

CERTIFICATE OF THE AUDITOR GENERAL OF ORISSA

A.—GENERAL FINANCE ACCOUNTS

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the Government presents the report of the Auditor General of India for the year 1947-48 and the report of the Auditor General of India of the receipts and outgoings of the Government of Orissa for the year 1947-48 together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Orissa as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1947-48 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Comptroller, Orissa, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by para. 7(2) of the India (Provisional Constitution) Order, 1947, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of India Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Orissa for the year 1947-48.

SIMLA;
 The October 1949.

V. NARAHARI RAO,
 Auditor General of India.

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

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

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

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

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

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

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

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

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

SUMMARY OF THE TRANSACTIONS FOR 1947-48.

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, 1947-48.	Actuals, 1947-48.	More(+). Less(-).	Disbursements.	Budget Estimates, 1947-48.	Actuals, 1947-48.	More(+). Less(-).
1	2	3	4	5	6	7	8
I—REVENUE.				Expenditure—			
Revenue—				Direct Demands on the Revenue—			
Principal Heads of Revenue—				Taxes on Income other than Corporation Tax.	91	70	-21
Customs	2,24	5,95	+3,71	Salt	3	..	-3
Taxes on Income other than Corporation Tax.	73,32	89,22	+15,90	Land Revenue	5,01	7,07	+2,06
Salt . . . . .	..	..	..	Provincial Excise	14,74	15,78	+1,04
Land Revenue	51,78	50,04	-1,74	Stamps	71	93	+22
Provincial Excise	1,05,00	1,35,35	+30,35	Forest	12,22	12,22	-9
Stamps	24,89	28,04	+3,15	Registration	2,43	2,50	+7
Forest	18,07	21,90	+3,83	Charges on account of Motor Vehicles Acts.	87	1,01	+14
Registration	4,52	5,07	+55	Other Taxes and Duties	1,10	92	-18
Receipts under Motor Vehicles Acts.	1,45	2,47	+1,02				
Other Taxes and Duties	5,87	8,28	+2,41				
				TOTAL—Direct Demands	38,11	41,13	+3,02
TOTAL—Principal Heads	2,87,14	3,46,32	+59,18				
Irrigation—Net Receipts	-5,99	-6,40	-41	Irrigation	42,59	49,40	+6,81
Debt Services	13,64	15,28	+1,64	Debt Services	18,73	18,79	+6
Civil Administration	17,31	29,90	+12,59	Civil Administration	4,10,70	3,31,31	-79,39
Civil Works and Miscellaneous Public Improvements	2,26	12,46	+10,20	Civil Works and Miscellaneous Public Improvements	1,33,97	91,11	-42,86
Electricity Schemes . . . . .	..	6	+6	Electricity Schemes	35,30	66	-34,64
Miscellaneous	3,15	5,94	+2,79	Miscellaneous	26,45	20,65	-5,80

Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	40,01	40,01	..	Contributions and Miscellaneous Adjustments between Central and Provincial Governments	..	..	..
Extraordinary items	2,52,03	1,60,77	-91,26	Extraordinary items	9,70	9,22	-48
				Capital Expenditure within the Revenue Account (Details by Major heads are given in Account No. 2).	4,13	12,98	+8,85
TOTAL—Revenue	6,09,55	6,04,34	-5,21	TOTAL—Expenditure on Revenue Account	7,19,68	5,84,45	-1,35,23
Surplus . . . . .	..	19,89	} +1,30,02				
Deficit	1,10,13	..					
				H.—CAPITAL.			
				Capital Expenditure outside the Revenue Account—			
				Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	2	+2
				Capital outlay on Provincial Schemes of State Trading.	-18,15	-26,95	-8,80
<i>Public Debt—</i>				TOTAL	-18,15	-26,93	-8,78
Floating Debt	10,00	66,00	+56,00				
Loans from the Central Government.	72,74	30,00	-42,74				
				III.—DEBT.			
TOTAL	82,74	96,00	+13,26	<i>Public Debt—</i>			
				Floating Debt	10,00	66,00	+56,00
				Loans from the Central Government	16,57	16,70	+13
<i>Unfunded Debt—</i>				TOTAL	26,57	82,70	+56,13
State Provident Funds	7,39	7,69	+30				
				<i>Unfunded Debt—</i>			
				State Provident Funds	5,70	6,15	+45

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

SUMMARY OF THE TRASACTIONS FOR 1947-48—concl'd.

Receipts.	Budget Estimates, 1947-48.	Actuals, 1947-48.	More(+). Less(-).	Disbursements.	Budget Estimates, 1947-48.	Actuals, 1947-48.	More(+). Less(-).
1	2	3	4	5	6	7	8
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt.	16,57	16,70	+13	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	6,77	38	-6,39	Famine Relief Fund	6,65	25	-6,40
Deposits of Local Funds	58,48	99,29	+40,81	Deposits of Local Funds	51,76	96,33	+44,57
Civil Deposits	1,27,94	1,45,30	+17,36	Civil Deposits	1,17,54	1,48,86	+31,32
Other Accounts	1,52	1,62	+10	Other Accounts	84	81	-3
Advances not bearing interest	23,55	15,42	-8,13	Advances not bearing interest	23,57	20,77	-2,80
Suspense	1,35,70	3,00,64	+1,64,94	Suspense	1,35,70	2,60,74	+1,25,04
TOTAL	3,70,53	5,79,35	+2,08,82	TOTAL	3,36,06	5,27,76	+1,91,70
<i>Loans and Advances by Provincial Governments—</i>				<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	1,69,85	2,24,60	+54,75	Loans and Advances	2,29,39	2,72,11	+42,72
				IV.—REMITTANCES.			
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	8,47,00	14,84,59	+6,37,59	Remittances	8,47,00	14,80,55	+6,33,55
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance	59,88	98,87	+38,99	Closing Balance	69	1,68,65	+1,67,96
GRAND TOTAL	21,46,94	30,95,44	+9,48,50	GRAND TOTAL	21,46,94	30,95,44	+9,48,50

Increase in Cash Balance 69,78
(Please see also paragraphs 16 to 20 of this Report.)

IMPORTANT VARIATION

5. (a) The revenue receipts of the year under Budget Estimates of 5,21 as compared with the Budget Estimates. This is the result of a fall of 96,73 under certain heads and a rise of 91,30. The more important of the variations are explained below :—

Fall in Revenue.

Extraordinary items (—91,26).—Mainly under “Extraordinary Receipts” due to (i) smaller grants from the Central Government on account of Post-war Development Schemes (24,44) and (ii) loans from the Central Government in connection therewith having been originally provided for in the budget under this head instead, of under “N.—Public Debt” (52,03).

Rise in Revenue.

Customs (+3,71).—Increase in the share of net proceeds of jute export duty assigned to the Province.

Taxes on Income other than Corporation Tax (+15,90).—Larger assignment of income-tax to the Province than anticipated.

Provincial Excise (+30,35).—Due to enhancement in the (i) selling price of opium and (ii) rates of duty on country spirit with effect from the 1st April 1947.

Stamps (+3,15).—Larger sale of revenue and adhesive stamps under Motor Vehicles Taxation Act, due to relaxation of petrol rationing orders and also on account of levy of surcharge on stamps.

Forest (+3,83).—Due to increased departmental supply of timber, better sale of forest produce, auction of coupes at enhanced price and increased miscellaneous receipts.

Receipts under Motor Vehicles Acts (+1,02).—Due to an increase in the number of motor vehicles there were increased receipts on account of permit fees and fees for renewal of licence and registration of vehicles.

Other Taxes and Duties (+2,41).—Better realisation of Entertainment tax, sales tax and tax on sale of motor spirit and lubricants than anticipated.

Civil Administration (+12,59).—The increase occurred mainly under “Administration of Justice” (1,53) due to increased receipts on account of general fees, fines and forfeitures. Education (3,63) due mainly to additional income from tuition fees from the students of certain Colleges taken over by Government and post-budget decision to credit the receipts standing in the accounts of the District Educational Council, Ganjam (since abolished) to the Provincial revenues. Agriculture (6,90) due to sale-proceeds of seeds and grafts on the occasion of the Gandhi Jayanti celebration and Grow More Fruit week.

Civil Works and Miscellaneous Public Improvements (+10,20).—Due chiefly to more receipts under (i) “Recoveries of Expenditure” mainly on account of

Government towards the cost of repairs to (i) 'Miscellaneous' owing to unanticipated credit on & of road rollers lent to Military Department. +2,79).—The increase occurred mainly under "Miscellaneous" to larger receipts under (i) "Unclaimed Deposits", and (ii) "Fines and forfeitures".

Expenditure.

The expenditure on revenue account fell short of the Budget Estimates 1,35,23. This was the outcome of a decrease of 1,76,84 under some heads and an increase of 41,61 under others. The more important variations between the estimates and actuals are briefly explained below :—

Civil Administration (—79,39).—The main variations are as follows :—

Education (—2,00).—Mainly (i) smaller expenditure on Post-war schemes due to dearth of qualified candidates and non-availability of apparatus and instruments and (ii) less payment of grants to non-Government secondary schools and also to local bodies for secondary education.

Agriculture (—75,84).—Due to certain Post-war schemes for which lump sum provision was made, not having been sanctioned during the year (57,55) and smaller expenditure than anticipated on (i) Maintenance of tractors (7,82), (ii) Departmental works (7,53), (iii) Establishment of an Agricultural College (1,69) and (iv) Training of Field-men (1,43).

Industries and Supplies (—2,80).—Mainly under the minor head "Post-war Development" due to Larger provision having been made for the payment of contribution to the Central Government for training of ex-service men at budget Stage (59), delay in starting an Industrial scheme (50) fewer demands for subsidies in connection with Small scale industries (97) and late appointment of staff (49).

Aviation (—9,58).—Mainly due to delay in the completion of land acquisition proceedings.

General Administration (+2,84).—Mainly due to the appointment of additional officers in the various departments of the Secretariat, more expenditure on publicity and contingencies, increased expenditure due to change of Military Secretary and equipment allowance of the new Governor, purchase of two cars and special repairs to Taluk roads and buildings in a district.

Jails and Convict Settlements (+1,32).—Chiefly due to payment of arrear pay, increased rate of dearness allowance, high price of food stuff, increased expenditure on dietary and medicines for patients, purchase of hospital equipments and a van for the conveyance of under-trial prisoners.

Police (+6,36).—Due to increase of Police force, formation of a "Gurkha Military Unit", rise in prices of clothing and other materials, purchase of equipment and construction of certain Police buildings, not provided for.

Medical (+3,22).—Chiefly due to increased expenditure (i) on purchase of quinine and its substitutes, (ii) on account of dietary charges and other additional requirements in Hospitals and Dispensaries and (iii) Post-war Development scheme for expansion of medical relief.

Civil Works and Miscellaneous Public Improvements (—42,86).—Mainly due to smaller expenditure on “Post-war schemes” for want of administrative approval and non-availability of materials and road-making machinery. The decrease was partly set-off by increased expenditure on extensive repairs to buildings and roads.

Electricity schemes (—34,64).—Mainly due to the post-budget decision of Government to classify the expenditure on Thermal and Hydro-Electricity schemes in the Capital section outside the Revenue Accounts.

Land Revenue (+2,06).—Mainly due to the post-budget decision of Government to resume settlement operations and survey of land for settlement of ex-service personnel, increased rate of travelling allowance to overseers supervising the improvement works, payment of local cess at enhanced rate and increased grants paid to District Boards for improvement of roads.

Provincial Excise (+1,04).—Mainly due to high cost price of opium and payment of some arrears relating to the preceding year.

Irrigation (+6,81).—Mainly due to increased expenditure on a number of projects connected with construction of retired lines and embankments, raising and strengthening of embankments and increased expenditure on repair works.

Miscellaneous (+3,40).—Mainly due to larger expenditure under “Miscellaneous and unforeseen charges” on account of the celebration of Independence Day, celebration of Gandhi Jayanti, establishment of an experimental village in connection with the Hirakud Dam Project and increased expenditure for relief on fire distress and cyclone.

(c) *Capital Expenditure within the Revenue Account* (+8,85).—Mainly under “43-A.—Capital outlay on Industrial Development” due to investment in the shares of the Orissa Textile Mills, Ltd. and the Puri Electric Supply Company, Ltd. (6,20) and under “53.—Capital outlay on Electricity Schemes within the Revenue Account”, which were not originally provided for in the budget estimate, partly set-off by a saving under “19.—Construction of Irrigation, Navigation, etc., works” due to a change in classification of expenditure on the Barge Irrigation scheme and non-utilisation of the provision for the Patrapara Irrigation Project.

II.—CAPITAL.

(d) *Capital outlay on Provincial schemes of State Trading* (—8,80).—The excess of receipts over expenditure was more than anticipated.

III.—DEBT.

(e) The important variations are :—

Receipts.

Floating Debt (+56,00).—Ways and Means advances for larger amounts being taken than anticipated.

Loans from the Central Government (—42,74).—Loans were not taken to the extent anticipated at the budget stage.

Famine Relief Fund (—6,39).—Provision made for the proceeds of a Government security which matured during the year, but no adjustment was made due to conversion of the security.

Deposits of Local Funds (+40,81).—Increased receipts mainly under “District Funds” (34,14), “Municipal Funds” (6,08), “Medical and Charitable Funds” (1,00), partly set off by a fall in receipts under Education Funds (1,18).

Civil Deposits (+17,36).—Larger receipts chiefly under “Personal Deposits” (11,92), “Public Works Deposits” (4,03), “Forest Deposits” (1,29).

Advances not bearing interest (—8,13).—Decrease under “Special Advances” (12,31), partly set-off by an increase under “Civil Advances” (52) and “Forest Advances” (2,92).

Suspense (+1,64,94).—Increases mainly under Suspense Account (1,30), Central Accounts Office—Reserve Bank Suspense (23,82) and Cash Balance Investment Account (1,39,76).

Recoveries of Loans and Advances (+54,75).—Mainly due to larger recoveries on account of Loans to Utkal Co-operative Cloth and Yarn Syndicate, Ltd.

Disbursements.

Floating Debt (+56,00).—*Vide* explanation against “Floating Debt” under “Receipts” in sub-paragraph (e) above.

Famine Relief Fund (—6,40).—*Vide* explanation against “Famine Relief Fund” under “Receipts” in sub-paragraph (e) above.

Deposits of Local Funds (+44,57).—Mainly due to more withdrawals from “District Funds” (31,19), “Municipal Funds” (9,54), “Port and Marine Funds” (79), “Education Funds” (2,33) and “Medical and Charitable Funds” (74).

Civil Deposits (+31,32).—Increases mainly under “Revenue Deposits” (2,07), “Personal Deposits” (21,39), “Public Works Deposits” (3,14), “Forest Deposits” (1,29), “Trust Interest Funds” (Charitable Endowments) (4,87), partly set off by a decrease under “Governor’s War Purposes Fund” (1,50).

Advances not bearing interest (—2,80).—Mainly smaller payments under “Special Advances” (6,85), partly set off by increases under “Civil Advances” (89) and “Forest Advances” (2,91).

Suspense (+1,25,04).—Increases mainly under “Suspense Accounts” (9,49), “Central Accounts office—Reserve Bank Suspense” (5,67) and “Cash Balance Investment Account” (1,09,78).

Recoveries of Loans and Advances (+42,72).—Mainly under “Advances to Cultivators” (28,09) and “Miscellaneous Loans and Advances” (13,74).

IV.—REMITTANCES.

(f) *Remittances.*—The total receipts and disbursements exceeded the budget forecasts by 6,37,59 and 6,33,55 respectively. The excesses are due to larger transactions under all the Remittance heads.

REVENUE POSITION—GENERAL REMARKS.

6. The total revenue receipts and total expenditure on revenue account were 6,04,34 and 5,84,45 against the Budget forecast of 6,09,55 and 7,19,68 respectively. The net result of the year was a revenue surplus of 19,89 against the anticipated deficit of 1,10,13.

The improvement of 1,30,02 in the revenue position was brought about by a heavy fall in expenditure on revenue account (1,35,23), partly set-off by a decrease of 5,21 in the revenue receipts as compared with the Budget estimates. The heavy decrease in expenditure occurred mainly under Education (2,00), Agriculture (75,84), Industries and Supplies (2,80), Aviation (9,58), Civil Works and Miscellaneous Public Improvements (42,86) and Electricity schemes (34,64), partly set off by increases under Land Revenue (2,06), Irrigation (6,81), General Administration (2,84), Miscellaneous (3,40) and Capital heads within the Revenue Account (8,85). The reasons for these decreases have been furnished in paragraph 5 (b).

As already stated in paragraph 5 (a), the deterioration in revenue receipts was the result of a total decrease of 96,73 under some heads and of increase of 91,52 under others. The head 'Extraordinary Items' alone contributed to a decrease of 91,26, due to the fact that grants received from the Central Government on account of Post-war Development Schemes was less than estimated and that loans from the Central Government in connection therewith were budgetted for under this head instead of under N.—Public Debt. One happy feature was that barring three heads of revenue all the other heads recorded an increase as compared with the budget forecast. The major part of the increase occurred under Customs (3,71), Taxes on Income, etc. (15,90), Provincial Excise (30,35), Stamps (3,15), Forests (3,83), Other Taxes and Duties (2,41), Civil Administration (12,59), Civil Works and Miscellaneous Public Improvements (10,20) and Miscellaneous (2,79). The reasons for these increases have been furnished in paragraph 5 (a).

'Taxes on Income', 'Land Revenue' and 'Provincial Excise' continued to be the principal sources of revenue of the Province. 'Extraordinary Items' which includes subventions from the Centre for Post-war Development Schemes also added largely to the revenues of Government. 'Land Revenue' is inelastic but 'Taxes on Income' and 'Provincial Excise' are capable of expansion. During the year under report, 'Provincial Excise' registered an increase of 30,35 over the Budget estimates due mainly to enhancement in the treasury price of opium and rates of duty on country spirit.

There was also a substantial increase under "Taxes on Income other than Corporation Tax" (15,90) due to an increase in the share of income-tax allocated to the Province. The revenues realised from these two sources exceeded the budget expectations by 46,25.

During the year under report, new taxes, such as Entertainment tax, Sales tax and tax on sale of Motor spirit and Lubricant, were imposed by the Provincial Government. The total yield from these sources of revenue amounted to 8,14.

7. Leaving aside such receipts as do not strictly affect the revenue position of the Province, *e.g.*, amounts transferred from various deposit accounts for specific purposes (81) and interest on the pre-reform Capital outlay on Irrigation (10,68) as well as the corresponding expenditure, the total revenue and expenditure on revenue account amounted to 5,92,85 and 5,72,96 respectively as against 4,47,23 and 4,35,75 in the preceding year. If the annual grant-in-aid from the Central Government (40,00) and the share in the proceeds of Income-tax and Jute Export duty (95,17) were left out of consideration, the net revenue from purely provincial sources would amount to 4,57,68 as against 3,45,48 in the previous year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR.

8. The following table shows a progressive account of the capital expenditure outside the Revenue Account upto the end of the year 1947-48 :--

Nature of Expenditure. 1	Expenditure upto 1946-47. 2	Expenditure during 1947-48. 3	Total. 4
(1) 68.—Construction of Irrigation, etc., Works.	3,03,92	2	3,03,94
(2) 81.—Capital account of Civil Works outside the Revenue Account.	5	..	5
(3) 85-A.—Capital outlay on Provincial schemes of State Trading.	—11,73	—26,95	—38,68
Total.	2,92,24	—26,93	2,65,31

The outlay shown against item (1) in column 2, represents the pre-reform (1921) Capital outlay on Irrigation works and in column 3 expenditure on the Hirakud Dam Project. The total capital expenditure on Irrigation works up to the end of the year 1947-48 amounted to 3,21,66 of which 17,72 was debited to Revenue. Of the total capital outlay, 1,26 is classed as productive and 3,20,40 as unproductive.

The outlay shown against item (2) represents the expenditure incurred from borrowed funds in 1924-25 for the construction of a bridge over the Kolab River in South Orissa.

The expenditure against item (3) represents the outlay on Civil Supply schemes which are of the nature of "State Trading". The cost of food grains, standard cloth, etc., together with a fair share of the establishment engaged on the supply operations is debited to the Capital head, and the sale-proceeds are treated as a reduction of expenditure. The receipts of the year under report exceeded the expenditure.

FINANCIAL RESULTS OF IRRIGATION WORKS.

9. The financial results of Irrigation Works for the year 1947-48 are elucidated in the form of Capital and Revenue Accounts of all systems given below :—

Names of Projects.	Direct Capital outlay.		Revenue Receipts during 1947-48.			Direct Working expenses during the year 1947-48.	Net Revenue excluding interest.		Interest on capital.	Net loss after meeting interest.	
	During 1947-48.	To end of 1947-48.	Direct Revenue (Public Works receipts).	Portion of Land Revenue due to Irrigation.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Irrigation Works—											
Unproductive Works—	(a)										
Orissa Canal Project.	1,47	2,68,53	6,51	..	6,51	14,08	(-)-7,57	2.82	8.97	-16,54	6.16
Rushkulya system.	..	51,87	5	1,88	1,93	2,35	(-)-42	.81	1,82	-2,24	4.32
Total	1,47	3,20,40	6,56	1,88	8,44	16,43	-7,99	2.49	10,79(b)	-18,78	5.86

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

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

There was a net loss of 5.86 per cent. during the year as against 5.92 per cent. in the preceding year. The decrease is attributable to an increase in direct receipts and a fall in working expenses.

10. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *pro-forma* adjustments which do not appear on the face of the Government Accounts. If a work classed as "Productive" fails to yield the prescribed return in three successive years, it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding the prescribed return in three successive years, it is transferred to the "Productive" class.

The Patrapara Irrigation Project, the only productive canal in Orissa, does not find a place in the table in paragraph 9 above because it is still under construction and no revenue account has yet been opened for it.

EXPENDITURE ON ELECTRICAL UNDERTAKINGS IN ORISSA.

11. The Government Electrical undertakings in Orissa comprise (i) Cuttack Thermal Scheme and (ii) Duduma Hydro-Electric Scheme. The first scheme has been administratively approved at an estimated cost of Rs. 22,75,000 for the first stage of development including the cost of construction, staff and interest on capital during construction. During

the year under report, a sum of Rs. 49,028 was incurred on this account and adjusted initially under the major head "81-A.—Capital outlay on Electricity Schemes, etc.," outside the Revenue Account. The Government having decided to meet the expenditure from Revenue, it was transferred to the head "53.—Capital outlay on Electricity Schemes" within the Revenue Account. The Provincial Government have also decided that the scheme will be treated as a commercial undertaking and *pro forma* accounts of Capital and Revenue, depreciation, reserves, etc., will have to be maintained. The Duduma Project (Scheme No. II) is a joint venture of the Governments of Orissa and Madras, with equal rights, but the former shall transfer 20 per cent. of its right to the latter for a period of 99 years for which Orissa will be paid compensation by Madras on the terms and conditions agreed upon between the two Governments. On the expiry of this period, Orissa may resume its right to the extent transferred on payment of the proportionate cost less depreciation. Thus, in the initial stage, the Government of Madras shall meet 70 per cent. and the Government of Orissa 30 per cent. of the capital cost of the scheme each Government paying interest for capital provided by it during the construction period. The cost of maintenance and operation shall, however, be paid by the two Governments every year in proportion to the maximum demand utilised by each Government in that year. The Government of Madras shall maintain accounts of capital expenditure and of maintenance and operation charges, incurred by both the Governments and attributable to the scheme. The Orissa share of the expenditure in the joint undertaking as sanctioned by Government is Rs. 63,00,000, initially raising it to Rs. 1,14,88 in ten years. During the year under report, a sum of Rs. 4,60,373 was incurred and adjusted under the major head "81-A.—Capital outlay on Electricity Schemes, etc." which was ultimately relieved by transfer of an equivalent amount to the major head "53.—Capital outlay on Electricity Schemes" within the Revenue Account.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

12. In connection with the construction of buildings required for the province of Orissa, fifty-four projects have been sanctioned by the Government of Orissa to end of the year 1947-48 out of which the estimated cost of fifty-two projects is Rs. 9,18,848. The estimates for two new works started during the year have not yet been sanctioned. The total expenditure incurred on the projects up to the end of the year amounted to Rs. 8,37,326. (excluding charges for general services like establishment and tools and plant) and was financed from the Fund for Orissa Buildings. A *pro forma* account of the above fund is given in Account No. 4 of Part B and reviewed in paragraph 43 of the Report portion of Part B.

The total capital expenditure on the Patrapara Irrigation Project up to the end of the year 1947-48 amounted to Rs. 1,23,998 against the sanctioned estimate of Rs. 60,500 which is under revision. No expenditure was incurred during the year under report.

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 incurred on the work up to the end of the year under report was Rs. 2,79,868 and financed from ordinary revenues.

In connection with the construction of the new Capital at Bhubaneswar for the Province of Orissa, works on two projects have been started during the year 1947-48, out of which the estimated cost of one project is Rs. 70,000. The estimate for the other project has not yet been sanctioned. The total works expenditure incurred on the new Projects during 1947-48 was Rs. 1,19,885 against which a sum of Rs. 1,18,234 was recovered from the Central Government.

COMMITMENTS.

13. In the Appendix to this compilation will be found a statement showing the extent to which the Government of Orissa stood committed at the end of 1947-48 in respect of expenditure on works the cost of which is debitable outside the revenue account. It will be seen therefrom that the further liabilities in respect of these commitments which remain to be discharged in future years amount to 49,13,52.

DEBT POSITION—GENERAL STATEMENT.

14. The following statement shows the debt position of the Government of Orissa at the beginning and close of the year 1947-48 :—

Nature of Debt.	Amount of Debt.		Difference (+) or (-)
	On 1st April 1947. 2	On 31st March 1948. 3	
1. Loans from the Central Govern- ment	23,95	37,25	+13,30
2. Unfunded Debt	49,27	50,80	+153
Gross Total—Rupee Debt	73,22	88,05	+14,83
<i>Deduct</i> —Outstanding Loans and Advances by Government	90,21	1,37,73	+47,52
Net Debt.	-16,99	-49,68	-23,69

There was an increase of 14,83 in the total gross debt of the Province during the year. The increase is mainly due to loans taken from the Central Government to finance the Grow More Food schemes. There was also a considerable increase (47,52) in the amount of assets of the Province under "Loans and Advances made by the Provincial Government".

The net result of the year indicates that the total gross debt of the Province was more than counter balanced by the assets created by grant of Loans and Advances by the Provincial Government.

During the year under report, a loan of 30,00 was taken from the Central Government to finance the food production schemes. This sum together with the sum of 54,05 borrowed to end of the year 1946-47 for the same purpose, raised the total loan to 84,05. Of this amount, a sum of 46,80 was repaid to end of the year 1947-48, reducing the balance to 37,25 at the end of the year under report.

The unfunded debt outstanding at the end of the year consisted solely of the Provident Fund balances of Government servants. The increase of 1,53 was due to more deposits by subscribers, and annual interest accrued on the balances.

Loans and Advances are granted by the Provincial Government to local bodies, cultivators, etc. The increase of 47,52 under 'Loans and Advances, etc.' was mainly due to the larger issue of loans to the Utkal Co-operative Cloth and Yarn Syndicate, Limited and to cultivators in connection with food production schemes.

An account of the transactions under Loans and Advances has been given in Account No. 5 of Part B of this compilation and the nature of transactions explained in paragraphs 61 to 67 of the Report portion of that part.

The total net charge on the revenues of the Province during the year on account of service of the debt was 16,55 as indicated below :—

22.—Interest on Debt and Other Obligations.

(1) Interest on other floating loans	4
(2) Interest on loans taken from the Central Government	35
(3) Interest on State Provident Funds	1,86

23.—Appropriation for Reduction or Avoidance of Debt.

(4) Repayment of loans from the Central Government	16,70
--	-------

Total . 18,95

Deduct—Interest realised on Loans and Advances made by the Provincial Government —2,40

Net charge 16,55

This works out to 2.7 per cent. of the total annual revenues of the Province

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

15. The statement given below indicates the guarantee, given by the Government of Orissa which was outstanding on the 31st March 1948 :—

Name of the Public or 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 guaranteed.	Sums guaranteed outstanding on the 31st March 1948.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
The Orissa Provincial Co-operative Land Mortgage Bank.	The Orissa Co-operative Land Mortgage Act, 1938, Sub-section (2) of Section 8.	Full guarantee of the principal and interest on the debentures issued by the Bank, such debentures being redeemable at the option of the Bank in 10 to 20 years and carrying interest at the rate not exceeding 3 per cent. per annum.	4,00,000	4,00,000	According to the orders of Government a Sinking Fund shall be constituted into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity.

BALANCE.

I.—CASH BALANCE.

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

Month.	Opening Cash Balance in		Receipts.	Disbursements.	Closing Cash Balance in	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April 1947	3,61	95,26	2,02,00	2,21,51	4,29	75,07
May "	4,29	75,07	2,32,17	3,29,35	3,65	—21,47
June "	3,65	—21,47	2,09,07	1,92,21	5,36	—6,32
July "	5,36	—6,32	3,02,33	2,74,28	4,53	22,56
August "	4,53	22,56	2,50,60	—2,22,50	5,06	50,13
September "	5,06	60,13	1,91,44	2,14,24	4,93	27,46
October "	4,93	27,46	2,22,25	2,19,54	4,51	30,59
November "	4,51	30,59	1,74,08	1,87,08	4,70	17,40
December "	4,70	17,40	1,91,17	1,96,45	4,22	12,60
January 1948	4,22	12,60	2,25,92	2,42,09	4,30	—3,65
February "	4,30	—3,65	3,58,12	3,28,26	4,72	25,79
March "	4,72	25,79	11,35,01	9,96,87	4,56	1,64,09

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

17. Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 5 lakhs at the Bank. The Bank informs the Government by post of their daily balance with the bank at the close of each working day. If on weekly settling days the balance falls below the agreed minimum the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. During the year under report the Provincial Government had no occasion to issue treasury bills. "Ways and Means" advances aggregating 66,00 were, however, taken from the Reserve Bank of India. These advances were repaid during the year and the interest paid on them amounted to 4. The table below shows the details of "Ways and Means" advances.

Date of Advance.	Amount.	Rate of interest.	Date of repayment.	Amount repaid.	
				Principal.	Interest.
1	2	3	4	5	6
4th June, 1947 .	4,00	2 per cent.	11th June 1947 .	4,00	154
5th " " .	1,00	"	11th " " .	1,00	38
6th " " .	6,00	"	13th " " .	6,00	230
9th " " .	14,00	"	16th " " .	14,00	537
10th " " .	6,00	"	17th " " .	6,00	230
18th July " .	5,00	"	25th July " .	5,00	192
7th August " .	3,00	"	14th August " .	3,00	115
8th " " .	2,00	"	14th " " .	2,00	77
19th December .	1,00	"	23rd December .	1,00	38
9th February 1948 .	5,00	"	18th February 1948 .	2,00	99
17th " " .	9,00	"	20th " " .	3,00	181
19th " " .	1,00	"	24th " " .	6,00	263
25th " " .	4,00	"	3rd March " .	3,00	263
28th " " .	2,00	"	3rd " " .	1,00	71
1st March " .	3,00	"	3rd " " .	4,00	153
			6th " " .	2,00	77
			8th " " .	3,00	115
Total .	66,00			66,00	2,833 (a)

(a) The account figure under "22-Interest on Debt and other obligations—Floating Loans—Interest on other floating loans" is Rs. 3,523. The difference of Rs. 690 is due to the adjustment of interest on account of short fall during February 1948, adjusted with reference to Government of Orissa, Finance Department letter No. 2631 F, dated the 30th March 1948.

II.—INVESTMENTS.

18. The opening cash balance of the year under report stood at 98,87 and the closing balance at 1,68,65. Besides the cash balance, the resources of Government include investments in securities of the Central Government including treasury bills. A portion of these investments is in respect of a reserve fund created for specific purpose while the remainder is treated as investment of the general cash balance of Government and passes through the Suspense head "Cash Balance Investment Account." The details of the investments held by Government at the beginning and end of the year are as indicated below :—

	On 1st April 1947.	On 31st March 1948.
Cash Balance Investment Account	1,30,84	1,00,86
Orissa Famine Relief Fund Investment Account	10,45	10,45
Total	1,41,29	1,11,31

The interest realised during the year on Cash Balance Investment Account was 1,97 as against 2,04 in the previous year.

III.—TOTAL BALANCES.

19. Including cash and investments the total balances of the Province at the beginning and close of the year stood at 2,40,16 and 2,79,96 respectively. There was thus an increase of 39,80 in the balance as explained below :—

	Decrease.	Increase.
Revenue surplus	.. ..	19,89
Capital expenditure outside the Revenue Account	.. ..	26,93 (a)
Net debt <i>vide</i> paragraph 14 <i>ante</i>	32,69	..
Excess of receipts over disbursements under Deposits and Advances (excluding Orissa Famine Relief Fund Investment Account and Cash Balance Investment Account)	.. ..	21,63
Remittances.	.. ..	4,04
	32,69	72,49

Net Increase. 39,80

(a) Increase due to *minus* expenditure.

IV.—EARMARKED BALANCES.

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

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1947.			Balance on 31st March 1948.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
1. Orissa Famine Relief Fund	10	10,45	10,55	23	10,45	10,68
2. Fund for Development of Forests.	7,46	..	7,46	7,46	..	7,46
3. Deposit Account of grants for economic development and improvement of rural areas	2	..	2	2	..	2
4. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	2	..	2	..	..	..
5. Fund for Orissa Buildings (a)	37,03	..	37,03	37,86	..	27,86
Total.	44,63	10,45	55,08	45,57	10,45	56,02

(a) The cash balance of the Fund as shown above, opening and closing, includes a sum of Rs. 30,68 invested outside the Fund, i.e., through the Cash Balance Investment Account.

Excluding the balances shown above, the unearmarked balance in cash and investments stood at 2,23,94 at the close of the year against 1,85,08 at the beginning.

The earmarked balances have been reviewed in paragraphs 17,18 and 41 to 43 of the Report portion of Part B of the compilation and the certificate of verification of the various earmarked balances including balance of investment are given in paragraphs 2,17 and 56 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

21. There have been surpluses in the revenue account of the Province since the introduction of Provincial Autonomy. The year under report closed with a revenue surplus of 19,89 against an anticipated deficit of 1,10,13. The marked improvement in the revenue position over the budget forecast was due to a heavy fall in expenditure on revenue account (1,35,23). On the revenue side also, almost all the heads recorded an increase as compared with the estimates. The various factors which contributed to the revenue surplus of the year have been explained in para. 6. As compared with the previous year the total revenue receipts increased by 1,43,93 and the revenue expenditure by 1,35,52. The upward trend both in revenue receipts and expenditure on revenue account, which was noticed in the preceding year, continued during the year under review.

22. The gross debt of the Province at the end of the year was 88,05 as against 73,22 at the beginning of the year. The increase of 14,83 has been explained in paragraph 14. Against this liability the Province had assets in the Provincial Loan Account which rose from 90,21 to 1,37,73 during the year.

23. As indicated in paragraph 19 the total balance of the Province (cash and investments) stood at 2,79,96 at the close of the year against 2,40,16 at the beginning showing an increase of 39,80. The total closing balance included certain balances earmarked for specific purposes. Excluding these earmarked balances, the unearmarked balance of the Province in cash and investments was 2,23,94 against which the net liability of the Province on account of debt, deposit, advance and remittance transactions was 42,45 as shown below :—

Liabilities :—

Public Debt	37,25
Unfunded Debt	50,80
Deposits of Local Funds	54,18
Civil Deposits	44,60
Remittances	15,69

Total Liabilities. 2,02,52

Deduct—Assets—

Advances not bearing interest.	12,80
Suspense.	9,54
Loans and Advances made by the Provincial Government.	1,37,73

Total Assets. 1,60,07

Net Liability 42,45

The statement above will indicate that the year under report closed with a free balance of 1,81,49 against which there were no liabilities. As compared with the previous year (1,17,97) the free balance increased by 63,52. The increase was due to revenue surplus (19,89), excess of receipts over expenditure in the Capital heads outside the Revenue Account (26,93) and the adjustment of 16,70 made in connection with the reduction of debt.

24. Government have invested large sums of money, as shown below, in the purchase of shares in private Companies.

Name of Private Company.	Number and type of shares purchased.	Purchase price and the total amount invested in each Company.	Market value of the shares on 1st April 1948.	Amount of dividends declared.	Amount credited to Government revenues after deduction of Income-tax, etc.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1. The Orissa Textile Mills Co. Ltd.	5,000 preference shares at Rs.100 each and 1,000 ordinary shares @ Rs. 10/- each.	5,10,000 (a)	5,10,000	Nil	Nil
2 The Puri Electric Supply Co. Ltd.	1,000 preference shares @ Rs. 100 each and 1,000 ordinary shares @ Rs. 10 each.	1,10,000 (a)	1,10,000	Nil	Nil
3. The Orissa Provincial Co-operative Land Mortgage Bank Ltd.	500 A class shares of Rs. 100 each.	25,000 (b)	25,000	750	750 (Tax-free)

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

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

A.—GENERAL FINANCE ACCOUNTS.**PART II.—Accounts.****No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.**

Receipts.	Actuals for 1947-48.	Disbursements.	Actuals for 1947-48.
1	2	3	4
	Rs.		
Ordinary Revenue receipts .	5,64,33,901	Revenue Expenditure . . .	5,71,46,425
Grants-in-aid from Central Government.	40,00,000	Capital Expenditure within the Revenue Account.	12,98,394
(A) Total Revenue Receipts.	6,04,33,901	(A) Total Expenditure on Revenue Account.	5,84,44,819
		Capital Expenditure outside the Revenue Account.	—26,93,457
Public debt incurred . . .	96,00,000	Public debt discharged . . .	82,70,612
Unfunded debt incurred . . .	7,68,611	Unfunded debt discharged . . .	6,14,873
Deposits and Advances . . .	5,79,35,971	Deposits and Advances . . .	5,27,75,571
Loans and Advances by the Provincial Government.	2,24,59,666	Loans and Advances by the Provincial Government.	2,72,11,275
Remittances	14,84,59,499	Remittances	14,80,55,583
Total Receipts	29,96,57,648	Total Disbursements	29,26,79,276
(B) (Opening) Cash Balance.	98,86,723	(B) (Closing) Cash Balance . . .	1,68,65,095
GRAND TOTAL	30,95,44,371	GRAND TOTAL	30,95,44,371

Rs.

(A) Revenue surplus during the year	19,89,082
(B) Increase of cash balance during the year	69,78,372

(Please see paragraphs 16 to 20 of this report.)

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

Heads of Revenue.	Actuals for 1947-48.	Heads of Expenditure.	Actuals for 1947-48.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	5,94,898	4.—Taxes on Income other than Corporation Tax.	..	69,800	69,800
IV.—Taxes on Income other than Corporation Tax.	89,22,000	7.—Land Revenue . . . . .	..	7,06,988	7,06,988
VII.—Land Revenue	50,04,451	8.—Provincial Excise . . . . .	..	15,77,610	15,77,610
VIII.—Provincial Excise	1,35,35,115	9.—Stamps . . . . .	..	93,465	93,465
IX.—Stamps	28,03,915	10.—Forest	45,601	11,76,264	12,21,865
X.—Forest	21,89,479	11.—Registration . . . . .	..	2,49,724	2,49,724
XI.—Registration	5,06,614	12.—Charges on account of Motor Vehicles Acts.	..	1,01,091	1,01,091
XII.—Receipts under Motor Vehicles Acts.	2,47,365	13.—Other Taxes and Duties . . . . .	..	91,835	91,835
XIII.—Other Taxes and Duties	8,28,185				
TOTAL	3,46,32,022	TOTAL	45,601	40,66,777	41,12,378
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	10,84,601	..	10,84,601

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

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

Heads of Revenue.	Actuals for 1947-48.	Heads of Expenditure.	Actuals for 1947-48.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Gross Receipts—					
Direct Receipts	6,56,128				
Portion of Land Revenue due to works	1,88,132				
Deduct—Working Expenses	—16,43,207				
Net Receipts	—7,98,947	18.—Other Revenue Expenditure financed from ordinary revenues.	15,783	38,39,880	38,55,663
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	33,119				
Portion of Land Revenue due to works.	1,25,812				
TOTAL	6,40,016	TOTAL	11,00,384	38,39,880	49,40,264
E.—Debt Services—		E.—Debt Services—			
XX.—Interest	15,27,928	22.—Interest on Debt and other obligations.	2,07,868	..	2,07,868
		23.—Appropriation for Reduction or Avoidance of Debt.	16,70,612	..	16,70,612
TOTAL	15,27,928	TOTAL	18,78,480	..	18,78,480
F.—Civil Administration—		F.—Civil Administration—			
XXI.—Administration of Justice	3,77,007	25.—General Administration	6,53,872	50,95,559	57,49,431
XXII.—Jails and Convict Settlements	77,246	27.—Administration of Justice	1,60,967	8,15,123	9,76,090
XXIII.—Police	1,30,119	28.—Jails and Convict Settlements	455	9,18,178	9,18,633

XXIV.—Ports and Pilotage	263	29.—Police	1,05,911	64,28,442	65,34,353
XXVI.—Education	6,96,515	30.—Ports and Pilotage . . . . .	..	345	345
XXVII.—Medical	1,55,615	36.—Scientific Departments . . . . .	..	22,443	22,443
XXVIII.—Public Health	13,151	37.—Education	35,495	77,87,622	78,23,117
XXIX.—Agriculture	8,26,147	38.—Medical	40,489	26,27,256	26,67,745
XXX.—Veterinary	93,001	39.—Public Health	11,308	15,16,971	15,28,279
XXXI.—Co-operation	37,941	40.—Agriculture . . . . .	..	31,45,607	31,45,607
XXXII.—Industries and Supplies	5,77,492	41.—Veterinary . . . . .	..	7,71,064	7,71,064
XXXVI.—Miscellaneous Departments	5,715	42.—Co-operation . . . . .	..	5,13,575	5,13,575
		43.—Industries and Supplies	234	16,66,273	16,66,507
		44.—Aviation . . . . .	..	79,191	79,191
		47.—Miscellaneous Departments . . . . .	..	7,34,680	7,34,680
TOTAL	29,90,212	TOTAL	10,08,731	3,21,22,329	3,31,31,060
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	12,45,718	50.—Civil Works	1,86,147	89,25,272	91,11,419
TOTAL	12,45,718	TOTAL	1,86,147	89,25,272	91,11,419
I.—Electricity Schemes—		I.—Electricity schemes—			
XLI.—Receipts from Electricity Schemes	6,000	52-A.—Other Revenue Expenditure connected with Electricity schemes. . . . .	..	66,072	66,072
TOTAL	6,000	TOTAL	..	66,072	66,072
J.—Miscellaneous—		J.—Miscellaneous—			
XLIV.—Receipts in aid of superannuation	24,143	54.—Famine—	..	74,475	74,475
XLV.—Stationery and Printing	89,933	A.—Famine Relief	3,45,852	9,62,327	13,08,179
XLVI.—Miscellaneous	4,80,175	55.—Superannuation Allowances and Pensions. . . . .	..	4,31,879	4,31,879
		56.—Stationery and Printing	823	11,69,803	11,70,626
		57.—Miscellaneous . . . . .	..	..	..
TOTAL	5,94,251	TOTAL	3,46,675	26,38,484	29,85,159

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

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Heads of Revenue.	Actuals for 1947-48.	Heads of Expenditure.	Actuals for 1947-48.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—			
XLIX.—Grants-in-aid from Central Government.	40,00,000				
L.—Miscellaneous Adjustments between Central and Provincial Governments.	1,222				
TOTAL	40,01,222				
M.—Extraordinary Items—		M.—Extraordinary Items—			
LI.—Extraordinary Receipts	1,58,27,839	63.—Extraordinary charges	..	4,57,108	4,57,108
LII.-B—Civil Defence	2,48,725	63-A.—Expenditure connected with Post-war Planning and Development.	..	4,45,116	4,45,116
		64-B.—Civil Defence	..	19,369	19,369
TOTAL	1,60,76,564	TOTAL	..	9,21,593	9,21,593
		Capital Expenditure within the Revenue Account—			
		CC-19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	1,47,040	1,47,040
		FF-43-A.—Capital outlay on Industrial Development.	..	6,20,000	6,20,000

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

		FF-53.—Capital outlay on Electricity schemes	..	5,09,401	5,09,401
		JJ-55-A.—Commutation of Pensions financed from Ordinary Revenues.	2,000	19,953	21,953
		TOTAL	2,000	12,96,394	12,98,394
		Total Expenditure on Revenue Account	45,68,018	5,38,76,801	5,84,44,819
		Total Revenue	..	..	6,04,33,901
		Surplus	..	..	19,89,082
		Capital Expenditure outside the Revenue Account—			
		68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	1,662	1,662
		85-A.—Capital outlay on Provincial schemes of State Trading.	..	—26,95,119	—26,95,119
		TOTAL	..	—26,93,457	—26,93,457
		Total Expenditure	45,68,018	5,11,83,344	5,87,51,332

TOTAL REVENUE

6,04,33,901

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

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

Particulars.	<i>Charged.</i>	Voted.	Total.
1	2	3	4
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure on Revenue Account. (a)	45,76,641	5,55,11,385	6,00,88,026
Expenditure outside the Revenue Account .	..	—26,93,457	—26,93,457
Disbursements under Debt, Deposit and Remittance heads treated as Expenditure (b)	..	2,83,88,098	2,83,88,098
TOTAL	45,76,641	8,12,06,026	8,57,82,667

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

	<i>Charged.</i>	Voted.
	<i>Rs.</i>	<i>Rs.</i>
Total expenditure as in Account No. 2 . . .	45,68,018	5,38,76,801
Add—Working Expenses of Irrigation . . .	8,623	16,34,584
TOTAL . . .	45,76,641	5,55,11,385

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

Heads of Disbursements.	Voted.
	<i>Rs.</i>
P.—Deposits and Advances—	
Advances not bearing interest—	
Advances Repayable—	
Civil Advances	1,64,265
Special Advances	10,12,558
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	2,71,06,901
Loans to Government servants.	1,04,374
TOTAL	2,83,88,098

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

Heads.	Actuals for 1947-48.
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to provinces.	5,94,898
TOTAL	5,94,898
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	89,22,000
TOTAL	89,22,000
VII.—Land Revenue—	
Ordinary revenue	49,64,129
Sale-proceeds of waste lands and redemption of land tax	155
Recoveries on account of survey and settlement charges	3,456
Rents, etc. of fisheries	17,238
Recovery of cost of maintenance of boundary pillars	105
Collection of payments for services rendered	54,017
Miscellaneous	2,81,170
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	-3,13,944
<i>Deduct</i> —Refunds	-1,875
TOTAL	50,04,451
VIII.—Provincial Excise—	
Country spirits	34,86,068
Country fermented liquors	1,29,224
Malt liquors	565
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,46,975
Receipts from commercial spirits including denatured spirits and medicated wines	13,919
Opium	78,98,945
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	3,216
Hemp and other drugs	18,32,594
Fines, confiscations and miscellaneous	30,661
Recoveries of overpayments	1,033
Collection of payments for services rendered	1,962
<i>Deduct</i> —Refunds	-10,047
TOTAL	1,35,35,115
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	13,42,208
Duty on impressing documents	1,615
Fines and penalties	4,663
Miscellaneous	78
<i>Deduct</i> —Refunds	-8,158
TOTAL—A.—Non-Judicial Stamps	13,40,406

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

Heads,	Actuals for 1947-48.
	Rs.
A.—Principal Heads of Revenue—concl'd.	
IX.—Stamps—concl'd.	
B.—Judicial—	
(i) Court-fees	
Court-fees realised in stamps	14,65,004
(ii) Other Receipts—	
Fines and penalties	3,310
Miscellaneous	360
Deduct—Refunds	—5,165
TOTAL—B.—Judicial Stamps	14,63,509
GRAND TOTAL	28,03,915
X.—Forest—	
Timber and other produce removed from the Forests by Government Agency	2,69,195
Timber and other produced remove from the Forests by consumers or purchasers	17,66,750
Drift and waif wood and confiscated forest produce	1,847
Miscellaneous	1,53,984
Deduct—Refunds	—2,297
TOTAL	21,89,479
XI.—Registration—	
Fees for registering documents	4,67,785
Fees for copies of registered documents	9,438
Miscellaneous	29,902
Deduct—Refunds	—511
TOTAL	5,06,614
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	41,785
Receipts under the Provincial Motor Vehicles Taxation Act	2,06,608
Deduct—Refunds	—1,028
TOTAL	2,47,365
XIII.—Other Taxes and Duties—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	1,24,021
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	10,352
Other receipts	4,060
D.—Other Items—	
(1) Tax on sale of Motor Spirit and Lubricant	1,28,654
(2) Sales Tax	5,61,098
Deduct—Refunds . . . . .	..
TOTAL	8,28,185

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

Heads.	Actuals for 1947-48.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	4,86,778
Water supply of towns	—552
Sales of water	2,582
Plantations	11,776
Other canal produce	14,759
Navigation	79,333
Rents	4,241
Receipts from workshops	6,340
Recoveries of expenditure	8,212
Miscellaneous	46,861
Portion of Land Revenue due to works	1,88,132
Deduct—Refunds	—4,202
TOTAL—Gross Receipts	8,44,260
Deduct—Working Expenses—	
Extensions and Improvements	1,94,227
Maintenance and Repairs	8,11,105
Establishment	4,27,752
Tools and Plant	18,809
Suspense	107
Post-war Development	1,90,488
Charges in England	719
TOTAL—Working Expenses	16,43,207
Net Receipts	—7,98,947
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Plantations	19
Other canal produce	29
Recoveries of expenditure	182
Miscellaneous	181
Portion of Land Revenue due to works	1,25,812
Deduct—Refunds	—412
TOTAL—A.—Irrigation Works	1,25,811

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

Heads.	Actuals for 1947-48.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—<i>concl'd.</i>	Rs.
B.—Navigation, Embankment and Drainage Works—	
Navigation	2,002
Sales of water	3
Plantations	1,621
Rents	1,037
Recoveries of Expenditure	12,134
Miscellaneous	17,319
Deduct—Refunds	-1,086
TOTAL—B.—Navigation, etc.	33,120
GRAND TOTAL	1,58,931
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	2,40,323
Interest realised on investment of cash balances	2,18,359
Interest on arrears of revenue	1,002
Interest on Irrigation capital outlay incurred before 1st April 1937	10,68,200
Miscellaneous	44
TOTAL	15,27,928
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	22,705
Court fees realised in cash	9,685
General fees, fines and forfeitures	3,34,416
Pleadership and Mukhtearship Examination fees	450
Miscellaneous fees and fines	12,714
Miscellaneous	7,953
Recoveries of overpayments	491
Collection of payments for services rendered	413
Deduct—Refunds	-11,820
TOTAL	3,77,007
XXII.—Jails and Convict Settlements—	
Jails	3,818
Jail manufactures	72,332
Collection of payments for services rendered	1,096
TOTAL	77,246
XXIII.—Police—	
Police supplied to public departments, private companies and persons	594
Recoveries on account of village police	29,544
Cash receipts under the Arms Act	13,175
Fees, fines and forfeitures	1
Recoveries of overpayments	9,099
Collection of payments for services rendered	26,454
Miscellaneous	60,108
Deduct—Refunds	-8,856
TOTAL	1,30,119
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Miscellaneous	263
TOTAL	263

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

Heads.	Actuals for 1947-48.
Rs.	
F.—Civil Administration—contd.	
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	2,21,289
B.—Secondary—	
Fees, Government Secondary Schools	92,447
C.—Primary—	
Fees, Government Primary Schools	2,406
D.—Special—	
Fees and other receipts Government Special Schools	5,078
E.—General—	
Income from endowments	9,872
Recoveries of overpayments	3,644
Miscellaneous	3,67,600
Deduct—Refunds	—5,821
TOTAL	6,96,515
XXVII.—Medical—	
Medical School and College fees	15,547
Hospital receipts	13,875
Mental Hospital receipts	720
Sale of Medicines	55,670
Contributions	36,155
Recoveries of overpayments	11,977
Collection of payments for services rendered	5,531
Miscellaneous	16,901
Deduct—Refunds	—761
TOTAL	1,55,615
XXVIII.—Public Health—	
Contributions	1,231
Recoveries of overpayments	3,575
Collection of payments for services rendered	675
Miscellaneous	7,708
Deduct—Refunds	—38
TOTAL	13,151
XXIX.—Agriculture—	
Agricultural Receipts	8,26,152
Recoveries of overpayments	1,739
Collection of payments for services rendered	128
Deduct—Refunds	—1,872
TOTAL	8,26,147
XXX.—Veterinary—	
Other receipts	83,429
Collection of payments for services rendered	9,592
Deduct—Refunds	—20
TOTAL	93,001
XXXI.—Co-operation—	
Audit fees	13,424
Miscellaneous receipts	24,517
TOTAL	37,941

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

Heads.	Actuals for 1947-48.
	Rs.
F.—Civil Administration—concl'd.	
XXXII.—Industries and Supplies—	
Industries	6,68,277
Fisheries	86,338
Recoveries of overpayments	621
Deduct—Refunds	-1,77,744
TOTAL	5,77,492
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	774
<i>Miscellaneous—</i>	
Examination fees	3,088
Fees for the inspection of steam boilers	
Administration of Indian Partnership Act, 1932	30
Miscellaneous	2,734
Fire Services	522
Deduct—Refunds	-1,433
TOTAL	5,715
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	1,16,730
Ferry receipts	2,815
Tolls on Road	20,965
Recoveries of expenditure	10,14,359
Transfer from Central Road Fund	9,743
Transfer from the Fund for Orissa Buildings	4,117
Miscellaneous	82,530
Deduct—Refunds	-5,541
TOTAL	12,45,718
XLI.—Receipts from Electricity Schemes—	
Miscellaneous Revenue	6,000
TOTAL	6,000
J.—Miscellaneous—	
XLIV.—Receipts in aid of superannuation—	
Contributions for pensions and gratuities	25,253
Miscellaneous	164
Receipts in England	
Deduct—Refunds	-1,274
TOTAL	24,143
XLV.—Stationery and Printing—	
Stationery receipts	16,866
Sale of plain paper used with stamps	48,603
Sale of Gazettes and other Government publications	11,905
Other press receipts	12,558
Receipts in England	8
Deduct—Refunds	-7
TOTAL	89,933

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

Heads.	Actuals for 1947-48.
	Rs.
J.—Miscellaneous—concl'd.	
XLVI.—Miscellaneous—	
Unclaimed Deposits	2,77,766
Sale of old stores and materials	8,783
Fees for Government audit	7,527
Rents, rates and taxes	9,479
Other fees, fines and forfeitures	1,39,055
Recoveries of overpayments	3,562
Collection of payments for services rendered	28,393
Net gain by exchange on Remittance transactions	6
Miscellaneous	48,641
Receipts in England	4,190
Loss or gain by exchange	6
Deduct—Refunds	—47,233
TOTAL	4,80,175
L.—Contribution and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIX.—Grants-in-aid from Central Government	40,00,000
TOTAL	40,00,000
L.—Miscellaneous Adjustments between Central and Provincial Governments	
TOTAL	1,222
M.—Extraordinary items—	
LI.—Extraordinary receipts—	
Subventions from the Central Government for Post-war Development Schemes	1,75,55,727
Other items	36,316
Deduct—Refunds	—17,64,204
TOTAL	1,58,27,839
LII.—B.—Civil Defence—	
Miscellaneous	2,48,725
TOTAL	2,48,725

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

Heads. 1	Expenditure for 1947-48.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax—			
Collection of Agricultural Income Tax	69,800	69,800
TOTAL	69,800	69,800
7.—Land Revenue—			
Charges of Administration	1,14,913	1,14,913
Management of Government Estates	3,17,331	3,17,331
Survey, Settlement and Record operations	1,62,892	1,62,892
Land Records	76,137	76,137
Assignments and Compensations	16,427	16,427
Post-war Development	19,288	19,288
TOTAL	7,06,988	7,06,988
8.—Provincial Excise—			
Superintendence	27,657	27,657
District Executive Establishment	6,15,568	6,15,568
Distilleries	29,844	29,844
Cost of opium supplied to Provincial Excise Department	8,85,560	8,85,560
Purchase of Ganja and other drugs	5,754	5,754
Compensations	13,227	13,227
TOTAL	15,77,610	15,77,610
9.—Stamps—			
A.—Non-Judicial—			
Superintendence	6,074	6,074
Charges for the sale of stamps	35,679	35,679
Cost of stamps supplied from Central Stamp Stores	15,283	15,283
TOTAL—Non-Judicial	50,962	50,962
B.—Judicial—			
Charges for the sale of stamps	11,361	11,361
Cost of stamps supplied from Central Stamp Stores	25,068	25,068
TOTAL—Judicial	36,429	36,429
GRAND TOTAL	93,465	93,465

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

Heads. 1	Expenditure for 1947-48.		Total. 4
	Charged.	Voted.	
	2	3	Rs.
A.—Direct Demands on the Revenue—concl'd.			
10.—Forest—			
Conservancy and Works	40,742	3,84,157	3,84,157
Establishment	286	5,37,727	5,78,469
Post-war Development	4,573	2,48,805	2,49,091
Charges in England		5,575	10,148
TOTAL	45,601	11,76,264	12,21,865
11.—Registration—			
Superintendence . . . . .	..	7,742	7,742
District charges . . . . .	..	2,41,982	2,41,982
TOTAL	..	2,49,724	2,49,724
12.—Charges on account of Motor Vehicles			
Acts—			
Charges of collection . . . . .	..	16,774	16,774
Inspection of Motor Vehicles . . . . .	..	5,358	5,358
Compensations to Local bodies, etc. . . . .	..	78,945	78,945
Other charges . . . . .	..	14	14
TOTAL	..	1,01,091	1,01,091
13.—Other Taxes and Duties—			
Tax on sales of Motor Spirit and Lubricants . . . . .	..	8,021	8,021
Entertainment Tax . . . . .	..	14,009	14,009
Sales Tax . . . . .	..	69,805	69,805
TOTAL	..	91,835	91,835
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on works for which Capital Accounts are kept—			
Irrigation works	10,84,601	..	10,84,601
TOTAL	10,84,601	..	10,84,601
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	2,48,233	2,48,233
Maintenance and Repairs . . . . .	..	88,668	88,668
Establishment	215	25,573	25,788
Tools and Plant . . . . .	..	29,055	29,055
Suspense . . . . .	..	—52,723	—52,723
Post-war Development . . . . .	..	2,86,011	2,86,011
Charges in England	7	11	18

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

Heads. 1	Expenditure for 1947-48.		Total. 5
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl'd.			
18.—Other Revenue Expenditure financed from Ordinary Revenues—concl'd.			
A.—Irrigation Works—concl'd.			
(2) Miscellaneous Expenditure—			
Establishment	—11	1,19,646	1,19,635
Tools and Plant . . . . .	..	—21	—21
Other charges . . . . .	..	—1,314	—1,314
Grants-in-aid . . . . .	..	..	..
Charges in England . . . . .	..	—1	—1
TOTAL—A.—Irrigation Works	211	7,43,138	7,43,349
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	10,44,423	10,44,423
Maintenance and Repairs . . . . .	..	8,63,205	8,63,205
Establishment	14,757	3,22,463	3,37,220
Tools and Plant . . . . .	..	31,431	31,431
Post-war Development . . . . .	..	7,71,602	7,71,602
Charges in England	740	585	1,325
(2) Miscellaneous Expenditure—			
Establishment	67	1,447	1,514
Tools and Plant . . . . .	..	320	320
Other charges . . . . .	..	19,344	19,344
Grants-in-aid . . . . .	..	61,182	61,182
Suspense . . . . .	..	—19,266	—19,266
Charges in England	8	6	14
TOTAL—B.—Navigation, etc.	15,572	30,96,742	31,12,314
GRAND TOTAL	15,783	38,39,880	38,55,663
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
Rupee Debt—			
<i>Floating Loans—</i>			
Interest on other Floating Loans	3,523	..	3,523
Interest on Loans taken from Central Government	35,154	..	35,154
B.—Interest on Unfunded Debt—			
<i>State Provident Funds—</i>			
Interest on General Provident Fund	1,79,594	..	1,79,594
Interest on Indian Civil Service Provident Fund	5,677	..	5,677
Interest on Contributory Provident Fund	354	..	354
D.—Transfers—			
<i>Deduct—</i> Interest transferred to Commercial Departments	—16,434	..	16,434
TOTAL	2,07,868	..	2,07,868

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

Heads. 1	Expenditure for 1947-48.		Total. 4
	Charged.	Voted.	
	2	3	
E.—Debt Services—concl.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
23.—Appropriation for Reduction or Avoidance of Debt— Other Appropriations	16,70,612	..	16,70,612
TOTAL	16,70,612	..	16,70,612
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	66,000	..	66,000
Secretarial staff of Governor	64,928	..	64,928
Staff and Household of Governor	81,007	..	81,007
Sumptuary Allowance of Governor	7,375	..	7,375
Expenditure from Contract Allowance	26,219	..	26,219
Tour Expenses	44,390	..	44,390
Ministers	99,193	99,834	1,99,027
Advisers	30	..	30
Other charges	1,854	..	1,854
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	2,43,712	2,43,712
Elections for Legislatures . . . . .	..	7,785	7,785
C.—Secretariat and Headquarters Establishment—			
Civil Secretariat	93,871	15,41,845	16,35,716
Public Service Commission	34,341	..	34,341
Local Fund Audit Establishment . . . . .	..	64,861	64,861
D.—Commissioners—			
Commissioners	24,938	1,81,775	2,06,713
E.—District Administration—			
General Establishments	70,739	14,45,442	15,16,181
Sub-Divisional Establishments . . . . .	..	2,55,383	2,55,383
Other Establishments . . . . .	..	9,44,754	9,44,754
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc . . . . .	..	79,870	79,870
Post-war Development . . . . .	..	2,17,396	2,17,396
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commissioner's Department . . . . .	..	6,787	6,787
Other items—			
Leave salary and Deputation pay	10,814	3,384	14,198
Sterling Overseas Pay	9,475	2,728	12,203
Stores for India	13,698	..	13,698
Other charges . . . . .	..	3	3
TOTAL	6,53,872	50,95,559	57,49,431

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

Heads, 1	Expenditure for 1947-48.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
27.—Administration of Justice—			
High Courts and Chief Courts	1,29,000	..	1,29,000
Law Officers	13,471	66,293	79,764
Civil and Sessions Courts	16,496	5,64,560	5,81,056
Criminal Courts . . . . .	..	1,84,536	1,84,536
Charges in England	2,000	—266	1,734
TOTAL	1,60,967	8,15,123	9,76,090
28.—Jails and Convict Settlements—			
Jails	455	8,54,387	8,54,842
Jail Manufactures . . . . .	..	63,791	63,791
TOTAL	455	9,18,178	9,18,633
29.—Police—			
Superintendence	38,277	1,38,090	1,76,367
District Executive Force	53,030	47,44,149	47,97,229
Police Training Schools . . . . .	..	90,347	90,347
Village Police . . . . .	..	3,40,163	3,40,163
Special Police . . . . .	..	6,12,738	6,12,738
Railway Police . . . . .	..	1,28,388	1,28,388
Criminal Investigation Department	8,109	2,69,021	2,77,130
Miscellaneous . . . . .	..	3,902	3,902
Works . . . . .	..	84,803	84,803
Charges in England	6,445	16,841	23,286
TOTAL	1,05,911	64,28,442	65,34,353
30.—Ports and Pilotage—			
B.—Other Ports—			
Pilotage and pilot Establishments . . . . .	..	345	345
TOTAL . . . . .	..	345	345
36.—Scientific Departments—			
Grants-in-aid and donations to Scientific Societies and Institutes . . . . .	..	10,000	10,000
Museums . . . . .	..	12,443	12,443
TOTAL . . . . .	..	22,443	22,443
37.—Education—			
A.—University—			
Grants to Universities	20,000	32,394	52,394
Government Arts Colleges . . . . .	..	8,49,748	8,49,748
Grants to non-Government Arts Colleges . . . . .	..	48,971	48,971
Government Professional Colleges . . . . .	..	29,000	29,000

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

Heads.	Expenditure for 1947-48.		Total.
	Charged.	Voted.	
	2	3	
1			4
F.—Civil Administration—contd.			
37.—Education—concl'd.			
B.—Secondary—			
Government Secondary Schools . . . . .	..	3,70,681	3,70,681
Direct grants to non-Government Secondary Schools . . . . .	..	3,03,049	3,03,049
Grants to Local Bodies for Secondary Education . . . . .	..	1,92,781	1,92,781
C.—Primary—			
Government Primary Schools . . . . .	..	1,65,653	1,65,653
Direct Grants to non-Government Primary Schools . . . . .	..	5,24,919	5,24,919
Grants to Local Bodies for Primary Education . . . . .	..	9,55,351	9,55,351
D.—Special—			
Government Special Schools . . . . .	..	3,65,164	3,65,164
Direct grants to non-Government Special Schools . . . . .	..	1,06,388	1,06,388
E.—General—			
Direction	15,495	1,18,200	1,33,695
Inspection . . . . .	..	3,43,272	3,43,272
Scholarships . . . . .	..	69,625	69,625
Miscellaneous . . . . .	..	1,24,592	1,24,592
Works . . . . .	..	27,392	27,392
Post-war Development . . . . .	..	31,36,924	31,36,924
Charges in England . . . . .	..	14,518	14,518
TOTAL	35,495	77,87,622	78,23,117
38.—Medical—			
Medical Establishment	28,270	3,64,573	3,92,843
Hospitals and Dispensaries	5,426	11,52,255	11,57,681
Grants for medical purposes . . . . .	..	13,791	13,791
Medical Colleges and Schools	640	1,13,557	1,14,197
Mental Hospital . . . . .	..	54,614	54,614
Chemical Examiner . . . . .	..	18,684	18,684
Post-war Development	4,444	8,90,422	8,94,866
Charges in England	1,709	19,360	21,069
TOTAL	40,489	26,27,256	26,67,745
39.—Public Health—			
Public Health Establishment . . . . .	..	47,966	47,966
Grants for Public Health Purposes . . . . .	..	1,37,180	1,37,180
Expenses in connection with epidemic diseases . . . . .	..	1,01,862	1,01,862
Bacteriological Laboratories . . . . .	..	19,894	19,894
Pasteur Institute . . . . .	..	3,675	3,675
Works	11,308	1,20,071	1,31,379
Post-war Development . . . . .	..	10,86,186	10,86,186
Charges in England . . . . .	..	137	137
TOTAL	11,308	15,16,971	15,28,279

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

Heads. 1	Expenditure for 1947-48.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
40.—Agriculture—			
Direction . . . . .	..	57,736	57,736
Superintendence . . . . .	..	46,214	46,214
Subordinate and Expert staff . . . . .	..	50,722	50,722
Experimental Farms . . . . .	..	70,513	70,513
Agricultural Demonstration and Propa- ganda including Public Exhibitions and Fairs . . . . .	..	67,673	67,673
Agricultural Experiments and Research . . . . .	..	1,24,620	1,24,620
Agricultural Education . . . . .	..	25,237	25,237
Boring operations . . . . .	..	13,176	13,176
Scheme for the improvement of Agricul- tural marketing in India. . . . .	..	250	250
Other charges . . . . .	..	1,183	1,183
Works . . . . .	..	8,973	8,973
Post-war Development . . . . .	..	26,79,310	26,79,310
TOTAL . . . . .	..	31,45,607	31,45,607
41.—Veterinary—			
Superintendence . . . . .	..	27,713	27,713
Veterinary Education and Research . . . . .	..	48,047	48,047
Subordinate Establishment . . . . .	..	2,961	2,961
Hospitals and Dispensaries . . . . .	..	1,14,706	1,14,706
Breeding operations . . . . .	..	1,06,572	1,06,572
Other charges . . . . .	..	20,984	20,984
Works . . . . .	..	5,540	5,540
Post-war Development . . . . .	..	4,44,541	4,44,541
TOTAL . . . . .	..	7,71,064	7,71,064
42.—Co-operation—			
Superintendence . . . . .	..	2,13,807	2,13,807
Grants-in-aid . . . . .	..	27,111	27,111
Other charges . . . . .	..	44,021	44,021
Post-war Development . . . . .	..	2,28,636	2,28,636
TOTAL . . . . .	..	5,13,575	5,13,575
43.—Industries and Supplies—			
Industries	234	4,06,432	4,06,666
Fisheries . . . . .	..	7,610	7,610
Post-war Development . . . . .	..	12,52,231	12,52,231
TOTAL	234	16,66,273	16,66,507
44.—Aviation—			
Post war Development . . . . .	..	14,191	14,191
Grants for Aviation purposes . . . . .	..	65,000	65,000
TOTAL . . . . .	..	79,191	79,191

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

Heads.	Expenditure for 1947-48.		Total.
	Charged.	Voted.	
	2	3	
1	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	5,335	5,335
Labour . . . . .	..	1,730	1,730
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	25,489	25,489
<i>Miscellaneous—</i>			
Examinations . . . . .	..	3,229	3,229
Administration of Indian Partnership Act, 1932 . . . . .	..	15	15
Fire Services . . . . .	..	1,38,857	1,38,857
Works . . . . .	..	5,778	5,778
Post-war Development . . . . .	..	5,54,247	5,54,247
TOTAL . . . . .	..	7,34,680	7,34,680
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue . . . . .	..	5,278	5,278
Registration . . . . .	..	3,392	3,392
General Administration	51,352	5,08,097	5,59,449
Administration of Justice . . . . .	..	58,118	58,118
Jails and Convict Settlements . . . . .	..	63,320	63,320
Police . . . . .	..	2,09,557	2,09,557
Education . . . . .	..	3,09,951	3,09,951
Medical . . . . .	..	42,367	42,367
Public Health . . . . .	..	5,065	5,065
Agriculture . . . . .	..	12,962	12,962
Veterinary . . . . .	..	2,450	2,450
Civil Works . . . . .	..	97,842	97,842
Original Works—Communication . . . . .	..	79,591	79,591
Original Works—Miscellaneous . . . . .	..	—12	—12
Capital Construction—Original Works . . . . .	..	4,173	4,173
Capital Construction—Repairs . . . . .	..	1,043	1,043
Repairs	70,306	23,66,548	24,36,854
Establishment	52,130	6,91,497	7,43,627
Establishment—Capital Construction . . . . .	..	605	605
Tools and Plant . . . . .	..	74,754	74,754
Grants-in-aid . . . . .	..	4,87,275	4,87,275
Suspense . . . . .	..	—1,00,564	—1,00,564
Post-war Development	11,147	40,00,444	40,11,591
Charges in England	1,212	1,519	2,731
TOTAL	1,86,147	89,25,272	91,11,419

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

Heads.	Expenditure for 1947-48.		Total.
	Charged.	Voted.	
	2	3	
1	Rs.	Rs.	Rs.
I.—Electricity Schemes—			
52-A.—Other Revenue Expenditure connected with Electricity Schemes—			
Establishment charges	26,211	26,211
Miscellaneous Expenditure (including surveys)	39,016	39,016
Post-war Development	845	845
TOTAL	66,072	66,072
(A) Details are as follows :—			
(i) Buildings	12,91,683	12,91,683
(ii) Communications	8,64,970	8,64,970
(iii) Capital Construction	71,253	71,253
(iv) Establishment	11,147	3,62,657	3,73,804
(v) Tools and Plant	4,12,445	4,12,445
(vi) Grants-in-aid	9,96,261	9,96,261
(vii) Charges in England	1,175	1,175
TOTAL	11,147	40,00,444	40,11,591
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	1,000	1,000
Gratuitous Relief	98,475	98,475
Deduct—Amount transferred from Famine Relief Fund	—25,000	—25,000
TOTAL	74,475	74,475

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

Heads. 1	Expenditure for 1947-48.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
J. Miscellaneous—contd.			
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	3,12,209	9,49,049	12,61,258
Compassionate Allowances	563	3,398	3,961
Gratuities . . . . .	..	5,893	5,893
Contributions for pensions and gratuities	28,073	61,996	90,069
Pensions for distinguished and meritorious services or for political considerations	20	60	80
Charitable Allowances	1,675	..	1,675
Donation to Provident Funds . . . . .	..	5,823	5,823
Government contribution payable under the Indian Civil Service Family Pension Rules	90	553	643
Charges in England	5,390	2,974	8,364
Deduct—Pensionary charges transferred to Commercial Departments	—2,168	—67,419	—69,587
TOTAL	3,45,852	9,62,327	13,08,179
 56.—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores . . . . .	..	13,662	13,662
Purchase of Stationery Stores . . . . .	..	38,456	38,456
Discount on plain paper used with stamps . . . . .	..	3,713	3,713
Purchase of plain paper used with stamps . . . . .	..	443	443
 II—Printing—			
Government Presses . . . . .	..	3,59,460	3,59,460
Printing at Private Presses . . . . .	..	6,470	6,470
Cost of printing works done by other Governments . . . . .	..	10,702	10,702
Deduct—Cost of Printing work done for other Governments and paying Departments . . . . .	..	—1,027	—1,027
TOTAL	..	4,31,879	4,31,879

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

Heads. I	Expenditure for 1947-48.		Total.
	Charged.	Voted.	
	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—concl'd.			
57.—Miscellaneous—			
Cost of books and periodicals . . . . .	..	2,001	2,001
Donation for Charitable purposes . . . . .	..	238	238
Special Commissions of Enquiry . . . . .	..	34,877	34,877
Expenditure in connection with evacuees . . . . .	..	1,241	1,241
Petty Establishments . . . . .	..	89,828	89,828
Irrecoverable temporary loans and advances written off . . . . .	..	8,093	8,093
Rents, Rates and Taxes . . . . .	..	15,143	15,143
Contributions . . . . .	..	6,59,028	6,59,028
Miscellaneous Durbar charges . . . . .	..	80	80
Motor spirit and tyre Rationing scheme . . . . .	..	40	40
Transport Organisation . . . . .	..	14,101	14,101
Net loss by exchange on Remittance transactions	722	..	722
Miscellaneous and unforeseen charges . . . . .	..	2,75,121	2,75,121
Post-war Development . . . . .	..	69,500	69,500
Loss or gain by exchange	101	512	613
TOTAL	823	11,69,803	11,70,626
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Rationing and Grain Supply scheme Establishment, etc. charges common to the various supply schemes . . . . .	..	5,88,534	5,88,534
Administration of Cloth and Yarn Control Order and Standard cloth scheme . . . . .	..	7,01,383	7,01,383
Purchase of Lease and Lend Lorries . . . . .	..	61,411	61,411
Food Publicity Scheme . . . . .	..	3,09,669	3,09,669
Deduct—Amount transferred to the capital head "85-A.—Capital outlay on Provincial schemes of State Trading" . . . . .	..	22	22
Small Savings scheme . . . . .	..	—12,73,770	—12,73,770
Deduct—Amount recovered from the Central Government . . . . .	..	60,471	60,471
Provincial Recruiting Officers . . . . .	..	—59,429	—59,429
Drugs Control Order . . . . .	..	25,405	25,405
Hoarding and Profiteering Prevention Ordinance . . . . .	..	17,045	17,045
Information Bureau . . . . .	..	25,568	25,568
	..	799	799
TOTAL	..	4,57,108	4,57,108

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

Heads.	Expenditure for 1947-48.		Total.
	Charged.	Voted.	
I	2	3	4
M.—Extraordinary Items—contd.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
63-A.—Expenditure connected with Post-war Planning and Development—			
Secretariat . . . . .	..	1,08,673	1,08,673
Special Commissions and Committees . . . . .	..	
Employment Organisations . . . . .	..	29,946	29,946
Miscellaneous . . . . .	..	40,026	40,026
Charges in England . . . . .	..	2,66,471	2,66,471
TOTAL . . . . .	..	4,45,116	4,45,116
64-B.—Civil Defence—			
Expenditure on Air Raid Precautions . . . . .	..	2,069	2,069
Expenditure in connection with the Registration of Foreigners' Act, 1939 . . . . .	..	18	18
War Police . . . . .	..	3,735	3,735
War Committee . . . . .	..	1,100	1,100
Miscellaneous . . . . .	..	12,447	12,447
TOTAL . . . . .	..	19,369	19,369
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 . . . . .	..	1,47,040	1,47,040
TOTAL—UNPRODUCTIVE . . . . .	..	1,47,040	1,47,040
FF.—Civil Administration—			
Capital Accounts within the Revenue Account—			
43-A.—Capital outlay on Industrial Development—			
Investment of shares in Commercial concerns . . . . .	..	6,20,000	6,20,000
TOTAL . . . . .	..	6,20,000	6,20,000
II.—Capital Account of Electricity schemes within the Revenue Account—			
53.—Capital outlay on Electricity schemes—			
I.—Electricity Scheme—Post war Development—			
Hydro-Electric Schemes—			
A.—Duduma Hydro Electric Scheme—			
Works . . . . .	..	4,59,169	4,59,169
Establishment . . . . .	..	1,204	1,204
TOTAL . . . . .	..	4,60,373	4,60,373

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

Heads. 1	Expenditure for 1947-48.		Total. 4
	Charged.	Voted.	
	2	3	
II.—Capital Account of Electricity schemes within the Revenue Account.—concl'd.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
53.—Capital outlay on Electricity schemes—concl'd.			
II.—Thermo-Electric schemes—			
A.—Cuttack Thermal schemes—			
Works . . . . .	..	27,437	27,437
Establishment . . . . .	..	5,524	5,524
Tools and Plant . . . . .	..	1,004	1,004
Suspense . . . . .	..	15,063	15,063
TOTAL . . . . .	..	49,028	49,028
GRAND TOTAL . . . . .	..	5,09,401	5,09,401
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'	2,000	19,953	21,953
TOTAL	2,000	19,953	21,953
Capital Accounts outside the Revenue Account—			
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works . . . . .	..	33	33
Establishment . . . . .	..	1,629	1,629
TOTAL . . . . .	..	1,662	1,662
II.—Capital Account of Electricity schemes outside the Revenue Account—			
81-A.—Capital outlay on Electricity schemes— (Post-war Development)—			
I.—Hydro-Electric schemes—			
A.—Duduma Hydro-Electric scheme—			
Works . . . . .	..	4,59,169	4,59,169
Establishment . . . . .	..	1,204	1,204
TOTAL . . . . .	..	4,60,373	4,60,373

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
II.—Capital Account of Electricity schemes outside the Revenue Account—concl'd.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
81-A.—Capital outlay on Electricity schemes—(Post-war Development)—concl'd.			
II.—Thermo-Electric schemes—			
A.—Cuttack Thermal scheme—			
Works . . . . .	..	27,437	27,437
Establishment . . . . .	..	5,524	5,524
Tools and Plant. . . . .	..	1,004	1,004
Suspense .. . . .	..	15,063	15,063
TOTAL . . . . .	..	49,028	49,028
<i>Deduct—Amount financed from the ordinary Revenues under the major head "53.—Capital outlay on Electricity schemes"</i> . . . . .	..	—5,09,401	—5,09,401
GRAND TOTAL	..	..	..
JJ.—Miscellaneous—Capital Account outside the Revenue Account—			
83.—Payments of commuted value of pensions—			
Payments in India	2,000	19,953	21,953
<i>Deduct—Amount financed from ordinary revenues</i>	—2,000	—19,953	—21,953
TOTAL . . . . .	..	..	..
85-A.—Capital outlay on Provincial schemes of State Trading—			
Grain supply schemes . . . . .	..	—36,48,097	—36,48,097
Standard cloth scheme . . . . .	..	—1,20,821	—1,20,821
Other Miscellaneous schemes . . . . .	..	—1,99,971	—1,99,971
<i>Add—Establishment charges transferred from the Revenue head "63.—Extraordinary Charges"</i> . . . . .	..	12,73,770	12,73,770
TOTAL . . . . .	..	—26,95,119	—26,95,119

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

Nature of Expenditure. 1	Expenditure during the year 1947-48. 2	Expenditure to end of the year 1947-48. 3
18.—Construction of Irrigation, Navigation, Embankment and Drainage Works—	Rs.	Rs.
A.—Irrigation Works—		
Productive—		
Patrapara Irrigation Project . . . . .	..	1,23,998
Hirakud Dam Project	1,662	1,662
Unproductive—		
Orissa Canal Project	(a)1,47,040	2,68,53,567
Rushikulya system . . . . .	..	51,86,712
Barge Irrigation Scheme . . . . .	..	..
Total—Irrigation Works	1,48,702	(b)3,21,65,939
Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund)	—(a)1,47,040	—(b)17,72,133
Net amount outside the Revenue Account	1,662	3,03,93,806
72.—Capital Outlay on Industrial Development—		
Investment of shares in Commercial concerns	(c)6,20,000	6,20,000
Deduct—Amount financed from the ordinary revenues	—6,20,000	—6,20,000
Net amount outside the Revenue Account . . . . .	..	..
81.—Capital Account of Civil Works outside the Revenue Account . . . . .	..	5,063
81-A.—Capital outlay on Electricity schemes—		
Duduma Hydro Electric scheme	4,60,373	4,60,373
Thermo Electric schemes	49,028	49,028
Total —Capital outlay on Electricity schemes	5,09,401	5,09,401
Deduct—Amount financed from the ordinary revenues	—5,09,401	—5,09,401
Net amount outside the Revenue Account . . . . .	..	..
83.—Payments of commuted value of Pensions	21,953	5,19,371
Deduct—Amount financed from ordinary revenues	—21,953	—5,19,371
Net amount outside the Revenue Account . . . . .	..	..
85-A.—Capital outlay on Provincial schemes of State Trading	—26,95,119	—38,68,941
GRAND TOTAL	—26,93,457	2,65,29,928

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

(b) There was expenditure of Rs. 2,080 in 1946-47 on the Barge Irrigation scheme which was booked directly under the head "19.—Construction of Irrigation, Navigation, etc., works within the Revenue Account". This has been omitted from this statement due to the decision of the Provincial Government that no Capital and Revenue Accounts were to be kept in respect of the scheme and that the expenditure should, therefore, be adjusted under "18.—Other Revenue Expenditure, etc."

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

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—Report.****INTRODUCTORY.**

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

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Orissa on the 31st March 1948 :—

(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	Government	52-53	Rs. 1,81,48,047
	N	Public Debt	53	37,24,552
	O	Unfunded Debt	53-54	50,80,369
	P	Deposits and Advances—	54-61	
		(i) Deposits not bearing interest—		
		Gross balance	54	1,54,81,406
10,45,282		Investments	54	
12,80,280		(ii) Advances not bearing interest	61-63	

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
1,00,86,156		(iii) Suspense—		
9,53,506		Investments	63	
	R	Other items (Net)	63-64	
1,37,73,111	S	Loans and Advances by Provincial Governments	64-66	
	V	Remittances—		
1,68,65,095		I.—Remittances within India (Net)	66-67	15,69,059
		(Closing) Cash Balance		
4,40,03,433		Total		4,40,03,433

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

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

SECTIONS A TO M. GOVERNMENT ACCOUNT . . . Cr. Rs. 1,81,48,047

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

Dr.	Details.	Cr.
Rs.		Rs.
	A.—Opening Balance	1,17,94,896
5,84,44,819	B.—Revenue Receipts for 1947-48	6,04,33,901
-26,93,57	C.—Expenditure on Revenue Account for 1947-48	
	D.—Capital Expenditure outside the Revenue Account for 1947-48	
1,81,48,047	E.—Miscellaneous	16,70,612
	F.—Closing Balance	
7,38,99,409	Total	7,38,99,409

6. Item A represents the balance brought forward from the last year. The figures against items B, C and D agree with the corresponding figures exhibited in Account No. 2 of Part A. The amount against item E relates to the adjustment made in connection with reduction of debt.

SECTION N.—PUBLIC DEBT. **Cr. Rs. 37,24,552**

7. The term "Public Debt" used in this report is confined to regular loans raised from the Public or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Orissa on the 31st March 1948 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. 37,24,552*

8. Loans granted by the Central Government to the Government of Orissa are recorded under this head. The above balance represents the unpaid portion of the loans taken by the Government of Orissa from the Central Government to finance loans to cultivators in connection with the food production drive in Orissa. Of the outstanding balance of Rs. 23,95,164 on 31st March 1947, Rs. 16,70,612 has been repaid during the year under report. The amount of loan advanced during the year 1947-48 was Rs. 30,00,000 bearing interest at the rate of 2½ per cent. per annum. The balance at the end of the year 1947-48, therefore, stands at Rs. 37,24,552.

SECTION O.—UNFUNDED DEBT **Cr. Rs. 50,80,369**

9. The term "Unfunded Debt" is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with it for various purposes. The only obligations of this nature in Orissa are the State Provident Funds.

State Provident Funds *Cr. Rs. 50,80,369*

10. These are funds established for the benefit of Government servants, contributions to which are in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Rs.
General Provident Fund	50,51,170
Indian Civil Service Provident Fund (Sterling Branch)	884
Contributory Provident Fund	28,315
Total	50,80,369

The amounts at credit of the subscribers on the 31st March 1948 have been communicated to them.

General Provident Fund Cr. Rs. 50,51,170

11. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service (for whom separate funds exist) and other joint cadre officers whose fund accounts are maintained in the office of the Accountant General, Bihar. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of this Fund on the 31st March 1948, on the books of the Account Office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation was effected except in regard to a sum of *minus* Rs. 159 which is in course of adjustment.

Indian Civil Service Provident Fund Cr. Rs. 884

12. This is adjustable in the books of the Accountant General, Bihar and is being adjusted in the current year.

Contributory Provident Fund Cr. Rs. 28,315

13. This fund was started for the benefit of certain non-pensionable Government servants under the control of the Orissa Government. Unlike the General Provident Fund this fund includes contributions from Government in lieu of pension.

The balance consists of—

	Cr. Rs.
(i) Civil Defence Contributory Provident Fund	1,261
(ii) Other Contributory Provident Fund	27,054
Total	28,315

The sum total of the balances in the personal accounts of the subscribers agrees with the ledger balance except in regard to a sum of *minus* Rs. 112 in the case of (i) and Rs. 1,853 in case of (ii) which are under reconciliation.

SECTION P.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest	10,45,282	1,54,81,406
(2) Advances not bearing interest	12,80,280	..
(3) Suspense.	1,10,39,662	..
Total	1,33,65,224	1,54,81,406

Deposits not bearing interest	{	Cr. Rs. 1,54,81,406
	{	Dr. Rs. 10,45,282

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

	Cr. Rs.	Dr.
(1) Reserve Funds	18,14,017	10,45,282
(2) Other Deposit Accounts	1,36,67,389	..
Total	1,54,81,406	10,45,282

Reserves Funds

{ Cr. Rs. 18,14,017
Dr. Rs. 10,45,282

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

<i>The Orissa Famine Relief Fund</i>	Cr. Rs. 10,68,517
<i>The Orissa Famine Relief Fund Investment Account</i>	Dr. Rs. 10,45,282
<i>Fund for Development of Forests.</i>	Cr. Rs. 7,45,500

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

(1) relief of famine in Orissa ;
(2) relief of distress caused by drought, flood and other serious natural calamities in the Province ; and

(3) construction or repairs of embankments after serious floods. If the balance in the Fund at the end of any year is less than ten lakhs the Fund is credited in the next year out of the provincial revenues with a sum which, together with such sums as may be spent on the objects of the fund in that year, will not be less than Rs. 1,25,000 and not more than Rs. 2,00,000. When the balance in the Fund exceeds Rs. 10 lakhs, the excess may be utilised in the execution of protective irrigation works and other works required for the prevention of famine, the grant of loans to cultivators, commutation of pensions and, subject to certain restrictions laid down in the Act, other capital expenditure.

The balance at credit of the Fund on the 31st March 1948 consisted of Rs. 23,235 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 1948 to Rs. 9,96,610. The value of the securities has been certified as correct by the Government of Orissa after verification in consultation with the Reserve Bank of India. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Fund for Development of Forests

Cr. Rs. 7,45,500.

18. The Fund has been opened out of the profits made by the Forest Department on war supply works in order to provide for expenditure on Forest Reconstruction in the lean years following the war. The above represents 25 per cent. of the net profits of 1942-43, 1944-45 and 1945-46.

Other Deposit Accounts.

Cr. Rs. 1,36,67,389

19. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	54,18,607
Departmental and Judicial Deposits—	
Civil Deposits	44,60,724
Other Accounts	37,88,058
Total	1,36,67,389

Deposits of Local Funds Cr. Rs. 54,18,607

20. The details of these deposits are :—

	Cr. Rs.
District Funds	33,27,656
Municipal Funds	16,64,872
Other Funds—	
Port and Marine Funds	42,010
Education Funds	1,92,133
Medical and Charitable Funds	1,92,896
Public Works Funds	— 960
Total	54,18,607

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

District Funds Cr. Rs. 33,27,656

21. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	33,12,747
(b) Union Funds	14,909
Total	33,27,656

The certificates acknowledging the correctness of the balances as on the 31st March 1948 have been received in all cases except five in respect of (a) and one in respect of (b) above. There are differences of Rs. 55,082 and Rs. 16 under (a) and (b) respectively between the ledger and broadsheet balances which are under reconciliation.

Municipal Funds Cr. Rs. 16,64,872

22. This represents the balances at the credit of Municipalities. There was a difference of Rs. 18 between the ledger and broadsheet balances, which is under reconciliation.

The certificates of acceptance has not been received in two cases.

Port and Marine Funds Dr. Rs. 42,010

23. This represents the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There is a difference of Rs. 751 between the ledger and broadsheet balances which is under reconciliation.

Certificates accepting the balances are awaited.

Education Funds. Cr. Rs. 1,92,133

24. These are :—

	Dr. Rs.	Cr. Rs.
(a) District Education Councils Funds	49	
(b) Elementary Education Funds		1,92,182
Net. Cr.		1,92,133

There is a difference of Rs. 863 between the ledger and broadsheet balances in case of (b) which is under reconciliation. The discrepancy of (—)Rs. 49 under (a) has been adjusted in 1948-49.

Certificates accepting the balances are awaited in two cases.

Medical and Charitable Funds Cr. Rs. 1,92,896

25. This balance consists of:—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,91,174
(b) Leper Asylum Fund	306
(c) Medical Registration Fund	564
(d) Orissa Nurses and Midwives Council Fund	98
(e) Medical Examination Fund	754
Total	<u>1,92,896</u>

There is difference of Rs. 95 in case of (a), which is under reconciliation.

Certificates accepting the balances have been received in all cases.

Public Works Funds—Khondmals Road Fund Cr. Rs. (—) 960

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

The certificate accepting the balance is awaited.

Departmental and Judicial Deposits—Civil Deposits. Cr. Rs. 44,60,724

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

	Cr. Rs.
Revenue Deposits	9,70,491
Civil Courts' Deposits	7,93,079
Criminal Courts' Deposits	1,27,785
Personal Deposits	16,98,056
Forest Deposits	30
Public Works Deposits	7,28,968
Trust Interest Funds	63,189
Deposits on account of Police Funds	35,221
Deposits for work done for Indian States, public bodies or private individuals	32,058
Unclaimed Deposits in the General Provident Fund	507
Deposits of fees received by Government servants for work done for private bodies	6,743
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	1,713
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	33
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	49
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	2,799
Total	<u>44,60,724</u>

There are two entirely different systems of deposit accounts. The first may be called the detailed plan in which every receipt is treated as a separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of all receipts and payments on some particular account (an estate, an institution, etc.). For every Ledger Account there is an "Administrator", the person authorised to pay money into the treasury or draw it out. Deposits kept on the latter plan are termed "Personal Deposits".

The verification of the balance on the first plan is as follows :—

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

The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the Administrator.

Revenue Deposits Cr. Rs. 9,70,491

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

The difference of Rs. 1,339 between the broadsheet and ledger balances is being adjusted in 1948-49.

Civil Courts' Deposits Cr. Rs. 7,93,079

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

	Cr. Rs.
(a) High Court Deposits	29,613
(b) District Civil Courts' Deposits	7,52,038
(c) Deposits under the Workmen's Compensation Act	11,428
Total	<u>7,93,079</u>

There is a difference of Rs. 341 under (a) and Rs. 3,791 under (b) between the proofsheets and ledger balances. They are under correspondence and will be adjusted during 1948-49.

Criminal Court's Deposits Cr. Rs. 1,27,785

30. There is a difference of Rs. 642 between the proofsheets and ledger balances which is being adjusted in the accounts for 1948-49.

Personal Deposits Cr. Rs. 16,98,056

31. The total number of Personal Ledger Accounts open on the 31st March 1948 was 69 against 67 of the previous year. No such account was opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows :—

	Cr. Rs.
Opening balance on the 1st April 1947	19,38,844
Total credits during 1947-48	1,16,60,436
Total	<u>1,35,99,280</u>
<i>Deduct—</i>	
Total debits during 1947-48	1,19,01,224
Closing balance on the 31st March 1948	Cr. 16,98,056

There is a difference of Rs. 4,014 between the broadsheet and the ledger balances which is being adjusted in 1948-49.

Forest Deposits Cr. Rs. 30

32. The balance represents security deposit made by a firm for collection of forest product in the Balliguda Forest Division in the year under report.

Public Works Deposits Cr. Rs. 7,28,968

33. The details are as follows :—

	Cr. Rs.
(1) Cash Deposits of subordinates as securities	205
(2) Cash Deposits of contractors as security	5,76,596
(3) Deposits for work to be done	48,506
(4) Sums due to contractors on closed accounts	28,953
(5) Miscellaneous Deposits	74,708
Total	<u>7,28,968</u>

Trust Interest Funds Cr. Rs. 63,189

34. This head is credited with the amounts authorised by the Public Debt office on the interest warrants issued by it and debited with the amounts paid on the payment orders issued by the Treasurer, Charitable Endowments. The transactions connected with the Post-war Services Reconstruction Fund constituted for the benefit of ex-service personnel have also been temporarily adjusted under this head. The outstanding balance under this head is made up of credit balance of Rs. 63,662 on account of Post-war Services Reconstruction Fund and debit balance of Rs. 473 relating to the Charitable Endowment Fund. The credit balance is being refunded to the Committee of Administration of the Fund as it has been decided that the Fund money is to be kept outside the Government account. The debit balance in the Fund is due to the fact that on receipt of an interest warrant its amount was debited to the Charitable Endowment Fund concerned before encashment.

Deposits on account of Police Funds Cr. Rs. 35,221

35. The certificates accepting the correctness of the balance have been received in all cases except one. There was a difference of Rs. 76 between the broadsheet and ledger balances which is being adjusted in 1948-49.

Deposits for work done for Indian States, public bodies or private individuals

Cr. Rs. 32,058

36. These represent moneys received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies. There is a difference of Rs. 853 between the broadsheet and ledger which is under reconciliation.

Unclaimed Deposits in the General Provident Fund.

Cr. Rs. 507

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

Deposits of fees received by Government servants for work done for private bodies.

Cr. Rs. 6,743

38. Such fees received by Government servants for work done for private bodies as are divisible between Government and the Government servants concerned are credited to this head in the first instance. The credit is subsequently cleared in respect of the share due to Government by adjusting the amount as revenue of the department to which the Government servant belongs and, in respect of the remaining share, by disbursement of the amount to the Government servant concerned. There is a difference of Rs. 1,333 between the broadsheet and the ledger which is under reconciliation.

(a) Deposits on account of Moneys received for the Indian Red Cross Society and the St. John Ambulance Association.

Cr. Rs. 1,713

(b) Deposits on account of Moneys received for His Excellency the Viceroy's War Purposes Fund

Cr. Rs. 33

(c) Deposits on account of Moneys received for His Excellency the Governor's War Purposes Fund.

Cr. Rs. 49

(d) Deposits on account of Moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen.

Cr. Rs. 3

(e) Deposits on account of Moneys received for Wavell Homes Appeal Fund

Cr. Rs. 2,799

39. 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 1947-48. There are differences of Rs. 233 under (a), Rs. 15 under (c) and Rs. 255 under (e) between the broadsheet and ledger balances which are being adjusted in the accounts for 1948-49.

Other Accounts.

Cr. Rs. 37,88,058

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

The details of the above balance are as follows :—

	Cr. Rs.
Deposit Account of grants for Economic Development and Improvement of Rural Areas	1,769
Deposit Account of grant made by the Indian Council of Agricultural Research	8
Fund for Orissa Buildings	37,86,281
TOTAL	37,88,058

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

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

A *pro-formâ* account of the transactions will be found in Account No. 4 of this part.

Deposit Account of the grant made by the Indian Council of Agricultural Research Cr. Rs. 8

42. The balance represents the unspent amount on the 31st March 1948 of the grant made by the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

Certificates of acceptance in respect of balances on the 31st March 1948 are awaited.

Fund for Orissa Buildings Cr. Rs. 37,86,281

43. This deposit account was opened in the accounts of the year 1937-38 with a nucleus formed out of the balance transferred by the Central Government to Orissa from the Fund for Sind and Orissa Buildings. This was in consequence of the decision that from the 1st April 1937, the date of introduction of provincial autonomy, the Orissa Capital Construction Works should be undertaken by the Provincial Government.

A *pro-formâ* account of the transactions of the above Fund will be found in account No. 4 of this part.

Advances not bearing interest Dr. Rs. 12,80,280

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

	Dr. Rs.
Advances Repayable	12,3,628
Permanent Advances—Civil	31,546
Accounts with the Reserve Bank	2,106
Total	12,80,280

ADVANCES REPAYABLE Dr. Rs. 12,43,628

45. The details of the above are :—

	Dr. Rs.
Civil Advances	1,05,514
Special Advances	11,21,433
Forest Advances	2,222
Revenue Advances—Advances for Survey operations	14,459
Total	12,43,628

Civil Advances *Dr. Rs. 1,05,514*

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

	Dr. Rs.
Objection Book Advances	65,571
Stock Advances for well-boring operations	3,494
Permanent Advances for seeds and implements	10,000
Police grain Advances	26,449
Total .	<u>1,05,514</u>

The "Civil Advances" include (i) various special accounts of large advance or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; though the latter are recorded in detail and recoveries are watched in the "Objection Books", they only pass as a single account upon the ledger. In the latter case, the ledger balance has to be agreed with the aggregate of the details upon the "Objection Books", and in the former, a similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account.

Objection Book Advances *Dr. Rs. 65,571*

47. The ledger balances under this head are proved with those shown in the broadsheets maintained for the several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the "Objection Books". There was a difference of Rs. 2,601 between the ledger balance and the sum total of the broadsheet balances which is in course of reconciliation. Out of the outstanding balance of Rs. 65,571, a sum of Rs. 14,288 has been recovered in 1948-49 and the balance is in course of recovery.

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

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

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

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

49. The balance represents the amount outstanding out of the advance sanctioned to the Superintendents of Police, Balasore, Cuttack and Sambalpur on account of purchase of grain for supply to the staff. As regards recovery, the matter is under correspondence with the Inspector General of Police, Orissa.

Special Advances *Dr. Rs. 11,21,433*

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

Forest Advances *Dr. Rs. 2,222*

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

Revenue Advances *Dr. Rs. 14,459*

52. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstandings under this head are made up of (i) Revenue Survey Advances (Rs. 14,202) and (ii) Cost of Survey marks (Rs. 257). The certificates of acceptance are awaited. There is a difference of Rs. 18 under (i) between the broadsheet and ledger balances which is being reconciled.

Permanent Advances, Civil *Dr. Rs. 34,546*

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

Accounts with the Reserve Bank *Dr. Rs. 2,106*

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

The outstanding represents the balance due from the Reserve Bank of India which has been recovered from the Reserve Bank during the year 1948-49.

	Dr. Rs.
Suspense—	
Investments	1,00,86,156
Other items (Net)	9,53,506
Total	1,10,39,662

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

	Dr. Rs.
Investments—	
Suspense Accounts	1,00,86,156
Other items—	Dr. Rs.
(i) Suspense Accounts	9,33,142
(ii) Departmental and Similar Accounts	20,364
Total	9,53,506

INVESTMENTS—

SUSPENSE ACCOUNTS—

Cash Balance Investment Account *Dr. Rs. 1,00,86,156*

56. The head is intended for the record of transactions connected with temporary investments by the Provincial Government of their cash balances, e.g., in treasury bills or other securities of the Central Government. The outstanding balance has been expended on the purchase of the securities of the Central Government of the face value of Rs. 1,01,96,400. The balance has not yet been accepted as correct by Government.

Other items—

(i) *Suspense Accounts* Dr. Rs. 9,33,142

57. The details are :—

	Dr. Rs.	Cr. Rs.
Suspense Account—		
Objection Book Suspense	7,82,864	..
Central Accounts Office—		
Reserve Bank Suspense	1,50,278	..
Net Dr. Rs.	9,33,142	..

Objection Book Suspense Dr. Rs. 7,82,864

58. The details of the balances under this head are as follows :—

(i) Objection Book Suspense (P yments)	Dr. Rs. 8,42,918
(ii) Objection Book Suspense (Rece.pts)	Cr. Rs. 60,054
Net	Dr. Rs. 7,82,864

The transactions under these heads represent mainly items which, owing to inadequate information or other reasons, cannot be allocated to their proper heads of account and are awaiting clearance either by final adjustment under the appropriate heads of accounts concerned or by recovery. The entries under this head are zealously watched as there is a general rule that these heads should not be operated upon without special orders in each case.

There are differences of *minus* Rs. 2,533 under (i) and Rs. 2,302 under (ii) between the Ledger and broadsheet balances which are being adjusted in the accounts for 1948-49. Out of the balances shown above, Rs. 18 under (ii) have since been adjusted during the current year.

Central Accounts Office—Reserve Bank Suspense Dr. Rs. 1,50,278

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

(ii) *Departmental and Similar Accounts* Dr. Rs. 20,364

60. The balance is composed of :—

	Dr. Rs.
Civil Department balances—	
(a) Forest	433
(b) Public Work	19,931
Total	20,364

These are cash balances in the hands of some disbursing officers of the Forest and Public Works Departments. They do not form part of the general cash balance of Government.

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Dr. Rs. 1,37,73,114

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

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

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	60,680
Loans to District and other Local Fund Committees	1,72,681
Advances to Cultivators	82,79,799
Advances under Special Laws	5,00,561
Miscellaneous Loans and Advances	46,42,252
(2) Loans to Government Servants—	
House Building Advances	13,807
Advances for the purchase of motor conveyances	73,835
Advances for the purchase of other conveyances	9,499
Total	1,37,73,114

Loans to Municipalities Dr. Rs. 60,680

62. Repayments of loans have been effected in regular instalments according to the terms and conditions of the loans.

Loans to District and other Local Fund Committees . Dr. Rs. 1,72, 681

63. This is the aggregate of the balances of loans taken by the District Boards, etc., in the Province. The recoveries due in the year have been made according to the terms fixed by Government.

Advances to Cultivators Dr. Rs. 82,79,799

64. The balance consists of :—

	Dr. Rs.
(i) Advances under the Land Improvement Act, XIX of 1883 (ordinary)	1,10,233
(ii) Advances under the Land Improvement Act, XIX of 1883 (Grow More Food)	49,30,684
(iii) Advances under the Agriculturists' Loans Act, XII of 1884 (ordinary)	5,38,658
(iv) Advances under the Agriculturists' Loans Act, XII of 1884 (Grow More Food)	27,00,164
Total	82,79,799

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 Account Office, the latter being reconciled with the administrative balances certified by the District or Revenue authorities concerned. There were differences of Rs. 50,560 under head (i), Rs. 6,86,322 under head (ii), Rs. 3,09,535 under head (iii) and Rs. 12,67,173 under head (iv) between the ledger and broadsheet balances, which are under reconciliation.

Advances under Special Laws Dr. Rs. 5,00,561

65. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to a private individual and M/s. The Orissa Textile Mills, Ltd.

Miscellaneous Loans and Advances..

Dr. Rs. 46,42,252

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

	Dr. Rs.
(i) Co-operative Land Mortgage Bank	2,00,000
(ii) Loans to Hindu Religious Endowment Fund	66,963
(iii) Advances to Puri Electric Co.	200
(iv) Loans to Central Banks in North Orissa	15,87,215
(v) Loans to Co-operative Building Societies	1,420
(vi) Loans to Distillers	8,540
(vii) Loans in connection with the "Grow More Fish" Scheme	2,08,121
(viii) Loans to Utkal Co-operative Cloth and Yarn Syndicate Ltd.	24,89,793
(ix) Imprest to Chowkidari Reward Fund	19,000
(x) Post-war Development for fisheries	40,000
(xi) Loans to Construction Co-operative Society.	30,000
Total	46,42,252

Loans to Government servants :—

	Dr. Rs.
(i) House Building Advances	33,807
(ii) Advances for the purchase of motor conveyances	73,835
(iii) Advances for the purchase of other conveyances	9,499

67. Recoveries were regularly effected in all cases during the year under report. The certificates of acceptance are awaited.

SECTION S.—REMITTANCES—

I. Remittances within India Cr. Rs. 15,69,059

68. This head consists of :—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between officers rendering account to the same Accountant General or Comptroller. . . . .	..	18,15,358
2. Reserve Bank of India Remittances	1,949	..
3. Adjusting Account between Central and Provincial Governments	2,46,735	..
4. Adjusting Account with Railways	6	..
5. Inter-Provincial Suspense Account . . . . .	..	2,391
Total	2,48,690	18,17,749

Net Cr. Rs. 15,69,059

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

Cr. Rs. 18,15,358

69. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between Treasuries	1,50,000	..
(b) Forest Remittances . . . . .	..	8,69,715
(c) Public Works Remittances . . . . .	..	10,94,603
(d) Miscellaneous Remittances . . . . .	..	1,040
Total	1,50,000	19,65,358
Net	Cr. Rs.	18,15,358

This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same account office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class

are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

The balances have been compared in each case with remittance or subsidiary registers. There are differences of Rs. 8,30,000 under (a) and Rs. 4,47,720 under (b) between the ledger balance and the broadsheet balances. The differences are in course of adjustment. The balance under the head (d) represents the amount paid into treasuries by liquor shop-keepers and payable to distillery contractors.

Reserve Bank of India Remittances Dr. Rs. 1,949

70. A scheme was introduced by the Reserve Bank of India with effect from the 1st October 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The outstanding debit balance could not be adjusted in the accounts of the year due to non-receipt of the relevant documents in time from the Treasury Officers concerned. The balance is in course of adjustment.

Adjusting Account between Central and Provincial Governments Dr. Rs. 2,46,735

Adjusting Account with Railways Dr. Rs. 6

Inter-Provincial Suspense Account Cr. Rs. 2,391

71. The first head records transaction between the Central Government and the Governments of Orissa, the second between the Government of Orissa and the Railways and the third between the Government of Orissa and other Provincial Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1947-48. They are in course of adjustment.

SECTION V.—CASH BALANCE Dr. Rs. 1,68,65,095

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

	Dr. Rs.
Cash in Treasuries	4,56,217
Deposits with the Reserve Bank	1,64,08,878
Total	1,68,65,095

The treasury balances have all been agreed with those in the consolidated balance report for March 1948 which has been verified by the Currency

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts. 1	Actuals for 1947-48. 2	Heads of Disbursements. 3	Actuals for 1947-48. 4
	Rs.		Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	66,00,000	Floating Debt	66,00,000
Loans from the Central Government	30,00,000	Loans from the Central Government	16,70,612
TOTAL	96,00,000	TOTAL	82,70,612
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	7,68,611	State Provident Fund	6,14,873
TOTAL	7,68,611	TOTAL	6,14,873
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt	16,70,612	Appropriation for Reduction or Avoidance of Debt . . . . .	..
Famine Relief Fund	37,797	Famine Relief Fund	25,060
Deposits of Local Funds	99,29,256	Deposits of Local Funds	96,32,833
Civil Deposits	1,45,30,197	Civil Deposits	1,48,85,947
Other Accounts	1,62,267	Other Accounts	80,823

	14,87,980	<i>Advances not bearing interest—</i> Advances repayable	20,22,696
Permanent advances	1,435	Permanent advances	3,900
Accounts with the Government of Burma	31,144	Accounts with the Government of Burma	31,144
Accounts with the Government of Pakistan	8,158	Accounts with the Government of Pakistan	8,158
Accounts with the Reserve Bank	13,163	Accounts with the Reserve Bank	10,667
<i>Suspense—</i> Suspense Accounts	2,99,88,343	<i>Suspense—</i> Suspense Accounts	2,59,94,223
Departmental and Similar Accounts	75,619	Departmental and Similar Accounts	80,180
TOTAL	5,79,35,971	TOTAL	5,27,75,571
R.—Loans and Advances by Provincial Governments— Loans to Municipalities, Port Funds, etc.	2,24,15,422	R.—Loans and Advances by Provincial Governments— Loans to Municipalities, Port Funds, etc.	2,71,06,901
Loans to Government servants	41,244	Loans to Government servants	1,04,374
TOTAL	2,24,59,666	TOTAL	2,72,11,275
S.—Remittances— Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	1,88,49,677	S.—Remittances— Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	1,77,40,402
Reserve Bank of India Remittances	1,95,37,757	Reserve Bank of India Remittances	1,97,04,083
Adjusting Account between Central and Provincial Governments	7,12,17,222	Adjusting Account between Central and Provincial Governments	7,17,53,206
Adjusting Account with Railways	20,85,373	Adjusting Account with Railways	20,83,815
Inter-Provincial Suspense Account	3,67,69,170	Inter-Provincial Suspense Accounts	3,67,74,077
TOTAL	14,84,59,499	TOTAL	14,80,55,583

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS—*concl'd.*

Part II.—Accounts—*concl'd.*

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

Heads of Receipts. 1	Actuals for 1947-48. 2	Heads of Disbursements. 3	Actuals for 1947-48. 4
	Rs.		Rs.
Total Receipts under Debt, Deposit and Remittance heads	23,92,23,747	Total Disbursements under Debt, Deposit and Remittance heads	23,69,27,914
Total Revenue as per Account No 2 of Part A	6,04,33,901	Total Expenditure as per Account No. 2 of Part A	5,57,51,362
TOTAL RECEIPTS	29,96,57,648	TOTAL DISBURSEMENTS	29,26,79,276
V.—(Opening) Cash Balance—		V.—(Closing) Cash Balance—	
Cash in Treasuries	3,60,838	Cash in Treasuries	4,56,217
Deposits with the Reserve Bank	95,25,885	Deposits with the Reserve Bank	1,64,08,878
TOTAL	98,86,723	TOTAL	1,68,65,095
AND TOTAL	30,95,44,371	GRAND TOTAL	30,95,44,371

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1947-48 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1947.	On 31st March 1948.	Increase (+) Decrease (-) in the year ended 31st March, 1948.
	2	3	4
	Rs.	Rs.	Rs.
Capital and Other expenditure— Commercial Departments— Irrigation	3,20,19,317	3,21,65,939	+ 1,46,622
TOTAL—Commercial Departments	3,20,19,317	3,21,65,939	+ 1,46,622
Other Departments— Other Accounts	—11,68,759	—38,63,878	— 26,95,119
TOTAL—Other Departments	—11,68,759	—38,63,878	— 26,95,119
TOTAL—Capital Expenditure	3,08,50,558	2,83,02,061	— 25,48,497
Loans and Advances— Loans to Municipalities, Port Funds, etc. Loans to Government servants	89,64,494 57,011	1,36,55,973 1,17,141	+ 46,91,479 + 60,130
TOTAL—Loans and Advances	90,21,505	1,37,73,114	+ 47,51,609
TOTAL—Capital and Other Expenditure	3,98,72,063	4,20,75,175	+ 22,03,112
Deduct—Contribution from Revenue to Capital Expenditure	16,27,173	17,72,133	+ 1,44,960
Net Capital and other Expenditure (outside the Revenue Account) (X).	3,82,44,890	4,03,03,042	+ 20,58,152
Principal Sources of Funds— Debt—			
Loans from the Central Government Unfunded Debt		37,24,552	+ 12,00,000
TOTAL—			
Sinking Fund Net			

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

Description of Debt.	Amount on the 1st April 1947.	Additions during the year.	Discharges during the year.	Amount on the 31st March 1948.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
(a) Floating Debt—				
Other floating loans	..	66,00,000	66,00,000	..
(b) Loans from the Central Government	23,95,164	30,00,000	16,70,612	37,24,552
TOTAL—Public Debt	23,95,164	96,00,000	82,70,612	37,24,552
II.—Unfunded Debt—				
State Provident Fund—				
General Provident Fund	46,71,555(a)	8,54,364	4,74,749	50,51,170
Indian Civil Service Provident Fund	2,46,700	—1,07,923	1,37,893	884
Contributory Provident Fund	8,376	22,170	2,231	28,315
			14,873	50,80,369

—STATEMENT SHOWING THE APPLICATION IN THE YEAR
OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER
SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I-A.—ORISSA FAMINE RELIEF FUND.

	Rs.		Rs.
Balance on 1st April 1947	10,55,720	Transfer to Revenue Account	25,000
Interest Receipts	37,797	Balance on 31st March 1948	10,68,517
TOTAL	10,93,517	TOTAL	10,93,517*

	Rs.
*Cash	23,235
Investment	10,45,282

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

	Rs.		Rs.
Balance on 1st April 1947	10,45,282	Sale of securities . . . . .	..
Purchase of Securities . . . . .	..	Balance on 31st March 1948	10,45,282
TOTAL	10,45,282	TOTAL	10,45,282

The market value of securities held in the Investment Account on the 31st March 1948 was Rs. 9,96,610.

I-C.—FUND FOR DEVELOPMENT OF FORESTS.

	Rs.		Rs.
Balance on 1st April 1947	7,45,500		

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

	Rs.		
Balance on 1st April 1947	1,769	Balance on 31st March 1948	
TOTAL	1,769	TOTAL	1,769

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

	Rs.		Rs.
Balance on 1st April 1947	1,800	Amount expended on various schemes.	40,159
Amount contributed by the Indian Council of Agricultural Research.	38,367	Balance on 31st March 1948	8
Receipts realised from various sources.	..		
TOTAL	40,167	TOTAL	40,167

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

	Rs.		Rs.
Balance on 1st April 1947	..	Amount of expenditure during the year.	5,693
Amount contributed by the Central Government.	5,693	Balance on 31st March 1948	..
		TOTAL	5,693

THE INDIAN CENTRAL

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

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Ontario
Veterinary
Village