

GOVERNMENT OF ORISSA

**FINANCE ACCOUNTS
1954-55**

AND

**THE AUDIT REPORT
1955**



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF
INDIA PRESS, CALCUTTA, INDIA, 1956.

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FINANCE ACCOUNTS
1954-55

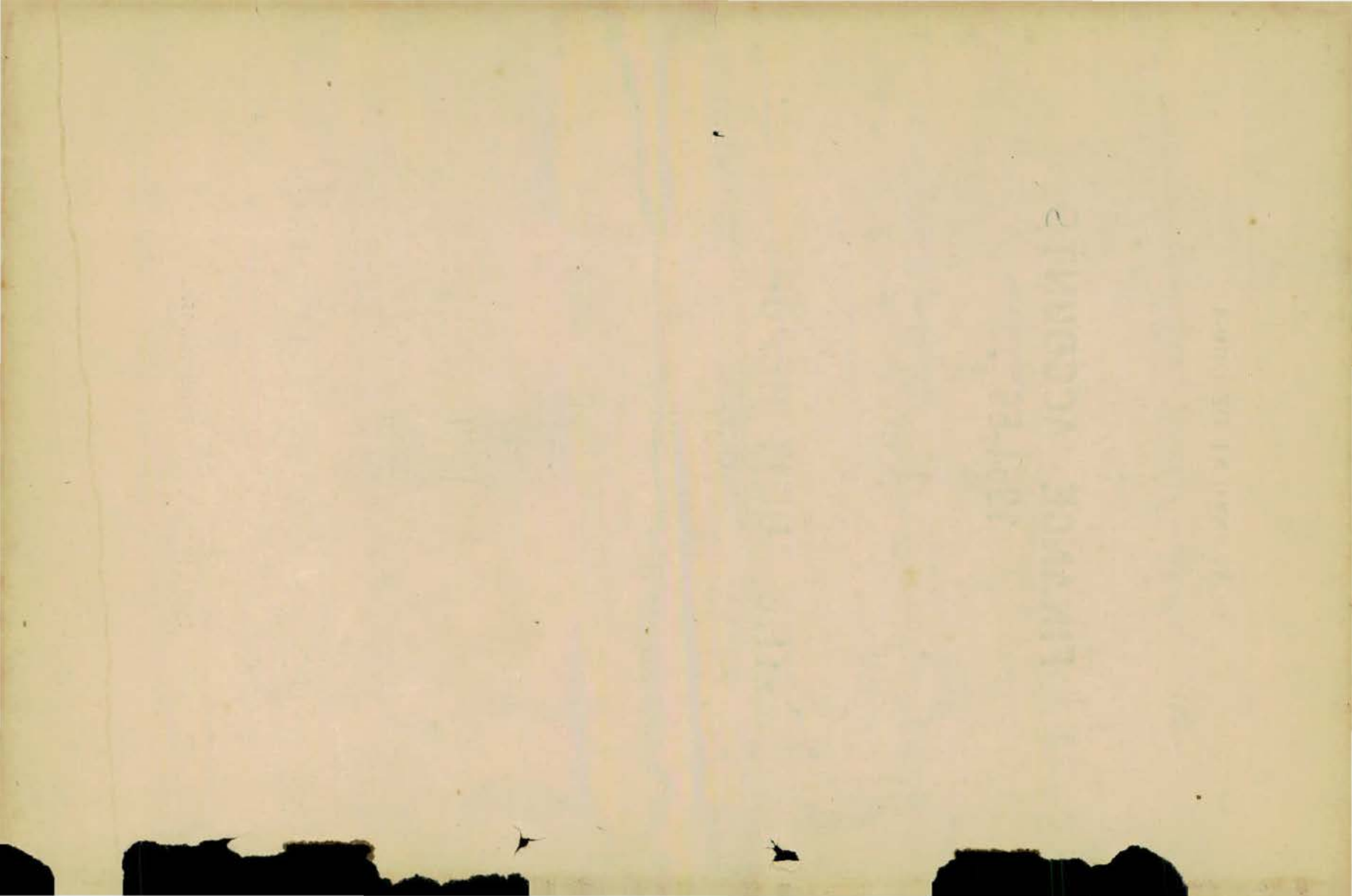
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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF ORISSA FOR THE
YEAR 1954-55 AND THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA.**

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

This compilation containing the Finance Accounts of the Government of Orissa for the year 1954-55 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of Orissa for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Orissa as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151 (2) of the Constitution of India, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1954-55, which as Comptroller and Auditor General, I am required to audit, have been examined under my direction, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Art. 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts therewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Orissa for the year 1954-55.

NEW DELHI,

A. K. CHANDA,

The

Comptroller and Auditor General of India.

8-DEC 1956

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

INTRODUCTORY.

1. The Government accounts are kept in the following three parts :—

Part I.—Consolidated Fund of Orissa.

Part II.—Contingency Fund of Orissa.

Part III.—Public Account of Orissa.

Part I of the Account, there are three main divisions, namely :—

(1) Revenue ;

(2) Capital ; and

(3) Debt (comprising Public Debt and Loans and Advances).

The first division deals with proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means advances) as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government”, together with repayments of the former and recoveries of the latter.

In Part II of the Account are recorded the transactions connected with the Contingency Fund set up by the Government of Orissa under Article 267 (2) of the Constitution of India.

In Part III of the Account, there are two main divisions, namely :—

(1) Debt (other than those included in Part I) and deposits ; and

(2) Remittances.

The first division comprises receipts and payments other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year, April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government

commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and heads of Accounts.*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

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

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

As it is a difficult and complicated process to split up the balances into "Consolidated Fund" and "Public Account", it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1954-55 Accounts are concerned.

SUMMARY OF THE TRANSACTIONS FOR 1954-55.

4

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

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

Receipts.	Budget estimates, 1954-55.	Actuals, 1954-55.	More (+) Less (-).	Disbursements.	Budget estimates, 1954-55.	Actuals, 1954-55.			Variations between columns 6 and 7 More (+) Less (-).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND.									
(1) <i>Revenue.</i>									
Principal Heads of Revenue—				Direct Demands on the Revenue—					
Union Excise Duties	74,39	68,19	—6,20	Union Excise Duties . . . . .	..	..	..	..	..
Taxes on Income other than Corporation Tax and Estate Duty.	2,09,91	2,10,80	+89	Taxes on Income other than Corporation Tax and Estate Duty.	4,86	3,54	..	3,54	—1,32
Estate Duty . . . . .	..	1,95	+1,95	Estate Duty . . . . .	..	..	..	..	..
Land Revenue	1,40,34	1,26,37	—13,97	Land Revenue	98,16	1,02,56	..	1,02,56	+4,40
State Excise Duties	1,50,50	1,56,94	+6,44	State Excise Duties	19,41	19,75	..	19,75	+34
Stamps	78,95	76,26	—2,69	Stamps	1,84	1,84	..	1,84	..

Forest	1,38,36	1,42,88	+4,52	Forest	45,97	43,37	..	43,37	-2,60
Registration	12,35	12,52	+17	Registration	4,45	4,41	..	4,41	-4
Receipts under Motor Vehicles Acts.	12,23	10,79	-1,44	Charges on account of Motor Vehicles Acts.	18,57	17,54	..	17,54	-1,03
Other Taxes and Duties . .	1,52,69	1,60,58	+7,89	Other Taxes and Duties . .	5,60	4,00	..	4,00	-1,60
TOTAL—PRINCIPAL HEADS . .	9,69,72	9,67,28	-2,44	TOTAL—DIRECT DEMANDS . .	1,98,86	1,97,01	..	1,97,01	-1,85
Irrigation—Net Receipts . .	-4,56	-11,30	-6,74	Irrigation	46,37	45,50	..	45,50	-87
Debt Services	19,54	22,05	+2,51	Debt Services	17,68	28,13	..	28,13	+10,45
Civil Administration	1,09,48	91,16	-18,32	Civil Administration	8,53,92	8,79,06	..	8,79,06	+25,14
Civil Works, Multipurpose River Schemes and Mis- cellaneous Public Im- provements.	18,64	19,95	+1,31	Civil Works, Multipurpose River Schemes and Mis- cellaneous Public Im- provements.	1,71,54	1,85,74	..	1,85,74	+14,20
Electricity Schemes—Net Receipts.	-1,25	1,24	+2,49	Electricity Schemes	16,39	15,62	..	15,62	-77
Miscellaneous	58,71	48,30	-10,41	Miscellaneous	86,13	1,16,58	..	1,16,58	+30,45
Contributions and Miscella- neous Adjustments bet- ween Central and State Governments.	1,42,08	1,45,03	+2,95	Contributions and Mis- cellaneous Adjustments between Central and State Governments.	..	..	..	..	..
Extraordinary Items	1,00,06	1,15,33	+15,27	Extraordinary Items	68,94	72,30	..	72,30	+3,36
				Capital Expenditure with- in the Revenue Account (Details by Major Heads are given in Account No. 3).	25,98	8,33	..	8,33	-17,65
TOTAL—REVENUE	14,12,42	13,99,04	-13,38	TOTAL—EXPENDITURE ON REVENUE ACCOUNT.	14,85,81	15,48,27	..	15,48,27	+62,46
Deficit	73,39	1,49,23	+75,84						

SUMMARY OF THE TRANSACTIONS FOR 1954-55—*contd.*

Receipts.	Budget estimates, 1954-55.	Actuals, 1954-55.	More (+) Less (-).	Disbursements.	Budget estimates, 1954-55.	Actuals, 1954-55.			Variations between columns 6 and 7 More (+) Less (-).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10

PART I.—CONSOLIDATED FUND—*contd.*

(2) *Capital.*

Capital Expenditure outside the Revenue Account—

Schemes of Agricultural Improvements and Research.	64,87	59,75	..	59,75	-5,12
Industrial Development .	50	..	..	..	-50
Multipurpose River Schemes.	14,15,00	12,02,37	..	12,02,37	-2,12,63
Civil Works	1,22,00	1,03,67	..	1,03,67	-18,33
Electricity Schemes .	1,56,20	1,20,20	..	1,20,20	-36,00
Other State Works .	..	4,89	..	4,89	+4,89
Rail-Road Co-ordination Scheme.	..	-2,60	..	-2,60	-2,60
Road and Water Transport Schemes.	19,18	12,20	..	12,20	-6,98

State Schemes of Government Trading.	45,75	-1,77,92	..	-1,77,92	-2,23,67
Appropriations to Contingency Fund.	..	65,00	..	65,00	+65,00
TOTAL	18,23,50	13,87,56	..	13,87,56	-4,35,94

(3) Debt.

Public Debt—

Floating Debt	30,00	..	-30,00
Loans from the Central Government.	18,25,55	16,85,27	-1,40,28
TOTAL	18,55,55	16,85,27	-1,70,28

Public Debt—

Floating Debt	30,00	..	..	..	-30,00
Loans from the Central Government.	14,34	18,51	..	18,51	+4,17
TOTAL	44,34	18,51	..	18,51	-25,83

Loans and Advances by State Governments—

Recoveries of Loans and Advances.	38,98	33,78	-5,20
TOTAL—CONSOLIDATED FUND	33,06,95	31,18,09	-1,88,86

Loans and Advances by State Governments—

Loans and Advances	55,85	1,25,02	..	1,25,02	+69,17
TOTAL—CONSOLIDATED FUND	34,09,50	30,79,36	..	30,79,36	-3,30,14

SUMMARY OF THE TRANSACTIONS FOR 1954-55—concl'd.

Receipts.	Budget estimates, 1954-55.	Actuals, 1954-55.	More (+) Less (-).	Disbursements.	Budget estimates, 1954-55.	Actuals, 1954-55.	More (+) Less (-).
1	2	3	4	5	6	7	8
PART II.—CONTINGENCY FUND.							
Contingency Fund . . . . .	..	65,00	+65,00	Contingency Fund . . . . .	..	..	..
TOTAL—CONTINGENCY FUND . . . . .	..	65,00	+65,00	TOTAL—CONTINGENCY FUND . . . . .	..	..	..
PART III.—PUBLIC ACCOUNT.							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	25,59	38,78	+13,19	State Provident Funds	16,40	18,01	+1,61
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Deposits of Depreciation Reserve of Commercial Concerns.	4,95	7,94	+2,99	Deposits of Depreciation Reserve of Commercial Concerns.	5,43	5,42	—1
Appropriation for Reduction or Avoidance of Debt.	29,79	31,57	+1,78	Appropriation for Reduction or Avoidance of Debt.	1,07	..	—1,07
Famine Relief Fund	32	32	..	Famine Relief Fund . . . . .	..	..	..
Zamindari Abolition Fund	57,00	72,19	+15,19	Zamindari Abolition Fund	63,82	42,48	—21,34
Orissa Loan Stipend Fund	2,19	3,68	+1,49	Orissa Loan Stipend Fund	2,19	1,93	—26
State Road Fund	14,23	14,65	+42	State Road Fund	9,62	..	—9,62

Depreciation Reserve Fund—			
Electricity	2,06	2,15	+9
Local Development Works Fund	13,30	..	-13,30
Deposits of Local Funds	1,22,31	1,76,79	+54,48
Civil Deposits	2,60,61	2,77,66	+17,05
Other Accounts	11,26	13,27	+2,01
Advances not bearing interest	53,93	70,86	+16,93
Suspense	2,66,06	4,65,99	+1,99,93
			4
TOTAL	8,38,01	11,37,07	+2,99,06
<hr/>			
Remittances—			
Remittances	22,36,74	12,45,14	-9,91,60
<hr/>			
TOTAL—PUBLIC ACCOUNT	31,00,34	24,20,99	-6,79,35
<hr/>			
TOTAL—PARTS I, II AND III	64,07,29	56,04,08	-8,03,21
<hr/>			
Cash Balance—			
Opening Balance(A)	55,85	1,89,70	+1,33,85
<hr/>			
GRAND TOTAL	64,63,14	57,93,78	-6,69,36

Depreciation Reserve Fund—			
Electricity . . . . .	..	..	..
Local Development Works Fund	13,30	..	-13,30
Deposits of Local Funds	1,25,57	1,76,98	+51,41
Civil Deposits	2,61,37	2,49,86	-11,51
Other Accounts	50,26	55,21	+4,95
Advances not bearing interest	54,74	59,70	+4,96
Suspense	1,91,89	6,07,03	+4,15,14
			4
TOTAL	7,79,26	11,98,61	+4,19,35
<hr/>			
Remittances—			
Remittances	22,36,74	12,12,88	-10,23,86
<hr/>			
TOTAL—PUBLIC ACCOUNT	30,32,40	24,29,50	-6,02,90
<hr/>			
TOTAL—PARTS I, II and III	64,41,90	55,08,86	-9,33,04
<hr/>			
Cash Balance—			
Closing Balance (A)	21,24	2,84,92	+2,63,68
<hr/>			
GRAND TOTAL	64,63,14	57,93,78	-6,69,36

(A) Increase of cash balance during the year (*vide* also paragraphs 15 to 18) 95,22

NOTE.—The figures shown in column 6 under Part I.—Consolidated Fund are net.

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

PART I.—CONSOLIDATED FUND.

(1) REVENUE.

Revenue Receipts.

5. (a) The revenue receipts of the year under report fell short of the budget estimates by 13,38. The decrease was the net result of a fall of 73,24 under some heads and a rise of 59,86 under others. The important decreases and increases are briefly explained below :—

Union Excise Duties (—6,20).—Decrease in the amount of the State's share of Union Excise Duties.

Estate Duty (+1,95).—No provision was made for the State's share of the net proceeds of the Estate Duty on agricultural land and property other than agricultural land.

Land Revenue (—13,97).—Mainly, fall in receipts under 'Fixed Collections' (16,53), 'Peshkhas' (2,42), 'Cesses in permanently-settled Estates and Shrotriyams' (3,87), partly set off by increased receipts under 'Collections from Government Estates' (3,99) and 'Miscellaneous' (2,22), and smaller payments to Local Bodies and Gram Panchayats on account of cess collected on their behalf (2,81).

State Excise Duties (+6,44).—Increase in revenue mainly under 'Hemp and other drugs' (8,13), 'Opium' (81), 'Country fermented liquor' (66), and 'Receipts from the management of *ex-Zamindari Estates*' (85), partly reduced by fall in receipts under 'Country spirits' due to the introduction of prohibition (3,83).

Stamps (—2,69).—Mainly, decreased receipts under 'Court fees realised in stamps' (3,13), partly off-set by increased sale of non-judicial stamps (56).

Forest (+4,52).—Mainly, enhanced receipts under 'Timber and other produce removed from the forests by consumers or purchasers' (3,51) and 'Receipts from the management of *ex-Zamindari Estates*' due to the collection of arrears from timber contractors (11,00), partly counterbalanced by smaller receipts under 'Miscellaneous' due to non-receipt of an anticipated credit from the Hirakud Land Reclamation Organisation (10,00).

Receipts under Motor Vehicles Acts (—1,44).—Smaller receipts realised under the State Motor Vehicles Taxation Act (2,22), partly offset by increased receipts under 'Indian Motor Vehicles Act' (76).

Other Taxes and Duties (+7,89).—Increases under 'Entertainment Tax' (3,23), and 'Receipts under State Sales Tax Act' (4,95), partly neutralised by larger refunds (23).

Irrigation—Net Receipts (—6,74).—Decreases mainly under 'XVII.—Irrigation, etc., works for which capital accounts are kept' due to smaller collection under 'Navigation' (2,86), 'Owners' rates' (49) and increased working expenses (3,49), partly offset by better collections under 'Water rates' (42).

by increases under 'Education' (4,41), 'Industries and Supplies' (4,85) and 'Extraordinary items' (15,27).

The expenditure on revenue account registered a net increase of 62,46 as compared with the budget estimates. Appreciable increases occurred under 'Debt Services' (10,45) mainly due to smaller transfer of interest to commercial departments, 'General Administration' (46,80) consequent on the employment of additional staff and larger expenditure on repairs to school buildings, rural communications, water supply schemes, village model roads, etc., 'Miscellaneous Departments' (12,07) chiefly due to the establishment of new fire stations and expenditure on untouchability and welfare of criminal tribes, 'Civil Works' (14,20) mainly arising from the execution of repair works on an extensive scale and payment of additional grants towards expenditure on water supply schemes and improvement of municipal roads, 'Privy Purses and Allowances of Indian Rulers' (10,79) due to the unanticipated reimbursement to the Central Government on account of privy purses, 'Miscellaneous' (12,49) mainly on account of payment of grants to Grama Panchayats for the purchase of fire-fighting equipments and to flood-stricken people for rehabilitation and purchase of an aircraft. Against these increases, there were decreases under 'Agriculture' (22,80) resulting principally from smaller expenditure on works, development schemes and agricultural demonstration and propaganda and 'Capital Outlay on Civil works financed from revenue' (19,19) due to slow progress of construction of houses under the Industrial Housing Scheme.

No new taxes were imposed during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of 1954-55.

7. The following table gives a progressive account of capital expenditure outside the Revenue Account upto the end of the year 1954-55.

Nature of expenditure.	Expenditure upto 1953-54.	Expenditure during 1954-55.	Total.
1	2	3	4
1. 68.—Construction of Irrigation, etc., Works . . .	3,03,92	..	3,03,92
2. 71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	2,83	59,75	62,58
3. 72.—Capital Outlay on Industrial Development . .	1,33	..	1,83
4. 80-A.—Capital Outlay on Multipurpose River Schemes.	31,93,29	12,02,37	43,95,66
5. 81.—Capital Account of Civil Works outside the Revenue Account.	3,55	1,03,67	1,07,22
6. 81-A.—Capital Outlay on Electricity Schemes . .	3,15,90	1,20,20	4,36,10
7. 82.—Capital Account of other State Works outside the Revenue Account.	..	4,89	4,89
8. 82-A.—Capital Outlay on Rail-Road Co-ordination Scheme.	2,96	—2,60	36
9. 82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	19,42	12,20	31,62
10. 85-A.—Capital Outlay on State Schemes of Government Trading.	—15,95	—1,77,92	—1,93,87
11. 85-B.—Appropriations to the Contingency Fund . .	35,00	65,00	1,00,00
TOTAL	38,62,25	13,87,56	52,49,81

The capital outlay shown against item 1 represents the pre-reform (1921) capital outlay on Irrigation Works. The total capital expenditure to end of 1954-55 amounted to 3,22,30, of which 18,38 was debited to Revenue. The entire outlay is classed as unproductive (*vide* paragraph 8).

The outlay shown against item 2 represents the expenditure incurred on the Special Paddy Cultivation Scheme, reclamation of the Kausalya Ganga Project, manufacture of bonemeal, reclamation of waste lands, tractor ploughing by private parties, hiring of pumping sets and agricultural implements, development of inland fisheries, reclamation of swamps and irrigation works connected with intensive cultivation scheme.

The expenditure against item 3 represents the outlay on the establishment of a pilot plant for the production of special alloy and steel (1,33). It has been decided by the State Government not to proceed with the scheme.

The expenditure recorded against item 4 represents the outlay met from borrowed funds on the Hirakud Dam Project.

The outlay against item 5 represents the expenditure incurred on the construction of a bridge and Industrial Housing Scheme, communications and Capital Construction at Bhubaneswar financed from borrowed funds.

The expenditure recorded against item 6 represents the capital outlay on the Thermal and Hydro-Electric Schemes and excludes the expenditure on these schemes charged to revenue. The schemes are (1) Machkund (Duduma) Hydro-Electric Scheme, (2) Duduma Transmission Scheme, (3) Hirakud Power Utilisation Scheme, (4) Cuttack Thermal Scheme, (5) Small towns and Rural Electrification Scheme, (6) Town Electrification Schemes including Baripada Electrification Scheme and (7) Expansion of power facilities in rural areas. The total capital expenditure on the schemes to end of 1954-55 was 4,57,10, of which 21,00 was debited to Revenue.

The expenditure shown against item 7 represents the outlay incurred on the development of minor ports and construction of rest houses and school buildings in the drought-affected areas.

The outlay shown against item 8 represents the amount of investment in the share of the Orissa Road Transport Company, Ltd. The total amount of investment to end of 1954-55 was 21,01, of which 20,65 was met out of revenues.

The outlay shown against item 9 represents the expenditure incurred on the State Motor Transport Services from borrowed funds.

The expenditure against item 10 represents the outlay on the State Schemes of Government Trading. The cost of food-grains, cloth, etc., together with the 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 11 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 1954-55.

8. The financial results of Irrigation Works for the year 1954-55 are elucidated in the form of Capital and Revenue Accounts of all systems as given below :—

Names of Projects.	Direct capital outlay.		Revenue receipts during the year.		Net revenue excluding interest.			Net profit or loss after meeting interest.			
	During 1954-55.	To end of 1954-55.	Direct revenue (Public works receipts).	Portion of land revenue due to Irrigation.	Total revenue receipts.	Direct working expenses during the year 1954-55.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
IRRIGATION WORKS—											
<i>Unproductive Works—</i>											
Orissa Canal Project.	30	2,70,43	10,86	..	10,86	23,52	-12,66	4.68	9.04	-21,70	8.02
Rushikulya System.	..	51,87	2,57	..	2,57	2,74	-17	.33	1.82	-1,99	3.84
TOTAL	(a) 30	3,22,30	13,43	..	13,43	(a) 26,26	-12,83	3.98	(a) 10,86	-23,69	7.35

(a) Met out of the Consolidated Fund.

There was a net loss of 7.35 per cent as against 6.02 per cent in the preceding year. The increase in the percentage of loss is due to increase in working expenses and decrease in revenue receipts.

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 FOR THE YEAR 1954-55.

9. 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 :—

Name of Projects.	Direct Gross capital revenue outlay during 1954-55			Working Expenses.			Net revenue excluding interest.	Interest on capital.	Net profit or loss after meeting interest.		
	During 1954-55.	To end of 1954-55.	Gross revenue during 1954-55.	Depreciation.	Direct working expenses.	Total working expenses.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
<i>Hydro-Electric Schemes—</i>											
Duduma Transmission Scheme.	24,45	49,71	1,01	7	34	41	+60	1.21	1,37	-77	1.55
Hirakud Power Utilisation Scheme.	20,43	35,08	3,24	43	3,56	3,99	-75	2.14	91	-1,66	4.73
<i>Thermo-Electric Schemes—</i>											
Cuttack Thermal Scheme.	2,71	82,63	8,99	1,05	3,38	4,43	+4,56	5.52	5,07	+1,49	1.89
Baripada Electricity Scheme.	1,09	5,73	85	28	1,08	1,36	-51	8.90	20	-71	12.39
<i>Town Electrification Schemes—</i>											
Group I	—1	3,47	57	7	73	80	-23	6.63	13	-36	10.37
Group II	2,01	6,64	2,01	20	3,76	3,96	-1,95	29.37	21	-2,16	32.53
Small Towns and Rural Electrification Scheme.	6,83	9,42	..	5	43	48	-48	5.10	27	-75	7.96
TOTAL	(a) 57,51	1,92,68	16,67	2,15	13,28	15,43	(a) +1,24	.65	(a) 6,16	-4,92	2.25

(a) Met out of the Consolidated Fund.

There was a net loss of 2.25 per cent during the year under report against 3.19 in the preceding year. All the schemes except the Cuttack Thermal Scheme were running at a loss.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. (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 1954-55 was Rs. 4,69,941 against the revised sanctioned estimate of Rs. 4,27,560 and was financed from ordinary revenues.

(2) *Hirakud Dam Project*.—The execution of this multipurpose project was undertaken early in 1948 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 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, increases in wages of labour and extension of the scope of the project, the original estimate was 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 further revised the estimate to Rs. 92.08 crores.

Subsequently a fresh revised estimate for Rs. 67.43 crores was prepared by the Control Board for the first stage of the project excluding the following items of work :—

- (1) Construction of Delta Irrigation except Delta Investigation.
- (2) Construction of subsidiary dam, power channel and other allied works except such works as have already been executed.
- (3) Navigation except essential work in the body of the main dam.

The above revised estimate was again revised to Rs. 70.78 crores, which has been administratively approved by State Government. The expenditure incurred on the project to end of 1954-55 was Rs. 43,95,66,038(a).

(3) *Machkund (Duduma) Hydro-Electric Scheme*.—The scheme is a joint venture of the Governments of Orissa and Andhra 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 Andhra 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,

(a) Exclusive of indirect charges amounting to Rs. 26,44,795.

the Government of Andhra 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 Andhra 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 on the joint undertaking, as revised by Government, is Rs. 2,32.29 lakhs initially but rising to 2,79.54 lakhs in ten years. The scheme was commenced in 1944-45 and is in progress. An expenditure of Rs. 2,61,03,666 was incurred to end of 1954-55.

(4) *Duduma Transmission Scheme.*—The scheme involves the construction of transmission lines for the utilisation of power that will be available from the Machkund (Duduma) Hydro-Electric Scheme. The scheme has been administratively approved at a cost of Rs. 1.20 crores initially, since revised to 1,57.69 lakhs (~~revised~~) in ten years. Against the estimated cost, an expenditure of Rs. 49,70,941 was incurred to end of 1954-55. The work on the scheme was started on the 1st January, 1948 and is in progress.

(5) *Hirakud Power Utilisation 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 1954-55 amounted to Rs. 35,08,341. The expenditure for the years 1951-52 and 1952-53 was included under the Cuttack Thermal Scheme under orders of the State Government. As the work on the scheme was resumed as an independent scheme in 1953-54, the question of write-back of the expenditure included under the Cuttack Thermal Scheme was under correspondence with the State Government.

(6) *Cuttack Thermal Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 22.75 lakhs revised to 55.18 lakhs in ten years. The expenditure incurred to end of 1954-55 amounted to Rs. 82,62,808. The work on the scheme was commenced on the 1st January, 1948 and is in progress.

(7) *Small Towns and Rural Electrification Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 7,84,300 initially, since revised to Rs. 8,60,646. The work on the scheme was commenced in March 1954 and the expenditure incurred thereon to end of 1954-55 amounted to Rs. 9,42,253.

(8) *Expansion of power facilities in rural areas.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 47.07 lakhs. The work on the scheme was started in March 1955, and the expenditure incurred thereon amounted to Rs. 3,37,973.

(9) *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, since raised to 5,57 lakhs. Against this estimated cost, the Central

Government have given financial assistance to the State Government to the extent of Rs. 1,32 lakhs. The total expenditure incurred to end of the year 1954-55 amounted to Rs. 4,18,37,710 and was met from the following sources :—

	Rs.
(i) Grant from the Central Government	1,32,00,000
(ii) Fund for Orissa Buildings	39,47,728
(iii) Loans	50,00,000
(iv) State Government Balances	1,96,89,982
TOTAL	4,18,37,710

NOTE.—The expenditure on the above-mentioned projects during the year 1954-55 was met out of the Consolidated Fund.

COMMITMENTS.

11. Details of the commitments of the Government of Orissa in respect of schemes which are debitible outside the Revenue Account are shown in Appendix I to this compilation. It will be seen therefrom that further liabilities in respect of these commitments which remain to be discharged in future years amount to 31,97,62.

Five Year Plan.—Appendix II to this compilation contains a statement showing the extent to which the Government of Orissa stand committed at the end of the year 1954-55 to expenditure on Five Year Plan in the State sector.

DEBT POSITION—GENERAL STATEMENT.

12. The following statement shows the debt position of the Government of Orissa at the beginning and the close of the year 1954-55 :—

Name of Debt.	Amount of Debt.		Difference (+) or (—).
	On the 1st April, 1954.	On the 31st March, 1955.	
1	2	3	4
Loans from the Central Government	(a)36,84,05	53,50,81	+16,66,76
Unfunded Debt	(b)1,34,98	1,55,75	+20,77
Gross Total—Debt	38,19,03	55,06,56	+16,87,53
<i>Deduct</i> —Loans and Advances by the State Government.	—2,17,83	—3,09,08	—91,25
Net Debt	36,01,20	51,97,48	+15,96,28

(a) Includes 8,97 being the balance of the advance drawn by the late Crown representative for loans to the Eastern State Joint Police Fund brought to Government Accounts by correction of the opening balance.

(b) Includes 10,54 being the amount of the pre-merger balance of the merged States brought to Government Accounts by correction of the opening balance.

There was an increase of 15,96,28 in the net debt liability of the State Government during the year. This was the result of an increase of 16,87,53 in the gross debt ; partly offset by an increase of 91,25 in the assets of the State Government in the State Loan Account. Details are furnished below :—

(i) *Loans from the Central Government.*—The balance increased by 16,66,76 mainly due to the grant of loans by the Central Government for the following purposes :—

	Rs.
Grow More Food	41,77
Hirakud Dam Project	11,96,80
Community Development Project	17,98
Development of Handloom Industry	7,36
National Extension Service	1,76
Development Schemes	2,46,25
Development of Small Scale Industries	30
Cottage and Small Scale Industries under the State-aid-to-Industries Act	5,00
Ways and Means Advance for drought relief	78,00
Special medium and long term loan for various purposes	10,00
Capital construction at Bhubaneswar	50,00
Working capital for the establishment of a Blacksmithy-cum-Tinsmithy-cum-Welding shop	2
Development of hand-pounding of rice industry	50
Loans under the scheme of sharing small saving collections	21,00
Minor Ports	1,00
Expansion of power facilities in rural areas	5,00
Development of village crafts	60
Relief and Rehabilitation	1,93
TOTAL	<u>16,85,27</u>

Particulars of loans and the balance of each loan outstanding on the 31st March, 1955 are given in the

Particulars of loans.	Year of Loan.	Amount of loan.	Rate of interest.	Amount outstanding.	Conditions of loans.	
1	2	3	4	5	6	
		Rs.	Per cent.	Rs.		
1. Loans to finance Government More Food Schemes (Intensive Cultivation Schemes).	1948-49	32,00,000	2½	4,95,175	Repayable in seven annual equated instalments commencing from the 31st March, 1950.	
	1949-50	18,00,000	3½	10,00,000	Repayable within seven to twelve years commencing from the year 1952-53.	
	1951-52	6,05,500	3	2,52,087	Repayable in five annual equated instalments of the principal and interest from November, 1952.	
	1952-53	1,39,000	3½	86,350	Repayable in five annual equated instalments of the principal and interest from March, 1954.	
	1955	1,4	1,20,491	3½	98,078	Repayable in five annual equated instalments of the principal and interest beginning from March, 1955.
2. Loans for Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects.	1954-55	40,1	7,070	3½	1,77,070	Repayable in five annual equated instalments commencing from March, 1956.
	1948-49	9,00,000	4½	40,00,000	Repayable in fifteen annual equated instalments from March, 1956.	
	1949-50	7,00,000	2½	9,00,000	Repayable in one instalment on the 31st March, 1959. Interest is payable half-yearly.	
	1950-51	7,00,000	3	70,00,000	Repayable in one instalment on the 31st March, 1960. Interest is payable half-yearly.	
	1951-52	50,00,000	3½	50,00,000	Repayable in one instalment on the 31st March, 1961 unless any arrangement for earlier repayment is agreed to between the Central and State Governments. Interest is payable half-yearly.	
	1952-53	64,00,000	3½	64,00,000	Repayable in five equated annual instalments commencing from 1957-58 unless earlier repayment is agreed to between Central and State Governments. Interest is, however, payable till the commencement of repayment of the loan.	
	1955	57,00,000	4	57,00,000	Repayable in seven annual equated instalments commencing from 1956-57 unless any arrangement for earlier repayment is agreed to between the Central and State Governments. Interest is payable annually till the commencement of the repayment of the loan.	

The particulars of loans and the balance of each loan outstanding on the 31st March, 1955 are given in the table below—*contd.*

Particulars of loans.	Year 1 of loan.	Amount of loan.	Rate of Interest.	Amount outstanding.	Conditions of loans.
1	2	3	4	5	6
2. Loans for Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects— <i>contd.</i>	1953-54	Rs. 90,00,000	4	Rs. 90,00,000	Repayable in seven annual equated instalments of both principal and interest commencing from 1957-58. The interest on the loan is payable annually till the payments of equated instalments of the loan commence. A sinking Fund has been created from 1953-54. Accumulation in the Fund to end of the year 1954-55 stood at Rs. 20 lakhs.
3. Loans for Hirakud Dam Project	1948-49	8,00,000	3½	81,00,000	Repayable in one instalment at the end of 30 years, interest being payable in March each year unless any agreement for earlier repayment is agreed to between the Central and State Governments.
	1949-50	2,00,000	3½	3,07,00,000	Ditto.
	1950-51	4,39,00,000	3½	4,39,00,000	Ditto.
	1951-52	3,90,92,811	3½	3,90,92,811	Ditto.
	1952-53	4,09,07,189	3½	4,09,07,189	Ditto.
	1953-54	7,43,48,470	4½	7,43,48,470	Ditto.
4. Loan for the purchase of shares in the Orissa Road Transport Company limited for expenditure on services with the approval of Government.	1948-49	15,00,000	2½	15,00,000	Repayable in one instalment on the 15th December, 1955, interest being payable half-yearly. Total accumulation in the Sinking Fund to end of 1954-55 stood at Rs. 12 lakhs.
	1953-54	5,00,000	4	5,00,000	Repayable in seven annual equated instalments of both principal and interest commencing from 1957-58. The interest is payable annually till the payments of equated instalments of the loan commence.
	1949-50	5,00,000	Not settled	5,00,000	Terms of repayment have not yet been settled. The matter is under correspondence between the Central and State Governments.
	1950-51	18,00,000	..	18,00,000	Ditto.
	Settlement of 4,000 families of agriculturists and 400 families of artisans.				

Ditto.

within 25 years subject to the creation of a Sinking Fund
years of the receipt of the loan for repayment of the
to the Sinking Fund to end of 1954-55 stood

of dra-
350
year from the date
loan of Rs. 3,75,000
instalment of loan drawn
account of simple instalment
of the first instalment

settled. The matter is
and State Governments.

Ditto.

Ditto.

in five annual equated instalments commencing from
of 3 years from the date of making the advance.

Repayable in three annual equated instalments, beginning
from October, 1953.

Repayable with interest in 12 annual equated instalments from
the year 1953-54.

Repayable with interest in 12 annual equated instalments from the
year 1954-55.

Repayable with interest in 12 annual equated instalments from
the year 1955-56.

Ditto.

Rs. 45,000 repayable in two equated annual instalments and Rs.
3,00,000 in five equated annual instalments from 1954-55.

Rs. 1,36,000 payable in two equated instalments from 1955-56 and
Rs. 6,00,000 in ten equated instalments from 1957-58.

The loan is for a period of 30 years and will be interest free for the
first 12 years and thereafter carry interest of $4\frac{1}{2}$ per cent and
will be repayable in 18 equated instalments of the principal *plus*
interest.

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

31st March, 1955 are given in the table shown

30

Conditions of loans.

6

FINANCE ACCOUNTS, GOVERNMENT OF INDIA

Repayable in 12 equated annual instalments from 1954-55.

Repayable in 12 equated annual instalments from 1955-56.

The loan *plus* interest is repayable at the end of one year from the commencement of the drawal of the loan.

Repayable in 33 annual instalments of Rs. 1,515 per year for 32 years and Rs. 1,520 for the 33rd year. Repayment will commence in the year 1955-56.

Repayable in 33 annual equated instalments of the principal *plus* interest from 1955.

instalments from 1954-55.

instalments from 1954-55.

instalments of both principal and interest, unless any arrangement is made by the Central and State Governments annually till the payments of

three equated annual instalments from 1957-58.

two equated annual instalments commencing from the date of drawal of the loans, *i.e.*, from the date of the issue of the loan, 1954.

the State
the Central

5. Loan
fr

6. Loan
C

instalments commencing from
the loan, i.e., 11th November,

instalments, the first instalment
of the drawal of the loan,

instalments of both principal

instalments from 1955-56.

FINANCE ACCOUNTS

concerning

from
monthly.

interest rate for the
equated annual instal-

instalments of both the principal
unless any arrangement
between the Central and State
to 1959-60 only interest

instalment in March, 1956. The
conditions is under corres-

instalments in a period of 6 years.
instalment will commence after a period
being paid in the 2nd and the 3rd

instalments. No recovery of the
instalment made in the 1st year of the drawal
of repayment will fall due on the
drawal of the loan.

GOVERNMENT OF ORISSA.

Items 5, 6, 7 and 10.

The total amount of loans repaid during the year under report as detailed below :—

GOVERNMENT OF ORISSA.

Loans for Grow More Food Schemes (including Special Paddy Cultivation Schemes)	18,51
Loans for Special Paddy Cultivation Scheme	<i>Rs.</i>
Loans for Jute Development Scheme	11,95
Loans for Community Development Scheme	12
Loans for Handloom Weaving Scheme	1,00
Loans for National Handloom Weaving Scheme	99

Collections during 1953-54.						from 1954-55.
21,00,000	Repayable in one instalment on the date of drawal					
31. Loan for financing minor ports				1,00,000	The loan will be for a period of first 12 years. The loan will be repayable in instalments of the principal and interest.	
32. Loan for expansion of power facilities in rural areas	1954-55	5,00,000	4½	5,00,000	Repayable in 25 equated annual instalments and interest commencing from 1960-61 for earlier repayment is agreed to betw Governments. During the years 1955-56 is payable.	
33. Loan for the development of village crafts through standardised production.	1954-55	60,000	3½	60,000	Repayable with interest in one instalment on question of relaxing the terms and conditions with the Central Government	
34. Loans for relief and rehabilitation—						
(i) Urban loan	1954-55	34,000	3½	34,000	Repayable in 3 equated annual instalments. The first instalment of repayment is due after of 3 years, only simple interest is payable.	
(ii) Rural loan	1954-55	1,59,000	3½	1,59,000	Repayable in 5 equated annual instalments. The principal and interest will be repaid in 5 years of loan. The 1st instalment of repayment is due on the second anniversary date of the drawal.	
				TOTAL	53,50,81,686	

Conditions of repayment of principal and interest have been fulfilled in all cases except in the case of

Development Proj-
 Industry . . .
 Loans for Extension Service . . .
 Loans for Minor Irrigation Schemes . . .
 Special, medium and long term loan for Agr
 Advance drawn by the late Crown Represent
 State Joint Armed Police Fund . . .

(ii) *Unfunded Debt*.—The outstanding balance
 vident Fund balances of Government servants,
 due to increased subscriptions and annual interest-

(iii) *Loans and Advances by the State Governmen*
 and advances represent assets of the State Govern
 and advances granted to local bodies, cultivators
 which are ultimately recoverable from them.
 under 'Loans to Municipalities' (3,07), 'I
 Fund Committees' (13,65), 'Advances
 under Special Laws' (6,61) and 'Miscella
 An account of the transactions under '
 in statement No. 5 of Part B of this c
 tions explained in paragraphs 10 to 17

13. The total net charges on the
 on account of service of debt was 4

22.—*Interest on I*

- (1) Interest on loans taken from the C
- (2) Interest on State Provident Fund bank

23.—*Appropriation for Reductio*

- (3) Contribution to Sinking Funds . . .
- (4) Repayment of loans from the Central Govern

Deduct—Interest realised on loans and advances by
Deduct—Capitalised interest on loans for Hirakud I

This works out to 2.95 per cent of the
 the year under report.

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

14. The statement given below indicates the guarantees given by the Government of Orissa and outstanding on the 31st March, 1955 :—

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, 1955.	REMARKS
1	2	3	4	5	6
The Orissa State Co-operative Land Mortgage Bank, Ltd.	The Orissa Co-operative Land Mortgage Act, 1933, subsection (2) of Section 8.	Full guarantee of the principal and interest at a rate not exceeding 3 per cent per annum on debentures issued by the Bank and redeemable in 10 to 20 years from the date of issue. The guarantee is subject to certain conditions which require <i>inter alia</i> that the Bank should maintain a Debenture Redemption (Sinking) Fund Account into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity. The Bank has executed a trust deed embodying these conditions.	Rs. 20,00,000	Rs. 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. 1,25,590 upto the end of the co-operative year ending 30th June, 1955.</p> <p>(b) The second series of debentures of Rs. 50,000 carrying interest at 3 per cent was issued in June, 1947. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 18,002 upto the end of the co-operative year ending 30th June, 1955.</p> <p>(c) The third series of debentures of rupees 1 lakh carrying interest at 3 per cent was issued in December, 1949. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 21,343 upto the end of the co-operative year ending 30th June, 1955.</p> <p>(d) The fourth series of debentures of Rs. 5 lakhs carrying interest at 3 per cent was issued in August, 1951. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 62,256 upto the end of the co-operative year ending 30th June, 1955.</p> <p>(e) Sinking Fund moneys have been invested in Government Securities, National Savings Certificates, Treasury Savings Deposit Certificates, and Debentures of the Bank itself.</p>

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, 1955.	REMARKS
1	2	3	4	5	6
			Rs-	Rs.	
The Kalinga Tubes, Ltd.	The Bihar and Orissa State Aid to Industries Act, 1923, Section 7.	Guarantee and collateral security for two sums of Rs. 16 lakhs and Rs. 20 lakhs in favour of the company on certain terms and conditions for obtaining loans of equivalent amount from the Indian Mutual Life Association, Ltd., Madras, by issue of debentures in favour of the said Insurance Company.	20,00,000 16,00,000	20,00,000 16,00,000	
The Orissa State Co-operative Bank, Ltd.	..	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 Rs. 50 lakhs guaranteeing fully and unconditionally the due repayment of the interest on and the principal of each of the Promissory Notes that may be executed by the said Co-operative Bank in favour of the Reserve Bank in connection with the said advances.	50,00,000	..	(i) It has been decided by the State Government that the guarantees given by them which are not covered by any statutory authority should be brought to the notice of the State Legislature in a suitable form. (ii) There was an outstanding balance of Rs. 27 lakhs as on 1st April, 1954 on account of advances taken by the State Co-operative Bank from the Reserve Bank of India during the previous financial year. Further loans drawn during the year under report amounted to Rs. 23 lakhs. Against the total amount of Rs. 50 lakhs, an amount of Rs. 27 lakhs was repaid during the year leaving a balance of Rs. 23 lakhs.

BALANCE

I.—CASH BALANCE

15. The following statement shows the 'Ways and Means' position of the Government of Orissa month by month during the year 1954-55 :—

Month.	OPENING CASH BALANCE IN		Receipts.	Disbursements.	CLOSING CASH BALANCE IN	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April, 1954 . . .	15,66	1,74,04	3,69,65	4,20,85	12,76	1,25,74
May, 1954 . . .	12,76	1,25,74	4,02,11	3,59,28	10,90	1,70,43
June, 1954 . . .	10,90	1,70,43	3,33,96	2,85,27	13,18	2,16,84
July, 1954 . . .	13,18	2,16,84	4,09,57	4,06,52	15,02	2,18,05
August, 1954 . . .	15,02	2,18,05	3,10,35	2,81,04	14,51	2,47,87
September, 1954 . . .	14,51	2,47,87	3,00,25	3,60,06	16,70	1,85,87
October, 1954 . . .	16,70	1,85,87	5,43,21	4,89,83	18,01	2,37,94
November, 1954 . . .	18,01	2,37,94	4,76,97	4,61,29	16,90	2,54,73
December, 1954 . . .	16,90	2,54,73	4,52,05	6,02,92	17,93	1,02,83
January, 1955 . . .	17,93	1,02,83	5,76,44	5,48,86	19,50	1,28,84
February, 1955 . . .	19,50	1,28,84	4,06,37	4,82,94	16,96	54,81
March, 1955 . . .	16,96	54,81	21,81,03	19,67,88	16,58	2,68,34

NOTE.—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. 10 lakhs at the Bank. The Bank informs the Government by post of their daily balance with the Bank at the close of each working day. If on weekly settling days the balance falls below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include "Ways and Means" advances and their repayment.

During the year under report neither treasury bills were issued nor was any "Ways and Means" advance taken from the Reserve Bank of India.

II.—INVESTMENTS.

16. In addition to the cash balances of 2,84,92 at the end of the year 1954-55 as shown in paragraph 15, the State Government possessed resources in the shape of investment in securities of the Central Government. A portion of these investments is in respect of a reserve fund created for specific purposes, while the remainder is treated as investment of general cash balance of 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 are as indicated below :—

	On 1st April, 1954.	On 31st March, 1955.
Cash Balance Investment Account	(a)1,20,85	2,65,75
Orissa Famine Relief Fund Investment Account	10,45	10,45
TOTAL	1,31,30	2,76,20

(a) Differs from the previous year's closing balance by 1,37 due to the premerger balance of the merged States having been brought to Government Accounts by correction of the opening balance.

The interest realised during the year under report on Cash Balance Investment Account amounted to 6,03.

III.—TOTAL BALANCES.

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

	On 1st April, 1954.	On 31st March, 1955.
Cash	1,89,70	2,84,92
Investments	1,31,30	2,76,20
TOTAL	3,21,00	5,61,12

The increase of 2,40,12 in the balance is analysed below :—

	Increase.	Decrease.
Revenue deficit . . . . .	..	1,49,23
Capital expenditure outside the Revenue Account . . . . .	..	13,87,56
Net Debt (<i>vide</i> paragraph 12)	15,96,28	..
Contingency Fund	65,00	..
Excess of receipts over disbursements under Deposits and Advances (excluding Cash Balance Investment Account and Orissa Famine Relief Fund Investment Account)	83,37	..
Remittances	32,26	..
TOTAL	17,76,91	15,36,79
Net Increase	2,40,12	..

IV.—EARMARKED BALANCES.

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

Name of the Reserve Fund or Deposit Account.	BALANCE ON 1ST APRIL, 1954.			BALANCE ON 31ST MARCH, 1955.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
Sinking Fund—Industrial Housing Scheme.	3,68	..	3,68	3,74	..	3,74
Sinking Fund—Electricity . . .	10,00	..	10,00	20,00	..	20,00
Sinking Fund—State Transport Service.	9,00	..	9,00	12,00	..	12,00
Famine Relief Fund	1,97	10,45	12,42	2,29	10,45	12,74
Depreciation Reserve Fund—Electricity.	4,42	..	4,42	6,57	..	6,57
Depreciation Reserve Fund—Commercial Concerns.	7,92	..	7,92	10,44	..	10,44
Fund for development o' forests . .	7,46	..	7,46	7,46	..	7,46
Zamindari Abolition Fund . . .	24,99	..	24,99	54,70	..	54,70
Orissa Loan Stipend Fund . . .	15	..	15	1,90	..	1,90
State Road Fund	14,23	..	14,23	28,88	..	28,88
Subventions from Central Road Fund	2,26	..	2,26	1,48	..	1,48
Deposit Account of grants for economic development and improvement of rural areas.	2	..	2	..	..	..
Deposit Account of grants made by the Indian Council of Agricultural Research.	17	..	17	11	..	11
Deposit Account of grants made by the Indian Central Cocoanut Committee.	2	..	2	2	..	2
Deposit Account of grants from the Central Government for the development of Handloom Industries.	6	..	6	-2,60	..	-2,60
Deposit Account of the grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains.	68,48	..	68,48	29,65	..	29,65

Name of the Reserve Fund or Deposit Account.	Balance on 1st April 1954			Balance on 31st March 1955		
	Cash	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
	2	3	4	5	6	7
Deposit Account of grants made by the Indian Central Oil seeds Committee.	3	..	3	14	..	14
Deposit Account of grants made by the Central Government for financ- ing Cotton Extension Scheme.	..	..	..	17	..	17
Deposit Account of fund for Lift Irrigation Scheme.	75	..	75	75	..	75
Deposit Account of the grant made by the Central Silk Board.	..	..	..	13	..	13
TOTAL	1,55,61	10,45	1,66,06	1,77,83	10,45	1,88,28

Excluding the earmarked balance shown in the above statement the un-earmarked balance in cash and investments stood at 3,72,84 at the close of the year against 1,54,94 at the beginning.

The earmarked balances have been reviewed in paragraphs 26, 28, 30 to 35, and 63 to 72 of Part B of this compilation and the certificates of the balances and investments are given in paragraphs 2, 30, 64, 67, 68, and 87 *ibid*.

SUMMARY OF GENERAL FINANCIAL POSITION.

19. This is the second year in succession that the revenue account of the State Government closed with a revenue deficit. The deficit of the year under report was 1,49,23 against an anticipated deficit of 73,39. The worsening of the revenue position as compared with the budget estimates was due to a fall of 13,38 in revenue receipts and an increase of 62,46 in expenditure on revenue account as explained in paragraph 6.

20. In the capital section outside the revenue account the total expenditure incurred during the year under report was 13,87,56 raising the outlay to 52,49,81 to end of 1954-55 (*vide* paragraph 7). The capital outlay during the year under report consisted chiefly of the Schemes of Agricultural improvement and Research (59,75), Hirakud Dam Project (12,02,37), Civil Works (1,03,67), Electricity Schemes (1,20,20) and Appropriations to the Contingency Fund (65,00), partly set off by a *minus* expenditure of 1,77,92 under the State Schemes of Government Trading.

21. The gross debt of the State on the 31st March, 1955 consisting of loans from the Central Government and unfunded debt was 55,06,56 marking an increase of 16,87,53 as compared with the indebtedness of 38,19,03 on the 1st April, 1954. Against this liability State Government had assets in the State Loan Account which increased from 2,17,83 to 3,09,08. The net indebtedness at the end of the year stood at 51,97,48.

22. The State Government had a cash balance of 2,84,92 at the end of the year against 1,89,70 at the beginning. The improvement of 95,22 was due to excess of receipts over disbursements under debt, deposit, etc. heads (16,32,01), partly offset by revenue deficit (1,49,23) and capital expenditure outside the revenue account (13,87,56). There was no occasion for the State Government to take "Ways and Means" advance during the year under report.

23. As indicated in paragraph 17 the total balance (cash and investments) stood at 5,61,12 at the end of the year against 3,21,00 at the beginning. Excluding the earmarked balance shown in paragraph 18 the unearmarked balance at the end of the year amounted to 3,72,84 as against 1,54,94 at the beginning. The net liabilities of the State Government on account of debt, deposit, etc. transactions are as shown below :—

	Liabilities on the 1st April, 1954.	Liabilities on the 31st March, 1955.
Net Debt (paragraph 12)	(a)36,01,20	51,97,48
Contingency Fund	35,00	1,00,00
Deposits of Local Funds	67,71	67,53
Civil Deposits	(b)1,44,95	1,72,75
Advances not bearing interest	—55,88	—44,71
Suspense	—11,47	—7,61
Remittances	—15,61	16,65
TOTAL	37,65,90	55,02,09
Deduct—Unearmarked balance	—1,54,94	—3,72,84
Net Liability	36,10,96	51,29,25

(a) Differs from the previous year's closing balance by 19,51 due to the factors explained in footnotes (a) and (b) below the statement in paragraph 12.

(b) Differs from the previous year's closing balance by 57,42 due to the premerger balance of the merged States having been brought on to Government Accounts by correction of the opening balance.

It will be seen from the above statement that the net liability of the State Government at the close of the year was 51,29,25 showing an increase of 15,13,29 over that on the 1st April, 1954.

In addition to the liabilities mentioned above, the State Government were committed to an expenditure of 31,97,62 in respect of some sanctioned projects debitable outside the Revenue Account. Against these liabilities and commitments the State Government own various assets such as lands, buildings, communications, etc., the exact value of which cannot be properly estimated. They have also invested a large sum of money in Multipurpose River Schemes and Electricity Projects which are yet to start functioning in full swing.

24. The total amount transferred to the Zamindari Abolition Fund from the Revenue Account during the year under report on account of revenues realised from *ex-Zamindari* Estates was 72,19 and a sum of 42,48 was withdrawn from the Fund to meet expenses connected with the management of Estates. The balance at the credit of Fund on the 31st March, 1955 was 54,70.

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 the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March, 1955.	Amounts of dividends declared for the year 1954-55 and credited to the Consolidated Fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
		10,000 (5 per cent) Preference Shares at Rs. 100 each and 2,000 ordinary shares at Rs. 10 each.	10,20,000	10,20,000	Not quoted in the market.	Dividend not declared.
1	The Orissa Textiles Mills Co., Ltd.	250 (5 per cent) Preference Shares at Rs. 100 each and 2,500 ordinary shares at Rs. 10 each.	(a)50,000	50,000	..	..
		500 ordinary shares at Rs. 10 each.	(a)5,000	5,000	..	..
		500 (5 per cent) Preference Shares at Rs. 100 each and 15,000 ordinary shares at Rs. 10 each.	(a)2,00,000	2,00,000	..	..
2	Puri Electric Supply Co., Ltd.	1,000 (3½ per cent) Preference Shares at Rs. 100 each and 1,000 ordinary shares at Rs. 10 each.	1,10,000	1,10,000	..	..
		5,300 ordinary shares at Rs. 10 each.	(a)53,000	53,000	..	..

Serial No.	Name of the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March 1955.	Amount of dividends declared for the year 1954-55 and credited to the Consolidated Fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.		
3	The Kalinga Refrigerators Corporation, Ltd.	2,800 (5 per cent) Preference Shares at Rs. 100 each and 200 ordinary shares at Rs. 10 each.	3,00,000	3,00,000	..	..
4	The Orissa Cement, Ltd.	40,000 (4½ per cent) Preference Shares at Rs. 100 each.	40,00,000	40,00,000	..	..
5	The Mayurbhanj Potteries, Ltd.	5,000 (6 per cent) Preference Shares and 5,000 ordinary shares at Rs. 10 each.	(a)1,00,000	1,00,000	..	..
6	The Orissa State Co-operative Land Mortgage Bank, Ltd.	500 'A' class shares of Rs. 100 each	25,000	(b)25,000	..	..
7	The Orissa State Co-operative Bank	7,500 shares of Rs. 100 each	7,50,000	(c)3,00,000	..	..
8	The Orissa Road Transport Co., Ltd.	15,155 'A' class ordinary shares and 6,000 'B' class ordinary shares at Rs. 100 each.	21,15,500	21,15,500	..	..
9	The Mayurbhanj Oil and Oil products, Ltd.	6,000 ordinary shares at Rs. 10 each.	(a)60,000	60,000	..	..

10	Mayurbhanj Glass Works, Ltd.	5,000 Preference Shares and 5,000 ordinary shares at Rs. 10 each.	(a)1,00,000	1,00,000	..	..
11	The Mayurbhanj Spinning and Weaving Mills, Ltd.	3,000 (5 per cent) Preference Shares at Rs. 100 each and 120,000 ordinary shares at Rs. 10 each.	(a)15,00,000	(c)12,00,000	..	..
12	Mayurbhanj Textiles, Ltd.	5,000 (6 per cent) Preference Shares and 5,000 ordinary shares at Rs. 10 each.	(a)1,00,000	1,00,000	..	..
		4,920 (6 per cent) Preference Shares and 80 ordinary shares at Rs. 10 each.	50,000	50,000	..	..
13	Orissa Cotton Mills	5,000 ordinary shares at Rs. 10 each.	(a)50,000	(b & c)20,000	..	..
14	Kethermohan Dey & Co., Ltd., Calcutta.	One Preference Share at Rs. 100	(a)100	100	..	..
15	Koshal Industrial Development Syndicate, Ltd.	45,000 ordinary shares at Rs. 10 each.	(a)4,50,000	4,50,000	..	..
16	Gauhati Electric Supply Corporation (1927), Ltd.	2,450 ordinary shares and 1,634 Preference Shares (value of each share not specified).	(a)32,264	32,264	..	..
17	Hindusthan Minerals and Quarries, Ltd., Calcutta.	1,000 ordinary shares at Rs. 100 each.	(a)1,00,000	1,00,000	..	..
18	Pioneer, Ltd., Lucknow	100 ordinary shares at Rs. 100 each	(a)10,000	10,000	..	..

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

(b) Represents the amount of paid-up capital.

(c) Represents the amount called and paid.







TOTAL—Consolidated Fund

Consolidated Fund

30,79,36,380

CRISSA.

Rs.

Rs.

Contingency Fund

65,00,000

Contingency Fund

..

TOTAL—Contingency Fund

65,00,000

TOTAL—Contingency Fund

..

49

No. 2.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSMENTS—*concl'd.*

50

Receipts.	Actuals for 1954-55.	Disbursements.	Actuals for 1954-55.
1	2	3	4
Unfunded Debt incurred	[REDACTED]	. . . . .	Rs. 18,01,383

FINANC

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

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	ACTUALS FOR 1954-55.							GRAND TOTAL.
			CHARGED.			VOTED.			TOTAL.	
			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	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—								
II.—Union Excise Duties	68,19,000									
IV.—Taxes on Income other than Corporation Tax and Estate Duty.	2,10,80,299	4.—Taxes on Income other than Corporation Tax and Estate Duty.	..	..	..	3,53,869	..	3,53,869	3,53,869	
V.—Estate Duty	1,95,000									
VII.—Land Revenue	1,26,37,122	7.—Land Revenue . . . . .	..	..	..	1,02,56,488	..	1,02,56,488	1,02,56,488	
VIII.—State Excise Duties	1,56,93,580	8.—State Excise Duties . . . . .	..	..	..	19,74,622	..	19,74,622	19,74,622	
IX.—Stamps	76,25,945	9.—Stamps . . . . .	..	..	..	1,83,657	..	1,83,657	1,83,657	
X.—Forest	1,42,87,545	10.—Forest	6,474	..	6,474	43,30,251	..	43,30,251	43,36,725	
XI.—Registration	12,52,229	11.—Registration . . . . .	..	..	..	4,41,000	..	4,41,000	4,41,000	
XII.—Receipts under Motor Vehicles Acts.	10,78,545	12.—Charges on account of Motor Vehicles Acts.	..	..	..	17,54,215	..	17,54,215	17,54,215	
XIII.—Other Taxes and Duties	1,60,58,276	13.—Other Taxes and Duties	..	..	..	4,00,353	..	4,00,353	4,00,353	
TOTAL	9,87,27,541	TOTAL	6,474	..	6,474	1,96,94,455	..	1,96,94,455	1,97,00,929	

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

42

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	ACTUALS FOR 1954-55.						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	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	10,86,439	..	10,86,439	..	—	..	10,86,439
Gross Receipts	13,42,685								
Deduct—Working Expenses	—26,25,855								
Net Receipts	—12,83,170								
XVIII.—Irrigation, Navigation, Embankment and Drainage works for which no Capital Accounts are kept.	1,53,070	18.—Other Revenue Expenditure financed from ordinary Revenues.	..	..	..	34,63,261	..	34,63,261	34,63,261
TOTAL	—11,30,100	TOTAL	10,86,439	..	10,86,439	34,63,261	..	34,63,261	45,49,700
E.—Debt Services—		E.—Debt Services—							
XX.—Interest	22,04,638	22.—Interest on Debt and other obligations.	—3,43,738	..	—3,43,738	..	..	..	—3,43,738
		23.—Appropriation for Reduction or Avoidance of Debt.	31,56,865	..	31,56,865	..	..	..	31,56,865
TOTAL	22,04,638	TOTAL	28,13,127	..	28,13,127	..	..	..	28,13,127

E.—Civil Administration—			F.—Civil Administration—							
XXI.—Administration of Justice	5,19,139		25.—General Administration	4,49,043	..	4,49,043	2,12,98,540	..	2,12,98,540	2,17,47,583
XXII.—Jails and Convict Settlements	1,24,513		27.—Administration of Justice	5,10,911	..	5,10,911	20,10,349	..	20,10,349	25,21,260
XXIII.—Police	2,50,120		28.—Jails and Convict Settlements.	..	..	..	22,71,940	..	22,71,940	22,71,940
XXIV.—Ports and Pilotage	1,625		29.—Police	..	..	..	1,47,68,764	..	1,47,68,764	1,47,68,764
XXVI.—Education	22,41,142		30.—Ports and Pilotage	..	..	..	1,979	..	1,979	1,979
XXVII.—Medical	2,14,392		36.—Scientific Departments	..	..	..	3,66,555	..	3,66,555	3,66,555
XXVIII.—Public Health	1,26,847		37.—Education	..	..	..	1,90,37,401	..	1,90,37,401	1,90,37,401
XXIX.—Agriculture	11,85,841		38.—Medical	..	..	..	62,04,963	..	62,04,693	62,04,693
XXX.—Veterinary	3,30,137		39.—Public Health	6,395	..	6,395	29,58,509	..	29,58,509	29,64,904
XXXI.—Co-operation	69,207		40.—Agriculture	..	..	..	56,66,932	..	56,66,932	56,66,932
XXXII.—Industries and Supplies.	11,84,668		41.—Veterinary	..	..	..	24,74,592	..	24,74,592	24,74,592
			42.—Co-operation	..	..	..	10,68,859	..	10,68,859	10,68,859
XXXVI.—Miscellaneous Departments.	28,68,496		43.—Industries and Supplies	..	..	..	26,35,269	..	26,35,269	26,35,269
			44.—Aviation	..	..	..	28,782	..	28,782	28,782
			47.—Miscellaneous Departments.	..	..	..	61,46,541	..	61,46,541	61,46,541
TOTAL	91,16,127		TOTAL	9,66,349	..	9,66,349	8,69,39,705	..	8,69,39,705	8,79,06,054

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

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	ACTUALS FOR 1954-55.						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	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—		H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—							
XXXIX.—Civil Works . . .	19,95,149	50.—Civil Works . . .	72,319	..	72,319	1,85,02,034	..	1,85,02,034	1,85,74,353
TOTAL . . .	19,95,149	TOTAL . . .	72,319	..	72,319	1,85,02,034	..	1,85,02,034	1,85,74,353
I.—Electricity Schemes—		I.—Electricity Schemes—							
XLI.—Receipts from Electricity Schemes—		52.—Interest on Capital Outlay on Electricity Schemes	15,44,709	..	15,44,709	..	..	..	15,44,709
Gross Receipts . . .	16,67,259	52-A.—Other Revenue Expenditure connected with Electricity Schemes.	..	..	..	17,383	..	17,383	17,383
<i>Deduct</i> —Working Expenses . . .	<i>—15,42,935</i>								
Net Receipts . . .	1,24,324	TOTAL . . .	15,44,709	..	15,44,709	17,383	..	17,383	15,62,092
J.—Miscellaneous—		J.—Miscellaneous—							
XLIV.—Receipts in aid of Superannuation,	3,33,882	54.—Famine . . .	..	..	..	4,86,981	..	4,86,981	4,86,981

XLV.—Stationery and Printing.	1,88,596	54-A.—Territorial and Political Pensions.	..	..	..	1,54,728	..	1,54,728	1,54,728
XLVI.—Miscellaneous . . .	41,17,835	54-B.—Privy Purses and Allowances of Indian Rulers.	10,99,999	..	10,99,999	3,72,600	..	3,72,600	14,72,599
XLVI-A.—Receipts from Road and Water Transport Schemes—		55.—Superannuation Allowances and Pensions.	29,145	..	29,145	25,05,946	..	25,05,946	25,35,091
Gross Receipts	34,84,698	56.—Stationery and Printing	..	..	..	23,42,717	..	23,42,717	23,42,717
Deduct—Working Expenses . . .	—32,94,762	57.—Miscellaneous . . . . .	..	..	..	46,66,203	..	46,66,203	46,66,203
Net Receipts	1,89,936								
TOTAL	48,30,249	TOTAL	11,29,144	..	11,29,144	1,05,29,175	..	1,05,29,175	1,16,58,310
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—		L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	..	..	..	..	..	..	..
XLIX.—Grants-in-aid from Central Government.	1,45,00,000								
L.—Miscellaneous Adjustments between Central and State Governments.	2,438								
TOTAL	1,45,02,438	TOTAL							
M.—Extraordinary Items—		M.—Extraordinary Items—							
LI.—Extraordinary Receipts	1,15,32,345	63.—Extraordinary Charges	..	..	..	36,349	..	36,349	36,349
LII-B.—Civil Defence	1,000	63-A.—Expenditure connected with Post-war Planning and Development.	..	..	..	18,12,473	..	18,12,473	18,12,473
		63-B.—Community Development Projects.	..	..	..	53,71,613	..	53,71,613	53,71,613
		64-B.—Civil Defence . . . . .	..	..	..	9,069	..	9,069	9,069
TOTAL	1,15,33,345	TOTAL . . . . .	..	..	..	72,29,504	..	72,29,504	72,29,504
		TOTAL Revenue Expenditure	76,18,561	..	76,18,561	14,63,75,517	..	14,63,75,517	15,39,94,078

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

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	ACTUALS FOR 1954-55.						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	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Capital Expenditure within the Revenue Account—							
		CC-19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	30,416	..	30,416	30,416
		FF-43.A.—Capital Outlay on Industrial Development.	..	..	..	58,206	..	58,206	58,206
		HH.—50-A.—Capital Outlay on Civil Works financed from Revenues.	..	..	..	7,589	..	7,589	7,589
		II-53.—Capital Outlay on Electricity Schemes.	..	..	..	2,57,266	..	2,57,266	2,57,266
		JJ-55.-A.—Commutation of pensions financed from Ordinary Revenues.	..	..	..	1,08,087	..	1,08,087	1,08,087
		JJ-57-A.—Capital Outlay on Rail-Road Co-ordination Schemes.	..	..	..	3,71,000	..	3,71,000	3,71,000
		TOTAL	..	..	..	8,32,564	..	8,32,564	8,32,564

TOTAL—Revenue	13,99,03,711	TOTAL—Expenditure on Revenue Account	76,18,561	..	76,18,561	14,72,08,081	..	14,72,08,081	15,48,26,642
<hr/>									
TOTAL—Revenue	..	..	..	..	..	..	..	..	13,99,03,711
<hr/>									
Deficit	..	..	..	..	..	..	..	..	1,49,22,931
<hr/>									
Capital Expenditure outside the Revenue Account—									
FF-71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	..	59,74,535	..	59,74,535	59,74,535	59,74,535	
HH-80.A.—Capital Outlay on Multipurpose River Schemes—Hirakud Dam Project.	1,47,80,573	..	1,47,80,573	10,54,56,139	..	10,54,56,139	12,02,36,712	12,02,36,712	
HH-81.—Capital Account of Civil Works outside the Revenue Account.	..	..	..	1,03,66,553	..	1,03,66,553	1,03,66,553	1,03,66,553	
II-81.A.—Capital Outlay on Electricity Schemes.	..	..	..	1,20,20,317	..	1,20,20,317	1,20,20,317	1,20,20,317	
JJ-82.—Capital Account of other State works outside the Revenue Account.	..	..	..	4,89,463	..	4,89,463	4,89,463	4,89,463	
JJ-82.A.—Capital outlay on Rail Road Co-ordination Scheme.	..	..	..	—2,60,000	..	—2,60,000	—2,60,000	—2,60,000	
JJ-82.B.—Capital Outlay on Road and Water Transport Schemes.	..	..	..	12,20,454	..	12,20,454	12,20,454	12,20,454	
JJ-85.A.—Capital Outlay on State Schemes of Government Trading.	..	..	..	—1,77,91,693	..	—1,77,91,693	—1,77,91,693	—1,77,91,693	
JJ-85.B.—Appropriations to the Contingency Fund.	..	..	..	65,00,000	..	65,00,000	65,00,000	65,00,000	
TOTAL	1,47,80,573	..	1,47,80,573	12,39,75,768	..	12,39,75,768	13,87,56,341	13,87,56,341	
TOTAL—Expenditure	2,23,99,134	..	2,23,99,134	27,11,83,849	..	27,11,83,849	29,35,82,983	29,35,82,983	

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

Particulars.	ACTUALS FOR 1954-55.						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) . . .	78,33,561	..	78,33,561	15,44,56,633	..	15,44,56,633	16,22,90,194
Expenditure outside the Revenue Account . .	1,47,80,573	..	1,47,80,573	12,39,75,768	..	12,39,75,768	13,87,56,341
Disbursement under Public Debt and Loans and Advances (b).	18,50,865	..	18,50,865	1,25,02,532	..	1,25,02,532	1,43,53,397
TOTAL . . .	2,44,64,999	..	2,44,64,999	29,09,34,933	..	29,09,34,933	31,53,99,932

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

Total expenditure as in Account No 3	76,18,561	..	76,18,561	14,72,08,081	..	14,72,08,081
<i>Add—Working Expenses of—</i>						
Irrigation . . . . .	..	..	..	26,25,855	..	26,25,855
Electricity Schemes . . . . .	..	..	..	15,42,935	..	15,42,935
Road Transport Schemes	2,15,000	..	2,15,000	30,79,762	..	30,79,762
TOTAL	78,33,561	..	78,33,561	15,44,56,633	..	15,44,56,633

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

N.—Public Debt—

Debt raised in India—

Loans from Central Government	18,50,865	..	18,50,865	..	..	..
R.—Loans and Advances by State Governments—						
Loans to Municipalities, Port Funds, etc. . . . .	..	..	..	1,21,85,301	..	1,21,85,301
Loans to Government Servants . . . . .	..	..	..	3,17,231	..	3,17,231
TOTAL	18,50,865	..	18,50,865	1,25,02,532	..	1,25,02,532

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

Heads.	Actuals for 1954-55
	Rs.
A.—Principal Heads of Revenue—	
II.—Union Excise Duties—	
Share of net proceeds assigned to States	68,19,000
TOTAL	<u>68,19,000</u>
IV.—Taxes on Income other than Corporation Tax and Estate Duty—	
Share of net proceeds assigned to States	2,07,80,000
Taxes on Agricultural Income	3,86,642
Deduct—Refunds	—86,343
TOTAL	<u>2,10,80,299</u>
V.—Estate Duty—	
Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States	2,000
Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	1,93,000
TOTAL	<u>1,95,000</u>
VII.—Land Revenue—	
Ordinary Revenue	79,24,115
Sale proceeds of waste lands and redemption of land tax	7,541
Recoveries on account of survey and settlement charges	38,147
Rents, etc., of fisheries	83,462
Recovery of cost of maintenance of boundary pillars	30
Rates and cesses on lands	4,71,734
Recoveries of overpayments	1,040
Collection of payments for services rendered	27,049
Miscellaneous	9,63,600
Receipts from the Management of <i>ex-Za</i> mindari Estates	35,67,627
Deduct—Portion of land Revenue due to Irrigation	—3,64,059
Deduct—Refunds	—83,164
TOTAL	<u>1,26,37,122</u>

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

Heads.	Actuals for 1954-55.
A.—Principal Heads of Revenue— <i>contd.</i>	
Rs.	
VIII.—State Excise Duties—	
Country spirits	62,66,686
Country fermented liquor	2,95,967
Malt liquors	6,073
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,53,348
Receipts from commercial spirits including denatured spirits and medicated wines.	27,251
Opium	60,30,988
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	34,932
Hemp and other drugs	24,73,112
Fines, confiscations and miscellaneous	92,336
Recoveries of overpayments	249
Collection of payments for services rendered	5
Receipts from the Management of <i>ex-Zamindari</i> Estates	3,35,404
<i>Deduct</i> —Refunds	—22,771
TOTAL	1,56,93,580
IX.—Stamps—	
A.—Non-judicial—	
Sale of stamps	48,46,232
Duty on impressing documents	3,839
Fines and penalties	10,111
Miscellaneous	563
<i>Deduct</i> —Refunds	—27,604
TOTAL—A.—Non-judicial	48,33,141

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

Heads.	Actuals for 1954-55.
A.—Principal Heads of Revenue— <i>contd.</i>	
Rs.	
IX.—Stamps— <i>concl.</i>	
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	26,87,440
<i>Deduct</i> —Refunds	—8,598
(ii) Other Receipts—	
Sale of stamps	1,10,464
Fines and penalties	2,606
Miscellaneous	892
TOTAL—B.—Judicial	27,92,804
GRAND TOTAL	
76,25,945	
X.—Forest—	
Timber and other produce removed from the forests by Government Agency.	2,10,260
Timber and other produce removed from the forests by consumers or purchasers.	1,06,96,256
Drift and waif wood and confiscated forest produce	44,598
Miscellaneous	5,49,756
Receipts from the Management of <i>ex-Zamindari</i> Estates	28,00,206
<i>Deduct</i> —Refunds	—13,531
TOTAL	1,42,87,545
XI.—Registration—	
Fees for registering documents	11,87,432
Fees for copies of registered documents	16,885
Miscellaneous	48,886
<i>Deduct</i> —Refunds	—974
TOTAL	12,52,229

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

Heads.	Actuals for 1954-55.
A.—Principal Heads of Revenue— <i>concl'd.</i>	
	Rs.
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	2,60,628
Receipts under the State Motor Vehicles Taxation Act	8,27,598
<i>Deduct</i> —Refunds	—9,681
TOTAL	10,78,545
XIII.—Other Taxes and Duties—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment tax	8,84,961
TOTAL—A	8,84,961
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	24,480
TOTAL—B	24,480
D.—Receipts under Sales Tax Acts—	
Taxes	1,52,41,797
Licence fees	3,179
Miscellaneous	2,511
<i>Deduct</i> —Refunds	—98,652
TOTAL—D	1,51,48,835
GRAND TOTAL	1,60,58,276

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

Heads.	Actuals for 1954-55.
	Rs.
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	7,47,697
Owners' rates	2,34,041
Water supply of towns	10,253
Plantations	8,658
Other canal produce	42,085
Navigation	2,19,050
Rents	3,447
Receipts from Workshops	35,367
Recoveries of expenditure	378
Miscellaneous	45,741
<i>Deduct</i> —Refunds	—4,032
TOTAL—Gross Receipts	13,42,685
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	5,43,423
Maintenance and Repairs	14,62,165
Establishment	5,63,146
Tools and Plant	65,301
Suspense	—8,429
Charges in England	249
TOTAL—Working Expenses	—26,25,855
Net Receipts	—12,83,170

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

Heads.	Actuals for 1954-55.
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—	
A.—Irrigation Works—	
Direct Receipts—	
Owners' rates	1,30,018
Rents	89
Recoveries of expenditure	917
Miscellaneous	12,551
TOTAL—A.—Irrigation Works	1,43,575
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	3,521
Rents	1,499
Miscellaneous	4,475
TOTAL—B.—Navigation, etc.	9,495
GRAND TOTAL	1,53,070
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	4,59,164
Interest realised on investment of Cash Balances	6,03,025
Interest on arrears of revenue	48,836
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	10,68,200
Miscellaneous	26,273
Deduct—Refunds	—860
TOTAL	22,04,638

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

Heads.	Actuals for 1954-55.
Rs.	
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	21,383
Court fees realised in cash	11,298
General fees, fines and forfeitures	4,57,417
Pledership and Mukhtearship examination fees	5,140
Miscellaneous fees and fines	11,796
Recoveries of overpayments	638
Collection of payments for services rendered	363
Miscellaneous	26,675
<i>Deduct</i> —Refunds	—15,571
TOTAL	5,19,139
XXII.—Jails and Convict Settlements—	
Jails	9,699
Jail Manufactures	1,14,195
Recoveries of overpayments	619
TOTAL	1,24,513
XXIII.—Police—	
Police supplied to public departments, private companies and persons.	472
Recoveries on account of village police	50,120
Cash receipts under the Arms Act	30,329
Fees, fines and forfeitures	3,549
Recoveries of overpayments	5,335
Collection of payments for services rendered	9,219
Miscellaneous	1,54,900
<i>Deduct</i> —Refunds	—3,804
TOTAL	2,50,120

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

Heads.	Actuals for 1954-55.
F.—Civil Administration— <i>contd.</i>	
Rs.	
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Registration and other fees	1,100
Miscellaneous	525
TOTAL	1,625
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,15,982
B.—Secondary—	
Fees, Government Secondary Schools	5,95,205
C.—Primary—	
Fees, Government Primary Schools	5,550
D.—Special—	
Fees and other receipts, Government Special Schools	30,831
E.—General—	
Income from endowments	2,573
Recoveries of overpayments	15,682
Collection of payments for services rendered	2,252
Miscellaneous	11,94,880
<i>Deduct</i> —Refunds	—21,813
TOTAL	22,41,142

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

Heads.	Actuals for 1954-55.
F.—Civil Administration— <i>contd.</i>	
Rs.	
XXVII.—Medical—	
Medical School and College fees	45,305
Hospital receipts	25,636
Sales of medicines	20,946
Contributions	60,500
Recoveries of overpayments	3,782
Collection of payments for services rendered	24,349
Miscellaneous	35,580
<i>Deduct</i> —Refunds	—1,706
TOTAL	2,14,392
XXVIII.—Public Health—	
Recoveries of overpayments	2,484
Miscellaneous	1,25,803
<i>Deduct</i> —Refunds	—1,440
TOTAL	1,26,847
XXIX.—Agriculture—	
Agricultural receipts	8,47,714
Fisheries	2,98,119
Recoveries of overpayments	2,173
Transfer from the Deposit Accounts of Grants made by other Governments, Local Funds or other outside bodies.	45,564
<i>Deduct</i> —Refunds	—7,729
TOTAL	11,85,841
XXX.—Veterinary—	
Other receipts	3,30,810
<i>Deduct</i> —Refunds	—673
TOTAL	3,30,137

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

Heads.	Actuals for 1954-55.
F.—Civil Administration— <i>concl'd.</i>	Rs.
XXXI.—Co-operation—	
Audit fees	18,281
Miscellaneous receipts	37,750
Transfer from the Deposit Accounts of Grants made by other Governments, Local Funds or other outside bodies.	14,935
Deduct—Refunds	—1,759
TOTAL	69,207
XXXII.—Industries and Supplies—	
Industries	10,79,072
Salt	7,030
Receipts from Cottage and Small Scale Industries	1,31,883
Recoveries of overpayments	8,297
Deduct—Refunds	—41,614
TOTAL	11,84,668
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	267
<i>Miscellaneous—</i>	
Examination fees	24,491
Fees for the inspection of steam boilers	32,327
Administration of Indian Partnership Act, 1932	147
Fire services	607
Fees realised under the Factories Act, 1948	65,704
Miscellaneous	22,47,220
Receipts from the Management of <i>ex-Zamindari</i> Estates	5,16,140
Deduct—Refunds	—18,407
TOTAL	28,68,496

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

Heads.	Actuals for 1954-55.
	Rs.
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.—	
XXXIX.—Civil Works—	
Rents	5,56,311
Ferry Receipts	12,942
Tolls on Roads	48,308
Recoveries of expenditure	67,671
Transfer from Central Road Fund	6,24,685
Miscellaneous	6,91,593
Deduct—Refunds	—6,361
TOTAL	19,95,149
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Hydro-Electric Schemes—	
Duduma Transmission Scheme—	
Gross Receipts—	
Sale of power	52,559
Miscellaneous Revenue	48,325
TOTAL—Gross Receipts	1,00,884
Deduct—Working Expenses—	
Maintenance proper	28,096
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	7,465
Establishment	3,138
Tools and Plant	2,281
TOTAL—Working Expenses	—40,980
Net Receipts	59,904

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

Heads.	Actuals for 1954-55.
I.—Electricity Schemes— <i>contd.</i>	
Rs.	
Hirakud Power Utilisation Scheme—	
Gross Receipts—	
Sale of power	3,20,865
Miscellaneous Revenue	3,594
TOTAL—Gross Receipts	3,24,459
Deduct—Working Expenses—	
Maintenance proper	2,98,048
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	43,120
Establishment	33,301
Tools and Plant	24,193
TOTAL—Working Expenses	—3,98,662
Net Receipts	—74,203
II.—Thermo-Electric Schemes—	
A.—Town Electrification Scheme—	
Group I—	
Gross Receipts—	
Sale of power	56,671
Miscellaneous Revenue	124
TOTAL—Gross Receipts	56,795
Deduct—Working Expenses—	
Maintenance proper	61,555
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	6,578
Establishment	6,788
Tools and Plant	4,932
TOTAL—Working Expenses	—79,853
Net Receipts	—23,058

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

Heads.	Actuals for 1954-55.
I.—Electricity Schemes— <i>contd.</i>	Rs.
II.—Thermo-Electric Schemes— <i>contd.</i>	
B.—Town Electrification Scheme—	
Group II—	
Gross Receipts—	
Sale of power	1,99,160
Miscellaneous Revenue	1,780
Deduct—Refunds	—38
TOTAL—Gross Receipts	2,00,902
Deduct—Working Expenses—	
Maintenance proper	2,01,280
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	19,963
Establishment	35,202
Tools and Plant	25,574
Suspense	1,13,775
TOTAL—Working Expenses	—3,95,794
Net Receipts	—1,94,892
C.—Small Towns and Rural Electrification Schemes—	
Group III—	
Gross Receipts . . . . .	..
TOTAL—Gross Receipts . . . . .	..
Deduct—Working Expenses—	
Maintenance proper	21,315
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	5,058
Establishment	3,996
Tools and Plant	2,904
Suspense	14,457
TOTAL—Working Expenses	—47,730
Net Receipts	—47,730

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

Heads.	Actuals for 1954-55.
I.—Electricity Schemes— <i>contd.</i>	Rs.
II.—Thermo-Electric Schemes— <i>contd.</i>	
D.—Baripada Electricity Scheme—	
Gross Receipts—	
Sale of power	84,776
TOTAL—Gross Receipts .	84,776
<i>Deduct—Working Expenses—</i>	
Maintenance proper	90,870
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	28,000
Establishment	10,153
Tools and Plant	7,377
TOTAL—Working Expenses .	-1,36,400
Net Receipts .	-51,624
E.—Cuttack Thermal Scheme—	
Gross Receipts—	
Sale of power	8,98,048
Miscellaneous Revenue	1,395
TOTAL—Gross Receipts .	8,99,443

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

Heads.	Actuals for 1954-55.
I.—Electricity Schemes— <i>concl.</i>	Rs.
II.—Thermo-Electric Schemes— <i>concl.</i>	
E.—Cuttack Thermal Scheme— <i>concl.</i>	
<i>Deduct—Working Expenses—</i>	
Maintenance proper	3,03,433
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	1,05,031
Establishment	31,704
Tools and Plant	23,033
Suspense	—19,685
TOTAL—Working Expenses	—4,43,516
Net Receipts	4,55,927
GRAND TOTAL	1,24,324
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contribution for pensions and gratuities	1,40,098
Miscellaneous	1,95,688
<i>Deduct—Refunds</i>	—1,904
TOTAL	3,33,882
XLV.—Stationery and Printing—	
Stationery receipts	30,533
Sale of plain paper used with stamps	77,221
Sale of Gazettes and other Government publications	32,813
Other press receipts	48,044
Receipts in England	5
<i>Deduct—Refunds</i>	—20
TOTAL	1,88,596

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

Heads.	Actuals for 1954-55.
J.—Miscellaneous— <i>concid.</i>	Rs.
XLVI.—Miscellaneous—	
Unclaimed deposits	3,47,314
Sale of old stores and materials	9,235
Fees for Government audit	5,610
Rent, rates and taxes	39,328
Other fees, fines and forfeitures	1,89,425
Receipts on account of displaced persons	46,244
Recoveries of overpayments	2,86,035
Collection of payments for services rendered	56,854
Net gain by exchange on Remittance transactions	2
Receipts in connection with elections	7,292
Miscellaneous	32,93,278
<i>Deduct</i> —Refunds	-1,62,782
TOTAL	41,17,835
XLVI.-A.—Receipts from Road and Water Transport Schemes—	
(a) Road Transport—	
Gross Receipts—	
Receipts from Motor Transport Services	34,84,698
TOTAL—Gross Receipts	34,84,698
<i>Deduct</i> —Working Expenses—	
Direction	1,44,814
Operation	31,49,948
TOTAL—Working Expenses	-32,94,762
Net Receipts	1,89,936

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

Heads.	Actuals for 1954-55.
L.—Contributions and Miscellaneous adjustments between Central and State Governments—	Rs.
XLIX.—Grants-in-aid from Central Government—	
Grants-in-aid under Article 273 of the Constitution	15,00,000
Grants-in-aid under Article 275 of the Constitution	1,30,00,000
TOTAL	1,45,00,000
L.—Miscellaneous Adjustments between Central and State Governments	2,438
TOTAL	2,438
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Subvention from the Central Government for Development Schemes	77,61,700
Receipts on account of Community Development Projects	24,11,965
Other items	13,81,129
<i>Deduct—Refunds</i>	—22,449
TOTAL	1,15,32,345
LII-B.—Civil Defence—	
Miscellaneous	1,000
TOTAL	1,000

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

13 AG Orissa/55.

Heads.	Actuals for 1954-55.						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 and Estate Duty—							
Collection of Taxes on Agricultural Income	3,50,091	..	3,50,091	3,50,091
Works	3,778	..	3,778	3,778
TOTAL	3,53,869	..	3,53,869	3,53,869
7.—Land Revenue—							
Charges of Administration	3,92,224	..	3,92,224	3,92,224
Management of Government Estates	7,38,780	..	7,38,780	7,38,780
Survey, Settlement and Record operations	15,97,015	..	15,97,015	15,97,015
Land Records	2,16,385	..	2,16,385	2,16,385

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

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

78

Heads.	Actuals for 1954-55.						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>contd.</i>							
7.—Land Revenue— <i>contd.</i>							
Assignments and compensations	92,707	..	92,707	92,707
Transfer to Zamindari Abolition Fund	72,19,377 ✓	..	72,19,377	72,19,377
Expenditure in connection with <i>ex-Zamindari</i> Estates.	10,79,643	..	10,79,643	10,79,643
<i>Deduct</i> —Amount met from the Zamindari Abolition Fund.	—10,79,643	..	—10,79,643	—10,79,643
TOTAL	1,02,56,488	..	1,02,56,488	1,02,56,488
8.—State Excise Duties—							
Superintendence	40,420	..	40,420	40,420
District Executive Establishment	12,95,593	..	12,95,593	12,95,593
Distilleries	40,178	..	40,178	40,178
Cost of opium supplied to the State Excise Depart- ment.	5,88,670	..	5,88,670	5,88,670
Purchase of ganja and other drugs	9,116	..	9,116	9,116
Compensations	645	..	645	645
TOTAL	19,74,622	..	19,74,622	19,74,622

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

9.—Stamps—						
Superintendence . . . . .	..	..	..	7,020	..	7,020 7,020
A.—Non-judicial—						
Charges for the sale of stamps . . . . .	..	..	..	73,792	..	73,792 73,792
Cost of stamps supplied from Central Stamp Stores . . . . .	..	..	..	45,725	..	45,725 45,725
TOTAL—A.—Non-judicial . . . . .	..	..	..	1,19,517	..	1,19,517 1,19,517
B.—Judicial—						
Charges for the sale of stamps . . . . .	..	..	..	21,624	..	21,624 21,624
Cost of stamps supplied from Central Stamp Stores . . . . .	..	..	..	35,496	..	35,496 35,496
TOTAL—B.—Judicial . . . . .	..	..	..	57,120	..	57,120 57,120
GRAND TOTAL . . . . .				..	..	.. 1,83,657 1,83,657 1,83,657
10.—Forest—						
General Direction . . . . .	..	..	..	1,34,219	..	1,34,219 1,34,219
Conservancy and works	6,474	..	6,474	13,82,059	..	13,82,059 13,88,533
Establishment . . . . .	..	..	..	23,64,853	..	23,64,853 23,64,853
Development Schemes . . . . .	..	..	..	4,49,053	..	4,49,053 4,49,053
Charges in England . . . . .	..	..	..	67	..	67 67
TOTAL	6,474	..	6,474	43,30,251	..	43,30,251 43,36,725

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

Heads.	Actuals for 1954-55.						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>							
11.—Registration—							
Superintendence	5,938	..	5,938	5,938
District charges	4,35,062	..	4,35,062	4,35,062
TOTAL	4,41,000	..	4,41,000	4,41,000
12.—Charges on account of Motor Vehicles Acts—							
Charges of collection	36,555	..	36,555	36,555
Compensation to local bodies, etc.	2,51,860	..	2,51,860	2,51,860
Other charges	800	..	800	800
Transfer to the State Road Funds	14,65,000	..	14,65,000	14,65,000
TOTAL	17,54,215	..	17,54,215	17,54,215

13.—Other Taxes and Duties—

Collection Charges—

Taxes on sale of motor spirit and lubricants . . . . .	..	..	..	30,990	..	30,990	30,990
Entertainment Tax . . . . .	..	..	..	18,422	..	18,422	18,422
Charges under the Electricity Acts . . . . .	..	..	..	22	..	22	22
Sales Tax . . . . .	..	..	..	3,50,919	..	3,50,919	3,50,919
TOTAL . . . . .	..	..	..	4,00,353	..	4,00,353	4,00,353

C.—Revenue Account of Irrigation, Navigation Embankment and Drainage Works.

17.—Interest on works for which Capital Accounts are kept—

Irrigation works	10,86,439	..	10,86,439	..	..	10,86,439
TOTAL	10,86,439	..	10,86,439	..	..	10,86,439

18.—Other Revenue Expenditure financed from Ordinary Revenues—

A.—Irrigation Works—

(1) Works for which no Capital Accounts are kept—

Extensions and Improvements . . . . .	..	..	..	30,272	..	30,272	30,272
Maintenance and Repairs . . . . .	..	..	..	2,84,799	..	2,84,799	2,84,799
Establishment . . . . .	..	..	..	37,014	..	37,014	37,014

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

Heads.	Actuals for 1954-55.						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	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tools and Plant	5,030	..	5,030	5,030
Development Schemes	7,60,929	..	7,60,929	7,60,929
Charges in England	94	..	94	94
(2) Miscellaneous Expenditure—							
Grants-in-aid	6,000	..	6,000	6,000
TOTAL—A.—Irrigation Works	11,24,138	..	11,24,138	11,24,138

B.—Navigation, Embankment and Drainage Works—

(1) Works for which no Capital Accounts are kept—

Extensions and Improvements . . . . .	..	..	..	10,24,878	..	10,24,878	10,24,878
Maintenance and Repairs . . . . .	..	..	..	8,61,586	..	8,61,586	8,61,586
Establishment . . . . .	..	..	..	2,10,439	..	2,10,439	2,10,439

Tools and Plant . . . . .	..	..	..	77,744	..	77,744	77,744
Charges in England . . . . .	..	..	..	273	..	273	273
(2) Miscellaneous Expenditure—							
Establishment . . . . .	..	..	..	2,593	..	2,593	2,593
Tools and Plant . . . . .	..	..	..	529	..	529	529
Grants-in-aid . . . . .	..	..	..	1,61,079	..	1,61,079	1,61,079
Charges in England . . . . .	..	..	..	2	..	2	2
TOTAL—B.—Navigation, etc. . . . .	..	..	..	23,39,123	..	23,39,123	23,39,123
GRAND TOTAL . . . . .	..	..	..	34,63,261	..	34,63,261	34,63,261

E.—Debt Services—

22.—Interest on Debt and Other Obligations—

A.—Interest on Ordinary Debt—

Rupee Debt—

Interest on loans taken from the Central Government.	1,57,05,597	..	1,57,05,597	1,57,05,597
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B.—Interest on Unfunded Debt—

State Provident Funds—

Interest on General Provident Fund	4,71,724	..	4,71,724	4,71,724
Interest on Indian Civil Service Provident Fund	17,786	..	17,786	..	..	..	17,786
Interest on Indian Civil Service (Non-European Members) Provident Fund.	3,973	..	3,973	..	..	..	3,973
Interest on Contributory Provident Funds	15,653	..	15,653	..	..	..	15,653

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

Heads.	Actuals for 1954-55.						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.—Interest on Other Obligations—							
Miscellaneous	50		50				50
D.—Transfer—							
<i>Deduct</i> —Interest transferred to Commercial Departments—							
Irrigation	—18,239		—18,239				—18,239
Multipurpose River Schemes (Hirakud Dam Project).	—1,47,80,573		—1,47,80,573				—1,47,80,573
Electricity Schemes	—15,44,709		—15,44,709				—15,44,709
State Transport Service	—2,15,000		—2,15,000				—2,15,000
TOTAL	—3,43,738		—3,43,738				—3,43,738
23.—Appropriation for Reduction or Avoidance of Debt—							
Sinking Funds	13,06,000		13,06,000				13,06,000
Other Appropriations	18,50,865		18,50,865				18,50,865
TOTAL	31,56,865		31,56,865				31,56,865

F.—Civil Administration—

25.—General Administration—

A.—President, Vice-President, Heads of States,
Cabinet and Ministers—

Emoluments and/or Allowances of Governor	66,000	..	66,000	..	..	..	66,000
Secretariat staff of Governor	81,161	..	81,161	..	..	..	81,161
Staff and household of Governor	70,116	..	70,116	..	..	..	70,116
Sumptuary Allowance of Governor	7,500	..	7,500	..	..	..	7,500
Expenditure from Contract Allowance	33,237	..	33,237	..	..	..	33,237
Tour Expenses	46,256	..	46,256	..	..	..	46,256
Ministers . . . . .	..	..	..	5,48,001	..	5,48,001	5,48,001

B.—Parliament and State Legislature—

Legislative Assembly	21,310	..	21,310	4,39,903	..	4,39,903	4,61,213
State Legislature Secretariat . . . . .	..	..	..	1,35,901	..	1,35,901	1,35,901

C.—Elections—

Other Election Charges	92,398	..	92,398	92,398
----------------------------------	----	----	----	--------	----	--------	--------

D.—Secretariat and Headquarters Establishment—

Civil Secretariat . . . . .	..	..	..	31,76,205	..	31,76,205	31,76,205
Public Service Commission	1,23,463	..	1,23,463	..	..	..	1,23,463
Board of Revenue, Financial Commissioner and Establishments.	..	..	..	5,75,836	..	5,75,836	5,75,836
Local Fund Audit Establishments . . . . .	..	..	..	91,571	..	91,571	91,571

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

Heads.	Actuals of 1954-55.						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.
25.—General Administration— <i>contd.</i>							
F.—District Administration—							
General Establishments . . . . .	..	..	..	37,42,115	..	37,42,115	37,42,115
Sub-Divisional Establishments . . . . .	..	..	..	10,61,729	..	10,61,729	10,61,729
Other Establishments . . . . .	..	..	..	38,32,973	..	38,32,973	38,32,973
G.—Works—							
Original Works . . . . .	..	..	..	73,85,708	..	73,85,708	73,85,708
Repairs . . . . .	..	..	..	36,683	..	36,683	36,683
H.—Miscellaneous—							
Discretionary Grants by Heads of States, etc. . . . .	..	..	..	1,15,266	..	1,15,266	1,15,266
Miscellaneous . . . . .	..	..	..	61,818	..	61,818	61,818
Expenditure in connection with <i>ex-Zamindari</i> Estates.	..	..	..	82,581	..	82,581	82,581
Deduct—Amount met from Zamindari Abolition Fund.	..	..	..	—82,581	..	—82,581	—82,581
Charges in England . . . . .	..	..	..	2,433	..	2,433	2,433
TOTAL	4,49,043	..	4,49,043	2,12,98,540	..	2,12,98,540	2,17,47,583

27.—Administration of Justice—

High Courts	5,10,911	5,10,911	..	..	5,10,911
Law Officers . . . . .	..	..	2,88,553	2,88,553	2,88,553
Civil and Sessions Courts . . . . .	..	..	13,77,121	13,77,121	13,77,121
Criminal Courts . . . . .	..	..	3,41,539	3,41,539	3,41,539
Pledership and Mukhtearship Examination charges. . . . .	..	..	3,136	3,136	3,136
TOTAL	5,10,911	5,10,911	20,10,349	20,10,349	25,21,260

28.—Jails and Convict Settlements—

Jails . . . . .	..	..	21,64,998	21,64,998	21,64,998
Jail Manufactures . . . . .	..	..	1,06,942	1,06,942	1,06,942
TOTAL . . . . .	..	..	22,71,940	22,71,940	22,71,940

29.—Police—

Superintendence . . . . .	..	..	3,19,673	3,19,673	3,19,673
District Executive Force . . . . .	..	..	1,07,97,538	1,07,97,538	1,07,97,538
Police Training Schools and Colleges . . . . .	..	..	2,31,756	2,31,756	2,31,756
Village Police . . . . .	..	..	4,39,084	4,39,084	4,39,084
Special Police . . . . .	..	..	18,18,329	18,18,329	18,18,329
Railway Police . . . . .	..	..	1,62,016	1,62,016	1,62,016
Criminal Investigation Department . . . . .	..	..	9,31,188	9,31,188	9,31,188

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

Heads.	Actuals for 1954-55.						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.
29.—Police—<i>contd.</i>							
Miscellaneous	1,860	..	1,860	1,860
Works	47,979	..	47,979	47,979
Charges in England	:	..	19,341	..	19,341	19,341
TOTAL	1,47,68,764	..	1,47,68,764	1,47,68,764
30.—Ports and Pilotage—							
B.—Other Ports—							
Pilotage and Pilot establishments	29	..	29	29
Miscellaneous	1,950	..	1,950	1,950
TOTAL	1,979	..	1,979	1,979

36.—Scientific Departments—					
Mines Department . . . . .	..	..	2,65,050	..	2,65,050 2,65,050
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	..	9,100	..	9,100 9,100
Museums . . . . .	..	..	43,980	..	43,980 43,980
Works' . . . . .	..	..	48,094	..	48,094 48,094
Development Schemes . . . . .	..	..	331	..	331 331
	TOTAL	..	3,66,555	..	3,66,555 3,66,555
<hr/>					
37.—Education—					
A.—University—					
Grants to Universities . . . . .	..	..	2,10,428	..	2,10,428 2,10,428
Government Arts Colleges . . . . .	..	..	17,57,436	..	17,57,436 17,57,436
Grants to non-Government Arts Colleges . . . . .	..	..	95,247	..	95,247 95,247
Government Professional Colleges . . . . .	..	..	57,609	..	57,609 57,609
B.—Secondary—					
Government Secondary Schools . . . . .	..	..	22,93,864	..	22,93,864 22,93,864
Direct grants to non-Government Secondary Schools.	..	..	7,26,824	..	7,26,824 7,26,824
Grants to Local Bodies for Secondary Education . . . . .	..	..	4,04,481	..	4,04,481 4,04,481
C.—Primary—					
Government Primary Schools . . . . .	..	..	19,34,262	..	19,34,262 19,34,262
Direct grants to non-Government Primary Schools	..	..	22,65,450	..	22,65,450 22,65,450
Grants to Local Bodies for Primary Education . . . . .	..	..	34,23,707	..	34,23,707 34,23,707

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

Heads.	Actuals for 1954-55.						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
37.—Education— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Special—							
Government Special Schools . . . . .	..	..	..	5,03,781	..	5,03,781	5,03,781
Direct grants to non-Government Special Schools . . . . .	..	..	..	1,63,645	..	1,63,645	1,63,645
E.—General—							
Direction . . . . .	..	..	..	1,53,676	..	1,53,676	1,53,676
Inspection . . . . .	..	..	..	8,32,687	..	8,32,687	8,32,687
Scholarships . . . . .	..	..	..	1,28,265	..	1,28,265	1,28,265
Miscellaneous . . . . .	..	..	..	8,48,808	..	8,48,808	8,48,808
Works . . . . .	..	..	..	2,01,293	..	2,01,293	2,01,293
Development Schemes . . . . .	..	..	..	30,32,375	..	30,32,375	30,32,375
Charges in England . . . . .	..	..	..	3,563	..	3,563	3,563
TOTAL	..	..	..	1,90,37,401	..	1,90,37,401	1,90,37,401

38 —Medical—

Medical Establishment . . . . .	..	..	5,56,274	..	5,56,274	5,56,274
Hospitals and Dispensaries . . . . .	..	..	41,19,780	..	41,19,780	41,19,780
Grants for Medical purposes . . . . .	..	..	1,02,382	..	1,02,382	1,02,382
Medical Colleges and Schools . . . . .	..	..	4,75,618	..	4,75,618	4,75,618
Mental Hospital . . . . .	..	..	73,501	..	73,501	73,501
Chemical Examiner . . . . .	..	..	14,400	..	14,400	14,400
Works . . . . .	..	..	5,686	..	5,686	5,686
Development Schemes . . . . .	..	..	8,53,613	..	8,53,613	8,53,613
Charges in England . . . . .	..	..	3,439	..	3,439	3,439
TOTAL . . . . .	..	..	62,04,693	..	62,04,693	62,04,693

39.—Public Health—

Public Health Establishment . . . . .	..	..	8,93,395	..	8,93,395	8,93,395
Grants for Public Health purposes . . . . .	..	..	7,68,330	..	7,68,330	7,68,330
Expenses in connection with epidemic diseases . . . . .	..	..	4,01,439	..	4,01,439	4,01,439
Bacteriological Laboratories . . . . .	..	..	60,708	..	60,708	60,708
Works	6,395	6,395	5,38,604	..	5,38,604	5,44,999
Development Schemes . . . . .	..	..	2,95,833	..	2,95,833	2,95,833
Charges in England . . . . .	..	..	200	..	200	200
TOTAL	6,395	6,395	29,58,509	..	29,58,509	29,64,904

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

Heads.	Actuals for 1954-55						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.
40.—Agriculture—							
Direction	76,781	..	76,781	76,781
Superintendence	1,01,338	..	1,01,338	1,01,338
Subordinate and Expert Staff	2,13,650	..	2,13,650	2,13,650
Experimental Farms	2,38,668	..	2,38,668	2,38,668
Agricultural Demonstration and Propaganda <i>including</i> Public Exhibitions and Fairs.	10,40,587	..	10,40,587	10,40,587
Agricultural Experiments and Research	1,27,548	..	1,27,548	1,27,548
Boring operations	13,500	..	13,500	13,500
Schemes for the improvement of Agricultural Marketing in India.	35,706	..	35,706	35,706
Fisheries	1,25,949	..	1,25,949	1,25,949
Other charges	14,69,179	..	14,69,179	14,69,179
Works	53,961	..	53,961	53,961
Development Schemes	21,70,065	..	21,70,065	21,70,065
TOTAL	56,66,932	..	56,66,932	56,66,932

41.—Veterinary—

Direction . . . . .	..	..	..	1,24,110	..	1,24,110	1,24,110
Superintendence . . . . .	..	..	..	36,996	..	36,996	36,996
Veterinary Education and Research . . . . .	..	..	..	1,18,556	..	1,18,556	1,18,556
Subordinate Establishment . . . . .	..	..	..	1,83,032	..	1,83,032	1,83,032
Hospitals and Dispensaries . . . . .	..	..	..	8,12,146	..	8,12,146	8,12,146
Breeding Operations . . . . .	..	..	..	3,33,507	..	3,33,507	3,33,507
Other charges . . . . .	..	..	..	1,41,715	..	1,41,715	1,41,715
Works . . . . .	..	..	..	11,369	..	11,369	11,369
Development Schemes . . . . .	..	..	..	7,13,136	..	7,13,136	7,13,136
Charges in England . . . . .	..	..	..	25	..		25
TOTAL . . . . .	..	..	..	24,74,592	..	24,74,592	24,74,592

42.—Co-operation—

Direction . . . . .	..	..	..	1,30,134	..	1,30,134	1,30,134
Superintendence . . . . .	..	..	..	7,27,029	..	7,27,029	7,27,029
Grants-in-aid . . . . .	..	..	..	1,09,715	..	1,09,715	1,09,715
Other charges . . . . .	..	..	..	25,851	..	25,851	25,851
Works . . . . .	..	..	..	3,000	..	3,000	3,000
Development Schemes . . . . .	..	..	..	73,130	..	73,130	73,130
TOTAL . . . . .	..	..	..	10,68,859	..	10,68,859	10,68,859

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

Heads.	Actuals for 1954-55.						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.
43.—Industries and Supplies—							
Industries	13,33,756	..	13,33,756	13,33,756
Cottage Industries	3,70,103	..	3,70,103	3,70,103
Works	49,833	..	49,833	49,833
Development Schemes	8,81,577	..	8,81,577	8,81,577
TOTAL	26,35,269	..	26,35,269	26,35,269
44.—Aviation—							
Grants for Aviation purposes	20,000	..	20,000	20,000
Development Schemes	8,782	..	8,782	8,782
TOTAL	28,782	..	28,782	28,782

47.—Miscellaneous Departments—

Labour and Emigration—

Inspection of Factories . . . . .	..	..	..	32,864	..	32,864	32,864
Labour	9,000	..	9,000	9,000

Inspection and Tests—

Inspector of Steam Boilers	19,058	..	19,058	19,058
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Statistics—

State Statistics	21,512	..	21,512	21,512
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Miscellaneous—

Examinations	7,169	..	7,169	7,169
Fire Services	5,33,720	..	5,33,720	5,33,720
Administration of Indian Partnership Act, 1932 . . . . .	..	..	..	20	..	20	20
Rural Welfare Department . . . . .	..	..	..	12,64,571	..	12,64,571	12,64,571
Miscellaneous . . . . .	..	..	..	50,042	..	50,042	50,042
Development Schemes	42,08,585	..	42,08,585	42,08,585

TOTAL	61,46,541	..	61,46,541	61,46,541
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1954-55.						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		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—							
50.—Civil Works—							
Original Works—Buildings—							
Taxes on Income . . . . .	..	..	..	43,821	..	43,821	43,821
Forest . . . . .	..	..	..	4,051	..	4,051	4,051
Registration . . . . .	..	..	..	11,693	..	11,693	11,693
General Administration	2,748	..	2,748	2,79,852	..	2,79,852	2,82,600
Administration of Justice . . . . .	..	..	..	1,20,317	..	1,20,317	1,20,317
Jails and Convict Settlements . . . . .	..	..	..	1,81,336	..	1,81,336	1,81,336
Police . . . . .	..	..	..	12,07,542	..	12,07,542	12,07,542
Education . . . . .	..	..	..	2,97,647	..	2,97,647	2,97,647
Medical . . . . .	..	..	..	3,30,522	..	3,30,522	3,30,522
Agriculture . . . . .	..	..	..	909	..	909	909
Veterinary . . . . .	..	..	..	9,393	..	9,393	9,393

Industries . . . . .	..	..	3,190	:	3,190	3,190
Miscellaneous Departments . . . . .	..	..	21,531	..	21,531	21,531
Civil Works . . . . .	..	..	1,62,768	..	1,62,768	1,62,768
Stationery and Printing . . . . .	..	..	274	..	274	274
<u>Original Works—Communications</u> . . . . .	..	..	10,07,559	..	10,07,559	10,07,559
<u>Original Works—Miscellaneous</u> . . . . .	..	..	2,12,316	..	2,12,316	2,12,316
<u>Repairs</u>	69,571	..	69,571	72,15,006	..	72,15,006
Establishment . . . . .	..	..	8,33,061	..	8,33,061	8,33,061
Tools and Plant . . . . .	..	..	6,59,582	..	6,59,582	6,59,582
Grants-in-aid . . . . .	..	..	23,24,217	..	23,24,217	23,24,217
Suspense . . . . .	..	..	3,27,705	..	3,27,705	3,27,705
<u>Development Schemes</u> . . . . .	..	..	(a)32,45,235	..	32,45,235	32,45,235
Charges in England . . . . .	..	..	2,507	..	2,507	2,507
TOTAL	72,319	..	72,319	1,85,02,034	..	1,85,02,034
						1,85,74,353

(a) Details are as follows :—

	Rs.
Buildings	8,14,534
<u>Communications</u>	1,03,126
Grants-in-aid	23,27,575
TOTAL	<u>32,45,235</u>

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

98

Heads.	Actuals for 1954-55.						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		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Electricity Schemes—							
52.—Interest on Capital Outlay on Electricity Schemes—							
I.—Hydro-Electric Schemes—							
Maekund (Duduma) Hydro-Electric Scheme	9,22,228	..	9,22,228	..	..	..	9,22,228
Duduma Transmission Scheme . . .	1,37,139	..	1,37,139	..	..	..	1,37,139
Hirakud Power Utilisation Scheme . .	91,301	..	91,301	..	..	..	91,301
TOTAL .	11,50,668	..	11,50,668	..	..	..	11,50,668
II.—Thermo-Electric Schemes—							
Cuttack Thermal Scheme	3,07,304	..	3,07,304	..	..	..	3,07,304
Baripada Electrification Scheme . . .	19,570	..	19,570	..	..	..	19,570

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Town Electrification Scheme—Group I	12,924	..	12,924	..	..	12,924
Town Electrification Scheme—Group II	21,166	..	21,166	..	..	21,166
Small Towns and Rural Electrification Scheme	26,680	..	26,680	..	..	26,680
Expansion of Power facilities in rural areas	6,397	..	6,397	..	..	6,397
TOTAL	3,94,041	..	3,94,041	..	..	3,94,041
GRAND TOTAL	15,44,709	..	15,44,709	..	..	15,44,709
52-A.—Other Revenue Expenditure connected with Electricity Schemes—						
Miscellaneous expenditure (including Survey)	..	..	..	17,383	..	17,383
TOTAL	..	..	..	17,383	..	17,383
J.—Miscellaneous—						
54.—Famine—						
A.—Famine Relief—						
Gratuitous Relief	..	..	..	4,86,981	..	4,86,981
TOTAL	..	..	..	4,86,981	..	4,86,981
54-A.—Territorial and Political Pensions—						
Territorial and Political Pensions	..	..	..	1,51,724	..	1,51,724
Charitable Allowances	..	..	..	3,004	..	3,004
TOTAL	..	..	..	1,54,728	..	1,54,728

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

Heads.	Actuals for 1954-55.						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		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>J.—Miscellaneous—contd.</i>							
54-B.—Privy Purses and Allowances of Indian Rulers—							
Privy Purses and Allowances of <i>ex</i> -Rulers of integrated States and Allowances of their Relatives and Servants—Integrated States—	10,99,999	..	10,99,999	3,72,600	..	3,72,600	14,72,599
TOTAL	10,99,999	..	10,99,999	3,72,600	..	3,72,600	14,72,599
55.—Superannuation Allowances and Pensions—							
Superannuation and Retired Allowances	26,611	..	26,611	21,12,340	..	21,12,340	21,38,951
Compassionate Allowances . . . . .	..	..	..	8,580	..	8,580	8,580
Gratuities	2,534	..	2,534	5,79,225	..	5,79,225	5,81,759

Family Pensions . . . . .	..	..	..	19,507	..	19,507	19,507
Pensions for Distinguished and Meritorious services	..	..	..	7,975	..	7,975	7,975
Donations to Provident Funds . . . . .	..	..	..	35,866	..	35,866	35,866
Government contribution payable under the Indian Civil Service Family Pension Rules.	..	..	..	61	..	61	61
Charges in England . . . . .	..	..	..	26,707	..	26,707	26,707
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	..	..	—2,84,315	..	—2,84,315	—2,84,315
TOTAL	..	..	..	29,145	..	29,145	25,05,946
						25,05,946	25,35,091

56.—Stationery and Printing—

I.—Stationery—

Stationery offices and stores . . . . .	..	..	..	32,168	..	32,168	32,168
Purchase of stationery stores . . . . .	..	..	..	1,67,837	..	1,67,837	1,67,837
Discount on plain papers used with stamps . . . . .	..	..	..	4,819	..	4,819	4,819
Purchase of plain papers used with stamps . . . . .	..	..	..	41,095	..	41,095	41,095

II.—Printing—

Government Presses . . . . .	..	..	..	19,73,298	..	19,73,298	19,73,298
Printing at private presses . . . . .	..	..	..	1,33,558	..	1,33,558	1,33,558
Cost of printing work done by other Governments.	..	..	..	5,343	..	5,343	5,343
<i>Deduct</i> —Cost of printing works done for other Governments and paying departments.	—15,401	..	—15,401	—15,401

TOTAL	23,42,717	..	23,42,717	23,42,717
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FINANCE ACCOUNTS,

GOVERNMENT OF ORISSA.

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

Heads.	Actuals for 1954-55.							
	Charged.			Voted.			Grand Total.	
	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.	
<i>J.—Miscellaneous—concl'd.</i>								
57.—Miscellaneous—								
Cost of books and periodicals	9,055	..	9,055	9,055	
Donations for charitable purposes	6,197	..	6,197	6,197	
Special Commissions of Enquiry	2,40,260	..	2,40,260	2,40,260	
Petty Establishments	5,23,909	..	5,23,909	5,23,909	
Expenditure in connection with Indian Evacuees	775	..	775	775	
Rents, rates and taxes	93	..	93	93	
Contributions	30,23,140	..	30,23,140	30,23,140	
Miscellaneous Durbar charges	3,411	..	3,411	3,411	
Expenditure on displaced persons	98,232	..	98,232	98,232	
Transport Organisation	68,866	..	68,866	68,866	

Irrecoverable temporary loans and advances written off.	..	..	..	6,364	..	6,364	6,364
Miscellaneous and unforeseen charges . . .	..	..	..	4,57,478	..	4,57,478	4,57,478
Transfer to Orissa Loan Stipend Fund . . .	..	..	..	2,28,290	..	2,28,290	2,28,290
Loss or gain by exchange . . . . .	..	..	..	133	..	133	133
TOTAL . . . . .	..	..	..	46,66,203	..	46,66,203	46,66,203

M.—Extraordinary Items—

63.—Extraordinary Charges—

Charges in India—

Rationing and Grain Supply Schemes . . .	..	..	..	18,10,041	..	18,10,041	18,10,041
Establishment, etc., charges common to various supply schemes.	..	..	..	3,63,494	..	3,63,494	3,63,494
Administration of Cloth and Yarn Control Order and Standard Cloth Scheme.	..	..	..	10,271	..	10,271	10,271
Purchase of Lease/Lend Lorries . . . . .	..	..	..	1,83,469	..	1,83,469	1,83,469
<i>Deduct</i> —Amount transferred to “85-A.—Capital Outlay on State Schemes of Government Trading”.	..	..	..	—23,30,926	..	—23,30,926	—23,30,926
TOTAL . . . . .	..	..	..	36,349	..	36,349	36,349

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

Heads.	Actuals for 1954-55.						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.
<i>M.—Extraordinary Items—concl'd.</i>							
63-A.—Expenditure connected with Post-war Planning and Development—							
Secretariat	1,20,285	..	1,20,285	1,20,285
Special Commissions and Committees	7,410	..	7,410	7,410
Employment Organisations	23,721	..	23,721	23,721
Miscellaneous	64,702	..	64,702	64,702
Local Development Works	15,96,355	..	15,96,355	15,96,355
TOTAL	18,12,473	..	18,12,473	18,12,473

63. B.—Community Development Projects—

Project Headquarters . . . . .	..	..	..	13,78,435	..	13,78,435	13,78,435
Agriculture and Animal Husbandry Extension . . . . .	..	..	..	7,86,533	..	7,86,533	7,86,533
Irrigation . . . . .	..	..	..	5,91,689	..	5,91,689	5,91,689
Health and Rural Sanitation . . . . .	..	..	..	6,20,867	..	6,20,867	6,20,867
Education . . . . .	..	..	..	3,03,606	..	3,03,606	3,03,606
Social Education . . . . .	..	..	..	2,28,342	..	2,28,342	2,28,342
Communication . . . . .	..	..	..	12,40,269	..	12,40,269	12,40,269
Rural Arts, Crafts and Industries . . . . .	..	..	..	2,21,872	..	2,21,872	2,21,872
TOTAL . . . . .	..	..	..	53,71,613	..	53,71,613	53,71,613

64. B.—Civil Defence—

Miscellaneous . . . . .	..	..	..	15,099	..	15,099	15,099
<i>Deduct</i> —Share paid by the Central Government . . . . .	..	..	..	—6,030	..	—6,030	—6,030
TOTAL . . . . .	..	..	..	9,069	..	9,069	9,069

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

Heads.	Actuals for 1954-55.						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		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works within the Revenue Account—							
19.—Construction of Irrigation, Navigation, Embankment and Drainage works—							
B.—Financed from Ordinary Revenue—							
Irrigation Works—							
Unproductive—							
Jamboo Canal —Development Schemes	(a) 30,416	..	30,416	30,416
TOTAL	30,416	..	30,416	30,416
FF.—Civil Administration—Capital Account within the Revenue Account—							
43-A.—Capital outlay on Industrial Development—							
Investment in Government Commercial undertakings.	58,206	..	58,206	58,206
TOTAL	58,206	..	58,206	58,206

HH.—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements within the Revenue Account—

50-A.—Capital outlay on Civil Works financed from Revenue.

..	..	..	7,589	..	7,589	7,589
TOTAL			7,589	..	7,589	7,589

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	..	..	..	-197	..	-197	-197
Establishment	..	..	..	-22	..	-22	-22
Tools and Plant	..	..	..	-16	..	-16	-16
TOTAL—A			..	-235	..	-235	-235

(a) Details are :—

	Rs.
Works	26,735
Establishment	3,054
Tools and Plant	623
Charges in England	4
Total	30,416

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

Heads.	Actuals for 1954-55.						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	2	3	4	5	6	7	8
	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	32,456	..	32,456	32,456
Establishment	3,626	..	3,626	3,626
Tools and Plant.	2,635	..	2,635	2,635
TOTAL—B	38,717	..	38,717	38,717
C.—Baripada Electrification Scheme—							
Works	1,501	..	1,501	1,501
Establishment	168	..	168	168
Tools and Plant	122	..	122	122
TOTAL—C	1,791	..	1,791	1,791

13 A.G.O.ISSA/55	D.—Small Towns and Rural Electrification Schemes— Group III—							
	Works . . . . .	..	..	..	1,81,903	..	1,81,903	1,81,903
	Establishment . . . . .	..	..	..	20,325	..	20,325	20,325
	Tools and Plant . . . . .	..	..	..	14,765	..	14,765	14,765
	TOTAL—D . . . . .	..	..	..	2,16,993	..	2,16,993	2,16,993
	GRAND TOTAL . . . . .	..	..	..	2,57,266	..	2,57,266	2,57,266
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”.	..	..	..	1,08,087	..	1,08,087	1,08,087
	TOTAL . . . . .	..	..	..	1,08,087	..	1,08,087	1,08,087
57-A.—Capital Outlay on Rail-Road Co-ordination Scheme financed from Ordinary Revenues—								
	Investment in shares of Road Transport Companies.	..	..	..	3,71,000	..	3,71,000	3,71,000
	TOTAL . . . . .	..	..	..	3,71,000	..	3,71,000	3,71,000

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

Heads.	Actuals for 1954-55.						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.
FF.—Civil Administration—Capital Accounts Outside the Revenue Account—							
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Reclamation of waste lands through Government Agency.	49,341	..	49,341	49,341
Tractor ploughing for private parties	21,487	..	21,487	21,487
Hiring of Agricultural Implements	12,395	..	12,395	12,395
Establishment of Bone-meal Factory	21,682	..	21,682	21,682
Development of Inland Fisheries	3,80,585	..	3,80,585	3,80,585
Reclamation of swamps	1,00,000	..	1,00,000	1,00,000
Major Irrigation Works in charge of the Chief Engineer.	4,01,558	..	4,01,558	4,01,558
Minor Irrigation Works in charge of Civil Officers	45,97,841	..	45,97,841	45,97,841
Minor Irrigation Works in connection with National Extension Service Blocks.	41,216	..	41,216	41,216

Special Minor Irrigation Works in charge of Civil Officers	..	..	..	3,50,030	..	3,50,030	3,50,030
Reclamation of Kausalya-Ganga Project . . .	..	..	..	—1,600	..	—1,600	—1,600
TOTAL				..	..	59,74,535	59,74,535

HH.—Capital Accounts of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—

80-A.—Capital Outlay on Multipurpose River Schemes—

Productive—

Hirakud Dam Project—

I.—Dam and Appurtenant Works—

Works . . . . .	..	..	..	10,35,08,959	..	10,35,08,959	10,35,08,959
Establishment . . . . .	..	..	..	42,25,712	..	42,25,712	42,25,712
Tools and Plant . . . . .	..	..	..	11,26,362	..	11,26,362	11,26,362
Suspense . . . . .	..	..	..	—88,11,366	..	—88,11,366	—88,11,366
Interest on Capital	1,07,55,879	..	1,07,55,879	..	..	..	1,07,55,879
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	—1,98,17,996	..	—1,98,17,996	—1,98,17,996
TOTAL—I				..	..	8,02,31,671	9,09,87,550

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

Heads.	Actuals for 1954-55.						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
HH.—Capital Accounts of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account— <i>concl.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River Schemes— <i>concl.</i>							
Productive— <i>concl.</i>							
Hirakud Dam Project— <i>concl.</i>							
II.—Main Canals, Branches, Distributaries and Water Courses—							
Work . . . . .	..	..	..	98,75,995	..	98,75,995	98,75,995
Establishment . . . . .	..	..	..	10,86,750	..	10,86,750	10,86,750
Tools and Plant . . . . .	..	..	..	20,713	..	20,713	20,713
Suspense . . . . .	..	..	..	—12,22,428	..	—12,22,428	—12,22,428
Interest on Capital	15,57,423	..	15,57,423	..	..	..	15,57,423
TOTAL—II	15,57,423	..	15,57,423	97,61,030	..	97,61,030	1,13,18,453

IV.—Hydro-Electric Installation—

Works . . . . .	..	..	..	2,22,38,928	..	2,22,38,928	2,22,38,928
Establishment . . . . .	..	..	..	6,72,006	..	6,72,006	6,72,006
Tools and Plant. . . . .	..	..	..	1,27,034	..	1,27,034	1,27,034
Suspense . . . . .	..	..	..	—75,74,530	..	—75,74,530	—75,74,530
Interest on Capital . . . . .	..	..	..	24,67,271	..	24,67,271	24,67,271
TOTAL—IV . . . . .	..	..	..	24,67,271	..	24,67,271	1,54,63,438
GRAND TOTAL . . . . .	..	..	..	1,47,80,573	..	1,47,80,573	10,54,56,139

SI.—Capital Account of Civil Works outside the Revenue Account—

Original Works—

Buildings—

Industries . . . . .	..	..	..	42,162	..	42,162	42,162
Communications (Development Schemes) . . . . .	..	..	..	49,83,229	..	49,83,229	49,83,229
Expenditure in connection with Capital Construction—							
Works . . . . .	..	..	..	61,46,819	..	61,46,819	61,46,819
Establishment . . . . .	..	..	..	2,30,649	..	2,30,649	2,30,649
Tools and Plant . . . . .	..	..	..	97,671	..	97,671	97,671
Suspense . . . . .	..	..	..	—11,33,977	..	—11,33,977	—11,33,977
TOTAL . . . . .	..	..	..	1,03,66,553	..	1,03,66,553	1,03,66,553

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

Heads.	Actuals for 1954-55						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 on Electricity Schemes outside the Revenue Account—

SI-A.—Capital outlay on Electricity Schemes—

I.—Hydro-Electric Schemes—

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

Works . . . . .	..	..	..	55,26,868	..	55,26,868	55,26,868
Establishment . . . . .	..	..	..	4,46,181	..	4,46,181	4,46,181
Tools and Plant . . . . .	..	..	..	2,41,915	..	2,41,915	2,41,915
Suspense . . . . .	..	..	..	—3,085	..	—3,085	—3,085
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	—22,605	..	—22,605	—22,605
TOTAL—A	..	..	..	61,89,274	..	61,89,274	61,89,274

B.—Duduma Transmission Scheme—

Works . . . . .	..	..	..	5,75,996	..	5,75,996	5,75,996
Establishment . . . . .	..	..	..	2,29,038	..	2,29,038	2,29,038
Tools and Plant . . . . .	..	..	..	1,66,398	..	1,66,398	1,66,398
Suspense . . . . .	..	..	..	14,73,917	..	14,73,917	14,73,917
TOTAL—B				..	..	24,45,349	24,45,349

C.—Hirakud Power Utilisation Scheme—

Works . . . . .	..	..	..	18,84,357	..	18,84,357	18,84,357
Establishment . . . . .	..	..	..	1,91,298	..	1,91,298	1,91,298
Tools and Plant . . . . .	..	..	..	1,38,979	..	1,38,979	1,38,979
Suspense . . . . .	..	..	..	-1,57,493	..	-1,57,493	-1,57,493
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	-14,732	..	-14,732	-14,732
TOTAL—C				..	..	20,42,409	20,42,409

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

Heads.	Actuals for 1954-55.						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.
II.—Capital Account on Electricity Schemes outside the Revenue Account— <i>contd.</i>							
SI-A.—Capital outlay on Electricity Schemes— <i>contd.</i>							
II.—Thermo-Electric Schemes—							
A.—Cuttack Thermal Scheme—							
Works	3,58,232	..	3,58,232	3,58,232
Establishment	25,331	..	25,331	25,331
Tools and Plant	18,403	..	18,403	18,403
Suspense	—1,01,522	..	—1,01,522	—1,01,522
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—30,000	..	—30,000	—30,000
TOTAL—A	2,70,444	..	2,70,444	2,70,444

B.—Small Towns and Rural Electrification Schemes—

Works . . . . .	..	..	..	3,90,336	..	3,90,336	3,90,336
Establishment . . . . .	..	..	..	43,612	..	43,612	43,612
Tools and Plant . . . . .	..	..	..	31,685	..	31,685	31,685
TOTAL—B				4,65,633	..	4,65,633	4,65,633

C.—Baripada Electric Supply Scheme—

Works . . . . .	..	..	..	90,072	..	90,072	90,072
Establishment . . . . .	..	..	..	10,064	..	10,064	10,064
Tools and Plant . . . . .	..	..	..	7,311	..	7,311	7,311
TOTAL—C				1,07,447	..	1,07,447	1,07,447

D.—Town Electrification Scheme (Group II)—

Works . . . . .	..	..	..	1,35,626	..	1,35,626	1,35,626
Establishment . . . . .	..	..	..	15,153	..	15,153	15,153
Tools and plant . . . . .	..	..	..	11,009	..	11,009	11,009
TOTAL—D				1,61,788	..	1,61,788	1,61,788

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

Heads.	Actuals for 1954-55						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 on Electricity Schemes outside the Revenue Account— <i>concl'd.</i>							
81-A.—Capital outlay on Electricity Schemes— <i>concl'd.</i>							
II.—Thermo-Electric Schemes— <i>concl'd.</i>							
E.—Expansion of Power Facilities in Rural Areas—							
Works . . . . .	..	..	..	2,83,319	..	2,83,319	2,83,319
Establishment . . . . .	..	..	..	31,656	..	31,656	31,656
Tools and Plant . . . . .	..	..	..	22,998	..	22,998	22,998
TOTAL—E . . . . .	..	..	..	3,37,973	..	3,37,973	3,37,973
GRAND TOTAL . . . . .	..	..	..	1,20,20,317	..	1,20,20,317	1,20,20,317

JJ.—Miscellaneous Capital Account outside the Revenue Account—

82.—Capital Account of other State works outside the Revenue Account—

Original Works—

General Administration	1,97,987	..	1,97,987	1,97,987
----------------------------------	----	----	----	----------	----	----------	----------

Education . . . . .	..	..	..	2,65,449	..	2,65,449	2,65,449
Public Health . . . . .	..	..	..	2,423	..	2,423	2,423
Ports and Pilotage . . . . .	..	..	..	23,604	..	23,604	23,604
TOTAL . . . . .	..	..	..	4,89,463	..	4,89,463	4,89,463
82-A.—Capital outlay on Rail-Road Co-ordination Scheme outside the Revenue Account—							
<i>Deduct</i> —Amount financed from Ordinary Revenues	..	..	..	—2,60,000	..	—2,60,000	—2,60,000
TOTAL . . . . .	..	..	..	—2,60,000	..	—2,60,000	—2,60,000
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—							
<i>(a) Road Transport—</i>							
Motor Transport Services . . . . .	..	..	..	12,20,454	..	12,20,454	12,20,454
TOTAL . . . . .	..	..	..	12,20,454	..	12,20,454	12,20,454
83.—Payments of commuted value of pensions—							
Payments in India . . . . .	..	..	..	1,08,087	..	1,08,087	1,08,087
<i>Deduct</i> —Amount financed from Ordinary Revenues	..	..	..	—1,08,087	..	—1,08,087	—1,08,087
TOTAL . . . . .	..	..	..	..	..	..	..

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

Heads.	Actuals for 1954-55.						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.J.—Miscellaneous Capital Account outside the Revenue Account— <i>concl'd.</i>							
85-A.—Capital Outlay on State Schemes of Government Trading—							
Grain Supply Scheme . . . . .	..	..	..	—2,02,79,655	..	—2,02,79,655	—2,02,79,655
Standard Cloth Scheme . . . . .	..	..	..	—3,392	..	—3,392	—3,392
Other Miscellaneous Schemes . . . . .	..	..	..	—15,985	..	—15,985	—15,985
<i>Add</i> —Establishment and other charges transferred from the Revenue head "63—Extraordinary Charges".	..	..	..	23,30,926	..	23,30,926	23,30,926
Community Development Projects . . . . .	..	..	..	1,76,413	..	1,76,413	1,76,413
TOTAL . . . . .	..	..	..	—1,77,91,693	..	—1,77,91,693	—1,77,91,693
85-B.—Appropriations to the Contingency Fund outside the Revenue Account—							
Appropriation to the Contingency Fund . . . . .	..	..	..	65,00,000	..	65,00,000	65,00,000
TOTAL . . . . .	..	..	..	65,00,000	..	65,00,000	65,00,000

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

Nature of Expenditure.	Expenditure during the year 1954-55.			Expenditure to end of the year 1954-55.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Orissa Canal Project	(a)30,416	..	30,416	2,70,43,840
Rushikulya system . . . . .	..	..	..	51,86,712
TOTAL .	30,416	..	30,416	3,22,30,352
<i>Deduct</i> —Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).	—30,416	..	—30,416	—18,38,208
Net amount outside the Revenue Account . . . . .	..	..	..	3,03,92,144

(a) Directly booked under "19—Construction of Irrigation, etc., works".

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

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Nature of Expenditure.	Expenditure during the year 1954-55.			Expenditure to end of the year 1954-55.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	
1	Rs.	Rs.	Rs.	Rs.
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Special Paddy Cultivation Scheme . . . . .	..	..	..	35,000
Reclamation of Kausalya-Ganga Project	—1,600	..	—1,600	15,200
Establishment of Bone-meal Factory	21,682	..	21,682	69,775
Reclamation of waste lands through Government Agencies	49,341	..	49,341	1,50,842
Tractor ploughing for private parties	21,487	..	21,487	36,160
Hiring of ploughing sets and agricultural implements	12,395	..	12,395	79,489
Development of Inland Fisheries	3,80,585	..	3,80,585	3,80,585
Reclamation of swamps	1,00,000	..	1,00,000	1,00,000
Major Irrigation works in charge of the Chief Engineer	4,01,558	..	4,01,558	4,01,558
Minor Irrigation works in charge of Civil Officers	45,97,841	..	45,97,841	45,97,841

Minor Irrigation works in connection with National Extension Service Blocks.	41,216	..	41,216	41,216
Special Major Irrigation works in charge of Civil Officers . . .	3,50,030	..	3,50,030	3,50,030
TOTAL . . .	59,74,535 ✓	..	59,74,535	62,57,696

72.—Capital Outlay on Industrial Development—

Investment in Government Commercial Undertakings—

Cold Storage Plant	(b)58,206	..	58,206	3,92,883
Pilot Plant for production of special alloy and steel . . . . .	..	..	..	1,33,333

Investment in shares of other Commercial Concerns—

Orissa Textile Mills Co., Ltd. . . . .	..	..	..	10,20,000
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
Mayurbhanj Textiles, Ltd. . . . .	..	..	..	50,000
Gauhati Electric Supply Co., Ltd.	10,210
National Security Bank	500

TOTAL . . .	58,206 ✓	..	58,206	60,29,426
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Deduct—Amount financed from Ordinary Revenues	—58,206 ✓	..	—58,206	—58,96,093
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Net amount outside the Revenue Account	1,33,333
--	----	----	----	----------

(b) Directly booked under "43-A.—Capital Outlay on Industrial Development within the Revenue Account".

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

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Nature of Expenditure.	Expenditure during the year 1954-55.			Expenditure to end of the year 1954-55.
	Out of Consolidatd Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
✓ 80-A.—Capital Outlay on Multipurpose River Schemes—				
Hirakund Dam Project	12,02,36,712	..	12,02,36,712	43,95 66,038
TOTAL	12,02,36,712	..	12,02,36,712	43 95,66,038
81.—Capital Account of Civil Works outside the Revenue Account—				
Industries	42,162	..	42,162	3,92,162
Communications	49,83,229	..	49,83,229	49,88,292
Capital Construction	53,41,162	..	53,41,162	(c)4,18,37,710
TOTAL	1,03,66,553	..	1,03,66,553	4,72,18,164
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	..	..	—3,64,96,548
Net amount outside the Revenue Account	1,03,66,553	..	1,03,66,553	1,07,21,616

81-A.—Capital Outlay on Electricity Schemes—

I.—Hydro-Electric Schemes—

Machkund (Duduma) Hydro-Electric Scheme	61,89,274	..	61,89,274	2,61,03,666
Duduma Transmission Scheme	24,45,349	..	24,45,349	49,70,941
Hirakud Power Utilisation Scheme	20,42,409	..	20,42,409	35,08,341

II.—Thermo-Electric Schemes—

Cuttack Thermo-Electric Scheme	2,70,444	..	2,70,444	82,62,808
Small Towns and Rural Electrification Schemes	(d)6,82,626	..	6,82,626	9,42,253

Town Electrification Schemes—

Town Electrification Scheme—Group I	(e)—235	..	—235	3,47,418
Town Electrification Scheme—Group II	(f)2,00,505	..	2,00,505	6,63,372
Baripada Electrification Scheme	(g)1,09,238	..	1,09,238	5,73,600
Expansion of Power Facilities in rural areas	3,37,973	..	3,37,973	3,37,973

TOTAL	1,22,77,583	..	1,22,77,583	4,57,10,372
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Deduct—Amount financed from Ordinary Revenues	—2,57,266	..	—2,57,266	—21,00,116
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Net amount outside the Revenue Account	1,20,20,317	..	1,20,20,317	4,36,10,256
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(c) Includes Rs. 3,64,96,548 previously booked under "50.—Civil Works".

(d) Includes Rs. 2,16,993 directly booked under "53.—Capital Outlay on Electricity Schemes within the Revenue Account".

(e) Directly booked under "53.—Capital Outlay on Electricity Schemes within the Revenue Account".

(f) Includes Rs. 38,717 directly booked under "53.—Capital Outlay on Electricity Schemes within the Revenue Account".

(g) Includes Rs. 1,791 directly booked under "53.—Capital Outlay on Electricity Schemes within the Revenue Account".

38,98,308
17,98,192
21,00,116

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 1954-55.			Expenditure to
	Out of	Out of	Total.	end of the year
	Consolidated	Contingency		1954-55.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82—Capital Account of other State Works outside the Revenue Account—				
Original Works	4,89,463	..	4,89,463	4,89,463
TOTAL	4,89,463	..	4,89,463	4,89,463
82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account—				
Investment in shares of Road Transport Companies	(h)1,11,000	..	1,11,000	21,01,198
<i>Deduct</i> —Amount financed from Ordinary Revenues	—3,71,000	..	—3,71,000	—20,65,698
Net amount outside the Revenue Account	—2,60,000	..	—2,60,000	—35,500

82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—

(a) Road Transport—

Motor Transport Services	12,20,454	..	12,20,454	34,61,920
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	..	..	—2,99,482
Net amount outside the Revenue Account	12,20,454	..	12,20,454	31,62,447
83.—Payment of Commuted value of Pensions	1,08,087	..	1,08,087	9,98,035
<i>Deduct</i> —Amount financed from Ordinary Revenues	—1,08,087	..	—1,08,087	—9,98,035
Net amount outside the Revenue Account . . . . .	..	..	..	..
85-A.—Capital Outlay on State Schemes of Government Trading	—1,77,91,693	..	—1,77,91,693	—1,93,87,036
TOTAL	—1,77,91,693	..	—1,77,91,693	—1,93,87,036
85-B.—Appropriations to the Contingency Fund	65,00,000	..	65,00,000	1,00,00,000
TOTAL	65,00,000	..	65,00,000	1,00,00,000
GRAND TOTAL	13,87,56,341	..	13,87,56,341	52,49,81,457

(h) Directly booked under "57-A.—Capital Outlay on Rail-Road Co-ordination Scheme within the Revenue Account".

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND

1.—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 Accounts Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned, where necessary, and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

3. The process of determination of the pre-merger assets and liabilities of the merged States has not yet been completed. The following statement, however, indicates the position to end of the year 1954-55 :—

<i>Assets.</i>	Rs.
Balance outstanding on the 1st April, 1954	1,08,32,676
Corrections made in the outstanding balance as a result of further verification	58,427
TOTAL	1,08,91,103
<i>Deduct</i> —Amount brought to Government Accounts by correction of opening balances (<i>vide</i> paragraph 7)	1,36,202
Outstanding balance on the 31st March, 1955	1,07,54,901
<i>Liabilities.</i>	
Balance outstanding on the 1st April, 1954	84,61,547
<i>Deduct</i> —Amount brought to Government Accounts by correction of opening balances (<i>vide</i> paragraph 7)	67,96,043
Outstanding balance on the 31st March, 1955	16,65,504

Every effort is being made to bring the outstanding balances to Government Accounts in consultation with the State Government.

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of Orissa on the 31st March, 1955 :—

(All figures are in unit of Rupees)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
Rs.				Rs.
51,29,25,036	A to M and part of Section P.	Government—	129	
		Consolidated Fund—		
	N	Public Debt	130—131	53,50,81,686
3,09,08,513	R	Loans and Advances by State Governments.	131—135	
		Contingency Fund—		
		Contingency Fund	135	1,00,00,000
		Public Account—		
	O	Unfunded Debt	135—137	1,55,74,771
	P	Deposits and Advances—		
		(i) Deposits bearing interest.	137	10,43,766
		(ii) Deposits not bearing interest—		
		Gross balance	138—150	4,18,11,916
10,45,282	..	Investments	139	
44,71,134	..	(iii) Advances not bearing interest.	150—153	
		(iv) Suspense—		
2,65,74,576	..	Investments	153	
7,60,984	..	Other items (Net)	154—155	
	S	Remittances—		
		I.—Remittances within India (Net).	155—157	16,65,026
2,84,91,640	V	Cash Balance (Closing)	157	
60,51,77,165		TOTAL		60,51,77,165

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 Dr. Rs. 51,29,25,036.

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 revenues, capital and other transactions in respect of which no separate progressive balanced accounts are kept.

The account for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
36,10,96,629	A.—Opening Balance.	
	B.—Revenue Receipts for 1954-55	13,99,03,711
15,48,26,642	C.—Expenditure on Revenue Account for 1954-55	
13,87,56,341	D.—Capital Expenditure outside the Revenue Account for 1954-55.	
	E.—Miscellaneous	18,50,865
	F.—Closing Balance	51,29,25,036
65,43,79,612	TOTAL	65,46,79,612

7. The opening balance on the 1st April, 1954 as shown against item A is more than the previous year's closing balance by Rs. 75,56,541. The increase is due to the incorporation in the accounts of the State Government of certain pre-merger balances of the merged States and the balance of the advance drawn by the late Crown Representative for loans to the Eastern States Joint Armed Police Fund. The following are the heads under which the opening balance has been changed by correction :—

	Dr. balance increase.	Cr. balance increase.
	Rs.	Rs.
N.—Public Debt—		
Debt raised in India—		
Loans from the Central Government . . . . .	..	8,96,700
O.—Unfunded Debt—State Provident Funds—		
General Provident Fund . . . . .	..	7,87,412
Contributory Provident Fund . . . . .	..	2,66,811
P.—Deposits and Advances—		
Part II—Deposits not bearing interest—		
(c) Other Deposit Accounts—		
Departmental and Judicial Deposits—		
Civil Deposits—		
Revenue Deposits . . . . .	..	10,29,961
Civil Courts' Deposits—		
(a) District Civil Courts' Deposits . . . . .	..	10,593
(b) Deposits under Workmen's Compensation Act . . . . .	..	1,440
Criminal Courts' Deposits . . . . .	..	48,101
Personal Deposits . . . . .	..	46,51,432
Deposits on account of moneys received for Indian Red Cross Society and St. Johns Ambulance Association	..	293
Part IV—Suspense—		
Suspense Accounts—		
Cash Balance Investment Account	1,36,202	
	TOTAL	76,92,743
	Net Cr. Rs.	75,56,541

The details of the amount shown against item E are given below :—

Adjustment made in connection with the repayment
of debt due to the Central Government Cr. Rs. 18,50,865

SECTION N.—PUBLIC DEBT Cr. Rs. 53,50,81,686

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, 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~~ the

aggregate gross capital liabilities of the Government of Orissa on the 31st March, 1955 and the capital and other disbursements which are treated as a set off against these liabilities will be found in Statement No. 2 of this part of the Report.

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

LOANS FROM THE CENTRAL GOVERNMENT Cr. Rs. 53,50,81,686

9. Loans granted by the Central Government to the Government of Orissa are recorded under this head. The above balance represents the unpaid portion of the loans taken by the Government 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, 1955 have been given in paragraph 12 of the Report of Part A.

SECTION R.—LOANS AND ADVANCES BY STATE

GOVERNMENTS Dr. Rs. 3,09,08,513

10. 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 Statement No. 5 of this part.

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	3,88,989
Loans to District Boards and other Local Fund Committees	18,34,616
Advances to cultivators	1,30,80,215
Advances under Special Laws	50,26,740
Miscellaneous Loans and Advances	1,00,86,037
Loans and Advances under the Community Development Programme	15,000
(2) Loans to Government servants—	
House Building Advances	15,566
Advances for the purchase of motor conveyances	3,90,057
Advances for the purchase of other conveyances	71,353
Other Advances	—60
	<hr/>
TOTAL	3,09,08,513
	<hr/>

Loans to Municipalities Dr. Rs. 3,88,989

11. Repayments of loans have been effected in regular instalments according to the terms and conditions of the loans. The balance has been verified with the broadsheet subject to a difference of *minus* Rs. 31,676, out of which *minus* Rs. 20,989 relates to 1950-51, *minus* Rs. 10,094 to 1951-52 and *minus* Rs. 593 to 1953-54. The first two items relate to *ex-State* area and remain unadjusted for want of particulars of the original debit. The last item has been adjusted in the accounts for 1955-56.

Certificates accepting the balances have been received.

Loans to District and other Local Fund Committees *Dr. Rs. 18,34,616*

12. 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 except in the case of the Sambalpur District Board which failed to repay the instalments and interest on the due dates.

The balance has been verified with the broadsheet subject to a difference of Rs. 593, which has been adjusted in the accounts for 1955-56.

Certificates accepting the balances have been received in all cases.

Advance to cultivators *Dr. Rs. 1,30,80,215*

13. The balance consists of :—

	Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (Ordinary)	12,36,595
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food)	26,63,217
(iii) Advances under Agriculturists' Loans Act XII of 1884 (Ordinary)	61,51,650
(iv) Advances under Agriculturists' Loans Act XII of 1884 (Grow More Food)—	
(a) Ploughs and Bullocks	267
(b) Other items	30,71,068
(c) Seeds	—42,582

TOTAL 1,30,80,215

The detailed accounts of the loans under the above heads are prepared by the District officers or other Administrative authorities, who are responsible for realising both the principal and the interest. The verification of these accounts therefore, consists chiefly in checking the accounts of the District officers.

Advances under Sepcial Laws Dr. Rs. 50,26,740

14. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to private individuals and Industrial concerns. There was a difference of *minus* Rs. 5,342 relating to 1950-51, *minus* Rs. 7 relating to 1953-54 and *minus* Rs. 74 relating to 1954-55 between the ledger and broadsheet balances. The difference is in course of adjustment. There were 29 cases of defaults in repayment of instalments and interest on the due dates. These cases have been reported to the State Government for necessary action. Certificates of acceptance of balance has been received in all cases.

Miscellaneous Loans and Advances Dr. Rs. 1,00,86,037

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

	Rs.
(1) Mohsin Endowment Fund	340
(2) Imprest to Chowkidari Reward Fund	30,000
(3) Loans to Central Bank and Primary Societies in North Orissa	—1,90,823
(4) Loans to the Agricultural Marketing Society	21,792
(5) Loans to the Orissa State Co-operative Bank	9,91,479
(6) Loans to the Utkal Co-operative Cloth and Yarn Syndicate	—305
(7) Loans to Distilleries	21,704
(8) Loans for reclamation	2,52,291
(9) Loans to the Orissa Co-operative Land Mortgage Bank	5,75,000
(10) Loans to the Orissa Flying Club	18,000
Loans for Post-war Development of fisheries	9,954
Loans for ex-service men	—3,452
Loans to Religious Endowment Fund	1,08,000
	—733

... kept by ... responsible for ... of these balances, ... agreeing the ledger balances with the aggregate ... the balances worked out in the broadsheets 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. 52,539 under head (i), Rs. 87,975 under head (ii), Rs. 6,74,005 under head (iii), *minus* Rs. 4,68,949 under head (iv) (a), Rs. 16,88,299 under head (iv) (b) and *minus* Rs. 18,077 under (iv)(c) between the ledger and broadsheet balances which are under reconciliation.

The year-wise analysis of the differences is given below :—

Item No.	1949-50	1950-51	1951-52	1952-53	1953-54	1954-55	Total.
(i)	—1,62,061	—1,562	99,263	—238	776	11,283	—52,539
(ii)	—5,05,168	—4,830	5,10,698	47,736	4,155	35,384	87,975
(iii)	—5,77,477	25,170	3,54,057	3,30,186	57,598	4,84,471	6,74,005
(iv)(a)	—5,99,583	—376	—29,042	72,599	262	87,191	—4,68,949
(iv)(b)	61,958	—18,257	10,50,996	5,14,761	—13,874	92,715	16,88,299
(iv)(c)	..	..	..	..	—5,060	—13,017	—18,077

Certificates accepting the balances are awaited.

(11) Loans to	
(12) Loans to	
(13) Loans to the Hindu Religious	
(14) Loans to Textile Industries	
(15) Loans to fishermen	1,36,385
(16) Miscellaneous Loans	-12,74,613
(17) Loans to betel-leaf growers	82,795
(18) Loans to vegetable growers	3,211
(19) Loans to Tellies' Co-operative Societies	3,53,163
(20) Loans under the Urban Settlement Scheme	14,42,717
(21) Loans to displaced fishermen	27,682
(22) Loans to Housing Board	11,87,510
(23) Loans to refugee students	2,707
(24) Loans to cultivators around the Rice Research Station	-1,027
(25) Loans for demonstration under the Agricultural Extension Scheme	3,400
(26) Advance to Mayurbhanj State Bank	7,000
(27) Loans for construction of godowns	32,333
(28) Loans to displaced agriculturists	35,07,860
(29) Loans to Pakistan refugees	-989
(30) Loans to weavers	1,11,731
(31) Loans for improvement of jute retting tanks	72,807
(32) Loans to Filigree Workers' Co-operative Society	50,000
(33) Loans to Co-operative Societies in backward areas	-1,670
(34) Loans to Co-operative Building Societies	4,89,353

(35) Advance to <i>ex-Stat</i> e subscribers and other individual as an inducement of Provident Fund	Rs. —61,057
(36) Loans to displaced students	—200
(37) Loans stipend for higher training	—200
(38) Study loans	225
(39) Loans to Co-operative Societies for development of handloom industries	7,18,896
(40) Loans for handloom marketing organisation	50,000
(41) Loans to private industries	1,55,606
(42) Loans to horn and ivory workers	20,000
(43) Loans for State Cottage emporia	50,000
(44) Loans to lac and cocoon industries	1,165
(45) Special, long and medium term loans for development of agriculture	10,00,000
(46) Loans to Co-operative Societies for agricultural purposes	8,000
(47) Loans to people affected by Parlakimedi disturbance	50,000
(48) Loans to glass and wool workers' societies	10,000
(49) Loans to subsidised industries	18,000
TOTAL	1,00,86,037

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 2, 11, 15, 22 and 25 the departmental officers have certified that the recoveries have been effected regularly and that there is no bad debt. In respect of item 13 the departmental authorities have certified that although recovery has not been effected regularly, the loan cannot be treated as bad debt. In respect of other items the review statements are awaited.

Certificates accepting the balances have been received in 7 cases.

The *minus* balances under items 3, 6, 12, 14, 24, 29, 33, 35, 36 and 37 are due to misclassification by the Treasury Officers and are under correspondence. The *minus* balance under item 16 is due to want of original debits consequent on non-adjustment of pre-merger balance of the merged states.

Loans and Advances under the Community Development

Programme *Dr. Rs. 15,000*

16. The detailed accounts of loans under the above head are maintained by the departmental authorities. They are required to furnish to the Accounts Office an annual review showing the position of recoveries under each loan.

Certificates accepting the balances are awaited.

Loans to Government servants—

(i) <i>House Building Advances</i>	15,566
(ii) <i>Advances for the purchase of Motor conveyances</i>	3,90,057
(iii) <i>Advances for the purchase of other conveyances</i>	71,353
(iv) <i>Other advances</i>	—60

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

Item (i).—There was a difference of *minus* Rs. 49,332 between the ledger and broadsheet balances which is under reconciliation. Of the difference *minus* Rs. 45,872 relates to 1947-48, *minus* Rs. 8 to 1948-49, *minus* Rs. 341 to 1949-50, *minus* Rs. 621 to 1951-52, *minus* Rs. 77 to 1952-53, *minus* Rs. 426 to 1953-54 and *minus* Rs. 1,987 to 1954-55.

Certificates accepting the balances have been received in 15 out of 251 cases.

Item (ii).—There was a difference of *minus* Rs. 10,494 between the ledger and broadsheet balances which is in course of adjustment. It is made up of *minus* Rs. 5,731 relating to 1949-50, *minus* Rs. 2,768 to 1952-53, *minus* Rs. 727 to 1953-54 and *minus* Rs. 1,268 to 1954-55.

Certificates accepting the balances have been received in 117 out of 137 cases.

Item (iii).—There was a difference of *minus* Rs. 6,034 between the ledger and broadsheet balances. It is made up of *minus* Rs. 3,546 relating to 1947-48, *minus* Rs. 955 to 1948-49, *minus* Rs. 108 to 1949-50, Rs. 158 to 1951-52, *minus* Rs. 97 to 1952-53, *minus* Rs. 1,145 to 1953-54 and *minus* Rs. 341 to 1954-55.

Certificates of acceptance of balances have been received in 141 out of 696 cases.

Item (iv).—There was a difference of *minus* Rs. 60 between the ledger and broadsheet balance, which is made up of *minus* Rs. 21 relating to 1948-49, *minus* Rs. 7 to 1951-52 and *minus* Rs. 32 to 1953-54.

Certificates of acceptance of balances are awaited.

CONTINGENCY FUND Cr. Rs. 1,00,00,000

18. 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. It was financed by appropriation from the Consolidated Fund of the State. All advances from the Fund during the year under report were recouped before the close of the year.

PUBLIC ACCOUNT.

SECTION O.—UNFUNDED DEBT Cr. Rs. 1,55,74,771

19. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of the State Government in respect of funds deposited with it for various purposes.

The only obligations of this nature in Orissa are the State Provident Funds.

STATE PROVIDENT FUNDS **Cr. Rs. 1,55,74,771**

20. 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 contribution. 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	1,44,35,386	
Contributory Provident Fund	4,86,755	
Indian Civil Service Provident Fund	5,23,921	
Indian Civil Service (Non-European Members) Provident Fund	1,28,709	
TOTAL	<u>1,55,74,771</u>	

The amounts at credit of the subscribers on the 31st March, 1955 have been communicated to them in accordance with the usual procedure.

General Provident Fund *Cr. Rs. 1,44,35,386*

21. 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. 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, 1955 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. 1,55,965, which is in course of adjustment. This is made up of Rs. 5 relating to 1948-49, Rs. 6,459 to 1949-50, Rs. 18,890 to 1950-51, Rs. 18,396 to 1951-52, Rs. 72,625 to 1952-53, Rs. 2,613 to 1953-54 and Rs. 36,977 to 1954-55.

Contributory Provident Fund *Cr. Rs. 4,86,755*

22. The 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	843
(ii) Other Contributory Provident Fund	4,85,912
TOTAL	<u>4,86,755</u>

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. 1,01,243 in the case of (ii), which are under reconciliation. The difference is made up of Rs.70,384 relating to 1949-50, Rs. 5,890 to 1950-51, Rs. 24,382 to 1951-52, Rs. 547 to 1952-53, Rs. 112 to 1953-54 and *minus* Rs. 72 to 1954-55.

Indian Civil Service Provident Fund Cr. Rs. 5,23,921

23. The balance represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. There was a difference of Rs. 170 relating to 1954-55 between the ledger and broadsheet balances, which is in course of adjustment.

*Indian Civil Service (non-European members)
Provident Fund* Cr. Rs. 1,28,709

24. The fund was established on the 1st January, 1931 and is open only to non-European Members of the Indian Civil Service. The sum total of the balances in the personal accounts of the subscribers agreed with the ledger balance.

SECTION P.—DEPOSITS AND ADVANCES.

25. This section falls into four parts, namely :—

	Dr. Rs.	Cr. Rs.
(i) Deposits bearing interest . . . . .	..	10,43,766
(ii) Deposits not bearing interest	10,45,282	4,18,11,916
(iii) Advances not bearing interest	44,71,134	..
(iv) Suspense	2,73,35,590	..
TOTAL	3,28,51,976	4,28,55,682

Deposits bearing interest.

Deposits of depreciation Reserve of Commercial
Concerns—State Transport Service Cr. Rs. 10,43,766

26. The amount represents the balance of the amount transferred from the state revenues to meet the cost of renewal and replacement of motor parts, etc. A *pro forma* account of the fund has been given in Statement No. 4 of this part. The balance consists of :—

	Rs.
Depreciation Reserve Fund	8,30,894
Accident Reserve Fund	2,12,872

Deposits not bearing interest Cr. Rs. 4,18,11,916
 Dr. Rs. 10,45,282

27. This part consists of three main divisions, namely :—

	Cr. Rs.	Dr. Rs.
(i) Sinking Funds	35,74,400	..
(ii) Reserve Funds	1,12,23,993	10,45,282
(iii) Other Deposit Accounts	2,70,13,523	..
TOTAL	4,18,11,916	10,45,282

Sinking Funds Cr. Rs. 35,74,400

28. The balance under this head is made up of—

	Cr. Rs.
(i) Sinking Fund—Industrial Housing Scheme	3,74,400
(ii) Sinking Fund—State Transport Service	12,00,000
(iii) Sinking Fund—Electricity Schemes	20,00,000
TOTAL	35,74,400

These funds have been created by the State Government to provide for repayment of the loans taken from the Central Government for the Industrial Housing Scheme, the State Transport Service and the Electricity Schemes respectively at the time of the maturity of the loans. An account of the transactions of the funds has been given in Statement No. 4 of this part.

Reserve Funds } Cr. Rs. 1,12,23,993
 Dr. Rs. 10,45,282

29. 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 . . . . .	..	12,73,781
Orissa Famine Relief Fund Investment Account	10,45,282	..
Fund for development of forests . . . . .	..	7,45,500
Orissa Loan Stipend Fund . . . . .	..	1,89,695
Depreciation Reserve Fund—Electricity . . . . .	..	6,56,877
Zamindari Abolition Fund . . . . .	..	54,70,364
State Road Fund . . . . .	..	28,87,776
TOTAL	10,45,282	1,12,23,993

Orissa Famine Relief Fund	Cr. Rs. 12,73,781
Orissa Famine Relief Fund Investment Account	Dr. Rs. 10,45,282

30. The Orissa Famine Relief Fund was constituted under the Orissa Famine Relief Fund Regulations, 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, 1955 consisted of Rs. 2,28,499 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, 1955 to Rs. 9,13,164. The value of these securities has been certified as correct by the Government of Orissa after verification in consultation with the Reserve Bank of India. A *pro forma* account of the Fund has been given in Statement No. 4 of this part.

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

31. 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 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 Statement No. 4 of this part.

Orissa Loan Stipend Fund **Cr. Rs. 1,89,695**

32. The Fund has been created with the object of giving financial assistance to deserving students to prosecute higher studies in foreign countries and also for 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. A *pro forma* account of the Fund has been given in Statement No. 4 of this part.

Depreciation Reserve Fund—Electricity **Cr. Rs. 6,56,877**

33. The Fund has been created out of the State revenues for 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 Statement No. 4 of this part.

Zamindari Abolition Fund Cr. Rs. 54,70,364

34. This Fund has been created under the Orissa Estates Abolition Act, 1951. It is credited with the revenues collected from the Estates and debited with all expenses connected with the management of these Estates inclusive of works of benefit and payment of compensations to *ex-Zamindars*. A *pro forma* account of the Fund has been given in statement No. 4 of this part.

State Road Fund Cr. Rs. 28,87,776

35. This Fund has been created out of the net proceeds of collection of motor vehicles tax, 50 per cent of the net amount being transferred to this head. This is placed at the disposal of the Supply and Transport Department for improvement of roads or specific objects relating to Road Transport. A *pro forma* account of the Fund has been given in Statement No. 4 of this part.

Other Deposit Accounts Cr. Rs. 2,70,13,523

36. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	67,52,854
Departmental and Judicial Deposits—	
Civil Deposits	1,72,74,702
Other Accounts	29,85,967
TOTAL	2,70,13,523

Deposits of Local Funds Cr. Rs. 67,52,854

37. The details of these deposits are :—

	Cr. Rs.
District Funds	51,09,846
Municipal Funds	12,66,981
Other Funds—	
Port and Marine Funds	50,853
Education Funds	1,61,663
Medical and Charitable Funds	1,44,396
Public Works Funds	11,512
Other Miscellaneous Funds	—9,463
Village Panchayat Funds	17,066
TOTAL	67,52,854

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

District Funds Cr. Rs. 51,09,846

38. This balance is composed of:—

	Cr. Rs.
(a) District Board Funds	34,68,523
(b) Union Funds	24,040
(c) Anchal Funds	16,17,283
TOTAL	51,09,846

Certificates of acceptance of balance have been received in forty-three out of seventy-nine cases.

There were differences of Rs. 1,127 under (a), and Rs. 1,474 under (c) between the ledger and broadsheet balances, which are under reconciliation. Of the difference under (a) *minus* Rs. 49 relates to 1951-52, Rs. 100 to 1953-54 and Rs. 1,076 to 1954-55 and under (c) Rs. 1,902 to 1953-54 and *minus* Rs. 428 to 1954-55.

The funds under item (c) have been constituted under sub-section (1) of Section 47 of the Orissa Estates Abolition Act, 1951 in order to provide for charges and other expenses incidental to the management and administration of the Anchals created under the said Act. They are administered by the Anchal Shasans.

Municipal Funds Cr. Rs. 12,66,981

39. This represents the balances at the credit of the Municipalities. There was a difference of *minus* Rs. 25,895 between the ledger and broadsheet balances, which is under reconciliation. It is made up of *minus* Rs. 24,109 relating to 1947-48, *minus* Rs. 100 to 1950-51, *minus* Rs. 100 to 1953-54 and *minus* Rs. 1,586 to 1954-55.

Certificates accepting the balances have been received in 14 out of 30 cases.

Port and Marine Funds Cr. Rs. 50,853

40. This represents the balance at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There was a difference of *minus* Rs. 7,589 under other Orissa Ports Fund between the ledger and broadsheet balances, which is under reconciliation. The difference consists of *minus* Rs. 1,627 relating to 1950-51, *minus* Rs. 1,833 to 1951-52, and *minus* Rs. 4,129 to 1952-53.

Education Funds Cr. Rs. 1,61,663

41. This balance is composed of :—

(a) Elementary Education Fund	38,744
(b) Other Scholarship Fund	2,253
(c) Angul Primary Education Fund	1,20,666
TOTAL	1,61,663

There is a difference of *minus* Rs. 1,262 between the ledger and broadsheet balances in case of (b), which is under reconciliation. It relates to 1947-48. Certificates of acceptance of balance are awaited.

Medical and Charitable Funds Cr. Rs. 1,44,396

42. The balance consists of :—

(a) Jagannath Road and other pilgrims Lodging House Fund	1,42,902
(b) Leper Asylum Fund	—753
(c) Medical Registration Fund	—2,386
(d) Orissa Nurses and Midwives Council Fund	1,705
(e) Medical Examination Fund	2,928
TOTAL	1,44,396

The *minus* balances under (b) and (c) are due to misclassification and are under correspondence with the treasuries concerned. There were differences of *minus* Rs. 29, *minus* Rs. 1,090, *minus* Rs. 2,720, Rs. 1,185 and Rs. 1,595 in cases of (a), (b), (c), (d) and (e) respectively between the ledger and broadsheet balances, which are under reconciliation. The difference under (a) relates to 1950-51, that under (b) to 1953-54, that under (c) to 1951-52, that under (d) to 1951-52 and that under (e) to 1954-55.

Public Works Funds—Khondmals Road Fund Cr. Rs. 11,512

43. 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.

Other Miscellaneous Funds Cr. Rs. —9,463

44. This head accommodates the transactions on account of Maths and other religious funds and Mayurbhanj State Employees' Co-operative Credit Society Fund of the merged State of Mayurbhanj and Ayurvedic Examination Board Fund. There was a difference of *minus* Rs. 19,879 between the ledger and broadsheet balances, which is under reconciliation. This is made up of *minus* Rs. 17,334 relating to 1947-48, *minus* Rs. 950 to 1951-52 and *minus* Rs. 1,595 to 1954-55.

Village Panchayat Funds Cr. Rs. 17,066

45. The amount represents the balance at the credit of the Grama Panchayats constituted under the Orissa Grama Panchayat Act, 1948. There is a difference of *minus* Rs. 160 between the broadsheet and ledger balances, which is under correspondence with the Treasury concerned. It relates to 1951-52.

Certificates accepting the balances are awaited.

Departmental and Judicial Deposits—

Civil Deposits Cr. Rs. 1,72,74,702

46. 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	25,80,090
Civil Courts' Deposits	9,67,528
Criminal Courts' Deposits	3,18,170
Personal Deposits	81,47,394
Forest Deposits	10,480
Public Works Deposits	30,84,723
Trust Interest Funds	—23,992
Deposits on account of Police Funds	40,753
Deposits for work done for public bodies or private individuals	21,29,407
Unclaimed deposits in the General Provident Fund	6,374
Deposits of fees received by Government servants for work done for private bodies	39,495
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	6,423
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	299
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	27
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	2,849
Assam Relief Fund	1,136
Election Deposit	625
King Emperor's Anti-T.B. Fund	—37,082
TOTAL	1,72,74,702

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 to 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 repayment 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. 25,80,090

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

The difference of *minus* Rs. 15,82,187 between the ledger and broadsheet balances is under reconciliation. This is made up of Rs. 1,175 relating to 1947-48, *minus* Rs. 12,24,013 to 1948-49, *minus* Rs. 5,370 to 1949-50, *minus* Rs. 53,257 to 1950-51, *minus* Rs. 1,72,032 to 1951-52, *minus* Rs. 1,21,481 to 1952-53, *minus* Rs. 74,523 to 1953-54 and Rs. 67,314 to 1954-55.

Certificates accepting the balances are awaited.

Civil Courts' Deposits Cr. Rs. 9,67,528

48. The details are as follows :—

(a) High Court's Deposits	2,49,436
(b) District Civil Courts' Deposits	7,05,341
(c) Deposits under Worker's Compensation Act	12,751
TOTAL	<u>9,67,528</u>

There were differences of Rs. 2,301, *minus* Rs. 1,23,102 and *minus* Rs. 10,697 under items (a), (b) and (c) respectively, which are under reconciliation.

The difference under item (a) is made up of *minus* Rs. 50 relating to 1948-49, *minus* Rs. 16 to 1949-50, *minus* Rs. 255 to 1951-52 and Rs. 2,622 to 1952-53. The difference under item (b) consists of *minus* Re. 1 relating to 1948-49, Rs. 7,824 to 1949-50, *minus* Rs. 12,291 to 1950-51, Rs. 13,78,459 to 1951-52, *minus* Rs. 13,75,503 to 1952-53, *minus* Rs. 43,414 to 1953-54 and *minus* Rs. 78,176 to 1954-55.

The difference under item (c) consists of *minus* Rs. 3,791 relating to 1949-50, Rs. 2,256 to 1951-52, Rs. 907 to 1952-53, *minus* Rs. 763 to 1953-54 and *minus* Rs. 9,306 to 1954-55.

Certificates accepting the balances are awaited.

Criminal Courts' Deposits *Cr. Rs. 3,18,170*

49. There was a difference of *minus* Rs. 53,596 between the ledger and broadsheet balances which is under reconciliation. It is made up of *minus* Rs. 115 relating to 1948-49, Rs. 30,646 to 1949-50, Rs. 10,227 to 1950-51, *minus* Rs. 18,616 to 1951-52, *minus* Rs. 55,647 to 1952-53, *minus* Rs. 2,200 to 1953-54 and *minus* Rs. 17,891 to 1954-55.

Certificates accepting the balances are awaited.

Personal Deposits *Cr. Rs. 81,47,394*

50. The total number of Personal Ledger Accounts open on the 31st March, 1955 was 298. No such account was opened without the sanction of the competent authority. There was *minus* balance in fifteen cases and the matter is under correspondence.

The transactions during the year were as follows :—

	Cr. Rs.
Opening balance on the 1st April, 1954	80,18,676
Total credits during 1954-55	1,90,78,759
	<hr/> 2,70,97,435
<i>Deduct—</i>	
Total debits during 1954-55	1,89,50,041
Closing balance on the 31st March, 1955	<hr/> 81,47,394

There was a difference of *minus* Rs. 47,99,129 between the ledger and broadsheet balances, which is under reconciliation. This is made up of Rs. 1,24,844 relating to 1949-50, *minus* Rs. 5,405 to 1950-51, *minus* Rs. 65,47,117 to 1951-52, Rs. 11,58,251 to 1952-53, Rs. 4,15,786 to 1953-54 and Rs. 54,512 to 1954-55.

Certificates accepting the balances are awaited in 135 out of 298 cases.

Forest Deposits *Cr. Rs. 10,480*

51. There was a difference of Rs. 3,920 between the ledger and broadsheet balances, which is under reconciliation. It consists of Rs. 3,200 relating to 1948-49, Rs. 1,000 to 1949-50, Rs. 505 to 1953-54 and *minus* Rs. 785 to 1954-55.

Certificates of acceptance of balance are awaited.

Public Works Deposits *Cr. Rs. 30,84,723*

§2. The details as per broadsheet are as follows:—

	Cr. Rs.
1. Cash deposits of subordinates as security	6,663
2. Cash deposits of contractors as security	19,28,992
3. Deposits for work to be done	2,05,257
4. Sums due to contractors on closed accounts	2,41,092
5. Miscellaneous deposits	6,51,589
TOTAL	30,33,593

There was a difference of Rs. 51,130 between the ledger and broadsheet balances consisting of Rs. 23,499 relating to 1949-50, Rs. 8,426 to 1950-51, Rs. 5,772 to 1951-52, Rs. 10,711 to 1952-53 and Rs. 2,722 to 1954-55. The difference is under reconciliation.

Trust Interest Fund *Cr. Rs. —23,992*

53. 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 credit balance of Rs. 2,407 representing the value of payment orders remaining unpaid on the 31st March, 1955 and a debit balance of Rs. 26,399 due to the fact that on receipt of interest warrants, the amounts are debited to the fund before encashment. The adjustment of the *minus* balance is under correspondence with the Treasury Officers concerned.

Deposits on account of Police Funds *Cr. Rs. 40,753*

54. Certificates accepting the correctness of the balance have not been received from the Administrators. There was a difference of *minus* Rs. 71,189 between the ledger and broadsheet balances, which is under reconciliation. This consists of *minus* Rs. 32,321 relating to 1948-49, *minus* Rs. 24,531 to 1950-51, *minus* Rs. 30 to 1951-52, *minus* Rs. 9,049 to 1952-53, Rs. 4,355 to 1953-54 and *minus* Rs. 9,613 to 1954-55.

Deposits for work done for public bodies or private individuals Cr. Rs. 21,29,407

55. This represents money 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. 8,664 between the ledger and broadsheet balances, which is under reconciliation. This consists of *minus* Rs. 45 relating to 1950-51, Rs. 16,033 to 1952-53, *minus* Rs. 400 to 1953-54 and *minus* Rs. 6,924 to 1954-55.

Unclaimed Deposits in the General Provident Fund Cr. Rs. 6,374

56. There was a difference of *minus* Rs. 6,301 between the ledger and broadsheet balances, which is under reconciliation. It consists of *minus* Rs. 75 relating to 1951-52 and *minus* Rs. 6,226 to 1954-55.

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 39,495

57. 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 servants concerned. There was a difference of *minus* Rs. 6,409 between the ledger and broadsheet balances, which is under reconciliation. It is made up of Rs. 3,142 relating to 1950-51, *minus* Rs. 2,426 to 1951-52, *minus* Rs. 7,187 to 1952-53 and Rs. 62 to 1954-55.

	Cr. Rs.
(a) <i>Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association</i>	6,423
(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>	27
(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>	2,849

58. 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 1954-55. There were differences of *minus* Rs. 608, Rs. 266 and Rs. 103 between the ledger and broadsheet balances in the case of (a), (b) and (e) respectively, which are under reconciliation. Of the difference under (a) *minus* Rs. 407 relates to 1950-51, *minus* Rs. 466 to 1951-52, Rs. 112 to 1952-53, Rs. 129 to 1953-54 and Rs. 24 to 1954-55. The differences under (b) and (e) relate to 1953-54.

Assam Relief Fund Cr. Rs. 1,136

59. This 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.

Election Deposits Cr. Rs. 625

60. The balance represents the amount of election deposits which is yet to be refunded. There was a difference of Rs. 625 between the ledger and broad-sheet balances which is under reconciliation. It relates to 1954-55.

King Emperor's Anti-T.B. Fund Cr. Rs. —37,082

61. The balance relates to Ex.-states, the credit for which has not yet been brought to Government Accounts.

Other Accounts Cr. Rs. 29,85,967

62. 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 the grant made by the Indian Central Silk Board	13,312
Deposit Account of the grants made by the Indian Council of Agricultural Research	11,188
Subventions from Central Road Fund	1,47,598
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of foodgrains	29,65,355
Deposit Account of grants made by the Indian Central Oil Seeds Committee	14,330
Deposit Account of grants made by the Indian Central Coconut Committee	2,090
Deposit of the sale proceeds of World Health Organisation Seals	86
Deposit Account of fund for Lift Irrigation Scheme	74,700
Deposit Account of the grants from the Central Government for financing Cotton Extension Scheme	17,308
Deposit Account of grants from Central Government for the development of Handloom Industries	—2,60,000
TOTAL	29,85,967

Deposit Account of grants made by Indian Central

Silk Board Cr. Rs. 13,312

63. The amount represents grant from the Indian Central Silk Board for improvement of Tassar silk fabrics.

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

Deposit Account of the grants made by the Indian Council of Agricultural Research Cr. Rs. 11,188

64. The balance represents the unspent amount on the 31st March, 1955 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 deposit account will be found in Statement No. 4 of this part.

The certificate of acceptance of the balance is awaited.

Subventions from Central Road Fund Cr. Rs. 1,47,598

65. This represents the unspent balance of the 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 transactions of the deposit account will be found in Statement 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. 29,65,355

66. The head has been opened to accommodate the 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 Statement No. 4 of this part.

Deposit Account of grants made by the Indian Central Oil Seeds Committee Cr. Rs. 14,330

67. The balance represents the unspent amount of the grant made by the Committee for the organisation of Co-operative Societies of Telligies, oil seed growers and consumers in Orissa. A *pro forma* account of the deposit account has been given in Statement No. 4 of this part.

The certificate accepting the balance is awaited.

Deposit Account of grants made by the Indian Central Coconut Committee Cr. Rs. 2,090

68. 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 deposit account has been given in Statement No. 4 of this part.

The certificate of acceptance of the balance is awaited.

Deposit of the sale proceeds of World Health Organisation Seals Cr. Rs. 86

69. This head is opened to accommodate the sale proceeds of World Health Organisation Seals. The balance consists of Rs. 6 relating to 1952-53 and Rs. 80 to 1954-55.

Deposit Account of Fund for Lift Irrigation Scheme Cr. Rs. 74,700

70. This deposit account has been opened to finance expenditure connected with the Lift Irrigation Scheme in Orissa out of the total amount of Rs. 27 lakhs collected by the State Government in 1947 from other State Governments on rice exported to them by way of bonus and surcharge on exports of rice. A *pro forma* account of the deposit account has been given in Statement No. 4 of this part.

Deposit Account of grants from the Central Government for development of Handloom Industries Cr. Rs. —2,60,000

71. The *minus* balance is due to the transfer to the deposit account from R.—Loans and Advances of the amount of loans granted by the State Government out of the loans received from the Cess Fund for the development of Handloom Industry. There was a difference of Rs. 2,60,000 between the ledger and broadsheet balances. This consists of Rs. 2,50,000 relating to 1953-54 and Rs. 10,000 to 1954-55. A *pro forma* account of the deposit account has been given in Statement No. 4 of this part.

Deposit Account of the grants from the Central Government for financing Cotton Extension Scheme Cr. Rs. 17,308

72. The balance represents unspent balance of grants made by the Central Government for financing State Cotton Extension Scheme.

Advances not bearing Interest **Dr. Rs. 44,71,134**

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

	Dr. Rs.	Cr. Rs.
Advances Repayable	43,75,069	..
Permanent Advances—Civil	1,03,328	..
Accounts with the Reserve Bank	4,097	.
Accounts with the Government of Pakistan . . . . .	..	3,044
Accounts with Part 'B' States . . . . .	..	8,316
	<hr/>	<hr/>
TOTAL	44,82,494	11,360
	<hr/>	<hr/>
Net Dr. Rs.	44,71,134	<hr/>

Advances Repayable Dr. Rs. 43,75,069

74. The details of the above are :—

Civil Advances	3,49,555
Special Advances	39,90,582
Forest Advances	—28,166
Revenue Advances—Advance for survey operations	63,098
TOTAL	43,75,069

Civil Advances Dr. Rs. 3,49,555

75. The following are the different kinds of Civil Advances :—

Objection Book Advances	3,09,611
Stock Advances for well-boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police Grain Advances	26,449
TOTAL	3,49,555

The 'Civil Advances' include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working upto the ledger; the latter are recorded in detail and recoveries are watched in the 'Objection Books' but they only pass as a single account in 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 these cases in which different classes of transactions are included in the same account.

Objection Book Advances Dr. Rs. 3,09,611

76. The ledger balances under this head are proved with those shown in the broadsheets maintained for several departments concerned and therefore with the aggregate of the items recorded as outstanding in the 'Objection Book.' There was a difference of Rs. 22,377 between the ledger and the total of the broadsheet balances, which is under reconciliation. The difference consists of Rs. 25,001 relating to 1949-50, *minus* Rs. 1,605 to 1950-51, Rs. 9,424 to 1951-52, Rs. 10,789 to 1952-53, *minus* Rs. 47,647 to 1953-54 and Rs. 26,415 to 1954-55.

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

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

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

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

78. The balance represents the amount outstanding against the Superintendent of Police, Cuttack out of the advances sanctioned on account of purchase of grains for supply to the staff. The clearance of the balance is under correspondence.

Special Advances *Dr. Rs. 39,90,582*

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

Certificates accepting the balances are awaited.

Forest Advances *Dr. Rs. —28,166*

80. There was a difference of Rs. 32,031 between the ledger and broadsheet balances consisting of Rs. 22,400 relating to 1948-49, Rs. 3,827 to 1950-51, Rs. 5,791 to 1953-54 and Rs. 13 to 1954-55. These are under reconciliation.

Revenue Advances—Advances for survey operations . . . *Dr. Rs. 63,098*

81. 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. 60,618) and (ii) Cost of Survey Marks (Rs. 2,480). There was a difference *minus* Rs. 4,199 between the ledger and broadsheet balances relating to the 1953-54 under (i), which is under reconciliation.

The certificates of acceptance are awaited.

Permanent Advances—Civil

82. These are cash balances of permanent Officers for defraying contingent expenses on bills. There was a difference of *minus* Rs. 7 for 1950-51, *minus* Rs. 532 for 1952-54 and *minus* Rs. 150

Accounts with Part 'B' States Cr. Rs. 8,316

85. The balance is made up of:—

	Dr. Rs.	Cr. Rs.
(i) Accounts with the Government of Travancore-Cochin	286	..
(ii) Accounts with the Government of Pepsu	5	..
(iii) Accounts with the Government of Vindya Pradesh	69	..
(iv) Accounts with the Government of Rajasthan . . . . .	..	43
(v) Accounts with the Composite Madras State . . . . .	..	8,633
TOTAL	360	8,676
Net Cr. . . . . .	..	8,316

Receipts and payments on behalf of the Part 'B' States are recorded under this head pending clearance by means of Bank Drafts. There were differences of Rs. 69 and Rs. 8,633 under items (iii) and (v) respectively between the ledger and broadsheet balances. Rs. 69 relates to 1954-55 and Rs. 8,633 to 1953-54 which are being cleared in the current year.

Suspense—

	Dr. Rs.
Investments	2,65,74,576
Other items (Net)	7,60,984
Total	2,73,35,560

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

	Dr. Rs.
.	2,65,74,576
.	7,01,427
.	59,557
TOTAL	7,60,984

Dr. Rs. 2,65,74,576

Other Items—

Suspense Accounts Dr. Rs. 7,01,427

88. The details are :—

	Dr. Rs.
Objection Book Suspense	6,71,072
Departmental Adjusting Account	30,360
Recoveries of service payment	—684
Payment on behalf of Central Pension and Provident Fund	3,671
Chief Accounts Office—Reserve Bank Suspense	—2,992
TOTAL	7,01,427

Objection Book Suspense Dr. Rs. 6,71,072

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

(i) Objection Book Suspense (payments)	Dr. Rs. 12,62,493	
(ii) Objection Book Suspense (Receipts)	Cr. Rs. 5,91,421	
Net	Dr. Rs. 6,71,072	

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

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

There were differences of Rs. 175 under (i) and Rs. 1,779 under (ii) between the ledger and broadsheet balances, which are in course of adjustment.

The difference under (i) consists of Rs. 115 relating to 1948-49, *minus* Rs. 81 to 1950-51, *minus* Rs. 32 to 1952-53, Rs. 203 to 1953-54 and *minus* Rs. 30 to 1954-55 and that under (ii) Rs. 316 relating to 1949-50, Rs. 707 to 1950-51, *minus* Rs. 649 to 1951-52, Rs. 297 to 1953-54 and Rs. 1,108 to 1954-55.

Departmental Adjusting Account Dr. Rs. 30,360

90. For want of details the amount could not be adjusted under the final head before the close of the accounts for 1954-55.

There was a difference of Rs. 69 between the ledger and broadsheet balances, which is in course of adjustment. The difference consists of Rs. 10 relating to 1952-53, Rs. 4 to 1953-54 and Rs. 55 to 1954-55.

Recoveries of service payment Dr. Rs. —684

91. The *minus* balance has been cleared in the accounts for 1955-56.

Payment on behalf of Central Pension and Provident

Fund *Dr. Rs. 3,671*

92. The amount represents the transaction in connection with the provisional payment of Provident Fund money to displaced persons in Orissa. It relates to the year 1954-55.

Central Accounts Office—Reserve Bank Suspense . . . *Dr. Rs. —2,992*

93. 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 Account Office of the Reserve Bank of India regarding the monetary settlement with other Governments. The amount relates to the year 1954-55 and is in course of adjustment.

Departmental and similar Accounts **Dr. Rs. 59,557**

94. The balance is composed of :—

Civil Department Balances—

(a) Forest Cr. Rs. 4,312

(b) Public works Dr. Rs. 63,869

Net Dr. Rs. 59,557

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. 16,65,026**

95. This head consists of :—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between the officers rendering accounts to the same Accountant General or Comptroller . . . . .	..	9,51,057
2. Reserve Bank of India Remittances		11,28,822
3. Adjusting Account between Central and State Governments	4,00,399	..
4. Adjusting Account with Railways	3,981	..
5. Inter State Suspense Account	10,473	..
TOTAL	4,14,853	20,79,879
Net Cr. Rs.	16,65,026	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller. Cr. Rs. 9,51,057

96. The following are the details:—

	Dr. Rs.	Cr. Rs
(a) Cash Remittances between Treasuries	2,44,984	
(b) Forest Remittances	90,563	
(c) Public Works Remittances		12,36,381
(d) Miscellaneous Remittances		1,01,901
(e) Orissa State Suspense—		
Original	1,73,66,726	
Responding		1,73,15,048
TOTAL	1,77,02,273	1,86,53,330
Net Cr. Rs.		9,51,057

This head comprises two different kinds of transactions; one kind is remittance in actual cash between treasuries and departments rendering accounts to the same Accounts 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 Accounts 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 as shown below:—

The difference under item (b) was Rs. 57,210 consisting of Rs. 57,891 relating to 1947-48 and *minus* Rs. 681 to 1954-55, which are under reconciliation.

The difference under item (c) was Rs. 15,35,189 consisting of *minus* Rs. 20,111 relating to 1949-50, *minus* Rs. 25,577 to 1950-51 and Rs. 15,80,877 to 1954-55, which are under reconciliation.

The balance under (d) represents the amount paid into the treasuries by liquor shop-keepers and refundable to distillery contractors. The balance has been verified with the broadsheet subject to a difference of Rs. 391. Of this Rs. 812 relates to 1952-53, *minus* Rs. 271 to 1953-54 and *minus* Rs. 150 to 1954-55, which are under reconciliation.

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

Reserve Bank of India Remittances Cr. Rs. 11,28,822

97. 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 office 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".

Adjusting Account between Central and State Governments. Dr. Rs. 4,00,399

Adjusting Account with Railways Dr. Rs. 3,981

Inter-State Suspense Account Dr. Rs. 10,473

98. 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 as on 31st March, 1955. The balances under the above heads have since been adjusted.

SECTION V.—CASH BALANCE.

Cash Balances Dr. Rs. 2,84,91,640

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

	Dr. Rs.
Cash in treasuries	16,57,577
Deposits with the Reserve Bank	2,68,34,063
TOTAL	<u>2,84,91,640</u>

The treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March, 1955 which has been verified by the Currency Officer and with the statement of balances received from the Central Accounts Section of the Reserve Bank.

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

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Total Revenue as per Account No. 3 of Part A.	13,99,03,711	Total Expenditure as per Account No. 3 of Part A.	29,35,82,983
<hr/>			
N.—Public debt incurred—		N.—Public debt discharged—	
Debt raised in India—		Debt raised in India—	
Loans from the Central Government.	16,85,27,242	Loans from the Central Government.	18,50,865
TOTAL—Public Debt incurred	16,85,27,242	TOTAL—Public Debt discharged	18,50,865
<hr/>			
R.—Loans and Advances by State Governments—		R.—Loans and Advances by State Governments—	
Loans to Municipalities, Port Funds, etc.	30,59,720	Loans to Municipalities, Ports Funds, etc.	1,21,85,301
Loans to Government servants.	3,18,002	Loans to Government servants.	3,17,231
Total—Loan and Advances by State Governments.	33,77,722	Total—Loans and advances by State Governments.	1,25,02,532
TOTAL—Consolidated Fund	31,18,08,675	TOTAL—Consolidated Fund	30,79,36,380
 PART II.—CONTINGENCY FUND. 			
Contingency Fund	65,00,000	Contingency Fund	..
TOTAL—Contingency Fund	65,00,000	TOTAL—Contingency Fund	..
 PART III.—PUBLIC ACCOUNT. 			
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	38,77,811	State Provident Funds	18,01,383
TOTAL	38,77,811	TOTAL	18,01,383

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

Heads of Receipts.	Actuals for 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
PART III.—PUBLIC ACCOUNT— <i>contd.</i>			
	Rs.		Rs.
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Reserve Funds—		Reserve Funds—	
Deposits of Depreciation Reserve of Government Commercial Concerns.	7,94,277	Deposits of Depreciation Reserve of Government Commercial Concerns.	5,42,487
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
A.—Sinking Funds—		A.—Sinking Funds—	
Appropriation for Reduc- tion or Avoidance of Debt—		Appropriation for Reduc- tion or Avoidance of Debt—	
Sinking Funds	13,06,000	Sinking Funds . . . . .	..
Other Appropriations	18,50,865		
B.—Reserve Funds—		B.—Reserve Funds—	
Famine Relief Fund	31,865	Famine Relief Fund . . . . .	..
State Road Fund	14,65,000	State Road Fund . . . . .	..
Depreciation Reserve Fund —Electricity.	2,15,215	Depreciation Reserve Fund —Electricity.	..
Zamindari Abolition Fund	72,19,377	Zamindari Abolition Fund	42,47,862
Orissa Loan Stipend Fund	3,67,841	Orissa Loan Stipend Fund	1,93,159
C.—Other Deposit Accounts—		C.—Other Deposit Accounts—	
Deposits of Local Funds	1,76,79,243	Deposits of Local Funds	1,76,97,787
Civil Deposits	2,77,65,884	Civil Deposits	2,49,86,188
Other Accounts	13,27,139	Other Accounts	55,20,830
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	69,94,058	Advances Repayable	58,54,679
Permanent Advances	1,663	Permanent Advances	9,425
Accounts with Part 'B' States.	9,688	Accounts with Part 'B' States.	26,619

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

Heads of Receipts.	Actuals for 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
PART III.—PUBLIC ACCOUNT— <i>concl'd.</i>			
<i>Advances not bearing interest—concl'd.</i>		<i>Advances not bearing interest—concl'd.</i>	
	Rs.		Rs.
Accounts with the Government of Pakistan.	3,623	Accounts with the Government of Pakistan.	467
Accounts with the Government of Burma.	67,699	Accounts with the Government of Burma.	67,557
Accounts with the Reserve Bank.	9,530	Accounts with the Reserve Bank.	10,717
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts . . .	4,62,75,633	Suspense Accounts . . .	6,03,27,498
Departmental and similar Accounts.	3,22,954	Departmental and similar Accounts.	3,75,824
TOTAL . . .	11,37,07,554	TOTAL . . .	11,98,61,099
S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.	7,62,46,452	Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.	7,61,01,533
Reserve Bank of India Remittances.	2,70,28,877	Reserve Bank of India Remittances.	2,58,89,458
Adjusting Account between Central and State Governments.	1,51,24,543	Adjusting Account between Central and State Governments.	1,31,69,335
Adjusting Account with Railways.	1,49,202	Adjusting Account with Railways.	1,50,004
Inter-State Suspense Account .	59,64,486	Inter State Suspense Account	59,77,270
TOTAL . . .	12,45,13,560	TOTAL . . .	12,12,87,600
TOTAL—Public Account . . .	24,20,98,925	TOTAL—Public Account . . .	24,29,50,082
TOTAL—Receipts . . .	56,04,07,600	TOTAL—Disbursements . . .	55,08,86,462
V.—(Opening) Cash Balance . . .	(a)1,89,70,502	V.—(Closing) Cash Balance . . .	(a)2,84,91,640
GRAND TOTAL . . .	57,93,78,102	GRAND TOTAL . . .	57,93,78,102

(a) Details are as follows :—

	Opening balance.	Closing balance.
Cash in Treasuries	15,66,540	16,57,577
Deposits with the Reserve Bank	1,74,03,962	2,68,34,063
TOTAL . . .	1,89,70,502	2,84,91,640

NO. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1954-55 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 31st March, 1954.	On 31st March, 1955.	Increase (+) Decrease (—) in the year ended 31st March, 1955.
1	2	3	4
	Rs.	Rs.	Rs.
Capital and other Expenditure—			
Commercial Departments—			
Irrigation	3,21,99,936	3,22,30,352	+ 30,416
Electricity Schemes	3,34,32,789	4,57,10,372	+ 1,22,77,583
Multi-purpose River Schemes	31,93,29,326	43,95,66,038	+ 12,02,36,712
Other Commercial Departments and undertakings.	1,02,02,893	1,15,92,553	+ 13,89,660
TOTAL—Commercial Departments	39,51,64,944	52,90,99,315	+ 13,39,34,371
Other Departments—			
Other Accounts	25,42,881	4,45,78,287	+ 4,20,35,406
TOTAL—Other Departments	25,42,881	4,45,78,287	+ 4,20,35,406
TOTAL—Capital Expenditure	39,77,07,825	57,36,77,002	+ 17,59,69,777
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	2,13,06,017	3,04,31,597	+ 91,25,580
Loans to Government servants	4,77,685	4,76,916	—769
TOTAL—Loans and Advances	2,17,83,702	3,09,08,513	+ 91,24,811
TOTAL—Capital and other Expenditure	41,94,91,527	60,45,86,115	+ 18,50,94,588
<i>Deduct</i> —Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue.	1,14,82,709	4,86,96,145	—3,72,13,436
Net Capital and other Expenditure (outside the Revenue Account).	40,80,08,818	55,58,89,970	+ 14,78,81,152

NO. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1954-55 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March, 1954.	On 31st March, 1955.	Increase (+) Decrease(—) in the year ended 31st March, 1955. 4
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
Debt—			
Loans from the Central Government	(a)36,84,05,309	53,50,81,686	+16,66,76,377
Unfunded Debt	(a)1,34,98,343	1,55,74,771	+20,76,428
TOTAL—Outstanding Debt	38,19,03,652	55,06,56,457	+16,87,52,805
Contingency Fund	35,00,000	1,00,00,000	+65,00,000
Sinking Funds and Reserve Funds	94,26,092	1,58,42,159	+64,16,067
Net Balance under Deposits, Advances, etc., other than those shown separately.	(b)2,17,11,616	2,17,81,405	+69,789
Remittances	—15,60,935	16,65,026	+32,25,961
TOTAL—Debt and other Obligations	41,49,80,425	59,99,45,047	+18,49,64,622
Deduct—			
Cash Balance	1,89,70,502	2,84,91,640	+95,21,138
Investments	(c)1,31,29,592	2,76,19,858	+1,44,90,266
Net Provision of Funds	38,28,80,331	54,38,33,549	+16,09,53,218

(a) See footnotes (a) and (b) below Statement No. 3.

(b) Includes Rs. 57,41,820 being the amount of the premerger balances of the merged States brought to Government Accounts by correction of the opening balances.

(c) Includes Rs. 1,36,202 representing the amount of the premerger balance of the merged States brought to Government Accounts by correction of the 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.

1	Amount on 1st April, 1954.	Additions during the year 1954-55.	Discharges during the year 1954-55.	Amount on 31st March, 1955.
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Loans from the Central Govern- ment.	36,75,08,609 (a)+8,96,700	} 16,85,27,242	18,50,865	53,50,81,686
TOTAL—Public Debt	36,84,05,309	16,85,27,242	18,50,865	53,50,81,686
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund . . .	1,15,84,615 (b)+7,87,412	} 36,46,480	15,83,121	1,44,35,386
Indian Civil Service Provident Fund.	5,77,339	62,047	1,15,465	5,23,921
Indian Civil Service (Non-Euro- pean Members) Provident Fund.	1,16,286	13,235	812	1,28,709
Contributory Provident Fund . .	1,65,880 (b)+2,66,811	} 1,53,049	1,01,985	4,86,755
TOTAL—Unfunded Debt	1,34,98,343	38,77,811	18,01,383	1,55,74,771
TOTAL—Debt and Interest-bearing Obligations.	38,19,03,652	17,24,05,053	36,52,248	55,06,56,457

(a) Represents the balance of the advance drawn by the late Crown Representative for loans to the Eastern State Joint Police Fund brought to the State Government Accounts by correction of the opening balance.

(b) Represents the amount of premerger balances of the merged States brought to Government Accounts 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-A.—SINKING FUND—INDUSTRIAL HOUSING SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	3,68,400	Amount expended during the year.	..
Amount appropriated from Revenue.	6,000	Balance on the 31st March, 1955.	3,74,400
TOTAL .	<u>3,74,400</u>	TOTAL .	<u>3,74,400</u>

I-B.—SINKING FUND—ELECTRICITY.

	Rs.		Rs.
Balance on the 1st April, 1954 .	10,00,000	Amount expended during the year.	..
Amount appropriated from Revenue.	10,00,000	Balance on the 31st March, 1955.	20,00,000
TOTAL .	<u>20,00,000</u>	TOTAL .	<u>20,00,000</u>

I-C.—SINKING FUND—STATE TRANSPORT SERVICE.

	Rs.		Rs.
Balance on the 1st April, 1954 .	9,00,000	Amount expended during the year.	..
Amount appropriated from Revenue.	3,00,000	Balance on the 31st March, 1955.	12,00,000
TOTAL .	<u>12,00,000</u>	TOTAL .	<u>12,00,000</u>

II.—ORISSA FAMINE RELIEF FUND.

	Rs.		Rs.
Balance on the 1st April, 1954 .	(a)12,41,916	Transfer to Revenue Account	..
Interest receipts	31,865	Balance on the 31st March, 1955.	(b)12,73,781
Transfer from Revenue Account . . . . .	..	
TOTAL .	<u>12,73,781</u>	TOTAL .	<u>12,73,781</u>

(a) The difference of Re. 1 from the previous year's closing balance is due to rounding Rs.

(b) Cash 2,28,499
Investment 10,45,282

III.—ORISSA FAMINE RELIEF FUND INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on the 1st April, 1954 .	10,45,282	Sale of securities . . . . .	..
Purchase of securities . . . . .	..	Balance on the 31st March, 1955.	10,45,282
TOTAL .	<u>10,45,282</u>	TOTAL .	<u>10,45,282</u>

The market value of securities held in the Investment Account on 31st March, 1955 was Rs. 9,13,164 against the nominal value of Rs. 9,57,000.

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—*contd.*

IV.—DEPRECIATION RESERVE FUND—ELECTRICITY.

A.—TOWN ELECTRIFICATION SCHEME—GROUP I.

	Rs.		Rs.
Balance on the 1st April, 1954 .	26,059	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	6,578	Balance on the 31st March, 1955.	32,637
TOTAL .	32,637	TOTAL .	32,637

B.—TOWN ELECTRIFICATION SCHEME—GROUP II.

	Rs.		Rs.
Balance on the 1st April, 1954 .	62,026	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	19,963	Balance on the 31st March, 1955.	81,989
TOTAL .	81,989	TOTAL .	81,989

C.—BARIPADA ELECTRIFICATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	1,04,656	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	28,000	Balance on the 31st March, 1955.	1,32,656
TOTAL .	1,32,656	TOTAL .	1,32,656

D.—CUTTACK THERMAL SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	2,33,969	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	1,05,031	Balance on the 31st March, 1955.	3,39,000
TOTAL .	3,39,000	TOTAL .	3,39,000

E.—HIRAKUD POWER UTILISATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	11,220	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	43,120	Balance on the 31st March, 1955.	54,340
TOTAL .	54,340	TOTAL .	54,340

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—*contd.*

F.—DUDUMA TRANSMISSION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	3,732	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	7,465	Balance on the 31st March, 1955.	11,197
TOTAL .	<u>11,197</u>	TOTAL .	<u>11,197</u>

G.—SMALL TOWNS AND RURAL ELECTRIFICATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	..	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	5,058	Balance on the 31st March, 1955.	5,058
TOTAL .	<u>5,058</u>	TOTAL .	<u>5,058</u>

V.—DEPRECIATION RESERVE FUND OF COMMERCIAL CONCERNS—STATE TRANSPORT SERVICE.

	Rs.		Rs.
Balance on the 1st April, 1954 .	7,91,976	Amount expended to meet the cost of ordinary renewals and replacements.	5,42,487
Amount appropriated from Revenue.	7,94,277	Balance on the 31st March, 1955.	10,43,766
TOTAL .	<u>15,86,253</u>	TOTAL .	<u>15,86,253</u>

VI.—FUND FOR DEVELOPMENT OF FORESTS.

	Rs.		Rs.
Balance on the 1st April, 1954 .	7,45,500	Amount of expenditure during the year.	..
		Balance on the 31st March, 1955.	7,45,500
TOTAL .	<u>7,45,500</u>	TOTAL .	<u>7,45,500</u>

VII.—ZAMINDARI ABOLITION FUND.

	Rs.		Rs.
Balance on the 1st April, 1954 .	(a)24,98,849	Transfer to Revenue Account	42,47,862
Contribution from Revenue	72,19,377	Balance on the 31st March, 1955.	54,70,364
TOTAL .	<u>97,18,226</u>	TOTAL .	<u>97,18,226</u>

(a) The difference of Re. 1 from the previous year's closing balance is due to rounding.

NO. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF ORISSA OR RECEIVED FROM THE CONSOLIDATED ACCOUNT OF THE SEVERAL FUNDS—*contd.*

VIII.—ORISSA LOAN STIPEND FUND.

	Rs.		Rs.
Balance on the 1st April, 1954	15,013	Advances granted to stipendiaries.	1,93,159
Government contribution	52,246	Balance on the 31st March, 1955.	1,89,695
Recoveries of advances from stipendiaries.	3,15,595		
TOTAL	3,82,854	TOTAL	3,82,854

IX.—STATE ROAD FUND.

	Rs.		Rs.
Balance on the 1st April, 1954	14,22,776	Amount of expenditure during the year.	..
Amount contributed by the State Government.	14,65,000	Balance on the 31st March, 1955.	28,87,776
TOTAL	28,87,776	TOTAL	28,87,776

X.—SUBVENTION FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on the 1st April, 1954	(a) 2,26,470	Amount of expenditure during the year.	6,24,685
Amount allotted from the Central Road Fund.	5,45,813	Balance on the 31st March, 1955.	1,47,598
TOTAL	7,72,283	TOTAL	7,72,283

(a) The difference of Re. 1 from the previous year's closing balance is due to rounding.

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

	Rs.		Rs.
Balance on the 1st April, 1954	1,769	Amount of expenditure during the year.	1,769
		Balance on the 31st March, 1955.	..
TOTAL	1,769	TOTAL	1,769

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

	Rs.		Rs.
Balance on the 1st April, 1954	17,493	Amount expended on various schemes.	58,558
Amount contributed by the Council.	50,469	Balance on the 31st March, 1955.	11,198
Receipts realised from various schemes.	1,784		
TOTAL	69,746	TOTAL	69,746

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—*contd.*

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

	Rs.		Rs.
Balance on the 1st April, 1954 .	2,090	Amount expended during the year.	1,723
Receipts realised from various schemes.	1,723	Balance on the 31st March, 1955.	2,090
TOTAL .	3,813	TOTAL .	3,813

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

	Rs.		Rs.
Balance on the 1st April, 1954 .	..	Amount expended during the year.	14,723
Amount contributed by the Committee.	14,723	Balance on the 31st March, 1955.	..
TOTAL .	14,723	TOTAL .	14,723

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

	Rs.		Rs.
Balance on the 1st April, 1954 .	3,148	Amount expended during the year.	14,935
Amount contributed by the Committee.	26,117	Balance on the 31st March, 1955.	14,330
TOTAL .	29,265	TOTAL .	29,265

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

	Rs.		Rs.
Balance on the 1st April, 1954 .	..	Amount expended during the year.	..
Amount contributed by the Central Government.	17,308	Balance on the 31st March, 1955.	17,308
TOTAL .	17,308	TOTAL .	17,308

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

	Rs.		Rs.
Balance on the 1st April, 1954 .	68,48,444	Amount expended during the year.	38,83,089
		Balance on the 31st March, 1955.	29,65,355
TOTAL .	68,48,444	TOTAL .	68,48,444

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—*concl'd.*

XVIII.—DEPOSIT ACCOUNT OF FUND FOR LIFT IRRIGATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1954 .	74,700	Amount expended during the year.	..
		Balance on the 31st March, 1955.	74,700
TOTAL .	<u>74,700</u>	TOTAL .	<u>74,700</u>

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

	Rs.		Rs.
Balance on the 1st April, 1954 .	5,538	Amount expended during the year.	9,21,347
Amount contributed by the Central Government.	6,55,809	Balance on the 31st March, 1955.	—2,60,000
TOTAL .	<u>6,61,347</u>	TOTAL .	<u>6,61,347</u>

XX.—DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE CENTRAL SILK BOARD.

	Rs.		Rs.
Balance on the 1st April, 1954 .	..	Amount of expenditure during the year.	..
Amount contributed by the Board	13,312	Balance on the 31st March, 1955.	13,312
TOTAL .	<u>13,312</u>	TOTAL .	<u>13,312</u>

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, 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 Account.	Balance on the 1st April, 1954.	Amount advanced during the year 1954-55.	Total.	Amount repaid during the year 1954-55.	Balance on the 31st March, 1955.	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	81,817	3,15,000	3,96,817	7,828	3,88,989	4,314
Loans to District and other Local Fund Committees.	4,69,699	13,99,767	18,69,466	34,850	18,34,616	5,947
Advances to Cultivators.	94,27,549	42,71,852	1,36,99,401	6,19,186	1,30,80,215	1,74,925
Advances under Special Laws.	43,65,967	22,89,800	66,55,767	16,29,027	50,26,740	1,87,128
Miscellaneous Loans and Advances.	(a)69,45,984	39,08,832	1,08,54,866	7,68,829	1,00,86,037	69,153
Loans and Advances under Community Development Programme.	15,000	..	15,000	..	15,000	..
TOTAL	2,13,06,016	1,21,85,301	3,34,91,317	30,59,720	3,04,31,597	4,41,467
Loans to Government Servants—						
House Advances. Building	17,648	35,804	53,452	37,886	15,566	1,296
Advances for the purchase of Motor Conveyances.	(a)3,87,517	1,82,994	5,70,511	1,80,454	3,90,057	13,502
Advances for the purchase of other Conveyances	(a)70,332	98,433	1,68,765	97,412	71,353	2,351
Other Advances	2,190	..	2,190	2,250	—60	548
TOTAL	4,77,687	3,17,231	7,94,918	3,18,002	4,76,916	17,697
GRAND TOTAL	2,17,83,703	1,25,02,532	3,42,86,235	33,77,722	3,09,08,513	4,59,164

(a) Differs from the previous year's closing balance by Re. 1 due to rounding.

APPENDIX I.

Statement showing the details of commitments referred to in paragraph 11 of part 'A' of the Report.

(Figures in thousands of rupees)

Major head of Account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during 1954-55.	Further liabilities as per estimate.	Total expenditure estimated. (Cols. 3 to 5)
1	2	3	4	5	6
80-A.—Capital Outlay on Multipurpose River Schemes—Hirakud Dam Project	(a)70,78,00	31,93,29	12,02,37	26,82,34	70,78,00
TOTAL	70,78,00	31,93,29	12,02,37	26,82,34	70,78,00
81.—Capital Account of Civil Works outside the Revenue Account—					
Capital Construction	(b)5,57,00	3,64,97	(d)53,41	1,38,62	5,57,00
Communications—					
Improvements to Bhawanipatna-Sagada road in Kalahandi.	1,45	..	(d)11	1,34	1,45
Construction of 10-30 girder bridge over Bandha Nullah No. 21 on Sundergarh-Joshiipur Road.	2,23	93	(d)50	80	2,23
Improvements to Parlakimedi-Gumma-Serango Road.	7,60	2	(d)65	6,93	7,60
Improvements to Bhawanipatna-Pappadahandi Road (1st Reach 17/0 to 31/0).	1,89	16	(d)11	1,62	1,89
Improvements to Bhawanipatna-Pappadahandi Road (2nd Reach).	2,50	50	(d)20	1,80	2,50
Improvements to Bhawanipatna-Parvatipur Road (1st Reach 1 to 11 miles).	2,05	27	(d)5	1,73	2,05
Improvements to Bhawanipatna-Parvatipur Road (2nd Reach 11 to 19 miles).	1,52	8	(d)20	1,24	1,52
Improvements to Bhawanipatna-Rupkona road from 0/0 to 8/0 mile from Bhawanipatna.	1,20	29	(d)6	85	1,20
Improvements to Bolangir-Sonepur Boudh Road (upto Bairasahi).	2,30	..	(d)6	2,24	2,30
Proposed submersible bridge over the river Pangam at mile 33/4 of Kotta-Bolpariguda-Govindpallu-Malkangini-Motu road in the District of Koraput—MDR.53.	1,37	25	(d)23	84	1,37
Improvement to Sergarh-Nilgiri-Kaptipada-dala-Baripada road from Baripada to Balasore division border.	2,90	50	(d)1,35	130	2,90
Improvement to Ambira to Nilgiri-Sajangarh-Jharanghati Road.	5,35	20	(d)3,00	2,15	5,35
Improvement to Udala-Mantri-Baisinga-Rupsa road (34 miles—MDR. No. 70).	3,21	26	(d) 1,73	1,25	3,21

(a) Revised estimate administratively approved for the first stage.

(b) Revised estimate.

(d) The expenditure was booked under the head '50-Civil Works'.

APPENDIX I—*contd.*

Statement showing the details of commitments referred to in paragraph 11 of part 'A' of the report—*contd.*

(Figures in thousands of rupees.)

Major head of Account and name of Work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during 1954-55.	Further liabilities as per estimate.	Total expenditure estimated (Cols 3 to 5)
1	2	3	4	5	6
81.—Capital Account of Civil works outside the revenue Accounts—<i>contd.</i>					
Communications—<i>contd.</i>					
Widening the metalled width and black topping Bhubaneswar-Puri road.	4,33	2,79	(d)1,59	..	(f)4,38
Black-topping of Berhampur-Russelkonda Road via Aska in the district of Ganjam.	6,25	3,50	(d)2,57	18	6,25
Construction and improvement to the portion of State Highway No. 1 from Khejharipada to Kalahandi borders.	1,90	4	(d)15	1,71	1,90
Improvement to Bargarh-Bolangir-Saintala-Kesinga-Bhawanipatna-Pappadahandi-Boriguma Road State Highway No. 2 (portion from Kesinga to Arat 2/0 to 30/4 mile).	1,00	54	(d)15	31	1,00
Improvement to Taleher-Barkot road	5,74	..	(d)14	5,60	5,74
Improvement to O. T. Road north of Balasore from 9th to 21st mile for remetalling the surface.	2,20	30	(d)60	1,30	2,20
Improvement to the cause-ways on Bhadrak-Chandball road.	9,97	1,87	(d)1,00	7,10	9,97
Improvement to the Vizagapatam-Jeypore road—2nd part.	2,99	2,25	(d)10	64	2,99
Improvement to the Vizagapatam-Jeypore road—3rd and 4th parts.	2,13	1,48	(d)70	..	(f)2,18
Construction of a bridge across the Ponin river in Sambalpur District.	11,66	10,74	(d)1	91	11,66
Improvement to the Balliguda-Maniguda-Bissem Cutack road from 0/0 to 9/4 miles and 9/4 to 48/0 plus 300 ft.	10,34	2,30	(d)7	7,97	10,34
Improvement to Arang-Kharia Road from miles 68 to 120 to Provincial Highway Standard (including improvement to the Jonk Town Road).	1,90	1,06	(d)60	24	1,90
Improvements to Jaleswar-Batgaon Road.	9,58	4,12	(d)2,40	3,06	9,58
Improvements to Padampur-Nawapara Road (soling and metalling).	7,71	3,24	(d)1,03	3,44	7,71
Improvements to Bargarh-Bolangir road (28 1/4 miles to State portion) State Highway No. 2.	4,11	1,13	(d)55	2,43	4,11
Construction of a submersible bridge across the river Mahanadi at mile 14/7 of Ballipodoro-Belguntha-Russelkonda (MDR. 18).	2,35	1,69	(d)22	44	2,35

(d) The expenditure was booked under the head '50-Civil Works'.

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

APPENDIX I—*contd.*

Statement showing the details of commitments referred to in paragraph 11 of part 'A' of the report.

(Figures in thousands of rupees.)

Major head of Account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during 1954-55.	Further liabilities as per estimate.	Total expenditure estimated (Cols 3 to 5)
1	2	3	4	5	6
81.—Capital Account of Civil works outside the revenue Accounts— <i>contd.</i>					
Communications— <i>contd.</i>					
Improvement to Bargarh-Bolangir-Semtila-Titlagarh-Kesinga-Bhawanipatna-Pappadahandi-Boriguma Road—State Highway No. 2 (portion from Bolangir to Titlagarh—35 miles from Bolangir).	1.65	1.18	(d)68	..	(f)1.86
Construction of metalled road erecting 132 K. V. Line from Machkund to Berhampur.	3.74	7	(d)51	3.16	3.74
Improvement to Miniguda-Balliguda-G. Udayagiri-Kalinga road from Kutraguda to Duggapanga.	1.35	5	(d)75	55	1.35
Improvement to Baripada-Madnapur road in Baripada sub-Division—16 miles (M.D.R. 5).	1.26	30	(d)40	56	1.26
Improvement to Sambalpur-Jharsuguda Road, 1st section from mile 6 furlong to 8 mile 0 furlong from Sambalpur.	3.62	20	(d)70	2.72	3.62
Improvement to gravel portion of Jorada-Champua road by metalling 12½ to 20th miles State Highway No. 11).	1.70	13	(d)1.90	57	1.70
Widening and metalling State Highway No. 3-Titlagarh-Kharlar-Nanpara-Padampur-Sohela road (portion of road from Sohela to Nanpara, i.e. from 11th mile from Sohela to 33rd mile, etc.).	1.03	10	(d)50	43	1.03
Construction of a submersible bridge across Godahada river at Pattapur 28th mile of M. D. R. No. 63 in the District of Ganjam.	2.17	75	(d)1.27	15	2.17
Construction of a pucea road from Chandipada to Sarpal 6½ miles to link Angul with Deogarh (MDR. No. 19).	5.01	..	(d)10	5.81	5.91
Improvement to M. R. D. No. 18-Khuntuni-Athgarh-Tigiria-Baramba Narsingpur (Ferry Kurjaban-Tellsengi-Russelkonda-Belguntha-Ballipodora of the portion Russelkonda, etc., etc.).	4.20	10	(d)75	3.35	4.20
Improvement to Chattikunda-Moban-giri road (from Narla to Rampur border) 2 0/0 to 34/0 miles.	2.70	9	(d)29	2.33	2.70
Construction of a road from Varanasi to Gunupur.	3.11	30	(d)60	2.21	3.11
Completing Bhadrak town bypass	2.63	12	..	2.51	2.63
Improvement to the V. J. road (first part).	2.37	3.27	(d)35	..	(f)3.62
Improvement to Bhadrak-Boudth road.	9.52	5.16	(d)3.00	1.36	9.52
Reconstruction of the collapsed Sagada bridge on Bhawanipatna-Junagarh road.	3.86	45	(d)3.01	40	3.86

(d) The expenditure was booked under the head '50-Civil Works'.

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

APPENDIX I—concl'd.

Statement showing the details of commitments referred to in paragraph 11 of part 'A' of the Report.—concl'd

(Figures in thousands of rupees)

Major head of Account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54	Expenditure during 1954-55.	Further liabilities as per estimate.	Total expenditure estimated (Cols 3 to 5, 6)
1	2	3	4	5	6
81.—Capital Account of Civil works outside the Revenue Accounts—concl'd.					
Communications—concl'd.					
Improvement to the road from Talcher to Cuttack-Sambalpur road via Charnal including causeway and bridge over Nandira River.	4,44	..	(d)20	4,28	4,48
Improvement to Baripada-Chitrada-Amarda road Railway station (M. D. R. 4 of 29 miles Job 23).	1,69	..	(d)3	1,66	1,69
Surface painting State Highway No. 1 from Khurda to Nayagarh.	(c)	..	(d)1,41	..	1,41
Surface painting State Highway No.1 D from Nayagarh to Daspalla.	(e)	..	(d)1,25	..	1,25
Improvement to Rej Athgarh-Narsingpur road from 22nd mile (Tigiria West border) to the 49th mile (Narsingpur town) and a further length of 2½ miles to the village of Nuapatna MOR 18.	1,36	60	(d)1,26	..	(f)1,96
Barikpur-Kendusapada-Bouth-Mahan- tipada road 1st reach upto Barikpur	2,84	..	(d)50	2,34	2,34
TOTAL .	7,37,92	4,18,34	92,12	2,32,18	7,42,64
81-A.—Capital Outlay on Electricity Schemes—					
I.—Hydro-Electric Schemes—					
Machkund (Duduma) Hydro-Electric Scheme.	2,79,54	1,99,14	61,89	18,51	2,79,54
Duduma Transmission Scheme .	(b)1,57,69	25,26	24,45	1,07,98	1,57,69
Hirakud Power Utilisation Scheme	1,48,00	14,66	20,42	1,12,92	1,48,00
II.—Thermo-Electric Schemes—					
Cuttack Thermal Scheme .	(b)55,18	79,92	2,71	..	(f)82,63
Town Electrification Schemes .	2,44	4,26	2,00	..	(f)6,26
Small Towns and Rural Electrification Schemes.	(b)8,60	2,60	6,83	..	(f)9,43
Expansion of Power Facilities in rural areas.	47,07	..	3,38	43,69	47,07
TOTAL .	6,98,52	3,25,84	1,21,68	2,83,10	7,30,62
GRAND TOTAL .	85,14,44	39,37,47	(e)14,16,17	31,97,62	85,51,26

(b) Revised estimate.

(c) Sanctioned estimate is awaited.

(d) The expenditure was booked under the head '50-Civil Works'.

(e) Met out of the Consolidated Fund.

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

APPENDIX II.

Statement showing the expenditure on Five-Year Plan in the State sector to end of the year 1954-55 and further commitment referred to in paragraph 11 of part 'A' of the Report.

(Figures in thousands of Rupees.)

Major head of Account.	Amount of sanctioned estimate (Provision in the plan).	Expenditure during 1954-55.	Expenditure to end of 1954-55.	Further liabilities as per estimate (Cols. 2-4).
1	2	3	4	5
10.—Forest	17,23	4,49	8,76	8,47
18.—Other Revenue Expenditure financed from Ordinary Revenues.	3,00,00	(b)61,10	2,18,20	81,80
30.—Ports and Pilotage	1,00	..	..	1,00
37.—Education	1,72,32	30,32	1,03,58	68,74
38.—Medical	58,11	6,26	32,89	25,22
39.—Public Health	(a)50,86	(c)13,65	33,81	17,05
40.—Agriculture	2,33,22	(d)27,57	1,00,64	1,32,58
41.—Veterinary	46,08	7,13	26,78	19,30
42.—Co-operation	5,14	73	2,75	2,39
43.—Industries and Supplies	79,20	8,82	34,12	45,08
47.—Miscellaneous Departments	1,14,88	34,47	87,65	27,23
50.—Civil Works	(a)2,84,05	(e)73,11	1,71,06	1,12,99
63-A.—Post-war Planning and Development	3,50	30	2,24	1,26
81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account.	5,03,57	1,19,68	3,12,68	1,90,89
82-A.—Capital Outlay on Rail-Road Co-ordination Scheme.	13,51	(f)1,11	13,51	..
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	34,59	12,20	24,79	9,80
R.—Loans and Advances	47,13	7,90	31,16	15,97
TOTAL	19,64,39	4,08,84	12,04,62	7,59,77

(a) Excludes 55,17 being the amount of estimates for urban water supply, the expenditure being booked under 50-Civil Works. The amount has been included in the figure shown against 50.—Civil Works.

(b) Includes 53,49 booked under 71-Capital Outlay on Agricultural Improvement and Research.

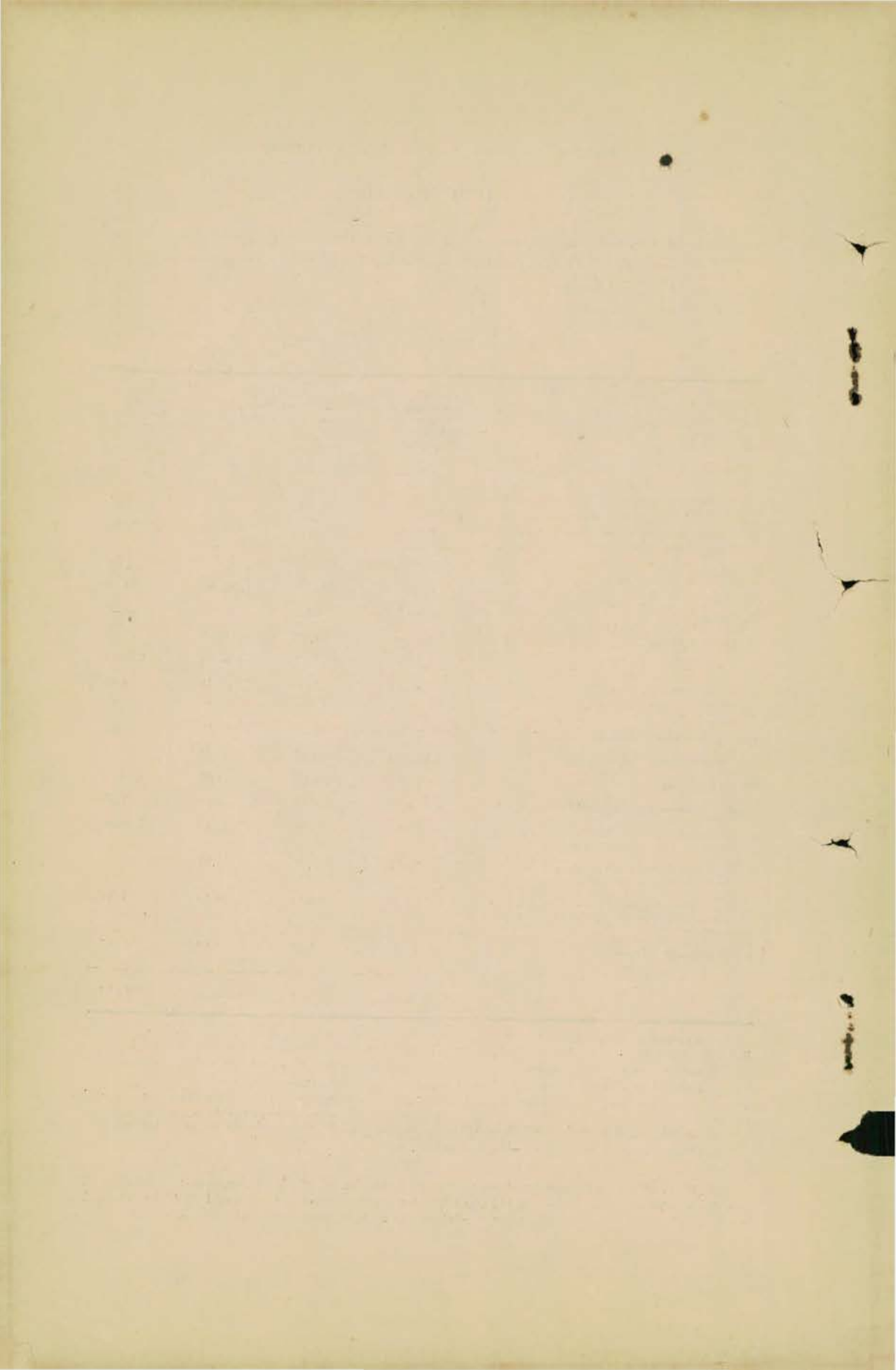
(c) Includes an expenditure of 10,85 booked under 25.—General Administration.

(d) Includes an expenditure of 5,85 booked under 71.—Capital Outlay on Agricultural Improvement and Research.

(e) Includes 49,83 booked under 81.—Capital Account of Civil Works outside the Revenue Account.

(f) Directly booked under 57-A.—Capital Outlay, etc.

N.B. :—This statement has been prepared on the basis of the information available in the Audit Office. The figures in this statement are provisional as they could not be verified with those of the departmental officers' statements as they were not forthcoming.



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