) or 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 |
| Cuttack Thermal Scheme | 20.14 | 63.66 | 2.14 | 18 | 4.80 | 4.98 | -2.84 | 4.46 | 2.06 | -4.90 | 7.70 |
| Baripada Electricity Scheme. | 22 | 4.24 | 17 | 27 | 88 | 1.15 | -98 | 23.11 | 15 | -1.13 | 26.65 |
| Town Electrification Scheme— | | | | | | | | | | | |
| Group I | 54 | 2.30 | 1.83 | 7 | 65 | 72 | +1.11 | 48.26 | 7 | +1.04 | 45.22 |
| Group II | 26 | 3.83 | 1.17 | 29 | 1.29 | 1.58 | -41 | 10.70 | 14 | -55 | 14.36 |
| TOTAL | (a)21.16 | 74.03 | 5.31 | 81 | 7.62 | (a)8.43 | -3.12 | 4.21 | (a)2.42 | -5.54 | 7.48 |

(a) Met out of the Consolidated Fund.

There was a net loss of 7.48 per cent during the year under report. All the schemes, except the Town Electrification Scheme— Group I, were running at a loss.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

11. (1) *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 1951-52 was Rs. 4,03,255 against the sanctioned estimate of Rs. 3,45,250 and was financed from ordinary revenues. The further execution of the work has been stopped pending revision of the estimate.

(2) *Hirakud Dam Project*.—The execution of this Multipurpose Project was undertaken by the Government of India through the agency of the Central Water and Power Commission on behalf of the Government of Orissa. According to the financial and other terms of agreement entered into with the Government of Orissa the Government of India have agreed to advance the entire money required for the construction of the project as loans to the State Government bearing interest at varying rates and repayable in one instalment after 40 years from the date of obtaining each loan, unless any arrangement for earlier repayment is agreed to between the two Governments. The estimate, as originally sanctioned, was for Rs. 47·81 crores and the Government of Orissa accorded administrative approval to it. On account of a general rise in prices both in India and abroad, devaluation, increase in wages of labour and extension of the scope of the project, the original estimate has been revised to Rs. 89·09 crores by the Hirakud Organisation on the basis of rates prevailing in 1951. The special technical committee appointed by the Government of India in 1951-52 has further revised the estimate to Rs. 92·08 crores.

Subsequently a fresh revised estimate was prepared by the Control Board for the first stage of the project excluding the following items of work :—

- (i) Construction of Delta Irrigation except Delta investigation.
- (ii) Construction of subsidiary dam, power channel and other allied works except such works as have already been executed.
- (iii) Navigation except essential work in the body of the main dam.

The administrative approval of the State Government has been obtained for Rs. 67·43 crores for the first stage. The expenditure incurred on the project to end of 1951-52 was Rs. 16,62,01,122.

(3) *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 on the 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. 2,32.29 lakhs initially but rising to Rs. 2,79.54 lakhs in ten years. An expenditure of Rs. 1,13,23,369 was incurred to end of 1951-52. The scheme is in progress.

(4) *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 scheme has been administratively approved at a cost of Rs. 1.20 crores initially rising to 2 crores in ten years. Against the estimated cost, an expenditure of Rs. 6,39,126 was incurred to end of 1951-52. The scheme is in progress.

(5) *Hirakud Hydro-Electric (Distribution) Scheme*.—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 1.48 crores. The expenditure incurred on the scheme to end of 1950-51 amounted to Rs. 3,22,989. The expenditure for the year under report was transferred to the Cuttack Thermal Scheme under orders of the State Government. The matter is under correspondence with them.

(6) *Cuttack Thermal Scheme*.—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 22.75 lakhs. The expenditure incurred to end of 1951-52 amounted to Rs. 63,65,317. The estimate is under revision. The scheme is in progress.

(7) *New Capital Project at Bhubaneswar*.—The project as a whole was approved by the State 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 to end of the year 1951-52 amounted to Rs. 2,94,59,835 and was met from the following sources:—

| | Rs. |
|-------------------------------------------------|--------------|
| (i) Grant from the Central Government | (a)84,90,294 |
| (ii) Fund for Orissa Buildings | 38,71,000 |
| (iii) State Government Balances | 1,70,98,541 |
| | <hr/> |
| TOTAL | 2,94,59,835 |
| | <hr/> |

NOTE—The expenditure on the above-mentioned projects during 1951-52 was met out of the Consolidated Fund.

(a) Includes the grant of Rs. 20,00,000 made by the Central Government during the year which was passed through the deposit head "Fund for Orissa Buildings".

COMMITMENTS.

12. In the Appendix to this compilation will be found a statement showing the extent to which the State Government stood committed at the end of the year 1951-52 in respect of expenditure on works, the cost of which is debitable outside the Revenue Account. It will be seen therefrom that further liabilities in respect of these commitments, which remain to be discharged in future years amount to 36,23,84.

DEBT POSITION—GENERAL STATEMENT.

13. The following statement shows the debt position of the Government of Orissa at the beginning and the close of the year 1951-52 :—

| Nature of Debt. | AMOUNT OF DEBT. | | Difference (+) or (-). |
|---------------------------------------------------------|------------------------|-------------------------|---------------------------|
| | On 1st April, 1951. | On 31st March, 1952. | |
| 1 | 2 | 3 | 4 |
| Floating Debt | .. | 4,00 | +4,00 |
| Loans from the Central Government | 10,86,39 | 19,52,88 | +8,66,49 |
| Unfunded Debt | (a)76,23 | 89,62 | +13,39 |
| Gross Total—Debt | 11,62,62 | 20,46,50 | +8,83,88 |
| Deduct—Loans and Advances by the State Govern- ment. | (a)—2,14,50 | —1,95,49 | +19,01 |
| Net Debt | 9,48,12 | 18,51,01 | +9,02,89 |

(a) The differences of 24 and 2, 24 with the previous year's closing balances respectively were due to the outstanding balances in the deposit account of the merged States having been brought to account by correction of opening balances.

There was an increase of 9,02,89 in the net debt liability of the State Government at the close of the year. This was the result of an increase of 8,83,88 in gross rupee debt and a decrease of 19,01 in the amount of assets of the State Government through the State Loan Account.

Details are furnished below :—

(i) *Floating Debt.*—The outstanding balance on the 31st March, 1952 represents the unpaid balance of the "Ways and Means" advances taken from the Reserve Bank of India during the year. The amount was fully repaid in April, 1952. The "Ways and Means" advances taken from the Bank have been dealt with in paragraph 16.

(ii) *Loans from the Central Government.*—The balance of loans by the Centre

The particulars of the loans and the balance of each loan outstanding on the 31st March, 1952 are given in the table below :—

| Particulars of loans. | Year of loan. | Rate of interest. | Amount out-standing. | Conditions of loans. |
|--------------------------------------------------------------------------------------|---------------|-------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1. Loans to finance Grow More Food Schemes (Intensive Cultivation Schemes). | 1947-48 | 2½ per cent | 6,79,700 | Repayable in seven annual equated instalments of Rs. 5,08,792 commencing from 31st March, 1950. |
| | 1948-49 | 2½ " | 19,02,590 | |
| | 1949-50 | 3½ " | 18,00,000 | |
| | 1951-52 | 3 " | 4,00,000 | |
| | | | 6,05,500 | Terms of repayment not yet settled. |
| 2. Loans for Machkund (Duduma) Hydro-Electric Scheme and other electricity projects. | 1948-49 | 2½ " | 9,00,000 | Repayable in one instalment, on 31st March, 1959. Interest is payable half-yearly. |
| | 1949-50 | 3 " | 70,00,000 | Repayable in one instalment on 31st March, 1960. Interest is payable half-yearly. |
| | 1950-51 | 3½ " | 50,00,000 | Repayable in one instalment on 31st March, 1961. Interest is payable half-yearly. |
| | 1951-52 | 3½ " | 64,00,000 | Rs. 20 lakhs is repayable in 10 years commencing from 1958 in five annual instalments and Rs. 44 lakhs including interest is repayable in five equated annual instalments commencing from 1957-58 unless early repayment is agreed to by the Government. |
| | | | | |

| Particulars of loans. | Year of loan. | Rate of interest. | Amount out-standing. | Conditions of loans. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | | | Rs. | |
| 4. Loan for the purchase of shares in the Orissa Road Transport Company, diverted for expenditure on the State Transport Service with the approval of the Central Government). | 1948-49 | 2½ Per cent. | 15,00,000 | Repayable in one instalment on 15th December, 1955 interest being payable half-yearly. A sinking fund has been created from 1952-53 for repayment of the loan. |
| 5. Loan for the rehabilitation of displaced persons from East Bengal. | 1949-50 | Not-settled | (a) 5,00,000 | Terms of repayment have not been settled. |
| 6. Loans for the resettlement of 4,000 families of displaced agriculturists and 400 families of displaced rural artisans. | 1950-51 | 3½ Per cent | (a) 18,00,000 | Ditto. |
| 7. Loans for Industrial Housing Schemes. | 1950-51 | Interest free. | 10,00,000 | Repayable within 25 years subject to the creation of a Sinking Fund after two years of the receipt of the loan for repayment of the loan. The Sinking Fund was created in 1951-52 with an initial credit of Rs. 17,400. |
| | 1951-52 | " | 10,00,000 | |
| 8. Loans for rehabilitation schemes. | 1951-52 | 3½ per cent. | (a) 5,00,000 | |
| | 1951-52 | 3½ " | (a) 10,00,000 | |
| 9. Loan for procurement of jute seeds. | 1951-52 | Interest | 1,98,000 | Repayable in one instalment at the end of 1952-53. Repaid in 1952-53. |
| 10. Loan for State Cotton Extension Scheme. | " | " | 62,500 | Repayable 31st March, 1954 |
| 11. Loan for the purchase of seeds, ground nuts, etc. | " | " | 2,89,920 | |
| 12. Loan for the development of filigree industries. | " | Not | 50,000 | |

TOTAL

in five annual instalments from the 1st of principal will complete March.

7,00

repaid during the year 1952-53 8,96,419

mainly for the

(a) The terms and conditions of repayment of the principal and interest have not yet been finally settled. The matter is under correspondence with the Central Government.

Conditions of repayment of loan and interest have been fulfilled in all the cases except Relief and Rehabilitation loan.

The amount of loans repaid during the year under report was 35,57 as detailed below :—

| | |
|-----------------------------------------|-------|
| Loans for Grow More Food Schemes | 9,52 |
| " " The Orissa Textiles Mills Ltd | 25,00 |
| " " Jute Development Schemes | 1,05 |
| | <hr/> |
| | 35,57 |

(iii) *Unfunded Debt*.—The outstanding balance consists solely of provident fund balances of Government servants. The increase of 13,39 is due to increased subscriptions and annual interest accrued on the balances.

(iv) *Loans and Advances by the State Government*.—The outstanding loans and advances represent assets of the State Government and comprise loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. The decrease of 19,01 occurred mainly under "Loans to Land-holders and other Notabilities (50)" and "Advances under Special Laws (48,69)"; partly set off by increases under "Miscellaneous Loans and Advances" (29,90) and "Loans to District and other Local Fund Committees" (44). An account of the transactions under "Loans and Advances" has been given in Account No. 5 of Part B of the compilation and the nature of transactions explained in paragraphs 11 to 18 of the Report of that part.

The total net charge on the revenues of the State during the year on account of service of debt was 83,94 as indicated below :—

22.—*Interest on Debt and Other Obligations.*

| | |
|-------------------------------------------------------------------|-------|
| (1) Interest on other floating loans | 2,30 |
| (2) Interest on loans taken from the Central Government | 44,49 |
| (3) Interest on State Provident Fund balances | 3,24 |

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

| | |
|----------------------------------------------------------------|-------|
| (4) Contribution to Sinking Fund | 17 |
| Repayment of loans taken from the Central Government | 35,57 |

TOTAL

 85,77

Interest realised on Loans and Advances by the State Govern- —1,83

Net charge

 83,94

3. Loans for Hirakud I Project.

01 per cent of the total revenues of the State for the

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

15. The statement given below indicates the guarantees given by the Government of Orissa and outstanding on the 31st March, 1952 :—

| Name of the Public and other body for which the guarantee has been given. | Statutory authority, if any, for the giving of the guarantee. | Form and extent of guarantee. | Maximum amount of guarantee. | Sums guaranteed outstanding on the 31st March, 1952. | Remarks. |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | Rs. | Rs. | |
| The Orissa State Co-operative Land Mortgage Bank, Ltd. | 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 at maturity. | 10,00,000 | 10,00,000 | <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 accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 71,283 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 accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 8,268 at the end of the year.</p> <p>(c) The third series of debentures of Rs. 1,00,000 carrying interest at 3 per cent was issued in December, 1946. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 7,915 at the end of the year.</p> |

The Bank has executed a trust deed embodying these conditions.

(a) The four series of debentures of Rs. 5,00,000 were issued in December, 1946. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 7,915 at the end of the year.

the Bank
resol
interest

| Name of the Public and other body for which the guarantee has been given. | Statutory authority, if any, for the giving of the guarantee. | Form and extent of guarantee. | Maximum amount of guarantee. | Sums guaranteed outstanding on the 31st March, 1952. | Remarks. |
|---------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | Rs. | Rs. | |
| The Orissa State Co-operative Bank, Ltd. | (a) | In consideration of the Reserve Bank of India opening and keeping an account in the name of the Orissa State Co-operative Bank, Ltd. and making advances to and for the accommodation of the said Co-operative Bank against Promissory Notes to be executed by the said Co-operative Bank in favour of the Reserve Bank, the State Government have executed a deed for 50 lakhs guaranteeing fully and unconditionally the due repayment of the interest on the principal. | 50,00,000 | 50,00,000 | Post Office National Savings Certificates. The matter is under correspondence with the Trustee. Sinking Fund moneys have been invested in National Savings Certificates, Treasury Savings Deposits and fixed deposits with the Orissa State Co-operative Bank. Under the terms of the deed the liability of the State Government in respect of promissory Notes shall not exceed the limit noted in Col. 4. The guarantee shall be a continuing guarantee and shall, subject to the above limit, cover all Promissory Notes that may be executed from time to time by the Orissa State Co-operative Bank, Ltd. in favour of the Reserve Bank. The guarantee given to each co- |

BALANCE.

I.—CASH BALANCE.

16. The following statement shows the "Ways and Means" position of the Government of Orissa month by month during the year 1951-52 :—

| Month. | OPENING CASH BALANCE IN. | | Receipts. | Disburse- ments. | CLOSING CASH BALANCE IN. | |
|-----------------------|-----------------------------|----------|-----------|---------------------|-----------------------------|---------|
| | Treasury. | Bank. | | | Treasury. | Bank. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| April, 1951 . . . | 24,41 | -1,36,90 | 6,04,43 | 4,86,32 | 22,18 | -16,56 |
| May, 1951 . . . | 22,18 | -16,56 | 4,12,46 | 4,14,61 | 23,25 | -19,78 |
| June, 1951 . . . | 23,25 | -19,78 | 3,50,61 | 4,26,05 | 26,22 | -98,19 |
| July, 1951 . . . | 26,22 | -98,19 | 11,56,03 | 10,35,80 | 27,16 | 21,10 |
| August, 1951 . . . | 27,16 | 21,10 | 3,78,40 | 3,78,98 | 25,29 | 22,39 |
| September, 1951 . . . | 25,29 | 22,39 | 2,34,77 | 2,45,14 | 29,54 | 7,77 |
| October, 1951 . . . | 29,54 | 7,77 | 4,95,31 | 5,02,24 | 34,19 | -3,81 |
| November, 1951 . . . | 34,19 | -3,81 | 5,56,90 | 4,59,21 | 28,21 | 99,86 |
| December, 1951 . . . | 28,21 | 99,86 | 2,68,25 | 2,65,09 | 27,37 | 1,03,86 |
| January, 1952 . . . | 27,37 | 1,03,86 | 3,38,07 | 4,17,00 | 27,69 | 24,61 |
| February, 1952 . . . | 27,69 | 24,61 | 4,58,03 | 5,54,95 | 24,28 | -68,90 |
| March, 1952 . . . | 24,28 | -68,90 | 17,04,85 | 15,39,18 | 24,06 | 96,99 |

NOTE.—(1) The total expenditure met from the Consolidated Fund during the year was 25,01,51.

NOTE.—(2) The balances in Bank as shown in columns 3 and 7 represent the balances appearing in the Government Accounts.

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 treasury bills and their repayment.

No treasury bills were issued during the year. The total amount of "Ways and Means" advances taken during the year was 4,14,00, of which 4,10,00 was repaid during the year leaving a balance of 4,00. The interest paid on them amounted to 1,01. The following statement indicates the details of the "Ways and Means" advances taken from the Reserve Bank.

| Month. | Balance on the 31st March, 1951. | Amount taken. | Amount repaid. | Balance on the 31st March, 1952. | Interest. |
|------------------------|-------------------------------------------|------------------|-------------------|-------------------------------------------|--------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Rs. | Rs. | | Rs. |
| April, 1951 | .. | 1,68,00 | 9,00 | .. | 947 |
| May, | .. | 74,00 | 8,00 | .. | 734 |
| June, | .. | 33,00 | 19,00 | .. | 4,383 |
| July, | .. | 47,00 | 2,60,00 | .. | 87,923 |
| August, | .. | 42,00 | 49,00 | .. | 2,784 |
| September, | .. | 23,00 | 31,00 | .. | 2,340 |
| October, | .. | 5,00 | 16,00 | .. | 1,251 |
| November, | .. | 10,00 | 10,00 | .. | 411 |
| March, 1952 | .. | 12,00 | 8,00 | .. | 651 |
| TOTAL | .. | 4,14,00 | 4,10,00 | 4,00 | 1,01,424 (a) |

II.—INVESTMENTS.

17. In addition to the cash balance of 1,21,05 at the end of the year 1951-52 as shown in paragraph 16 the State Government possessed resources in the shape of investment in securities of the Central Government. A portion

(a) The account figure under "22.—Interest on Debt and other Obligations—Interest on other Floating Loans" is Rs. 2,29,559. The difference of Rs. 1,28,135 is due to the payment of interest under the orders of the State Government on account of short-falls amounting to Rs. 2,33,64 lakhs for one day in the Government's minimum deposit with the Reserve Bank of India in each of the months of November, 1950 to March, 1951, April, 1951, June, 1951 to August, 1951, September, 1951 and November, 1951.

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 the State Government and passes through the suspense head "Cash Balance Investment Account".

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

| | On 1st April, 1951. | On 31st March, 1952. |
|--------------------------------------------------------|---------------------------|----------------------------|
| Cash Balance Investment Account | 1,16,30(a) | 1,09,58 |
| Orissa Famine Relief Fund Investment Account | 10,45 | 10,45 |
| TOTAL | 1,26,75 | 1,20,03 |

The interest realised during the year under report on Cash Balance Investment Account was 3,09.

III.—TOTAL BALANCES.

18. Including cash and investments the total balance of the State at the commencement and the close of the year under report stood as follows :—

| | On 1st April, 1951. | On 31st March, 1952. |
|------------------------|---------------------------|----------------------------|
| Cash | —1,12,49 | 1,21,05 |
| Investments | 1,26,75(a) | 1,20,03 |
| TOTAL | 14,26 | 2,41,08 |

The increase of 2,26,82 in the balance is analysed below :—

| | Increase. | Decrease. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|
| Revenue surplus | 1,10,64 | .. |
| Capital expenditure outside the Revenue Account | .. | 9,05,96 |
| Net Debt (<i>vide</i> paragraph 13) | 9,02,89 | .. |
| Excess of disbursements over receipts under Deposits and Advances (excluding Cash Balance Investment Account and Orissa Famine Relief Fund Investment Account). | .. | 59,20 |
| Remittances | 1,78,45 | .. |
| TOTAL | 11,91,98 | 9,65,16 |
| Net increase | 2,26,82 | .. |

(a) The difference of Rs. 48,07 with the previous year's closing balance is due to the outstanding balance under the suspense head Cash Balance investment Account in the deposit account of the merged state having been brought to account by correction of the opening balance.

IV.—EARMARKED BALANCES.

19. The statement below gives details of the earmarked portion of balance at the beginning and the close of the year under report :—

| Name of Reserve Fund or Deposit Account. | BALANCE ON 1ST APRIL, 1951. | | | BALANCE ON 31ST MARCH, 1952. | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------|----------------|------------------------------|--------------|--------------|
| | Cash. | Investment. | Total. | Cash. | Investment. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Sinking Fund Industrial Housing Scheme. | .. | .. | .. | 17 | .. | 17 |
| Famine Relief Fund | 46 | 10,45 | 10,91 | 71 | 10,45 | 11,16 |
| Depreciation Reserve Fund-Electricity. | 30 | .. | 30 | 1,11 | .. | 1,11 |
| Depreciation Reserve Fund-Commercial Concerns. | 3,62 | .. | 3,62 | 7,40 | .. | 7,40 |
| Fund for development of forests . . . | 7,46 | .. | 7,46 | 7,46 | .. | 7,46 |
| Fund for water supply and drainage schemes. | 3,48 | .. | 3,48 | .. | .. | .. |
| Orissa Loan Stipend Fund | .. | .. | .. | 15 | .. | 15 |
| Subventions from Central Road Fund . | 50 | .. | 50 | 50 | .. | 50 |
| Deposit Account of 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. | 6 | .. | 6 | 15 | .. | 15 |
| Deposit Account of grants made by the Indian Central Coconut Committee. | .. | .. | .. | 3 | .. | 3 |
| Fund for Orissa Buildings | 24,60 | .. | 24,60 | 77 | .. | 77 |
| Deposit Account of the grants made by the Indian Central Sugarcane Committee. | .. | .. | .. | -1 | .. | -1 |
| Deposit Account of grants from the Central Government for the development of Sericulture Industry. | 10 | .. | 10 | .. | .. | .. |
| Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of food-grains. | 67,50 | .. | 67,50 | 68,48 | .. | 68,48 |
| Deposit Account of grants made by the Indian Central Oil-seeds Committee. | .. | .. | .. | 1 | .. | 1 |
| Deposit Account of grants made by the Central Government for financing Cotton Extension Scheme. | .. | .. | .. | 52 | .. | 52 |
| TOTAL | 1,08,10 | 10,45 | 1,18,55 | 87,47 | 10,45 | 97,92 |

Excluding the earmarked balances shown in the above-mentioned statement the unearmarked balance in cash and investments stood at 1,43,16 at the close of the year against—1,04,29(a) at the beginning.

The earmarked balances have been reviewed in paragraphs 26 to 32 and 57 to 66 of the report portion of Part B of this compilation and the certificate of the balances and investments are given in paragraphs 2, 28, 58, 61, 63 to 66 and 82 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

20. After a lapse of three consecutive years the revenue account of the State Government closed with a revenue surplus. The surplus of the year under report amounted to 1,10,64 against the anticipated deficit of 94,49. The marked improvement of 2,05,13 in the revenue position as compared with the budget estimates was due to a rise of 1,40,11 in revenue receipts and a fall of 65,02 in expenditure on revenue account. The main factors which contributed to the improvement have been explained in paragraph 6. Excluding the sum of 83,33 representing the value of assets of the merged States relating to debt, deposit, etc., heads the revenue surplus amounted to 27,31.

As compared with the year 1950-51 revenue receipts increased by 1,65,32 and the expenditure decreased by 1,15,20.

21. In the capital section outside the Revenue Account the total expenditure incurred during the year was 9,05,96 raising the outlay to 20,84,29 to end of the year 1952 (*vide* paragraph 8). The entire expenditure of the year under report, excepting that on the State schemes of Government trading which recorded a *minus* expenditure, was financed from loans from the Central Government.

22. The debt position showed an increase in gross debt of the State Government from 11,62,62 at the commencement of the year to 20,46,50 at the close, the increase being mainly on account of loans amounting to 9,02,06 taken from the Central Government for the various purposes indicated in paragraph 13. Against this liability the State Government had assets in the State Loan Account which decreased from 2,14,50 to 1,95,49. The net indebtedness of the State Government at the end of the year was 18,51,01.

23. The State Government had a cash balance of 1,21,05 at the close of the year against—1,12,49 at the beginning. The improvement of 2,33,54 in the cash balance position was due to the revenue surplus (1,10,64) and the excess of receipts over disbursement under debt, deposit, etc., heads (10,28,86); partly off set by the capital expenditure outside the revenue account to the extent of 9,05,96. They had, however, to take "Ways and Means" advances totalling 4,14,00 from the Reserve Bank of India on a number of occasions during the year. Of the total advances, a sum of 4,10,00 was repaid leaving a balance of 4,00.

24. As indicated in paragraph 18 the total balance (cash and investments) of the State Government stood at 2,41,08 at the end of the year against 14,26 at the beginning. Excluding the earmarked balances as shown in paragraph

(a) Differs from the last years' closing balances due to the outstanding balances under debt, deposit, etc., heads in the deposit account of the merged States having been brought to account by correction of opening balances.

19 the unearmarked balance at the close of the year was 1,43,16 against —1,04,29 at the beginning. Against this unearmarked balance the net liabilities of the State Government on account of debt, deposits, etc., transactions were as shown below :—

| | Liabilities on 1st April, 1951. | Liabilities on 31st March, 1952. |
|----------------------------------------------|---------------------------------------|----------------------------------------|
| Net debt (paragraph 13) | 9,48,12(a) | 18,51,01 |
| Contingency Fund | 35,00 | 35,00 |
| Deposits of Local Funds | 51,81(a) | 44,83 |
| Civil Deposits | 1,12,49(a) | 75,11 |
| Accounts of Orissa States | 36,96(a) | .. |
| Advances not bearing interest | —32,43(a) | —42,70 |
| Suspense | —17,43(a) | —7,16 |
| Remittances | —1,61,77(a) | 16,69 |
| | <hr/> | <hr/> |
| TOTAL | . 9,72,75 | 19,72,78 |
| | <hr/> | <hr/> |
| <i>Deduct</i> —Unearmarked balance | —1,04,29 (a) | 1,43,16 |
| | <hr/> | <hr/> |
| Net liability | . 10,77,04 | 18,29,62 |
| | <hr/> | <hr/> |

It will be seen from the above that the net liability of the State Government at the close of the year was 18,29,62, showing an increase of 7,52,58 over that on the 1st April, 1951. The increase was mainly accounted for by heavy loans taken from the Central Government to finance the capital outlay on the Hirakud Dam Project and the various Electricity schemes.

In addition to the liabilities mentioned above, the State Government were committed to an expenditure of 36,23,84 in respect of certain sanctioned projects debitible outside the revenue account. Against these liabilities and commitments, the State Government own various physical assets such as lands, buildings, communications, etc., the exact value of which cannot be properly estimated.

(a) Differs from the last year's closing balances due to the outstanding balances under debt, deposit, etc., heads in the deposit account of the merged States having been brought to account by correction of opening balances.

25. The State Government have invested large sums of money in the purchase of shares of private commercial concerns as shown below :—

| Serial No. | Name of private Company. | Number and type of shares purchased. | Purchase price and total amount invested in each company. | Market value of the shares on 31st March, 1952. | Amount of dividends declared. | Amount credited to Government revenues after deduction of income tax. | Remarks. |
|------------|---------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------|------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | Rs. | Rs. | Rs. | Rs. | |
| 1 | The Orissa Textile Mills Co., Ltd. | 10,000 preference shares at Rs. 100 each and 2,000 ordinary shares at Rs. 10 each. | 10,20,000(a) | (d) | Dividend for 1951-52 not declared. | .. | Dividend of Rs. 90,376 declared for 1950-51 has not been credited to Government revenues. |
| | | 250 preference shares at Rs. 100 each and 2,500 ordinary shares at Rs. 10 each. | 50,000(b) | (d) | | | |
| | | 500 ordinary shares at Rs. 10 each. | 5,000(a)&(b) | (d) | | | |
| | | 1,000 preference shares at Rs. 100 each and 1,000 ordinary shares at Rs. 10 each. | 1,10,000(a)&(b) | (d) | | | |
| 2 | The Puri Electricity Supply Co., Ltd. | 5,300 ordinary shares at Rs. 10 each. | 53,000(a)&(b) | (d) | Ditto. | .. | .. |
| 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) | (d) | Ditto. | .. | The concern is reported to be running at a loss. |
| 4 | The Orissa Cement, Ltd. | 40,000 preference shares at Rs. 100 each. | 40,00,000(a) | (d) | Ditto. | .. | The company started working in November, 1951. |
| 5 | The Mayurbhanj Potteries, Ltd. | 5,000 preference shares and 5,000 ordinary shares at Rs. 10 each. | 1,00,000(a)&(b) | (d) | Ditto. | .. | The concern is reported to have been working at a loss. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|----|--------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------|-----|---------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6 | The Orissa State Co-operative Land Mortgage Bank, Ltd. | 500 'A' class shares of Rs. 100 each. | 25,000(e) | (d) | 1,063 | 1,063 | Credited in 1953-54. |
| 7 | The Orissa State Co-operative Bank. | 7,500 shares of Rs. 100 each. | 3,00,000(a)&(c) | (d) | 13,500 | 13,500 | Ditto. |
| 8 | The Orissa Road Transport Co., Ltd. | 4,650 'A' class ordinary shares and 3,000 'B' class ordinary shares at Rs.100 each. | 7,65,000(a) | (d) | 32,158 | 32,158 | Credited in 1952-53. |
| 9 | Mayurbhanj Oil and Oil products, Ltd. | 6,000 ordinary shares at Rs. 10 each. | 60,000(a)&(b) | (d) | Dividend for 1951-52 not declared. | .. | The concern is reported to have been working at a loss. |
| 10 | Mayurbhanj Glass Works, Ltd. | 5,000 preference shares and 5,000 ordinary shares at Rs. 10 each. | 1,00,000(a)&(b) | (d) | Ditto. | .. | It is reported that the concern has stopped working since the merger of the State but applied for a loan for restarting work. |
| 11 | Mayurbhanj Spinning and Weaving Mills, Ltd. | 3,000 preference shares at Rs. 100 each and 1,20,000 ordinary shares at Rs. 10 each. | 12,00,000 (a), (b)&(c) | (d) | Dividend for 1951-52 not declared. | .. | } The concerns have not yet started working. The balance of all money due to them has not yet been paid. |
| 12 | Orissa Cotton Mills, Ltd. | 5,000 ordinary shares at Rs. 10 each. | 20,000(a), (b) &(c) | (d) | Ditto. | .. | |
| 13 | Mayurbhanj Textiles, Ltd. | 5,000 preference shares and 5,000 ordinary shares at Rs. 10 each. | 1,00,000(a)&(b) | (d) | 2,213 on preference shares at the rate of 6 per cent. and 1,475 on ordinary shares at the rate of 4 per cent. | Not credited. | |
| 14 | Khetar Mohan Dey & Co., Ltd., Calcutta. | One preference share of Rs. 100. | 100(a)&(b) | (d) | Dividend for 1951-52 not declared. | .. | The company has not yet started working. As the share could not be sold in the market the State Government have decided to retain it for the time being. |

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

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

(c) Represents the amount called and paid.

(d) The shares of the concerns were not quoted in the Share Market.

(e) Represents the amount of the paid up capital.

A.—GENERAL FINANCE ACCOUNTS.

PART II.—ACCOUNTS.

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR 1951-52.

| 1 | Amount in thousands of Rupees. | Percentage of total Revenue. | Percentage of total Expenditure. |
|-----------------------------------------------------------------------------------|--------------------------------------|------------------------------------|----------------------------------------|
| 2 | 3 | 4 | |
| REVENUE. | | | |
| Principal Heads of Revenue— | | | |
| Taxes on Income other than Corporation Tax | 1,69,84 | 14.20 | 15.64 |
| Land Revenue | 1,03,37 | 8.64 | 9.52 |
| State Excise Duties | 2,00,40 | 16.75 | 18.46 |
| Stamps | 68,96 | 5.76 | 6.35 |
| Forest | 97,01 | 8.11 | 8.94 |
| Registration | 12,10 | 1.01 | 1.11 |
| Receipts under Motor Vehicles Acts | 11,09 | .93 | 1.02 |
| Other Taxes and Duties | 1,32,46 | 11.07 | 12.20 |
| TOTAL—Principal Heads, etc. | 7,95,23 | 66.47 | 73.24 |
| Irrigation-Net Receipts | 2,33 | .19 | .22 |
| Debt Services | 16,71 | 1.40 | 1.54 |
| Civil Administration | 51,75 | 4.32 | 4.77 |
| Civil Works and Miscellaneous Public Improvements. | 56,15 | 4.69 | 5.17 |
| Electricity Schemes—Net Receipts | —3,11 | —26 | —29 |
| Miscellaneous | 62,89 | 5.26 | 5.79 |
| Contributions and Miscellaneous adjustments between Central and State Governments | 75,02 | 6.27 | 6.91 |
| Extraordinary Items | 1,39,46 | 11.66 | 12.84 |
| GRAND TOTAL—Revenue | 11,96,43 | 100.00 | 110.19 |

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR 1951-52—*concl'd.*

| 1 | Amount in thousands of Rupees. 2 | Percentage of total Revenue. 3 | Percentage of total Expenditure. 4 |
|----------------------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|
| EXPENDITURE. | | | |
| Direct Demands on the Revenue— | | | |
| Taxes on Income other than Corporation Tax | 2,39 | ·20 | ·22 |
| Land Revenue | 22,02 | 1·84 | 2·03 |
| State Excise Duties | 16,32 | 1·36 | 1·50 |
| Stamps | 1,66 | ·14 | ·15 |
| Forest | 31,77 | 2·66 | 2·93 |
| Registration | 3,58 | ·30 | ·33 |
| Charges on account of Motor Vehicles Acts . | 2,71 | ·23 | ·25 |
| Other Taxes and Duties | 2,90 | ·24 | ·27 |
| TOTAL—Direct Demands, etc. . | 83,35 | 6·97 | 7·68 |
| Irrigation | 99,47 | 8·31 | 9·16 |
| Debt Services | 33,90 | 2·83 | 3·12 |
| Civil Administration | 6,27,00 | 52·40 | 57·75 |
| Civil Works and Miscellaneous Public Improvements. | 1,73,56 | 14·51 | 15·99 |
| Electricity Schemes | 6,01 | ·50 | ·55 |
| Miscellaneous | 55,03 | 4·60 | 5·07 |
| Extraordinary Items | 5,74 | ·48 | ·53 |
| Capital expenditure within the Revenue Account | 1,73 | ·15 | ·15 |
| GRAND TOTAL—Expenditure on Revenue Account. | 10,85,79 | 90·75 | 100·00 |

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

| Receipts. | Actuals for 1951-52. | Disbursements. | Actuals for 1951-52. |
|-----------------------------------------------------|----------------------------|-----------------------------------------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | | Rs. |
| PART I.—CONSOLIDATED FUND. | | | |
| Revenue— | | Expenditure— | |
| Ordinary Revenue Receipts | 11,21,42,562 | Revenue Expenditure | 10,84,06,236 |
| Grants-in-aid from the Central Government | 75,00,000 | Capital Expenditure within the Revenue Account | 1,72,716 |
| TOTAL—Revenue Receipts (A) | 11,96,42,562 | TOTAL—Expenditure on Revenue Account (A) | 10,85,78,952 |
| Public Debt incurred | 13,16,05,920 | Capital Expenditure outside the Revenue Account | 9,05,96,325 |
| Loans and Advances by State Governments | 83,20,302 | Public Debt discharged | 4,45,56,654 |
| TOTAL—Consolidated Fund | 25,95,68,784 | Loans and Advances by State Governments | 64,19,305 |
| | | TOTAL—Consolidated Fund | 25,01,51,236 |
| PART II.—CONTINGENCY FUND. | | | |
| Contingency Fund | .. | Contingency Fund | .. |
| TOTAL—Contingency Fund | .. | TOTAL—Contingency Fund | .. |

PART III.—PUBLIC ACCOUNT.

| | | | |
|---------------------------------------|---------------------|---------------------------------------|---------------------|
| Unfunded Debt incurred | 25,02,053 | Unfunded Debt discharged | 11,63,137 |
| Deposits and Advances | 6,32,96,377 | Deposits and Advances | 6,85,44,995 |
| Remittances | 24,83,18,706 | Remittances | 23,04,72,679 |
| TOTAL—Public Account | 31,41,17,136 | TOTAL—Public Account | 30,01,80,811 |
| TOTAL—Receipts | 57,36,85,920 | TOTAL—Disbursements | 55,03,32,047 |
| Opening Cash Balance (B) | —1,12,48,852 | Closing Cash Balance (B) | 1,21,05,021 |
| GRAND TOTAL | 56,24,37,068 | GRAND TOTAL | 56,24,37,068 |

| | |
|--------------------------------------------------------|-------------|
| | Rs. |
| (A) Revenue surplus during the year | 1,10,63,610 |
| (B) Increase of Cash Balance during the year | 2,33,53,873 |

(See paragraphs 16 to 19 of the Audit Report.)

No. 3.—SUMMARY OF REVENUE AND

| Heads of Revenue. | Actuals for 1951-52. | Heads of Expenditure. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------|
| 1 | 2 | 3 |
| | Rs. | |
| A.—Principal Heads of Revenue— | | A.—Direct Demands on the Revenue— |
| IV.—Taxes on Income other than Corporation Tax. | 1,69,84,264 | 4.—Taxes on Income other than Corporation Tax. |
| VII.—Land Revenue | 1,03,36,729 | 7.—Land Revenue |
| VIII.—State Excise Duties . . | 2,00,40,303 | 8.—State Excise Duties |
| IX.—Stamps | 68,95,723 | 9.—Stamps |
| X.—Forest | 97,01,254 | 10.—Forest |
| XI.—Registration | 12,09,588 | 11.—Registration |
| XII.—Receipts under Motor Vehicles Acts. | 11,08,991 | 12.—Charges on account of Motor Vehicles Acts. |
| XIII.—Other Taxes and Duties | 1,32,45,885 | 13.—Other Taxes and Duties . . |
| TOTAL | 7,95,22,737 | TOTAL |
| C.—Irrigation, Navigation, Embank- ment and Drainage Works— | | C.—Irrigation, Navigation, Embank- ment and Drainage Works— |
| XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept— Gross Receipts— Direct Receipts | 13,75,654 | 17.—Interest on works for which Capital Accounts are kept. |
| Portion of Land Revenue due to works. | 7,29,488 | |
| Deduct—Working Expenses | —15,88,086 | |
| Net Receipts | 17,056 | |
| XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept— Direct Receipts | 74,278 | 18.—Other Revenue expenditure financed from ordinary Revenues. |
| Portion of Land Revenue due to Works. | 1,41,910 | |
| TOTAL | 2,33,244 | TOTAL |

EXPENDITURE BY MAJOR HEADS.

| ACTUALS FOR 1951-52. | | | | | | GRAND TOTAL. |
|--------------------------------------|-------------------------------------|-----------|--------------------------------------|-------------------------------------|-----------|-----------------|
| CHARGED. | | | VOTED. | | | |
| Out of Consoli- dated Fund. | Out of Contin- gency Fund. | Total. | Out of Consoli- dated Fund. | Out of Contin- gency Fund. | Total. | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| .. | .. | .. | 2,38,487 | .. | 2,38,487 | 2,38,487 |
| .. | .. | .. | 22,01,955 | .. | 22,01,955 | 22,01,955 |
| .. | .. | .. | 16,32,235 | .. | 16,32,235 | 16,32,235 |
| .. | .. | .. | 1,65,499 | .. | 1,65,499 | 1,65,499 |
| .. | .. | .. | 31,77,069 | .. | 31,77,069 | 31,77,069 |
| .. | .. | .. | 3,58,262 | .. | 3,58,262 | 3,58,262 |
| .. | .. | .. | 2,71,179 | .. | 2,71,179 | 2,71,179 |
| .. | .. | .. | 2,90,239 | .. | 2,90,239 | 2,90,239 |
| .. | .. | .. | 83,34,925 | .. | 83,34,925 | 83,34,925 |
| .. | .. | .. | 84,330 | .. | .. | 10,84,330 |
| .. | .. | 10,84,330 | .. | .. | .. | 88,62,849 |

No. 3.—SUMMARY OF REVENUE AND

| Heads of Revenue. | Actuals for 1951-52. | Heads of Expenditure. |
|------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 |
| | Rs. | |
| E.—Debt Services— XX.—Interest | 16,71,361 | E.—Debt Services— 22.—Interest on Debt and other Obligations. 23.—Appropriation for Reduction or Avoidance of Debt. |
| TOTAL | 16,71,361 | TOTAL |
| F.—Civil Administration— XXI.—Administration of Justice | 6,71,014 | F.—Civil Administration— 25.—General Administration |
| XXII.—Jails and Convict Settle- ments. | 89,698 | 27.—Administration of Justice |
| XXIII.—Police | 2,44,090 | 28.—Jails and Convict Settlements |
| XXIV.—Ports and Pilotage | 249 | 29.—Police |
| XXVI.—Education | 11,19,504 | 30.—Ports and Pilotage |
| XXVII.—Medical | 1,91,117 | 36.—Scientific Departments |
| XXVIII.—Public Health | 93,684 | 37.—Education |
| XXIX.—Agriculture | 6,34,790 | 38.—Medical |
| XXX.—Veterinary | 2,33,643 | 39.—Public Health |
| XXXI.—Co-operative | 60,467 | 40.—Agriculture |
| XXXII.—Industries | 435 | 41.—Veterinary |
| XXXV | | 42. |
| m | | |

EXPENDITURE BY MAJOR HEADS.—*contd.*

| ACTUALS FOR 1951-52. | | | | | | GRAND TOTAL. |
|--------------------------------------|-------------------------------------|----------|--------------------------------------|-------------------------------------|-----------|-----------------|
| CHARGED. | | | VOTED. | | | |
| Out of Consoli- dated Fund. | Out of Contin- gency Fund. | Total. | Out of Consoli- dated Fund. | Out of Contin- gency Fund. | Total. | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 5,41,771 | .. | 5,41,771 | .. | .. | .. | 5,41,771 |
| .. | .. | .. | 59,307 | .. | 59,307 | 59,307 |
| 5,41,771 | .. | 5,41,771 | 59,307 | .. | 59,307 | 6,01,078 |
| 7,45,039 | .. | 7,45,039 | 5,39,412 | .. | 5,39,412 | 12,84,451 |
| 3,512 | .. | 3,512 | 14,23,805 | .. | 14,23,805 | 14,27,317 |
| .. | .. | .. | 11,97,085 | .. | 11,97,085 | 11,97,085 |
| .. | .. | .. | 15,93,693 | .. | 15,93,693 | 15,93,693 |
| 7,48,551 | .. | 7,48,551 | 47,53,995 | .. | 47,53,995 | 55,02,546 |
| .. | .. | .. | .. | .. | .. | .. |

No. 3.—SUMMARY OF REVENUE AND

| Heads of Revenue. | Actuals for 1951-52. | Heads of Expenditure. |
|-------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 2 | 3 |
| | Rs. | |
| M.—Extraordinary Items— LI.—Extraordinary Receipts | 1,39,45,761 | M.—Extraordinary Items— 63.—Extraordinary charges 63-A.—Expenditure connected with Post-war Planning and Development. |
| LII-B.—Civil Defence | 442 | 64-B.—Civil Defence |
| TOTAL | 1,39,46,203 | TOTAL |
| | | Capital Expenditure within the Revenue Account— FF.-43-A.—Capital Outlay on Industrial Development. II.-53.—Capital Outlay on Electricity Schemes. JJ.-55-A.—Commutation of Pen- sions financed fromordi- nary Revenues. JJ.-57-A.—Capital Outlay on Rail-Road Co-ordination Scheme financed from Ordinary Revenues. JJ.-57-B.—Capital Outlay on Road Transport Schemes financed from Ordinary Revenues. |
| | | TOTAL |
| | | TOTAL—Expenditure on Revenue Account. |
| TOTAL—REVENUE | 11,96,42,562 | TOTAL—Revenue |
| | | Surplus Capital Expenditure outside the Revenue Account— HH.-80-A.—Capital Outlay on Multipurpose River Schemes. II.-81-A.—Capital Outlay on Electricity Schemes. JJ.-82-B.—Capital Outlay on Road Transport Schemes outside the Revenue Account. JJ.-85-A.—Capital Outlay on State Schemes of Govern- ment Trading. |
| | | TOTAL |
| | | TOTAL—Expenditure |

EXPENDITURE BY MAJOR HEADS.—*concl'd.*

| ACTUALS FOR 1951-52. | | | | | | GRAND TOTAL. |
|--------------------------------------|-------------------------------------|-------------|--------------------------------------|-------------------------------------|--------------|-----------------|
| CHARGED. | | | VOTED. | | | |
| Out of Consoli- dated Fund. | Out of Contin- gency Fund. | Total. | Out of Consoli- dated Fund. | Out of Contin- gency Fund. | Total. | |
| 4 | 5 | 6 | 7 | 8 | 9 | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| .. | .. | .. | 3,79,527 | .. | 3,79,527 | 3,79,527 |
| .. | .. | .. | 1,86,350 | .. | 1,86,350 | 1,86,350 |
| .. | .. | .. | 8,472 | .. | 8,472 | 8,472 |
| .. | .. | .. | 5,74,349 | .. | 4,74,349 | 5,74,349 |
| .. | .. | .. | 4 | .. | 4 | 4 |
| .. | .. | .. | 1,02,503 | .. | 1,02,503 | 1,02,503 |
| .. | .. | .. | 68,568 | .. | 68,568 | 68,568 |
| .. | .. | .. | -14,302 | .. | -14,302 | -14,302 |
| .. | .. | .. | 15,943 | .. | 15,943 | 15,943 |
| .. | .. | .. | 1,72,716 | .. | 1,72,716 | 1,72,716 |
| 67,46,458 | .. | 67,46,458 | 10,18,32,494 | .. | 10,18,32,494 | 10,85,78,952 |
| .. | .. | .. | .. | .. | .. | 11,96,42,562 |
| .. | .. | .. | .. | .. | .. | 1,10,63,610 |
| 45,68,472 | .. | 45,68,472 | 8,11,98,684 | .. | 8,11,98,684 | 8,57,67,156 |
| .. | .. | .. | 57,52,815 | .. | 57,52,815 | 57,52,815 |
| .. | .. | .. | 2,21,471 | .. | 2,21,471 | 2,21,471 |
| .. | .. | .. | -11,45,117 | .. | -11,45,117 | -11,45,117 |
| 45,68,472 | .. | 45,68,472 | 8,60,27,853 | .. | 8,60,27,853 | 9,05,96,325 |
| 1,13,14,930 | .. | 1,13,14,930 | 18,78,60,347 | .. | 18,78,60,347 | 19,91,75,277 |

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

| Particulars. | ACTUALS FOR 1951-52. | | | | | | GRAND TOTAL |
|-------------------------------------------------------------|---------------------------|--------------------------|-------------|---------------------------|--------------------------|--------------|--------------|
| | CHARGED. | | | VOTED. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Expenditure on Revenue Account (a) | 68,06,458 | .. | 68,06,458 | 10,63,41,146 | .. | 10,63,41,146 | 11,31,47,604 |
| Expenditure outside the Revenue Account | 45,68,472 | .. | 45,68,472 | 8,60,27,853 | .. | 8,60,27,853 | 9,05,96,325 |
| Disbursements under Public Debt and Loans and Advances (b). | 4,45,56,654 | .. | 4,45,56,654 | 64,19,305 | .. | 64,19,305 | 5,09,75,959 |
| TOTAL | 5,59,31,584 | .. | 5,59,31,584 | 19,87,88,304 | .. | 19,87,88,304 | 25,47,19,888 |

No. 4.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN THE CHARGED AND VOTED EXPENDITURE—*concl'd.*

1951-52 AND AUDIT REPORT, 1952.

| Particulars. | ACTUALS FOR 1951-52— <i>concl'd.</i> | | | | | |
|----------------------------------------------------|--------------------------------------|--------------------------|-------------|---------------------------|--------------------------|--------------|
| | CHARGED. | | | VOTED. | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> |
| (a) The figures have been arrived at as follows :— | | | | | | |
| Total expenditure as in Account No. 3 | 67,46,458 | .. | 67,46,458 | 10,18,32,494 | .. | 10,18,32,494 |
| Add—Working Expenses of— | | | | | | |
| Irrigation | .. | .. | .. | 15,88,086 | .. | 15,88,086 |
| Electricity Schemes | .. | .. | .. | 8,42,769 | .. | 8,42,769 |
| Road Transport Schemes | 60,000 | .. | 60,000 | 20,77,797 | .. | 20,77,797 |
| TOTAL | 68,06,458 | .. | 68,06,458 | 10,63,41,146 | .. | 10,63,41,146 |
| (b) The figures have been arrived at as follows :— | | | | | | |
| N.—Public Debt— | | | | | | |
| Debt raised in India— | | | | | | |
| Floating Debt | 4,10,00,000 | .. | 4,10,00,000 | .. | .. | .. |
| Loans from the Central Government | 35,56,654 | .. | 35,56,654 | .. | .. | .. |
| R.—Loans and Advances by State Governments— | | | | | | |
| Loans to Municipalities, Port Funds, etc. | .. | .. | .. | 61,71,175 | .. | 61,71,175 |
| Loans to Government servants | .. | .. | .. | 2,48,130 | .. | 2,48,130 |
| TOTAL | 4,45,56,654 | .. | 4,45,56,654 | 64,19,305 | .. | 64,19,305 |

[Accounts.] 51

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

| Heads. | Actuals for 1951-52. |
|-------------------------------------------------------------------------------------------------|----------------------|
| | Rs. |
| A.—Principal Heads of Revenue— | |
| IV.—Taxes on Income other than Corporation Tax— | |
| Share of net proceeds assigned to States | 1,56,93,000 |
| Taxes on Agricultural Income | 13,16,392 |
| <i>Deduct</i> —Refunds | —25,128 |
| TOTAL | <u>1,69,84,264</u> |
| VII.—Land Revenue— | |
| Ordinary Revenue | 91,33,398 |
| Sale-proceeds of waste land and redemption of land tax | 9,552 |
| Recoveries on account of survey and settlement charges | 42,005 |
| Rents, etc., of fisheries | 62,368 |
| Recovery of cost of maintenance of boundary pillars | 2 |
| Rates and cesses on land | 8,67,156 |
| Recoveries of overpayments | 3,207 |
| Collection of payments for services rendered | 25,319 |
| Miscellaneous | 5,97,950 |
| <i>Deduct</i> —Portion of Land Revenue due to Irrigation | —3,71,397 |
| <i>Deduct</i> —Refunds | —32,831 |
| TOTAL | <u>1,03,36,729</u> |
| VIII.—State Excise Duties— | |
| Country spirits | 77,86,953 |
| Country fermented liquor | 3 32,463 |
| Malt liquors | 10,281 |
| Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits). | 1,42,096 |
| Receipts from commercial spirits including denatured spirits and medicated wines. | 79,391 |
| Opium | 88,00,031 |

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

| Heads. | Actuals for 1951-52. |
|--------------------------------------------------------------------------------|----------------------|
| | Rs. |
| A.—Principal Heads of Revenue— <i>contd.</i> | |
| VIII.—State Excise Duties— <i>concl'd.</i> | |
| Duties on medicinal and toilet preparations containing alcohol, opium, etc. | 52,773 |
| Hemp and other drugs | 22,61,735 |
| Fines, confiscations and miscellaneous | 6,15,133 |
| Recoveries of overpayments | 1,051 |
| Collection of payments for services rendered | 578 |
| <i>Deduct</i> —Refunds | —42,182 |
| TOTAL | 2,00,40,303 |
| IX.—Stamps— | |
| A.—Non-judicial— | |
| Sale of stamps | 41,22,535 |
| Duty on impressing documents | 5,454 |
| Fines and penalties | 16,660 |
| Miscellaneous | 3,540 |
| <i>Deduct</i> —Refunds | —39,265 |
| TOTAL—A.—Non-judicial stamps | 41,17,924 |
| B.—Judicial— | |
| (i) Court fees— | |
| Court fees realised in stamps | 26,74,152 |
| (ii) Other Receipts— | |
| Sale of stamps | 1,04,612 |
| Fines and penalties | 5,842 |
| Miscellaneous | 687 |
| <i>Deduct</i> —Refunds | —7,494 |
| TOTAL—B.—Judicial stamps | 27,77,799 |
| GRAND TOTAL | 68,95,723 |

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

| Heads. | Actuals for 1951-52. |
|-------------------------------------------------------------------------------------------|----------------------|
| | Rs. |
| A.—Principal Heads of Revenue— <i>contd.</i> | |
| X.—Forest— | |
| Timber and other produce removed from the forests by Government Agency. | 1,76,570 |
| Timber and other produce removed from the forests by consumers or purchasers. | 88,67,869 |
| Drift and waif wood and confiscated forest produce | 25,344 |
| Miscellaneous | 6,38,702 |
| Receipts in England | 38 |
| <i>Deduct</i> —Refunds | —7,269 |
| TOTAL | 97,01,254 |
| XI.—Registration— | |
| Fees for registering documents | 11,28,149 |
| Fees for copies of registered documents | 18,147 |
| Miscellaneous | 64,100 |
| <i>Deduct</i> —Refunds | —808 |
| TOTAL | 12,09,588 |
| XII.—Receipts under Motor Vehicles Acts— | |
| Receipts under the Indian Motor Vehicles Act | 1,84,082 |
| Receipts under the State Motor Vehicles Taxation Act | 9,41,541 |
| <i>Deduct</i> —Refunds | —16,632 |
| TOTAL | 11,08,991 |
| XIII.—Other Taxes and Duties— | |
| A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling— | |
| Entertainment tax | 5,69,252 |
| <i>Deduct</i> —Refunds | —1,827 |
| TOTAL | 5,67,425 |

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

| Heads. | Actuals for 1951-52. |
|--------------------------------------------------------------------------------------------------|----------------------|
| | Rs. |
| A.—Principal Heads of Revenue— <i>concl'd.</i> | |
| XIII.—Other Taxes and Duties— <i>concl'd.</i> | |
| B.—Receipts from Electricity Duties— | |
| Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas. | 38,735 |
| TOTAL . | <u>38,735</u> |
| D.—Other items— | |
| Tax on sale of Motor Spirit and Lubricants | 15,01,900 |
| Sales tax | 1,11,68,868 |
| <i>Deduct</i> —Refunds | —31,043 |
| TOTAL . | <u>1,26,39,725</u> |
| GRAND TOTAL . | <u>1,32,45,885</u> |
| 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 | 6,98,548 |
| Owners' rates | 111 |
| Water supply of towns | 1,262 |
| Sales of water | 749 |
| Water power | 102 |
| Plantations | 8,116 |
| Other canal produce | 41,204 |
| Navigation | 5,28,120 |
| Rents | 3,015 |
| Receipts from workshops | 26,630 |
| Recoveries of expenditure | 7,608 |

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

| Heads. | Actuals for 1951-52. |
|------------------------------------------------------------------------------------------------------------------|----------------------|
| C.—Irrigation, Navigation, Embankment and Drainage Works— <i>contd.</i> | Rs. |
| XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— <i>concl'd.</i> | |
| A.—Irrigation Works— <i>contd.</i> | |
| Unproductive Works— <i>contd.</i> | |
| Gross Receipts— <i>contd.</i> | |
| Direct Receipts— <i>contd.</i> | |
| Miscellaneous | 60,269 |
| Portion of Land Revenue due to works | 2,29,488 |
| Deduct—Refunds | —80 |
| TOTAL—Gross Receipts | 16,05,142 |
| Deduct—Working Expenses— | |
| Extensions and Improvements | 76,144 |
| Maintenance and Repairs | 8,06,802 |
| Establishment | 6,18,822 |
| Tools and Plant | 43,513 |
| Suspense | 30,197 |
| Post-War Development | 12,134 |
| Charges in England | 474 |
| TOTAL—Working Expenses | —15,88,086 |
| Net Receipts | 17,056 |
| XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept— | |
| A.—Irrigation Works— | |
| Direct Receipts— | |
| Plantations | 1,223 |
| Other canal produce | 24 |
| Rents | 528 |
| Recoveries of expenditure | 14,164 |
| Miscellaneous | 35,134 |
| Portion of Land Revenue due to works | 1,41,910 |
| Deduct—Refunds | —50 |
| TOTAL—A-Irrigation Works | 1,92,933 |

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

| Heads. | Actuals for 1951-52. |
|----------------------------------------------------------------------------------------------------------------------|----------------------|
| C.—Irrigation, Navigation, Embankment and Drainage Works— <i>concl'd.</i> | |
| | Rs |
| XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept— <i>concl'd.</i> | |
| B.—Navigation, Embankment and Drainage Works— | |
| Direct Receipts— | |
| Navigation | 1,174 |
| Plantations | 73 |
| Rents | 273 |
| Recoveries of expenditure | 254 |
| Miscellaneous | 21,484 |
| <i>Deduct</i> —Refunds | —3 |
| TOTAL—B.—Navigation, etc. | 23,255 |
| GRAND TOTAL | 2,16,188 |
| E.—Debt Services— | |
| XX.—Interest— | |
| Interest on loans and advances by the State Governments | 1,82,624 |
| Interest realised on investments of cash balances | 3,08,855 |
| Interest on arrears of revenue | 94,682 |
| Interest on Irrigation Capital Outlay incurred before 1st April 1937 | 10,68,200 |
| Miscellaneous | 17,013 |
| <i>Deduct</i> —Refunds | —13 |
| TOTAL | 16,71,361 |
| F.—Civil Administration— | |
| XXI.—Administration of Justice— | |
| Sale-proceeds of unclaimed and escheated property | 48,592 |
| Court fees realised in cash | 53,552 |
| General fees, fines and forfeitures | 5,28,966 |
| Pledership and Mukhtearship Examination fees | 11,343 |
| Miscellaneous fees and fines | 19,118 |
| Recoveries of overpayments | 4,328 |
| Collection of payments for services rendered | 493 |
| Miscellaneous | 23,731 |
| <i>Deduct</i> —Refunds | —19,109 |
| TOTAL | 6,71,014 |

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

| Heads. | Actuals for 1951-52. |
|---------------------------------------------------------------|----------------------|
| F.—Civil Administration— <i>contd.</i> | |
| Rs. | |
| XXII.—Jails and Convict Settlements— | |
| Jails | 6,378 |
| Jail manufactures | 82,801 |
| Recoveries of overpayments | 628 |
| <i>Deduct</i> —Refunds | —109 |
| TOTAL | 89,698 |
| XXIII.—Police— | |
| Recoveries on account of village police | 64,219 |
| Cash receipts under the Arms Act | 22,413 |
| Fees, fines and forfeitures | 2,843 |
| Recoveries of overpayments | 8,380 |
| Collection of payments for services rendered | 23,258 |
| Miscellaneous | 1,31,214 |
| <i>Deduct</i> —Refunds | —8,237 |
| TOTAL | 2,44,090 |
| XXIV.—Ports and Pilotage— | |
| B.—Other ports— | |
| Registration and other fees | 24 |
| Miscellaneous | 225 |
| TOTAL | 249 |
| XXVI.—Education— | |
| A.—University— | |
| Fees, Government Arts College | 4,33,423 |
| B.—Secondary— | |
| Fees, Government Secondary Schools | 5,52,930 |
| C.—Primary— | |
| Fees, Government Primary Schools | 6,756 |
| D.—Special— | |
| Fees and other receipts, Government Special Schools | 20,282 |
| E.—General— | |
| Income from endowments | 5,145 |
| Recoveries of overpayments | 14,127 |
| Miscellaneous | 95,157 |
| <i>Deduct</i> —Refunds | —8,316 |
| TOTAL | 11,19,504 |

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

| Heads. | Actuals for 1951-52. |
|--------------------------------------------------------|----------------------|
| | Rs. |
| F.—Civil Administration— <i>contd.</i> | |
| XXVII.—Medical— | |
| Medical School and College fees | 34,860 |
| Hospital receipts | 31,770 |
| Sale of medicines | 22,502 |
| Contributions | 40,965 |
| Recoveries of overpayments | 10,332 |
| Collection of payments for services rendered | 14,978 |
| Miscellaneous | 38,393 |
| <i>Deduct</i> —Refunds | —2,683 |
| TOTAL | 1,91,117 |
| XXVIII.—Public Health— | |
| Sale-proceeds of sera and vaccines, etc. | 232 |
| Contributions | 725 |
| Recoveries of overpayments | 23,321 |
| Collection of payments for services rendered | 17 |
| Miscellaneous | 71,583 |
| <i>Deduct</i> —Refunds | —2,194 |
| TOTAL | 93,684 |
| XXIX.—Agriculture— | |
| Agricultural receipts | 6,14,743 |
| Recoveries of overpayments | 39,782 |
| <i>Deduct</i> —Refunds | —19,735 |
| TOTAL | 6,34,790 |
| XXX.—Veterinary— | |
| Other receipts | 2,33,640 |
| Collection of payments for services rendered | 105 |
| <i>Deduct</i> —Refunds | —102 |
| TOTAL | 2,33,643 |

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

| Heads. | Actuals for 1951-52. |
|--------------------------------------------------------|----------------------|
| | Rs. |
| F.—Civil Administration— <i>concl'd.</i> | |
| XXXI.—Co-operation— | |
| Audit fees | 29,312 |
| Miscellaneous receipts | 31,155 |
| | <hr/> |
| TOTAL | 60,467 |
| | <hr/> |
| XXXII.—Industries and Supplies— | |
| Industries | 4,62,424 |
| Salts | 1,032 |
| Fisheries | 1,74,290 |
| Recoveries of overpayments | 727 |
| Collection of payments for services rendered | 2,962 |
| | <hr/> |
| TOTAL | 6,41,435 |
| | <hr/> |
| XXXVI.—Miscellaneous Departments— | |
| Labour and Emigration— | |
| Emigration fees | 210 |
| Fees for the registration of Trade Unions | 676 |
| Miscellaneous— | |
| Examination fees | 12,794 |
| Fees for the inspection of steam boilers | 17,349 |
| Fees realised under the Factories Act, 1948 | 38,040 |
| Fire Services | 6 |
| Miscellaneous | 11,26,088 |
| Deduct—Refunds | —404 |
| | <hr/> |
| TOTAL | 11,94,759 |
| | <hr/> |

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

| Heads. | Actuals for 1951-52. |
|-----------------------------------------------------------------------------------------|----------------------|
| | Rs. |
| H.—Civil Works and Miscellaneous Public Improvements— | |
| XXXIX.—Civil Works— | |
| Rents | 4,86,249 |
| Ferry receipts | 25,760 |
| Tolls on roads | 29,371 |
| Recoveries of expenditure | 32,090 |
| Transfer from the Fund for Orissa Buildings | 43,71,000 |
| Transfer from Central Road Fund | 1,97,460 |
| Miscellaneous | 4,85,087 |
| <i>Deduct</i> —Refunds | —11,998 |
| TOTAL | 56,15,019 |
| I.—Electricity Schemes— | |
| XLI.—Receipts from Electricity Schemes— | |
| II.—Thermo-Electricity Schemes— | |
| A.—Cuttack Thermal Scheme— | |
| Gross Receipts— | |
| Sale of power | 2,10,852 |
| Miscellaneous Revenue | 2,942 |
| Total—Gross Receipts | 2,13,794 |
| <i>Deduct</i> —Working Expenses— | |
| Maintenance proper | 3,01,340 |
| Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. | 18,000 |
| Tools and Plant | 28,988 |
| Suspense | 1,50,000 |
| Total—Working Expenses | —4,98,328 |
| Net Receipts | —2,84,534 |

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

| Heads. | Actuals for 1951-52. |
|-----------------------------------------------------------------------------------------|--------------------------|
| | Rs. |
| I.—Electricity Schemes— <i>contd.</i> | |
| XLI.—Receipts from Electricity Schemes— <i>contd.</i> | |
| II.—Thermo-Electricity Schemes— | |
| B.—Town Electrification Schemes— | |
| Group I— | |
| Gross Receipts— | |
| Sale of power | 1,80,430 |
| Miscellaneous Revenue | 2,932 |
| | 1,83,362 |
| | Total—Gross Receipts . |
| | 1,83,362 |
| Deduct—Working Expenses— | |
| Maintenance proper | 61,072 |
| Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. | 6,578 |
| Tools and Plant | 3,999 |
| | —71,649 |
| | TOTAL—Working Expenses . |
| | —71,649 |
| | Net Receipts . |
| | 1,11,713 |
| C.—Town Electrification Schemes— | |
| Group II— | |
| Gross Receipts— | |
| Sale of power | 1,12,432 |
| Miscellaneous Revenue | 4,797 |
| | 1,17,229 |
| | TOTAL—Gross Receipts . |
| | 1,17,229 |

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

| Heads. | Actuals for 1951-52. |
|---------------------------------------------------------------------------------------------|----------------------|
| | Rs. |
| I.—Electricity Schemes— <i>concl.</i> | |
| XLI.—Receipts from Electricity Schemes— <i>concl.</i> | |
| C.—Town Electrification Schemes—Group II— <i>concl.</i> | |
| <i>Deduct—Working Expenses—</i> | |
| Maintenance proper | 1,09,374 |
| Provisions for depreciation as calculated for transfer to the Depreciation Reserve Fund. | 29,040 |
| Establishment | 49,387 |
| Tools and Plant | 12,262 |
| Suspense | —42,414 |
| TOTAL—Working Expenses | <u>—1,57,649</u> |
| Net Receipts | <u>—40,420</u> |
| D.—Baripada Electricity Scheme— | |
| Gross Receipts— | |
| Sale of power | 16,687 |
| TOTAL—Gross Receipts | <u>16,687</u> |
| <i>Deduct—Working Expenses—</i> | |
| Maintenance proper | 83,127 |
| Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. | 26,952 |
| Tools and Plant | 5,064 |
| TOTAL—Working Expenses | <u>—1,15,143</u> |
| Net Receipts | <u>—98,456</u> |
| GRAND TOTAL | <u>—3,11,697</u> |
| J.—Miscellaneous— | |
| XLIV.—Receipts in aid of superannuation— | |
| Contributions for pensions and gratuities | 85,169 |
| Miscellaneous | 2,579 |
| TOTAL | <u>87,748</u> |

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

| Heads. | Actuals for 1951-52. Rs. |
|--------------------------------------------------------------|-----------------------------|
| J.—Miscellaneous— <i>contd.</i> | |
| XLV.—Stationery and Printing— | |
| Stationery receipts | 22,084 |
| Sale of plain paper used with stamps | 1,20,495 |
| Sale of Gazettes and other Government publications | 32,011 |
| Other press receipts | 70,945 |
| Miscellaneous | 31 |
| Receipts in England | 16 |
| <i>Deduct</i> —Refunds | —345 |
| TOTAL | 2,45,237 |
| XLVI.—Miscellaneous— | |
| Unclaimed deposits | 6,73,240 |
| Sale of old stores and materials | 17,306 |
| Sale of land and houses, etc. | 79 |
| Fees for Government audit | 1,746 |
| Contributions | 3,342 |
| Rents, rates and taxes | 92,762 |
| Other fees, fines and forfeitures | 5,01,157 |
| Recoveries of overpayments | 21,286 |
| Collection of payments for services rendered | 17,126 |
| Miscellaneous | 43,70,053 |
| Arrears of shares of Match Excise Duty Pools | 1,79,213 |
| Loss or gain by exchange | 3 |
| <i>Deduct</i> —Refunds | —1,56,452 |
| TOTAL | 57,20,861 |
| XLVI.—A.—Receipts from Road Transport schemes— | |
| Gross Receipts— | |
| Receipts from Motor Transport Services | 23,73,213 |
| <i>Deduct</i> —Refunds | —409 |
| TOTAL—Gross Receipts | 23,72,804 |

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

| Heads. | Actuals for 1951-52. |
|----------------------------------------------------------------------------------------------|----------------------|
| | Rs. |
| <i>J.—Miscellaneous—concl.</i> | |
| <i>XLVI.—A.—Receipts from Road Transport schemes—concl.</i> | |
| <i>Deduct—Working Expenses—</i> | |
| Direction | 79,165 |
| Operation | 20,58,632 |
| | <hr/> |
| TOTAL—Working Expenses . | —21,37,797 |
| | <hr/> |
| Net Receipts . | 2,35,007 |
| | <hr/> |
| <i>L.—Contributions and Miscellaneous Adjustments between Central and State Governments—</i> | |
| <i>XLIX.—Grants-in-aid from Central Government—</i> | |
| Grants-in-aid under Article 273 of the Constitution | 5,00,000 |
| Grants-in-aid under Article 275 of the Constitution | 70,00,000 |
| | <hr/> |
| TOTAL . | 75,00,000 |
| | <hr/> |
| <i>L.—Miscellaneous Adjustments between Central and State Governments .</i> | 2,392 |
| | <hr/> |
| TOTAL . | 2,392 |
| | <hr/> |
| <i>M.—Extraordinary Items—</i> | |
| <i>LI.—Extraordinary Receipts—</i> | |
| Subventions from the Central Government for Development Schemes . | 59,24,948 |
| Assets of the State taken over on integration | 83,73,094 |
| Other Items | 41,842 |
| <i>Deduct—Refunds</i> | —3,94,123 |
| | <hr/> |
| TOTAL . | 1,39,45,761 |
| | <hr/> |
| <i>LII.—B.—Civil Defence—</i> | |
| Miscellaneous | 442 |
| | <hr/> |
| TOTAL . | 442 |
| | <hr/> |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—Direct Demands on the Revenue— | | | | | | | |
| 4.—Taxes on Income other than Corporation Tax— | | | | | | | |
| Collection of Agricultural Income Tax | .. | .. | .. | 2,38,487 | .. | 2,38,487 | 2,38,487 |
| TOTAL | .. | .. | .. | 2,38,487 | .. | 2,38,487 | 2,38,487 |
| 7.—Land Revenue— | | | | | | | |
| Charges of Administration | .. | .. | .. | 3,12,999 | .. | 3,12,999 | 3,12,999 |
| Management of Government Estates | .. | .. | .. | 4,27,275 | .. | 4,27,275 | 4,27,275 |
| Survey, Settlement and Record Operations | .. | .. | .. | 11,67,156 | .. | 11,67,156 | 11,67,156 |
| Land Records | .. | .. | .. | 1,82,979 | .. | 1,82,979 | 1,82,979 |
| Assignments and Compensations | .. | .. | .. | 1,01,440 | .. | 1,01,440 | 1,01,440 |
| Post-war Development | .. | .. | .. | 10,106 | .. | 10,106 | 10,106 |
| TOTAL | .. | .. | .. | 22,01,955 | .. | 22,01,955 | 22,01,955 |

8.—State Excise Duties—

| | | | | | | | |
|---------------------------------------------------|----|----|----|-----------|----|-----------|-----------|
| Superintendence | .. | .. | .. | 29,991 | .. | 29,991 | 29,991 |
| District Executive Establishment | .. | .. | .. | 11,19,344 | .. | 11,19,344 | 11,19,344 |
| Distilleries | .. | .. | .. | 53,661 | .. | 53,661 | 53,661 |
| Cost of opium supplied to State Excise Department | .. | .. | .. | 4,09,139 | .. | 4,09,139 | 4,09,139 |
| Purchase of Ganja and other Drugs | .. | .. | .. | 8,834 | .. | 8,834 | 8,834 |
| Compensations | .. | .. | .. | 11,266 | .. | 11,266 | 11,266 |
| TOTAL | .. | .. | .. | 16,32,235 | .. | 16,32,235 | 16,32,235 |

9.—Stamps—

| | | | | | | | |
|-------------------------------------------------------------|----|----|----|----------|----|----------|----------|
| Superintendence | .. | .. | .. | 11,595 | .. | 11,595 | 11,595 |
| A.—Non-Judicial— | | | | | | | |
| Charges for the sale of stamps | .. | .. | .. | 73,290 | .. | 73,290 | 73,290 |
| Cost of stamps supplied from Central Stamp Stores | .. | .. | .. | 36,053 | .. | 36,053 | 36,053 |
| TOTAL—A.—Non-Judicial | .. | .. | .. | 1,09,343 | .. | 1,09,343 | 1,09,343 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total |
|-------------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|-------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—Direct Demands on the Revenue— <i>concl.</i> | | | | | | | |
| 9.—Stamps— <i>concl.</i> | | | | | | | |
| B.—Judicial— | | | | | | | |
| Charges for the sale of stamps | .. | .. | .. | 20,715 | .. | 20,715 | 20,715 |
| Cost of stamps supplied from Central Stamp Stores | .. | .. | .. | 23,846 | .. | 23,846 | 23,846 |
| TOTAL—B.—Judicial | .. | .. | .. | 44,561 | .. | 44,561 | 44,561 |
| GRAND TOTAL | .. | .. | .. | 1,65,499 | .. | 1,65,499 | 1,65,499 |
| 10.—Forest— | | | | | | | |
| Conservancy and works | .. | .. | .. | 9,41,406 | .. | 9,41,406 | 9,41,406 |
| Establishment | .. | .. | .. | 21,19,540 | .. | 21,19,540 | 21,19,540 |
| Post-war Development | .. | .. | .. | 1,12,359 | .. | 1,12,359 | 1,12,359 |
| Charges in England | .. | .. | .. | 3,764 | .. | 3,764 | 3,764 |
| TOTAL | .. | .. | .. | 31,77,069 | .. | 31,77,069 | 31,77,069 |

| | | | | | | | |
|-------------------------------------------------------|----|----|----|----------|----|----------|----------|
| 11.—Registration— | | | | | | | |
| Superintendence | .. | .. | .. | 8,267 | .. | 8,267 | 8,267 |
| District charges | .. | .. | .. | 3,49,995 | .. | 3,49,995 | 3,49,995 |
| TOTAL | .. | .. | .. | 3,58,262 | .. | 3,58,262 | 3,58,262 |
| 12.—Charges on Account of Motor Vehicles Acts— | | | | | | | |
| Charges of collection | .. | .. | .. | 27,043 | .. | 27,043 | 27,043 |
| Compensation to Local Bodies, etc. | .. | .. | .. | 2,44,000 | .. | 2,44,000 | 2,44,000 |
| Other charges | .. | .. | .. | 136 | .. | 136 | 136 |
| TOTAL | .. | .. | .. | 2,71,179 | .. | 2,71,179 | 2,71,179 |
| 13.—Other Taxes and Duties— | | | | | | | |
| Collection charges— | | | | | | | |
| Tax on sales of motor spirit and lubricants | .. | .. | .. | 25,466 | .. | 25,466 | 25,466 |
| Entertainment Tax | .. | .. | .. | 26,286 | .. | 26,286 | 26,286 |
| Sales Tax | .. | .. | .. | 2,38,487 | .. | 2,38,487 | 2,38,487 |
| TOTAL | .. | .. | .. | 2,90,239 | .. | 2,90,239 | 2,90,239 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|------------------------------------------------------------------------------|---------------------------|--------------------------|-----------|---------------------------|--------------------------|----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works— | | | | | | | |
| 17.—Interest on works for which Capital Accounts are kept— | | | | | | | |
| Irrigation works | 10,84,330 | .. | 10,84,330 | .. | .. | .. | 10,84,330 |
| TOTAL | 10,84,330 | .. | 10,84,330 | .. | .. | .. | 10,84,330 |
| 18.—Other Revenue Expenditure financed from Ordinary Revenues— | | | | | | | |
| A.—Irrigation Works— | | | | | | | |
| (1) Works for which no Capital Accounts are kept— | | | | | | | |
| Extensions and Improvements | .. | .. | .. | 1,195 | .. | 1,195 | 1,195 |
| Maintenance and Repairs | .. | .. | .. | 1,17,237 | .. | 1,17,237 | 1,17,237 |
| Establishment | .. | .. | .. | 43,195 | .. | 43,195 | 43,195 |

| | | | | | | | |
|------------------------------------------------------|----|----|----|-----------|----|-----------|-----------|
| Tools and Plant | .. | .. | .. | 2,884 | .. | 2,884 | 2,884 |
| Post-war Development | .. | .. | .. | 75,32,102 | .. | 75,32,102 | 75,32,102 |
| Charges in England | .. | .. | .. | 42 | .. | 42 | 42 |
| (2) Miscellaneous Expenditure— | | | | | | | |
| Grants-in-aid | .. | .. | .. | 6,000 | .. | 6,000 | 6,000 |
| TOTAL—A.—Irrigation Works | .. | .. | .. | 77,02,655 | .. | 77,02,655 | 77,02,655 |
| B.—Navigation, Embankment and Drainage Works— | | | | | | | |
| (1) Works for which no Capital Accounts are kept— | | | | | | | |
| Extensions and Improvements | .. | .. | .. | 2,55,910 | .. | 2,55,910 | 2,55,910 |
| Maintenance and Repairs | .. | .. | .. | 4,55,855 | .. | 4,55,855 | 4,55,855 |
| Establishment | .. | .. | .. | 2,63,397 | .. | 2,63,397 | 2,63,397 |
| Tools and Plant | .. | .. | .. | 23,030 | .. | 23,030 | 23,030 |
| Post-war Development | .. | .. | .. | 52,307 | .. | 52,307 | 52,307 |
| Charges in England | .. | .. | .. | 621 | .. | 621 | 621 |
| (2) Miscellaneous Expenditure— | | | | | | | |
| Grants-in-aid | .. | .. | .. | 1,09,074 | .. | 1,09,074 | 1,09,074 |
| TOTAL—B.—Navigation, etc. | .. | .. | .. | 11,60,194 | .. | 11,60,194 | 11,60,194 |
| GRAND TOTAL | .. | .. | .. | 88,62,849 | .. | 88,62,849 | 88,62,849 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------------------------------|---------------------------|--------------------------|-----------|---------------------------|--------------------------|--------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| E.—Debt Services. | | | | | | | |
| 22.—Interest on Debt and other Obligations. | | | | | | | |
| A.—Interest on Ordinary Debt— | | | | | | | |
| Rupee Debt— | | | | | | | |
| Floating Loans— | | | | | | | |
| Interest on other Floating Loans | 2,29,559 | .. | 2,29,559 | .. | .. | .. | 2,29,559 |
| Interest on loans taken from the Central Government. | 44,48,989 | .. | 44,48,989 | .. | .. | .. | 44,48,989 |
| B.—Interest on Unfunded Debt— | | | | | | | |
| State Provident Funds— | | | | | | | |
| Interest on General Provident Fund | 3,12,171 | .. | 3,12,171 | .. | .. | .. | 3,12,171 |
| Interest on Contributory Provident Fund | 11,524 | .. | 11,524 | .. | .. | .. | 11,524 |
| D.—Transfers— | | | | | | | |
| <i>Deduct</i> —Interest transferred to Commercial Departments— | | | | | | | |
| Irrigation | -16,130 | .. | -16,130 | .. | .. | .. | -16,130 |

| | | | | | | | |
|-------------------------------------------------------|------------|----|------------|----------|----|----------|------------|
| Multi-purpose River Schemes (Hirakud Dam Project). | —45,68,472 | .. | —45,68,472 | .. | .. | .. | —45,68,472 |
| Electricity Schemes | —5,41,771 | .. | —5,41,771 | .. | .. | .. | —5,41,771 |
| State Transport Services | —60,000 | .. | —60,000 | .. | .. | .. | —60,000 |
| TOTAL | —1,84,130 | .. | —1,84,130 | .. | .. | .. | —1,84,130 |
| 23.—Appropriation for Reduction or Avoidance of Debt— | | | | | | | |
| Sinking Fund | 17,400 | .. | 17,400 | .. | .. | .. | 17,400 |
| Other Appropriations | 35,56,654 | .. | 35,56,654 | .. | .. | .. | 35,56,654 |
| TOTAL | 35,74,054 | .. | 35,74,054 | .. | .. | .. | 35,74,054 |
| F.—Civil Administration— | | | | | | | |
| 25.—General Administration— | | | | | | | |
| A.—President, Heads of States, Cabinet and Ministers— | | | | | | | |
| Emoluments and/or allowance of the Governor | 65,991 | .. | 65,991 | .. | .. | .. | 65,991 |
| Secretariat staff of the Governor | 75,685 | .. | 75,685 | .. | .. | .. | 75,685 |
| Staff and Household of the Governor | 56,572 | .. | 56,572 | .. | .. | .. | 56,572 |
| Sumptuary allowance of the Governor | 7,500 | .. | 7,500 | .. | .. | .. | 7,500 |
| Expenditure from Contract Allowance | 34,003 | .. | 34,003 | .. | .. | .. | 34,003 |
| Tour Expenses | 54,923 | .. | 54,923 | .. | .. | .. | 54,923 |
| Ministers | .. | .. | .. | 3,43,644 | .. | 3,43,644 | 3,43,644 |
| Other charges | 2,539 | .. | 2,539 | .. | .. | .. | 2,539 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|-------------------------------------------------------------|---------------------------|--------------------------|----------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| F.—Civil Administration— <i>contd.</i> | | | | | | | |
| 25.—General Administration— <i>concl'd.</i> | | | | | | | |
| B.—Parliament and State Legislature— | | | | | | | |
| Legislative Assembly | 19,060 | .. | 19,060 | 3,33,988 | .. | 3,33,988 | 3,53,048 |
| C.—Elections— | | | | | | | |
| Other Election charges | .. | .. | .. | 15,05,331 | .. | 15,05,331 | 15,05,331 |
| D.—Secretariat and Headquarters Establishments— | | | | | | | |
| Civil Secretariat | .. | .. | .. | 20,42,427 | .. | 20,42,427 | 20,42,427 |
| Public Service Commission | 1,07,730 | .. | 1,07,730 | .. | .. | .. | 1,07,730 |
| Board of Revenue, Financial Commissioner and Establishment. | .. | .. | .. | 2,80,576 | .. | 2,80,576 | 2,80,576 |
| Local Fund Audit Establishment | .. | .. | .. | 1,01,451 | .. | 1,01,451 | 1,01,451 |
| E.—Commissioners— | | | | | | | |
| Commissioners | .. | .. | .. | 1,80,454 | .. | 1,80,454 | 1,80,454 |

| | | | | | | | |
|-----------------------------------------------------------|----------|----|----------|-------------|----|-------------|-------------|
| F.—District Administration— | | | | | | | |
| General Establishment | .. | .. | .. | 34,22,726 | .. | 34,22,726 | 34,22,726 |
| Sub-divisional Establishments | .. | .. | .. | 9,49,654 | .. | 9,49,654 | 9,49,654 |
| Other Establishments | .. | .. | .. | 15,81,391 | .. | 15,81,391 | 15,81,391 |
| G.—Works— | | | | | | | |
| Original works | .. | .. | .. | 2,51,641 | .. | 2,51,641 | 2,51,641 |
| Repairs | .. | .. | .. | 3,33,944 | .. | 3,33,944 | 3,33,944 |
| H.—Miscellaneous— | | | | | | | |
| Discretionary grants by Heads of States, etc. | .. | .. | .. | 1,05,892 | .. | 1,05,892 | 1,05,892 |
| Miscellaneous | .. | .. | .. | 42,611 | .. | 42,611 | 42,611 |
| Post-war Development | .. | .. | .. | 3,10,701 | .. | 3,10,701 | 3,10,701 |
| Charges in England | 22,718 | .. | 22,718 | 15,735 | .. | 15,735 | 38,453 |
| TOTAL | 4,46,721 | .. | 4,46,721 | 1,18,02,166 | .. | 1,18,02,166 | 1,22,48,887 |
| 27.—Administration of Justice— | | | | | | | |
| High Courts | 4,53,124 | .. | 4,53,124 | .. | .. | .. | 4,53,124 |
| Law Officers | .. | .. | .. | 1,92,430 | .. | 1,92,430 | 1,92,430 |
| Civil and Sessions Courts | .. | .. | .. | 11,70,942 | .. | 11,70,942 | 11,70,942 |
| Criminal Courts | .. | .. | .. | 2,86,945 | .. | 2,86,945 | 2,86,945 |
| Pledership and Mukhtearship examination charges | .. | .. | .. | 3,300 | .. | 3,300 | 3,300 |
| Works | .. | .. | .. | 2,379 | .. | 2,379 | 2,379 |
| Charges in England | .. | .. | .. | 6,904 | .. | 6,904 | 6,904 |
| TOTAL | 4,53,124 | .. | 4,53,124 | 16,62,900 | .. | 16,62,900 | 21,16,024 |

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

| Heads. 1 | Actuals for 1951-52. | | | | | | Grand Total. 8 |
|----------------------------------------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|-----------------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. 2 | Out of Contingency Fund. 3 | Total. 4 | Out of Consolidated Fund. 5 | Out of Contingency Fund. 6 | Total. 7 | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| F.—Civil Administration—<i>contd.</i> | | | | | | | |
| 28.—Jails and Convict Settlements— | | | | | | | |
| Jails | .. | .. | .. | 20,66,216 | .. | 20,66,216 | 20,66,216 |
| Jail Manufactures | .. | .. | .. | 1,05,747 | .. | 1,05,747 | 1,05,747 |
| TOTAL | .. | .. | .. | 21,71,963 | .. | 21,71,963 | 21,71,963 |
| 29.—Police— | | | | | | | |
| Superintendence | .. | .. | .. | 2,93,017 | .. | 2,93,017 | 2,93,017 |
| District Executive Force | .. | .. | .. | 1,02,01,802 | .. | 1,02,01,802 | 1,02,01,802 |
| Police Training Schools | .. | .. | .. | 1,94,278 | .. | 1,94,278 | 1,94,278 |
| Village Police | .. | .. | .. | 4,99,177 | .. | 4,99,177 | 4,99,177 |

| | | | | | | | |
|---------------------------------------------|----|----|----|--------------------|----|--------------------|--------------------|
| Special Police | .. | .. | .. | 15,33,664 | .. | 15,33,664 | 15,33,664 |
| Railway Police | .. | .. | .. | 1,10,153 | .. | 1,10,153 | 1,10,153 |
| Criminal Investigation Department | .. | .. | .. | 7,10,007 | .. | 7,10,007 | 7,10,007 |
| Miscellaneous | .. | .. | .. | 2,618 | .. | 2,618 | 2,618 |
| Works | .. | .. | .. | 1,91,286 | .. | 1,91,286 | 1,91,286 |
| Charges in England | .. | .. | .. | 4,297 | .. | 4,297 | 4,297 |
| TOTAL | .. | .. | .. | 1,37,40,299 | .. | 1,37,40,299 | 1,37,40,299 |
| 30.—Ports and Pilotage— | | | | | | | |
| B.—Other Ports— | | | | | | | |
| Pilotage and Pilot Establishments | .. | .. | .. | 49 | .. | 49 | 49 |
| Miscellaneous | .. | .. | .. | 2,030 | .. | 2,030 | 2,030 |
| TOTAL | .. | .. | .. | 2,079 | .. | 2,079 | 2,079 |
| 36.—Scientific Departments— | | | | | | | |
| Mines Department | .. | .. | .. | 34,016 | .. | 34,016 | 34,016 |
| Museums | .. | .. | .. | 46,511 | .. | 46,511 | 46,511 |
| TOTAL | .. | .. | .. | 80,527 | .. | 80,527 | 80,527 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| F.—Civil Administration— <i>contd.</i> | | | | | | | |
| 37.—Education— | | | | | | | |
| A.—University— | | | | | | | |
| Grants to Universities | .. | .. | .. | 44,520 | .. | 44,520 | 44,520 |
| Government Arts Colleges | .. | .. | .. | 11,60,039 | .. | 11,60,039 | 11,60,039 |
| Grants to non-Government Arts Colleges | .. | .. | .. | 56,779 | .. | 56,779 | 56,779 |
| Government Professional Colleges | .. | .. | .. | 40,918 | .. | 40,918 | 40,918 |
| B.—Secondary— | | | | | | | |
| Government Secondary Schools | .. | .. | .. | 19,88,362 | .. | 19,88,362 | 19,88,362 |
| Direct grants to non-Government Secondary Schools. | .. | .. | .. | 4,96,976 | .. | 4,96,976 | 4,96,976 |
| Grants to local bodies for Secondary Education | .. | .. | .. | 3,39,833 | .. | 3,39,833 | 3,39,833 |

| | | | | | | | |
|-------------------------------------------------|----|----|----|-------------|----|-------------|-------------|
| C.—Primary— | | | | | | | |
| Government Primary Schools | .. | .. | .. | 15,90,665 | .. | 15,90,665 | 15,90,665 |
| Direct grants to non-Government Primary Schools | .. | .. | .. | 3,56,317 | .. | 3,56,317 | 3,56,317 |
| Grants to local bodies for Primary Education . | .. | .. | .. | 10,00,868 | .. | 10,00,868 | 10,00,868 |
| D.—Special— | | | | | | | |
| Government Special Schools | .. | .. | .. | 4,30,427 | .. | 4,30,427 | 4,30,427 |
| Direct grants to non-Government Special Schools | .. | .. | .. | 1,28,339 | .. | 1,28,339 | 1,28,339 |
| E.—General— | | | | | | | |
| Direction | .. | .. | .. | 1,00,505 | .. | 1,00,505 | 1,00,505 |
| Inspection | .. | .. | .. | 6,59,892 | .. | 6,59,892 | 6,59,892 |
| Scholarships | .. | .. | .. | 1,30,450 | .. | 1,30,450 | 1,30,450 |
| Miscellaneous | .. | .. | .. | 4,34,251 | .. | 4,34,251 | 4,34,251 |
| Works | .. | .. | .. | 28,292 | .. | 28,292 | 28,292 |
| Post-war Development | .. | .. | .. | 35,51,514 | .. | 35,51,514 | 35,51,514 |
| Charges in England | .. | .. | .. | 5,574 | .. | 5,574 | 5,574 |
| TOTAL | .. | .. | .. | 1,25,44,521 | .. | 1,25,44,521 | 1,25,44,521 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| F.—Civil Administration— <i>contd.</i> | | | | | | | |
| 38.—Medical | | | | | | | |
| Medical Establishment | .. | .. | .. | 5,78,680 | .. | 5,78,680 | 5,78,680 |
| Hospitals and Dispensaries | .. | .. | .. | 29,42,101 | .. | 29,42,101 | 29,42,101 |
| Grants for Medical purposes | .. | .. | .. | 22,953 | .. | 22,953 | 22,953 |
| Medical Colleges and Schools | .. | .. | .. | 2,27,963 | .. | 2,27,963 | 2,27,963 |
| Mental Hospital | .. | .. | .. | 71,221 | .. | 71,221 | 71,221 |
| Chemical Examiner | .. | .. | .. | 768 | .. | 768 | 768 |
| Works | .. | .. | .. | 15,159 | .. | 15,159 | 15,159 |
| Post-war Development | .. | .. | .. | 10,74,698 | .. | 10,74,698 | 10,74,698 |
| Charges in England | .. | .. | .. | 43,292 | .. | 43,292 | 43,292 |
| TOTAL | .. | .. | .. | 49,76,835 | .. | 49,76,835 | 49,76,835 |

39.—Public Health—

| | | | | | | | |
|---------------------------------------------------------|--------|----|--------|-----------|----|-----------|-----------|
| Public Health Establishment | .. | .. | .. | 4,06,711 | .. | 4,06,711 | 4,06,711 |
| Grants for Public Health purposes | .. | .. | .. | 71,192 | .. | 71,192 | 71,192 |
| Expenses in connection with epidemic diseases | .. | .. | .. | 4,17,859 | .. | 4,17,859 | 4,17,859 |
| Bacteriological Laboratories | .. | .. | .. | 39,084 | .. | 39,084 | 39,084 |
| Pasteur Institute | .. | .. | .. | 10,409 | .. | 10,409 | 10,409 |
| Works | 10,082 | .. | 10,082 | 2,12,115 | .. | 2,12,115 | 2,22,197 |
| Post-war Development | .. | .. | .. | 6,74,626 | .. | 6,74,626 | 6,74,626 |
| TOTAL | 10,082 | .. | 10,082 | 18,31,996 | .. | 18,31,996 | 18,42,078 |

40.—Agriculture—

| | | | | | | | |
|--------------------------------------------------------------------------------------------|----|----|----|-----------|----|-----------|-----------|
| Direction | .. | .. | .. | 66,372 | .. | 66,372 | 66,372 |
| Superintendence | .. | .. | .. | 81,216 | .. | 81,216 | 81,216 |
| Subordinate and Expert staff | .. | .. | .. | 1,07,663 | .. | 1,07,663 | 1,07,663 |
| Experimental Farms | .. | .. | .. | 1,90,814 | .. | 1,90,814 | 1,90,814 |
| Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs | .. | .. | .. | 81,959 | .. | 81,959 | 81,959 |
| Agricultural Experiments and Research | .. | .. | .. | 1,64,488 | .. | 1,64,488 | 1,64,488 |
| Boring Operations | .. | .. | .. | 8,088 | .. | 8,088 | 8,088 |
| Schemes for the Improvement of Agricultural Marketing in India | .. | .. | .. | 31,517 | .. | 31,517 | 31,517 |
| Works | .. | .. | .. | 74,322 | .. | 74,322 | 74,322 |
| Post-war Development | .. | .. | .. | 45,98,013 | .. | 45,98,013 | 45,98,013 |
| TOTAL | .. | .. | .. | 54,04,452 | .. | 54,04,452 | 54,04,452 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|---------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| F.—Civil Administration— <i>contd.</i> | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 41.—Veterinary— | | | | | | | |
| Superintendence | .. | .. | .. | 18,951 | .. | 18,951 | 18,951 |
| Veterinary Education and Research | .. | .. | .. | 31,817 | .. | 31,817 | 31,817 |
| Hospitals and Dispensaries | .. | .. | .. | 5,44,927 | .. | 5,44,927 | 5,44,927 |
| Breeding Operations | .. | .. | .. | 2,40,379 | .. | 2,40,379 | 2,40,379 |
| Other charges | .. | .. | .. | 54,254 | .. | 54,254 | 54,254 |
| Post-War Development | .. | .. | .. | 8,67,342 | .. | 8,67,342 | 8,67,342 |
| Charges in England | .. | .. | .. | 142 | .. | 142 | 142 |
| TOTAL | .. | .. | .. | 17,57,812 | .. | 17,57,812 | 17,57,812 |
| 42.—Co-operation— | | | | | | | |
| Superintendence | .. | .. | .. | 3,25,786 | .. | 3,25,786 | 3,25,786 |

| | | | | | | | |
|----------------------------------------|----|----|----|-----------|----|-----------|-----------|
| Grants-in-aid | .. | .. | .. | 59,400 | .. | 59,400 | 59,400 |
| Other charges | .. | .. | .. | 28,195 | .. | 28,195 | 28,195 |
| Works | .. | .. | .. | 2,800 | .. | 2,800 | 2,800 |
| Post-war Development | .. | .. | .. | 3,80,209 | .. | 3,80,209 | 3,80,209 |
| TOTAL | .. | .. | .. | 7,96,390 | .. | 7,96,390 | 7,96,390 |
| 43.—Industries and Supplies— | | | | | | | |
| Industries | .. | .. | .. | 9,64,448 | .. | 9,64,448 | 9,64,448 |
| Cottage Industries | .. | .. | .. | 96,560 | .. | 96,560 | 96,560 |
| Post-war Development | .. | .. | .. | 14,10,559 | .. | 14,10,559 | 14,10,559 |
| Charges in England | .. | .. | .. | 4,647 | .. | 4,647 | 4,647 |
| TOTAL | .. | .. | .. | 24,76,214 | .. | 24,76,214 | 24,76,214 |
| 44.—Aviation— | | | | | | | |
| Grants for Aviation purposes | .. | .. | .. | 19,500 | .. | 19,500 | 19,500 |
| Post-war Development | .. | .. | .. | 494 | .. | 494 | 494 |
| TOTAL | .. | .. | .. | 19,994 | .. | 19,994 | 19,994 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|--------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| i | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| F.—Civil Administration—<i>concl.</i> | | | | | | | |
| 47.—Miscellaneous Departments— | | | | | | | |
| <i>Labour and Emigration—</i> | | | | | | | |
| Inspector of Factories | .. | .. | .. | 14,255 | .. | 14,255 | 14,255 |
| Labour | .. | .. | .. | 22,513 | .. | 22,513 | 22,513 |
| <i>Inspection and Tests—</i> | | | | | | | |
| Inspector of Steam Boilers | .. | .. | .. | 13,697 | .. | 13,697 | 13,697 |
| <i>Statistics—</i> | | | | | | | |
| Gazetteer and Statistical Memoirs | .. | .. | .. | 750 | .. | 750 | 750 |
| State Statistics | .. | .. | .. | 33,930 | .. | 33,930 | 33,930 |
| <i>Miscellaneous—</i> | | | | | | | |
| Examinations | .. | .. | .. | 3,850 | .. | 3,850 | 3,850 |

| | | | | | | | |
|----------------------------------------------------------|-------|----|-------|-----------|----|-----------|-----------|
| Registrar of Joint Stock Companies | .. | .. | .. | 28 | .. | 28 | 28 |
| Administration of Indian Partnership Act, 1932 | .. | .. | .. | 19 | .. | 19 | 19 |
| Administration of Minimum Wages Act, 1948 | .. | .. | .. | 1,019 | .. | 1,019 | 1,019 |
| Fire Services | .. | .. | .. | 1,47,467 | .. | 1,47,467 | 1,47,467 |
| Rural Welfare Department | .. | .. | .. | 21,66,269 | .. | 21,66,269 | 21,66,269 |
| Miscellaneous | .. | .. | .. | 1,17,990 | .. | 1,17,990 | 1,17,990 |
| TOTAL | .. | .. | .. | 25,21,787 | .. | 25,21,787 | 25,21,787 |
| H.—Civil Works and Miscellaneous Public Improvements— | | | | | | | |
| 50.—Civil Works— | | | | | | | |
| <i>Original Works—Buildings—</i> | | | | | | | |
| Taxes on Income | .. | .. | .. | 9,672 | .. | 9,672 | 9,672 |
| Land Revenue | .. | .. | .. | 9,618 | .. | 9,618 | 9,618 |
| State Excise | .. | .. | .. | 3,425 | .. | 3,425 | 3,425 |
| Forest | .. | .. | .. | 3,665 | .. | 3,665 | 3,665 |
| Registration | .. | .. | .. | 37 | .. | 37 | 37 |
| General Administration | 8,846 | .. | 8,846 | 1,31,600 | .. | 1,31,600 | 1,40,446 |
| Administration of Justice | .. | .. | .. | 59,198 | .. | 59,198 | 59,198 |
| Jails and Convict Settlements | .. | .. | .. | 1,14,687 | .. | 1,14,687 | 1,14,687 |
| Police | .. | .. | .. | 11,24,017 | .. | 11,24,017 | 11,24,017 |
| Education | .. | .. | .. | 3,27,399 | .. | 3,27,399 | 3,27,399 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|---------------------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| H.—Civil works and Miscellaneous public improvements— <i>contd.</i> | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 50.—Civil works— <i>contd.</i> | | | | | | | |
| Original Works—Buildings— <i>contd.</i> | | | | | | | |
| Medical | .. | .. | .. | 2,85,461 | .. | 2,85,461 | 2,85,461 |
| Agriculture | .. | .. | .. | 10,251 | .. | 10,251 | 10,251 |
| Veterinary | .. | .. | .. | 3,580 | .. | 3,580 | 3,580 |
| Industries | .. | .. | .. | 4,108 | .. | 4,108 | 4,108 |
| Miscellaneous Departments | .. | .. | .. | 29,019 | .. | 29,019 | 29,019 |
| Civil Works | .. | .. | .. | 2,49,259 | .. | 2,49,259 | 2,49,259 |
| Stationery and Printing | .. | .. | .. | 1,081 | .. | 1,081 | 1,081 |
| Original Works—Communications | .. | .. | .. | 6,59,736 | .. | 6,59,736 | 6,59,736 |
| Original Works—Miscellaneous | .. | .. | .. | 43,139 | .. | 43,139 | 43,139 |
| Capital Construction—Original Works | .. | .. | .. | 58,22,871 | .. | 58,22,871 | 58,22,871 |
| Repairs | 63,109 | .. | 63,109 | 31,21,286 | .. | 31,21,286 | 31,84,395 |

| | | | | | | | |
|------------------------------------------------|----|----|----|---------------|----|---------------|--------------------|
| Establishment | .. | .. | .. | 12,43,511 | .. | 12,43,511 | 12,43,511 |
| Capital Construction—Establishment | .. | .. | .. | 3,01,303 | .. | 3,01,303 | 3,01,303 |
| Tools and Plant | .. | .. | .. | 1,82,515 | .. | 1,82,515 | 1,82,515 |
| Capital Construction—Tools and Plant | .. | .. | .. | 2,37,025 | .. | 2,37,025 | 2,37,025 |
| Grants-in-aid | .. | .. | .. | 8,68,820 | .. | 8,68,820 | 8,68,820 |
| Suspense | .. | .. | .. | —5,01,378 | .. | —5,01,378 | —5,01,378 |
| Capital Construction—Suspense | .. | .. | .. | 10,17,827 | .. | 10,17,827 | 10,17,827 |
| Post-war Development | .. | .. | .. | (a) 19,18,989 | .. | 19,18,989 | 19,18,989 |
| Charges in England | .. | .. | .. | 2,697 | .. | 2,697 | 2,697 |
| TOTAL | | | | 71,955 | | 71,955 | 1,72,84,418 |
| | | | | | | | 1,72,84,418 |
| | | | | | | | 1,73,56,373 |

Rs.

| | |
|---------------------------|------------------|
| (a) Works | 14,79,030 |
| Establishment | 1,24,967 |
| Tools and Plant | 2,09,907 |
| Grants-in-aid | 1,05,085 |
| TOTAL | 19,18,989 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|--------------------------------------------------------|---------------------------|--------------------------|----------|---------------------------|--------------------------|--------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| I.—Electricity Schemes— | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 52.—Interest on Capital Outlay on Electricity Schemes— | | | | | | | |
| I.—Hydro-Electric Schemes— | | | | | | | |
| Machkund (Duduma) Hydro-Electric Schemes . | 2,68,549 | .. | 2,68,549 | .. | .. | .. | 2,68,549 |
| Duduma Transmission Scheme | 18,717 | .. | 18,717 | .. | .. | .. | 18,717 |
| Hirakud Hydro-Electric (Distribution) Scheme . | 12,112 | .. | 12,112 | .. | .. | .. | 12,112 |
| TOTAL . | 2,99,378 | .. | 2,99,378 | .. | .. | .. | 2,99,378 |
| II.—Thermo-Electric Schemes— | | | | | | | |
| Cuttack Thermal Scheme | 2,06,039 | .. | 2,06,039 | .. | .. | .. | 2,06,039 |
| Baripada Electrification Scheme | 15,511 | .. | 15,511 | .. | .. | .. | 15,511 |
| Town Electrification Scheme—Group I . . | 6,969 | .. | 6,969 | .. | .. | .. | 6,969 |

| | | | | | | | |
|---------------------------------------------------------------------|----------|----|----------|--------|----|--------|----------|
| Town Electrification Scheme—Group II | 13,874 | .. | 13,874 | .. | .. | .. | 13,874 |
| TOTAL | 2,42,393 | .. | 2,42,393 | .. | .. | .. | 2,42,393 |
| GRAND TOTAL | 5,41,771 | .. | 5,41,771 | .. | .. | .. | 5,41,771 |
| 52-A.—Other Revenue Expenditure connected with Electricity Schemes— | | | | | | | |
| Establishment charges | .. | .. | .. | 59,261 | .. | 59,261 | 59,261 |
| Miscellaneous expenditure (including surveys) | .. | .. | .. | 46 | .. | 46 | 46 |
| TOTAL | .. | .. | .. | 59,307 | .. | 59,307 | 59,307 |
| J.—Miscellaneous— | | | | | | | |
| 54.—Famine— | | | | | | | |
| A.—Famine Relief— | | | | | | | |
| Gratuitious Relief | .. | .. | .. | 6,830 | .. | 6,830 | 6,830 |
| <i>Deduct</i> —Amount transferred from Famine Relief Fund. | .. | .. | .. | —6,830 | .. | —6,830 | —6,830 |
| TOTAL | .. | .. | .. | .. | .. | .. | .. |

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

| Heads. 1 | Actuals for 1951-52. | | | | | | Grand Total. 8 |
|-----------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------|-----------------|-----------------------------|-------------------------------|-----------------|-----------------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. 2 | Out of Contingency Fund. 3 | Total. 4 | Out Consolidated Fund. 5 | Out of Contingency Fund. 6 | Total 7 | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| J.—Miscellaneous—<i>contd.</i> | | | | | | | |
| 54-A.—Territorial and Political Pensions— | | | | | | | |
| Territorial and Political Pensions | .. | .. | .. | 1,48,707 | .. | 1,48,707 | 1,48,707 |
| Charitable Allowances | 826 | .. | 826 | 3,630 | .. | 3,630 | 4,456 |
| Privy purse and allowances of Rulers of integrated States and allowances of their relatives and servants. | 7,44,213 | .. | 7,44,213 | 3,87,075 | .. | 3,87,075 | 11,31,288 |
| TOTAL | 7,45,039 | .. | 7,45,039 | 5,39,412 | .. | 5,39,412 | 12,84,451 |
| 55.—Superannuation Allowances and Pensions— | | | | | | | |
| Superannuation and Retired Allowances | 3,512 | .. | 3,512 | 17,23,864 | .. | 17,23,864 | 17,27,376 |
| Compassionate Allowances | .. | .. | .. | 8,616 | .. | 8,616 | 8,616 |
| Gratuities | .. | .. | .. | 41,499 | .. | 41,499 | 41,499 |

| | | | | | | | |
|-----------------------------------------------------------------------------------------------|--------------|-----------|--------------|------------------|-----------|------------------|------------------|
| Contribution for pensions and gratuities | .. | .. | .. | 3,436 | .. | 3,436 | 3,436 |
| Pensions for distinguished and meritorious services | .. | .. | .. | 489 | .. | 489 | 489 |
| Donations to Provident Funds | .. | .. | .. | 24,304 | .. | 24,304 | 24,304 |
| Charges in England | .. | .. | .. | 21,159 | .. | 21,159 | 21,159 |
| <i>Deduct</i> —Pensionary charges transferred to Commercial Departments. | .. | .. | .. | —3,99,562 | .. | —3,99,562 | —3,99,562 |
| TOTAL | 3,512 | .. | 3,512 | 14,23,805 | .. | 14,23,805 | 14,27,317 |
| 56.—Stationery and Printing— | | | | | | | |
| I.—Stationery— | | | | | | | |
| Stationery offices and stores | .. | .. | .. | 28,652 | .. | 28,652 | 28,652 |
| Purchase of stationery stores | .. | .. | .. | 75,979 | .. | 75,979 | 75,979 |
| Discount on plain paper used with stamps | .. | .. | .. | 4,638 | .. | 4,638 | 4,638 |
| Purchase of plain paper used with stamps | .. | .. | .. | 663 | .. | 663 | 663 |
| II.—Printing— | | | | | | | |
| Government Presses | .. | .. | .. | 8,71,706 | .. | 8,71,706 | 8,71,706 |
| Printing at private presses | .. | .. | .. | 2,11,804 | .. | 2,11,804 | 2,11,804 |
| Cost of printing work done by other Governments. | .. | .. | .. | 3,896 | .. | 3,896 | 3,896 |
| <i>Deduct</i> —Cost of printing work done for other Governments and other paying departments. | .. | .. | .. | —518 | .. | —518 | —518 |
| Charges in England | .. | .. | .. | 265 | .. | 265 | 265 |
| TOTAL | .. | .. | .. | 11,97,085 | .. | 11,97,085 | 11,97,085 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|---------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| J.—Miscellaneous.—<i>concl.</i> | | | | | | | |
| 57.—Miscellaneous— | | | | | | | |
| Cost of books and periodicals | .. | .. | .. | 4,084 | .. | 4,084 | 4,084 |
| Donations for charitable purposes | .. | .. | .. | 9,213 | .. | 9,213 | 9,213 |
| Special Commissions of Enquiry | .. | .. | .. | 23,738 | .. | 23,738 | 23,738 |
| Expenditure in connection with Indian Evacuees . | .. | .. | .. | 870 | .. | 870 | 870 |
| Petty Establishments | .. | .. | .. | 1,23,056 | .. | 1,23,056 | 1,23,056 |
| Irrecoverable temporary loans and advances written off. | .. | .. | .. | 912 | .. | 912 | 912 |
| Rents, rates and taxes | .. | .. | .. | 4,473 | .. | 4,473 | 4,473 |
| Contributions | .. | .. | .. | 7,25,559 | .. | 7,25,559 | 7,25,559 |
| Miscellaneous Durbar charges | .. | .. | .. | 3,565 | .. | 3,565 | 3,565 |

| | | | | | | | |
|--------------------------------------------------------------------------------------------------------------|----|----|----|------------|----|------------|------------|
| Orissa Loan Stipend Fund | .. | .. | .. | 1,71,035 | .. | 1,71,035 | 1,71,035 |
| Expenditure on account of State Prisoners and Detenus. | .. | .. | .. | 8,971 | .. | 8,971 | 8,971 |
| Expenditure on Displaced Persons | .. | .. | .. | 1,32,999 | .. | 1,32,999 | 1,32,999 |
| Transport Organisation | .. | .. | .. | 54,770 | .. | 54,770 | 54,770 |
| Miscellaneous and Unforeseen charges | .. | .. | .. | 2,55,652 | .. | 2,55,652 | 2,55,652 |
| Post-war Development | .. | .. | .. | 74,523 | .. | 74,523 | 74,523 |
| Loss or gain by exchange | .. | .. | .. | 273 | .. | 273 | 273 |
| TOTAL . | .. | .. | .. | 15,93,693 | .. | 15,93,693 | 15,93,693 |
| M.—Extraordinary Items— | | | | | | | |
| 63.—Extraordinary charges— | | | | | | | |
| Charges in India— | | | | | | | |
| Rationing and grain supply schemes | .. | .. | .. | 12,71,843 | .. | 12,71,843 | 12,71,843 |
| Establishment, etc., charges common to the various supply schemes. | .. | .. | .. | 6,33,190 | .. | 6,33,190 | 6,33,190 |
| Administration of Cloth and Yarn Control Order and Standard Cloth Schemes. | .. | .. | .. | 1,14,300 | .. | 1,14,300 | 1,14,300 |
| Purchase of lease/lend lorries | .. | .. | .. | 3,39,959 | .. | 3,39,959 | 3,39,959 |
| Deduct.—Amount transferred to the Capital head "85-A—Capital Outlay on State Schemes of Government Trading". | .. | .. | .. | —20,42,697 | .. | —20,42,697 | —20,42,697 |
| Liabilities of integrated States taken over | .. | .. | .. | 62,932 | .. | 62,932 | 62,932 |
| TOTAL . | .. | .. | .. | 3,79,527 | .. | 3,79,527 | 3,79,527 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------------|-----------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| M.—Extraordinary Items—<i>concl'd.</i> | | | | | | | |
| 63-A.—Expenditure connected with Post-war Planning and Development— | | | | | | | |
| Secretariat | .. | .. | .. | 1,18,771 | .. | 1,18,771 | 1,18,771 |
| Special Commissions and Committees | .. | .. | .. | 655 | .. | 655 | 655 |
| Employment Organisations | .. | .. | .. | 19,551 | .. | 19,551 | 19,551 |
| Miscellaneous | .. | .. | .. | 13,967 | .. | 13,967 | 13,967 |
| Charges in England | .. | .. | .. | 33,406 | .. | 33,406 | 33,406 |
| TOTAL | .. | .. | .. | 1,86,350 | .. | 1,86,350 | 1,86,350 |

| | | | | | | | |
|------------------------------------------------------------------------|----|----|----|--------|----|--------|--------|
| 64-B.—Civil Defence— | | | | | | | |
| Miscellaneous | .. | .. | .. | 13,248 | .. | 13,248 | 13,248 |
| <i>Deduct</i> —Share paid by the Central Government . | .. | .. | .. | —4,776 | .. | —4,776 | —4,776 |
| TOTAL . | .. | .. | .. | 8,472 | .. | 8,472 | 8,472 |
| FF.—Civil Administration—Capital Account within the Revenue Account— | | | | | | | |
| 43-A.—Capital Outlay on Industrial Development— | | | | | | | |
| Investment in shares of Commercial concerns . | .. | .. | .. | 4 | .. | 4 | 4 |
| TOTAL . | .. | .. | .. | 4 | .. | 4 | 4 |
| II.—Capital Account of Electricity Schemes within the Revenue Account— | | | | | | | |
| 53.—Capital Outlay on Electricity Schemes— | | | | | | | |
| II.—Thermo-Electric Schemes— | | | | | | | |
| A.—Town Electrification Scheme—Group I— | | | | | | | |
| Works | .. | .. | .. | 51,641 | .. | 51,641 | 51,641 |
| Tools and Plant | .. | .. | .. | 3,861 | .. | 3,861 | 3,861 |
| <i>Deduct</i> .—Receipts and Recoveries on Capital Account. | .. | .. | .. | —1,398 | .. | —1,398 | —1,398 |
| TOTAL—A . | .. | .. | .. | 54,104 | .. | 54,104 | 54,104 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|----------------------------------------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|--------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| | 2 | 3 | 4 | 5 | 6 | 7 | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| II.—Capital Account of Electricity Schemes within the Revenue Account— <i>concl'd.</i> | | | | | | | |
| 53.—Capital Outlay on Electricity Schemes— <i>concl'd.</i> | | | | | | | |
| II.—Thermo-Electric Schemes— <i>concl'd.</i> | | | | | | | |
| B.—Town Electrification Scheme—Group II— | | | | | | | |
| Works | .. | .. | .. | 19,430 | .. | 19,430 | 19,430 |
| Tools and Plant | .. | .. | .. | 6,752 | .. | 6,752 | 6,752 |
| TOTAL—B | .. | .. | .. | 26,182 | .. | 26,182 | 26,182 |
| C.—Baripada Electrification Scheme— | | | | | | | |
| Works | .. | .. | .. | 17,490 | .. | 17,490 | 17,490 |
| Tools and Plant | .. | .. | .. | 6,941 | .. | 6,941 | 6,941 |

| | | | | | | | |
|------------------------------------------------------------------------------------------------|----|----|----|----------|----|----------|----------|
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | —2,214 | .. | —2,214 | —2,214 |
| TOTAL—C | .. | .. | .. | 22,217 | .. | 22,217 | 22,217 |
| GRAND TOTAL | .. | .. | .. | 1,02,503 | .. | 1,02,503 | 1,02,503 |
| JJ.—Miscellaneous Capital Account within the Revenue Account— | | | | | | | |
| 55-A.—Commutation of Pensions financed from Ordinary Revenues— | | | | | | | |
| Amount transferred from “83.—Payments of commuted value of pensions”. | .. | .. | .. | 68,568 | .. | 68,568 | 68,568 |
| TOTAL | .. | .. | .. | 68,568 | .. | 68,568 | 68,568 |
| 57-A.—Capital Outlay on Rail-Road Co-ordination Scheme financed from Ordinary Revenues— | | | | | | | |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | —14,302 | .. | —14,302 | —14,302 |
| TOTAL | .. | .. | .. | —14,302 | .. | —14,302 | —14,302 |
| 57-B.—Capital Outlay on Road Transport Schemes financed from Ordinary Revenues— | | | | | | | |
| Motor Transport Services | .. | .. | .. | 15,943 | .. | 15,943 | 15,943 |
| TOTAL | .. | .. | .. | 15,943 | .. | 15,943 | 15,943 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|--------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|-----------|---------------------------|--------------------------|-------------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account— | | | | | | | |
| 80.A.—Capital Outlay on Multipurpose River Schemes— | | | | | | | |
| Productive— | | | | | | | |
| Hirakud Dam Project— | | | | | | | |
| L.—Dam and Appurtenant Works— | | | | | | | |
| Works | .. | .. | .. | 4,98,07,865 | .. | 4,98,07,865 | 4,98,07,865 |
| Establishment | .. | .. | .. | 34,54,454 | .. | 34,54,454 | 34,54,454 |
| Tools and Plant | .. | .. | .. | 4,21,574 | .. | 4,21,574 | 4,21,574 |
| Suspense | .. | .. | .. | 87,82,541 | .. | 87,82,541 | 87,82,541 |
| Interest on Capital | 35,05,805 | .. | 35,05,805 | .. | .. | .. | 35,05,805 |

| | | | | | | | |
|---------------------------------------------------------------------|------------------|----|------------------|-------------|----|-------------|-------------|
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | -1,55,277 | .. | -1,55,277 | -1,55,277 |
| TOTAL—I | <i>35,05,805</i> | .. | <i>35,05,805</i> | 6,23,11,157 | .. | 6,23,11,157 | 6,58,16,962 |
| II.—Main Canals, Branches, Distributaries and Water Courses— | | | | | | | |
| Works | .. | .. | .. | 47,14,125 | .. | 47,14,125 | 47,14,125 |
| Establishment | .. | .. | .. | 3,01,328 | .. | 3,01,328 | 3,01,328 |
| Tools and Plant | .. | .. | .. | 15,808 | .. | 15,808 | 15,808 |
| Suspense | .. | .. | .. | -61,264 | .. | -61,264 | -61,264 |
| Interest on Capital | <i>2,79,612</i> | .. | <i>2,79,612</i> | .. | .. | .. | 2,79,612 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | -251 | .. | -251 | -251 |
| TOTAL—II | <i>2,79,612</i> | .. | <i>2,79,612</i> | 49,69,746 | .. | 49,69,746 | 52,49,358 |
| III.—Navigation— | | | | | | | |
| Works | .. | .. | .. | 65,712 | .. | 65,712 | 65,712 |
| Establishment | .. | .. | .. | 23,551 | .. | 23,551 | 23,551 |
| Tools and Plant | .. | .. | .. | 1,500 | .. | 1,500 | 1,500 |
| Suspense | .. | .. | .. | -14 | .. | -14 | -14 |
| Interest on Capital | <i>5,105</i> | .. | <i>5,105</i> | .. | .. | .. | 5,105 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | -22 | .. | -22 | -22 |
| TOTAL—III | <i>5,105</i> | .. | <i>5,105</i> | 90,727 | .. | 90,727 | 95,832 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|-----------|---------------------------|--------------------------|-------------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| H H.—Capital Account of Civil works and Miscellaneous Public Improvements outside the Revenue Account— <i>concl'd.</i> | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 80.-A.—Capital Outlay on Multipurpose River Schemes— <i>concl'd.</i> | | | | | | | |
| Productive— <i>concl'd.</i> | | | | | | | |
| Hirakud Dam Project— <i>concl'd.</i> | | | | | | | |
| IV.—Hydro-Electric Installation— | | | | | | | |
| Works | .. | .. | .. | 1,32,78,372 | .. | 1,32,78,372 | 1,32,78,372 |
| Establishment | .. | .. | .. | 4,07,418 | .. | 4,07,418 | 4,07,418 |
| Tools and Plant | .. | .. | .. | 1,48,321 | .. | 1,48,321 | 1,48,321 |
| Suspense | .. | .. | .. | —5,721 | .. | —5,721 | —5,721 |
| Interest on Capital | 7,77,950 | .. | 7,77,950 | .. | .. | .. | 7,77,950 |
| Deduct—Receipts and Recoveries on Capital Account. | .. | .. | .. | —1,336 | .. | —1,336 | —1,336 |
| TOTAL—IV | 7,77,950 | .. | 7,77,950 | 1,38,27,054 | .. | 1,38,27,054 | 1,46,05,004 |
| GRAND TOTAL | 45,68,472 | .. | 45,68,472 | 8,11,98,684 | .. | 8,11,98,684 | 8,57,67,156 |

II.—Capital Account of Electricity Schemes outside the Revenue Account—

81-A.—Capital Outlay on Electricity Schemes (Post-war Development)—

I.—Hydro-Electric Schemes—

A.—Machkund (Duduma) Hydro-Electric Scheme—

| | | | | | | | |
|-----------------------------------------------------------|----|----|----|------------------|----|------------------|------------------|
| Works | .. | .. | .. | 25,78,340 | .. | 25,78,340 | 25,78,340 |
| Establishment | .. | .. | .. | 2,33,407 | .. | 2,33,407 | 2,33,407 |
| Tools and Plant | .. | .. | .. | 2,12,562 | .. | 2,12,562 | 2,12,562 |
| Suspense | .. | .. | .. | 2,87,066 | .. | 2,87,066 | 2,87,066 |
| Charges in England | .. | .. | .. | 1,84,947 | .. | 1,84,947 | 1,84,947 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | —45,729 | .. | —45,729 | —45,729 |
| TOTAL—A | .. | .. | .. | 34,50,593 | .. | 34,50,593 | 34,50,593 |

B.—Duduma Transmission Scheme—

| | | | | | | | |
|-----------------------------------------------------------|----|----|----|------------------|----|------------------|------------------|
| Works | .. | .. | .. | 2,46,029 | .. | 2,46,029 | 2,46,029 |
| Establishment | .. | .. | .. | 65,802 | .. | 65,802 | 65,802 |
| Tools and Plant | .. | .. | .. | 59,824 | .. | 59,824 | 59,824 |
| Suspense | .. | .. | .. | —82,936 | .. | —82,936 | —82,936 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | —597 | .. | — 597 | —597 |
| TOTAL—B | .. | .. | .. | 2,88,122 | .. | 2,88,122 | 2,88,122 |
| TOTAL—I.—Hydro-Electric Schemes | .. | .. | .. | 37,38,715 | .. | 37,38,715 | 37,38,715 |

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

| Heads. | Actuals for 1951-52. | | | | | | Grand Total. |
|-----------------------------------------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|-----------|--------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| II.—Capital Account of Electricity Schemes outside the Revenue Account— <i>concl'd.</i> | | | | | | | |
| 81-A.—Capital Outlay on Electricity Schemes (Post-war Development)— <i>concl'd.</i> | | | | | | | |
| II.—Thermo-Electric Schemes— | | | | | | | |
| A.—Cuttack Thermal Scheme— | | | | | | | |
| Works | .. | .. | .. | 17,42,277 | .. | 17,42,277 | 17,42,277 |
| Establishment | .. | .. | .. | 73,970 | .. | 73,970 | 73,970 |
| Tools and Plant | .. | .. | .. | 52,570 | .. | 52,570 | 52,570 |
| Suspense | .. | .. | .. | 1,45,541 | .. | 1,45,541 | 1,45,541 |
| Deduct—Receipts and Recoveries on Capital Account. | .. | .. | .. | —258 | .. | —258 | —258 |
| TOTAL—II.—Thermo-Electric Schemes . | .. | .. | .. | 20,14,100 | .. | 20,14,100 | 20,14,100 |
| GRAND TOTAL . | .. | .. | .. | 57,52,815 | .. | 57,52,815 | 57,52,815 |

| | | | | | | | |
|--------------------------------------------------------------------------------------------|----|----|----|----------|----|----------|----------|
| JJ.—Miscellaneous Capital Account outside the Revenue Account— | | | | | | | |
| 82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account— | | | | | | | |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | .. | .. | .. | —14,302 | .. | —14,302 | —14,302 |
| <i>Deduct—Amount financed from Ordinary Revenues</i> | .. | .. | .. | 14,302 | .. | 14,302 | 14,302 |
| TOTAL . | .. | .. | .. | .. | .. | .. | .. |
| 82-B.—Capital Outlay on Road Transport Schemes outside the Revenue Account— | | | | | | | |
| Motor Transport Services | .. | .. | .. | 2,37,414 | .. | 2,37,414 | 2,37,414 |
| <i>Deduct—Expenditure financed from Ordinary Revenues.</i> | .. | .. | .. | —15,943 | .. | —15,943 | —15,943 |
| TOTAL . | .. | .. | .. | 2,21,471 | .. | 2,21,471 | 2,21,471 |
| 83.—Payments of commuted value of pensions— | | | | | | | |
| Payments of commuted value of pensions— | | | | | | | |
| Payments in India | .. | .. | .. | 68,568 | .. | 68,568 | 68,568 |
| <i>Deduct—Amount financed from Ordinary Revenues.</i> | .. | .. | .. | —68,568 | .. | —68,568 | —68,568 |
| TOTAL . | .. | .. | .. | .. | .. | .. | .. |

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl'd.*

| Heads. | Actuals for 1951-52. | | | | | | Grand Total |
|-----------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|--------|---------------------------|--------------------------|------------|-------------|
| | Charged. | | | Voted. | | | |
| | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | Out of Consolidated Fund. | Out of Contingency Fund. | Total. | |
| | 2 | 3 | 4 | 5 | 6 | 7 | |
| 1 | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| JJ.—Miscellaneous Capital Account outside the Revenue Account—<i>concl'd.</i> | | | | | | | |
| 85-A.—Capital Outlay on State Schemes of Government Trading— | | | | | | | |
| Grain Supply Schemes | .. | .. | .. | —30,54,749 | .. | —30,54,749 | —30,54,749 |
| Standard Cloth Schemes | .. | .. | .. | —1,010 | .. | —1,010 | —1,010 |
| Other Miscellaneous Schemes | .. | .. | .. | —1,32,055 | .. | —1,32,055 | —1,32,055 |
| <i>Add—Establishment and other charges transferred from the Revenue head "63.—Extraordinary charges".</i> | .. | .. | .. | 20,42,697 | .. | 20,42,697 | 20,42,697 |
| TOTAL . | .. | .. | .. | —11,45,117 | .. | —11,45,117 | —11,45,117 |

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

| Nature of expenditure. 1 | Expenditure during the year 1951-52. | | | Expenditure to end of the year 1951-52. 5 |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------|-----------------|--------------------------------------------------------|
| | Out of Consolidated Fund. 2 | Out of Contingency Fund. 3 | Total. 4 | |
| | Rs. | Rs. | Rs. | Rs. |
| 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works— | | | | |
| A.—Irrigation Works— | | | | |
| Unproductive— | | | | |
| Orissa Canal Project | .. | .. | .. | 2,69,76,954 |
| Rushikulya system | .. | .. | .. | 51,86,712 |
| TOTAL | .. | .. | .. | 3,21,63,666 |
| Deduct—Amount met out of Revenues (including the amount financed from Famine Insurance Grant or Famine Relief Fund). | .. | .. | .. | —17,71,522 |
| Net amount outside the Revenue Account | .. | .. | .. | 3,03,92,144 |
| 72.—Capital outlay on Industrial Development— | | | | |
| Investment in Government Commercial Undertakings— | | | | |
| Cold storage plant | .. | .. | .. | 2,11,990 |
| Pilot plant for production of special alloy and steel | .. | .. | .. | 1,33,333 |

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

| Nature of Expenditure. 1 | Expenditure during the year 1951-52. | | | Expenditure to end of the year 1951-52. 5 |
|---------------------------------------------------------------------|------------------------------------------|-----------------------------------------|-----------------|--------------------------------------------------------|
| | Out of Consolidated Fund. 2 | Out of Contingency Fund. 3 | Total. 4 | |
| | Rs. | Rs. | Rs. | Rs. |
| 72. Capital outlay on Industrial Development—<i>concl'd.</i> | | | | |
| Investment in Government Commercial Undertakings— <i>concl'd.</i> | | | | |
| Reclamation of the Kausalya Ganga Project | .. | .. | .. | 20,000 |
| Investment in shares of Commercial concerns— | | | | |
| Orissa Textile Mills Co., Ltd. | 4 | .. | 4 | 10,20,000 ⁴³ |
| Puri Electricity Supply Co., Ltd. | .. | .. | .. | 1,10,000 |
| Kalinga Refrigerators Corporation, Ltd. | .. | .. | .. | 3,00,000 |
| Mayurbhanj Potteries, Ltd. | .. | .. | .. | 12,500 |
| Orissa Cement, Ltd. | .. | .. | .. | 40,00,000 |
| TOTAL | 4 | .. | 4 | 58,07,823 ⁴³ |
| <i>Deduct</i> —Amount financed from Ordinary Revenues | 4 | .. | 4 | —56,54,404 |
| Net amount outside the Revenue Account | .. | .. | .. | 1,53,333 |

| | | | | |
|--------------------------------------------------------------------------|-------------|----|-------------|----------------|
| 80-A.—Capital outlay on Multipurpose River Schemes— | | | | |
| Hirakud Dam Project | 8,57,67,156 | .. | 8,57,67,156 | 16,62,01,122 |
| TOTAL | 8,57,67,156 | .. | 8,57,67,156 | 16,62,01,122 |
| 81.—Capital Account of Civil Works outside the Revenue Account | | | | |
| TOTAL | .. | .. | .. | 5,063 |
| 81-A.—Capital Outlay on Electricity Schemes— | | | | |
| I.—Hydro-Electric Schemes— | | | | |
| Machkund (Duduma) Hydro-Electric Scheme | 34,50,593 | .. | 34,50,593 | (b)1,13,23,369 |
| Duduma Transmission Scheme | 2,88,122 | .. | 2,88,122 | (b)6,39,126 |
| Hirakud Hydro-Electric (Distribution) Scheme | .. | .. | .. | 3,22,989 |
| II.—Thermo-Electric Scheme— | | | | |
| Cuttaek Thermal Scheme | 20,14,100 | .. | 20,14,100 | 63,65,317 |
| Town Electrification Schemes— | | | | |
| (1) Town Electrification Scheme—Group I | (a)54,104 | .. | 54,104 | 2,30,104 |
| (2) Town Electrification Scheme—Group II | (a)26,182 | .. | 26,182 | 3,83,118 |
| (3) Baripada Electrification Scheme | (a)22,217 | .. | 22,217 | 4,24,756 |
| TOTAL | 58,55,318 | .. | 58,55,318 | 1,96,88,779 |

(a) Booked directly under "53-Capital Outlay on Electricity Schemes within the Revenue Account".

(b) An expenditure of Rs. 24,677 pertaining to the Duduma Transmission Scheme wrongly included in the expenditure under "Machkund (Duduma) Hydro-Electric Scheme" in the previous year was transferred by correction of the progressive figure of expenditure.

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

| Nature of Expenditure. | Expenditure during the year 1951-52. | | | Expenditure to end of the year 1951-52. |
|-------------------------------------------------------------------------------------|--------------------------------------|--------------------------|-----------|-----------------------------------------|
| | Out of consolidated fund. | Out of contingency fund. | Total. | |
| 1 | 2 | 3 | 4 | 5 |
| S1-A.—Capital Outlay on Electricity Schemes— <i>concl'd.</i> | Rs. | Rs. | Rs. | Rs. |
| <i>Deduct</i> —Amount financed from Ordinary Revenues | —1,02,503 | .. | —1,02,503 | —10,16,247 |
| Net amount outside the Revenue Account | 57,52,815 | .. | 57,52,815 | 1,86,72,532 |
| 82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account— | | | | |
| Investment in shares of Road Transport Companies | —14,302 | .. | —14,302 | 7,50,698 |
| <i>Deduct</i> —Amount financed from Ordinary Revenues | 14,302 | .. | 14,302 | —7,50,698 |
| Net amount outside the Revenue Account | .. | .. | .. | .. |
| 82-B.—Capital Outlay on Road Transport Schemes outside the Revenue Account— | | | | |
| Motor Transport Services | 2,37,414 | .. | 2,37,414 | (c)12,20,521 |
| <i>Deduct</i> —Amount financed from Ordinary Revenues | —15,943 | .. | —15,943 | —15,943 |
| Net amount outside the Revenue Account | 2,21,471 | .. | 2,21,471 | 12,04,578 |

(c) Includes Rs. 9,83,107 previously booked under "82-Capital Account of other State Works outside the Revenue Account" and transferred without financial adjustment.

| | | | | |
|-----------------------------------------------------------------------|-------------|----|-------------|--------------|
| 83.—Payments of commuted value of pensions | 68,568 | .. | 68,568 | 6,60,207 |
| <i>Deduct</i> —Amount financed from Ordinary Revenues | —68,568 | .. | —68,568 | —6,60,207 |
| | | | | |
| Net amount outside the Revenue Account | .. | .. | .. | .. |
| | | | | |
| 85-A.—Capital outlay on State Schemes of Government Trading | —11,45,117 | .. | —11,45,117 | —1,16,99,701 |
| | | | | |
| TOTAL | —11,45,117 | .. | —11,45,117 | —1,16,99,701 |
| | | | | |
| 85-B.—Appropriation to the Contingency Fund | .. | .. | .. | 35,00,000 |
| | | | | |
| TOTAL | .. | .. | .. | 35,00,000 |
| | | | | |
| GRAND TOTAL | 9,05,96,325 | .. | 9,05,96,325 | 20,84,29,071 |

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.

I.—Report.

INTRODUCTORY.

Disbursements under debt, deposit and remittance heads, although involving temporary appropriation of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and, except in the case of repayment of Public Debt and Loans and Advances by Government, are not included in the Appropriation Act passed under Article 204 quoted above. 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.

3. The transactions of the merged Indian States, in so far as they related to the Provincial (now State) subjects, during the period from the 1st January, 1948 to the 31st July, 1949 in the case of the 23 States and from the 1st January, 1949 to the 31st July, 1949 in the case of the remaining one State (Mayurbhanj) were all accounted for under a deposit head "Accounts of Orissa States" in the State Section of the Account. The outstanding balances under the deposit head were cleared in the accounts of the year 1951-52 by transferring the net amount of the Revenue and Service heads to the receipt head "XLVI.—Miscellaneous" and the balances of the Debt, Deposit, etc., heads to the appropriate heads of accounts by correction of opening balances. A statement showing the amounts of balances under the various Debt, Deposit, etc., heads so transferred is given below :—

| | Debit balance. | Credit balance. |
|---------------------------------------|-------------------|--------------------|
| | Rs. | Rs. |
| O.—Unfunded Debt— | | |
| State Provident Funds— | | |
| General Provident Fund | 7 | .. |
| Contributory Provident Fund | .. | 24,461 |

| | Debit balance. | Credit balance. |
|--------------------------------------------------------------------------|-------------------|--------------------|
| | Rs. | Rs. |
| P.—Deposits and Advances— | | |
| Part II—Deposits not bearing interest— | | |
| <i>Other Deposit accounts—</i> | | |
| Deposits of Local Funds— | | |
| Municipal funds | .. | 5,299 |
| District funds | .. | 24,958 |
| Medical and charitable funds | .. | 5 |
| Departmental and Judicial Deposits— | | |
| <i>Civil Deposits—</i> | | |
| Revenue deposits | .. | 76,142 |
| Civil courts' deposits | .. | 13,95,032 |
| Criminal courts' deposits | .. | 75,878 |
| Public Works deposits | .. | 2,06,136 |
| Forest deposits | .. | 28,856 |
| Deposits under the Workmen's Compensation Act | .. | 2,256 |
| Deposits on account of moneys received for the Indian Red Cross Society. | .. | 50 |
| Personal deposits | 8,96,533 | .. |
| Unclaimed deposits in the General Provident Fund | 75 | .. |
| Deposits on account of Police fund | 6,689 | .. |
| Part III.—Advances not bearing interest— | | |
| Advances repayable—Civil Advances— | | |
| Objection book advances | 56,333 | .. |
| Forest advances | 2,072 | .. |
| Special advances | 6,90,679 | .. |
| Permanent advances | 36,473 | .. |
| Part IV.—Suspense— | | |
| Suspense Accounts— | | |
| Suspense Account—Objection Book Suspense—Receipts | .. | 8,00,413 |
| Suspense Account—Objection Book Suspense—Payments | 1,98,933 | .. |
| Cash Balance Investment Account | 48,06,700 | .. |
| Departmental and similar accounts | 13,800 | .. |

| | Debit balance. | Credit balance. |
|---------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|
| | Rs. | Rs. |
| R.—Loans and Advances by State Governments— | | |
| Loans to Municipalities, Port Funds, etc.— | | |
| Loans to Municipalities | 7,800 | .. |
| Advances to cultivators— | | |
| Advances under the Land Improvement Act— | | |
| Ordinary | 95,812 | .. |
| Grow More Food | 5,11,156 | .. |
| Advances under the Agriculturists' Loans Act— | | |
| Ordinary | 3,86,746 | .. |
| Grow More Food | 4,26,730 | .. |
| Miscellaneous Loans and Advances | .. | 12,68,671 |
| Loans to Government servants— | | |
| House building advances | .. | 10,386 |
| Advances for the purchase of motor conveyances | 78,267 | .. |
| Advances for the purchase of other conveyances | .. | 117 |
| Other advances | .. | 3,537 |
| S.—Remittances— | | |
| I.—Remittances within India— | | |
| Cash Remittances and Adjustments, etc.— | | |
| Cash remittances between treasuries | .. | 5,63,598 |
| Forest remittances | 5,09,121 | .. |
| Public Works Remittances | .. | 10,446 |
| Orissa States Suspense—Original | 22,82,072 | .. |
| Orissa States Suspense—Responding | .. | 72,26,887 |
| Difference between the credit and debit balances adjusted by addition to the opening balance of the Government Account in the Ledger. | 7,17,130 | .. |
| TOTAL | 1,17,23,128 | 1,17,23,128 |

As stated in paragraph 26(e) of the Audit Report on the Finance Accounts of the Government of Orissa for the year 1950-51 the total amounts of the various assets and liabilities of the merged States on the date of their integration amounted to Rs. 3,38,98,672 and Rs. 85,69,628 respectively, out of which Rs. 2,13,91,173 and Rs. 1,33,541 respectively, were brought to account through actual account adjustment to end of the year 1951-52. Adjustment of the remaining balances is pending receipt of details in some cases and realisation, sale or transfers of investments, etc. It has been decided by the State Government that the remaining balances which pertain to the Debt, Deposit, etc., heads should be brought to account by correction of balances.

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of Orissa on the 31st March, 1952 :—

(All figures are in unit of rupees.)

| Debit balance. | Section of the General Account. | Name of Account. | Page. | Credit balance. |
|---------------------|---------------------------------|------------------------------------------|-----------|---------------------|
| 1 | 2 | 3 | 4 | 5 |
| Rs. | | | | Rs. |
| 18,29,62,592 | A to M and part of Section P. | Government Consolidated Fund— | 114 | |
| | N | Public Debt | 114 | 19,56,88,210 |
| 1,95,48,723 | R | Loans and Advances by State Governments— | 115 | |
| | | Contingency Fund | 119 | 35,00,000 |
| | | Public Account— | | |
| | O | Unfunded Debt | 119 | 89,62,175 |
| | P | Deposits and Advances— | 121 | |
| | | (i) Deposits not bearing interest— | 121 | |
| | | Gross balance | 121 | 2,17,85,853 |
| 10,45,282 | .. | Investments | 121 | .. |
| 42,70,024 | .. | (ii) Advances not bearing interest. | 121 | .. |
| | | (iii) Suspense— | 121 | |
| 1,09,57,926 | .. | Investments | 135 | .. |
| 7,15,860 | | Other items (Net) | 135 | .. |
| | S. | Remittances— | 137 | |
| | | I.—Remittances within India (Net). | 137 | 16,69,190 |
| 1,21,05,021 | V | Cash Balances (Closing) | 139 | .. |
| <u>23,16,05,428</u> | | <u>TOTAL</u> | <u>..</u> | <u>23,16,05,428</u> |

5. 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 AND PART OF SECTION P.—GOVERNMENT
ACCOUNT—CONSOLIDATED

FUND Dr. Rs. 18,29,62,592

6. 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. Rs. | Details. | Cr. Rs. |
|--------------|--------------------------------------------------------------------------|--------------|
| 10,77,03,661 | A.—Opening Balance | .. |
| .. | B.—Revenue Receipts for 1951-52 | 11,96,42,562 |
| 10,85,78,952 | C.—Expenditure on Revenue Account for 1951-52 | .. |
| 9,05,96,325 | D.—Capital Expenditure outside the Revenue Account for 1951-52 | .. |
| .. | E.—Miscellaneous | 42,73,784 |
| .. | F.—Closing Balance | 18,29,62,592 |
| 30,68,78,938 | TOTAL | 30,68,78,938 |

7. The opening balance on the 1st April, 1950 as shown against item A is more than the previous year's closing balance by Rs. 7,17,130. The increase is due to the incorporation in the accounts of the State Government of the debt, deposit, etc., balances of the merged States included in the deposit head "Accounts of Orissa States" by correction of the opening balances under the appropriate heads of accounts. The amount shown against E is made up of :—

| | Rs. |
|-----------------------------------------------------------------------------------------|-----------|
| (i) Adjustment made in connection with the reduction of debt | 35,56,654 |
| (ii) Clearance of the net balance in the Deposit Account of the merged States | 7,17,130 |
| TOTAL | 42,73,784 |

SECTION N.—PUBLIC DEBT Cr. Rs. 19,56,88,210

8. 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, 1952 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 | 4,00,000 |
| Loans from the Central Government | 19,52,88,210 |
| | <hr/> |
| TOTAL | 19,56,88,210 |

Floating Debt Cr. Rs. 4,00,000

9. 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 unpaid portion of the ways and means advances taken from the Reserve Bank. The outstanding advances were repaid during the year 1952-53.

Loans from the Central Government Cr. Rs. 19,52,88,210

10. Loans granted by the Central Government to the Government of Orissa are recorded under this head. The above balance represents the unpaid portion of the loans taken by the Government of Orissa from the Central Government for various purposes.

The particulars of the loans and the balance of each loan outstanding on the 31st March, 1952 have been given in paragraph 13 of the Report of Part A.

SECTION R.—LOANS AND ADVANCES BY STATE

GOVERNMENTS Dr. Rs. 1,95,48,723

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

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

| | Dr. Rs. |
|-------------------------------------------------------------|-----------|
| (1) Loans to Municipalities, Port Funds, etc.— | |
| Loans to Municipalities | 91,985 |
| Loans to District and other Local Fund Committees | 3,16,121 |
| Loans to Land-holders and other Notabilities | 75,000 |
| Advances to cultivators | 93,74,154 |

| | |
|--------------------------------------------------------------|-------------|
| (1) Loans to Municipalities, Port Funds, etc.— <i>contd.</i> | |
| Advances under Special Laws | 35,65,198 |
| Miscellaneous Loans and Advances | 57,24,763 |
| (2) Loans to Government servants— | |
| House Building Advances | —1,551 |
| Advances for the purchase of motor conveyances | 3,60,432 |
| Advances for the purchase of other conveyances | 42,649 |
| Other advances | —28 |
| TOTAL | 1,95,48,723 |

Loans to Municipalities *Dr. Rs. 91,985*

12. 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. 31,083 which is in course of adjustment. It is made up of Rs. —20,989 relating to 1950-51 and Rs. —10,094 to 1951-52. The balances have been communicated to the administrators concerned. Acceptances have been received except in one case.

Loans to District and other Local Fund Committees *Dr. Rs. 3,16,121*

13. 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. 75,000*

14. 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. A sum of Rs. 50,000 was recovered during the year.

The certificate accepting the balance is awaited.

Advances to Cultivators *Dr. Rs. 93,74,154*

| | |
|----------------------------------------------------------------------------------|-----------|
| 15. The balance consists of— | Dr. Rs. |
| (i) Advances under the Land Improvement Act, XIX of 1883 (Ordinary) | 5,06,508 |
| (ii) Advances under the Land Improvement Act, XIX of 1883 (Grow More Food). | 42,18,048 |
| (iii) Advances under Agriculturists' Loans Act, XII of 1884 (Ordinary) . | 20,16,548 |
| (iv) Advances under the Agriculturists' Loans Act, XII of 1884 (Grow More Food)— | |
| (a) Ploughs and Bullocks | 25,959 |
| (b) Other items | 26,07,091 |
| TOTAL | 93,74,154 |

The detailed accounts of the loans under the above heads are kept by District officers or other Administrative authorities who are responsible for realising both the principal and the interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broad-sheets maintained in the Accounts Office, the latter being reconciled with the Administrative balances certified by the District or Revenue Authorities concerned. There were differences of *minus* Rs. 58,835 under head (i), *minus* Rs. 57,478 under head (ii), *minus* Rs. 2,26,902 under head (iii), *minus* Rs. 6,21,760 under head (iv) (a) and Rs. 11,37,884 under (iv) (b) between the ledger and broad-sheet balances which are under reconciliation. Certificates accepting the balances are awaited.

The yearwise analysis of the differences is given below :—

| Item No. | 1949-50. | 1950-51. | 1951-52. | Total. |
|----------|-----------|------------|-----------|------------|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| (i) | -1,70,708 | -5,933 | +1,17,806 | -58,835 |
| (ii) | -1,39,294 | +82,764 | -948 | -57,478 |
| (iii) | -3,67,812 | +29,902 | +1,11,008 | -2,26,902 |
| (iv) (a) | -2,49,271 | +30,480 | -4,02,969 | -6,21,760 |
| (iv) (b) | -7,69,149 | +11,25,820 | +7,81,213 | +11,37,884 |

Advances under Special Laws *Dr. Rs. 35,65,198*

16. 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 Rs. 16,742 between the broad-sheet and the ledger balances, of which Rs. 11,400 has been adjusted and the balance is in course of adjustment. Certificates of acceptance have not yet been received. The difference relates to the year 1950-51.

Miscellaneous Loans and Advances *Dr. Rs. 57,24,763*

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

| | Dr. Rs. |
|--------------------------------------------------------------------|-----------|
| (1) Mohsin Endowment Fund | 340 |
| (2) Imprest to Chowkidari Reward Fund | 20,000 |
| (3) Loans to Central Bank in North Orissa | 13,971 |
| (4) Loans to Agricultural Marketing Society | 28,460 |
| (5) Loans to Orissa State Co-operative Bank | 16,10,000 |
| (6) Loans to Utkal Co-operative Cloth and yarn Syndicate | -640 |
| (7) Loans to Distilleries | 24,283 |
| (8) Loans for the development of cocoon industries | 357 |
| (9) Loans to Co-operative Land Mortgage Bank | 1,49,418 |
| (10) Loans to Orissa Flying Club | 10,000 |

| | Dr. Rs. |
|---------------------------------------------------------------------------------|------------|
| (11) Post-war Development for fisheries | 50,000 |
| (12) Loans to ex-servicemen | 22,750 |
| (13) Hindu Religious Endowment Fund | 73,000 |
| (14) Loans to Textile Industries | 1,438 |
| (15) Miscellaneous loans | —12,40,545 |
| (16) Loans to fishermen | 1,49,331 |
| (17) Loans to Co-operative Societies in backward areas | —1,670 |
| (18) Loans to Co-operative Societies in North Orissa | 47,171 |
| (19) Loans to displaced agriculturists | 21,49,722 |
| (20) Loans to displaced weavers | 1,19,924 |
| (21) Loans to leaf growers | 79,602 |
| (22) Loans to vegetable growers | 3,211 |
| (23) Loans to Tellies' Co-operative Societies | 1,82,500 |
| (24) Loans to urban settlers | 12,16,173 |
| (25) Loans to displaced fishermen | 29,342 |
| (26) Loans to Housing Board | 10,00,000 |
| (27) Loans to refugee students | 2,707 |
| (28) Loans to Hirakud Co-operative Society, Ltd. | 27,500 |
| (29) Advance to Mayurbhanj State Bank | 7,000 |
| (30) Loans for demonstration under the Agricultural Extension Service | 4,250 |
| (31) Loans to ex-service men under the Colonisation Scheme | —26,306 |
| (32) Loans to marine fisheries | —24,228 |
| (33) Loans to displaced persons under the Urban Settlement Scheme | —10,298 |
| (34) Loans for the construction of godowns | 6,000 |
| TOTAL | 57,24,763 |

There were differences of Rs. —13,407, Rs. —1,237 and Rs. —397 under items 8, 14 and 18. The *minus* balances under items 6, 15, 17, 31, 32 and 33 are due to misclassification by the treasury officers.

The detailed accounts of loans under the above heads are maintained by the departmental authorities concerned. They are required to furnish to the Accounts Office an annual review showing the position of recoveries under each loan. In respect of items 3, 5, 6, 10, 24, 27, 28 and 29 the departmental officers have certified that the recoveries have been effected regularly and that there is no bad debt. In respect of other items the review statements are awaited.

Certificates accepting the balances have been received in 8 cases.

| | Dr. Rs. |
|-----------------------------------------------------------------------|---------------------|
| <i>Loans to Government servants—</i> | |
| (i) <i>House Building Advances</i> | —1,551 ³ |
| (ii) <i>Advances for the purchase of motor conveyances</i> | 3,60,472 |
| (iii) <i>Advances for the purchase of other conveyances</i> | 42,649 |
| (iv) <i>Other Advances</i> | —28 |

18. Recoveries were regularly effected in all cases during the year under report. There were differences between the ledger and broad-sheet balances as shown below :—

Item (i).—There was a difference of Rs. 48,595 between the ledger and broad-sheet balances, which is under reconciliation. Of the difference, Rs. 46,430 relates to 1947-48, Rs. 42 to 1948-49, Rs. 1,110 to 1949-50, and Rs. 1,013 to 1951-52. Certificates accepting the balances are awaited.

Item (ii).—There was a difference of *minus* Rs. 8,086 between the ledger and broad-sheet balances, of which an amount of *minus* Rs. 1,657 was adjusted in the accounts for 1952-53, leaving a difference of *minus* Rs. 6,429 consisting of *minus* Rs. 5,731 relating to 1949-50 and *minus* Rs. 698 to 1951-52. The outstanding difference is under reconciliation. Certificates accepting the balances have been received in most of the cases.

Item (iii).—There was a difference of Rs. —5,262 between the ledger and broad-sheet balances made up of Rs. —1,707 relating to 1948-49, Rs. —139 to 1949-50, Rs. —76 to 1950-51, and Rs. —3,340 to 1951-52. Certificates of acceptance of balances are awaited.

Item (iv).—There was a difference of Rs. 28 which is in course of adjustment. Of the difference Rs. 21 relates to 1949-50 and Rs. 7 to 1951-52. Certificates of acceptance of balances are awaited.

CONTINGENCY FUND Cr. Rs. 35,00,000

19. The Fund has been set up under the Orissa Contingency Fund Act, 1950 in pursuance of Article 267(2) of the Constitution of India. The Fund is of the nature of an imprest placed at the disposal of the Governor of the State to enable him to make advances for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The balance represents the amount appropriated from the Consolidated Fund of the State.

PUBLIC ACCOUNT.

SECTION O.—UNFUNDED DEBT Cr. Rs. 89,62,175

20. The item "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. 89,62,175

21. 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 normally paid to the depositors on the termination of their service with Government, but temporary withdrawals are permitted in the interval in certain circumstances. The details of these funds are as shown below :—

| | Cr. Rs. |
|---------------------------------------|-----------|
| General Provident Fund | 88,12,938 |
| Contributory Provident Fund | 1,49,237 |
| TOTAL | 89,62,175 |

The amounts at credit of the subscribers on the 31st March, 1952 have been communicated to them in accordance with usual procedure.

General Provident Fund Cr. Rs. 88,12,938

22. 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, 1952 on the books of the Accounts 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. 1,49,037 which is in course of adjustment. This is made up of Rs. —30 relating to 1946-47, Rs. 71 to 1947-48, Rs. 652 to 1948-49, Rs. 37,877 to 1949-50, Rs. 43,717 to 1950-51 and Rs. 66,750 to 1951-52.

Contributory Provident Fund Cr. Rs. 1,49,237

23. This fund has been 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 :—

| | Rs. |
|---------------------------------------------------------|----------|
| (i) Civil Defence Contributory Provident Fund | 1,192 |
| (ii) Other Contributory Provident Fund | 1,48,045 |
| TOTAL | 1,49,237 |

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. 343 in the case of (i) and Rs. 1,08,495 in the case of (ii) which are under reconciliation. The difference under item (i) consists of Rs. 4 relating to 1947-48 and Rs. 339 to 1948-49 and that under item (ii) is made up of Rs. —8 relating to 1947-48, Rs. 70,181 to 1949-50, Rs. 5,952 to 1950-51 and Rs. 32,370 to 1951-52.

SECTION P.—DEPOSITS AND ADVANCES.

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

| | Dr. Rs. | Cr. Rs. |
|----------------------------------------------|-------------|-------------|
| (i) Deposits not bearing interest | 10,45,282 | 2,17,85,853 |
| (ii) Advances not bearing interest | 42,70,024 | .. |
| (iii) Suspense | 1,16,73,786 | .. |
| | TOTAL | 2,17,85,853 |

| | | |
|-----------------------------------------|---|---------------------|
| Deposits not bearing interest | } | Cr. Rs. 2,17,85,853 |
| | | Dr. Rs. 10,45,282 |

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

| | Cr. Rs. | Dr. Rs. |
|----------------------------------------|-------------|-----------|
| (i) Sinking Fund | 17,400 | .. |
| (ii) Reserve Funds | 27,28,098 | 10,45,282 |
| (iii) Other Deposit Accounts | 1,90,40,355 | .. |
| | TOTAL | 10,45,282 |

Sinking Fund Cr. Rs. 17,400

26. The fund has been created by the State Government to provide against loans taken from the Central Government for the Industrial Housing Scheme and for their repayment at the time of the maturity of the loans. The outstanding balance represents the contribution by the State Government towards the fund. An account of the Fund has been given in Account 4 of this part.

| | | |
|-------------------------|---|-------------------|
| Reserve Funds | } | Cr. Rs. 27,28,098 |
| | | Dr. Rs. 10,45,282 |

27. 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 | .. | 11,16,670 |
| Orissa Famine Relief Fund Investment Account | 10,45,282 | .. |
| Fund for development of forests | .. | 7,45,500 |
| Orissa Loan Stipend Fund | .. | 14,758 |
| Deposits of depreciation reserve of commercial concerns— | | |
| State Transport Service | .. | 7,40,475 |
| Depreciation Reserve Fund—Electricity | .. | 1,10,695 |
| | ----- | ----- |
| TOTAL | 10,45,282 | 27,28,098 |
| | ----- | ----- |

Orissa Famine Relief Fund *Cr. Rs. 11,16,670*

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

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

- (1) Relief of famine in Orissa ;
- (2) Relief of distress caused by drought, flood and other serious natural calamities in the 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, 1952 consisted of Rs. 71,388 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, 1952 to Rs. 9,06,117. 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 *proforma* account of the Fund has been given in Account No. 4 of this part.

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

29. 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.

Orissa Loan Stipend Fund Cr. Rs. 14,758

30. The fund has been created with the object of giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is credited with the Government contributions, private donations and recoveries from stipendiaries and debited with the advances granted to stipendiaries. The amount represents the net balance standing at the credit of the fund on the 31st March, 1952. A *pro forma* account of the fund has been given in Account No. 4 of this part.

Deposits of depreciation reserve of Commercial Concerns—

State Transport Service Cr. Rs. 7,40,475.

31. The fund was created in 1950-51. The amount represents the balance of the amount transferred from the State revenues to meet the cost of renewals and replacements of motor parts, etc. The *pro forma* account of the fund has been given in Account No. 4 of this part.

Depreciation Reserve Fund—Electricity Cr. Rs. 1,10,695.

32. The fund has been created out of State revenues for the various electricity schemes for renewal and replacement of electric engines, etc., necessitated by ordinary wear and tear or extraordinary and unforeseen circumstances. A *pro forma* account of the fund has been given in Account No. 4 of this part.

Other Deposits Accounts Cr. Rs. 1,90,40,355

33. The outstandings are as follows :—

| | Cr. Rs. |
|-------------------------------------|-------------|
| Deposits of Local Funds | 44,83,205 |
| Departmental and Judicial Deposits— | |
| Civil Deposits | 75,11,260 |
| Other Accounts | 70,46,090 |
| | 1,90,40,355 |
| TOTAL | 1,90,40,355 |

Deposits of Local Funds Cr. Rs. 44,83,205

34. The details of these deposits are :—

| | Cr. Rs. |
|---------------------------|-----------|
| District Funds | 33,24,814 |
| Municipal Funds | 8,03,302 |

| | Cr. Rs. |
|----------------------------------------|-----------|
| Other Funds— | |
| Port and Marine Funds | 34,051 |
| Education Funds | 1,54,972 |
| Medical and Charitable Funds | 1,51,389 |
| Public Works Funds | 21,748 |
| Other Miscellaneous Funds | —7,071 |
| | <hr/> |
| TOTAL | 44,83,205 |
| | <hr/> |

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 broad-sheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly, in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The following is a general review of the funds.

District Funds Cr. Rs. 33,24,814

35. This balance is composed of:—

| | Cr. Rs. |
|------------------------------------|-----------|
| (a) District Board Funds | 32,86,092 |
| (b) Union Funds | 38,722 |
| | <hr/> |
| TOTAL | 33,24,814 |
| | <hr/> |

Certificates acknowledging the correctness of the balances as on the 31st March, 1952 have not yet been received in the majority of cases. There was a difference of *minus* Rs. 8,689 under item (a) between the ledger and broad-sheet balances which is under reconciliation. Of the difference Rs. 8,640 relates to 1950-51 and Rs. 49 to 1951-52.

Municipal Funds Cr. Rs. 8,03,302

36. This represents the balances at the credit of Municipalities. There was a difference of *minus* Rs. 24,680 between the ledger and broad-sheet balances, which is under reconciliation. It is made up of Rs. —24,190 relating to 1947-48, Rs. 80 to 1948-49, Rs. —100 to 1950-51 and Rs. —470 to 1951-52.

Certificates of acceptance have not been received.

Port and Marine Funds Cr. Rs. 34,051

37. This represents the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There were differences of *minus* Rs. 134 and *minus* Rs. 3,245 under the Gopalpur Port Fund and other Orissa Ports Fund respectively between the ledger and broad-sheet balances, which are under reconciliation. The difference of Rs. —134 relates to 1951-52 and that of Rs. —3,245 consists of Rs. —1,539 relating to 1950-51 and Rs. —1,706 to 1951-52.

Certificates accepting the balances are awaited.

Education Fund Cr. Rs. 1,54,972

38. This balance is composed of :—

| | Dr. Rs. | Cr. Rs. |
|-----------------------------------------|---------|----------|
| (a) Elementary Education Fund | .. | 1,56,209 |
| (b) Other scholarship fund | 1,237 | .. |
| | <hr/> | <hr/> |
| Net Cr. Rs. | .. | 1,54,972 |
| | <hr/> | <hr/> |

There was a difference of *minus* Rs. 1,262 between the ledger and broad-sheet balances in case of (b) which is under reconciliation. It relates to the year 1947-48.

Certificates accepting the balances are awaited.

Medical and Charitable Funds Cr. Rs. 1,51,389

39. This balance consists of :—

| | Cr. Rs. |
|--------------------------------------------------------------------|----------|
| (a) Jagannath Road and other Pilgrims Lodging House Fund | 1,49,639 |
| (b) Leper Asylum Fund | 460 |
| (c) Medical Registration Fund | —1,588 |
| (d) Orissa Nurses and Midwives Council Fund | 1,417 |
| (e) Medical Examination Fund | 1,461 |
| | <hr/> |
| TOTAL | 1,51,389 |
| | <hr/> |

There were differences of *minus* Rs. 26, *minus* Rs. 2,720, Rs. 1,185 and Rs. 110 in cases of (a), (b), (c) and (d) respectively between the ledger and broad-sheet balances which are under reconciliation.

Certificates accepting the balances are awaited. Of the difference under (a) Rs. —132 relates to 1950-51 and Rs. 106 to 1951-52. Those under (b), (c) and (d) relate to 1951-52.

Public Works Funds—Khondmals Road Fund Cr. Rs. 21,748

40. This head accommodates the proceeds of the plough tax in the Khondmals, Government's contribution of an equivalent amount and miscellaneous receipts transferred to the Fund through the Revenue Account. There was a difference of Rs. 590 between the ledger and broad-sheet balances which relates to 1951-52 and is under reconciliation.

Other Miscellaneous Funds Cr. Rs. —7,071

41. 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 was a difference of *minus* Rs. 18,068 between the ledger and broad-sheet balances, which is under reconciliation. This is made up of Rs.—17,334 relating to 1947-48, Re. 1 to 1950-51 and Rs. —735 to 1951-52.

The certificate accepting the balance is awaited.

Departmental and Judicial Deposits—Civil Deposits . . . Cr. Rs. 75,11,060

42. 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 | 7,36,408 |
| Civil Courts' Deposits | 22,68,323 |
| Criminal Courts' Deposits | 7,93,480 |
| Personal Deposits | 6,12,157 |
| Forest Deposits | 31,729 |
| Public Works Deposits | 26,79,154 |
| Trust Interest Funds | 13,234 |
| <i>Deposits on account of Police Funds</i> | 1,45,348 |
| Deposits for work done for public bodies or private individuals | 2,16,566 |
| Unclaimed deposits in the General Provident Fund | —25 |
| Deposits of fees received by Government servants for work done for private bodies. | 33,777 |
| Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association. | 2,819 |
| Deposits on account of money received for His Excellency Viceroy's War Purposes Fund. | 299 |
| Deposits on account of moneys received for His Excellency Governor's War Purposes Fund. | 38 |
| 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 |
| Assam Relief Fund | 1,136 |
| TOTAL | <u>75,11,060</u> |

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

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

Revenue Deposits Cr. Rs. 7,36,408

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

The difference of Rs. —13,60,509 between the broad-sheet and ledger balances is under reconciliation. This is made up of Rs. —10,27,645 relating to 1947-48, Rs. —1,91,851 to 1948-49, Rs. 51,870 to 1949-50, Rs. —1,34,318 to 1950-51 and Rs.—58,565 to 1951-52.

Certificates accepting the balances are awaited.

Civil Courts Deposits Cr. Rs. 22,68,323

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

| | Cr. Rs. |
|-------------------------------------------------------------|-----------|
| (a) High Court's Deposits | 1,46,582 |
| (b) District Civil Courts' Deposits | 20,98,333 |
| (c) Deposits under the Workmen's Compensation Act | 23,408 |

TOTAL 22,68,323

There was a difference of Rs. 13,803 under (a), Rs. 13,73,936 under (b) and Rs. 111 under (c) between the proof-sheet and ledger balances. They are under reconciliation.

The difference under item (a) is made up of Rs. 23 relating to 1949-50, Rs. 18,398 to 1950-51 and Rs. —4,618 to 1951-52.

The difference under item (b) consists of Rs.—11,850 relating to 1947-48, Rs.—18,398 to 1948-49, Rs. 7,770 to 1949-50, Rs.—12,291 to 1950-51 and Rs. 14,08,705 to 1951-52.

The difference under item (c) is made up of Rs. —3,791 relating to 1949-50, Rs. —1,329 to 1950-51 and Rs. 5,231 to 1951-52.

Certificates accepting the balances are awaited.

Criminal Courts' Deposits Cr. Rs. 7,93,48

45. There was a difference of Rs. 22,353 between the proof-sheet and ledger balances, which is under reconciliation. The difference is made up of Rs. —48,712 relating to 1947-48, Rs. —2,892 to 1948-49, Rs. —28,873 to 1949-50, Rs. 10,134 to 1950-51 and Rs. 92,696 to 1951-52.

Certificates accepting the balances are awaited.

Personal Deposits Cr. Rs. 6,12,157

46. The total number of Personal Ledger Accounts open on the 31st March, 1952 was 283 against 297 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, 1951 | { 11,96,506 |
| | { —8,96,533 (a) |
| | 2,99,973 |
| Total credits during 1951-52 | 2,51,40,513 |
| | TOTAL . 2,54,40,486 |
| <i>Deduct—</i> | |
| Total debits during 1951-52 | 2,48,28,329 |
| Closing balance on the 31st March, 1952 | 6,12,157 |

There was a difference of Rs. —71,21,286 between the broad-sheet and the ledger balances, which is under reconciliation. This is made up of Rs. —44,69,963 relating to 1947-48, Rs. —22,42,375 to 1948-49, Rs. 31,091 to 1949-50, Rs. —4,72,407 to 1950-51 and Rs. 32,368 to 1951-52.

Certificates accepting the balances are awaited in 169 out of 283 cases.

Forest Deposits Cr. Rs. 31,729

47. There was a difference of Rs. 8,272 between broad-sheet and the ledger balances which is under reconciliation. It consists of Rs. —3,233 relating to 1948-49, Rs. —1,540 to 1949-50 and Rs. 13,045 to 1950-51.

(a) Represents the balance in the Deposit Account of the merged States.

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

Public Works Deposits Cr. Rs. 26,79,154

48. The details are as follows :—

| | Cr. Rs. |
|----------------------------------------------------------|-----------|
| (1) Cash deposits of subordinates as security | 540 |
| (2) Cash deposits of contractors as security | 16,32,569 |
| (3) Deposits for work to be done | 67,318 |
| (4) Sums due to contractors on closed accounts | 1,22,932 |
| (5) Miscellaneous deposits | 8,55,795 |
| | <hr/> |
| TOTAL | 26,79,154 |
| | <hr/> |

There was a difference of *minus* Rs. 1,39,259 between the broad-sheet and the ledger balances, which is under reconciliation. This is made up of Rs. —1,80,636 relating to 1949-50, Rs. 10,273 to 1950-51 and Rs. 31,104 to 1951-52.

Trust Interest Funds Cr. *Minus* Rs. 13,234

49. 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 *minus* credit balance under this head is made up of a debit balance of Rs. 29,994 and a credit balance of Rs. 16,760. 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, 1952.

Deposits on account of Police Funds Cr. Rs. 1,45,348

50. Certificates accepting the correctness of the balance have not been received from the administrators. There was a difference of Rs. 41,288 between the broad-sheet and ledger balances, which is under reconciliation. This consists of Rs.—32,322 relating to 1948-49, Rs. 62,163 to 1950-51 and Rs. 11,447 to 1951-52

Deposits for work done for public bodies or private individuals Cr. Rs. 2,16,566

51. 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. There was a difference of Rs. --2,141 between the ledger and proof-sheet balances, which is under reconciliation.

This consists of Rs. —1,506 relating to 1950-51 and Rs. —635 to 1951-52.

Unclaimed Deposits in the General Provident Fund Cr.—Rs. 25

52. 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. 33,777

53. 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 was a difference of Rs. 716 between the broad-sheet and the ledger balances relating to the year 1951-52 which is under reconciliation.

| | Cr. Rs. |
|-------------------------------------------------------------------------------------------------------------------------------------|---------|
| (a) <i>Deposits on account of moneys received for the Indian Red Cross Society and the St. John Ambulance Association</i> | 2,819 |
| (b) <i>Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund</i> | 299 |
| (c) <i>Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund</i> | 38 |
| (d) <i>Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen</i> | 3 |
| (e) <i>Deposits on account of moneys received for Wavell Homes Appeal Fund</i> | 3,082 |

54. 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 1951-52. There were differences of Rs.—1,786 and Rs. 266 between the ledger and broad-sheet balances in the case of (a) and (b) respectively, which are under reconciliation. Of the difference under (a) Rs. —1,320 relates to 1950-51 and Rs. —466 to 1951-52. The difference under (b) relates to 1950-51.

Assam Relief Fund Cr. Rs. 1,136

55. The head has been temporarily opened to account for subscriptions received at treasuries and sub-treasuries and their remittance to the Secretary, Assam Governor's Earthquake Fund.

Other Accounts Cr. Rs. 70,46,090

56. 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 the grants made by the Indian Council of Agricultural Research. | 14,698 |
| Fund for Orissa buildings | 76,728 |
| Subvention from Central Road Fund | 49,656 |
| Deposit Account of grants made by the Indian Central Jute Committee | 64 |
| Deposit Account of grants from the Central Government for the Food Production Drive Schemes-Bonus for accelerating production of food grains. | 68,48,444 |
| Deposit Account of grants made by Indian Central Sugarcane Committee | —1,190 |
| Deposit Account of grants made by the Central Government for financing the Cotton Extension Scheme. | 52,155 |
| Deposit Account of grants made by the Indian Central Oil Seeds Committee. | 734 |
| Deposit Account of grants made by the Indian Central Coconut Committee. | 3,032 |
| TOTAL | 70,46,090 |

Deposit Account of grants for Economic Development and Improvement of Rural Areas

Cr. Rs. 1,769

57. 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. 14,698

58. The balance represents the unspent amount on the 31st March, 1952 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, 1952 is awaited.

Fund for Orissa Buildings

Cr. Rs. 76,728

59. This deposit account was opened in the account 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 fund will be found in Account No. 4 of this part.

Subventions from Central Road Fund

Cr. Rs. 49,656

60. 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.

Deposit Account of grants made by the Indian Central

Jute Committee Cr. Rs. 64

61. The balance under the head represents the unspent amount of the grant made for jute propaganda and co-operative marketing in jute in Orissa.

The certificate of acceptance in respect of balances on the 31st March, 1952 is awaited. A *pro forma* account of the transactions of the Deposit Account has been given in Account No. 4 of this part.

Deposit Account of grants from the Central Government for the Food Production Drive Schemes Bonus for accelerating production of foodgrains

Cr. Rs. 68,48,444

62. The head has been opened to accommodate food procurement bonus granted by the Central Government to encourage production and procurement of foodgrains in the State. A *pro forma* account of the Deposit Account has been given in Account No. 4 of this part.

Deposit Account of grants made by the Indian Central

Sugarcane Committee Cr. Rs. —1,190

63. The *minus* balance is made up of Rs. 113 being the unspent amount of the grants made by the Committee for the establishment of Sugarcane Research Station for development of sugarcane industry and Rs. —1,303 being the write back of excess receipt credited to the Fund in 1948-49 on account of the Committee's share from the working of the Thichogramma Control Scheme. A *pro forma* account of the Deposit Account has been given in Account No. 4 of this part.

The certificate of acceptance is awaited.

Deposit Account of grants made by the Central Government for financing the Cotton Extension Scheme

Cr. Rs. 52,155

64. The balance consists of Rs. 25,527 being the unspent amount of the grant made by the Central Government during 1951-52 for the extension of cotton cultivation in Orissa and Rs. 26,628 representing the grant for the year 1952-53 remitted in advance. A *pro forma* account of the Deposit Account has been given in Account No. 4 of this part.

The certificate of acceptance is awaited.

Deposit Account of grants made by the Indian Central

Oil Seeds Committee Cr. Rs. 734

65. The balance represents the unspent amount of the grant made by the Committee for the organisation of Co-operative Society of Tellies, oil-seed growers and consumers in Orissa. A *pro forma* account of the Deposit Account has been given in Account No. 4 of this part.

The certificate of acceptance is awaited.

Deposit Account of grants made by the Indian Central

Cocconut Committee Cr. Rs. 3,032

66. The balance represents the unspent amount of the grant made for the establishment of the Regional Coconut Research Station and the coconut nursery. A *pro forma* account of the fund has been given in Account No. 4 of this part.

The certificate of acceptance is awaited.

Advances not bearing interest Dr. Rs. 42,70,024

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

| | Dr. Rs. |
|----------------------------------------------------|-----------|
| Advances repayable | 39,01,449 |
| Permanent Advances—Civil | 88,448 |
| Accounts with the Reserve Bank | 4,109 |
| Accounts with the Government of Pakistan | 1,130 |
| Accounts with the Government of Burma | 143 |
| Accounts with Part ' B ' States | 2,74,745 |
| TOTAL | 42,70,024 |

Advances Repayable Dr. Rs. 39,01,449

68. The details of the above are :—

| | Dr. Rs. |
|-----------------------------------------------------------|-----------|
| Civil Advances | 3,32,056 |
| Special Advances | 35,73,452 |
| Forest Advances | —35,800 |
| Revenue Advances—Advances for survey operations | 31,741 |
| TOTAL | 39,01,449 |

Civil Advances Dr. Rs. 3,32,056

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

| | Dr. Rs. |
|-------------------------------------------------------|----------|
| Objection Book Advances | 2,92,113 |
| Stock Advances for well-boring operations | 3,494 |
| Permanent Advances for seeds and implements | 10,000 |
| Police Grain Advances | 26,449 |
| TOTAL | 3,32,056 |

The " Civil Advances " include (i) various special accounts of large advance or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger ; 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 case, 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. 2,92,113*

70. The ledger balances under this head are proved with those shown in the broad-sheets maintained for the several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the "Objection Book." There was a difference of Rs. 56,819 between the ledger balance and the sum total of the broadsheet balances of which Rs. 19,862 has since been adjusted and the balance is in course of reconciliation. Of the outstanding balance, a sum of Rs. 21,442 has been recovered in 1952-53 and the balance is in course of recovery. Of the outstanding difference of Rs. 36,957, Rs.—728 relates to 1949-50, Rs. —944 to 1950-51 and Rs. 38,629 to 1951-52.

Stock Advances for well-boring operations *Dr. Rs. 3,494*

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

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

Police Grain Advances *Dr. Rs. 26,449*

72. The balance represents the amount outstanding against the Superintendent of Police, Cuttack out of the advance sanctioned on account of purchase of grains for supply to the staff. The clearance of the balance is under correspondence with the Superintendent of Police and the Treasury Officer concerned. The balance is expected to be cleared in 1953-54.

Special Advances *Dr. Rs. 35,73,452*

73. Under this head are recorded advances granted to Government servants and others under special orders of Government. There was a difference of *minus* Rs. 55,784 between the ledger and broadsheet balances which is under reconciliation. Of the difference, Rs. 55,255 relates to 1947-48, Rs. 500 to 1948-49 and Rs. 29 to 1951-52.

Certificates accepting the balances are awaited.

Forest Advances *Dr. Rs. 35,800*

74. There was a difference of Rs. 40,557 between the ledger and broadsheet balances consisting of Rs. 22,882 relating to 1948-49, Rs. 13,848 to 1949-50 and Rs. 3,827 to 1950-51. They are under reconciliation.

Revenue Advances *Dr. Rs. 31,741*

75. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private parties. The outstanding under this head is made up of (i) Revenue survey advances (Rs. 31,146) and (ii) Cost of survey marks (Rs. 595).

Certificates of acceptance of are awaited.

Permanent Advances—Civil *Dr. Rs. 88,448*

76. These are cash balances of permanent imprest held by certain disbursing officers for defraying contingent expenditure pending recoupment by drawing bills. There was a difference of *minus* Rs. 674 between the ledger balance and the broad-sheet balance consisting of Rs. 512 relating to 1947-48 and Rs. 162 to 1951-52.

Certificates accepting the balances have been received in 288 out of 533 cases.

Accounts with the Reserve Bank *Dr. Rs. 4,109*

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

The outstanding represents the balance due from the Reserve Bank of India which has been recovered during the year 1952-53.

Accounts with the Government of Pakistan *Dr. Rs. 1,130*

78. 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.

Accounts with the Government of Burma *Dr. Rs. 143*

79. The balance represents the outstanding amount due from the Government of Burma for which the monetary settlement through the Reserve Bank could not be effected before the Bank's Accounts for the year were closed. The balance is in course of adjustment.

Accounts with Part ' B ' States *Dr. Rs. 2,74,745*

80. The balance is made up of :—

| | Dr. Rs. |
|-----------------------------------------------------------------|----------|
| (i) Accounts with the Government of Travancore-Cochin | —110 |
| (ii) Accounts with the Government of Hyderabad | 2,74,855 |

Receipts and payments on behalf of the Part ' B ' States are recorded under this head pending clearance by means of Bank Drafts.

The balance under (i) is composed of the debit balance of 286 and the credit balance of 396. The latter has been settled and the former is in course of adjustment. Out of the balance under (ii), Rs. 2,69,829 has been cleared and the balance of Rs. 5,026 is in course of adjustment.

Suspense—

| | |
|-----------------------------|-------|
| Investments | |
| Other items (Net) | |
| | Total |

81. The classes of transactions included under

Investments—

Suspense Accounts

to in
heads
the app
The
rule that
There
between t
Rs. —2,010
in course of

| | | |
|--------------------------------------------------|-----|----------|
| Other items— | Dr. | Rs. |
| (i) Suspense Accounts | | 5,78,462 |
| (ii) Departmental and similar Accounts | | 1,37,398 |
| | | 7,15,860 |
| TOTAL | | 7,15,860 |

INVESTMENTS—

Suspense Accounts—

Cash Balance Investment Account Dr. Rs. 1,09,57,926

82. 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. 1,09,79,900. The balance has not yet been accepted as correct by Government.

Other items—

(i) *Suspense Accounts Rs. Dr. 5,78,462*

83. The details are :—

| | Cr. Rs. | Dr. Rs. |
|------------------------------------------|-----------|-----------|
| Suspense Accounts— | | |
| Objection Book Suspense | 38,60,950 | .. |
| Central Accounts Office— | | |
| Reserve Bank Suspense | .. | 12,42,716 |
| Departmental Adjusting Account | .. | 31,96,696 |
| | 38,60,950 | 44,39,412 |
| TOTAL | 38,60,950 | 44,39,412 |
| Net Dr. | 5,78,462 | |

Objection Book Suspense Cr. Rs. 38,60,950

84. The details of the balance under this head are as follows :—

| | Cr. Rs. |
|---------------------------------------------------|-----------|
| (i) Objection Book Suspense (Payments) | 24,36,339 |
| (ii) Objection Book Suspense (Receipts) | 14,24,611 |
| | 38,60,950 |
| TOTAL | 38,60,950 |

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

Entries under these heads are zealously watched as there is a general policy that they should not be operated upon without special orders in each case. There were differences of Rs. 65,654 under (i) and Rs. 35,004 under (ii) between the ledger and broad-sheet balances, out of which Rs. —103 and Rs. 35,107 respectively have been adjusted in 1952-53 and the balances are now correct after adjustment. Of the balances shown above Rs. 34,53,610 under

(i) and Rs. 16,195 under (ii) have been adjusted during the year 1952-53. The unsettled difference under (i) consists of Rs. 115 relating to 1948-49, Rs. 2,154 to 1949-50, Rs. -1,23,038 to 1950-51 and Rs. 1,86,526 to 1951-52 and that under (ii) is made up of Rs. 1,313 relating to 1948-49, Rs. 11,171 to 1949-50, Rs. 10,726 to 1950-51 and Rs. 9,784 to 1951-52.

Central Accounts Office—Reserve Bank Suspense *Dr. Rs. 12,42,716*

85. The head is intended for temporary accommodation of transactions affecting the State balances pending final adjustment on receipt of debits or credits from other Accounts Offices or information from the Central Accounts office of the Reserve Bank of India regarding the monetary settlement with other Governments. Out of the balance, Rs. 6,83,384 has been adjusted in 1952-53 and the balance is in course of adjustment.

Departmental Adjusting Accounts. *Dr. Rs. 31,96,696*

86. For want of details the amount could not be adjusted under the final head before the close of the accounts for 1951-52. Out of the balance, Rs. 29,18,593 has been adjusted in 1952-53 and the balance is in course of adjustment.

Departmental and similar Accounts *Dr. Rs. 1,37,398*

87. The balance is composed of:—

| Civil Department Balances— | Dr. Rs. |
|----------------------------|----------|
| (a) Forest | 5,756 |
| (b) Public Works | 1,31,642 |
| TOTAL | 1,37,398 |

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 S.—REMITTANCES.

I Remittances within India Cr. Rs. 16,69,190

88. This head consists of:—

| | Dr. Rs. | Cr. Rs. |
|-----------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 1. Cash Remittances and Adjustments between officers rendering account to the same Accountant General or Comptroller. | 34,53,130 | |
| 2. Reserve Bank of India Remittances | 8,66,969 | .. |
| 3. Adjusting Account between Central and State Governments | 9,02,849 | .. |
| 4. Adjusting Account with Railways | 3,087 | .. |
| 5. Inter-State Suspense Account | 11,035 | .. |
| TOTAL | 17,83,940 | 34,53,130 |
| Net Cr. Rs. | 16,69,190 | |

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller. *Cr. Rs. 34,53,130.*

89. The following are the details :—

| | Dr. Rs. | Cr. Rs. |
|-----------------------------------------|-------------|-------------|
| (a) Forest Remittances | 2,29,184 | .. |
| (b) Public Works Remittances | .. | 25,63,328 |
| (c) Miscellaneous Remittances | .. | 1,20,845 |
| (d) Orissa State Suspense— | | |
| Original | 1,73,89,966 | .. |
| Responding | .. | 1,83,88,107 |
| TOTAL | 1,76,19,150 | 2,10,72,280 |
| Net Cr. Rs. | 34,53,130 | |

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 were differences with the ledger balances as shown below :—

The difference under item (a) was Rs. 26,716. A sum of Rs. 2,208 has been adjusted, leaving a balance of Rs. 24,508, of which Rs. 22,115 relates to 1949-50, Rs. 4 to 1950-51 and Rs. 2,389 to 1951-52.

The difference of Rs. 26,42,759 under (b) is made up of Rs. 6,716 relating to 1947-48, Rs. —2,40,330 to 1948-49, Rs. 3,13,887 to 1949-50 Rs. 23,47,257 to 1950-51 and Rs. 2,15,229 to 1951-52. The outstanding differences are under reconciliation.

The balance under item (c) represents the amount paid into treasuries by liquor shop-keepers and refundable to distillery contractors. The balance has been verified with the broad-sheet subject to a difference of Rs. 2,117 relating to the year 1951-52 which is under reconciliation.

The head shown against item (d) was opened to record transactions of the integrated States appearing in the Provincial (now State) area accounts and vice versa. The balance under this head is under clearance.

Reserve Bank of India Remittances Dr. Rs. 8,66,969

90. A scheme was introduced by the Reserve Bank of India with effect from the 1st October, 1949 to standardise and extend remittance facilities throughout India. 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.

| | <i>Dr. Rs.</i> |
|--------------------------------------------------------------------------|----------------|
| <i>Adjusting Account between Central and State Governments</i> | 9,02,849 |
| <i>Adjusting Account with Railways</i> | 3,087 |
| <i>Inter-State Suspense Account</i> | 11,035 |

91. 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 1951-52. The balances are in course of adjustment.

SECTION V.—CASH BALANCE Dr. Rs. 1,21,05,021

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

| | <i>Dr. Rs.</i> |
|------------------------------------------|--------------------|
| Cash in Treasuries | 24,05,748 |
| Deposits with the Reserve Bank | 96,99,273 |
| TOTAL | <u>1,21,05,021</u> |

The treasury balances have all been agreed with those in the consolidated cash balance report for March, 1952 which has been verified by the Currency Officer.



**B.—DEBT, DEPOSITS, REMITTANCES
AND CONTINGENCY FUND.**

Part II.—Accounts.

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

| Hheads of Receipts. | Actuals for 1951-52. | Hheads of Disbursement ⁵ | Actuals for 1951-52 |
|-------------------------------------------------------|----------------------------|-------------------------------------------------------|---------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | | Rs. |
| PART I.—CONSOLIDATED FUND. | | | |
| Total Revenue as per Account No. 3 of Part A. | 11,96,42,562 | Total Expenditure as per Account No. 3 of Part A. | 19,91,75,277 |
| N.—Public Debt incurred— | | N.—Public Debt discharged— | |
| Debt raised in India— | | Debt raised in India— | |
| Floating Debt | 4,14,00,000 | Floating Debt | 4,10,00,000 |
| Loans from the Central Government. | 9,02,05,920 | Loans from the Central Government. | 35,56,654 |
| TOTAL—Public Debt incurred | 13,16,05,920 | TOTAL—Public Debt discharged. | 4,45,56,654 |
| R.—Loans and Advances by State Governments— | | R.—Loans and Advances by State Governments— | |
| Loans to Municipalities, Port Funds, etc. | 80,63,757 | Loans to Municipalities, Port Funds, etc. | 61,71,177 |
| Loans to Government servants. | 2,56,545 | Loans to Government servants. | 2,43,130 |
| TOTAL—Loans and Advances by State Governments. | 83,20,302 | TOTAL—Loans and Advances by State Governments. | 64,19,305 |
| TOTAL—Consolidated Fund | 25,95,68,784 | TOTAL—Consolidated Fund | 25,01,51,236 |
| PART II.—CONTINGENCY FUND. | | | |
| Contingency Fund | .. | Contingency Fund | .. |
| TOTAL—Contingency Fund | .. | TOTAL—Contingency Fund | .. |
| PART III.—PUBLIC ACCOUNT. | | | |
| O.—Unfunded Debt incurred— | | O.—Unfunded Debt discharged— | |
| State Provident Funds | 25,02,053 | State Provident Funds | 11,63,137 |
| TOTAL | 25,02,053 | TOTAL | 11,63,137 |

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

| Heads of Receipts. | Actuals for 1951-52. | Heads of Disbursements. | Actuals for 1951-52. |
|------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | | Rs. |
| PART III.—PUBLIC ACCOUNT—<i>contd.</i> | | | |
| P.—Deposits and Advances— | | P.—Deposits and Advances— | |
| <i>Deposits not bearing interest—</i> | | <i>Deposits not bearing interest—</i> | |
| (A) Sinking Funds— | | (A) Sinking Funds— | |
| Appropriation for Reduction or Avoidance of Debt— | | Appropriation for Reduction or Avoidance of Debt— | |
| Sinking Funds | 17,400 | Sinking Funds | .. |
| Other Appropriations | 35,56,654 | | |
| (B) Reserve Funds— | | (B) Reserve Funds— | |
| Famine Relief Fund | 31,865 | Famine Relief Fund | 6,830 |
| Depreciation Reserve Fund— | | Depreciation Reserve Fund— | |
| Electricity | 80,570 | Electricity | .. |
| Deposits of Depreciation Reserve of Commercial Concerns. | 3,78,850 | Deposits of Depreciation Reserve of Commercial Concerns. | .. |
| Fund for Water Supply and Drainage Schemes. | .. | Fund for Water Supply and Drainage Schemes. | 3,47,657 |
| Orissa Loan Stipend Fund | 1,96,664 | Orissa Loan Stipend Fund | 1,81,906 |
| (C) Other Deposit Accounts— | | (C) Other Deposit Accounts— | |
| Deposits of Local Funds | 1,03,84,578 | Deposits of Local Funds | 1,10,83,188 |
| Civil Deposits | 3,16,34,558 | Civil Deposits | 3,53,72,377 |
| Other Accounts | 24,99,525 | Other Accounts | 77,10,193 |
| <i>Advances not bearing interest—</i> | | <i>Advances not bearing interest—</i> | |
| Advances Repayable | 55,09,373 | Advances Repayable | 62,59,942 |
| Permanent Advances | 3,526 | Permanent Advances | 3,459 |
| Accounts with Part 'B' States. | 396 | Accounts with Part 'B' States. | 2,74,855 |
| Accounts with the Govern- ment of Pakistan. | 930 | Accounts with the Govern- ment of Pakistan. | 3,426 |
| Accounts with the Govern- ment of Burma. | 64,959 | Accounts with the Govern- ment of Burma. | 64,959 |
| Accounts with the Reserve Bank. | 15,814 | Accounts with the Reserve Bank. | 14,823 |
| <i>Suspense—</i> | | <i>Suspense—</i> | |
| Suspense Accounts | 68,77,491 | Suspense Accounts | 57,40,195 |
| Departmental and similar Accounts. | 20,43,224 | Departmental and similar Accounts. | 14,81,185 |
| TOTAL | 6,32,96,377 | TOTAL | 6,85,44,995 |

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

| Heads of Receipts. | Actuals for 1951-52. | Heads of Disbursements. | Actuals for 1951-52. |
|---------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | | Rs. |
| PART III.—PUBLIC ACCOUNT— <i>concl'd.</i> | | | |
| S.—Remittances— | | S.—Remittances— | |
| Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller. | 7,28,89,380 | Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller. | 5,68,46,492 |
| Reserve Bank of India Remittances. | 8,62,41,513 | Reserve Bank of India Remittances. | 8,47,17,514 |
| Adjusting Account between Central and State Govern. | 8,14,94,753 | Adjusting Account between Central and State Governments. | 8,13,51,847 |
| Inter-State Suspense Account | 63,75,292 | Inter-State Suspense Account. | 63,61,494 |
| TOTAL | 24,83,18,706 | TOTAL | 23,04,72,679 |
| TOTAL—Public Account | 31,41,17,136 | TOTAL—Public Account | 30,01,80,811 |
| GRAND TOTAL | 57,36,85,920 | GRAND TOTAL | 55,03,32,047 |
| V.—(Opening) Cash Balance— | | V.—(Closing) Cash Balance— | |
| Cash in Treasuries | 24,40,921 | Cash in Treasuries | 24,05,748 |
| Deposits with the Reserve Bank. | —1,36,89,773 | Deposits with the Reserve Bank. | 96,99,273 |
| TOTAL | —1,12,48,852 | TOTAL | 1,21,05,021 |
| GRAND TOTAL | 56,24,37,068 | GRAND TOTAL | 56,24,37,068 |

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1951-52 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

| 1 | On 31st March, 1951. | On 31st March, 1952. | Increase (+) Decrease (—) in the year ended 31st March, 1952. |
|-------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|---------------------------------------------------------------------------|
| | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Capital and Other Expenditure— | | | |
| Commercial Departments— | | | |
| Irrigation | 3,21,63,666 | 3,21,63,666 | .. |
| Electricity Schemes | 1,38,33,461 | 1,96,88,779 | +58,55,318 |
| Multipurpose River Schemes | 8,04,33,966 | 16,62,01,122 | +8,57,67,156 |
| Other Commercial Departments and Undertakings. | 65,72,823 | 65,58,521 | —14,302 |
| TOTAL—Commercial Departments | 13,30,03,916 | 22,46,12,088 | +9,16,08,172 |
| Other Departments— | | | |
| Other Accounts | —60,66,414 | —69,74,117 | —9,07,703 |
| TOTAL—Other Departments | —60,66,414 | —69,74,117 | —9,07,703 |
| TOTAL—Capital Expenditure | 12,69,37,502 | 21,76,37,971 | +9,07,00,469 |
| Loans and Advances— | | | |
| Loans to Municipalities, Port Funds, etc. (a)2,10,39,803 | 1,91,47,221 | —18,92,582 | |
| Loans to Government servants (a)4,09,917 | 4,01,502 | —8,415 | |
| TOTAL—Loans and Advances | 2,14,49,720 | 1,95,48,723 | —19,00,997 |
| TOTAL—Capital and Other Expenditure | 14,83,87,222 | 23,71,86,694 | +8,87,99,472 |
| <i>Deduct</i> —Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue. | 91,04,756 | 92,08,900 | +1,04,144 |
| Net Capital and Other Expenditure (outside the Revenue Account). | 13,92,82,466 | 22,79,77,794 | +8,86,95,328 |

(a) The differences of Rs. 1,59,573 and Rs. 64,227 with the closing balances shown against these heads respectively in the Finance Accounts for 1950-51 are due to the outstanding balances in the deposit account of the merged States having been brought to account by correction of opening balances.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1951-52 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

| | On 31st March, 1951. | On 31st March, 1952. | Increase (+) Decrease (—) in the year ended 31st March, 1952. |
|---------------------------------------------------|----------------------------|----------------------------|---------------------------------------------------------------------------|
| | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Principal Sources of Funds— | | | |
| Debt— | | | |
| Floating Debt | .. | 4,00,000 | +4,00,000 |
| Loans from the Central Government | 10,86,38,944 | 19,52,88,210 | +8,66,49,266 |
| Unfunded Debt | (b)76,23,259 | 89,62,175 | +13,38,916 |
| TOTAL—Outstanding Debt | 11,62,62,203 | 20,46,50,385 | +8,83,88,182 |
| Contingency Fund | 35,00,000 | 35,00,000 | .. |
| Sinking Funds and Reserve Funds | 25,76,541 | 27,45,498 | +1,68,957 |
| Remittances | (c)—1,61,76,837 | 16,69,190 | +1,78,46,027 |
| TOTAL—Debt and Other Obligations | 13,05,79,617 | 22,66,19,544 | +9,60,39,927 |
| <i>Deduct—</i> | | | |
| Cash Balance | —1,12,48,852 | 1,21,05,021 | +2,33,53,873 |
| Investments | (c)1,26,75,089 | 1,20,03,208 | —6,71,881 |
| Net Provision of Funds (V) | 12,91,53,380 | 20,25,11,315 | +7,33,57,935 |

(b) The difference of Rs. 24,454 with the closing balance shown against the head in the Finance Accounts for 1950-51 are due to the outstanding balance in the deposit account of the merged States having been brought to account by correction of opening balance.

(c) The differences of Rs. 7,13,438 and Rs. 50,09,737 and Rs. 48,06,700 with the closing balances shown against these heads respectively in the Finance Accounts for 1950-51 are due to the outstanding balances in the deposit account of the merged States having been brought to account by correction of opening balances.

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, 1951. | Additions during the year 1951-52. | Discharges during the year 1951-52. | Amount on the 31st March, 1952. |
|-----------------------------------------------------|--------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| I.—Public Debt— | | | | |
| <i>(a)</i> —Floating Debt— | | | | |
| Other Floating Loans | .. | 4,14,00,000 | 4,10,00,000 | 4,00,000 |
| <i>(b)</i> —Loans from the Central Government. | 10,86,38,944 | 9,02,05,920 | 35,56,654 | 19,52,88,210 |
| TOTAL—Public Debt | 10,86,38,944 | 13,16,05,920 | 4,45,56,654 | 19,56,88,210 |
| II.—Unfunded Debt— | | | | |
| State Provident Funds— | | | | |
| General Provident Fund | { 74,45,456 (a)—7 } | 24,07,933 | 10,40,444 | 88,12,938 |
| Contributory Provident Fund | { 1,53,349 (a)24,461 } | 94,120 | 1,22,693 | 1,49,237 |
| TOTAL—Unfunded Debt | 76,23,259 | 25,02,053 | 11,63,137 | 89,62,175 |
| TOTAL—Debt and Interest bearing obligations. | 11,62,62,203 | 13,41,07,973 | 4,57,19,791 | 20,46,50,385 |

(a) Represents the outstanding balances in the deposit account of the merged States brought to account by correction of the opening balances.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF ORISSA OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I.—SINKING FUND.

| | Rs. | | Rs. |
|-------------------------------------|--------|----------------------------------|--------|
| Balance on the 1st April 1951 . . . | .. | Amount expended during the year. | .. |
| Amount appropriated from Revenue. | 17,400 | Balance on the 1st March, 1952 . | 17,400 |
| | <hr/> | | <hr/> |
| TOTAL . . . | 17,400 | TOTAL . . . | 17,400 |
| | <hr/> | | <hr/> |

II.—ORISSA FAMINE RELIEF FUND.

| | Rs. | | Rs. |
|--------------------------------------|---------------|---------------------------------------|-----------|
| Balance on the 1st April, 1951 . . . | (a) 10,91,635 | Transfer to Revenue Account . . . | .. |
| Interest receipts | 31,865 | Balance on the 31st March, 1952 . . . | 11,23,500 |
| | <hr/> | | <hr/> |
| TOTAL | 11,23,500 | | 11,23,500 |
| | <hr/> | | <hr/> |

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

| | Rs. |
|----------------------|-----------|
| (b) Cash | 71,388 |
| Investment | 10,45,282 |
| | <hr/> |
| | 10,45,282 |

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

| | Rs. | | Rs. |
|--------------------------------------|-----------|---------------------------------------|-----------|
| Balance on the 1st April, 1951 . . . | 10,45,282 | Sale of securities | .. |
| Purchase of securities | .. | Balance on the 31st March, 1952 . . . | 10,45,282 |
| | <hr/> | | <hr/> |
| TOTAL | 10,45,282 | TOTAL | 10,45,282 |

The market value of securities held in the Investment Account was Rs. 9,06,117 against the nominal value of Rs. 9,57,000.

III.—DEPRECIATION RESERVE FUND—ELECTRICITY.

A.—Town Electrification Scheme—Group I.

| | Rs. | | Rs. |
|------------------------------------|--------|----------------------------------------|--------|
| Balance on the 1st April, 1951 . . | 6,325 | Amount of expenditure during the year. | .. |
| Amount appropriated from Revenue. | 6,578 | Balance on the 31st March, 1952. | 12,903 |
| | <hr/> | | <hr/> |
| TOTAL . . | 12,903 | TOTAL . . | 12,903 |
| | <hr/> | | <hr/> |

Town Electrification Scheme—Group II.

| | Rs. | | Rs. |
|------------------------------------|--------|----------------------------------------|--------|
| Balance on the 1st April, 1951 . . | .. | Amount of expenditure during the year. | .. |
| Amount appropriated from Revenue. | 29,040 | Balance on the 31st March, 1952. | 29,040 |
| | <hr/> | | <hr/> |
| TOTAL . . | 29,040 | TOTAL . . | 29,040 |
| | <hr/> | | <hr/> |

B.—Baripada Electrification Scheme.

| | Rs. | | Rs. |
|------------------------------------|--------|----------------------------------------|--------|
| Balance on the 1st April, 1951 . . | 23,800 | Amount of expenditure during the year. | .. |
| Amount appropriated from Revenue. | 26,952 | Balance on the 31st March, 1952. | 50,752 |
| | <hr/> | | <hr/> |
| TOTAL . . | 50,752 | TOTAL . . | 50,752 |
| | <hr/> | | <hr/> |

C.—Cuttack Thermal Scheme.

| | Rs. | | Rs. |
|------------------------------------|--------|----------------------------------------|--------|
| Balance on the 1st April, 1951 . . | .. | Amount of expenditure during the year. | .. |
| Amount appropriated from Revenue. | 18,000 | Balance on the 31st March, 1952. | 18,000 |
| | <hr/> | | <hr/> |
| TOTAL . . | 18,000 | TOTAL . . | 18,000 |
| | <hr/> | | <hr/> |

IV.—DEPRECIATION RESERVE FUND OF COMMERCIAL CONCERNS.

State Transport Service.

| | Rs. | | Rs. |
|-----------------------------------|-----------------|-------------------------------------------------------------------------|-----------------|
| Balance on the 1st April, 1951 . | 3,61,625 | Amount expended to meet the cost of ordinary renewals and replacements. | .. |
| Amount appropriated from Revenue. | 3,78,850 | Balance on the 31st March, 1952. | 7,40,475 |
| TOTAL . | <u>7,40,475</u> | TOTAL . | <u>7,40,475</u> |

V.—FUND FOR DEVELOPMENT OF FORESTS.

| | Rs. | | Rs. |
|----------------------------------|-----------------|----------------------------------|-----------------|
| Balance on the 1st April, 1951 . | 7,45,500 | Amount expended during the year. | .. |
| | | Balance on the 31st March, 1952. | 7,45,500 |
| TOTAL . | <u>7,45,500</u> | TOTAL . | <u>7,45,500</u> |

VI.—FUND FOR WATER SUPPLY AND DRAINAGE SCHEMES.

| | Rs. | | Rs. |
|---------|-----------------|---------|-----------------|
| TOTAL . | <u>3,47,657</u> | TOTAL . | <u>3,47,657</u> |

VII.—ORISSA LOAN STIPEND FUND.

| | Rs. | | Rs. |
|--------------------------------------------|-----------------|------------------------------------|-----------------|
| Balance on the 1st April, 1951 . | .. | Advances granted to stipendiaries. | 1,81,906 |
| Government contribution . . | 1,71,035 | Balance on the 31st March, 1952. | 14,758 |
| Recoveries of advances from stipendiaries. | 25,629 | | |
| TOTAL . | <u>1,96,664</u> | TOTAL . | <u>1,96,664</u> |

VIII.—SUBVENTION FROM CENTRAL ROAD FUND.

| | Rs. | | Rs. |
|---------------------------------------------|-----------------|----------------------------------------|-----------------|
| Balance on the 1st April, 1951 . | 49,654 | Amount of expenditure during the year. | 1,97,460 |
| Amount allotted from the Central Road Fund. | 1,97,462 | Balance on the 31st March, 1952 | 49,656 |
| TOTAL . | <u>2,47,116</u> | TOTAL . | <u>2,47,116</u> |

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

| | Rs. | | Rs. |
|----------------------------------|--------------|---------------------------------|--------------|
| Balance on the 1st April, 1951 . | 1,769 | Balance on the 31st March, 1952 | 1,769 |
| TOTAL . | <u>1,769</u> | TOTAL . | <u>1,769</u> |

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

| | Rs. | | Rs. |
|-----------------------------------------|---------------|-------------------------------------|---------------|
| Balance on the 1st April, 1951 . | 5,783 | Amount expended on various schemes. | 24,593 |
| Amount contributed by the Council. | 29,473 | Balance on the 31st March, 1952 | 14,698 |
| Receipts realised from various schemes. | 4,035 | | |
| TOTAL . | <u>39,291</u> | TOTAL . | <u>39,291</u> |

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

| | Rs. | | Rs. |
|-----------------------------------------|---------------|----------------------------------|---------------|
| Balance on the 1st April, 1951 . | .. | Amount expended during the year. | 14,286 |
| Amount contributed by the Committee. | 11,040 | Balance on the 31st March, 1952 | 3,032 |
| Receipts realised from various schemes. | 6,278 | | |
| TOTAL . | <u>17,318</u> | TOTAL . | <u>17,318</u> |

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

| | Rs. | | Rs. |
|--------------------------------------|--------------|----------------------------------|--------------|
| Balance on the 1st April, 1951 . | 64 | Amount expended during the year. | 1,275 |
| Amount contributed by the Committee. | 1,275 | Balance on 31st March, 1952 . | 64 |
| TOTAL . | <u>1,339</u> | TOTAL . | <u>1,339</u> |

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

| | Rs. | | Rs. |
|-----------------------------------------|---------------|----------------------------------|---------------|
| Balance on the 1st April, 1951 . | .. | Amount expended during the year. | 16,549 |
| Amount contributed by the Committee. | 12,581 | Balance on the 31st March, 1952 | -1,190 |
| Receipts realised from various schemes. | 2,778 | | |
| TOTAL . | <u>15,359</u> | TOTAL . | <u>15,359</u> |

XIV.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL OIL SEEDS COMMITTEE.

| | Rs. | | Rs. |
|--------------------------------------|---------------|----------------------------------|---------------|
| Balance on the 1st April, 1951 . | .. | Amount expended during the year. | 10,911 |
| Amount contributed by the Committee. | 11,645 | Balance on the 31st March, 1952 | 734 |
| TOTAL . | <u>11,645</u> | TOTAL . | <u>11,645</u> |

XV.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURE INDUSTRY.

| | Rs. | | Rs. |
|----------------------------------|---------------|-----------------------------------------------------------------|---------------|
| Balance on the 1st April, 1952 . | 10,000 | Amount expended on the scheme. | 5,864 |
| | | Amount transferred to the Revenue on the closure of the scheme. | 4,136 |
| | | Balance on the 31st March, 1952 | .. |
| TOTAL . | <u>10,000</u> | TOTAL . | <u>10,000</u> |

XVI.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE CENTRAL GOVERNMENT
FOR FINANCING COTTON EXTENSION SCHEME.

| | Rs. | | Rs. |
|-----------------------------------------------|--------|----------------------------------|--------|
| Balance on the 1st April, 1951 . . . | .. | Amount expended during the year. | 5,971 |
| Amount contributed by the Central Government. | 58,126 | Balance on the 31st March, 1952. | 52,155 |
| | <hr/> | | <hr/> |
| TOTAL . . . | 58,126 | TOTAL . . . | 58,126 |
| | <hr/> | | <hr/> |

XVII.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE CENTRAL GOVERNMENT
FOR THE FOOD PRODUCTION DRIVE SCHEMES—BONUS FOR ACCELERATING
PRODUCTION OF FOODGRAINS.

| | Rs. | | Rs. |
|----------------------------------------------|-----------|----------------------------------|-----------|
| Balance on the 1st April, 1951 . . . | 67,50,604 | Amount expended during the year. | .. |
| Grants received from the Central Government. | 97,840 | Balance on the 31st March, 1952. | 68,48,444 |
| | <hr/> | | <hr/> |
| TOTAL . . . | 68,48,444 | TOTAL . . . | 68,48,444 |
| | <hr/> | | <hr/> |

XVIII.—FUND FOR ORISSA BUILDINGS.

| | Rs. | | Rs. |
|----------------------------------------|-----------|----------------------------------------|--------------|
| Balance on the 1st April, 1951 . . . | 24,59,919 | Amount of expenditure during the year. | (a)44,54,321 |
| Grants made by the Central Government. | 20,00,000 | | |
| Interest receipts of 1950-51 . . . | 71,130 | Balance on the 31st March, 1952. | 76,728 |
| | <hr/> | | <hr/> |
| TOTAL . . . | 45,31,049 | TOTAL . . . | 45,31,049 |
| | <hr/> | | <hr/> |

(a) Amount transferred to XXXIX-Civil Works is Rs. 43,71,000; the difference of Rs. 83,321 represents the net loss sustained on account of transactions of the securities of the Building Fund.

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 the 1st April, 1951. | Amount advanced during the year 1951-52. | Total. | Amount repaid during the year 1951-52. | Balance on the 31st March, 1952. | 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 . | { 69,818 (a) 7,800 } | 26,000 | 1,03,618 | 11,633 | 91,985 | 3,147 |
| Loans to District and other Local Fund Committees. | 2,72,219 | 80,000 | 3,52,219 | 36,998 | 3,16,121 | 9,003 |
| Loans to Land holders and other Notabilities. | 1,25,000 | .. | 1,25,000 | 50,000 | 75,000 | .. |
| Advances to cultivators . | { 79,75,778 14,20,444 (a) } | 14,94,216 | 1,08,90,438 | 15,16,284 | 93,74,145 | 1,38,744 |
| Advances under Special Laws | 84,34,333 | 2,96,000 | 87,30,333 | 51,65,135 | 35,65,198 | 2,887 |
| Miscellaneous Loans and Advances. | { 40,03,082 -12,68,671 (a) } | 42,74,959 | 70,09,370 | 12,84,607 | 57,24,763 | 19,682 |
| TOTAL | 2,10,39,803 | 61,71,175 | 2,72,10,978 | 80,63,757 | 1,91,47,221 | 1,73,463 |
| Loans to Government servants— | | | | | | |
| House building advances | { 15,662 -10,386(a) } | 17,706 | 22,982 | 24,533 | -1,551 | 2,010 |
| Advances for the purchase of Motor conveyances. | { 3,04,800 78,267(a) } | 1,81,460 | 5,54,527 | 2,04,095 | 3,60,432 | 6,081 |
| Advances for the purchase of other conveyances. | { 21,312 -117(a) } | 48,964 | 70,159 | 27,510 | 42,649 | 962 |
| Other advances . . . | { 3,916 - 3,537(a) } | .. | 379 | 407 | -23 | 108 |
| TOTAL | 4,09,917 | 2,48,130 | 6,58,047 | 2,56,545 | 4,01,502 | 9,161 |
| GRAND TOTAL . . . | 2,14,49,720 | 64,19,305 | 2,78,69,025 | 83,20,302 | 1,95,48,723 | 1,82,624 |

(a) Represents outstanding balances in the deposit Account of the merged States brought to account by correction of opening balances.

APPENDIX.

Statement showing the details of commitments referred to in paragraph 12 of Part 'A' of the report.

| Major head of account and name of work. | Amount of sanctioned estimate. | Expenditure to end of 1950-51. | Expenditure during 1951-52. | Further liabilities as per estimate. | Total expenditure estimated (Cols. 3 to 5). |
|------------------------------------------------------|--------------------------------|--------------------------------|-----------------------------|--------------------------------------|---------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 80-A.—Capital Outlay on Multipurpose Schemes— | | | | | |
| Hirakud Dam Project | (a)47,81,00,000 | 8,04,33,966 | 8,57,67,156 | 31,18,98,878 | 47,81,00,000 |
| TOTAL | 47,81,00,000 | 8,04,33,966 | 8,57,67,156 | 31,18,98,878 | 47,81,00,000 |
| 81-A.—Capital Outlay on Electricity Schemes— | | | | | |
| <i>I.—Hydro-Electric Schemes</i> | | | | | |
| Machkund (Duduma) Hydro-Electric Scheme. | 2,79,54,000 | (c)78,72,776 | 34,50,593 | 1,66,30,631 | 2,79,54,000 |
| Duduma Transmission Scheme. | 2,00,00,000 | (c)3,51,004 | 2,88,122 | 1,93,60,874 | 2,00,00,000 |
| Hirakud Hydro-Electric (Distribution) Scheme. | 1,48,00,000 | 3,22,989 | (d) | 1,44,77,011 | 1,48,00,000 |
| <i>II.—Thermo-Electric Schemes—</i> | | | | | |
| Cuttack Thermal Scheme. | 22,75,000 | 4 ³ 51,217 | 20,14,100 | .. | (e)63,65,317 |
| Town Electrification Schemes. | (b)2,44,534 | 1,47,997 | 80,286 | 16,251 | 2,44,534 |
| TOTAL | 6,52,73,534 | 1,30,45,983 | 58,33,101 | 5,04,84,767 | 6,93,63,851 |
| GRAND TOTAL | 54,33,73,534 | 9,34,79,949 | 9,16,00,257(f) | 36,23,83,645 | 54,74,63,851 |

(a) The estimate has been revised to Rs. 92.08 crores. The administrative approval of the State Government has been obtained for Rs. 67.43 crores for the first stage.

(b) Estimate revised.

(c) The difference with the previous year's figures is due to the fact that an expenditure of Rs. 24,677 pertaining to the Duduma Transmission Scheme but wrongly included in the Machkund (Duduma) Transmission Scheme, was adjusted by correction of the progressive figure of expenditure.

(d) The expenditure incurred during the year was transferred to the Cuttack Thermal Scheme under the orders of the State Government.

(e) The difference between columns (2) and (6) is due to the excess over the sanctioned estimate of the scheme Revised estimate is awaited.

(f) Met out of the consolidated Fund.

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