

GOVERNMENT OF ORISSA

**FINANCE ACCOUNTS
1953-54**

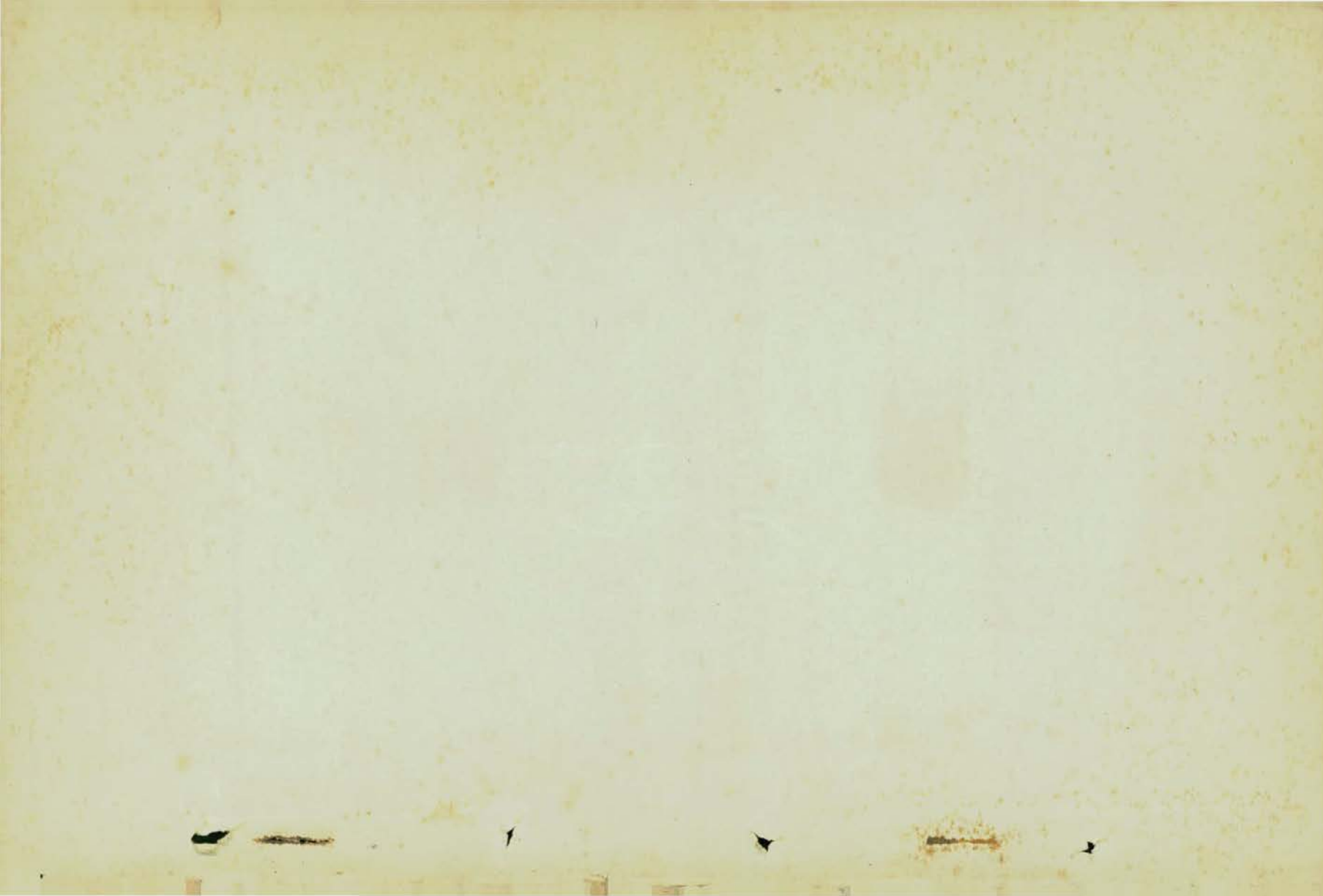
AND

**THE AUDIT REPORT
1954**



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF
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THE UNITED STATES

BY APPOINTMENT

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

1953-54

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF ORISSA FOR THE
YEAR 1953-54 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 1953-54 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.

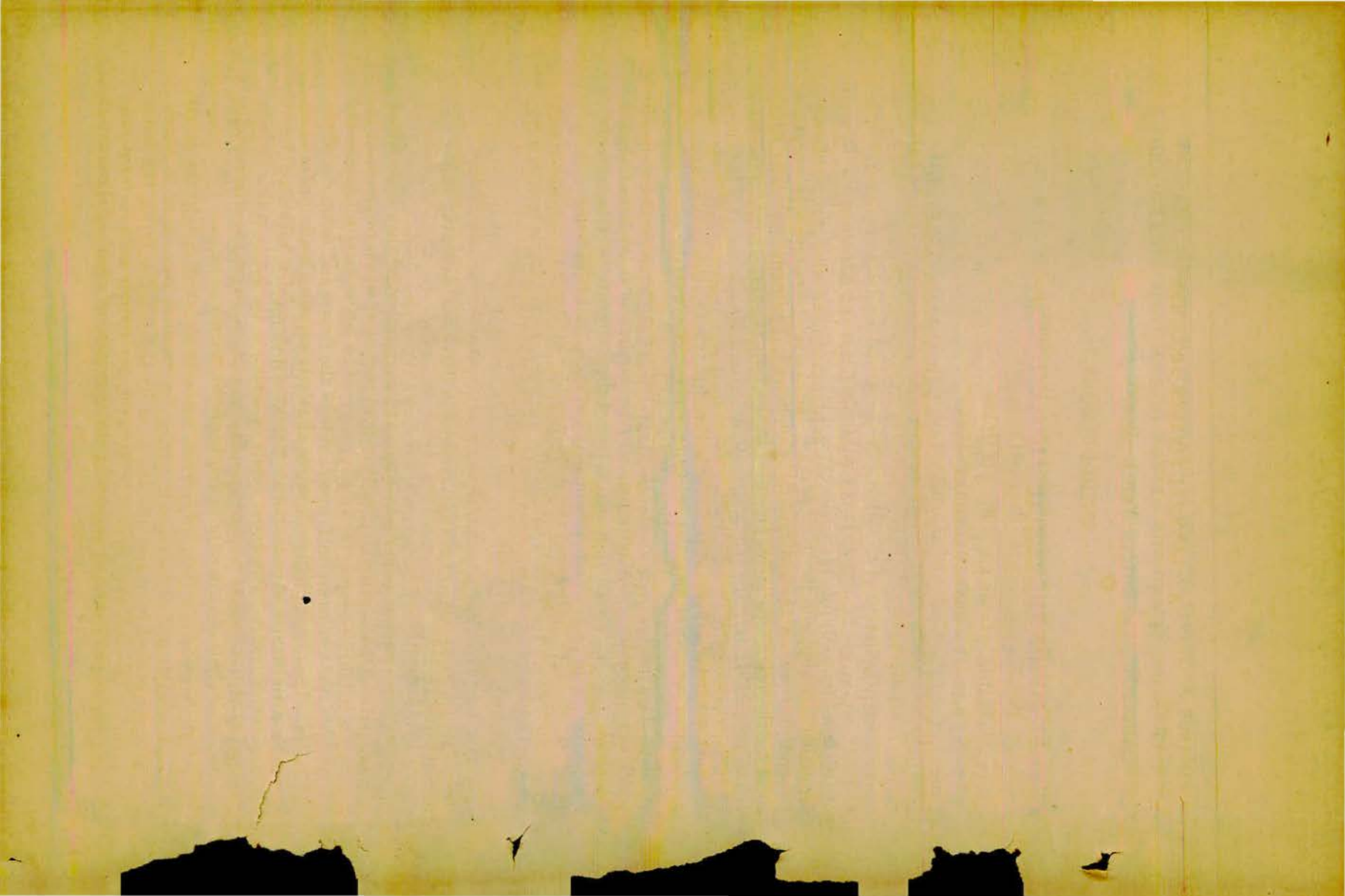
Both the Finance Accounts and the Appropriation Accounts for 1953-54, which as Comptroller and Auditor General I am required to audit, have been examined under my direction, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Art. 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Orissa for the year 1953-54.

NEW DELHI ;

The 21 JAN 1956

A. K. CHANDA,

Comptroller and Auditor General of India.



A.—GENERAL FINANCE ACCOUNTS.

Part 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.

In 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 Governments”, 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 1953-54 Accounts are concerned.

SUMMARY OF THE TRANSACTIONS FOR 1953-54.

(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, 1953-54.	Actuals, 1953-54.	More (+) Less (-).	Disbursements.	Budget estimates, 1953-54.	Actuals, 1953-54.			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>										
				Direct Demands on the Revenue.						
Principal Heads of Revenue—										
Union Excise Duties . . . . .	..	70,17	+70,17	Union Excise Duties . . . . .	..	..	..	..	..	..
Taxes on Income other than Corporation Tax.	2,15,30	2,14,46	—84	Taxes on Income other than Corporation Tax.	3,15	3,09	..	3,09	—6	
Land Revenue	1,19,28	1,48,47	+29,19	Land Revenue	35,68	89,10	..	89,10	+53,42	
State Excise Duties	1,58,04	1,66,60	+8,56	State Excise Duties	19,31	19,84	..	19,84	+53	
Stamps	77,67	77,46	—21	Stamps	1,79	2,03	..	2,03	+24	
Forest	1,05,75	1,11,12	+5,37	Forest	41,81	38,30	..	38,30	—3,51	
Registration	12,25	12,91	+66	Registration	4,07	4,45	..	4,45	+38	
Receipts under Motor Vehicles Acts.	11,90	10,99	—91	Charges on account of Motor Vehicles Acts.	17,48	18,92	..	18,92	+1,44	
Other Taxes and Duties	1,21,89	1,35,55	+13,66	Other Taxes and Duties	3,78	3,64	..	3,64	—14	
Total—Principal Heads.	8,22,08	9,47,73	+1,25,65	Total—Direct Demands	1,27,07	1,79,37	..	1,79,37	+52,30	

SUMMARY OF THE TRANSACTIONS FOR 1953-54—*contd.*

Receipts.	Budget estimates, 1953-54.	Actuals, 1953-54.	More (+) Less (-).	Disbursements.	Actuals, 1953-54.				Variations between columns 6 and 7 More (+) Less (-).
					Budget estimates, 1953-54.	Out of Consolidated fund.	Out of Contingency fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND—<i>concl.</i>									
(1) <i>Revenue—concl.</i>									
Principal Heads of Revenue— <i>concl.</i>									
Irrigation—Net Receipts	77	—6,56	—7,33	Irrigation	99,88	64,06	..	64,06	—35,82
Debt Services	17,75	22,36	+4,61	Debt Services	35,63	29,45	..	29,45	—6,18
Civil Administration	67,91	71,70	+3,79	Civil Administration	7,40,86	7,40,01	..	7,40,01	—85
Civil Works and Miscellaneous Public Improvements.	20,30	16,85	—3,45	Civil Works and Miscellaneous Public Improvements.	2,59,73	1,80,93	..	1,80,93	—78,80
Electricity Schemes—Net Receipts.	—1,45	19	+1,64	Electricity Schemes	15,12	11,35	..	11,35	—3,77
Miscellaneous	18,80	*26,27	+7,47	Miscellaneous	95,59	86,59	..	86,59	—9,00
Contributions and Miscellaneous Adjustments between Central and State Governments.	1,27,05	1,28,04	+99	Contributions and Miscellaneous Adjustments between Central and State Governments.	..	..	..	..	..
Extraordinary Items	2,83,68	20,40	—2,63,28	Extraordinary items	52,62	25,96	..	25,96	—26,66
				Capital Expenditure within the Revenue Account. (Details by Major Heads are given in Account No. 3).	19,17	2,95	..	2,95	—16,22
Total—Revenue	13,56,89	12,26,98	—1,29,91	Total—Expenditure on Revenue Account.	14,45,67	13,20,67	..	13,20,67	—1,25,00
Revenue deficit	88,78	93,69	+4,91						

(2) Capital.

Capital Expenditure outside the Revenue Account—					
Schemes of Agricultural Improvement and Research.	—4	2,30	..	2,30	+2,34
Multipurpose River Schemes.	14,00,00	8,16,49	..	8,16,49	—5,83,51
Civil Works . . . . .	..	3,50	..	3,50	+3,50
Electricity Schemes	1,22,49	72,38	..	72,38	—50,11
Rail-Road Co-ordination Scheme.	..	2,60	..	2,60	+2,60
Road and Water Transport Schemes.	..	7,37	..	7,37	+7,37
State Schemes of Government Trading.	20,53	1,04,16	..	1,04,16	+83,63
Total	15,42,98	10,08,80	..	10,08,80	—5,34,18

(3) Debt.

<i>Public Debt—</i>					
Floating Debt	1,00,00	20,00	—80,00	<i>Public Debt—</i>	
				Floating Debt	1,00,00 20,00 .. 20,00 —80,00
Loans from the Central Government.	15,70,36	9,36,39	—6,33,97	Loans from the Central Government.	22,80 14,77 .. 14,77 —8,03
Total	16,70,36	9,56,39	—7,13,97	Total	1,22,80 34,77 .. 34,77 —88,03
<i>Loans and Advances by State Governments—</i>				<i>Loans and Advances by State Governments—</i>	
Recoveries of loans and Advances.	48,93	37,18	—11,75	Loans and Advances	80,32 43,06 .. 43,06 —37,26
TOTAL—CONSOLIDATED FUND	30,76,18	22,20,55	—8,55,63	TOTAL—CONSOLIDATED FUND	31,91,77 24,07,30 .. 24,07,30 —7,84,47

SUMMARY OF THE TRANSACTIONS FOR 1953-54—*contd.*

Receipts.	Budget estimates, 1953-54.	Actuals, 1953-54.	More (+) Less (-).	Disbursements.	Budget estimates, 1953-54.	Actuals, 1953-54.	More (+) Less (-).
1	2	3	4	5	6	7	8
PART II.—CONTINGENCY FUND.							
Contingency Fund . . . . .	..	..	..	Contingency Fund . . . . .	..	..	..
TOTAL—CONTINGENCY FUND . . . . .	..	..	..	TOTAL—CONTINGENCY FUND . . . . .	..	..	..
PART III.—PUBLIC ACCOUNT.							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	24,13	32,95	+8,82	State Provident Funds	15,31	19,06	+3,75
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Deposits of depreciation reserves of Commercial Concerns.	3,06	5,77	+2,71	Deposits of depreciation reserves of Commercial Concerns.	5,62	6,28	+66
Appropriation for Reduction or Avoidance of Debt.	36,40	30,98	-5,42	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	32	1,57	+1,25	Famine Relief Fund	25	35	+10
Zamindari Abolition Fund	22,18	56,24	+34,06	Zamindari Abolition Fund	21,08	36,72	+15,64
Orissa Loan Stipend Fund	55	1,53	+98	Orissa Loan Stipend Fund	54	90	+36
State Road Fund	13,56	14,23	+67	State Road Fund . . . . .	..	..	..

Depreciation Reserve Fund—Electricity	2,00	1,82	—18	Depreciation Reserve Fund—Electricity	..	..	..
Deposits of Local Funds	1,07,74	1,61,09	+53,35	Deposits of Local Funds	1,10,17	1,42,44	+32,27
Civil Deposits	2,92,78	2,58,72	—34,06	Civil Deposits	2,95,37	2,41,80	—53,57
Other Accounts	13,57	10,96	—2,61	Other Accounts	13,57	9,61	—3,96
Advances not bearing interest	43,91	58,21	+14,30	Advances not bearing interest	55,23	79,79	+24,56
Suspense	33,85	7,02,08	+6,68,23	Suspense	30,51	6,92,68	+6,62,17
Miscellaneous . . . . .	..	..	..	Miscellaneous . . . . .	..	3	+3
	<hr/>				<hr/>		
Total	5,69,92	13,03,20	+7,33,28	Total	5,32,34	12,10,60	+6,78,26
	<hr/>				<hr/>		
Remittances— Remittances	22,84,18	25,02,61	+2,18,43	Remittances— Remittances	22,84,18	24,69,25	+1,85,07
	<hr/>				<hr/>		
Total—Public Account	28,78,23	38,38,76	+9,60,53	Total—Public Account	28,31,83	36,98,91	+8,67,08
	<hr/>				<hr/>		
TOTAL—PARTS I, II AND III	59,54,41	60,59,31	+1,04,90	TOTAL—PARTS I, II AND III	60,23,60	61,06,21	+82,61
	<hr/>				<hr/>		
Cash Balance— Opening Balance (A)	2,33,15	2,36,60	+3,45	Cash Balance— Closing Balance (A)	1,63,96	1,89,70	+25,74
	<hr/>				<hr/>		
GRAND TOTAL	61,87,56	62,95,91	+1,08,35	GRAND TOTAL	61,87,56	62,95,91	+1,08,35

(A) Decrease of cash balance during the year (*vide* also paragraphs 15—18): 46,90.

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

Part I.—Consolidated Fund.

(1).—REVENUE.

REVENUE RECEIPTS.

5. (a) The revenue receipts of the year fell short of the budget estimates by 1,29,91. The decrease was the net result of a fall of 2,85,33 under some heads and a rise of 1,55,42 under others. The important increases and decreases are briefly explained below :—

RISE IN REVENUE.

Union Excise Duties (+70,17).—Represents the amount of the State's share of Union Excise Duties for which provision was wrongly made under "Extra ordinary Receipts".

Land Revenue (+29,19).—Mainly due to larger receipts from the management of *ex-Zamindari* Estates (22,97) and better realisation under "Rates and cesses on lands" (1,40) and "Miscellaneous" (5,25); partly offset by larger refunds (88).

State Excise Duties (+8,56).—Increased receipts mainly under "Opium" (10,95), "Duties on medicinal and toilet preparations, etc." (1,68), "Fines, confiscations and miscellaneous" (1,14) and "Receipts from the management of *ex-Zamindari* Estates" (2,09); partly counterbalanced by a fall in the consumption of country spirit (4,87), smaller receipts under "Hemp and other drugs" (1,30) due to the imposition of lower rate of licence fees on account of poor quality of Ganja and larger refunds (82).

Forest (+5,37).—Mainly, increased collection from forests in the *ex-Zamindari* Estates (6,68), increased miscellaneous receipts (1,62) and smaller refunds (45); partly neutralised by a fall in the price of timber coupled with trade depression (3,66).

Other Taxes and Duties (+13,66).—Chiefly, better collections under "Entertainment tax" (54), "Sales tax" (11,83) and "Taxes on sale of motor spirit" (1,32).

Debt Services (+4,61).—Mainly, realisation of more interest on investment of cash balances.

Civil Administration :—

Industries and Supplies (+9,79).—Mainly due to receipt of donation for the establishment of a Polytechnic at Hirakud (3,00), grants from the Central Government for the development of Cottage Industries (3,85), larger sale of leather goods (1,61), recovery of dividends on investment in shares of private commercial concerns (72) and additional receipts realised from the sale of articles manufactured by trainees (46).

Electricity Schemes—Net Receipts (+1,64).—Mainly due to decreased working expenses (6,18), partly offset by smaller receipts from certain schemes mainly due to non-construction of transmission line in time and less consumption of power by Industrial Concerns (4,88).

Miscellaneous :—

Miscellaneous (+8,56).—Mainly due to larger receipts under “ Sales of old stores and materials ” (77), “ Other fees, fines and forfeitures ” (62) “ Collection of payments for services rendered ” (1,35) and “ Arrear shares of Match Excise Duty Pool ” (1,42) and increased miscellaneous receipts due to transfer of food surcharge money from the capital head “ 85-A—Capital Outlay on State Schemes of Government Trading ” for expenditure on various development schemes (6,18) ; partly offset by smaller receipts under unclaimed deposits (1,28) and larger refunds (64).

DECREASE IN REVENUE.

Irrigation—Net Receipts (—7,33).—Smaller receipts mainly under “ Navigation ” due to reduction of toll (6,58), reduction in land revenue from irrigation (61) and decreased miscellaneous receipts (43) ; partly offset by increases under “ Water rates ” (13) and “ Other canal produce ” (17).

Civil Administration :—

Administration of Justice (—1,44).—Mainly fall in receipts under “ General fees, fines and forfeitures ” (89), “ Miscellaneous ” (38) and “ Sale proceeds of unclaimed and escheated property ” (13).

Agriculture (—1,17).—Mainly, decreased receipts realised from (i) various Research and Post-war Development Schemes (2,87) and (ii) “ Fisheries ” (30) and less transfer from the deposit accounts of grants made by outside bodies (29), partly offset by unanticipated receipt of grants from the Central Government for the National Extension Service (1,10) and the Agricultural College (34).

Miscellaneous Departments (—3,24).—Mainly, smaller receipts from the Mining Department on account of mineral products (11,36), partly counter-balanced by larger receipts realised from the management of *ex-Zamindari-Estates* (2,37) and enhanced miscellaneous receipts (5,68).

Civil Works and Miscellaneous Public Improvements (—3,45).—Chiefly, smaller transfer from the Central Road Fund due to the execution of less number of works than anticipated (9,38) and larger refunds (43), partly offset by increased receipts under “ Rents ” (80) and “ Miscellaneous ” (5,51).

Miscellaneous :—

Receipts from Road and Water Transport Schemes (—1,82).—Decreased receipts mainly due to delay in the execution of the scheme of extension of the Keonjhar Zone Transport Service.

Extraordinary Items (—2,63,28).—Mainly due to the booking of the State's share of Union Excise Duties under the head “ II.—Union Excise Duties ” (74,39), non-adjustment of the value of assets of the integrated States consequent on the decision to bring these assets to Government Account by correction of balances (10,01), smaller grants received from the Central Government on account of Community Development Projects (24,68), non-receipt of grants for Five Year Plan Schemes (1,65,76) and unanticipated refunds (1,67) ; partly offset by increases due to receipt of grant from the Central Government for Intensive Cultivation Scheme (11,89) and enhanced receipts on account of surcharge levied on food grains (58).

EXPENDITURE ON REVENUE ACCOUNT.

(b) The total expenditure fell short of the budget estimates by 1,25,00. This was the result of a decrease of 2,53,58 under some heads and an increase of 1,28,58 under others. The important increases and decreases are explained below :—

Land Revenue (+53,42).—Mainly, non-provision of funds for transfer to the Zamindari Abolition Fund due to delay in the settlement of accounting procedure (56,24), partly reduced by smaller expenditure on survey and settlement operations (2,49) mainly due to vacancies, late starting or non-starting of circles and camps and change in the settlement programme.

Forest (—3,51).—Mainly, delay in the creation of the Development Circle (2,35), non-utilisation of the lump provision for additional dearness allowance (74) and less expenditure on Post-war Development Schemes (25).

Charges on account of Motor Vehicles Acts (+1,44).—Mainly, payment of more compensations to local bodies for loss of income from tolls, etc., (86) and more transfer to the State Road Fund (67).

Irrigation (—35,82).—Decrease under “ 18.—Other Revenue Expenditure financed from ordinary Revenues ” mainly due to smaller expenditure on major and minor irrigation works connected with the Intensive Cultivation Schemes due to execution of less number of works, late receipt of Government orders fixing the rate of villagers’ contribution, lack of technical staff and non-availability of cement in time (27,19), non-payment of land charges or non-finalisation of land acquisition proceedings (4,48), late commencement or non-commencement of works (2,23) and want of sufficient number of matured emergency works (1,63).

Debt Services (—6,18).—Chiefly, less payment of interest on (i) Floating Loans (28), (ii) Loans from the Central Government (44,27) and (iii) General Provident Fund (23) and smaller repayment of loans (8,03), partly counter-balanced by smaller transfer of interest charges to Commercial Departments (43,93) and larger contribution to the Sinking Funds (2,61).

Civil Administration :—

General Administration (+12,00).—Increases mainly under “ Other Election charges ” (4,36) chiefly due to the holding of several bye-elections, entertainment of additional staff and printing of revised electoral rolls, “ Other establishments ” (2,77) due to the grant of increased rates of pay and dearness allowance to the staff and increase in the work of the taluk offices and “ Works ” (10,03) due to increased expenditure on the construction of village roads and godowns and improvement of rural water supply ; partly offset by decreases under “ General Establishment ” (2,22) mainly due to postponement of recruitment of Sub-Deputy Collectors and appointment of less number of officers of the Orissa Finance Service as Treasury and Sub-treasury Officers, non-utilisation of the lump provision for additional dearness allowance (2,00), smaller expenditure under “ Tour expenses ” (20), “ Local Audit Establishment ” (23) and “ Post-war Development Schemes ” (22).

Jails and Convict Settlements (—3,03).—Decrease mainly due to fall in the number of prisoners (1,96), non-installation of power-driven ghani in a jail and smaller purchase of yarn (69) and partial utilisation of the lump provision for additional dearness allowance (47).

Police (—7,56).—Chiefly, non-filling up of vacancies as a measure of economy (3,08), economy in contingent expenditure (30), non-receipt of debit on account of the supply of arms and ammunition from the Defence Accounts Department (55), partial utilisation of the lump provision for additional dearness allowance (2,94) and non-execution of works for want of materials (49).

Medical (—1,69).—Mainly due to decreased expenditure under “Medical establishment” (20), “Hospitals and Dispensaries” (78) and “Post-war Development Schemes” (70).

Agriculture (—5,77).—Mainly under “Post-war Development Schemes” due to less payment of subsidy to cultivators (4,51), late appointment or non-appointment of staff (52), retrenchment (56) and sanction of a modified scheme (46).

Miscellaneous Departments (+5,38).—Increases under “Tribal and Rural Welfare Department” due to larger expenditure on the removal of untouchability (2,97), improvement of forest settlement (1,40) and ashram schools (1,63); partly neutralised by smaller expenditure under training centres (62).

Civil Works and Miscellaneous Public Improvements (—78,80).—Decreases mainly under “Original Works—Buildings” (34,35) and “Post-war Development Schemes” (5,92) due to non-commencement or late commencement of works, slow progress, non-availability of materials, non-acquisition of lands, non-sanction or late sanction of estimates, late selection of contractors, etc., “Communications” (16,70) due to non-sanction of estimates in some cases and non-receipt of approval of the Central Government to the estimates of works financed from subventions from the Central Road Fund, “Capital Construction” (20,54) due to reduction in expenditure and “Tools and Plant” (4,02) due to non-receipt of debit on account of the cost of road rollers; partly counterbalanced by increased expenditure under “Grants-in-aid” (2,51).

Electricity Schemes (—3,77).—Decreases mainly due to smaller payment of interest on capital outlay on Machkund (Duduma) Hydro-electric Scheme (2,59) and Duduma Transmission Scheme (1,08).

Miscellaneous (—9,00).—Main increases and decreases are as follows:—

Famine Relief (+1,24).—Unanticipated transfer to the Famine Relief Fund (1,25).

Privy Purses and Allowances of Indian Rulers (+1,04).—Mainly due to the payment of arrear allowances to members of certain Rulers’ family.

Superannuation Allowances and Pensions (+2,24).—Chiefly due to more payment of death-cum-retirement gratuity under the Liberalised Pension Rules (2,07) and shorter recovery of pensionary charges from Commercial Departments (2,19), partly offset by smaller expenditure under “Superannuation and Retired Allowances” (2,25).

Stationery and Printing (—2,75).—Mainly due to non-purchase of machines for the Forms Department (4,58) and smaller expenditure on account of printing work at private presses (86), partly set off by the adjustment of debits on account of the cost of paper and stationery articles supplied by the Central Stationery Stores in the previous year (2,70).

Miscellaneous (—11,39).—Mainly, post-budget change of classification of transfer to the Zamindari Abolition Fund from this head to “ 7—Land Revenue ” (22,17), less adjustment on account of loans written off (1,29) and smaller expenditure on miscellaneous and unforeseen charges (2,05) ; partly offset by increased payment of contribution to local bodies from the sale proceeds of Kendu leaves and of dearness allowance to local fund employees (11,61) and increased expenditure under petty establishments (2,88).

Extraordinary Items (—25,66).—Decreases mainly under “ Community Development Projects ” (24,99) due to non-adjustment of the cost of vehicles and equipments supplied during the year, late receipt of Government sanction to estimates and non-availability of requisite number of technical staff and “ Extraordinary Charges ” (1,54) due to non-adjustment of the value of liabilities of integrated States consequent on the decision of Government to bring these liabilities to Government Accounts by correction of balances.

Capital Expenditure within the Revenue Account (—16,22).—The important variations are :—

Commutation of pensions financed from ordinary revenues (—54).—Less commutations than originally anticipated.

Capital Outlay on Rail Road Co-ordination Scheme (—2,60).—Post-budget decision of Government to book the expenditure under the corresponding capital head outside the Revenue Account.

Capital Outlay on Road and Water Transport Schemes financed from ordinary revenues (—13,25).—Post-budget decision of Government to debit the expenditure under the corresponding capital head outside the Revenue Account.

(2).—CAPITAL.

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

Capital Outlay on Schemes of Agricultural Improvement and Research (+2,34).—Mainly, smaller receipts and recoveries on Capital Account due to less demands for pumps and tractors, less sale of reclaimed lands and late starting of the scheme for the manufacture of bonemeal (4,11) partly set off by smaller expenditure mainly due to retrenchment, late appointment and non-appointment of staff and reduction in area of reclamation (1,84).

Capital Outlay on Multipurpose River Schemes (—5,83,51).—Smaller expenditure on the Hirakund Dam Project mainly due to slow progress of acquisition and reclamation of lands, non-receipt of debits for power house equipments and spares, non-finalisation of the project's share of the expenditure on the Mahanadi Bridge, non-starting of works on canals and branches, retarded progress of works, etc.

Capital Account of Civil Works, outside the Revenue Account (+3,50).—Construction of tenements under the Subsidised Industrial Housing Scheme not originally provided for.

Capital Outlay on Electricity Schemes outside the Revenue Account (—50,11).—Mainly due to reduction of expenditure on the Duduma Transmission Scheme (58,65), partly offset by increased expenditure on the Cuttack Thermal Scheme and Small Towns and Rural Electrification Schemes consequent on the decision of Government to meet the expenditure from loan funds (8,17).

Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account (+2,60) and Capital Outlay on Road and Water Transport Schemes outside the Revenue Account (+7,37).—Post-budget decision of Government to meet the expenditure from loan funds.

Capital Outlay on State Schemes of Government Trading (+83,63).—Increase under the Grain Supply Scheme due to non-receipt of advances from two States on account of supply of rice.

(3).—DEBT.

(d) The important variations are :—

Receipts.

Floating Debt (—80,00).—Less “ Ways and Means ” advances taken from the Reserve Bank of India during the year.

Loans from the Central Government (—6,33,97).—Decrease mainly due to smaller loans taken from the Central Government for the Hirakud Project (5,88,24), Electricity Schemes (27,42), Community Development Programme (32,18) and Relief and Rehabilitation (7,37); partly offset by increase due to receipt of loans for Grow More Food Schemes including minor irrigation works (15,02), development of handloom industry (3,45), development of Agriculture (1,25) and Subsidised Industrial Housing Scheme (2,53).

Recoveries of Loans and Advances (—11,75).—Decrease mainly due to smaller recovery of loans under “ Advances to cultivators ” (10,89) and “ Advances under Special Laws ” (9,56), partly offset by increased recovery under “ Miscellaneous Loans and Advances ” (8,27) and “ Advances for the purchase of other conveyances ” (37).

Disbursements.

Floating Debt (—80,00).—See explanation against Floating Debt under Receipts.

Loans from the Central Government (—8,03).—Less repayments towards loans for Grow More Food Scheme (5,68) and other schemes (2,35).

Loans and Advances (—37,26).—Mainly due to smaller payment of loans under “ Loans and Advances under Community Development Programme ” (39,30), “ Miscellaneous Loans and Advances ” (56) and “ House building Advances ” (70); partly offset by larger payment under “ Advances to cultivators ” (3,18).

Part III.—Public Account.

RECEIPTS.

(e) The important variations are :—

State Provident Funds (+8,82).—Larger receipts mainly under General Provident Fund (7,60), Indian Civil Service Provident Fund (30) and Contributory Provident Fund (88).

Deposits of Depreciation Reserves of Commercial Concerns (+2,71).—Larger transfer to the Reserve Fund than originally anticipated.

Appropriation for Reduction or Avoidance of Debt (—5,42).—Less transfer from the head “23.—Appropriation for Reduction or Avoidance of Debt—Other Appropriation” (8,03), partly counterbalanced by more contribution to the Sinking Fund for Industrial Housing Scheme (2,61).

Famine Relief Fund (+1,25).—Unanticipated transfer from the Revenue Account.

Zamindari Abolition Fund (+34,06).—More transfer from the Revenue Account consequent on larger receipts realised from ex-Zamindari Estates.

Orissa Loan Stipend Fund (+98).—Increase mainly due to larger transfer from the Revenue Account than anticipated (71) and increased recovery of loans from stipendiaries (33).

Deposits of Local Funds (+53,35).—Larger deposits mainly under “District Funds” (39,35), “Municipal Funds” (11,71) and “Education Fund” (2,15).

Civil Deposits (—34,06).—Mainly, smaller credits under “Criminal Courts’ Deposits” (1,23), “Personal Deposits” (31,44), “Public Works Deposits” (3,80) and “Deposits on account of Police Fund” (98); partly counterbalanced by increases under “Revenue Deposits” (1,60), “Forest Deposits” (1,00) and “Deposits for work done for public bodies, etc.” (76).

Other Accounts (—2,61).—Smaller credits under “Subventions from the Central Road Fund” (7,91), partly offset by grants (i) from the Central Government for the development of handloom industries (4,07) and (ii) Indian Council of Agricultural Research (63) and unanticipated credit under Deposit Account of fund for Lift Irrigation Scheme (37).

Advances not bearing interest (+14,30).—Larger receipts mainly under “Special Advances” (9,23), “Forest Advances” (4,55) and “Accounts with Part ‘B’ States” (2,99); partly reduced by a decrease under “Civil Advances” (2,60).

Suspense (+6,68,23).—Increase mainly under “Cash Balance Investment Account” (6,74,33), partly counterbalanced by decreases under Suspense Account (99), “Central Accounts Office—Reserve Bank Suspense” (4,28) and “Departmental and similar Accounts” (1,17).

Remittances (+2,18,43).—Increases under “Cash Remittances and Adjustments, etc.” (3,49,74) and “Inter-State Suspense Account” (4,31,36), partly offset by decreases under “Adjusting Account between Central and State Governments” (13,13), “Adjusting Account with Railways” (2,49) and “Reserve Bank of India Remittances” (5,47,05).

DISBURSEMENTS.

(f) The main variations are :—

State Provident Funds (+3,75).—More withdrawals mainly under “General Provident Fund” (2,74) and “Contributory Provident Fund” (1,00).

Deposits of Depreciation Reserves of Commercial Concerns (+66).—More withdrawals from the fund than anticipated.

Zamindari Abolition Fund (+15,64).—More withdrawals due to increased expenditure in connection with the management of Zamindari Estates taken over by the State Government.

Orissa Loan Stipend Fund (+36).—Due to sanction of more advances to stipendiaries.

Deposits of Local Funds (+32,27).—More withdrawals mainly under “District Funds” (22,71), “Municipal Funds” (8,14) and “Education Funds” (1,58).

Civil Deposits (—53,57).—Smaller withdrawals under “Revenue Deposits” (9,32), “Civil Courts’ Deposits” (1,02), “Criminal Courts’ Deposits” (1,17), “Personal Deposits” (33,20) and “Public Works Deposits” (9,80); partly offset by increased withdrawal under “Forest Deposits” (84).

Other Accounts (—3,96).—Less payment under “Subventions from the Central Road Fund” (9,26), partly offset by larger expenditure from grants from (i) Indian Council of Agricultural Research (54) and (ii) the Central Government for the development of handloom industries (4,02) and for Cotton Extension Scheme (55).

Advances not bearing interest (+24,56).—Larger payments mainly under “Special Advances” (22,29) and “Forest Advances” (4,66), partly counter-balanced by smaller payment under “Civil Advances” (2,55).

Suspense (+6,62,17).—Increase under “Cash Balance Investment Account” (6,71,02), partly offset by decreases under “Suspense Account” (3,74), “Central Accounts Office—Reserve Bank Suspense” (4,29) and “Departmental and similar Accounts” (82).

Remittances (+1,85,07).—Increases under “Cash Remittances and Adjustments, etc.” (21,09), “Adjusting Account between Central and State Governments” (3,09,66), “Inter-State Suspense Account” (4,31,32), partly offset by decreases under “Adjusting Account with Railways” (2,39) and “Reserve Bank of India Remittances” (5,74,61).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The Budget estimates for the year under report anticipated a revenue of 13,56,89 and provided for an expenditure on revenue account of 14,45,67 leaving a deficit of 88,78. Actually, however, the total revenue receipts and the total expenditure on revenue account amounted to 12,26,98 and 13,20,67 respectively, resulting in an actual revenue deficit of 93,69.

The actual revenue receipts fell short of the budget estimates by 1,29,91. This was the result of a fall of 2,85,33 under some heads and a rise of 1,55,42 under others. The main item which contributed to the decrease in revenue receipts was “Extraordinary Items” which recorded a decline of 2,63,28 mainly due to the adjustment of the State’s share of Excise Duty under the head “II—Union Excise Duties”, non-adjustment of the value of assets of the integrated States, non-receipt of grant for Five-Year Plan Schemes and receipt of smaller grant on account of Community Development Projects. This decrease was partly offset by a net increase of 1,25,65 under the principal heads of revenue. The bulk of the increase occurred under “Union Excise Duties” (70,17), “Land Revenue” (29,19), “State Excise Duties” (8,56) and “Other Taxes and Duties” (13,66). These increases were mainly due to the change in classification of the receipt representing State’s share of “Union Excise Duties” from the head “LI—Extraordinary Receipts”

to "II—Union Excise Duties", larger receipts from the management of ex Zamindari Estates, increased yields from "Opium" and "Sales Tax" and better collection from Forests in the ex-Zamindari Estates.

The expenditure on revenue account registered a decrease of 1,25,00 as compared with the budget estimates. The main heads under which there was decreased expenditure were Irrigation (35,82), Debt Services (6,18), Police (7,56), Agriculture (5,77), Civil Works and Miscellaneous Public Improvements (78,80), Miscellaneous (11,39), Extraordinary Items (26,66) and Capital Outlay on Road and Water Transport Schemes financed from ordinary revenues (13,25). The above decreases were partly counterbalanced by increases under "Land Revenue" (53,42) and "General Administration" (12,00).

Viewing the revenue section of the budget as a whole, the fall of 1,29,91 in revenue receipts, taken together with the fall of 1,25,00 in expenditure on revenue account, accounted for an overall worsening in the revenue deficit of 88,78 by 4,91, thereby taking it up to 93,69.

The reasons for the important variations in revenue receipts and expenditure on revenue account have been explained in brief in paragraph 5.

No new or enhanced taxes were imposed during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of 1953-54.

7. The following table gives a progressive account of the Capital expenditure outside the Revenue Account upto the end of the year 1953-54 :—

Nature of expenditure.	Expenditure upto 1952-53.	Expenditure during 1953-54.	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.	53	2,30	2,83
3. 72.—Capital outlay on Industrial Development.	1,33	..	1,33
4. 80-A.—Capital Outlay on Multipurpose River Schemes.	23,76,80	8,16,49	31,93,29
5. 81.—Capital Account of Civil Works outside the Revenue Account.	5	3,50	3,55
6. 81-A.—Capital Outlay on Electricity Schemes.	2,43,52	72,38	3,15,90
7. 82-A.—Capital Outlay on Rail-Road Co-ordination Scheme.	36	2,60	2,96
8. 82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	12,05	7,37	19,42
9. 85-A.—Capital outlay on State Schemes of Government Trading.	—1,20,11	1,04,16	—15,95
10. 85-B.—Appropriations to the Contingency Fund.	35,00	..	35,00
TOTAL	28,53,45	(a)10,08,80	38,62,25

(a) Met out of the Consolidated Fund.

The capital outlay shown against item 1 represents the Prereform (1921) capital outlay on Irrigation Works. The total capital expenditure to the end of 1953-54 amounted to 3,22,00, of which 18,08 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 (35), reclamation of the Kausalya Ganga Project (17), manufacture of bonemeal (48), reclamation of waste lands (1,01), tractor ploughing by private parties (15) and hiring of pumping sets and agricultural implements (67).

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.

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 and (6) Town Electrification Schemes including Baripada Electrification Scheme. The expenditure on scheme (6) is being financed from ordinary revenues with effect from 1950-51 and that on Schemes (2) and (4), partly from ordinary revenues and partly from loan funds. The total capital expenditure on the schemes to end of 1953-54 was 3,34,33, of which 18,43 was debited to Revenue.

The outlay shown against item 7 represents the amount of investment in the shares of the Orissa Road Transport Company, Ltd. The total amount of investment to end of 1953-54 was 19,90, of which 16,94 was met out of revenues.

The outlay shown against item 8 represents the expenditure incurred on the State Motor Transport Services from borrowed funds.

The expenditure against item 9 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 10 represents the amount appropriated from the Consolidated Fund of the State to the Contingency Fund created under the Orissa Contingency Fund Act, 1950.

FINANCIAL RESULTS OF IRRIGATION WORKS FOR THE YEAR 1953-54.

8. The financial results of Irrigation works for the year 1953-54 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 1953-54.	To end of 1953-54.	Direct revenue (Public works receipts).	Portion of land revenue due to irrigation.	Total revenue receipts.	Direct working expenses during the year 1953-54.	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—												
Unproductive Works—												
Orissa Canal Project.	36	2,70,13	11,65	..	11,65	20,07	—8,42	3.12	9,03	—17,45	6.46	
Rushikulya System .	..	51,87	12	2,33	2,45	2,57	—12	.23	1,82	—1,94	3.74	
TOTAL .	(a)36	3,22,00	11,77	2,33	14,10	(a)22,64	—8,54	2.65	(a)10,85	—19,39	6.02	

(a) Met out of the Consolidated Fund.

There was a net loss of 6.02 per cent as against 3.83 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.

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.

Names of Projects.	Direct capital outlay.			Working expenses.			Net revenue excluding interest.		Net profit or loss after meeting interest.		
	During 1953-54.	To end of 1953-54.	Gross revenue during 1953-54	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
Hydro-Electric Schemes—											
Duduma Transmission Scheme.	15,28	25,26	33	4	28	32	+1	.04	70	-69	2.73
Hirakud Power Utilisation Scheme.	11,43	14,65	1,43	11	1,02	1,13	+30	2.05	33	-3	.20
Thermo-Electric Schemes—											
Cuttack Thermal Scheme.	5,58	79,92	6,23	1,15	3,71	4,86	+1,37	1.71	2,90	-1,53	1.91
Baripada Electricity Scheme.	6	4,64	72	27	1,11	1,38	-66	14.22	18	-84	18.10
Town Electrification Schemes—											
Group I	31	3,48	27	6	50	56	-29	8.33	14	-43	12.36
Group II	18	4,63	2,09	18	2,45	2,63	-54	11.66	18	-72	15.55
TOTAL	(a)32,84	1,32,58	11,07	1,81	9,07	(a)10,88	+19	.14	(a)4,43	-4,24	3.19

(a) Met out of the Consolidated Fund.

There was a net loss of 3.19 per cent. during the year under report. All the schemes 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 the end of the year 1953-54 was Rs. 4,39,526 against the revised sanctioned estimate of Rs. 4,27,560 and was financed from ordinary revenues. The further execution of the work, which was stopped on the 30th June, 1948, was resumed during the year under report.

(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 for Rs. 47·81 crores and the Government of Orissa accorded administrative approval to it. On account of a general rise in prices both in India and abroad, devaluation, increases in wages of labour and extension of the scope of the project, the original estimate has been revised to Rs. 89·09 crores by the Hirakud Organisation on the basis of rates prevailing in 1951. The special technical committee appointed by the Government of India in 1951-52 has further revised the estimate to Rs. 92·08 crores.

Subsequently a fresh revised estimate 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 the State Government. The expenditure incurred on the project to the end of 1953-54 was Rs. 31,93,29,326 (a).

(3) *Machkund (Duduma) Hydro-Electric Scheme*.—The scheme is a joint venture of the Governments of Orissa and Madras with equal rights, but the former shall transfer 20 per cent of its right to the latter for a period of 99 years for which Orissa will be paid compensation by Madras on the terms and conditions agreed upon between the two Governments. On the expiry of this period Orissa may resume its right to the extent transferred on payment of the proportionate cost less depreciation. Thus in the initial stage, the Government of Madras shall meet 70 per cent, and the Government of Orissa 30 per cent of the capital cost of the scheme, each Government paying interest

(a) Exclusive of indirect charges amounting to Rs. 17,03,501.

on the capital provided by it during the construction period. The cost of maintenance and operation shall, however, be paid by the two Governments every year in proportion to the maximum demand utilised by each Government in that year. The Government of Madras shall maintain accounts of capital expenditure and of maintenance and operation charges incurred by both the Governments and attributable to the scheme. The Orissa share of the expenditure 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. 1,99,14,392 was incurred to end of 1953-54.

(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 but rising to 2 crores in ten years. Against the estimated cost, an expenditure of Rs. 25,25,593 was incurred to end of 1953-54. 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 the end of 1953-54 amounted to Rs. 14,65,932. 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 during the year under report, 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. The expenditure incurred to the end of 1953-54 amounted to Rs. 79,92,364. The estimate is under revision. 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. The work on the scheme was commenced in 1953-54 and the expenditure incurred thereon amounted to Rs. 2,59,627.

(8) *New Capital Project at Bhubaneswar.*—The project as a whole was approved by the State Government at a net estimated cost of Rs. 5.40 lakhs. Against this estimated cost, the Central Government have given financial assistance to the State Government to the extent of Rs. 1.32 lakhs. The total expenditure incurred to end of the year 1953-54 amounted to Rs. 3,64,96,548 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) State Government Balances	1,93,48,820
TOTAL	3,64,96,548

NOTE.—The expenditure on the above-mentioned projects during the year 1953-54 was met out of the Consolidated Fund.

* The nomenclature of the "Hirakud Hydro-Electric (Distribution) Scheme" has been changed to "Hirakud Power Utilisation Scheme".

COMMITMENTS.

11. Appendix to this compilation contains a statement showing the extent to which the Government of Orissa stands committed at the end of 1953-54 in respect of works or schemes the expenditure on which is debitable outside the Revenue Account. It will be seen therefrom that further liabilities in respect of these commitments, which remain to be discharged in future years, amount to 42,78,43.

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 1953-54 :—

Nature of Debt.	Amount of Debt.		Difference. + or —.
	On the 1st April, 1953.	On the 31st March, 1954.	
1	2	3	4
Loans from the Central Government	27,53,46	36,75,08	+9,21,62
Unfunded Debt	1,10,55	1,24,44	+13,89
Gross Total—Debt	28,64,01	37,99,52	+9,35,51
<i>Deduct</i> —Loans and Advances by the State Government.	—2,11,95	—2,17,83	—5,88
Net Debt	26,52,06	35,81,69	+9,29,63

There was an increase of 9,29,63 in the net debt liability of the State Government during the year. This was the result of an increase of 9,35,51 in gross debt, partly set off by an increase of 5,88 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 9,21,62 mainly due to the grant of loans by the Central Government during the year for the following purposes :—

Intensive Cultivation Schemes	1,20
Minor Irrigation Works	13,82
Community Development Projects	7,27
Rehabilitation Schemes	1,12
Development of Handloom Industry	3,45
Scheme for development of Minor Ports	20
National Extension Service	32
Opening of State Emporia	50
Hirakud Dam Project	8,11,76
Development of Scientific and Technical Education under Five-Year Plan	50
Electricity Schemes	90,00
Road Transport Scheme	5,00
Special, medium and long term loans for development of Agriculture	1,25
TOTAL	9,36,39

The particulars of loans and the balance of each loan outstanding on the 31st March, 1954 are given in the table below :—

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount outstanding.	Conditions of loans.
1	2	3	4	5	6
		Rs.		Rs.	
1. Loans to finance Grow More Food Schemes (Intensive Cultivation Schemes).	1947-48	30,00,000	2½ per cent.	1,42,858	....
	1948-49	32,00,000	„ „	9,77,096	Repayable in seven annual equated instalments commencing from the 31st March, 1950.
	1949-50	18,00,000	3½ „	14,00,000	Repayable within seven to twelve years commencing from the year 1952-53.
	1951-52	6,05,500	3 „	3,73,981	Repayable in five annual equated instalments of the principal and interest from November, 1952.
	1952-53	1,39,000	3½ „	1,13,144	Repayable in five annual equated instalments of the principal and interest from March, 1954.
	1953-54	1,20,491	3½ „	1,20,491	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.	1948-49	9,00,000	2½ „	9,00,000	Repayable in one instalment on the 31st March, 1959. Interest is payable half-yearly.
	1949-50	70,00,000	3 „	70,00,000	Repayable in one instalment on the 31st March, 1960. Interest is payable half-yearly.
	1950-51	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.

The particulars of loans and the balance of each loan outstanding on the 31st March 1954 are given in the table below—*contd.*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of Interest.	Amount outstanding.	Conditions of loans.
1	2	3	4	5	6
		Rs.		Rs.	
2. Loans for Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects— <i>contd.</i>	1951-52	64,00,000	3½ per cent.	64,00,000	Repayable in five equated annual instalments commencing from 1957-58 unless earlier repayment is agreed to between the Central and State Governments. Interest is, however, payable till the commencement of repayment of the loan.
	1952-53	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.
	1953-54	90,00,000	4 ..	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 with an initial credit of Rs. 10 lakhs.
3. Loans for Hirakud Dam Project	1948-49	81,00,000	3½ ..	81,00,000	Repayable in one instalment at the end of 40 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	3,07,00,000	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.
		4,09,07,189	3¾ ..	4,09,07,189	Ditto.

	1952-53	7,43,48,470	4½	„	7,43,48,470	Ditto
	1953-54	8,11,76,275	4½	„	8,11,76,275	Ditto
4. Loan for the purchase of shares in the Orissa Road Transport Company diverted for expenditure on the State Transport Services with the approval of the Central Government.	1948-49	15,00,000	2¾	„	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 1953-54 Rs. 9 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.
5. Loan for the rehabilitation of displaced persons from East Bengal.	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.
6. Loans for the resettlement of 4,000 families of displaced agriculturists and 400 families of displaced rural artisans.	1950-51	18,00,000		„	18,00,000	Ditto
7. Loans for rehabilitation of displaced persons—						
(a) Rural and Urban loans	1952-53	6,62,000	3¾ per cent	}	6,62,000	Ditto
(b) Housing loans			4½				2,38,000
8. Loans for industrial Housing Schemes.	1950-51	10,00,000(a)	Interest free		6,00,000	Repayable within 25 years subject to the creation of a Sinking Fund after two years of the receipt of the loan for repayment of the loan. Accumulation in the Sinking Fund to end of 1953-54 stood at Rs. 3,68,400.
	1951-52	10,00,000	„	„	10,00,000	

(a) Out of Rs. 10,00,000 a sum of Rs. 1,47,100 was repaid in cash and the balance of Rs. 2,52,900 was transferred without financial adjustment to the subsidised Industrial Housing Scheme (*vide* item 9) with the approval of the Central Government.

The particulars of loans and the balance of each loan outstanding on the 31st March, 1954 are given in the table below—*concl'd.*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount outstanding.	Conditions of loans.
1	2	3	4	5	6
		Rs.		Rs.	
9. Subsidised Industrial Housing Scheme.	1953-54	2,52,900	4½ per cent.	2,52,900	The repayment will commence after one year from the date of drawal of the last instalment of the sanctioned loan of Rs. 3,79,350, simple interest being charged on the instalment of loan drawn prior to that date. The amount so due on account of simple interest is recoverable along with the repayment of the first instalment of the loan.
10. Loans for Rehabilitation Schemes.	1951-52	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.
		10,00,000	.. ..	10,00,000	
	1952-53	4,00,000	.. ..	4,00,000	
	1953-54	1,12,000	.. ..	1,12,000	
11. Loan for the development of filigree industries.	1951-52	50,000	Interest free	50,000	Repayable in five annual equated instalments commencing from the end of 3 years from the date of making the advance.
12. Loans for special paddy cultivation Scheme.	1952-53	35,000	3½ per cent.	23,704	Repayable in three annual equated instalments. The 1st instalment was paid in October, 1953.
13. Loans for Jute Development Schemes.	1952-53	2,00,000	Interest free	1,00,000	Repayable in two equal instalments in two year's time.
14. Loans for Community Development Projects.	1952-53	2,00,000	4 per cent.	1,86,690	Repayable with interest in 12 annual equated instalments unless earlier repayment is agreed to between the Central and State Governments.
	1953-54	7,27,000	.. ..	7,27,000	

15.	Development of Handloom Industry.	1953-54	3,45,000	3 per cent. <i>Interest free</i>	3,45,000	Rs. 45,000 repayable in two equated annual instalments and Rs. 3,00,000 in five equated annual instalments from 1954-55.
16.	Scheme for the development of minor Ports.	1953-54	20,000	—	20,000	The loan is for a period of 30 years and will be interest free for the first 12 years and thereafter carry interest of 4½ per cent and will be repayable in 18 equated annual instalments of the principal <i>plus</i> interest.
17.	National Extension Service Block.	1953-54	32,000	4½ per cent	32,000	Repayable in 12 equated annual instalments.
18.	Opening of State Emporia . . .	1953-54	50,000	3½ ,,	50,000	The loan <i>plus</i> interest is repayable at the end of one year from the commencement of the drawal of the loan.
19.	Development of Scientific and Technical Education under Five Year Plan.	1953-54	50,000	Interest free	50,000	Repayable in 33 annual instalments of Rs. 1,515 per year for 32 years and Rs. 1,520 for the 33rd year. The repayment will commence from the year 1955-56.
20.	Minor Irrigation Works. . . .	1953-54	13,82,000	4½ per cent.	13,82,000	Repayable in 12 annual equated instalments of the principal <i>plus</i> interest from March, 1955.
21.	Special, medium and long term loans for the development of Agriculture—					
(1)	Installation of pumps, purchase of small processing equipments.	1953-54	85,000	4½ ,,	85,000	Repayable in fifteen annual equated instalments from 1954-55.
(2)	Purchase of tractor and Agricultural machinery and equipments.	1953-54	40,000	4½ ,,	40,000	Repayable in ten annual equated instalments from 1954-55.
			<i>1,25,000</i>			
TOTAL					36,75,08,609	

Conditions of re-payment of principal and interest have been fulfilled in all cases except in the case of items 5, 6, 7 and 10.

The total amount of loans repaid during the year under review was 14,77 as detailed below :—

Loans for Grow More Food Schemes (Intensive Cultivation Scheme)	12,06
Loan for Industrial Housing Scheme	1,47
Loan for Special Paddy Cultivation Scheme	11
Loan for Community Development Projects	13
Loan for jute development scheme	1,00
TOTAL	14,77

(ii) *Unfunded debt.*—The outstanding balance consists solely of provident fund balances of Government servants. The increase of 13,89 is due to increased subscriptions and annual interest accrued on the balances.

(iii) *Loans and advances by State Governments.*—The outstanding loans and advances represent assets of the State Government and comprise loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. The increase of 5,88 occurred mainly under "Advances under Special Laws" (8,64), partly offset by decrease under "Miscellaneous Loans and Advances" (3,08). An account of the transactions under "Loans and Advances" has been given in Account No. 5 of Part 'B' of this compilation and the nature of such transactions explained in paragraphs 10-17 of the Report of that part.

13. The total net charge on the revenues of the State during the year on account of service of debt was 1,43,25 as indicated below :—

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

(1) Interest on other floating loans	2
(2) Interest on loans taken from the Central Government	1,11,73
(3) Interest on State Provident Funds balances	4,38

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

(4) Contribution to Sinking Funds	16,21
(5) Repayment of loans taken from the Central Government	14,77
TOTAL	1,47,11
<i>Deduct</i> —Interest realised on loans and advances by the State Government	3,86
NET CHARGE	1,43,25

This works out to 11.68 per cent of the total revenues of the State for the year.

Sub-section

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, 1954 :—

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, 1954.	Remarks.
1	2	3	4	5	6
The Orissa State Co-operative Land Mortgage Bank, Ltd.	The Orissa Co-operative Land Mortgage Act, 1938, sub-section (2) of Section 8.	Full guarantee of the principal and interest 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.	20,00,000	10,00,000	(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. 1,06,400 upto the end of the Co-operative year ending 30th June, 1954. (b) The second series of debentures of Rs. 50,000 carrying interest at 3 per cent was issued in April, 1947. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 12,873 upto the end of the co-operative year ending 30th June, 1954.

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

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, 1954.	Remarks.
1	2	3	4	5	6

The Orissa State
Co-operative
Land Mortgage
Bank, Ltd.—
concl.

(c) The third series of debentures of Rs. one lakh carrying interest at 3 per cent was issued in December, 1949. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 16,531 upto the end of the co-operative year ending 30th June, 1954.

(d) The fourth series of debentures of Rs. five lakhs was issued in September, 1951. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 40,349 upto the end of the co-operative year ending 30th June, 1954.

Sinking fund moneys have been invested in National Savings Certificates, Treasury Savings Deposit Certificates and Debentures of the Bank itself.

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 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	20,00,000
16,00,000	16,00,000

The main features of the guarantees and the conditions attached thereto are set forth below :—

- (a) The interest payable to the Insurance Company is six per cent per annum payable half-yearly.
- (b) During the currency of the guarantees the company will give free training to apprentices selected by the Government, not exceeding three in number at any time.
- (c) If necessary, an officer of the Government will be posted to the concern, who will operate the accounts of the Company directly under the control of the management; there will also be two Government nominated members in the Board of Directors to safeguard the interests of the Government.
- (d) All appointments carrying a salary of over Rs. 500 per month, contingent and capital expenditure costing over Rs. 5,000 on any single item and any financial commitment or contract over Rs. 5,000 will be subject to the approval and concurrence of the Board of Directors of the Company and the Director of Industries respectively.

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

Name of 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, 1954.	Remarks.
1	2	3	4	5	6
The Kalinga Tubes, Ltd.— <i>contd.</i>		<p>(e) The Company should furnish written undertaking to provide additional fixed assets worth Rs. 9½ lakhs within a period of four months from the date of execution of the agreement in respect of the guarantee of Rs. 20 lakhs. In case of failure, the Company shall assign, as a penalty, shares of the value of Rs. 10 lakhs in favour of Government within a period of two months from the date of such failure.</p> <p>(f) The remuneration and expenses of the Managing Agents will be regulated by order of the Government until the Government guarantee is fully cleared.</p> <p>(g) The debentures, namely, Rs. 16 lakhs of first issue and Rs. 20 lakhs of second issue, shall be secured on all fixed assets of the Company both present and future, <i>i.e.</i>, lands, buildings, machineries, plants and all other fixed assets attached to the lands and buildings of the Company of an estimated value of Rs. 57 lakhs.</p>			

- (h) The Government shall have lawful right to sell all the lands, buildings, machinery, plant and equipment and other fixed assets belonging to the Company in the event of the Company failing to comply with the conditions of the agreement or in the repayment of the loans guaranteed.
- (i) The Company shall pay to the Government a commission by way of interest at $1\frac{1}{2}$ per cent per annum on the loans obtained by them under the guarantees.
- (j) The Company shall keep the machinery and other fixed assets fully insured against any damage caused by accident, fire, etc., for a sum of Rs. 50 lakhs at least.
- (k) The whole of the loans of Rs. 20 lakhs and Rs. 16 lakhs shall be utilised only for the purpose of acquisition of such fixed assets of the Company as may be authorised from time to time by Government.
- (l) The Company shall, in order to provide funds for the payment or redemption of debentures, open in its name a Debenture Redemption (Sinking) fund Account with the Imperial Bank of India or any other Bank as may be approved by the Government. The Company shall pay 20 per cent of the net profits every year into this Debenture Redemption Account.

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

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, 1954.	Remarks.
1	2	3	4	5	6
The Kalinga Tubes, Ltd.— <i>concl'd.</i>		(m) The residuary liability of the State Government for payment of the principal and the interest on loans obtained by the Company arises in case the Company fails to repay to the Insurance Company the whole of the amount advanced with interest due thereon at the end of five years from the date of agreement in respect of the first guarantee of Rs. 16 lakhs and ten years in respect of the second guarantee of Rs. 20 lakhs. The agreements require that the un-paid amounts together with the interest thereon should be paid by the Government within a period not exceeding ten years from the date of default by the Company.			
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	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.

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. The guarantee will continue till 15th January 1955.

(ii) There was an outstanding balance of Rs. 20.60 lakhs as on 30th June, 1953 on account of advances taken by the State Co-operative Bank from the Reserve Bank of India during the previous co-operative year. Further loans drawn during the co-operative year ended 30th June, 1954, amounted to Rs. 29 lakhs. Against the total amount of Rs. 49.60 lakhs, an amount of Rs. 26.60 lakhs was repaid during the year leaving a balance of Rs. 23 lakhs on 30th June, 1954.

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 1953-54 :—

Month.	Opening Cash Balance in		Receipts.	Disbursements.	Closing Cash Balance in		
	Treasury.	Bank			Treasury.	Bank.	
	1	2			3	4	5	6	7
1953—							
April	15,22	2,21,38	4,79,25	4,39,80	13,24	2,62,81	
May	13,24	2,62,81	5,79,48	6,59,36	14,10	1,82,07	
June	14,10	1,82,07	3,25,60	3,66,74	15,37	1,39,66	
July	15,37	1,39,66	4,88,03	4,46,95	16,71	1,79,40	
August	16,71	1,79,40	4,14,53	4,58,23	6,89	1,45,52	
September	6,89	1,45,52	3,58,31	4,25,46	18,08	67,18	
October	18,08	67,18	6,76,77	5,71,59	16,39	1,74,05	
November	16,39	1,74,05	5,42,42	6,20,14	18,05	94,67	
December	18,05	94,67	5,15,66	5,03,21	15,54	1,09,63	
1954—							
January	15,54	1,09,63	6,49,88	7,35,68	18,85	20,52	
February	18,85	20,52	7,62,14	8,25,73	15,25	—39,47	
March	15,25	—39,47	20,12,86	17,98,94	15,66	1,74,04	

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 with effect from 1st April, 1953. 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.

A "Ways and Means" advance of 20,00 was taken on the 8th March, 1954. It was repaid before the close of the year, interest paid thereon at 2 per cent per annum being Rs. 959. On two days in March, 1954 minimum balance with Bank was also less than the stipulated amount. The Government paid a sum of Rs. 895 on account of interest on the total short fall of 1,12,00.

II.—INVESTMENTS.

16. In addition to the cash balances of 1,89,70 at the end of the year 1953-54 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, 1953.	On 31st March, 1954.
Cash Balance Investment Account	(a) 1,22,79	1,19,48
Orissa Famine Relief Fund Investment Account	10,45	10,45
TOTAL	(a)1,33,24	1,29,93

(a) The difference of 3,31 from the previous year's closing balance is due to a part of the premerger balance of the merged States having been brought to Government Account by correction of the opening balance.

The interest realised during the year under report on Cash Balance Investment Account amounted to 7,12.

III.—TOTAL BALANCES.

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

	On 1st April, 1953.	On 31st March, 1954.
Cash	2,36,60	1,89,70
Investments	1,33,24	1,29,93
TOTAL	3,69,84	3,19,63

The decrease of 50,21 in the balance is analysed below :—

	Decrease.	Increase.
Revenue Deficit	93,69	..
Capital Expenditure outside the Revenue Account	10,08,80	..
Net Debt (<i>vide</i> paragraph. 12) . . . . .	..	9,29,63
Excess of receipts over disbursements under Deposits and Advances (excluding Cash Balance Investment Account and Orissa Famine Relief Fund Investment Account). . . . .	..	89,29
Remittances . . . . .	..	33,36
TOTAL	11,02,49	10,52,28
Net Decrease	50,21	..

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, 1953.			Balance on 31st March, 1954.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
	2	3	4	5	6	7
Sinking Fund—Industrial Housing Scheme.	47	..	47	3,68	..	3,68
Sinking Fund—Electricity . . .	..	..	..	10,00	..	10,00
Sinking Fund—State Transport Service.	6,00	..	6,00	9,00	..	9,00
Famine Relief Fund	75	10,45	11,20	1,97	10,45	12,42
Depreciation Reserve Fund—Electricity.	2,60	..	2,60	4,42	..	4,42
Depreciation Reserve Fund—Commercial Concerns.	8,43	..	8,43	7,92	..	7,92
Fund for development of forests . .	7,46	..	7,46	7,46	..	7,46
Zamindari Abolition Fund . . .	5,47	..	5,47	24,99	..	24,99
Orissa Loan Stipend Fund . . .	—48	..	—48	15	..	15
State Road Fund . . . . .	..	..	..	14,23	..	14,23
Subventions from Central Road Fund.	92	..	92	2,26	..	2,26
Deposit Account of grants for economic development and improvement of rural areas.	2	..	2	2	..	2
Deposit Account of the grants made by the Indian Council of Agricultural Research.	8	..	8	17	..	17
Deposit Account of grants made by the Indian Central Coconut Committee.	1	..	1	2	..	2

IV.—EARMARKED BALANCES—*concl'd.*

Name of the Reserve Fund or Deposit Account.	Balance on 1st April, 1953.			Balance on 31st March, 1954.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
Deposit Account of grants from the Central Government for the deve- lopment of Handloom Indus- tries.	..	..	..	6	..	6
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	68,48	..	68,48
Deposit Account of grants made by the Indian Central Oil Seeds Com- mittee.	14	..	14	3	..	3
Deposit Account of grants made by the Central Government for finan- cing Cotton Extension Scheme.	41	..	41	..	..	..
Deposit Account of Fund for Lift- Irrigation Scheme.	38	..	38	75	..	75
TOTAL	1,01,14	10,45	1,11,59	1,55,61	10,45	1,66,06

Excluding the earmarked balances shown in the above state-
ment the unearmarked balance in cash and investments stood at 1,53,57
at the close of the year against 2,58,25 at the beginning.

The earmarked balances have been reviewed in paragraphs 28, 30 to
35 and 63 to 71 of the Report portion of Part 'B' of this compilation and the
certificates of the balances and investments are given in paragraphs 2, 30,
64, 67, and 68.

SUMMARY OF GENERAL FINANCIAL POSITION.

19. The year under report closed with a revenue deficit of 93,69 against
an anticipated deficit of 88,78. The worsening of the revenue position as
compared with the budget estimates was due to a fall of 1,29,91 in revenue
receipts and a decrease of 1,25,00 in expenditure on revenue account. Main
factors which contributed to the deterioration have been explained in para-
graph 5.

20. In the capital section outside the revenue account the total expenditure incurred during the year under report was 10,08,80 raising the outlay to 38,62,25 to end of the year 1953-54, *vide* paragraph 7. The expenditure incurred during the year related chiefly to the Hirakud Dam Project (8,16,49), Electricity Schemes (72,38) and State Schemes of Government Trading (1,04,16).

21. The debt position showed an increase in the gross debt of the State Government from 28,64,01 at the beginning of the year to 37,99,52 at the close, the increase being chiefly on account of loans amounting to 9,36,39 taken from the Central Government for various purposes as indicated in paragraph 12. Against this liability the State Government had assets in the State Loan Account which increased from 2,11,95 to 2,17,83. The net indebtedness of the State Government at the end of the year amounted to 35,81,69.

22. The State Government had a cash balance of 1,89,70 at the close of the year against 2,36,60 at the beginning. The deterioration of 46,90 in the cash balance position was due to revenue deficit (93,69), capital expenditure outside the revenue account (10,08,80), partly set off by excess of receipts over disbursements under debt, deposit and remittance heads (10,55,59). They had, however, to take a "Ways and Means" advance of 20,00 on one occasion from the Reserve Bank of India. The entire amount of the advance was repaid during the year.

23. As indicated in paragraph 17, the total balance (cash and investments) stood at 3,19,63 at the end of the year against 3,69,84 at the beginning. Excluding the earmarked balances shown in paragraph 18 the unearmarked balance at the end of the year amounted to 1,53,57 as against 2,58,25 at the beginning. Against this unearmarked balance the net liabilities of the State Government on account of debt, deposit, etc., transactions were as shown below :—

	Liabilities on the 1st April, 1953.	Liabilities on the 31st March, 1954.
Net debt (paragraph 12)	26,52,06	35,81,69
Contingency Fund	35,00	35,00
Deposits of Local Funds	49,06	67,71
Civil Deposits	70,61	87,53
Advances not bearing interest	—34,30	—55,88
Suspense	—17,56	—11,47
Remittances	—48,97	—15,61
TOTAL	27,05,90	36,88,97
Deduct—Unearmarked balance	(a)2,58,25	1,53,57
NET LIABILITY	24,47,65	35,35,40

(a) The difference of 3,31 from the previous year's closing balance is due to the pre-merger balance of the merged States having been brought to Government Account 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 35,35,40 showing an increase of 10,87,75 over that on the 1st April, 1953.

In addition to the liabilities mentioned above, the State Government were committed to an expenditure of 42,78,43 in respect of some sanctioned projects debitible 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 the Multi-purpose River Schemes and Electricity Schemes which are yet to start functioning in full swing.

24. In order to watch the financial effect of acquisition of Estates the revenue collected from the Estates is being kept in a separate fund called "Zamindari Abolition Fund". All expenses connected with the management of these Estates inclusive of the work of benefit and payment of compensations to Zamindars which are initially budgeted and accounted for under the relevant service or capital heads are transferred to the Fund at the end of the year. The total amount transferred from the revenue account to the credit of the Fund during the year was 56,24 and a sum of 36,72 was withdrawn from the Fund to meet expenses connected with the management of Estates. The balance at the credit of the Fund on the 31st March, 1954 was 24,99.

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, 1954.	Amounts of dividends declared for the year 1953-54 and credited to the Consolidated fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
1	The Orissa Textiles Mills Co., Ltd.	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.	Not declared.
		250 (5 per cent) Preference Shares at Rs. 100 each and 2,500 Ordinary Shares at Rs. 10 each.	(a)50,000	50,000	Ditto	Ditto.
		500 ordinary shares at Rs. 10 each . . .	(a)5,000	5,000	Ditto	Ditto.
		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	Ditto	Ditto.
2	Puri Electric Supply Co., Ltd.	1,000 ($3\frac{1}{2}$ per cent) Preference Shares at Rs. 100 each and 1,000 Ordinary Shares at Rs. 10 each.	1,10,000	1,10,000	Ditto	Ditto.
		5,300 ordinary shares at Rs. 10 each . . .	(a)53,000	53,000	Ditto	Ditto.

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	Ditto	Ditto.
4	The Orissa Cement, Ltd.	40,000 (4½ per cent) Preference Shares at Rs. 100 each.	40,00,000	40,00,000	Ditto	Ditto.
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	Ditto	Ditto.
6	The Orissa State Co-operative Land Mortgage Bank, Ltd.	500 'A' class Shares of Rs. 100 each	25,000	(b)25,000	Ditto	Rs. 1,250 credited in 1955-56.
7	The Orissa State Co-operative Bank.	7,500 Shares of Rs. 100 each	7,50,000	(c)3,00,000	Ditto	Rs. 13,500 credited in 1955-56.
8	The Orissa Road Transport Co., Ltd.	14,045 'A' class Ordinary Shares and 6,000 'B' class Ordinary Shares at Rs. 100 each.	20,04,500	20,04,500	Ditto	Not declared.
9	The Mayurbhanj Oil and Oil Products, Ltd.	6,000 Ordinary Shares at Rs. 10 each	(a)60,000	60,000	Ditto	Ditto.
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	Ditto	Ditto.
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	Ditto	Ditto.

[Continued on next page.]

Serial No.	Name of the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March, 1954.	Amounts of dividends declared for the year 1953-54 and credited to the Consolidated fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
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	Not quoted in the market.	Not declared.
		4,920 (6 per cent) Preference Shares and 80 Ordinary Shares at Rs. 10 each.	50,000	50,000	Ditto	Ditto.
13	Orissa Cotton Mills . . .	5,000 Ordinary Shares at Rs. 10 each . .	(a)50,000	(b) & (c)20,000	Ditto	Ditto.
14	Kethermohan Dey & Co., Ltd., Calcutta.	One Preference Share at Rs. 100 . .	(a)100	100	Ditto	Ditto.
15	Koshal Industries Syndicate, Ltd.	45,000 Ordinary Shares at Rs. 10 each . .	(a)4,50,000	4,50,000	Ditto	Ditto.
16	Gouhati 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	Ditto	Ditto.
17	Hindusthan Minerals and Quarries, Ltd., Calcutta.	1,000 Ordinary Shares at Rs. 100 each . .	(a)1,00,000	1,00,000	Ditto	Ditto.
18	Pioneer, Ltd., Lucknow . . .	100 Ordinary Shares at Rs. 100 each . .	(a)10,000	10,000	Ditto	Ditto.

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

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

(c) Represents the amount called and paid.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR 1953-54.

REVENUE.

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure
2	3	4	
Principal Heads of Revenue—			
Union Excise Duties	70,17	5.72	5.31
Taxes on Income other than Corporation Tax	2,14,46	17.48	16.24
Land Revenue	1,48,47	12.10	11.24
State Excise Duties	1,66,60	13.58	12.62
Stamps	77,46	6.31	5.87
Forests	1,11,12	9.05	8.41
Registration	12,91	1.05	.98
Receipts under Motor Vehicles Acts	10,99	.90	.83
Other Taxes and Duties	1,35,55	11.05	10.26
Total—Principal Heads, etc.	9,47,73	77.24	71.76
Irrigation—Net Receipts	—6,56	—53	—50
Debt Services	22,36	1.82	1.69
Civil Administration	71,70	5.84	5.43
Civil Works and Miscellaneous Public Improvements.	16,85	1.37	1.28
Electricity Schemes—Net Receipts	19	.02	.01
Miscellaneous	26,27	2.14	1.99
Contributions and Miscellaneous Adjustments between Central and State Governments.	1,28,04	10.44	9.70
Extraordinary Items	20,40	1.66	1.55
GRAND TOTAL—Revenue	12,26,98	100	92.91

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR 1953-54—*contd.*

EXPENDITURE.

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	5
Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax	3,09	.25	.23
Land Revenue	89,10	7.26	6.75
State Excise Duties	19,84	1.62	1.50
Stamps	2,03	.17	.15
Forest	38,30	3.12	2.90
Registration	4,45	.36	.34
Charges on account of Motor Vehicles Acts	18,92	1.54	1.43
Other Taxes and Duties	3,64	.30	.28
Total—Direct Demands, etc.	1,79,37	14.62	13.58
Irrigation	64,06	5.21	4.85
Debt Services	29,45	2.40	2.23
Civil Administration	7,40,01	60.31	56.03
Civil Works and Miscellaneous Public Improve- ments.	1,80,93	14.75	13.70
Electricity Schemes	11,35	.92	.86
Miscellaneous	86,59	7.06	6.56
Extraordinary Items	25,96	2.12	1.97
Capital Expenditure within the Revenue Account	2,95	.24	.22
GRAND TOTAL—Expenditure on Revenue Account.	13,20,67	107.63	100

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

Receipts.	Actuals for 1953-54.	Disbursements.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
PART I.—CONSOLIDATED FUND.			
Ordinary Revenue Receipts	10,98,98,297	Revenue Expenditure	13,17,72,986
Grants-in-aid from the Central Government	1,28,00,000	Capital Expenditure within the Revenue Account	2,94,640
	<hr/>		<hr/>
Total—Revenue Receipts(A)	12,26,98,297	Total—Expenditure on Revenue Account(A)	13,20,67,626
	<hr/>		<hr/>
		Capital Expenditure outside the Revenue Account	10,08,79,890
Public Debt incurred	9,56,39,766	Public Debt discharged	34,77,098
Loans and Advances by State Governments	37,17,672	Loans and Advances by State Governments	43,06,087
	<hr/>		<hr/>
Total—Consolidated Fund	22,20,55,735	Total—Consolidated Fund	24,07,30,701
	<hr/>		<hr/>

PART II.—CONTINGENCY FUND.

Contingency Fund <hr/> Total—Contingency Fund <hr/>	Contingency Fund <hr/> Total—Contingency Fund <hr/>
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PART III.—PUBLIC ACCOUNT

Unfunded Debt incurred 32,94,430 Deposits and Advances 13,03,20,340 Remittances 25,02,60,693 <hr/> Total—Public Account 38,38,75,463 <hr/> Total—Receipts 60,59,31,198 Opening Cash Balance(B) 2,36,60,384 <hr/> GRAND TOTAL 62,95,91,582	Unfunded Debt discharged 19,05,919 Deposits and Advances 12,10,59,323 Remittances 24,69,25,137 <hr/> Total—Public Account 36,98,90,379 <hr/> Total—Disbursements 61,06,21,080 Closing Cash Balance (B) 1,89,70,502 <hr/> GRAND TOTAL 62,95,91,582
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	Rs.
(A) Revenue deficit during the year	93,69,329
(B) Decrease of Cash Balance during the year (<i>vide</i> paragraphs 15 to 18 of the Report).	46,89,882

XVII. —Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept.	1,97,524	18.—Other Revenue Expenditure financed from ordinary Revenues.	..	..	..	53,21,712	..	53,21,712	53,21,712
Total	— 6,56,375	Total	10,84,932	..	10,84,932	53,21,712	..	53,21,712	64,06,644
E.—Debt Services—		E.—Debt Services—							
XX.—Interest	22,35,668	22.—Interest on Debt and other obligations.	—1,52,577	..	—1,52,577	..	..	..	—1,52,577
		23.—Appropriation for Reduction or Avoidance of Debt.	30,98,098	..	30,98,098	..	..	..	30,98,098
Total	22,35,668	Total	29,45,521	..	29,45,521	..	..	..	29,45,521
F.—Civil Administration—		F.—Civil Administration—							
XXI.—Administration of Justice	5,86,216	25.—General Administration	4,17,538	..	4,17,538	1,44,36,389	..	1,44,36,389	1,48,53,027
XXII.—Jails and Convict Settlements	1,08,376	27.—Administration of Justice	4,75,377	..	4,75,377	19,42,576	..	19,42,576	24,17,953
XXIII.—Police	2,33,860	28.—Jails and Convict Settlements	..	..	..	21,46,285	..	21,46,285	21,46,285
XXIV.—Ports and Pilotage	1,107	29.—Police	..	..	..	1,44,80,166	..	1,44,80,166	1,44,80,166
XXV.—Education	13,85,027	30.—Ports and Pilotage	..	..	..	151	..	151	151
XXVII.—Medical	2,64,047	36.—Scientific Departments	..	..	..	2,32,735	..	2,32,735	2,32,735
XXVIII.—Public Health	37,015	37.—Education	..	..	..	1,73,62,369	..	1,73,62,369	1,73,62,369
XXIX.—Agriculture	8,48,128	38.—Medical	..	..	..	59,29,375	..	59,29,375	59,29,375
XXX.—Veterinary	2,90,410	39.—Public Health	7,143	..	7,143	31,32,971	..	31,32,971	31,40,114
XXXI.—Co-operation	83,826	40.—Agriculture	..	..	..	40,68,400	..	40,68,400	40,68,400
XXXII.—Industries and Supplies	13,25,562	41.—Veterinary	..	..	..	23,35,250	..	23,35,250	23,35,250
		42.—Co-operation	..	..	..	9,40,536	..	9,40,536	9,40,536
XXXVI.—Miscellaneous Departments.	20,07,028	43.—Industries and Supplies	..	..	..	19,26,473	..	19,26,473	19,26,473
		44.—Aviation	..	..	..	21,291	..	21,291	21,291
		47.—Miscellaneous Departments	..	..	..	41,45,650	..	41,45,650	41,45,650
Total	71,70,602	Total	9,00,058	..	9,00,058	7,31,00,617	..	7,31,00,617	7,40,00,675

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

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.						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 and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works	16,84,810	50.—Civil Works	75,372	..	75,372	1,80,17,968	..	1,80,17,968	1,80,93,340
Total	16,84,810	Total	75,372	..	75,372	1,80,17,968	..	1,80,17,968	1,80,93,340
I.—Electricity Schemes—		I.—Electricity Schemes—							
XLI.—Receipts from Electricity Schemes—		52.—Interest on Capital Outlay on Electricity Schemes.	10,68,358	..	10,68,358	..	..	..	10,68,358
Gross receipts	11,07,192								
Deduct—Working Expenses	—10,88,059	52-A.—Other Revenue Expenditure connected with Electricity Schemes.	..	..	..	66,698	..	66,698	66,698
Net Receipts	19,133	Total	10,68,358	..	10,68,358	66,698	..	66,698	11,35,056
J.—Miscellaneous—		J.—Miscellaneous—							
		54.—Famine	1,25,000	..	1,25,000	—1,480	..	—1,480	1,23,520
XLIV.—Receipts in aid of Superannuation.	1,06,270	54-A.—Territorial and Political Pensions.	..	..	..	1,86,528	..	1,86,528	1,86,528
XLV.—Stationery and Printing	1,68,295	54-B.—Privy purses and allowances of Indian Rulers.	..	..	..	4,88,417	..	4,88,417	4,88,417

XLVI.—Miscellaneous	21,43,985	55.—Superannuation Allowances and Pensions.	13,816	..	13,816	26,46,130	..	26,46,130	26,59,946
XLVIA.—Receipts form Road and Water Transport Schemes.—		56.—Stationery and Printing . . . . .	..	..	..	19,97,624	..	19,97,624	19,97,624
Gross Receipts	29,15,223	57.—Miscellaneous . . . . .	..	..	..	32,02,879	..	32,02,879	32,02,879
Deduct—Working expenses	—27,06,025								
Net Receipts	2,09,198								
Total	26,27,748	Total	1,38,816	..	1,38,816	85,20,098	..	85,20,098	86,58,914
I.—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.	1,28,00,000								
L.—Miscellaneous Adjustments between Central and State Governments.	3,753								
Total	1,28,03,753	Total . . . . .	..	..	..	..	..	..	..
M.—Extraordinary Items—		M.—Extraordinary Items—							
LI.—Extraordinary Receipts	20,40,798	63.—Extraordinary Charges . . . . .	..	..	..	42,823	..	42,823	42,823
LIIB.—Civil Defence	—340	63-A.—Expenditure connected with Postwar Planning and Development.	..	..	..	1,55,656	..	1,55,656	1,55,656
		63-B.—Community Development Projects.	..	..	..	23,87,891	..	23,87,891	23,87,891
		64-B.—Civil Defence . . . . .	..	..	..	9,699	..	9,699	9,699
Total	20,40,458	Total . . . . .	..	..	..	25,96,069	..	25,96,069	25,96,069
		Total—Revenue Expenditure	62,13,057	..	62,13,057	12,55,59,929	..	12,55,59,929	13,17,72,986

Capital Expenditure Outside the Revenue Account—

FF. 71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	..	2,29,761	..	2,29,761	2,29,761
HH. 80-A.—Capital Outlay on Multipurpose River Schemes.	1,06,20,201	..	1,06,20,201	7,10,28,916	..	7,10,28,916	8,16,49,117
HH. 81.—Capital Account of Civil Works.	..	..	..	3,50,000	..	3,50,000	3,50,000
II. 81-A.—Capital Outlay on Electricity Schemes.	..	..	..	72,38,002	..	72,38,002	72,38,002
JJ. 82-A.—Capital Outlay on Rail Road Co-ordination Scheme.	..	..	..	2,60,000	..	2,60,000	2,60,000
JJ. 82-B.—Capital outlay on Road and Water Transport Schemes.	..	..	..	7,37,067	..	7,37,067	7,37,067
JJ. 85-A.—Capital Outlay on State Schemes of Government Trading.	..	..	..	1,04,15,943	..	1,04,15,943	1,04,15,943
Total	1,06,20,201	..	1,06,20,201	9,02,59,689	..	9,02,59,689	10,08,79,890
Total—Expenditure	1,68,33,258	..	1,68,33,258	21,61,14,258	..	21,61,14,258	23,29,47,516

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

Particulars.	Actuals for 1953-54.						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) .	62,73,057	..	62,73,057	13,18,53,015	..	13,18,53,015	13,81,26,072
Expenditure outside the Revenue Account.	1,06,20,201	..	1,06,20,201	9,02,59,689	..	9,02,59,689	10,08,79,890
Disbursements under Public Debt and Loans and Advances (b).	34,77,098	..	34,77,098	43,06,087	..	43,06,087	77,83,185
TOTAL .	2,03,70,356	..	2,03,70,356	22,64,18,791	..	22,64,18,791	24,67,89,147

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

Total expenditure as in Account No. 3	62,13,057	..	62,13,057	12,58,54,569	..	12,58,54,569
<i>Add—Working expenses of—</i>						
Irrigation . . . . .	..	..	..	22,64,362	..	22,64,362
Electricity Schemes . . . . .	..	..	..	10,88,059	..	10,88,059
Road Transport Schemes	60,000	..	60,000	26,46,025	..	26,46,025
<hr/>						
TOTAL	62,73,057	..	62,73,057	13,18,53,015	..	13,18,53,015
<hr/>						

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

N.—Public Debt—						
Debt raised in India—						
Floating Debt	20,00,000	..	20,00,000	..	..	..
Loans from the Central Government	14,77,098	..	14,77,098	..	..	..
R.—Loans and Advances by State Governments—						
Loans to Municipalities, Port Funds, etc. . . . .	..	..	..	39,63,858	..	39,63,858
Loans to Government servants . . . . .	..	..	..	3,42,229	..	3,42,229
<hr/>						
TOTAL	34,77,098	..	34,77,098	43,06,087	..	43,06,087
<hr/>						

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

Heads.	Actuals for 1953-54.
Rs.	
A.—PRINCIPAL HEADS OF REVENUE—	
II.—UNION EXCISE DUTIES—	
Share of net proceeds assigned to States	70,17,000
TOTAL	70,17,000
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX—	
Share of net proceeds assigned to States	2,09,18,000
Taxes on Agricultural Income	5,71,269
<i>Deduct</i> —Refunds	—43,792
TOTAL	2,14,45,477
VII.—LAND REVENUE—	
Ordinary Revenue	97,35,704
Sale proceeds of waste land and redemption of land tax	12,019
Recoveries on account of survey and settlement charges	1,32,955
Rents, etc., of fisheries	1,36,199
Recovery of cost of maintenance of boundary pillars	30
Rates and cesses on lands	6,12,535
Recoveries of overpayments	661
Collection of payments for services rendered	36,472
Miscellaneous	11,10,786
Receipts from the management of <i>Ex-Zamindari</i> Estates	35,24,165
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—3,56,181
<i>Deduct</i> —Refunds	—97,962
TOTAL	1,48,47,383

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

Heads.	Actuals for 1953-54.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
VIII.—STATE EXCISE DUTIES—	
Country spirits	64,85,792
Country fermented liquor	2,96,862
Malt liquors	9,188
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,03,608
Receipts from commercial spirits including denatured spirits and medicated wines.	16,241
Opium	71,87,975
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,77,693
Hemp and other drugs	20,26,460
Receipts from Distilleries	3,000
Fines, confiscations and miscellaneous	1,53,942
Recoveries of overpayments	189
Collection of payments for services rendered	516
Receipts from the management of <i>Ex-Zamindari Estates</i>	2,89,801
<i>Deduct</i> —Refunds	—91,707
TOTAL	1,66,59,560
IX.—STAMPS—	
A.—Non-Judicial—	
Sale of stamps	47,01,481
Duty on impressing documents	3,205
Fines and penalties	14,557
Miscellaneous	658
<i>Deduct</i> —Refunds	—26,754
TOTAL—A.—Non-Judicial Stamps	46,93,147

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

Heads.	Actuals for 1953-54.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
IX.—STAMPS— <i>concl.</i>	
B.—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	29,61,998
<i>Deduct</i> —Refunds	—34,468
(ii) Other Receipts—	
Sale of Stamps	1,21,204
Fines and penalties	3,609
Miscellaneous	599
TOTAL—B.—Judicial Stamps	30,52,942
GRAND TOTAL	77,46,089
X.—FOREST—	
Timber and other produce removed from the forests by Government Agency.	2,98,180
Timber and other produce removed from the forests by consumers or purchasers.	85,59,565
Drift and waif wood and confiscated forest produce	49,461
Miscellaneous	6,53,134
Receipts from management of <i>Ex-Zamindari</i> Estates	15,59,002
<i>Deduct</i> —Refunds	—7,235
TOTAL	1,11,12,107
XI.—REGISTRATION—	
Fees for registering documents	12,09,438
Fees for copies of registered documents	22,183
Miscellaneous	60,090
<i>Deduct</i> —Refunds	—865
TOTAL	12,90,846

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

Heads.	Actuals for 1953-54.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE— <i>concl.</i>	
XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS—	
Receipts under Indian Motor Vehicles Act	1,86,798
Receipts under State Motor Vehicles Taxation Act	9,22,827
<i>Deduct</i> —Refunds	—10,747
TOTAL	10,98,878
XIII.—OTHER TAXES AND DUTIES—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	6,08,552
TOTAL—A	6,08,552
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	28,982
TOTAL—B	28,982
D.—Receipts under Sales Tax Acts—	
Taxes	1,29,90,090
Miscellaneous	443
<i>Deduct</i> —Refunds	—72,907
TOTAL	1,29,17,626
GRAND TOTAL	1,35,55,160

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

Heads.	Actuals for 1953-54.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—	
A.—Irrigation Works—	
Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	7,18,181
Sales of water	2
Plantations	2,143
Other canal produce	36,046
Navigation	3,48,392
Rents	5,475
Receipts from workshops	34,364
Recoveries of expenditure	572
Miscellaneous	32,846
Portion of Land Revenue due to works	2,32,643
Deduct—Refunds	—201
TOTAL—GROSS RECEIPTS	14,10,463
Deduct—Working Expenses—	
Extensions and Improvements	2,18,094
Maintenance and Repairs	11,08,706
Establishment	5,41,211
Tools and Plant	56,369
Suspense	31,544
Post-war Development	3,08,250
Charges in England	188
TOTAL—WORKING EXPENSES	—22,64,362
NET—RECEIPTS	—8,53,899

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

Heads.	Actuals for 1953-54.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl.</i>	Rs.
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— <i>concl.</i>	
A.—Irrigation Works—	
Direct Receipts—	
Navigation	205
Plantations	12
Rents	300
Recoveries of expenditure	11,076
Miscellaneous	52,147
Portion of Land Revenue due to works	1,23,538
Deduct—Refunds	—887
TOTAL—A.—IRRIGATION WORKS	1,86,391
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	2,134
Plantations	95
Rents	28
Recoveries of expenditure	102
Miscellaneous	8,774
TOTAL—B.—NAVIGATION, ETC., WORKS	11,133
GRAND TOTAL	1,97,524
E.—DEBT SERVICES—	
XX.—INTEREST—	
Interest on loans and advances by State Governments	3,85,957
Interest realised on investments of Cash Balances	7,12,231
Interest on arrears of revenue	69,326
Interest on Irrigation Capital outlay incurred before 1st April, 1937	10,68,200
Miscellaneous	160
Deduct—Refunds	—206
TOTAL	22,35,668

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

Heads.	Actuals for 1953-54.
	Rs.
F.—CIVIL ADMINISTRATION—	
XXI.—ADMINISTRATION OF JUSTICE—	
Sale proceeds of unclaimed and escheated property	21,007
Courtfees realised in cash	16,123
General fees, fines and forfeitures	5,29,224
Pledership and Mukhtearship examination fees	7,353
Miscellaneous fees and fines	12,478
Recoveries of overpayments	1,738
Collection of payments for services rendered	800
Miscellaneous	20,902
<i>Deduct</i> —Refunds	—23,409
TOTAL	5,86,216
XXII.—JAILS AND CONVICT SETTLEMENTS—	
Jails	7,313
Jail manufactures	1,00,425
Recoveries of overpayments	638
TOTAL	1,08,376
XXIII.—POLICE—	
Police supplied to public departments, private companies and persons	1,115
Recoveries on account of village police	70,127
Cash receipts under the Arms Act	29,851
Fees, fines and forfeitures	3,081
Recoveries of overpayments	8,280
Collection of payments for services rendered	7,102
Miscellaneous	1,21,361
<i>Deduct</i> —Refunds	—7,057
TOTAL	2,33,860

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

Heads.	Actuals for 1953-54.
	Rs.
F.—CIVIL ADMINISTRATION—contd.	
XXIV.—PORTS AND PILOTAGE—	
B.—Other ports—	
Registration and other fees	655
Miscellaneous	452
TOTAL	1,107
XXVI.—EDUCATION—	
A.—University—	
Fees, Government Arts Colleges	4,24,986
Fees, Government Professional Colleges	157
B.—Secondary—	
Fees, Government Secondary Schools	5,83,611
C.—Primary—	
Fees, Government Primary Schools	3,558
D.—Special—	
Fees and other receipts, Government Special Schools	30,436
E.—General—	
Contributions	18
Income from endowments	5,145
Recoveries of overpayments	28,157
Collection of payments for services rendered	3,686
Miscellaneous	3,24,875
<i>Deduct—Refunds</i>	—19,602
TOTAL	13,85,027
XXVII.—MEDICAL—	
Medical School and College fees	45,160
Hospital receipts	18,517
Sale of medicines	21,600
Contributions	1,28,458
Recoveries of overpayments	7,165
Collection of payments for services rendered	32,060
Miscellaneous	22,873
<i>Deduct—Refunds</i>	—11,786
TOTAL	2,64,047

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

Heads.	Actuals for 1953-54. Rs.
F.—CIVIL ADMINISTRATION—contd.	
XXVIII.—PUBLIC HEALTH—	
Sale proceeds of sera and vaccines, etc.	26
Contributions	5,675
Recoveries of overpayments	4,534
Collection of payments for services rendered	4
Miscellaneous	66,621
<i>Deduct—Refunds</i>	—39,845
TOTAL	37,015
XXIX.—AGRICULTURE—	
Agricultural receipts	5,85,582
Fisheries	2,20,908
Recoveries of overpayments	5,820
Collection of payments for services rendered	2
Transfer from the Deposit Accounts of Grants made by other Govern- ments, Local Funds or other outside bodies.	41,095
<i>Deduct—Refunds</i>	—5,279
TOTAL	8,48,128
XXX.—VETERINARY—	
Other receipts	3,00,140
<i>Deduct—Refunds</i>	—9,730
TOTAL	2,90,410
XXXI.—CO-OPERATION—	
Audit fees	23,931
Miscellaneous receipts	60,160
<i>Deduct—Refunds</i>	—265
TOTAL	83,826

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

Heads.	Actuals for 1953-54. Rs.
F.—CIVIL ADMINISTRATION—<i>concl'd.</i>	
XXXII.—INDUSTRIES AND SUPPLIES—	
Industries	9,32,246
Salt	6,750
Receipts from Cottage and Small Scale Industries	3,84,858
Recoveries of overpayments	1,729
Collection of payments for services rendered	247
<i>Deduct</i> —Refunds	—268
TOTAL	<u>13,25,562</u>
XXXVI.—MISCELLANEOUS DEPARTMENTS—	
<i>Labour and Emigration—</i>	
Emigration fees	10
Fees for the registration of Trade Unions	3,714
<i>Miscellaneous—</i>	
Examination fees	24,120
Fees for the inspection of steam boilers	30,185
Fire Services	144
Fees realised under Factories Act, 1948	54,212
Miscellaneous	16,46,086
Receipts from the management of <i>Ex-Zamindari</i> Estates	2,56,522
<i>Deduct</i> —Refunds	—7,965
TOTAL	<u>20,07,028</u>
H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVE- MENTS—	
XXXIX.—CIVIL WORKS—	
Rents	5,30,960
Ferry receipts	31,137
Tolls on Roads	42,122
Recoveries of expenditure	4,363
Transfer from Central Road Fund	4,06,209
Miscellaneous	7,22,624
<i>Deduct</i> —Refunds	—52,605
TOTAL	<u>16,84,810</u>

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

Heads.	Actuals for 1953-54. Rs.
I.—ELECTRICITY SCHEMES—	
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES—	
I.—Hydro-Electric Schemes—	
Duduma Transmission Scheme—	
Gross Receipts—	
Sale of power	33,261
TOTAL—Gross Receipts .	33,261
Deduct—Working Expenses—	
Maintenance proper	28,606
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	3,732
TOTAL—Working Expenses .	—32,338
NET RECEIPTS .	923
Hirakud Power Utilisation Scheme—	
Sale of power	1,39,513
Miscellaneous Revenue	3,783
TOTAL—Gross Receipts .	1,43,296
Deduct—Working Expenses—	
Maintenance proper	1,01,714
Provision for depreciation charges as calculated for transfer to Depreciation Reserve Fund.	11,220
TOTAL—Working Expenses .	—1,12,934
NET RECEIPTS .	30,362

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

Heads.	Actuals for 1953-54.
	Rs.
1.—ELECTRICITY SCHEMES— <i>contd.</i>	
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES— <i>contd.</i>	
II.—Thermo-Electric Schemes—	
A.—Town Electrification Scheme—	
Group I—	
Gross Receipts—	25,858
Miscellaneous Revenue	1,111
TOTAL—Gross Receipts	26,969
<i>Deduct—Working Expenses—</i>	
Maintenance proper	46,838
Tools and plant	2,827
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	6,578
TOTAL—Working Expenses	—56,243
NET RECEIPTS	—29,274
B.—Town Electrification Scheme—	
Group II—	
Gross Receipts—	
Sale of power	1,93,252
Miscellaneous Receipts	15,217
TOTAL—Gross Receipts	2,08,469
<i>Deduct—Working Expenses—</i>	
Maintenance proper	2,01,647
Establishment	44,530
Tools and plant	5,622
Suspense	—7,255
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	18,181
TOTAL—Working Expenses	—2,62,725
NET RECEIPTS	—54,256

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

Heads.	Actuals for 1953-54.
	Rs.
I.—ELECTRICITY SCHEMES— <i>concl.</i>	
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES— <i>concl.</i>	
II.—Thermo-Electric Schemes— <i>concl.</i>	
C.—Baripada Electricity Scheme—	
Gross Receipts—	
Sale of power	72,024
TOTAL—Gross Receipts	72,024
<i>Deduct—Working Expenses—</i>	
Maintenance proper	1,08,306
Tools and plant	3,004
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	26,952
TOTAL—Working Expenses	—1,38,262
NET RECEIPTS	—66,238
D.—Cuttack Thermal Scheme—	
Gross Receipts—	
Sale of power	6,22,169
Miscellaneous	1,004
TOTAL—Gross Receipts	6,23,173
<i>Deduct—Working Expenses—</i>	
Maintenance proper	3,44,475
Tools and plant	37,067
Suspense	—10,985
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	1,15,000
TOTAL—Working Expenses	—4,85,557
NET RECEIPTS	1,37,616
GRAND TOTAL	19,133

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

Heads.	Actuals for 1953-54.
	Rs.
J.—MISCELLANEOUS—	
XLIV.—RECEIPTS IN AID OF SUPERANNUATION—	
Contribution for pensions and gratuities	84,957
Miscellaneous	21,562
<i>Deduct</i> —Refunds	—249
TOTAL	1,06,270
XLV.—STATIONERY AND PRINTING—	
Stationery receipts	23,244
Sale of plain paper used with stamps	80,706
Sale of gazettes and other Government publications	32,233
Other press receipts	32,112
TOTAL	1,68,295
XLVI.—MISCELLANEOUS—	
Unclaimed deposits	4,71,545
Sale of old stores and materials	80,137
Sale of land and houses, etc.	13
Fees for Government audit	10,740
Contributions	3,061
Rent, rates and taxes	47,842
Other fees, fines and forfeitures	3,33,969
Recoveries of overpayments	41,066
Collection of payments for services rendered	1,37,845
Arrears of shares of Match Excise Duty Pools	1,42,398
Miscellaneous	10,88,796
Receipts in England	227
Loss or gain by exchange	1
<i>Deduct</i> —Refunds	—2,13,655
TOTAL	21,43,985

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

Heads.	Actuals for 1953-54.
	Rs.
J.—MISCELLANEOUS—concl'd.	
XLVI.—A.—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—	
(a) Road Transport—	
Gross Receipts—	
Receipts from Motor Transport Services	29,15,223
Deduct—Working Expenses—	
Direction	1,37,143
Operation	25,68,882
TOTAL—Working Expenses	<u>—27,06,025</u>
NET RECEIPTS	<u>2,09,198</u>
L.—CONTRIBUTION AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—	
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	1,13,00,000
TOTAL	<u>1,28,00,000</u>
L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS.	3,753
TOTAL	<u>3,753</u>
M.—EXTRAORDINARY ITEMS—	
LI.—EXTRAORDINARY RECEIPTS—	
Subvention from the Central Government for Development Schemes	11,88,763
Receipts on account of Community Development Projects	8,73,922
Other items	1,45,397
Deduct—Refunds	—1,67,284
TOTAL	<u>20,40,798</u>
LII.—B.—CIVIL DEFENCE—	
Deduct—Refunds	—340
TOTAL	<u>—340</u>

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—							
4.—Taxes on Income other than Corporation Tax—							
Collection of Taxes on Agricultural Income	3,08,905	..	3,08,905	3,08,905
TOTAL	3,08,905	..	3,08,905	3,08,905
7.—Land Revenue—							
Charges of Administration	3,60,380	..	3,60,380	3,60,380
Management of Government Estates	7,21,440	..	7,21,440	7,21,440
Survey, Settlement and Record Operations	19,02,969	..	19,02,969	19,02,969
Land Records	1,97,624	..	1,97,624	1,97,624
Assignments and Compensations	1,03,145	..	1,03,145	1,03,145

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

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[Accounts]

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
A.—Direct Demand on the Revenue— <i>contd.</i>							
7. Land Revenue— <i>concl.</i>							
Post-war Development	395	..	395	395
Transfer to the Zamindari Abolition Fund	56,23,808	..	56,23,808	56,23,808
Expenditure in connection with <i>Ex-Zamindari</i> Estates.	6,14,733	..	6,14,733	6,14,733
<i>Deduct</i> —Amount met from the Zamindari Abolition Fund.	—6,14,733	..	—6,14,733	—6,14,733
TOTAL	89,09,761	..	89,09,761	89,09,761
8.—State Excise Duties—							
Superintendence	34,426	..	34,426	34,426
District Executive Establishment	12,46,195	..	12,46,195	12,46,195
Distilleries	44,122	..	44,122	44,122

Cost of opium supplied to the State Excise Department.	..	..	..	6,48,867	..	6,48,867	6,48,867
Purchase of Ganja and other Drugs	..	..	..	9,875	..	9,875	9,875
Compensations . . . . .	..	..	..	215	..	215	215
TOTAL				19,83,700	..	19,83,700	19,83,700
9.—Stamps—							
Superintendence . . . . .	..	..	..	7,456	..	7,456	7,456
A.—Non-Judicial—							
Charges for the sale of stamps . . . . .	..	..	..	81,554	..	81,554	81,554
Cost of stamps supplied from Central Stamp Stores	..	..	..	47,829	..	47,829	47,829
TOTAL—A—NON-JUDICIAL				1,29,383	..	1,29,383	1,29,383
B.—Judicial—							
Charges for the sale of Stamps . . . . .	..	..	..	22,947	..	22,947	22,947
Cost of stamps supplied from Central Stamp Stores .	..	..	..	43,130	..	43,130	43,130
TOTAL—B—JUDICIAL				66,077	..	66,077	66,077
GRAND TOTAL				2,02,916	..	2,02,916	2,02,916

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

Heads.	Actuals for 1953-54.						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>							
10.—Forest—							
General Direction	1,23,043	..	1,23,043	1,23,043
Conservancy and Works	12,65,025	..	12,65,025	12,65,025
Establishment	22,62,594	..	22,62,594	22,62,594
Post-war Development	1,79,144	..	1,79,144	1,79,144
Charges in England	67	..	67	67
TOTAL	38,29,873	..	38,29,873	38,29,873
11.—Registration—							
Superintendence	6,285	..	6,285	6,285
District charges	4,39,305	..	4,39,305	4,39,305
TOTAL	4,45,590	..	4,45,590	4,45,590

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12.65
1.79
14.44

12.—Charges on account of Motor Vehicles Acts—

Charges of collection	41,636	..	41,636	41,636
Compensation to Local Bodies, etc. . . . .	..	..	..	4,26,488	..	4,26,488	4,26,488
Other charges . . . . .	..	..	..	800	..	800	800
Transfer to the State Road Funds . . . . .	..	..	..	14,22,776	..	14,22,776	14,22,776
TOTAL . . . . .	..	..	..	18,91,700	..	18,91,700	18,91,700

13.—Other Taxes and Duties—

Collection Charges—

Tax on sales of motor spirit and lubricants . . . . .	..	..	..	29,955	..	29,955	29,955
Entertainment Tax . . . . .	..	..	..	23,315	..	23,315	23,315
Charges under the Electricity Acts . . . . .	..	..	..	2,147	..	2,147	2,147
Sales Tax . . . . .	..	..	..	3,08,905	..	3,08,905	3,08,905
TOTAL . . . . .	..	..	..	3,64,322	..	3,64,322	3,64,322

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

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

Irrigation Works	10,84,932	..	10,84,932	..	..	10,84,932
TOTAL	10,84,932	..	10,84,932	..	..	10,84,932

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage works— <i>concl.</i>							
18 —Other Revenue Expenditure financed from ordinary Revenues—							
A.—Irrigation Works—							
(1) Works for which no Capital Accounts are kept—							
Extensions and Improvements	11,475	..	11,475	11,475
Maintenance and Repairs	2,04,317	..	2,04,317	2,04,317
Establishment	44,434	..	44,434	44,434
Tools and Plant	3,800	..	3,800	3,800
Post-war Development	36,53,276	..	36,53,276	36,53,276
Charges in England	117	..	117	117
(2) Miscellaneous Expenditure—							
Grants-in-aid	6,000	..	6,000	6,000
TOTAL—A.—Irrigation works	39,23,419	..	39,23,419	39,23,419

B.—Navigation, Embankment and Drainage Works—

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

Extensions and Improvements . . . . .	..	..	..	3,42,074	..	3,42,074	3,42,074
Maintenance and Repairs . . . . .	..	..	..	7,21,983	..	7,21,983	7,21,983
Establishment . . . . .	..	..	..	1,62,338	..	1,62,338	1,62,338
Tools and Plant . . . . .	..	..	..	28,690	..	28,690	28,690
Post-war Development . . . . .	..	..	..	1,25,828	..	1,25,828	1,25,828
Charges in England	149	..	149	149

(2) Miscellaneous Expenditure—

Grants-in-aid	17,231	..	17,231	17,231
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TOTAL—B.—Navigation, etc.	13,98,293	..	13,98,293	13,98,293
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GRAND TOTAL	53,21,712	..	53,21,712	53,21,712
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E.—Debt Services—

22.—Interest on Debt and other obligations—

A.—Interest on Ordinary Debt—

Rupee Debt—

Floating Loans—

Interest on other Floating Loans	1,854	..	1,854	..	..	1,854
Interest on loans taken from the Central Government	1,11,72,934	..	1,11,72,934	..	..	1,11,72,934

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services—<i>concl.</i>							
22.—Interest on Debt and other obligations— <i>concl.</i>							
B.—Interest on Unfunded Debt—							
State Provident Funds—							
Interest on General Provident Fund	4,02,485	..	4,02,485	..	..	..	4,02,485
Interest on Indian Civil Service Provident Fund .	18,690	..	18,690	..	..	..	18,690
Interest on Indian Civil Service (Non-European Members) Provident Fund.	3,553	..	3,553	..	..	..	3,553
Interest on Contributory Provident Fund . . .	13,198	..	13,198	..	..	..	13,198
D.—Transfers—							
<i>Deduct</i> —Interest transferred to Commercial Depart- ments—							
Irrigation	—16,732	..	—16,732	..	..	..	—16,732
Multipurpose River Schemes (Hirakud Dam Project) .	—1,06,20,201	..	—1,06,20,201	..	..	..	—1,06,20,201

Electricity Schemes	•	—10,68,358	..	—10,68,358	..	..	..	—10,68,358
State Transport Services	•	—60,000	..	—60,000	..	..	..	—60,000
TOTAL		•	—1,52,577	..	—1,52,577	..	..	—1,52,577

23.—Appropriation for Reduction or Avoidance of Debt—

Sinking Fund	•	16,21,000	..	16,21,000	..	..	..	16,21,000
Other Appropriations	•	14,77,098	..	14,77,098	..	..	..	14,77,098
TOTAL		•	30,98,098	..	30,98,098	..	..	30,98,098

F.—Civil Administration—

25.—General Administration—

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

Emoluments and/or allowances of the Governor	•	47,131	..	47,131	..	..	..	47,131
Secretariat Staff of the Governor	•	78,677	..	78,677	..	..	..	78,677
Staff and Household of the Governor	•	57,080	..	57,080	..	..	..	57,080
Sumptuary allowance of the Governor	•	7,500	..	7,500	..	..	..	7,500
Expenditure from Contract Allowance	•	29,321	..	29,321	..	..	..	29,321
Tour Expenses	•	35,129	..	35,129	..	..	..	35,129
Ministers . . . . .	•	..	..	..	5,18,424	..	5,18,424	5,18,424
Other charges	•	2,141	..	2,141	..	..	..	2,141

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

Heads.	Actuals for 1953-54.						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.
F.—Civil Administration— <i>contd.</i>							
25.—General Administration— <i>concl.</i>							
B.—Parliament and State Legislature—							
Legislative Assembly	20,699	..	20,699	4,02,710	..	4,02,710	4,23,409
State Legislature Secretariat . . . . .	..	..	..	1,34,013	..	1,34,013	1,34,013
C.—Elections—							
Other Election charges . . . . .	..	..	..	6,17,182	..	6,17,182	6,17,182
D.—Secretariat and Headquarters Establishments—							
Civil Secretariat . . . . .	..	..	..	23,48,298	..	23,48,298	23,48,298
Public Service Commission	1,39,860	..	1,39,860	..	..	..	1,39,860
Board of Revenue, Financial Commissioner and Establishment. . . . .	..	..	..	5,51,649	..	5,51,649	5,51,649
Local Fund Audit Establishment . . . . .	..	..	..	1,26,290	..	1,26,290	1,26,290

F.—District Administration—

General Establishment . . . . .	..	..	..	35,93,611	..	35,93,611	35,93,611
Sub-Divisional Establishments . . . . .	..	..	..	10,27,985	..	10,27,985	10,27,985
Other Establishments . . . . .	..	..	..	22,22,424	..	22,22,424	22,22,424

G.—Works—

Original Works . . . . .	..	..	..	7,86,073	..	7,86,073	7,86,073
Repairs . . . . .	..	..	..	17,30,636	..	17,30,636	17,30,636

H.—Miscellaneous—

Discretionary grants by Heads of States, <i>etc.</i> . . . . .	..	..	..	1,15,158	..	1,15,158	1,15,158
Miscellaneous . . . . .	..	..	..	41,730	..	41,730	41,730
Post-war Development . . . . .	..	..	..	2,08,679	..	2,08,679	2,08,679
Expenditure in connection with <i>Ex-Zamindari</i> Estates . . . . .	..	..	..	79,227	..	79,227	79,227
<i>Deduct</i> —Amount met from Zamindari Abolition Fund . . . . .	..	..	..	—79,227	..	—79,227	—79,227
Charges in England	11,527	..	11,527	11,527

TOTAL	4,17,538	..	4,17,538	1,44,36,389	..	1,44,36,389	1,48,53,927
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27.—Administration of Justice—

High Courts	4,75,377	..	4,75,377	4,75,377
Law Officers	3,01,542	..	3,01,542
Civil and Sessions Courts . . . . .	..	..	..	13,11,270	..	13,11,270

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
F.—Civil Administration— <i>contd.</i>							
27.—Administration of Justice— <i>concl.</i>							
Criminal Courts . . . . .	..	..	..	3,26,612	..	3,26,612	3,26,612
Pleadership and Mukhtearship Examination Charges	..	..	..	3,152	..	3,152	3,152
TOTAL .	4,75,377	..	4,75,377	19,42,576	..	19,42,576	24,17,953
28.—Jails and Convict Settlements—							
Jails . . . . .	..	..	..	20,83,460	..	20,83,460	20,83,460
Jail manufactures . . . . .	..	..	..	62,825	..	62,825	62,825
TOTAL .	..	..	..	21,46,285	..	21,46,285	21,46,285

29.—Police—

Superintendence . . . . .	..	..	..	3,12,899	..	3,12,899	3,12,899
District Executive Force . . . . .	..	..	..	1,05,54,572	..	1,05,54,572	1,05,54,572
Police Training Schools and Colleges . . . . .	..	..	..	2,17,432	..	2,17,432	2,17,432
Village Police . . . . .	..	..	..	5,23,988	..	5,23,988	5,23,988
Special Police . . . . .	..	..	..	17,28,781	..	17,28,781	17,28,781
Railway Police . . . . .	..	..	..	1,67,368	..	1,67,368	1,67,368
Criminal Investigation Department . . . . .	..	..	..	8,21,160	..	8,21,160	8,21,160
Miscellaneous . . . . .	..	..	..	1,517	..	1,517	1,517
Works . . . . .	..	..	..	1,39,983	..	1,39,983	1,39,983
Charges in England . . . . .	..	..	..	12,466	..	12,466	12,466
TOTAL				1,44,80,166	..	1,44,80,166	1,44,80,166

30.—Ports and Pilotage—

B.—Other Ports—

Pilotage and Pilot Establishments . . . . .	..	..	..	151	..	151	151
TOTAL				151	..	151	151

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
F.—Civil Administration— <i>contd.</i>							
36.—Scientific Departments—							
Mines Department	1,12,343	..	1,12,343	1,12,343
Archaeological Department	1,212	..	1,212	1,212
Grants-in-aid and donations to Scientific Societies and Institutes. Museums	23,100	..	23,100	23,100
Works	57,338	..	57,338	57,338
	38,742	..	38,742	38,742
TOTAL	2,32,735	..	2,32,735	2,32,735
37.—Education—							
A.—University—							
Grants to Universities	44,826	..	44,826	44,826
Government Arts Colleges	15,31,825	..	15,31,825	15,31,825
Grants to non-Government Arts Colleges	90,759	..	90,759	90,759
Government Professional Colleges	53,357	..	53,357	53,357

B.—Secondary—

Government Secondary Schools . . . . .	..	..	..	23,82,953	..	23,82,953	23,82,953
Direct grants to non-Government Secondary Schools.	..	..	..	10,30,376	..	10,30,376	10,30,376
Grants to local bodies for Secondary Education	..	..	..	5,20,059	..	5,20,059	5,20,059

C.—Primary—

Government Primary Schools . . . . .	..	..	..	21,78,057	..	21,78,057	21,78,057
Direct grants to non-Government Primary Schools .	..	..	..	7,20,678	..	7,20,678	7,20,678
Grants to local bodies for Primary Education .	..	..	..	11,83,238	..	11,83,238	11,83,238

D.—Special—

Government Special Schools . . . . .	..	..	..	5,85,057	..	5,85,057	5,85,057
Direct grants to non-Government Special Schools .	..	..	..	1,57,123	..	1,57,123	1,57,123

E.—General—

Direction . . . . .	..	..	..	1,33,935	..	1,33,935	1,33,935
Inspection . . . . .	..	..	..	7,39,322	..	7,39,322	7,39,322
Scholarships . . . . .	..	..	..	1,21,686	..	1,21,686	1,21,686
Miscellaneous . . . . .	..	..	..	7,32,769	..	7,32,769	7,32,769
Works . . . . .	..	..	..	5,28,400	..	5,28,400	5,28,400
Post-war Development	46,20,419	..	46,20,419	46,20,419
Charges in England	7,530	..	7,530	7,530

TOTAL	1,73,62,369	..	1,73,62,369	1,73,62,369
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1953-54.						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
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>							
38.—Medical—							
Medical Establishment	5,90,098	..	5,90,098	5,90,098
Hospitals and Dispensaries	35,48,329	..	35,48,329	35,48,329
Grants for Medical purposes	56,860	..	56,860	56,860
Medical Colleges and Schools	2,25,928	..	2,25,928	2,25,928
Mental Hospital	69,361	..	69,361	69,361
Chemical Examiner	25,764	..	25,764	25,764
Post-war Development	13,72,159	..	13,72,159	13,72,159
Works	34,292	..	34,292	34,292
Charges in England	6,584	..	6,584	6,584
TOTAL	59,29,375	..	59,29,375	59,29,375

39.—Public Health—

Public Health Establishment . . . . .	..	..	..	3,55,779	..	3,55,779	3,55,779
Grants for Public Health purposes . . . . .	..	..	..	3,29,929	..	3,29,929	3,29,929
Expenses in connection with epidemic diseases . . . . .	..	..	..	3,90,212	..	3,90,212	3,90,212
Bacteriological Laboratories . . . . .	..	..	..	37,142	..	37,142	37,142
Pasteur Institutes . . . . .	..	..	..	13,080	..	13,080	13,080
Works	7,143	..	7,143	2,25,336	..	2,25,336	2,32,479
Post-war Development . . . . .	..	..	..	17,81,226	..	17,81,226	17,81,226
Charges in England . . . . .	..	..	..	267	..	267	267
TOTAL	7,143	..	7,143	31,32,971	..	31,32,971	31,40,114

40.—Agriculture—

Direction . . . . .	..	..	..	73,291	..	73,291	73,291
Superintendence . . . . .	..	..	..	1,03,696	..	1,03,696	1,03,696
Subordinate and Expert Staff . . . . .	..	..	..	92,447	..	92,447	92,447
Experimental Farms . . . . .	..	..	..	2,67,923	..	2,67,923	2,67,923
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs. . . . .	..	..	..	40,190	..	40,190	40,190
Agricultural Experiments and Research . . . . .	..	..	..	1,43,272	..	1,43,272	1,43,272
Boring Operations . . . . .	..	..	..	11,786	..	11,786	11,786
Schemes for the Improvement of Agricultural Marketing in India. . . . .	..	..	..	37,281	..	37,281	37,281

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
F.—Civil Administration— <i>contd.</i>							
40.—Agriculture— <i>concl'd.</i>							
Fisheries	5,61,874	..	5,61,874	5,61,874
Other charges	98,186	..	98,186	98,186
Works	43,150	..	43,150	43,150
Post-war Development	25,95,304	..	25,95,304	25,95,304
TOTAL	40,68,400	..	40,68,400	40,68,400
41.—Veterinary—							
Superintendence	22,016	..	22,016	22,016
Veterinary Education and Research	1,05,715	..	1,05,715	1,05,715
Hospitals and Dispensaries	6,12,882	..	6,12,882	6,12,882
Breeding Operations	3,16,295	..	3,16,295	3,16,295

Other charges . . . . .	..	..	..	62,623	..	62,623	62,623
Works . . . . .	..	..	..	55,147	..	55,147	55,147
Post-war Development . . . . .	..	..	..	11,60,547	..	11,60,547	11,60,547
Charges in England . . . . .	..	..	..	25	..	25	25
TOTAL . . . . .	..	..	..	23,35,250	..	23,35,250	23,35,250

42.—Co-operation—

Superintendence . . . . .	..	..	..	4,23,415	..	4,23,415	4,23,415
Grants-in-aid . . . . .	..	..	..	26,475	..	26,475	26,475
Other charges . . . . .	..	..	..	29,376	..	29,376	29,376
Works . . . . .	..	..	..	2,800	..	2,800	2,800
Post-war Development . . . . .	..	..	..	4,58,470	..	4,58,470	4,58,470
TOTAL . . . . .	..	..	..	9,40,536	..	9,40,536	9,40,536

43.—Industries and Supplies—

Industries . . . . .	..	..	..	11,11,272	..	11,11,272	11,11,272
Cottage Industries . . . . .	..	..	..	1,80,517	..	1,80,517	1,80,517
Works . . . . .	..	..	..	6,498	..	6,498	6,498
Post-war Development . . . . .	..	..	..	6,28,186	..	6,28,186	6,28,186
TOTAL . . . . .	..	..	..	19,26,473	..	19,26,473	19,26,473

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

Heads.	Actuals for 1953-54.						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
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
F.—Civil Administration— <i>concl'd.</i>							
44.—Aviation—							
Grants for Aviation purposes . . . . .	..	..	..	20,000	..	20,000	20,000
Post-war Development . . . . .	..	..	..	1,291	..	1,291	1,291
TOTAL . . . . .	..	..	..	21,291	..	21,291	21,291
47.—Miscellaneous Departments—							
<i>Labour and Emigration—</i>							
Inspector of Factories . . . . .	..	..	..	31,914	..	31,914	31,914
Labour . . . . .	..	..	..	35,158	..	35,158	35,158
<i>Inspection and Tests—</i>							
Inspector of Steam Boilers . . . . .	..	..	..	20,470	..	20,470	20,470
<i>Statistics—</i>							
State Statistics . . . . .	..	..	..	24,584	..	24,584	24,584

<i>Miscellaneous—</i>								
Examinations . . . . .	..	..	..	5,684	..	5,684	5,684	5,684
Fire Services . . . . .	..	..	..	2,34,628	..	2,34,628	2,34,628	2,34,628
Administration of Indian Partnership Act, 1932	..	..	..	11	..	11	11	11
Rural Welfare Department . . . . .	..	..	..	36,76,472	..	36,76,472	36,76,472	36,76,472
Administration of Minimum Wages Act, 1948 . . . . .	..	..	..	1,049	..	1,049	1,049	1,049
Miscellaneous . . . . .	..	..	..	1,15,680	..	1,15,680	1,15,680	1,15,680
TOTAL . . . . .	..	..	..	41,45,650	..	41,45,650	41,45,650	41,45,650

H.—Civil Works and Miscellaneous Public Improvements—

50.—Civil Works—

Original Works—Buildings—

Land Revenue . . . . .	..	..	..	17,734	..	17,734	17,734	17,734
State Excise . . . . .	..	..	..	213	..	213	213	213
Forest . . . . .	..	..	..	5,772	..	5,772	5,772	5,772
General Administration	1,217	..	1,217	99,595	..	99,595	1,00,812	1,00,812
Administration of Justice . . . . .	..	..	..	87,426	..	87,426	87,426	87,426
Jails and Convict Settlements . . . . .	..	..	..	98,866	..	98,866	98,866	98,866
Police . . . . .	..	..	..	7,86,752	..	7,86,752	7,86,752	7,86,752
Education . . . . .	..	..	..	2,05,436	..	2,05,436	2,05,436	2,05,436

7A

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

Heads.	Actuals for 1953-54.						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.
H.—Civil Works and Miscellaneous Public Improvements— <i>concl.</i>							
50.—Civil Works— <i>concl.</i>							
Original Works—Buildings— <i>concl.</i>							
Medical	3,21,085	..	3,21,085	3,21,085
Agriculture	37	..	37	37
Veterinary	14,833	..	14,833	14,833
Miscellaneous Departments	8,898	..	8,898	8,898
Civil Works	96,546	..	96,546	96,546
Stationery and Printing	3,168	..	3,168	3,168
Original Works—Communications	17,97,497	..	17,97,497	17,97,497
Original Works—Miscellaneous	2,30,345	..	2,30,345	2,30,345
Capital Construction—Original Works	18,61,016	..	18,61,016	18,61,016

Repairs	74,155	..	74,155	53,71,831	..	53,71,831	54,45,986
Establishment . . . . .	..	..	..	13,41,372	..	13,41,372	13,41,372
Capital Construction—Establishment . . . . .	..	..	..	1,87,552	..	1,87,552	1,87,552
Tools and Plant . . . . .	..	..	..	2,56,925	..	2,56,925	2,56,925
Capital Construction—Tools and Plant . . . . .	..	..	..	1,02,683	..	1,02,683	1,02,683
Grants-in-aid . . . . .	..	..	..	25,89,230	..	25,89,230	25,89,230
Suspense . . . . .	..	..	..	1,10,298	..	1,10,298	1,10,298
Capital Construction—Suspense . . . . .	..	..	..	—4,15,521	..	—4,15,521	—4,15,521
Post-war Development . . . . .	..	..	..	(a)28,37,005	..	28,37,005	28,37,005
Charges in England . . . . .	..	..	..	1,374	..	1,374	1,374
TOTAL	75,372	..	75,372	1,80,17,968	..	1,80,17,968	1,80,93,340

(a) The details of the expenditure :—

Original Works—

Buildings	97,936
Communications	15,03,207
Establishment	1,21,095
Tools and Plant	64,627
Grants-in-aid	10,50,140
TOTAL	28,37,005

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

Heads	Actuals for 1953-54.						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.	8
I.—Electricity Schemes—							
52.—Interest on Capital Outlay on Electricity Schemes—							
I.—Hydro-Electric Schemes—							
Machkund (Duduma) Hydro-Electric Scheme	6,24,787	..	6,24,787	..	..	..	6,24,787
Duduma Transmission Scheme	70,485	..	70,485	..	..	..	70,485
Hirakud Power Utilisation Scheme	33,352	..	33,352	..	..	..	33,352
TOTAL—I	7,28,624	..	7,28,624	..	..	..	7,28,624
II.—Thermo-Electric Schemes—							
Cuttack Thermal Scheme	2,90,060	..	2,90,060	..	..	..	2,90,060
Baripada Electrification Scheme	17,661	..	17,661	..	..	..	17,661

Town Electrification Scheme Group I	.	.	13,738	..	13,738	..	..	..	[13,738
Town Electrification Scheme Group II	.	.	17,819	..	17,819	..	..	..	17,819
Small Towns and Rural Electrification Scheme	.	.	456	..	456	..	..	..	456
TOTAL—II			3,39,734	..	3,39,734	..	..	..	3,39,734
GRAND TOTAL			10,68,358	..	10,68,358	..	..	..	10,68,358

52-A.—Other Revenue Expenditure connected with Electricity Schemes—

Establishment charges	.	.	..	..	..	52,349	..	52,349	52,349
Miscellaneous expenditure (including surveys)	.	..	..	..	..	14,349	..	14,349	14,349
TOTAL			..	..	..	66,698	..	66,698	66,698

J.—Miscellaneous—

54.—Famine—

A.—Famine Relief—

Gratuitous Relief	.	.	..	..	..	33,363	..	33,363	33,363
Deduct—Amount transferred from Famine Relief Fund.	..	..	..	..	..	—34,843	..	—34,843	—34,843
B.—Transfer to Famine Relief Fund—Charged	.	.	1,25,000	..	1,25,000	..	..	..	1,25,000
TOTAL			1,25,000	..	1,25,000	—1,480	..	—1,480	1,23,520

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

Heads.	Actuals for 1953-54.						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
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
J.—Miscellaneous—<i>contd.</i>							
54-A.—Territorial and Political Pensions—							
Territorial and Political pensions	1,83,263	..	1,83,263	1,83,263
Charitable Allowances	3,265	..	3,265	3,265
TOTAL	1,86,528	..	1,86,528	1,86,528
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.	4,88,417	..	4,88,417	4,88,417
TOTAL	4,88,417	..	4,88,417	4,88,417

55.—Superannuation Allowances and Pensions—								
Superannuation and Retired Allowances	10,122	..	10,122	21,30,951	..	21,30,951	21,41,073	
Compassionate Allowances . . . . .	..	..	..	9,504	..	9,504	9,504
Gratuities	3,694	..	3,694	5,15,840	..	5,15,840	5,19,534	
Family Pensions . . . . .	..	..	..	5,941	..	5,941	5,941
Pensions for distinguished and meritorious services.	..	..	..	9,319	..	9,319	9,319
Donations to Provident Funds . . . . .	..	..	..	33,703	..	33,703	33,703
Charges in England . . . . .	..	..	..	26,908	..	26,908	26,908
Deduct—Pensionary charges transferred to Commercial Departments.	..	..	..	—86,036	..	—86,036	—86,036
TOTAL	13,816	..	13,816	26,46,130	..	26,46,130	26,59,946	
56.—Stationery and Printing—								
I.—Stationery—								
Stationery offices and stores . . . . .	..	..	..	31,546	..	31,546	31,546
Purchase of Stationery Stores . . . . .	..	..	..	2,28,986	..	2,28,986	2,28,986
Discount on plain paper used with Stamps . . . . .	..	..	..	4,918	..	4,918	4,918
Purchase of plain paper used with Stamps . . . . .	..	..	..	11,694	..	11,694	11,694
II.—Printing—								
Government Presses . . . . .	..	..	..	16,03,430	..	16,03,430	16,03,430
Printing at private presses . . . . .	..	..	..	1,13,639	..	1,13,639	1,13,639
Cost of printing work done by other Governments . . . . .	..	..	..	3,955	..	3,955	3,955
Deduct—Cost of printing work done for other Governments and paying departments.	..	..	..	—544	..	—544	—544
TOTAL . . . . .	..	..	..	19,97,624	..	19,97,624	19,97,624

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

Heads.	Actuals for 1953-54.						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>J.—Miscellaneous—concl'd.</i>							
57.—Miscellaneous—							
Cost of books and periodicals	10,016	..	10,016	10,016
Donation for charitable purposes	6,147	..	6,147	6,147
Special Commissions of Enquiry	57,810	..	57,810	57,810
Petty Establishments	4,03,092	..	4,03,092	4,03,092
Expenditure in connection with Indian Evacuees	1,416	..	1,416	1,416
Rents, rates and taxes	113	..	113	113
Contributions	21,15,944	..	21,15,944	21,15,944
Miscellaneous Durbar charges	3,486	..	3,486	3,486
Expenditure on Displaced persons	—42,259	..	—42,259	—42,259
Transport Organisation	63,055	..	63,055	63,055

Irrecoverable temporary loans and advances written off.	..	..	..	5,713	..	5,713	5,713
Miscellaneous and Unforeseen charges	..	..	..	4,09,029	..	4,09,029	4,09,029
Post-war Development	..	..	..	67,563	..	67,563	67,563
Loss or gain by exchange	..	..	..	688	..	688	688
Transfer to Orissa Loan Stipend Fund	..	..	..	1,01,066	..	1,01,066	1,01,066
TOTAL	..	..	..	32,02,879	..	32,02,879	32,02,879

M.—Extraordinary Items—

63.—Extraordinary charges—

Charges in India—

Rationing and grain Supply Schemes	..	..	..	19,66,193	..	19,66,193	19,66,193
Establishment, etc., charges common to the various supply schemes.	..	..	..	4,28,350	..	4,28,350	4,28,350
Administration of Cloth and Yarn Control Order and Standard Cloth Schemes.	..	..	..	34,460	..	34,460	34,460
Purchase of lease/lend lorries	..	..	..	4,40,765	..	4,40,765	4,40,765
<i>Deduct</i> —Amount transferred to the head "85-A.—Capital Outlay on State Schemes of Government Trading".	..	..	..	—28,26,945	..	—28,26,945	—28,26,945
TOTAL	..	..	..	42,823	..	42,823	42,823

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
M.—Extraordinary Items— <i>concl.</i>							
63-A.—Expenditure connected with Post-war Planning and Development— Secretariat	1,19,547	..	1,19,547	1,19,547
Special Commissions and Committees	1,419	..	1,419	1,419
Employment Organisations	22,596	..	22,596	22,596
Miscellaneous	11,827	..	11,827	11,827
Charges in England	267	..	267	267
TOTAL	1,55,656	..	1,55,656	1,55,656
63-B.—Community Development Projects— Supervision	1,12,184	..	1,12,184	1,12,184
Project Headquarters	8,60,577	..	8,60,577	8,60,577
Agriculture and Animal Husbandry Ex- tension.	92,620	..	92,620	92,620

Irrigation . . . . .	..	..	..	3,14,576	..	3,14,576	3,14,576
Reclamation . . . . .	..	..	..	1,16,215	..	1,16,215	1,16,215
Health and Rural Sanitation . . . . .	..	..	..	1,99,286	..	1,99,286	1,99,286
Education . . . . .	..	..	..	91,647	..	91,647	91,647
Social Education . . . . .	..	..	..	48,969	..	48,969	48,969
Communications . . . . .	..	..	..	4,26,545	..	4,26,545	4,26,545
Rural Arts and Crafts . . . . .	..	..	..	1,25,272	..	1,25,272	1,25,272
TOTAL				23,87,891	..	23,87,891	23,87,891

64-B.—Civil Defence—							
Miscellaneous . . . . .	..	..	..	15,834	..	15,834	15,834
<i>Deduct</i> —Share paid by the Central Government.				—6,135	..	—6,135	—6,135
TOTAL				9,699	..	9,699	9,699

CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works within the Revenue Account—

19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—

B.—Financed from Ordinary Revenues—

Irrigation Works—							
Unproductive—							
Post-war Development . . . . .	..	..	..	36,270	..	36,270	36,270
TOTAL				36,270	..	36,270	36,270

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	1	2	3	4	5	6		7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
FF.—Civil Administration—Capital Account within the Revenue Account—							
43-A.—Capital Outlay on Industrial Development—Investment in Government Commercial undertakings.	—18,388	..	—18,388	—18,388
TOTAL	—18,388	..	—18,388	—18,388
II.—Capital Account of Electricity Schemes within the Revenue Account—							
53.—Capital Outlay on Electricity Schemes within the Revenue Account—							
I.—Hydro-Electric Schemes—							
Duduma Transmission Scheme—							
Works	42,901	..	42,901	42,901
Amount transferred from 81-A.—Capital Outlay on Electricity Schemes.	1,31,108	..	1,31,108	1,31,108
TOTAL	1,74,009	..	1,74,009	1,74,009

II.—Thermo-Electric Schemes—

A.—Town Electrification Scheme—Group I—

Works . . . . .	..	..	..	28,218	..	28,218	28,218
Tools and Plant . . . . .	..	..	..	2,778	..	2,778	2,778
TOTAL—A . . . . .	..	..	..	30,996	..	30,996	30,996

B.—Town Electrification Scheme—Group II—

Works . . . . .	..	..	..	13,144	..	13,144	13,144
Tools and Plant . . . . .	..	..	..	4,755	..	4,755	4,755
TOTAL—B . . . . .	..	..	..	17,899	..	17,899	17,899

C.—Baripada Electrification Scheme—

Works . . . . .	..	..	..	6,488	..	6,488	6,488
TOTAL—C . . . . .	..	..	..	6,488	..	6,488	6,488

GRAND TOTAL 2,20,392 .. 2,20,392 2,20,392

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".	..	..	..	47,366	..	47,366	47,366
TOTAL . . . . .	..	..	..	47,366	..	47,366	47,366

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
FF.—Civil Administration—Capital Accounts outside the Revenue Account—							
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Manufacture of Bonemeal	48,093	..	48,093	48,093
Reclamation of waste lands through Government Agencies.	1,01,501	..	1,01,501	1,01,501
Tractor ploughing by private Parties	14,673	..	14,673	14,673
Hiring of pumping sets and Agricultural Implements.	67,094	..	67,094	67,094
Reclamation of Kaushalya Ganga Project	—1,600	..	—1,600	—1,600
TOTAL	2,29,761	..	2,29,761	2,29,761

HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—	..	..	..	..	..	..	..
80-A.—Capital Outlay on Multipurpose River Schemes—	..	..	..	..	..	..	..
Productive—	..	..	..	..	..	..	..
Hirakud Dam Project—	..	..	..	..	..	..	..
I.—Dam and Appurtenant Works—	..	..	..	..	..	..	..
Works . . . . .	..	..	..	4,75,30,153	..	4,75,30,153	4,75,30,153
Establishment . . . . .	..	..	..	68,02,089	..	68,02,089	68,02,089
Tools and Plant . . . . .	..	..	..	3,92,517	..	3,92,517	3,92,517
Suspense . . . . .	..	..	..	—2,11,061	..	—2,11,061	—2,11,061
Interest on Capital	79,41,999	..	79,41,999	..	..	..	79,41,999
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	—13,96,852	..	—13,96,852	—13,96,852
TOTAL—I	79,41,999	..	79,41,999	5,31,16,846	..	5,31,16,846	6,10,58,845
II.—Main Canals, Branches, Distributaries and water Courses—	..	..	..	..	..	..	..
Works . . . . .	..	..	..	50,09,724	..	50,09,724	50,09,724
Establishment . . . . .	..	..	..	12,27,882	..	12,27,882	12,27,882
Tools and Plant . . . . .	..	..	..	32,698	..	32,698	32,698
Suspense . . . . .	..	..	..	—5,86,718	..	—5,86,718	—5,86,718
Interest on Capital	8,49,806	..	8,49,806	..	..	..	8,49,806
TOTAL—II	8,49,806	..	8,49,806	56,83,586	..	56,83,586	65,33,392

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
HH—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—							
80-A.—Capital Outlay on Multipurpose River Schemes— <i>concl.</i>							
Productive—							
Hirakud Dam Project— <i>concl.</i>							
III.—Navigation—							
Works . . . . .	..	..	..	31,765	..	31,765	31,765
Establishment . . . . .	..	..	..	7,931	..	7,931	7,931
Tools and Plant . . . . .	..	..	..	13,654	..	13,654	13,654
Suspense . . . . .	..	..	..	—32,080	..	—32,080	—32,080
Interest on Capital	3,180	..	3,180	..	..	..	3,180
TOTAL—III	3,180	..	3,180	21,270	..	21,270	24,450
IV.—Hydro-Electric Installation—							
Works . . . . .	..	..	..	1,07,29,354	..	1,07,29,354	1,07,29,354
Establishment . . . . .	..	..	..	4,45,279	..	4,45,279	4,45,279

Tools and Plant . . . . .	..	..	..	81,517	..	81,517	81,517
Suspense . . . . .	..	..	..	9,51,064	..	9,51,064	9,51,064
Interest on Capital	18,25,216	..	18,25,216	..	..	18,25,216	
TOTAL—IV	18,25,216	..	18,25,216	1,22,07,214	..	1,22,07,214	1,40,32,430
GRAND TOTAL	1,06,20,201	..	1,06,20,201	7,10,28,916	..	7,10,28,916	8,16,49,117
81.—Capital Account of Civil Works outside the Revenue Account—							
Original Works—							
Buildings—							
Industries . . . . .	..	..	..	3,50,000	..	3,50,000	3,50,000
TOTAL . . . . .	..	..	..	3,50,000	..	3,50,000	3,50,000
II.—Capital Account of Electricity Schemes outside the Revenue Account—							
81-A.—Capital Outlay on Electricity Schemes—							
I.—Hydro-Electric Schemes—							
A.—Machkund (Duduma) Hydro-Electric Scheme—							
Works . . . . .	..	..	..	33,13,096	..	33,13,096	33,13,096
Establishment . . . . .	..	..	..	2,18,885	..	2,18,885	2,18,885
Tools and Plant . . . . .	..	..	..	3,31,167	..	3,31,167	3,31,167
Suspense . . . . .	..	..	..	87,148	..	87,148	87,148
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	—26,619	..	—26,619	—26,619
TOTAL—A . . . . .	..	..	..	39,23,677	..	39,23,677	39,23,677

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
II.—Capital Account of Electricity Schemes outside the Revenue Account— <i>concl.</i>							
S1-A.—Capital Outlay on Electricity Schemes— <i>concl.</i>							
I.—Hydro-Electric Schemes— <i>concl.</i>							
B.—Duduma Transmission Scheme— <i>concl.</i>							
Works . . . . .	..	..	..	1,87,071	..	1,87,071	1,87,071
Establishment . . . . .	..	..	..	90,222	..	90,222	90,222
Tools and Plant . . . . .	..	..	..	85,663	..	85,663	85,663
Suspense . . . . .	..	..	..	11,21,928	..	11,21,928	11,21,928
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	..	..	—1,31,108	..	—1,31,108	—1,31,108
TOTAL—B . . . . .	..	..	..	13,53,776	..	13,53,776	13,53,776
C.—Hirakud Power Utilisation Scheme—							
Works . . . . .	..	..	..	8,81,689	..	8,81,689	8,81,689
Establishment . . . . .	..	..	..	49,350	..	49,350	49,350

Tools and Plant . . . . .	..	..	..	55,671	..	55,671	55,671
Suspense . . . . .	..	..	...	1,57,099	..	1,57,099	1,57,099
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	..	—866	..	—866	—866
TOTAL—C	..	..	..	11,42,943	..	11,42,943	11,42,943
Total—I—Hydro-Electric Schemes . . . . .	..	..	..	64,20,396	..	64,20,396	64,20,396
II.—Thermo-Electric Schemes—							
A.—Cuttaek Thermal Scheme—							
Works . . . . .	..	..	..	3,03,800	..	3,03,800	3,03,800
Establishment . . . . .	..	..	..	41,864	..	41,864	41,864
Tools and Plant . . . . .	..	..	..	—20,000	..	—20,000	—20,000
Suspense . . . . .	..	..	..	2,32,315	..	2,32,315	2,32,315
TOTAL—A	..	..	..	5,57,979	..	5,57,979	5,57,979
B.—Small towns and Rural Electrification Schemes—							
Works . . . . .	..	..	..	2,59,027	..	2,59,027	2,59,027
Establishment . . . . .	..	..	..	600	..	600	600
TOTAL—B	..	..	..	2,59,627	..	2,59,627	2,59,627
Total—II—Thermo-Electric Schemes . . . . .	..	..	..	8,17,606	..	8,17,606	8,17,606
GRAND TOTAL	..	..	..	72,38,002	..	72,38,002	72,38,002

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

Heads.	Actuals for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	1	2	3	4	5	6		7	8
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
JJ.—Miscellaneous Capital Account Outside the Revenue Account—							
82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account—							
Investment in shares of Road Transport Companies	..	..	..	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—							
Road Transport—							
Motor Transport Services	..	..	..	7,37,067	..	7,37,067	7,37,067
TOTAL	..	..	..	7,37,067	..	7,37,067	7,37,067

83.—Payments of commuted value of pensions—

Payments of commuted value of pensions—

Payments in India . . . . .	..	..	..	47,366	..	47,366	47,366
<i>Deduct</i> —Amount financed from Ordinary Revenues.	..	..	..	—47,366	..	—47,366	—47,366
TOTAL . . . . .	..	..	..	..	..	..	..

85-A.—Capital Outlay on State Schemes of Government Trading—

Grain Supply Schemes . . . . .	..	..	..	77,85,861	..	77,85,861	77,85,861
Standard Cloth Schemes . . . . .	..	..	..	—79	..	—79	—79
Other Miscellaneous Schemes . . . . .	..	..	..	—2,07,868	..	—2,07,868	—2,07,868
<i>Add</i> —Establishment and other charges transferred from the Revenue head "63—Extraordinary charges".	..	..	..	28,26,945	..	28,26,945	28,26,945
Community Development Projects . . . . .	..	..	..	11,084	..	11,084	11,084
TOTAL . . . . .	..	..	..	1,04,15,943	..	1,04,15,943	1,04,15,943

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

Nature of Expenditure.	Expenditure during the year 1953-54.			Expenditure to end of the year 1953-54.
	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 projects	36,270(a)	..	36,270	2,70,13,224
Rushikulya system . . . . .	..	..	..	51,86,712
TOTAL	36,270	..	36,270	3,21,99,936
<i>Deduct</i> —Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).	—36,270	..	—36,270	—18,07,792
Net amount outside the Revenue Account.	..	..	..	3,03,92,144
71.—Capital outlay on Schemes of Agricultural Improvement and Research—				
Special Paddy Cultivation Scheme . . . . .	..	..	..	35,000
Reclamation of the Kousalya Ganga Project.	—1,600	..	—1,600	16,800
Manufacture of Bonemeal	48,093	..	48,093	48,093
Reclamation of waste lands through Government Agencies.	1,01,501	..	1,01,501	1,01,501
Tractor Ploughing by Private Parties	14,673	..	14,673	14,673
Hiring of pumping sets and agricultural implements.	67,094	..	67,094	67,094
TOTAL	2,29,761	..	2,29,761	2,83,161

(a) Directly booked under "19.—Construction of Irrigation, Navigation, Embankment and Drainage Works".

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

Nature of Expenditure.	Expenditure during the year 1953-54.			Expenditure to end of the year 1953-54.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
72.—Capital outlay on Industrial Development—				
Investment in Government Commercial Undertakings—				
Cold Storage Plant	—18,388(b)	..	—18,388	3,34,677
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	—18,388	..	—18,388	59,71,220
<i>Deduct</i> —Amount financed from Ordinary Revenues.	18,388	..	18,388	—58,37,887
Net Amount outside the Revenue Account.	..	..	..	1,33,333
80-A.—Capital Outlay on Multi-purpose River Schemes—				
Hirakud Dam Project	8,16,49,117	..	8,16,49,117	31,93,29,326
TOTAL	8,16,49,117	..	8,16,49,117	31,93,29,326

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

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

Nature of Expenditure.	Expenditure during the year 1953-54.			
	Out of Consolidated Fund.		Out of Contingent Fund.	
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works Outside the Revenue Account.	3,50,000	..	3,50,000	3,55,063
TOTAL	3,50,000	..	3,50,000	3,55,063
81-A.—Capital Outlay on Electricity Schemes—				
I.—Hydro-Electric Schemes—				
Machkund (Duduma) Hydro-Electric Scheme.	39,23,677	..	39,23,677	1,99,14,392
Duduma Transmission Scheme	15,27,785(c)	..	15,27,785	25,25,592
Hirakud Power Utilisation Scheme*	11,42,943	..	11,42,943	14,65,932
II.—Thermo-Electric Scheme—				
Cuttack Thermo-Electric Scheme	5,57,979	..	5,57,979	79,92,364
Small Towns and Rural Electrification Scheme.	2,59,627	..	2,59,627	2,59,627
Town Electrification Schemes—				
(1) Town Electrification Scheme— Group I	30,996(d)	..	30,996	3,47,653
(2) Town Electrification Scheme— Group II	17,899(d)	..	17,899	4,62,867
(3) Baripada Electrification Scheme	6,488(d)	..	6,488	4,64,362
TOTAL	74,67,394	..	74,67,394	3,34,32,789
Deduct—Amount financed from Ordinary Revenues.	—2,29,392	..	—2,29,392	—18,42,850
Net Amount outside the Revenue Account.	72,38,002	..	72,38,002	3,15,89,939

* The nomenclature of the "Hirakud Hydro-Electric (Distribution) Scheme" has been changed to "Hirakud Power Utilisation Scheme".

(c) Includes Rs. 42,901 directly booked under "53-Capital Outlay on Electricity Schemes within the Revenue Account".

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

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 1953-54.			Expenditure to end of the year 1953-54.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82-A.—Capital Outlay on Rail-road Co-ordination Scheme outside the Revenue Account—				
Investment in shares of Road Transport Companies.	2,60,000	..	2,60,000	19,90,198
<i>Deduct</i> —Amount financed from Ordinary Revenues.	..	..	..	—16,94,698
Net amount outside the Revenue Account.	2,60,000	..	2,60,000	2,95,500
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—				
(a) Road Transport— Motor Transport Services . . .	7,37,067	..	7,37,067	22,41,475
<i>Deduct</i> —Amount financed from Ordinary Revenues.	..	..	..	—2,99,482
Net amount outside the Revenue Account.	7,37,067	..	7,37,067	19,41,993
83.—Payment of commuted value of Pensions.	47,366	..	47,366	8,89,948
<i>Deduct</i> —Amount financed from Ordinary Revenues.	—47,366	..	—47,366	—8,89,948
Net amount outside the Revenue Account.	..	..	..	..
85-A.—Capital Outlay on State Schemes of Government Trading.	1,04,15,943	..	1,04,15,943	—15,95,343
TOTAL .	1,04,15,943	..	1,04,15,943	—15,95,343
85-B.—Appropriations to Contingency Fund.	..	..	..	35,00,000
TOTAL .	..	..	..	35,00,000
GRAND TOTAL .	10,08,79,890	..	10,08,79,890	38,62,25,116

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**Part I.—Report.**

INTRODUCTORY.

Disbursements under debt, deposit and remittance heads, although involving temporary appropriation of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and, except in the case of repayment of Public Debt and Loans and Advances by Government, are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the 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 1953-54 :—

<i>Assets.</i>	Rs.
Balance outstanding on the 1st April, 1953	1,09,53,849
Corrections made in the outstanding balance as a result of further verification	3,07,605
Total	<u>1,12,61,454</u>
 <i>Deduct—</i>	
(i) Amount brought to Government Account by correction of opening balances— <i>vide</i> para. 7.	—3,31,171
(ii) Amount credited to Government Account prior to 1951-52	—97,607
Outstanding balance on the 31st March, 1954	<u>1,08,32,676</u>

<i>Liabilities.</i>		Rs.
Balance outstanding on the 1st April, 1953		83,87,556
Correction made in the outstanding balance as a result of further verification		74,341
	Total	<u>84,61,897</u>
<i>Deduct</i> —Amount debited to relevant service head on account of payment of arrear claims in cash.		—350
	Outstanding balance on the 31st March, 1954	<u>84,61,547</u>

In spite of persistent efforts it has not yet been possible to determine the exact amount of balances to be brought to Government account. The matter is still under correspondence 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, 1954 :—

(All figures are in unit of rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.	A to M and part of Section	Government—		Rs.
35,35,40,088	P	Consolidated Fund	120	
	N	Public Debt.	121	36,75,08,609
2,17,83,702	R	Loans and Advances by State Govern- ments—	121	
		Contingency Fund.	125	35,00,000
		Public Account—		
	O	Unfunded Debt	125	1,24,44,120
	P	Deposits and Advances—		
		(i) Deposits bearing interest	127	7,91,976
		(ii) Deposits not bearing interest—		
		Gross balance	128	3,13,38,357
10,45,282		Investments	128	..
55,87,931		(iii) Advances not bearing interest	139	..
		(iv) Suspense—		
1,19,48,108		Investments	142	..
11,46,514		Other items (Net)	142	..
15,60,935	S	Remittances—		
		I.—Remittances within India (Net)	144	..
1,89,70,502	V	Cash Balance (Closing)	146	..
<u>41,55,83,062</u>		Total . . . . .	..	<u>41,55,83,062</u>

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

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

SECTION A TO M AND PART OF SECTION P.—

GOVERNMENT ACCOUNT **Dr. Rs. 35,35,40,088**

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

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

Dr.	Details.	Cr.
Rs.		Rs.
24,47,64,956	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1953-54	12,26,98,297
13,20,67,626	C.—Expenditure on Revenue Account for 1953-54 . . . . .	..
10,08,79,890	D.—Capital Expenditure outside the Revenue Account for 1953-54.	..
	E.—Miscellaneous	14,74,087
	F.—Closing Balance	35,35,40,088
<u>47,77,12,472</u>	Total	<u>47,77,12,472</u>

7. The opening balance on the 1st April, 1953 as shown against item A is less than the previous year's closing balance by Rs. 3,31,171. The decrease is due to the incorporation in the accounts of the State Government of certain pre-merger balances of the merged States. The following is the head under which the opening balance has been changed by correction :—

P.—Deposits and Advances—	Dr. balance increase. Rs.
Part IV-Suspense— Suspense Accounts—	
Cash Balance Investment Account	3,31,171
Total	<u>3,31,171</u>

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

	Rs.
Adjustment made in connection with the repayment of debt due to the Central Government.	14,77,098
Adjustment by credit to " General Provident Fund " on the basis of collateral evidence.	—3,011
Total	14,74,087

SECTION N.—PUBLIC DEBT Cr. Rs. 36,75,08,609

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 aggregate gross capital liabilities of the Government of Orissa on the 31st March, 1954 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. 36,75,08,609

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, 1954 have been given in paragraph 12 of the Report of Part A.

SECTION R.—LOANS AND ADVANCES BY STATE GOVERNMENTS Dr. Rs. 2,17,83,702

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.

(1) Loans to Municipalities, Port Funds, etc.—

	Rs.
Loans to Municipalities	81,817
Loans to District Boards and other Local Fund Committees	4,69,699
Advances to Cultivators	94,27,549
Advances under Special Laws	43,65,967
Miscellaneous Loans and Advances	69,45,985
Loans and Advances under the Community Development Programme	15,000

(2) Loans to Government servants—

House Building Advances	17,648
Advances for the purchase of motor conveyances	3,87,516
Advances for the purchase of other conveyances	70,331
Other Advances	2,190

TOTAL 2,17,83,702

Loans to Municipalities *Dr. Rs. 81,817*

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. 31,083. The difference is made up of *minus* Rs. 20,989 relating to 1950-51 and *minus* Rs. 10,094 to 1951-52. The difference is due to non-receipt of details from the ex-State areas for which the respective administrators have been addressed.

Certificates accepting the balances have been received.

Loans to District and other Local Fund Committees *Dr. Rs. 4,69,699*

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 re-pay the instalments and interest on the due dates.

Certificates accepting the balances are awaited from the administrators. The balance has been verified with the broadsheet balance subject to a difference of *minus* Rs. 416 relating to 1953-54. The difference has been adjusted in 1954-55.

Certificates accepting the balances have been received except in one case.

Advances to cultivators *Dr. Rs. 94,27,549*

13. The balance consists of :—

	Dr. Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (Ordinary)	8,57,035
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food).	29,75,077
(iii) Advances under Agriculturists' Loans Act XII of 1884 (Ordinary)	27,70,119
(iv) Advances under Agriculturists' Loans Act XII of 1884 (Grow More Food)—	
(a) Ploughs and Bullocks	—66,604
(b) Other items	29,14,763
(c) Seeds	—22,841
TOTAL	94,27,549

The detailed accounts of the loans under the above heads are kept by District officers or other Administrative authorities, who are responsible for realising both the principal and the interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broadsheets maintained in the Accounts Office, the latter being reconciled with the Administrative balances certified by the District or Revenue authorities concerned. There were differences of *minus* Rs. 63,822 under head (i), Rs. 52,591 under head (ii), Rs. 1,89,534 under head (iii), *minus* Rs. 5,56,140 under head (iv) (a), Rs. 15,95,584 under head (iv) (b) and *minus* Rs. 5,060 under (iv) (c) between the ledger and broadsheet balances which are under reconciliation. Certificates accepting the balances are awaited.

The yearwise analysis of the differences is given below :—

Item No.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i)	—1,62,061	—1,562	99,263	—238	776	—63,822
(ii)	—5,05,168	—4,830	5,10,698	47,736	4,155	52,591
(iii)	—5,77,477	25,170	3,54,057	3,30,186	57,598	1,89,534
(iv)(a)	—5,99,583	—376	—29,042	72,599	262	—5,56,140
(iv)(b)	61,958	—18,257	10,50,996	5,14,761	—13,874	15,95,584
(iv)(c) . . . . .	..	..	..	..	—5,060	—5,060

Advances under Special Laws Dr. Rs. 43,65,967

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 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 balances have been received.

Miscellaneous Loans and Advances Dr. Rs. 69,45,985

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

	Dr. Rs.
(1) Mohsin Endowment Fund	340
(2) Imprest to Chowkidari Reward Fund	25,000
(3) Loans to Central Bank and Primary Societies in North Orissa	—1,67,415
(4) Loans to Agricultural Marketing Society	23,859
(5) Loans to Orissa State Co-operative Bank	8,95,597
(6) Loans to Utkal Co-operative Cloth and Yarn Syndicate	—637
(7) Loans to Distilleries	26,848
(8) Loans for development of cocoon industries	4,023
(9) Loans to Co-operative Land Mortgage Bank	4,00,000
(10) Loans to Orissa Flying Club	6,667
(11) Loans for Post-war Development of fisheries	12,049
(12) Loans to ex-Servicemen	—3,556
(13) Loans to Hindu Religious Endowment Fund	1,08,000
(14) Loans to Textile Industries	4,620

	Dr. Rs.
(15) Loans to fishermen	1,37,118
(16) Miscellaneous loans	—12,64,142
(17) Loans to betel-leaf growers	81,810
(18) Loans to vegetable growers	361
(19) Loans to Tellies' Co-operative Societies	2,41,570
(20) Loans under the Urban Settlement Scheme	14,12,610
(21) Loans to displaced fishermen	28,715
(22) Loans to Housing Board	11,67,600
(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	3,650
(26) Advance to Mayurbhanj State Bank	7,000
(27) Loans for construction of godowns	17,200
(28) Loans to displaced agriculturists	33,42,067
(29) Loans to Pakistan refugees	—1,092
(30) Loans to weavers	1,11,632
(31) Loans for improvement of jute retting tanks	—11,882
(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	2,93,850
(35) Advances to ex-State subscribers and other individuals as an inducement of Provident Fund	—7,512
(36) Loans stipend for higher training	—200
(37) Study loans	225
TOTAL	69,45,985

There were differences of *minus* Rs. 397, *minus* Rs. 13,407, *minus* Rs. 1,237, *minus* Rs. 42,720 and Rs. 225 under items 3, 8, 14, 16 and 37, ^{respectively,} which are under reconciliation.

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, 24, 29, 31, 33, 35 and 36 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—

	Dr. Rs.
(i) <i>House Building Advances</i>	17,648
(ii) <i>Advances for the purchase of motor conveyances</i>	3,87,516
(iii) <i>Advances for the purchase of other conveyances</i>	70,331
(iv) <i>Other advances</i>	2,190

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. 47,552 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. 415 to 1949-50, *minus* Rs. 726 to 1951-52, *minus* Rs. 93 to 1952-53 and *minus* Rs. 438 to 1953-54.

Certificates accepting the balances are awaited.

Item (ii).—There was a difference of *minus* Rs. 26,730 between the ledger and broadsheet balances which is in course of adjustment. The difference is made up of *minus* Rs. 5,731 relating to 1949-50, *minus* Rs. 855 to 1951-52, *minus* Rs. 2,766 to 1952-53 and *minus* Rs. 17,378 to 1953-54.

Certificates accepting the balances are awaited.

Item (iii).—There was a difference of *minus* Rs. 5,113 between the ledger and broadsheet balances made up of *minus* Rs. 1,030 relating to 1948-49, *minus* Rs. 75 to 1949-50, *minus* Rs. 3,335 to 1951-52, *minus* Rs. 128 to 1952-53 and *minus* Rs. 545 to 1953-54.

Certificates of acceptance of balances are awaited.

Item (iv).—There was a difference of Rs. 2,190 made up of *minus* Rs. 28 relating to 1952-53 and Rs. 2,218 to 1953-54.

Certificates of acceptance of balances are awaited.

CONTINGENCY FUND Cr. Rs. 35,00,000

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. 1,24,44,120

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. 1,24,44,120

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	1,15,84,615
Contributory Provident Fund	1,65,880
Indian Civil Service Provident Fund	5,77,339
Indian Civil Service (Non-European Members) Provident Fund	1,16,286
TOTAL	<u>1,24,44,120</u>

The amounts at credit of the subscribers on the 31st March, 1954, have been communicated to them in accordance with the usual procedure.

General Provident Fund Cr. Rs. 1,15,84,615

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, 1954, 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. 1,69,316 which is in course of adjustment. This is made up of Rs. 173 relating to 1948-49, Rs. 12,644 to 1949-50, Rs. 19,237 to 1950-51, Rs. 21,322 to 1951-52, Rs. 1,12,162 to 1952-53 and Rs. 3,778 to 1953-54.

Contributory Provident Fund Cr. Rs. 1,65,880

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:—

	Cr. Rs.
(i) Civil Defence Contributory Provident Fund	849
(ii) Other Contributory Provident Fund	1,65,031
TOTAL	1,65,880

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. 1,06,603 in the case of (ii) which are under reconciliation. The difference is made up of Rs. 70,625 relating to 1949-50, Rs. 6,352 to 1950-51, Rs. 24,766 to 1951-52, Rs. 462 to 1952-53 and Rs. 4,398 to 1953-54.

Indian Civil Service Provident Fund Cr. Rs. 5,77,339

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. 4,335 between the ledger and broadsheet balances which has been adjusted in the accounts for 1954-55.

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 1,16,286

24. The fund was established on the 1st January, 1931, and is open only to non-European Members of the Indian Civil Service. A difference of Rs. 1,392 between the ledger and broadsheet balances relating to the year 1953-54 is in course of adjustment.

SECTION P.—DEPOSITS AND ADVANCES.

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

	Dr. Rs.	Cr. Rs.
(i) Deposits bearing interest . . . . .	..	7,91,976
(ii) Deposits not bearing interest	10,45,282	3,13,38,357
(iii) Advances not bearing interest	55,87,931	..
(iv) Suspense	1,30,94,622	..
TOTAL	1,97,27,835	3,21,30,333

Deposits bearing interest

Deposits of Depreciation Reserve of Commercial concerns—State Transport Service Cr. Rs. 7,91,976

26. Prior to 1953-54 the Fund was placed in 'Part II—Deposits not bearing interest'. As it has subsequently been decided by the State Government that the Fund should be regarded as bearing interest, the

balance of the Fund was transferred to 'Part I—Deposits bearing interest'. The amount represents the balance of the amount transferred from the State revenues to meet the cost of renewals and replacements of motor parts, etc. A *pro forma* account of the fund has been given in Statement No. 4 of this part. The balance consists of:—

	Cr. Rs.
Depreciation Reserve Fund	7,53,582
Accident Reserve Fund	38,394
Deposits not bearing interest	Cr. Rs. 3,13,38,357
	Dr. Rs. 10,45,282

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

	Cr. Rs.	Dr. Rs.
(i) Sinking Funds	22,68,400	..
(ii) Reserve Funds	63,65,716	10,45,282
(iii) Other Deposit Accounts	2,27,04,241	..
TOTAL	3,13,38,357	10,45,282

Sinking Funds Cr. Rs. 22,68,400

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

	Cr. Rs.
Sinking Fund—	
(i) Industrial Housing Scheme	3,68,400
(ii) State Transport Service	9,00,000
(iii) Electricity Schemes	10,00,000
TOTAL	22,68,400

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. 63,65,716
	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 . . . . .	..	12,41,917
Orissa Famine Relief Fund Investment Account	10,45,282	..
Fund for development of forests . . . . .	..	7,45,500
Orissa Loan Stipend Fund . . . . .	..	15,013
Depreciation Reserve Fund—Electricity . . . . .	..	4,41,662
Zamindari Abolition Fund . . . . .	..	24,98,848
State Road Fund . . . . .	..	14,22,776
TOTAL	10,45,282	63,65,716

Orissa Famine Relief Fund Cr. Rs. 12,41,917

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, 1954 consisted of Rs. 1,96,635 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, 1954 to Rs. 9,10,540. 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. 15,013

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. 4,41,662

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. 24,98,848

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. 14,22,776

35. This Fund has been created out of the net proceeds of collection of motor vehicles taxation, 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. 2,27,04,241

36. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	67,71,398
Departmental and Judicial Deposits—	
Civil Deposits	87,53,186
Other Accounts	71,79,657
TOTAL	2,27,04,241

Deposits of Local Funds Cr. Rs. 67,71,398

37. The details of these deposits are :—

	Cr. Rs.
District Funds	54,08,677
Municipal Funds	10,01,146
Other Funds—	
Port and Marine Funds	59,436
Education Funds	1,21,987
Medical and Charitable Funds	1,60,545
Public Works Funds	16,756
Other Miscellaneous Funds	—7,307
Village Panchayat Funds	10,158
TOTAL	67,71,398

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. 54,08,677

38. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	39,95,551
(b) Union Funds	28,391
(c) Anchal Funds	13,84,735
TOTAL	54,08,677

Certificates of acceptance of balance under item (a) have been received in eleven out of 41 cases. There were differences of Rs. 51 under (a), Rs. 17 under (b) and Rs. 12,171 under (c) between the ledger and broadsheet balances which are under reconciliation. Of the difference under (a), *minus* Rs. 49 relates to 1951-52 and Rs. 100 to 1953-54 and of that under (b), *minus* Rs. 1,194 to 1952-53 and Rs. 1,211 to 1953-54 and of that under (c), Rs. 12,171 relates to 1953-54.

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. The balance has been verified and agreed with the broadsheet balance. Certificates accepting the balances have been received in 9 out of 11 cases.

Municipal Funds Cr. Rs. 10,01,146

39. This represents the balances at the credit of Municipalities. There is a difference of *minus* Rs. 23,115 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, Rs. 1,194 to 1952-53 and *minus* Rs. 100 to 1953-54.

Certificates accepting the balances have been received in 14 out of 29 cases.

Port and Marine Funds Cr. Rs. 59,436

40. This represents the balance at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There is a difference of *minus* Rs. 7,139 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, *minus* Rs. 4,129 to 1952-53 and Rs. 450 to 1953-54.

Education Funds Cr. Rs. 1,21,987

41. This balance is composed of :—

	Cr. Rs.
(a) Elementary Education Fund	35,997
(b) Other Scholarship Fund	2,589
(c) Angul Primary Education Fund	83,401
TOTAL	1,21,987

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

Certificates of acceptance of balance have been received in 3 out of 5 cases.

Medical and Charitable Funds Cr. Rs. 1,60,545

42. The balance consists of :—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims Lodging House Fund	1,61,529
(b) Leper Asylum Fund	—1,052
(c) Medical Registration Fund	—2,886
(d) Orissa Nurses and Midwives Council Fund	1,445
(e) Medical Examination Fund	1,509
	<hr/>
TOTAL	1,60,545
	<hr/>

There were differences of *minus* Rs. 1,240, *minus* Rs. 1,089, *minus* Rs. 2,720 and Rs. 1,185 in cases of (a), (b), (c) and (d) respectively between the ledger and broadsheet balances which are under reconciliation. The *minus* balances under (b) and (c) are due to misclassification and are under correspondence with the treasuries concerned. The difference under (a) is made up of *minus* Rs. 29 relating to 1950-51 and *minus* Rs. 1,211 relating to 1953-54, that under (b) relates to 1953-54 and those under (c) and (d) relate to 1951-52.

Public Works Funds—Khondmals Road Fund Cr. Rs. 16,756

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. —7,307

44. This head accommodates the transactions on account of Maths and other religious funds and M. S. E. Co-operative Credit Society Fund of the merged State of Mayurbhanj and Ayurvedic Examination Board Fund. There was a difference of *minus* Rs. 18,284 between the ledger and broadsheet balances, which is under reconciliation. This is made up of *minus* Rs. 17,334 relating to 1947-48 and *minus* Rs. 950 to 1951-52.

Village Panchayat Funds Cr. Rs. 10,158

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. The difference relates to 1951-52.

Certificates accepting the balances are awaited.

Departmental and Judicial Deposits—Civil Deposits Cr. Rs. 87,53,186

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	9,46,492
Civil Courts' Deposits	9,32,125
Criminal Courts' Deposits	3,51,930
Personal Deposits	33,67,245
Forest Deposits	40,637
Public Works Deposits	29,09,857
Trust Interest Funds	—757
Deposits on account of Police Funds	43,671
Deposits for work done for public bodies or private individuals	1,52,080
Unclaimed deposits in the General Provident Fund	—3
Deposits of fees received by Government servants for work done for private bodies.	37,282
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association.	4,768
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.	28
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 Deposits	625
King Emperor's Anti-T. B. Fund	—37,081
TOTAL	87,53,186

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. 9,46,492

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. 16,91,221 between the ledger and broadsheet balances is under reconciliation. This is made up of *minus* Rs. 446 relating to 1948-49, *minus* Rs. 5,370 to 1949-50, *minus* Rs. 53,257 to 1950-51, *minus* Rs. 13,92,425 to 1951-52, *minus* Rs. 1,64,514 to 1952-53 and *minus* Rs. 75,209 to 1953-54.

Certificates accepting the balances are awaited.

Civil Courts' Deposits Cr. Rs. 9,32,125

48. The details are as follows :—

	Cr. Rs.
(a) High Court's Deposits	1,86,313
(b) District Civil Court's Deposits	7,24,757
(c) Deposits under Workmen's Compensation Act	21,055
TOTAL	9,32,125

There were differences of Rs. 2,286, *minus* Rs. 45,950 and *minus* Rs. 2,369 under items (a), (b) and (c) respectively which are under reconciliation. The difference under item (a) is made up of *minus* Rs. 16 relating to 1949-50, *minus* Rs. 49 to 1950-51, *minus* Rs. 255 to 1951-52, Rs. 2,622 to 1952-53 and *minus* Rs. 16 to 1953-54.

The difference under item (b) consists of *minus* Re. 1 relating to 1948-49, Rs. 7,770 to 1949-50, *minus* Rs. 12,291 to 1950-51, Rs. 13,78,459 to 1951-52, *minus* Rs. 13,76,032 to 1952-53 and *minus* Rs. 43,855 to 1953-54.

The difference under item (c) consists of *minus* Rs. 3,791 relating to 1949-50, Rs. 2,185 to 1952-53 and *minus* Rs. 763 to 1953-54.

Certificates accepting the balances are awaited.

Criminal Courts' Deposits Cr. Rs. 3,51,930

49. There was a difference of *minus* Rs. 1,00,007 between the ledger and broadsheet balances which is under reconciliation. The difference 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. 18,617 to 1951-52, *minus* Rs. 58,477 to 1952-53 and *minus* Rs. 63,671 to 1953-54.

Certificates accepting the balances are awaited.

Personal Deposits Cr. Rs. 33,67,245

50. The total number of Personal Ledger Accounts open on the 31st March, 1954 was 284. No such account was opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows :—

	Cr. Rs.
Opening balance on the 1st April, 1953	21,35,938
Total credits during 1953-54	2,05,01,963
TOTAL	2,26,37,901

Deduct—

Total debits during 1953-54	1,92,70,656
Closing balance on the 31st March, 1954	33,67,245

There was a difference of *minus* Rs. 48,33,461 between the ledger and broadsheet balances which is under reconciliation. This is made up of Rs. 1,24,845 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 and Rs. 4,35,965 to 1953-54.

Certificates accepting the balances are awaited in 160 out of 284 cases.

Forest Deposits Cr. Rs. 40,637

51. There was a difference of Rs. 4,773 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 and Rs. 573 to 1953-54.

Certificates of acceptance of balance are awaited.

Public Works Deposits Cr. Rs. 29,09,857

52. The details as per broadsheet are as follows :—

	Cr. Rs.
1. Cash deposits of subordinates as security	4,888
2. Cash deposits of contractors as security	15,40,242
3. Deposits for work to be done	2,88,861
4. Sums due to contractors on closed accounts	2,00,359
5. Miscellaneous deposits	8,27,099
TOTAL	28,61,449

There was a difference of Rs. 48,408 between the ledger and broadsheet balances consisting of Rs. 25,499 relating to 1949-50, Rs. 10,274 to 1950-51, Rs. 5,772 to 1951-52, Rs. 13,628 to 1952-53 and *minus* Rs. 6,765 to 1953-54. The difference is under reconciliation.

Trust Interest Fund Cr. Rs. —757

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 (Rs. 80,593) representing the value of payment orders remaining unpaid on the 31st March, 1954 and a debit balance (Rs. 81,350) 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. 43,671

54. Certificates accepting the correctness of the balance have not been received from the Administrators. There was a difference of Rs. 61,577 between the ledger and broadsheet balances, which is under reconciliation. This consists of Rs. 24,531 relating to 1950-51, Rs. 32,352 to 1951-52, Rs. 9,049 to 1952-53 and *minus* Rs. 4,355 to 1953-54.

Deposits for work done for public bodies or private individuals. Cr. Rs. 1,52,080

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 a *minus* Rs. 15,588 between the ledger and broadsheet balances, which is under reconciliation. This consists of Rs. 45 relating to 1950-51, *minus* Rs. 16,033 to 1952-53 and Rs. 400 to 1953-54.

Unclaimed Deposits in the General Provident Fund Cr. Rs. —3

56. There was a difference of *minus* Rs. 75 between the ledger and broadsheet balances relating to 1951-52 which is under reconciliation.

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 37,282

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. 6,471 between the ledger and broadsheet balances, which is under reconciliation. It is made up of Rs. 716 relating to the year 1951-52 and *minus* Rs. 7,187 relating to 1952-53.

Cr. Rs.

- | | |
|---|-------|
| (a) <i>Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association</i> | 4,768 |
| (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> | 28 |

	Cr. Rs.
(d) <i>Deposits on account of moneys received for St. Dunstan's Hostel for blind & 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 1953-54. There were differences of Rs. 620, 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) Rs. 407 relates to 1950-51, Rs. 466 to 1951-52, *minus* Rs. 124 to 1952-53 and *minus* Rs. 129 to 1953-54. The difference under (b) relates to 1950-51 and that under (e) to 1953-54.

<i>Assam Relief Fund</i>	Cr. Rs. 1,136
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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.

<i>Election Deposits</i>	Cr. Rs. 625
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60. The balance represents the amount of election deposits, which is yet to be refunded.

<i>King Emperor's Anti-T.B. Fund</i>	Cr. Rs.—37,081
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61. The balance relates to Ex-States, the credit for which has not yet been brought on to Government Accounts.

Other Accounts	Cr. Rs. 71,79,657
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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 grants for Economics Development and Improvement of Rural areas.	1,769
Deposit Account of the grants made by the Indian Council of Agricultural Research.	17,493
Subventions from Central Road Fund	2,26,469
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of foodgrains.	68,48,444
Deposit Account of grants made by the Indian Central Oil Seeds Committee	3,148
Deposit Account of grants made by the Indian Central Coconut Committee	2,090
Deposit of the sale proceeds of World Health Organisation Seals	6
Deposit Account of fund for Lift Irrigation Scheme	74,700
Deposit Account of grants from Central Government for the development of Handloom Industries.	5,538
TOTAL	71,79,657

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

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

A *pro forma* account of the transactions of the 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. 17,493

64. The balance represents the unspent amount on the 31st March, 1954 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. 2,26,469

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—Bonous for accelerating production of foodgrains Cr. Rs. 68,48,444

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. 3,148

67. The balance represents the unspent amount of the grants made by the Committee for the organisation of Co-operative Society of Tellies, oil seed growers and consumers in Orissa. A *pro forma* account of the deposit account has been given in 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.

*Deposits of the sale proceeds of World Health Organisation
Seals* Cr. Rs. 6

69. This head is opened to accommodate the sale proceeds of World Health Organisation Seals. The balance represents the transactions during the year 1952-53.

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 by way of bonus and surcharge from other State Governments on rice exported to them. A *pro forma* account of the deposit account has been given in Statement No. 4 of this part.

*Deposit Account of grant from the Central Government for
development of Handloom Industries* Cr. Rs. 5,538

71. The balance represents unspent amount of grants made by the Central Government from the Cess Fund for the development of Handloom Industry. There was a difference of *minus* Rs. 2,50,000 between the ledger and broadsheet balances relating to the year 1953-54 which is in course of adjustment. A *pro forma* account of the deposit account has been given in Statement No. 4 of this part.

Advances not bearing Interest **Dr. Rs. 55,87,931**

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

	Dr. Rs.	Cr. Rs.
Advances Repayable	55,14,448	..
Permanent Advances—Civil	95,566	..
Accounts with the Reserve Bank	2,910	..
Accounts with the Government of Pakistan	112	..
Accounts with the Government of Burma	142	..
Accounts with Part 'B' States . . . . .	..	25,247
TOTAL	56,13,178	25,247
NET TOTAL	55,87,931	..

Advances Repayable **Dr. Rs. 55,14,448**

73. The details of the above are :—

	Dr. Rs.
Civil Advances	3,29,932
Special Advances	51,65,022
Forest Advances	—22,807
Revenue Advances—Advance for survey operations	42,301
TOTAL	55,14,448

Civil Advances **Dr. Rs. 3,29,932**

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

	Dr. Rs.
Objection Book Advances	2,89,988
Stock Advances for well-boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police Grain Advances	26,449
TOTAL	3,29,932

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 details 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 Book' and in the former case, a similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account.

Objection Book Advances *Dr. Rs. 2,89,988*

75. 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 *minus* Rs. 7,792 between the ledger and the total of the broadsheet balances, of which *minus* Rs. 6,920 has since been adjusted and the balance is in course of reconciliation. Out of the outstanding balance, a sum of Rs. 41,323 has since been recovered and the balance is in course of recovery.

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

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

76. 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*

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

Special Advances *Dr. Rs. 51,65,022*

78. 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. —22,807

79. There was a difference of *minus* Rs. 32,018 between the ledger and broadsheet balances consisting of *minus* Rs. 22,400 relating to 1948-49, *minus* Rs. 3,827 to 1950-51 and *minus* Rs. 5,791 to 1953-54. They are under reconciliation. The *minus* balance is due to misclassification in the accounts of *ex*-States area and is under correspondence with the Treasury Officers concerned.

Revenue Advances—Advances for survey operations Dr. Rs. 42,301

80. 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. 40,479) and (ii) Cost of Survey Marks (Rs. 1,822). There is a difference of *minus* Rs. 74,213 between the ledger and broadsheet balances relating to the year 1953-54 under (i) which is under reconciliation.

The certificates of acceptance are awaited.

Permanent Advances—Civil Dr. Rs. 95,566

81. These are cash balances of permanent imprest held by certain Disbursing Officers for defraying contingent expenditure pending recoupment by drawing bills. There was a difference of *minus* Rs. 767 between the ledger and broadsheet balances which is in course of reconciliation. The difference consists of *minus* Rs. 7 for 1950-51, *minus* Rs. 464 for 1951-52, Rs. 18 for 1952-53 and *minus* Rs. 314 for 1953-54.

Certificates accepting the balances have been received in 379 out of 607 cases.

Accounts with the Reserve Bank of India Dr. Rs. 2,910

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

The outstanding represents the balance due from the Reserve Bank of India which has been recovered during the year 1954-55.

Accounts with the Government of Pakistan Dr. Rs. 112

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

Accounts with the Government of Burma Dr. Rs. 142

84. The balance represents the outstanding amount due from the Government of Burma for which the monetary settlement through the Reserve Bank could not be effected before the Bank's Accounts for the year were closed. The balance has since been adjusted.

Accounts with Part 'B' States Dr. Rs. —25,247

85. The balance is made up of :—

(i) Accounts with the Government of Travancore-Cochin	286
(ii) Accounts with the Government of Hyderabad	—26,538
(iii) Accounts with the Government of Mysore	1,000
(iv) Accounts with the Government of Rajasthan	5

TOTAL —25,247

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

The balance under (iv) has since been adjusted. The balance under items (i), (ii) and (iii) are in course of adjustment.

	Dr. Rs.
Suspense—	
Investments	1,19,48,108
Other items (Net)	11,46,514
Total .	<u>1,30,94,622</u>

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

	Dr. Rs.
Investments—	
Suspense Accounts	1,19,48,108
Other items—	
(i) Suspense Accounts	11,39,827
(ii) Departmental and similar Accounts	6,687
TOTAL .	<u>11,46,514</u>

INVESTMENTS—

Suspense Accounts—

Cash Balance Investment Account Dr. Rs. 1,19,48,108

87. The head is intended for the record of transactions connected with temporary investments by the State Government of their cash balances. The outstanding balance consists of :—

	Rs.
(1) Investment in Securities of the Central Government	88,74,126
(2) Investment in shares of Private Commercial Concerns	22,73,900
(3) Investment in debentures of Local Bodies	8,00,100
(4) Investment in Postal Savings Bank Account (Debit not yet brought on to Government Account by correction of balance).	—18
TOTAL .	<u>1,19,48,108</u>

The balance has been accepted by Government.

OTHER ITEMS—

(i) *Suspense Accounts* Dr. Rs. 11,39,827

88. The details are :—

	Dr. Rs.
Objection Book Suspense	7,79,644
Departmental Adjusting Account	3,60,322
Payment on behalf of Central Pension and Provident Fund	68
Central Accounts Office—Reserve Bank Suspense	—207
TOTAL	11,39,827

Objection Book Suspense Dr. Rs. 7,79,644

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

(i) Objection Book Suspense (Payments)	Dr. Rs. 17,04,177
(ii) Objection Book Suspense (Receipts)	Cr. Rs. 9,24,533
Net	Dr. Rs. 7,79,644

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. 1,046 under (i) and *minus* Rs. 383 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. 7,377 to 1950-51, Rs. 8,405 to 1951-52, *minus* Rs. 3,402 to 1952-53, and Rs. 3,305 to 1953-54 and that under (ii) Rs. 1,300 relating to 1948-49, Rs. 724 to 1949-50, Rs. 1,787 to 1950-51, *minus* Rs. 649 to 1951-52, *minus* Rs. 3,521 to 1952-53 and *minus* Rs. 24 to 1953-54.

After adjustment of some items of suspense in 1954-55 the balances under (i) stood at Rs. 9,68,219 and under (ii) at Rs. 9,86,969. The outstanding balance under (i) consists of Rs. 2,500 relating to 1948-49, Rs. 1,22,328 to 1949-50, *minus* Rs. 4,704 to 1950-51, Rs. 9,527 to 1951-52, Rs. 5,53,571 to 1952-53 and Rs. 2,84,997 to 1953-54 and that under (ii) Rs. 21,767 relating to 1948-49, Rs. 50,816 to 1949-50, Rs. 11,193 to 1950-51, Rs. 16,834 to 1951-52, Rs. 8,33,935 to 1952-53 and Rs. 52,424 to 1953-54.

(ii) *Departmental Adjusting Account Dr. Rs. 3,60,322*

90. For want of details the amount could not be adjusted under the final head before the close of the accounts for 1953-54. After some adjustments in 1954-55 the balance stands at Rs. 91,050.

There was a difference of Rs. 259 between the ledger and broadsheet balances which is in course of adjustment. The difference consists of Rs. 90 relating to 1952-53 and Rs. 169 to 1953-54.

The balance of Rs. 91,050 consists of Rs. 4,454 relating to 1951-52, Rs. 34,979 to 1952-53 and Rs. 51,617 to 1953-54.

Payment on behalf of Central Pension and Provident Fund Dr. Rs. 68

91. The amount represents the transactions in connection with the provisional payment of Provident Fund money to displaced persons in Orissa. It relates to the year 1953-54.

Central Accounts Office—Reserve Bank Suspense Cr. Rs. 207

92. 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 Officers or information from the Central Accounts Office of the Reserve Bank of India regarding the monetary settlement with other Governments. The amount relates to the year 1953-54 and is in course of adjustment.

Departmental and similar Accounts Dr. Rs. 6,687

93. The balance is composed of:—

Civil Department Balances—

(a) Forest	Cr. Rs.	1,311
(b) Public Works	Dr. Rs.	7,998
Net	Dr. Rs.	6,687

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 Dr. Rs. 15,60,935

94. This head consists of:—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller	..	8,06,137
2. Reserve Bank of India Remittances	10,598	..
3. Adjusting Account between Central and State Governments	23,55,607	..
4. Adjusting Account with Railways	3,178	..
5. Inter-State Suspense . . . . .	..	2,311
TOTAL	23,69,383	8,08,448
Net Dr. Rs.	15,60,935	..

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . Cr. Rs. 8,06,137

95. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between Treasuries . . . . .	..	216
(b) Forest Remittances . . . . .	..	2,46,601
(c) Public Works Remittances . . . . .	..	4,39,651
(d) Miscellaneous Remittances . . . . .	..	93,218
(e) Orissa State Suspense—Original	1,73,66,726	..
Responding . . . . .	..	1,73,93,177
	<hr/>	
TOTAL .	1,73,66,726	1,81,72,863
	<hr/>	
Net Cr. Rs.	..	8,06,137
	<hr/>	

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 *minus* Rs. 55,579 of which a sum of Rs. 1,530 has since been adjusted leaving a balance of *minus* Rs. 57,109 made up of *minus* Rs. 62,392 relating to 1948-49 and Rs. 5,283 to 1949-50.

The difference under (c) was *minus* Rs. 2,37,533 consisting of *minus* Rs. 490 relating to 1945-46, *minus* Rs. 5,901 to 1947-48, Rs. 65,933 to 1948-49, *minus* Rs. 11,25,443 to 1949-50, Rs. 7,82,944 to 1950-51, *minus* Rs. 1,23,658 to 1951-52, Rs. 1,89,663 to 1952-53 and *minus* Rs. 20,581 to 1953-54.

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 *minus* Rs. 10,534. Of this difference Rs. 36,238 has been adjusted in 1954-55. The balance of *minus* Rs. 46,772 consists of Rs. 812 relating to 1952-53 and *minus* Rs. 47,584 to 1953-54.

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. Dr. Rs. 10,598

96. 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. 23,55,607

Adjusting Account with Railways Dr. Rs. 3,178

Inter-State Suspense Account Cr. Rs. 2,311

97. 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, 1954. The balances under the first and second heads have since been adjusted. Out of the balance under the third head, a sum of Rs. 2,168 has since been adjusted. The remainder is in course of adjustment.

SECTION V.—CASH BALANCE.

Cash Balances Dr. Rs. 1,89,70,502

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

	Dr. Rs.
Cash in treasuries	15,66,540
Deposits with the Reserve Bank	1,74,03,962
	<hr/>
TOTAL	1,89,70,502
	<hr/>

The treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March, 1954 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.**

II.—Accounts.

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 1953-54.	Heads of Disbursements.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
PART I.—CONSOLIDATED FUND.			
Total Revenue as per Account No. 3 of Part 'A'.	12,26,98,297	Total Expenditure as per Account No. 3 of Part 'A'.	23,29,47,516
N.—Public Debt incurred—		N.—Public Debt discharged—	
Debt raised in India—			
Floating Debt	20,00,000	Floating Debt	20,00,000
Loans from the Central Government.	9,36,39,766	Loans from the Central Government.	14,77,098
Total—Public Debt incurred	<u>9,56,39,766</u>	Total—Public Debt discharged	<u>34,77,098</u>
R.—Loans and Advances by State Governments—		R.—Loans and Advances by State Governments—	
Loans to Municipalities, Port Funds, etc.	34,15,013	Loans to Municipalities, Port Funds, etc.	39,63,858
Loans to Government Servants.	3,02,659	Loans to Government Servants.	3,42,229
Total—Loans and Advances by State Governments.	<u>37,17,672</u>	Total—Loans and Advances by State Governments.	<u>43,06,087</u>
Total—Consolidated Fund	<u>22,20,55,735</u>	Total—Consolidated Fund	<u>24,07,30,701</u>
PART II.—CONTINGENCY FUND.			
Contingency Fund . . . . .	..	Contingency Fund . . . . .	..
Total—Contingency Fund	<u>..</u>	Total—Contingency Fund	<u>..</u>
PART III.—PUBLIC ACCOUNT.			
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	32,94,430	State Provident Funds	19,05,919
TOTAL	<u>32,94,430</u>	TOTAL	<u>19,05,919</u>

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

Heads of Receipts.	Actuals for 1953-54.	Heads of Disbursements.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Deposits of Depreciation Reserve of Government Commercial Concerns.	5,77,080	Deposits of Depreciation Reserve of Government Commercial Concerns.	6,28,155
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
A.—Sinking Funds—		A.—Sinking Funds—	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds	16,21,000	Sinking Funds . . . . .	..
Other Appropriations	14,77,098	Other Appropriations . . . . .	..
B.—Reserve Funds—		B.—Reserve Funds—	
Famine Relief Fund	1,56,865	Famine Relief Fund	34,843
State Road Funds	14,22,776	State Road Funds . . . . .	..
Zamindari Abolition Fund	56,23,808	Zamindari Abolition Fund	36,72,060
Depreciation Reserve Fund—Electricity.	1,81,663	Depreciation Reserve Fund—Electricity.	..
Orissa Loan Stipend Fund	1,53,416	Orissa Loan Stipend Fund	90,444
C.—Other Deposit Accounts—		C.—Other Deposit Accounts—	
Deposits of Local Fund	1,61,08,774	Deposits of Local Funds	1,42,43,568
Civil Deposits	2,58,72,145	Civil Deposits	2,41,79,735
Other Accounts	10,96,611	Other Accounts	9,61,423
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	54,16,777	Advances Repayable	78,75,116
Permanent Advances	958	Permanent Advances	6,818
Accounts with Part 'B' States	3,02,054	Accounts with Part 'B' States	98
Accounts with the Government of Pakistan.	4,168	Accounts with the Government of Pakistan.	1,823
Accounts with the Government of Burma.	78,217	Accounts with the Government of Burma.	77,994
Accounts with the Reserve Bank.	18,841	Accounts with the Reserve Bank.	17,463
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	6,99,39,610	Suspense Accounts	6,89,98,110
Departmental and similar Accounts.	2,68,479	Departmental and similar Accounts.	2,68,662
<i>Miscellaneous—</i>		<i>Miscellaneous—</i>	
Miscellaneous . . . . .	..	Miscellaneous	3,011
TOTAL	13,03,20,340	TOTAL	12,10,59,323

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

Hheads of Receipts.	Actuals for 1953-54.	Hheads of Disbursements.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
S.—Remittances—		S.—Remittances—	
Cash Remittances and Ad-justments between Officers rendering Accounts to the same Accountant General or Comptroller.	4,84,32,013	Cash Remittances and Ad-justments between Officers rendering Accounts to the same Accountant General or Comptroller.	4,76,03,261
Reserve Bank of India Remit-tances.	3,20,36,116	Reserve Bank of India Remit-tances.	2,92,80,376
Adjusting Account between Central and State Govern-ments.	11,88,50,408	Adjusting Account between Central and State Govern-ments.	11,90,94,257
Adjusting Account with Rail-ways.	12,13,146	Adjusting Account with Rail-ways.	12,22,630
Inter-State Suspense Ac- count.	4,97,29,010	Inter-State Suspense Ac- count.	4,97,24,613
TOTAL	. 25,02,60,693	TOTAL	. 24,69,25,137
Total—Public Account	. 38,38,75,463	Total—Public Account	. 36,98,90,379
TOTAL—RECEIPTS	. 60,59,31,198	TOTAL—DISBURSE- MENTS . . . . .	. 61,06,21,080
V.—Opening Cash Balance	. (a)2,36,60,384	V.—Closing Cash Balance	. (a)1,89,70,502
GRAND TOTAL	. 62,95,91,582	GRAND TOTAL	. 62,95,91,582

(a) Details are as follows :—

	Opening Balance.	Closing Balance.
	Rs.	Rs.
Cash in Treasuries	15,22,161	15,66,540
Deposits with the Reserve Bank	2,21,38,223	1,74,03,962
TOTAL	. 2,36,60,384	1,89,70,502

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1953-54 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 31st March, 1953.	On 31st March, 1954.	Increase (+) Decrease (—) in the year ended 31st March, 1954.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Capital and other expenditure—</i>			
<i>Commercial Departments—</i>			
Irrigation	3,21,63,666	3,21,99,936	+36,270
Electricity Schemes	2,59,65,395	3,34,32,789	+74,67,394
Multi-purpose River Schemes	23,76,80,209	31,93,29,326	+8,16,49,117
Other Commercial Departments and undertakings.	92,24,214	1,02,02,893	+9,78,679
TOTAL—Commercial Departments	30,50,33,484	39,51,64,944	+9,01,31,460
<i>Other Departments—</i>			
Other Accounts	—84,52,823	25,42,881	+1,09,95,704
TOTAL—Other Departments	—84,52,823	25,42,881	+1,09,95,704
TOTAL—Capital Expenditure	29,65,80,661	39,77,07,825	+10,11,27,164
<i>Loans and Advances—</i>			
Loans to Municipalities, Port Funds, etc.	2,07,57,172	2,13,06,017	+5,48,845
Loans to Government Servants	4,38,115	4,77,685	+39,570
TOTAL—Loans and Advances	2,11,95,287	2,17,83,702	+5,88,415
TOTAL—Capital and other expenditure	31,77,75,948	41,94,91,527	+10,17,15,579
<i>Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue.</i>	1,12,35,435	1,14,82,709	+2,47,274
Net Capital and other expenditure (outside the Revenue Account).	30,65,40,513	40,80,08,818	+10,14,68,305

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1953-54 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March, 1953.	On 31st March, 1954.	Increase (+) Decrease (—) in the year ended 31st March, 1954.
2	3	4	
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
Debt—			
Loans from the Central Government	27,53,45,941	36,75,08,609	+9,21,62,668
Unfunded Debt	1,10,55,609	1,24,44,120	+13,88,511
TOTAL—Outstanding Debt	28,64,01,550	37,99,52,729	+9,35,51,179
Contingency Fund	35,00,000	35,00,000	..
Sinking Funds and Reserve Funds	41,14,986	94,26,092	+53,11,106
Net Balance under Deposits, Advances, etc., other than those shown separately.	1,38,25,161	1,59,69,796	+21,44,635
Remittances	—48,96,491	—15,60,935	+33,35,556
TOTAL—Debt and Other Obligations	30,29,45,206	40,72,87,682	+10,43,42,476
Deduct—			
Cash balance	2,36,60,384	1,89,70,502	—46,89,882
Investments	(a)1,33,24,579	1,29,93,390	—3,31,189
Net Provision of Funds	26,59,60,243	37,53,23,790	+10,93,63,547

(a) The difference of Rs. 3,31,171 from the previous year's figure is due to the premerger balances of the integrated States having been brought to Government Account by correction of the opening balance.

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.

	Amount on 1st April, 1953.	Additions during the year 1953-54.	Discharges during the year 1953-54.	Amount on 31st March, 1954.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
(a) Floating Debt—				
Other Floating Loans . . . . .	..	20,00,000	20,00,000	..
(b) Loans from the Central Government.	27,53,45,941	9,36,39,766	14,77,098	36,75,08,609
TOTAL—Public Debt	27,53,45,941	9,56,39,766	34,77,098	36,75,08,609
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	1,02,99,394	30,59,514	17,74,293	1,15,84,615
Indian Civil Service Provident Fund.	5,12,208	65,131	..	5,77,339
Indian Civil Service (Non-European Members) Provident Fund.	1,03,788	13,310	812	1,16,286
Contributory Provident Fund	1,40,219	1,56,475	1,30,814	1,65,880
TOTAL—Unfunded Debt	1,10,55,609	32,94,430	19,05,919	1,24,44,120
TOTAL—Debt and Interest-bearing Obligations.	28,64,01,550	9,89,34,196	53,83,017	37,99,52,729

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

I.—Sinking Fund.

A.—INDUSTRIAL HOUSING SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1953	47,400	Amount expended during the year.	..
Amount appropriated from Revenue.	3,21,000	Balance on the 31st March, 1954.	3,68,400
TOTAL	3,68,400	TOTAL	3,68,400

B.—ELECTRICITY.

	Rs.		Rs.
Balance on the 1st April, 1953	..	Amount expended during the year.	..
Amount appropriated from Revenue.	10,00,000	Balance on the 31st March, 1954.	10,00,000
TOTAL	10,00,000	TOTAL	10,00,000

C.—STATE TRANSPORT SERVICE.

	Rs.		Rs.
Balance on the 1st April, 1953	6,00,000	Amount expended during the year.	..
Amount appropriated from Revenue.	3,00,000	Balance on the 31st March, 1954.	9,00,000
TOTAL	9,00,000	TOTAL	9,00,000

II.—Orissa Famine Relief Fund.

	Rs.		Rs.
Balance on the 1st April, 1953	(a) 11,19,895	Transfer to Revenue Account .	34,843
Interest receipts	31,865	Balance on the 31st March, 1954.	12,41,917(b)
Transfer from Revenue Account.	1,25,000		
TOTAL	12,76,760	TOTAL	12,76,760

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

	Rs.
(b) Cash	1,96,635
Investment	10,45,282

III.—Orissa Famine Relief Fund Investment Account.

	Rs.		Rs.
Balance on the 1st April, 1953	10,45,282	Sale of securities . . . .	..
Purchase of securities . . . .	..	Balance on the 31st March, 1954.	10,45,282
TOTAL	10,45,282	TOTAL	10,45,282

The market value of securities held in the Investment Account was Rs. 9,10,540 against the nominal value of Rs. 9,57,000.

IV.—Depreciation Reserve Fund—Electricity.

A.—TOWN ELECTRIFICATION SCHEME—GROUP I.

	Rs.		Rs.
Balance on the 1st April, 1953	19,481	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	6,578	Balance on the 31st March, 1954.	26,059
TOTAL	26,059	TOTAL	26,059

B.—TOWN ELECTRIFICATION SCHEME—GROUP II.

	Rs.		Rs.
Balance on the 1st April, 1953	43,845	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	18,181	Balance on the 31st March, 1954.	62,026
TOTAL	62,026	TOTAL	62,026

C.—BARIPADA ELECTRIFICATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1953	77,704	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	26,952	Balance on the 31st March, 1954.	1,04,656
TOTAL	1,04,656	TOTAL	1,04,656

IV.—Depreciation Reserve Fund—Electricity—*contd.*

D.—CUTTACK THERMAL SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1953.	1,18,969	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	1,15,000	Balance on the 31st March, 1954.	2,33,969
TOTAL	2,33,969	TOTAL	2,33,969

E.—HIRAKUD POWER UTILISATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1953.	..	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	11,220	Balance on the 31st March, 1954.	11,220
TOTAL	11,220	TOTAL	11,220

F.—DUDUMA TRANSMISSION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1953.	..	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	3,732	Balance on the 31st March, 1954.	3,732
TOTAL	3,732	TOTAL	3,732

V.—Depreciation Reserve Fund of Commercial Concerns—State Transport Service.

	Rs.		Rs.
Balance on the 1st April, 1953.	(a)8,43,051	Amount expended to meet the cost of ordinary renewals and replacements.	6,28,155
Amount appropriated from Revenue.	5,77,080	Balance on the 31st March, 1954.	7,91,976
TOTAL	14,20,131	TOTAL	14,20,131

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

VI.—Fund for Development of Forests.

	Rs.		Rs.
Balance on the 1st April, 1953.	7,45,500	Amount of expenditure during the year.	..
		Balance on the 31st March, 1954.	7,45,500
TOTAL	7,45,500	TOTAL	7,45,500

VII.—Zamindari Abolition Fund.

	Rs.		Rs.
Balance on the 1st April, 1953.	5,47,100	Transfer to Revenue Account	36,72,060
Contribution from Revenue	56,23,808	Balance on the 31st March, 1954.	24,98,848
TOTAL	61,70,908	TOTAL	61,70,908

VIII.—Orissa Loan Stipend Fund.

	Rs.		Rs.
Balance on the 1st April, 1953	—47,959	Advances granted to stipendiaries.	90,444
Government contribution	1,01,066	Balance on the 31st March, 1954.	15,013
Recoveries of advances from stipendiaries.	42,350		
Donations from philanthropists	10,000		
TOTAL	1,05,457	TOTAL	1,05,457

IX.—State Road Fund.

	Rs.		Rs.
Balance on the 1st April, 1953.	..	Amount of expenditure during the year.	..
Amount contributed by the State Government.	14,22,776	Balance on the 31st March, 1954.	14,22,776
TOTAL	14,22,776	TOTAL	14,22,776

X.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on the 1st April, 1953.	(a) 91,657	Amount of expenditure during the year.	4,19,551
Amount allotted from the Central Road Fund.	5,54,363	Balance on the 31st March, 1954.	2,26,469
	<hr/>		<hr/>
TOTAL	6,46,020	TOTAL	6,46,020

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

XI.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on the 1st April, 1953.	1,769	Balance on the 31st March, 1954.	1,769
	<hr/>		<hr/>
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, 1953.	8,516	Amount expended on various schemes.	60,719
Amount contributed by the Council.	66,747		
Receipts realised from various schemes.	2,949	Balance on the 31st March, 1954.	17,493
	<hr/>		<hr/>
TOTAL	78,212	TOTAL	78,212

XIII.—Deposit Account of the Grants made by the Indian Central Coconut Committee.

	Rs.		Rs.
Balance on the 1st April, 1953.	(a) 739	Amount expended during the year.	1,874
Receipts realised from various schemes.	3,225	Balance on the 31st March, 1954.	2,090
	<hr/>		<hr/>
TOTAL	3,964	TOTAL	3,964

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

XIV.—Deposit Account of the Grants made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on the 1st April, 1953.	64	Amount expended during the year.	64
Amount Contributed by the committee.	..	Balance on the 31st March, 1954.	..
	<hr/>		<hr/>
TOTAL .	64	TOTAL .	64
	<hr/>		<hr/>

XV.—Deposit Account of the Grants made by the Indian Central Oilseeds Committee.

	Rs.		Rs.
Balance on the 1st April, 1953.	14,416	Amount expended during the year. ¹	22,453
Amount contributed by the Committee.	11,185	Balance on the 31st March, 1954.	3,148
	<hr/>		<hr/>
TOTAL .	25,601	TOTAL .	25,601
	<hr/>		<hr/>

XVI.—Deposit Account of the Grants made by the Central Government for financing Cotton Extension Scheme.

	Rs.		Rs.
Balance on the 1st April, 1953.	40,858	Amount expended during the year.	55,138
Amount contributed by the Central Government.	14,280	Balance on the 31st March, 1954.	..
	<hr/>		<hr/>
TOTAL .	55,138	TOTAL .	55,138
	<hr/>		<hr/>

XVII.—Deposit Account of the Grants made by the Central Government for Food Production Drive Schemes—Bonus for accelerating Production of Food grains.

	Rs.		Rs.
Balance on the 1st April, 1953.	68,48,444	Amount expended during the year.	..
	<hr/>	Balance on the 31st March, 1954.	68,48,444
	<hr/>		<hr/>
TOTAL .	68,48,444	TOTAL .	68,48,444
	<hr/>		<hr/>

XVIII.—Deposit Account of Fund for Lift Irrigation Scheme.

	Rs.		Rs.
Balance on the 1st April, 1953.	38,000	Amount expended during the year.	..
Amount transferred from the Personal Ledger Accounts opened under the Capital Head—85A.—Capital Outlay on State Schemes of Government Trading.	38,700	Balance on the 31st March, 1954.	1 74,700
	<hr/>		<hr/>
TOTAL .	74,700	TOTAL .	74,700
	<hr/>		<hr/>

XIX.—Deposit Account of Grants from the Central Government for the development of Handloom Industries.

	Rs.		Rs.
Balance on the 1st April, 1953.	..	Amount expended during the year.	4,01,624
Amount contributed by the Central Government.	4,07,162	Balance on the 31st March, 1954.	5,538
	<hr/>		<hr/>
TOTAL .	4,07,162	TOTAL .	4,07,162
	<hr/>		<hr/>

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

Major and Minor Heads of Accounts.	Balance on the 1st April, 1953.	Amount advanced during the year 1953-54.	Total.	Amount repaid during the year 1953-54.	Balance on the 31st March, 1954.	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	(a)86,583	..	86,583	4,766	81,817	2,908
Loans to District and other Local Fund Committees	(a)5,04,218	..	5,04,218	34,519	4,69,699	6,686
Advances to Cultivators	(a)94,09,771	12,38,163	1,06,47,934	12,20,385	94,27,549	1,81,841
Advances under Special Laws	(a)35,02,333	10,00,000	45,02,333	1,36,366	43,65,967	1,22,982
Miscellaneous Loans and Advances	72,54,267	17,10,695	89,64,962	20,18,977	69,45,985	54,611
Loans and Advances under the Community Development Programme . . . . .	..	15,000	15,000	..	15,000	..
TOTAL	2,07,57,172	39,63,858	2,47,21,030	34,15,013	2,13,06,017	3,69,028
LOANS TO GOVERNMENT SERVANTS—						
House building advances	12,891	29,574	42,465	24,817	17,648	1,840
Advances for the purchase of motor conveyances	3,89,431	2,09,122	5,98,553	2,11,037	3,87,516	12,918
Advances for the purchase of other conveyances	35,821	1,01,283	1,37,104	66,773	70,331	1,526
Other advances	—28	2,250	2,222	32	2,190	645
TOTAL	4,38,115	3,42,229	7,80,344	3,02,659	4,77,685	16,929
GRAND TOTAL	2,11,95,287	43,06,087	2,55,01,374	37,17,672	2,17,83,702	3,85,957

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

APPENDIX.

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

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during 1953-54.	Further liabilities as per estimate.	Total expenditure estimated. (Cols. 3 to 5)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River Schemes— Hirakud Dam Project	(a)70,78,00,000	23,76,80,209	8,16,49,117	38,84,70,674	70,78,00,000
81-A.—Capital Outlay on Electricity Schemes— I.— <i>Hydro-Electric Schemes</i> — Machkund (Duduma) Hydro-Electric Scheme	2,79,54,000	1,59,90,715	39,23,677	80,39,608	2,79,54,000
Duduma Transmission Scheme	2,00,00,000	9,97,807	15,27,785	1,74,74,408	2,00,00,000
Hirakud Power Utilisation Scheme	1,48,00,000	3,22,989	11,42,943	1,33,34,068	1,48,00,000
II.— <i>Thermo-Electric Schemes</i> — Cuttack Thermal Scheme	22,75,000	74,34,385	5,57,979	..	(b)79,92,364
Town Electrification Schemes	2,44,534	3,76,686	48,895	..	(b)4,25,581
Small Towns and Rural Electrification Schemes	7,84,300	..	2,59,627	5,24,673	7,84,300
TOTAL	6,00,57,834	2,51,22,582	(c)74,60,906	3,93,72,757	7,19,56,245
GRAND TOTAL	77,38,57,834	26,28,02,791	8,91,10,023	42,78,43,431	77,97,56,245

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

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

(c) Met out of the Consolidated Fund.

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