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GOVERNMENT OF ORISSA

**FINANCE ACCOUNTS
1960-61**



*Ordered by the Legislature
to be Published.*

PRINTED BY THE
ORISSA GOVERNMENT PRESS
CUTTACK, 1962

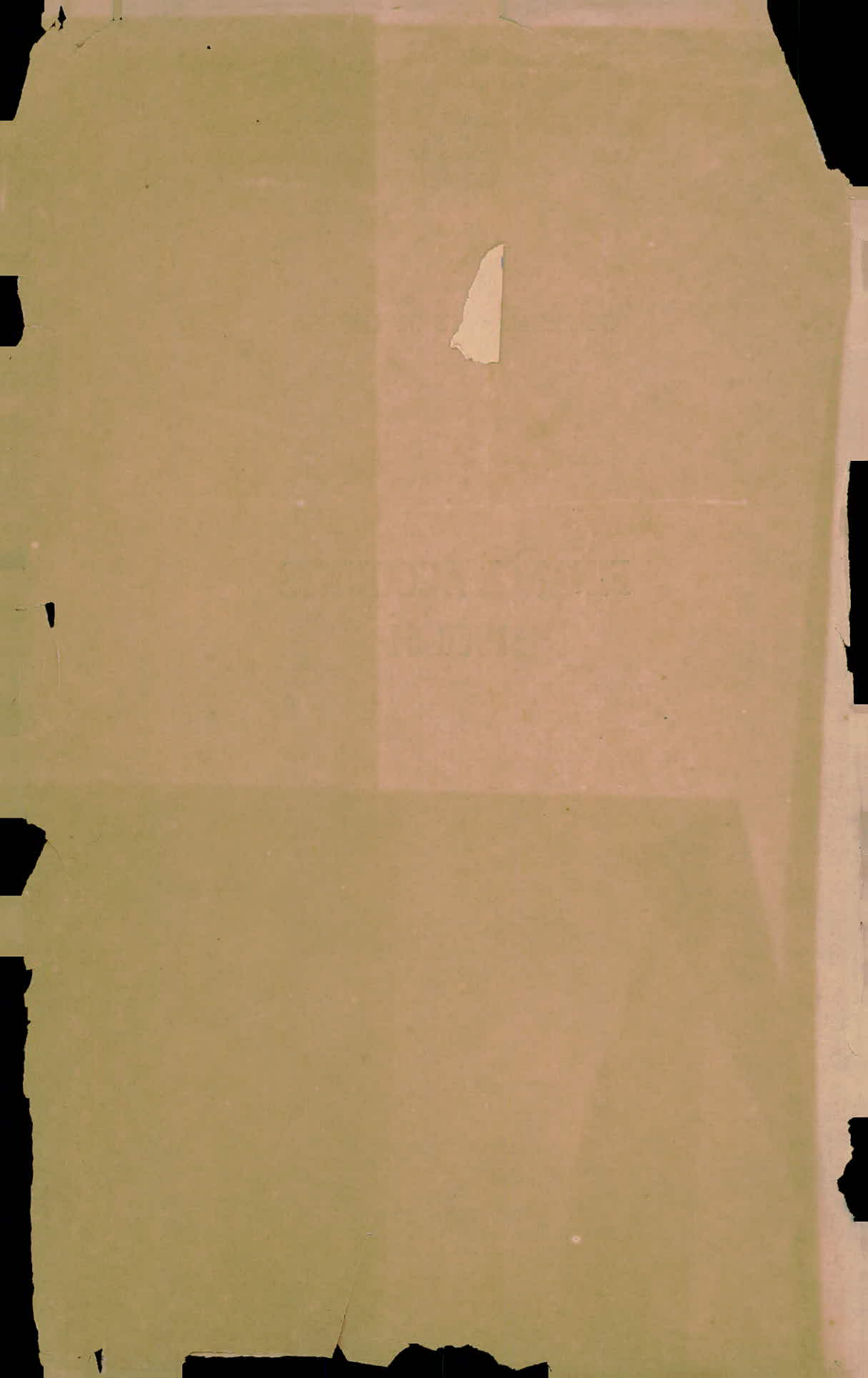


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ERRATA TO THE GOVERNMENT OF ORISSA, FINANCE ACCOUNTS 1960-61.

<u>Page.</u>	<u>Reference to paras, etc.</u>	<u>For</u>	<u>Read</u>
11	Social and Development Services- Community Development Projects, etc- Column for 1957-58	1.91	1.61
13	Serial No.1-Column- 6	Two third	Two thirds
14	Para 8(a)-Column 12-Heading	per cen	per cent
15	Para 8(a)-Last sub-para-1st line	classified	classified
15	Para 8(b)-1st line	'Water rate'	'Water rates'
15	Para 8(c)-3rd line	lakhs acres	lakh acres
15	Para 8 - Last sub para on this page	(b)	(d)
17	Para 9(a)-last sub para line - 1	to end of the year	in the year.
17	Para 9(a)-Last sub para-line - 1	to end of 1959-60	in 1959-60
17	Para 9(b)-line- 1	Receipt	Receipts
17	Para 9(b)-line- 1	is	were
19	5th line from the bottom of the page	gross total	total
24	Serial No.2 - Col.3-9th line	Insert "Department" between "Development" and "Orders"	
25	Serial No.4--Col.4--10th Line	required	require
27	Para 13-Subpara 2	The words "(which included Rs.6,48.06 lakhs earmarked for specific purposes)" may be deleted.	
27	Para 13--last but one subpara 2nd line	(Rs.1,92,31 lakhs)	(Rs.1,92.31 lakhs)
27	Para 14--last but one line	aid	said
27	Para 14--last line	iso	also
28	Para 14--sub-para 2--line 2	during and to end of 1960-61,	during 1960-61 and 1956-57 to 1960-61,
28	Para 14--subpara 2-- Statement	I-Net additions:-	I-Net additions to:-
28	Para 14--subpara 3-- line 1	The words "during the year" may be deleted.	
44	column 1-- heading	Heads	Heads
63	Heading	Insert '4' after "No"	
66	L-Contribution, etc.	CONTRIBUTION	CONTRIBUTIONS
71	Column 1	- FOREST	10-FORESTS
80	Column 8--heading	Grand total	Grand Total
88	Nomenclature of Statement No.5	ACCOUNT OF	ACCOUNT OF
90	Breeding operations- Column 8	14,57,96	14,57,965
97	II--Main Canals, etc.--Establishment- Col.8--	97,56	97,561
100	Col.1--52 Interest, etc.	2	52
102	Total - Column 8	1,23,08	1,23,089
104	Stationery Offices and Stores--Col.8--	1,10,61	1,10,616
114	Total--Column-8	13,74,24	13,74,246
121	Column 1--81 Capital etc.	Administration	Administration
121	Column 1--81 Capital etc.--Insert "Jails" below "Administration of Justice"		



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**FINANCE ACCOUNTS OF THE GOVERNMENT OF ORISSA FOR THE
YEAR 1960-61.**

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of Orissa for the year 1960-61 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in its books. It supplements the accounts separately presented in the form of Appropriation Accounts for each Grant.

These accounts which as Comptroller and Auditor General I am required to prepare, have been prepared and examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not at present 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 this Compilation as well as in the Audit Report, 1962, the accounts now presented are correct statements of the receipts and outgoings of the Government for the year 1960-61.

NEW DELHI.

A. K. ROY

THE

Comptroller and Auditor General of India

2 MAY 1962



A—GENERAL FINANCE ACCOUNTS

I—REVIEW

INTRODUCTORY

1. The Accounts of the Government of Orissa are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

- (1) Revenue ;
- (2) Capital ; and
- (3) Debt (Comprising Public Debt, Loans and Advances).

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

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

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

- (1) Debt (other than those included in Part I) and Deposits ; and
- (2) Remittances.

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

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1961 as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial Undertakings run on commercial principles. The detailed accounts of this class of Undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

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

The Major heads are sub-divided into Minor heads and 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 allotments 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 Appropriation Accounts, on the one hand, and the Finance Accounts, e other.

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

4. The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries, which are otherwise taken as reduction of expenditure.

**SUMMARY OF THE TRANSACTIONS FOR THE YEAR
UNDER REPORT 1960-61**

5. A summary of the transactions during the year under report as compared with those of the previous year is given in the sub-joined statement

(In lakhs of Rupees)

Receipts	Actuals		Disbursements	Actuals	
	Previous year	Current year		Previous year	Current year
1	2	3	4	5	6

PART—I—CONSOLIDATED FUND

(I) REVENUE

<i>Principal Heads of Revenue—</i>			<i>Direct Demands on the Revenue—</i>		
Union Excise Duties	2,61·76	2,65·04	Union Excise Duties	..	..
Taxes on Income other than Corporation Tax.	2,98·65	3,28·09	Taxes on Income other than Corporation Tax.	5·57	6·05
Estate Duty ..	7·55	11·17	Estate Duty ..	..	..
Taxes on Railway Fares.	23·27	24·55	Taxes on Railway Fares.	..	..
Land Revenue ..	2,23·67	2,05·79	Land Revenue ..	1,15·03	1,30·29
State Excise Duties..	1,08·42	1,32·73	State Excise Duties..	17·38	16·97
Stamps ..	63·55	63·28	Stamps ..	2·05	2·07
Forest ..	3,15·69	2,56·04	Forest ..	86·76	99·64
Registration ..	16·65	17·96	Registration ..	5·28	5·38
Taxes on Vehicles ..	76·23	82·45	Taxes on Vehicles ..	7·59	5·44
Sales Tax ..	2,41·90	3,14·16	Sales Tax ..	5·90	6·38
Other Taxes and Duties.	19·89	34·73	Other Taxes and Duties.	0·98	0·82
Total—Principal Heads.	16,57·23	17,35·99	Total—Direct Demands.	2,46·54	2,73·04

**SUMMARY OF THE TRANSACTIONS FOR THE YEAR
UNDER REPORT 1960-61—contd.**

(In lakhs of Rupees)

Receipts	Actuals		Disbursements	Actuals	
	Previous year	Current year		Previous year	Current year
1	2	3	4	5	6
Irrigation—Net Receipts.	—4.49	—10.76	Irrigation ..	44.92	59.75
Debt Services ..	37.87	33.69	Debt Services ..	2,01.24	3,27.13
Civil Administration	3,62.65	4,32.22	Civil Administration	15,71.93	17,94.28
Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.	47.91	1,58.68	Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.	2,66.40	4,15.90
Electricity Schemes—Net Receipts.	24.30	1,22.60	Electricity Schemes..		44.61
Miscellaneous ..	1,35.67	2,56.17	Miscellaneous		3,33.50
Contributions and Miscellaneous Adjustments between Central and State Governments.	4,47.44	5,04.67	Contributions and Miscellaneous Adjustments between Central and State Governments.	..	..
Extraordinary Items..	1,47.53	3,14.11	Extraordinary Items	2,85.28	3,06.16
			Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	2.63	0.63
Total—Revenue Receipts.	28,56.11	35,47.37	Total—Expenditure on Revenue Account.	28,72.18	35,55.00

SUMMARY OF THE TRANSACTIONS FOR THE YEAR
UNDER REPORT 1960-61—*contd.*

(In lakhs of Rupees)

Receipts	Actuals		Disbursements	Actuals	
	Previous year	Current year		Previous year	Current year
1	2	3	4	5	6
Deficit ..	16.07	7.63	(2) CAPITAL— <i>Capital expenditure outside the Revenue Account</i>		
			Forests ..	4.39	3.14
			Irrigation (Commercial).	39.07	78.68
			Irrigation (Non-Commercial)	29.85	34.79
			Improvement of Public Health.	15.00	13.74
			Agricultural Improvement and Research.	49.62	38.98
			Industrial Development.	46.59	26.61
			Ports ..	—3.01	5.10
			Multipurpose River Schemes.	7,49.59	5,55.99
			Civil Works ..	2,24.73	3,03.49
			Electricity Schemes	56.59	82.29
			Other Works ..	24.88	30.91
			Road and Water Transport Schemes	7.60	7.19
			Schemes of Government Trading.	2,38.73	3.17
			Total ..	14,83.63	11,84.08

**SUMMARY OF THE TRANSACTIONS FOR THE YEAR
UNDER REPORT 1960-61—contd.**

(In lakhs of Rupees)

Receipts	Actuals		Disbursements	Actuals	
	Previous year	Current year		Previous year	Current year
1	2	3	4	5	6
			(3) DEBT—		
<i>Public Debt—</i>			<i>Public Debt—</i>		
Permanent Debt ..	..	3,28.58	Permanent Debt ..	..	..
Floating Debt ..	..	..	Floating Debt ..	..	..
Loans from the Central Government	15,42.02	13,05.73	Loans from the Central Government.	3,30.56	4,91.13
Other Loans ..	51.57	34.66	Other Loans ..	3.14	6.97
Total ..	15,93.59	16,68.97	Total ..	3,33.70	4,98.10
<i>Loans and Advances by State Governments—</i>			<i>Loans and Advances by State Governments—</i>		
Recoveries of Loans and Advances.	1,09.65	89.50	Loans and Advances	1,35.56	1,81.13
Total ..	1,09.65	89.50	Total ..	1,35.56	1,81.13
Total—Consolidated Fund.	45,59.35	53,05.84	Total—Consolidated Fund.	48,25.07	54,18.31

PART II—CONTINGENCY FUND

Contingency Fund ..	..	..	Contingency Fund ..	..	..
Total—Contingency Fund	..	..	Total—Contingency Fund.	..	..

SUMMARY OF THE TRANSACTIONS FOR THE YEAR
UNDER REPORT 1960-61—*contd.*

(In lakhs of Rupees)

Receipts	Actuals		Disbursements	Actuals	
	Previous year	Current year		Previous year	Current year
1	2	3	4	5	6

PART—III—PUBLIC ACCOUNT

DEBT (OTHER THAN THOSE MENTIONED IN PART I) AND DEPOSITS

<i>Unfunded Debt—</i>			<i>Unfunded Debt—</i>		
State Provident Funds	63·17	69·80	State Provident Funds	26·55	28·58
Total ..	63·17	69·80	Total ..	26·55	28·58
<i>Deposits and Advances—</i>			<i>Deposits and Advances—</i>		
Deposits bearing interest—			Deposits bearing interest—		
Deposits of Depreciation Reserve of Government Commercial Concerns—			Deposits of Depreciation Reserve of Government Commercial Concerns—		
State Transport Service.	16·76	18·98	State Transport Service.	11·97	21·86
Depreciation Reserve Fund—Electricity.	10·46	36·78	Depreciation Reserve Fund—Electricity.	..	..
Deposits not bearing interest—			Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt.	99·18	1,57·30	Appropriation for Reduction or Avoidance of Debt.	26·00	..
Sinking Fund Investment Account.	30·83	20·96	Sinking Fund Investment Account.	51·78	21·05
Famine Relief Fund..	85·96	86·87	Famine Relief Fund...	1,01·23	1,18·60
State Road Funds ..	..	..	State Road Funds ..	3·50	9·19
Fund for Development of Forests.	..	..	Fund for Development of Forests.	3·67	1·75
Zamindari Abolition Fund.	35·00	35·06	Zamindari Abolition Fund.	42·27	45·17
State Agricultural Credit Relief and Guarantee Fund.	..	0·21	State Agricultural Credit Relief and Guarantee Fund.	..	..

**SUMMARY OF THE TRANSACTIONS FOR THE YEAR
UNDER REPORT 1961-62—concl'd.**

(In lakhs of Rupees)

Receipts	Actuals		Disbursements	Actuals	
	Previous year	Current year		Previous year	Current year
1	2	3	4	5	6
Orissa Loan Stipend Fund.	8.77	10.49	Orissa Loan Stipend Fund.	7.72	10.81
State Co-operative Development Fund.	2.00	..	State Co-operative Development Fund.	..	..
Orissa Mining Areas Development Fund.	99.97	28.27	Orissa Mining Areas Development Fund.	90.19	32.77
Deposits of Local Funds.	1,65.76	1,52.08	Deposits of Local Funds.	1,65.80	1,83.88
Civil Deposits ..	6,44.20	7,92.52	Civil Deposits ..	2,16.99	5,67.16
Other Accounts ..	9.42	0.94	Other Accounts ..	9.53	1.08
Advances not bearing Interest.	1,56.42	1,59.01	Advances not bearing interest.	1,73.95	1,65.25
Suspense ..	28,99.07	44,76.46	Suspense ..	38,78.94	41,02.99
Miscellaneous ..	26.00	..	Miscellaneous ..	..	..
Total ..	42,89.80	59,75.93	Total ..	47,83.54	52,81.56
<i>Remittances—</i>			<i>Remittances—</i>		
Remittances ..	26,16.79	26,15.21	Remittances ..	22,17.91	30,83.53
Total ..	26,16.79	26,15.21	Total ..	22,17.91	30,83.53
Total—Public Account	69,69.76	86,60.94	Total—Public Account.	70,28.00	83,93.67
Total—Receipts ..	1,15,29.11	1,39,66.78	Total—Disbursements	1,18,53.07	1,38,11.98
Opening Cash Balance	1,85.14	—1,38.82	Closing Cash Balance	—1,38.82	15.98
Grand Total ..	1,17,14.25	1,38,27.96	Grand Total ..	1,17,14.25	1,38,27.96

Increase of cash balance during the year Rs. 1,54.80 lakhs, *vide*, paragraph 13 on page 27 dealing with balances, both cash and investments.

REVENUE POSITION OF GOVERNMENT

General Remarks

6. The Revenue Receipts and Expenditure on Revenue Account during the years 1956-57 to 1960-61 were as shown below :—

(In crores of Rupees)

Year	Revenue receipts	Expenditure on Revenue Account	Surplus + Deficit —
1	2	3	4
1956-57 ..	16.56	22.74	— 6.18
1957-58 ..	22.03	23.47	— 1.44
1958-59 ..	27.48	25.87	+ 1.61
1959-60 ..	28.56	28.72	— 0.16
1960-61 ..	35.47	35.55	— 0.08

Revenue Receipts for 1960-61 include —

(1) Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 3.24 crores), Union Excise Duties (Rs. 2.65 crores) and Estate Duties (Rs. 11 lakhs) ;

(2) Taxes on Railway Fares assigned to States (Rs. 25 lakhs) ;

(3) Grants-in-aid received from the Central Government under Article 275 of the Constitution (Rs. 5.01 crores, and other Grants-in-aid from Central Government (Rs. 4 lakhs) ;

(4) Grants from the Government of India for Community Development Projects, National Extension Service, Local Development Works and General purposes (Rs. 1.34 crores) ;

(5) Subventions from the Government of India for various Development schemes of the State (Rs. 3.72 crores) ; and

(6) Grants from the Government of India to cover the reduction in the share of Income-tax consequent upon the change in Company Taxation (Rs. 90 lakhs) and cash grant from the Central Government for Flood Relief purposes (Rs. 1 crore).

These receipts amounting to Rs. 18.26 crores constitute 51 per cent of the total revenue of the State for 1960-61.

The increase of Rs. 18.91 crores in revenue receipts over the last five years ending 1960-61 is further analysed as follows :—

(In crores of Rupees)

	1956-57	1957-58	1958-59	1959-60	1960-61
(i) Revenue raised by the State ..	11.03	11.75	14.55	15.06	17.21
(ii) State's share of divisible Central Taxes.	2.91	4.48	5.62	5.89	6.25
(iii) Grants-in-aid from the Central Government under Article 275 of the Constitution.	1.68	3.48	3.95	4.37	5.01
(iv) Other grants and subventions from the Central Government.	0.94	2.32	3.36	3.24	7.00
Total ..	16.56	22.03	27.48	28.56	35.47

Considering item (i) in the table further, the increase in the revenue raised by the State (Rs. 6.18 crores or 32.6 per cent since 1956-57) occurred mainly under the following heads :—

(In crores of Rupees)

	1956-57	1957-58	1958-59	1959-60	1960-61
Land Revenue ..	1.99	2.15	2.24	2.06	2.06
State Excise Duties ..	1.02	1.20	1.08	1.33	1.33
Stamps ..	0.53	0.55	0.63	0.63	0.63
Forest ..	1.89	2.58	2.82	3.16	2.54
Taxes on Vehicles ..	0.48	0.66	0.77	0.76	0.82
Sales Tax ..	1.54	1.99	2.13	2.42	3.14
Other Taxes and Duties ..	0.09	0.09	0.11	0.20	0.35
Hirakud-Stage I ..	..	..	..	..	0.98
Electricity—Net Receipts ..	— 0.02	0.13	1.07	0.24	1.23

The main factors responsible for the growth of receipts during the period from 1956-57 were increased receipts under various State Taxes and Duties due to readjustment of rates and tax structure, Electricity receipts chiefly from Hirakud Power Utilisation scheme due to increased utilisation of Hirakud Power and opening of revenue account during 1960-61 on completion of Stage I of the Hirakud Dam Project.

The increase of Rs. 12·81 crores in expenditure on revenue account since 1956-57 has been under the following heads :—

(In crores of Rupees)

1956-57 1957-58 1958-59 1959-60 1960-61

Administrative Services

Police ..	1·71	1·70	1·74	1·76	1·98
Other Administrative Services ..	3·30	2·83	3·37	3·31	3·62
Total ..	5·01	4·53	5·11	5·07	5·60

Social and Development Services

Education ..	2·80	3·12	3·36	4·07	4·33
Community Development Projects, National Extension Service and Local Development Works	1·41	1·91	2·36	2·68	2·90
Medical and Public Health ..	1·19	1·39	1·58	1·91	2·60
Welfare of Scheduled Tribes, Castes and other Backward Classes.	1·39	1·27	1·63	1·80	2·55
Other Social and Development Services ..	1·99	2·84	2·50	2·86	2·86
Total ..	8·78	10·23	11·43	13·32	15·24

Other Services

Debt Services ..	0·69	1·02	1·39	2·01	3·27
Civil Works (Buildings and ..	1·72	2·43	2·18	2·39	3·25
Multipurpose River Schem ..	0·01	0·12	0·14	0·28	0·91
Other Miscellaneous S ..	6·53	5·14	5·62	5·65	7·28
Total ..	8·95	8·71	9·33	10·33	14·71

The main increase has been under ' Education ' in the ' Social and Development Services ' and ' Debt Services ' and ' Civil Works (Buildings and Roads) ' in the ' Other Services '.

The Social and Development Services account for more than half the total increase of Rs. 12·81 crores. The percentage of expenditure on these services to the total expenditure met from Revenue has gone up from 38·6 in 1956-57 to 42·9 in 1960-61.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of of the year 1960-61

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Orissa up to the end of the year 1960-61. Further details are contained in Statement No. 6 on Pages 132-154.

(In lakhs of Rupees)

Nature of Expenditure	Expenditure up to 1959-60	* Expenditure during 1960-61	Total
1	2	3	4
1. 65-A—Capital Outlay on Forests ..	18.91	3.14	22.05
2. 68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).	4,47.95 (a) - 76.83	78.68	4,49.80
3. 68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	1,24.01 (a) + 76.83		
4. 70—Capital Outlay on Improvement of Public Health.	15.00 (b) + 48.42	13.74	77.16
5. 71—Capital Outlay on Agricultural Improvement and Research.	3,07.24	38.98	3,46.22
6. 72—Capital Outlay on Industrial Development.	2,21.99	26.61	2,48.60
7. 73—Capital Outlay on Ports	39.56	5.10	44.66
8. 80-A—Capital Outlay on Multipurpose River Schemes.	92,64.18	5,55.99	98,20.17
9. 81—Capital Account of Civil Works Outside the Revenue Account.	12,01.89 (b) - 48.42	3,03.49	14,56.96
10. 81-A—Capital Outlay on Electricity Schemes.	10,87.05		
11. 82—Capital Account of Other Works Outside the Revenue Account.	1,53.57	30.91	1,84.48
12. 82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account.	0.37	..	0.37
13. 82-B—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account.	74.32	7.19	81.51
14. 85-A—Capital Outlay on State Schemes of Government Trading.	52.37	3.17	55.54
15. 85-B—Appropriation to Contingency Fund	35.00	..	35.00
Total ..	1,30,43.41	11,84.08	1,42,27.49

* Met out of Consolidated Fund

(a) *Pro forma* adjustment consequent on change of classification of non-commercial works from '68' to '68-A'.

(b) *Pro forma* adjustment due to change in the accounting procedure.

A statement showing the distribution by Major heads of the revenue expenditure capitalised due to its magnitude and the extent to which such expenditure has been written back to revenue, during and to end of the year 1960-61, is given below :—

(In lakhs of Rupees)

Head of account	Nature of Expenditure	Revenue Expenditure capitalised	Amount written back to revenues	Balance	Remarks
1	2	3	4	5	6
70—Capital outlay on Improvement of Public Health.	Grants-in-aid for Urban Water Supply and Drainage Scheme—				Two-third of the Capital cost to be written back to Revenue in 12 years from 1960-61 and the balance one-third to be treated as loan. Adjustment towards loan was not made pending determination of the procedure.
	During 1960-61	16.92	3.18		
	To end of 1960-61.	80.34	3.18	77.16	
2. 80-A—Capital outlay on Multi-purpose River Schemes—					
(a) Hirakud Dam Project.	Capitalised Interest—				Terms and conditions for the write back to Revenue are under revision.
	During 1960-61	..	..
	To end of 1960-61	16,23.84	16,23.84	16,23.84	
(b) Hirakud Subsidiary Power House Project.	Capitalised Interest—				
	During 1960-61..	..	..
	To end of 1960-61	16.97	16.97	16.97	Ditto
3. 81—Capital Account of Civil Works Outside the Revenue Account.	Grants in-aid to Municipalities and Notified Area Committees for improvement of roads—				
	During 1960-61	3.43	1.62		Same as against Serial No. 1 above.
	To end of 1960-61	16.28	1.62	14.66	
Total	During 1960-61	20.35	4.80		
	To end of 1960-61	17,37.43	4.80	17,32.63	

FINANCIAL RESULTS OF IRRIGATION WORKS

8 (a) The Irrigation Works of the State consist of Orissa Canal Project, Rushikulya System, 7 Medium Irrigation Projects and those Minor Irrigation Works which have been classed as commercial. Besides, several non-commercial Irrigation Works have also been taken up by the State. The financial results of the completed Irrigation Works for the year 1960-61 are shown below in the form of Capital and Revenue Accounts—

(In lakhs of Rupees)

Name of Projects	Direct Capital outlay		Revenue Receipts during 1960-61			*Direct working expenses during 1960-61	Net Revenue excluding interest		*Interest on Capital	Net profit or loss after meeting interest	
	*During 1960-61	*To end of 1960-61	Direct Revenue (Public Works Receipts)	Indirect Receipts	Total Revenue Receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent on Capital outlay to end of the year 1960-61		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
A—Irrigation Works— <i>Unproductive</i>											
Orissa Canal Project	2,70.44	13.37	..	13.37	27.42	— 14.05	— 5.19	8.86	— 22.91	— 8.47
Rushikulya system	51.87	0.23	3.50	3.73	3.62	+0.11	+ 0.21	1.82	— 1.71	— 3.30
Total	3,22.31	13.60	3.50	17.10	31.04	— 13.94	— 4.32	10.68	— 24.62	— 7.64

* Met out of Consolidated Fund

The percentage of net loss in the previous year on the Capital outlay to end of that year was 5.39 against 7.64 in the year under report. The increase in percentage, as compared with the previous year, is due to large increase in the working expenses (from Rs. 22.30 lakhs to Rs. 31.04 lakhs).

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 in 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 and *vice versa*.

(b) The total amount of outstanding revenue under 'Water rate' at the end of the year 1960-61 was Rs. 2.82 lakhs as compared to Rs. 2.77 lakhs at the end of the previous year. Of these arrears Rs. 2.76 lakhs represent old outstandings relating to the period from 1948-49 to 1959-60.

(c) *Realisation of Betterment levies*—Under the provisions of the Orissa Betterment Charges Act, 1955, the State Government is entitled to levy Betterment charges on lands under the Irrigable command of the Hirakud Dam Project. The irrigation potential created by the Hirakud Canals would cover 3.80 lakhs acres. To end of the 31st March, 1961 facilities have been provided for 3.52 lakh acres out of which the cultivated irrigated area is 2.94 lakh acres.

No assessment or recovery of betterment charges was made in respect of lands already irrigated till the end of the year under report, as the implementation of the provisions of the Act is stated to have encountered practical difficulties. The Planning Commission have advised simplification of the procedure of the levy and prescription of the rates in the body of the Act. The revision of the Act is in progress.

(b) *Levy of water rates and cess*—The provisions of the Orissa Irrigation Act, 1959 envisage levy of water rates and cess on account of irrigation facilities provided by the different irrigation systems in the State. No revenue was collected on this account as the Act was not enforced during the year under report. The implementation of the Act with effect from 1st June, 1961 has been notified in May, 1961. The rules made under the Act have not yet been laid before the Legislature as required under Section 53 (3) of the Act (July, 1961).

FINANCIAL RESULTS OF ELECTRICITY SCHEMES

9. (a) The Government Electricity undertakings in the State comprise 3 Hydro-Electric and 7 Thermal Schemes. Of these the execution of Balimela Hydro-Electric Scheme and Talcher Thermal Scheme started during the year under report. All the Schemes are still under construction but the interest charges on them are met from Revenue. The following statement in the form of Capital and Revenue Account shows the Financial Results of the Electricity Schemes on which the Capital invested is Rs. 25 lakhs or over. It will be seen therefrom that out of 5 schemes, 4 are working at a loss.

(In lakhs of Rupees)

Name of Projects	Direct Capital outlay		Gross revenue during 1960-61	Working expenses			Net revenue excluding interest		*Interest on Capital outlay	Net profit or loss after meeting interest	
	*During 1960-61	To end of 1960-61		*Depreciation	*Direct working expenses	*Total working expenses	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate percent on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate percent on capital outlay to end of the year
1	2	3	4	5	6	7	8	9	10	11	12
1. Duduma Transmission Scheme.	45.65	2,45.59	12.68	2.63	3.62	6.25	(+) 6.43	+2.62	8.86	-2.43	-0.99
2. Hirakud Power Utilisation Scheme.	15.29	2,10.41	2,21.65	2.55	1,36.68	1,39.23	+82.42	+39.17	8.11	+74.31	+35.32
3. Cuttack Thermal Scheme.	..	63.09	7.38	0.98	6.06	7.04	+0.34	+0.53	2.02	-1.68	-2.66

4. Electrification of Small Towns and Rural areas.	14.43	1,27.13	4.78	1.22	6.07	7.29	-2.51	-1.97	4.54	-7.05	-5.55
5. Expansion of power facilities.	...	52.28	4.21	0.92	4.67	5.59	-1.38	-2.64	2.35	-3.73	-7.13
Total ..	75.37	6,98.50	2,50.70	8.30	1,57.10	1,65.40	+85.30	+12.21	25.88	+59.42	+8.51

*Met out of Consolidated Fund

The percentage of net profit on the capital outlay to end of the year under report is 8.51 against 2.16 to end of 1959-60. This increase is due to increased receipts chiefly under Hirakud Power Utilisation Scheme.

(b) The total outstanding demands of Electricity Receipt at the end of the year is Rs. 4.36 lakhs (excluding the figures for four Divisions which have not been received).

(c) In addition to the Schemes mentioned in (a) above there is a joint undertaking of the Government viz., Machkund Hydro-Electric (Joint) Scheme. This was undertaken in 1944-45 by the Governments of Orissa and Andhra Pradesh jointly with equal rights but the former shall transfer 20 per cent of its rights to the latter for a period of 99 years for which Orissa will be paid compensation by Andhra Pradesh on terms and conditions agreed upon between these two Governments. Thus during the period of construction, 70 per cent and 30 per cent of the Capital cost is being borne by the Governments of Andhra and Orissa respectively, each Government paying the interest on the Capital provided by it during that period. The Capital invested on this Scheme by Orissa to end of 1958-59 was Rs. 4,62.64 lakhs. Debits raised by Andhra Pradesh Government for Rs. 30.51 lakhs representing the State Government's share (30 per cent) of expenditure incurred on the Scheme during 1959-60 and 1960-61 are lying unadjusted under the Remittance head as the State Government have not yet passed orders for accepting further debits in this respect. It is stated by the State Government that the actual expenditure on the Scheme exceeded the estimated cost and the circumstances leading to the same were not known to the Government of Orissa and secondly as the decision to raise the height of Jalaput Dam was taken by the Government of Andhra Pradesh unilaterally the State Government would not assume responsibility for financing any additional expenditure as a result thereof.

INVESTMENTS

10. The total investment made by Government in the shares of Joint Stock Companies, etc., as on the 31st March, 1961 amounted to Rs. 3.54 crores as given below :—

Investment in the shares of—

		(Rupees in lakhs)
(i) Statutory Corporations	..	45.22
(ii) Government Companies	..	97.12
(iii) Joint Stock Companies	..	68.63
(iv) Co-operative Institutions	..	1,42.95

Further details of the investments are given in Appendix I to this compilation.

In respect of investments to the extent of Rs. 1,27.67 lakhs in 4 out of 60 Concerns and 10 out of 1,206 Co-operative Institutions Government have earned Rs. 6.47 lakhs towards dividends during the year under report. Dividends for 1960-61 were not declared by any of the concerns.

DEBT POSITION—GENERAL STATEMENT

11. The Legislature of the State has not laid down any limit under the provisions of Article 293(1) of the Constitution within which the executive power of the State Government would extend to borrowing on the security of the Consolidated Fund of the State. The following statement shows the debt position of the Government of Orissa at the beginning and close of the year 1960-61.

(In crores of Rupees)

Nature of Debt	Amount of Debt		Difference (+) or (—)	Remarks
	On the 1st April, 1960	On the 31st March, 1961		
1	2	3	4	5
Permanent Debt	.. 3.09	6.38 (a)	+3.29	For details refer Statement No. 2 of Part B. II— Accounts.
Floating Debt	.. ..	..	..
Loans from the Central Government.	135.44	143.59	+8.15	Ditto
Other Loans	.. 1.36	1.64	+0.28	Ditto
Unfunded Debt	.. 3.01	3.42	+0.41	Ditto
Total Debt	.. 142.90	155.03	+12.13	

(a) Excludes the unadjusted amount of Rs. 3.80 crores and Rs. 4.39 crores being the balance of 4 per cent Orissa Government Loan, 1971 raised on 19th August, 1959 and 4 per cent Orissa Government Loan 1969 raised during the year under report, respectively, lying outstanding under "S—Deposits and Advances—Civil Deposits" pending issue of scrips to be eventually transferred to this head.

The increase in the total Debt and the interest charges paid thereon since 1st April, 1950 is brought out below :—

(In crores of Rupees)

As at the end of	Total Debt	Total interest charges	
		Payable for the year	Paid during the year
1st April, 1950 ..	6.70	0.06	0.06
1st April, 1955 ..	55.07	1.57	1.57
1st April, 1958 ..	112.61	3.88	3.88
1st April, 1959 ..	129.93	3.97	3.97
1st April, 1960 ..	142.90	4.60	4.60
1st April, 1961 ..	155.03	5.50	2.47 (a)

(a) The difference of Rs. 2.96 crores is due to non-payment of interest charges on loans obtained for Hirakud Dam Project—Stage I owing to non-receipt of Central loan assistance and the balance of Rs. 0.07 crore owing to non-finalisation of terms and conditions for the repayment of the loans obtained for Hirakud Subsidiary Power House Project.

The total expenditure on account of interest on Debt was Rs. 2.47 crores for the year 1960-61. Taking into account the receipts realised on account of interest on Loans and Advances made by the Government (Rs. 14 lakhs) interest on investment of cash balances (Rs. 5 lakhs) and allowing for interest charges on compensation paid out of the Zamindari Abolition Fund (Rs. 7 lakhs) the net burden on the revenue was Rs. 2.21 crores. This works out to 6.2 per cent of the revenue during the year. The percentage charge during the year 1957-58, 1958-59 and 1959-60 was 16.8 per cent, 13.1 per cent and 15 per cent respectively.

The increase of Rs. 12.13 crores in the gross total debt at the close of the year as compared with the figure at the close of the previous year was mainly due to—

(i) the floating of 4½ per cent Orissa Government Loan, 1970 (Rs.3.29 crores) for financing the Second Five-Year Plan Schemes;

- (ii) increase in loans from the Central Government mainly for (a) Hirakud Dam Project (Rs. 1.31 crores), (b) financing the expenditure on Development Schemes (Rs. 4.14 crores), (c) Small Saving Collection Scheme (Rs. 1.45 crores), (d) Community Development Projects (Rs. 70.66 lakhs) and (e) Low Income Group Housing Scheme (Rs. 42.06 lakhs) ;
- (iii) Loans from the Life Insurance Corporation of India (Rs. 26.93 lakhs) and
- (iv) increase of General Provident Fund balances of the Government Servants (Rs. 36.88 lakhs).

There was an increase of Rs.91.64 lakhs in the amount of "Loans and Advances by the State Government".

(i) *Permanent Debt*—This covers loans raised in the open market having a currency of more than 12 months.

Amortisation of Loans—In accordance with the notification inviting applications for the open market loans raised by the Government, the following provisions for the amortisation of each loan are being made annually beginning with the financial year immediately following that in which the loan is raised :—

(a) *Depreciation Fund*—A sum equal to $1\frac{1}{2}$ per cent of total nominal amount of the loans is set apart annually for the purchase in the open market of the scrip of the loan for cancellation. The balance at the credit of the Fund on the 31st March, 1961 amounted to Rs. 34.15 lakhs.

(b) *Sinking Fund*—In addition to the above, an annual contribution is also made to the Sinking Fund of each loan for amortization of the loans at such rates as Government may decide from time to time. The accumulations in the Fund on 31st March, 1961 amounted to Rs. 3,24.30 lakhs. out of which Rs. 20 lakhs have been invested to end of the year 1960-61. Appendix II to this compilation exhibits the contributions from the State Revenues to the Depreciation Fund, Sinking Fund and the investments from out of the accumulations in the Sinking Fund Account of the respective loans.

(ii) *Floating Debt*—This item represents borrowings of a purely temporary character repayable within 12 months such as Treasury Bills or Ways and Means Advances taken from the Reserve Bank of India. There was no transaction under this category during the year under review.

(iii) *Loans from the Central Government*—The State Government obtained loans aggregating Rs. 13.06 crores from the Central Government for various purposes and repaid Rs. 4.91 crores during the year under review.

In the year under review an appropriation of Rs. 36,957 was made from the Consolidated Fund for the amortization of the loans received under Industrial Housing Scheme. No amortization arrangements for the repayment of the remaining Central Government loans have been made by the State Government.

(iv) *Other Loans*—Loans totalling Rs. 34.66 lakhs were taken from the National Co-operative Development and Warehousing Board (Rs. 6.66 lakhs) and Life Insurance Corporation of India (Rs. 28.00 lakhs) during the year under review.

A sum of Rs. 6.97 lakhs was appropriated from the Revenue to the Sinking Fund for the amortization of these loans and was utilised in full for repayment during the year. The conditions of repayment of these loans have been fulfilled in all cases.

(v) *Unfunded Debt—State Provident Funds*—The increase of Rs. 41.22 lakhs during the year reflects the normal increase of contributions, etc., deposited with Government.

(vi) *Loans and Advances by State Governments*—This comprises loans and advances granted to Local bodies, Cultivators, Government servants, etc.

In respect of loans and advances for which detailed accounts are kept in the Accounts office the following amounts which were due for repayment as on 31st March, 1961, according to the prescribed terms, were outstanding—

Particulars	Amount overdue as on 31st March, 1961 (In lakhs of Rupees)
Loans to Municipalities ..	2.66
Loans to District Board and other Local Fund Committees. ..	4.28
Loans under State Aid to Industries Act ..	19.79
Advances to displaced persons ..	53.52
Loans to Government servants ..	0.43

The amount of loans and advances written off during the year under report was Rs. 1.44 lakhs

In cases of loans and advances, the accounts of which are maintained by the departmental offices, the recovery of the instalments due for recovery was not regular in respect of Advances to Cultivators, loans under Village Housing and Low Income Group Housing Scheme. The extent of these arrears are awaited from the Departmental Officers. The maintenance of the initial records was also not satisfactory.

(vii) *Service of Debt*—The charge on the revenues of the State during the year under report on account of service of debt was as shown below :—

(In crores of Rupees)

1. Interest charges (net amount) <i>vide</i> sub-para 3 of para 11 on page 19.	2.21
2. Interest on other obligations	0.09
3. Contribution to Sinking Funds	1.50
4. Other Appropriations	0.07

Total	3.87

The net charge on account of service of debt works out to 10.9 per cent of the revenues of the State for the year under review against 6.1 per cent, 6.2 per cent and 8.6 per cent during the years 1957-58, 1958-59 and 1959-60 respectively.

**GUARANTEES GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS RAISED BY
CO-OPERATIVE SOCIETIES AND BANKS, JOINT STOCK COMPANIES, ETC.**

12. The statement given below indicates the guarantees given by the Government of Orissa in respect of loans raised by Co-operative Societies and Banks and Joint Stock Companies and the outstandings on the 31st March, 1961. The State Legislature has not laid down any limit under the provisions of Article 293(1) of the Constitution on the powers of the Government to give guarantees.

Sl. No.	Name of the public or other body for which the guarantee has been given	Reference to the authority covering the guarantee	Nature and extent of the guarantee given	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March, 1961	Remarks
1	2	3	4	5	6	7
1	The Orissa State Co-operative Land Mortgage Bank, Ltd.	The Orissa Co-operative Societies Act, 1951, Sub-section (2) of Section 85 (Orissa Act XI of 1952). Government of Orissa, Development Department Order No. 15338-CI-D-1/59-D dated the 25th April, 1959.	Full guarantee of the principal and interest on debentures issued by the Bank and redeemable in 10 to 20 years from the date of issue. The guarantee is subject to certain conditions which require that the Bank should maintain a Debenture Redemption (Sinking) Fund account into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity.	Rs. 75,00,000	Rs. 62,50,000	The bank have so far issued 8 series of debentures amounting to Rs. 52,50,000 and 2 series of rural debentures amounting to Rs. 10,00,000 on different dates against the guarantee carrying interest at varying rates. The accumulations in the Sinking Fund Account at the end of the year 1960-61 amounted to Rs. 9,59,090.

**GUARANTEES GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS RAISED BY
CO-OPERATIVE SOCIETIES AND BANKS, JOINT STOCK COMPANIES, ETC.—contd.**

Sl. No.	Name of the public or other body for which the guarantee has been given	Reference to the authority covering the guarantee	Nature and extent of the guarantee given	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March, 1961	Remarks
1	2	3	4	5	6	7
2	The Orissa State Co-operative Bank, Ltd.	Section 17(4)C (for short term) and Section 17(4)-A, read with section 46-A (for medium term) of the Reserve Bank of India Act. Government of Orissa Development Orders No. 33490/D, dated the 13th September, 1960 and No. 13401/D, dated the 19th April, 1961.	The State Government continued guarantee for one year fully and unconditionally for the due repayment of the principal of short term and medium term loans and the interest thereon advanced to the Bank by the Reserve Bank of India.	Rs. Short term 50,00,000 Medium term 30,00,000	Rs. 50,00,000 22,57,659	During the year under report further short term loan of Rs. 62,50,000 was drawn and a sum of Rs 47,50,000 was repaid. Against the guarantee further medium term loan of Rs. 12,47,900 was drawn and Rs. 16,36,591 was repaid during the year.
3	Weavers' Co-operative Societies.	Section 17 (2) (bb) of the Reserve Bank of India Act. Government of Orissa, Industries Department Orders No. 2895(1), dated the 23rd February, 1961, No. 3563(1), dated the 8th March, 1961 and No. 4253(1), dated the 17th March, 1961.	Guarantee running for one year in respect of the loans given by the Reserve Bank of India.	5,49,300	2,22,300	

4 Orissa State Co-operative Housing Corporation.	Section 38 of the Orissa Co-operative Societies Act, 1951 read with sub-rule (3) of rule 54 of the Orissa Co-operative Societies Rules, 1953. Government of Orissa Development Department Order No. 3310, dated the 24th January, 1959.	Guarantee for the due repayment of the principal and interest on the debenture issued by the Corporation at the rate not exceeding 5 per cent <i>per annum</i> repayable within a period of 15 years. The guarantee is also subject to certain other conditions which <i>inter alia</i> required that the Corporation shall create debenture redemption fund out of its gross profits and assets.	25,00,000	25,00,000	The first series of 15 years debenture of 1967-74 for Rs. 25,00,000 carrying interest at 4½ per cent <i>per annum</i> was issued during 1958-59. The Government have further given an interest guarantee of Rs. 16,95,555 to the Corporation and the sum outstanding on that account amounted to Rs. 14,62,500.
5 The Kalinga Tubes, Ltd.	The Bihar and Orissa State Aid to Industries Act, 1923, section 4(b). Government of Orissa, Industries Department Order No. 11661-I., dated the 26th September, 1957 and Indenture of the 6th February, 1960.	Guarantee for the due repayment of both principal and interest on loan advanced by the Industrial Finance Corporation of India. The loan with the interest at the rate not exceeding 7 per cent <i>per annum</i> is repayable in half-yearly instalments within a period of 5 years, the first instalment being paid on the 2nd January, 1962 and the last on the 2nd July, 1966. The Company has agreed to pay interest at the rate of 1½ per cent <i>per annum</i> to the Government for the guarantee given to the Corporation. The Company shall open in its mortgage redemption (Fund) Account with the Bank of India or any bank as may be approved by the Government for the payment on redemption of the mortgage loan.	97,00,000	96,00,000	The agreement among the State Government, Industrial Finance Corporation of India and the Company has not been executed so far (November, 1961).

**GUARANTEES GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS RAISED BY
CO-OPERATIVE SOCIETIES AND BANKS, JOINT STOCK COMPANIES, ETC.—concl'd.**

Sl. No.	Name of the public or other body for which the guarantee has been given	Reference to the authority covering the guarantee	Nature and extent of the guarantee given	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March, 1961	Remarks
1	2	3	4	5	6	7
				Rs.	Rs.	
6	The Kalinga Industries, Ltd.	<p>Bihar and Orissa State Aid to Industries Act, 1923, Section 4(b).</p> <p>Government of Orissa Industries Department Order No. 2295-I., dated the 7th February, 1958.</p>	<p>Guarantee for the due repayment of both principal and interest at 6 per cent <i>per annum</i> on debenture loan received by the Company from Indian Overseas Bank Limited, Madras. In consideration of the guarantee given by the Government to the Bank the Company has agreed to pay interest to Government at 1½ per cent <i>per annum</i>.</p>	25,00,000	22,00,000	<p>The debenture loan fell due for repayment by end of April, 1961. The bank has allowed extension of time upto the April, 1963 subject to redemption of the amount at the rate of Rs. 1 lakh each month from the January, 1961. The total amount of debenture loan redeemed upto the end of 1960-61 was Rs. 3 lakhs.</p>

BALANCE

13. The opening and closing cash balances (including investment of cash balances) during the year under review were as follows :—

			As on the 1st April, 1960	As on the 31st March, 1961
			(Rupees in lakhs)	
Cash	..	..	.. —1,38·82	15·98
Investments	..	..	.. 14,01·70	10,77·10
		Total	.. 12,62·88	10,93·08

These balances include certain amounts earmarked for specific purposes, the details of which are given in statement No. 3 of Part B—II Accounts.

The cash balance of Rs. 15·98 lakhs (which included Rs. 6,48·06 lakhs earmarked for specific purposes) at the end of the year under report comprised cash in Treasuries (Rs. 11·86 lakhs) and balance in the Reserve Bank of India (Rs. 4·12 lakhs).

Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 10 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days 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. No Treasury Bills were issued, nor was any 'Ways and Means' advance taken during the year as the balance as reported by the Bank did not fall below the minimum on any weekly settling days.

The investments (Rs. 10,77·10 lakhs) comprised investment of earmarked balances (Rs. 1,92,31 lakhs) and investments out of free balances (Rs. 8,84·79 lakhs).

The interest realised during the year on investment of earmarked funds and Cash Balance investment Account was Rs. 10·30 lakhs.

SUMMARY OF GENERAL FINANCIAL POSITION

14. As indicated in paragraph 6 of this Review, the State has been incurring a series of revenue deficits for the entire Second Five-Year Plan period except for the year 1958-59 in which the Revenue Accounts closed with a surplus of Rs. 1·61 crores. The net total of such deficits from 1st April, 1956 was Rs. 6·25 crores. As this deficit, in effect, involves a corresponding addition to the debt of the State, it may be aid that the State has been adding to its burden of interest charges also for meeting expenditure within the Revenue Account.

For expenditure outside the Revenue Account, the resources available to the State Government during and to end of 1960-61, were as follows :—

(In crores of Rupees)

I—Net additions :—	During	
	1960-61	1956-57 to 1960-61
(i) Permanent Debt ..	3.28	6.37
(ii) Floating Debt ..	..	..
(iii) Loans from the Central Government ..	8.15	73.16
(iv) Loans from other sources and Unfunded Debt.	0.69	3.24
II. Miscellaneous (excess of Deposits, etc., received by Government over repayments on that account excluding investments).	— 0.98	12.50
III. Decrease (+)/increase (—) in cash balance and investments.	1.70	—10.64
Total ..	12.84	84.63

An analysis of the expenditure incurred during the year from the resources referred to above is given below :—

(In crores of Rupees)

I. Capital expenditure on—	During	
	1960-61	1956-57 to 1960-61
(i) Irrigation and Multipurpose Scheme ..	6.69	46.77
(ii) Other Commercial Departments/Under-takings, Schemes of Government Trading, Industrial Development, Road and Water Transport and Agricultural Schemes.	1.58	12.54
(iii) Other Capital expenditure—		
(a) Capital Outlay on Works ..	3.04	12.22
(b) Miscellaneous—Capital Outlay on Other Works, Ports, Forests, Improvement of Public Health, and Appropriation to the Contingency Fund.	0.53	2.70
II. Net outgo under Loans and Advances by the State Government i. e., after taking into account repayments of loans.	0.92	4.15
III. Revenue deficit(+)/Surplus (—)	.. 0.8	6.25
Total ..	12.84	84.63

The capital expenditure on Civil Works amounting to Rs. 3.04 crores during the year under report was on Departments connected with Administrative Services (Rs. 0.38 crore), Social and Development Services (Rs. 0.49 crore), Miscellaneous (Rs. 0.6 crore), Communications (Rs. 1.22 crores), New Capital Project (Rs. 0.75 crore) and Establishment and Tools and Plant, etc. (Rs. 0.14 crore).

ASSETS AND LIABILITIES

The total liabilities of the State Government under the debt, deposits, etc., heads amounted to Rs. 174.15 crores at the close of the year against Rs. 163.09 crores as on the 1st April, 1960 as detailed below :—

(In crores of Rupees)

	As on 1st April, 1960	As on 31st March, 1961
1. Public Debt ..	1,39.89	1,71.60
2. Unfunded Debt ..	3.01	
3. Deposits and Advances ..	15.80	1
4. Other heads ..	4.39	— 0
Total ..	1,63.09	1,74.15

A detailed account of the debt position of Government has been given in para. 11 of this Review.

In addition to the liabilities mentioned above, the Government have also given guarantees to the extent of Rs. 3.07 crores being the amounts borrowed by some Local Bodies, etc., in the State and out of this an amount of Rs. 2.80 crores was outstanding on the 31st March, 1961.

Against the liabilities shown above, the amounts due to Government together with the cash balance and investments on hand amounted to Rs. 20.28 crores at the close of the year as compared to Rs. 21.06 crores on the 1st April, 1960 as detailed below :—

(In crores of Rupees)

	As on 1st April, 1960	As on 31st March, 1961
1. Loans and Advances ..	8.43	9.35
2. Investment of Sinking Funds ..	1.51	1.92
3. Cash Balance Investment Account	12.51	8.85
4. Cash ..	—1.39	0.16
Total ..	21.06	20.28

The net liability of the State which was not covered by any assets of the nature indicated above amounted to Rs. 1,53.87 crores on the 31st March, 1961, as compared with Rs. 1,42.03 crores at the end of the previous year.

The other assets of the State may be grouped in the following categories :—

(1) Revenue-yielding capital assets such as Irrigation Projects, Electricity Undertakings, Multipurpose River Valley Projects, Agricultural Projects, Road and Water Transport Schemes, Water-Supply and Drainage Schemes, Forestry Schemes and Outlay on Minor Ports to the extent of Rs. 1,22.47 crores (31st March, 1961). The net revenue derived from them during the year amounted to Rs. 1.94 crores and represented 1.58 per cent on the total Capital Outlay.

(2) Other physical assets, such as lands, buildings, communication works, forests, etc., the exact value of which is difficult to ascertain.

(3) Investments in a number of commercial, etc., concerns (Rs. 3.54 crores, on the 31st March, 1961). The total yield from these investments during 1960-61 was Rs. 6.47 lakhs being 0.17 per cent of the total investment. Only 14 concerns out of the total number of 1,266 yielded this return. The details of the investments are given in Appendix I of this Compilation. A review of these investments appears in the Audit Report, 1962.

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	As on 31st March 1961	As on 31st March 1960
1. Loans and Advances	9.32	8.72
2. Investment of Saving Funds	1.01	1.01
3. Cash Balance Investment Account	8.82	12.91
4. Cash	1.18	1.33
Total	20.33	23.97

A—GENERAL FINANCE ACCOUNTS

PART II—ACCOUNTS



No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION
OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expenditure
1	2	3	4
REVENUE			
Principal heads of Revenue—			
Union Excise duties ..	2,65.04	7.47	7.45
Taxes on Income other than Corporation Tax ..	3,28.09	9.25	9.23
Estate Duty ..	11.17	0.32	0.31
Taxes on Railway Fares ..	24.55	0.69	0.69
Land Revenue ..	2,05.79	5.80	5.79
State Excise Duties ..	1,32.73	3.74	3.73
Stamps ..	63.28	1.78	1.78
Forest ..	2,56.04	7.22	7.20
Registration ..	17.96	0.51	0.51
Taxes on Vehicles ..	82.45	2.32	2.32
Sales Tax ..	3,14.16	8.86	8.84
Other Taxes and Duties ..	34.73	0.98	0.98
Total—Principal heads ..	17,35.99	48.94	48.83

No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—*contd.*

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expenditure
1	2	3	4
Irrigation Net—Receipts ..	—10.76	—0.30	—0.30
Debt Services ..	33.69	0.95	0.95
Civil Administration ..	4,32.22	12.18	12.16
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	1,58.68	4.47	4.46
Electricity Schemes—Net Receipts ..	1,22.60	3.46	3.45
Miscellaneous ..	2,56.17	7.22	7.21
Contribution and Miscellaneous Adjustments between Central and State Governments	5,04.67	14.23	14.20
Extraordinary Items ..	3,14.11	8.85	8.83
Grand Total—Revenue ..	35,47.37	100.00	99.79
EXPENDITURE			
Direct demands on the Revenue—			
Taxes on Income other than Corporation Tax ..	6.05	0.17	0.17
Land Revenue ..	1,30.29	3.68	3.67
State Excise Duties ..	16.97	0.48	0.48
Stamps ..	2.07	0.06	0.06
Forest ..	99.64	2.81	2.80
Registration ..	5.38	0.15	0.15
Taxes on Vehicles ..	5.44	0.15	0.15
Sales Tax ..	6.38	0.18	0.18
Other Taxes and Duties ..	82	0.02	0.02
Total—Direct demands ..	2,73.04	7.70	7.68

No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—*Concl'd.*

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expenditure
1	2	3	4
Irrigation ..	59,75	1.68	1.68
Debt Services ..	3,27,13	9.22	9.20
Civil Administration ..	17,94,28	50.58	50.47
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	4,15,90	11.73	11.70
Electricity Schemes ..	44,61	1.26	1.26
Miscellaneous ..	3,33,50	9.40	9.38
Extraordinary Items ..	3,06,16	8.63	8.61
Capital Expenditure within the Revenue Accounts	63	0.02	0.02
Grand Total—Expenditure on Revenue Account..	35,55,00	100.22	100.00

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

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61						Grand Total
			Non-Plan		Plan		Total		
			Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—PRINCIPAL HEADS OF REVENUE		A—DIRECT DEMANDS ON THE REVENUE							
II—Union Excise Duties	2,65,04,000	2—Union Excise Duties.	..	..	..	..	..	..	..
IV—Taxes on Income other than Corporation Tax.	3,28,08,983	4—Taxes on Income other than Corporation Tax	..	6,04,733	..	..	6,04,733	..	6,04,733
V—Estate Duty ..	11,17,000	5—Estate Duty ..	..	..	..	..	..	..	..
V—B—Taxes on Railway Fares.	24,55,000	5—B—Taxes on Railway Fares	..	..	..	..	..	..	..
VII—Land Revenue ..	2,05,79,489	7—Land Revenue	..	1,28,85,890	..	1,43,532	1,28,85,890	1,43,532	1,30,29,422

VIII—State Duties.	Excise	1,32,73,146	8—State Duties.	Excise	..	16,96,492	..	..	16,96,492	..	16,96,492
IX—Stamps	..	63,28,278	9—Stamps	..	..	2,06,852	..	..	2,06,852	..	2,06,852
X—Forest	..	2,56,04,121	10—Forest	..	2,834	85,91,590	..	13,69,394	85,94,424	13,69,394	99,63,818
XI—Registration	..	17,95,520	11—Registration	..	..	5,38,163	..	..	5,38,163	..	5,38,163
XII—Taxes on Vehicles.	Vehi-	82,44,826	12—Taxes on Vehicles.	..	..	5,44,285	..	..	5,44,285	..	5,44,285
XII—A—Sales Tax	Tax	3,44,15,744	12—A—Sales Tax	..	..	6,38,235	..	..	6,38,235	..	6,38,235
XIII—Other and Duties.	Taxes	34,72,999	13—Other Tax and Duties.	..	..	82,302	..	..	82,302	..	82,302
Total	..	17,35,99,106	Total	..	2,834	2,57,88,542	..	15,12,926	2,57,91,376	15,12,926	2,73,04,302

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

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61						Grand Total
			Non-Plan		Plan		Total		
			Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS		C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS							
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial) Gross receipts.	17,10,050	17—Interest on Irrigation works (Commercial)	15,75,336	..	..	..	15,75,336	..	15,75,336
Deduct—									
Working Expenses ..	—31,03,928								
Net Receipts ..	—13,93,878								
XVIII—Irrigation, Navigation, Embankment and Drainage works (Non-commercial).	3,17,482	18—Other Revenue Expenditure financed from Ordinary Revenues	..	38,31,833	..	5,67,150	38,31,833	5,67,150	43,98,983
Total ..	—10,76,396	Total ..	15,75,336	38,31,833	..	5,67,150	54,07,169	5,67,150	59,74,319

E—DEBT SERVICES		E—DEBT SERVICES							
XX—Interest ..	33,68,685	22—Interest on Debt and other Obligations.	1,70,48,253	..	..	..	1,70,48,253	..	1,70,48,253
		23—Appropriation for Reduction or Avoidance of Debt.	1,56,64,902	..	..	..	1,56,64,902	..	1,56,64,902
Total ..	33,68,685	Total ..	3,27,13,155	..	..	..	3,27,13,155	..	3,27,13,155
F—CIVIL ADMINISTRATION.		F—CIVIL ADMINISTRATION							
		25—General Administration.	5,40,750	2,60,61,901	..	21,83,536	2,66,02,651	21,83,536	2,87,86,187
XXI—Administration of Justice.	7,86,143	27—Administration of Justice.	6,18,038	24,00,900	..	..	30,18,938	..	30,18,938
XXII—Jails ..	1,31,033	28—Jails ..	..	27,81,332	..	1,39,078	27,81,332	1,39,078	29,20,410
XXIII—Police ..	2,34,780	29—Police ..	527	1,97,98,098	..	..	1,97,98,625	..	1,97,98,625
XXIV—Ports and Pilotage.	62,216	30—Ports and Pilotage.	..	89,932	..	..	89,932	..	89,932
		36—Scientific Departments.	..	3,06,330	..	8,87,194	3,06,330	8,87,194	11,93,524
XXVI—Education ..	1,28,53,676	37—Education ..	117	2,55,85,961	..	1,77,06,666	2,55,86,078	1,77,06,666	4,32,92,744

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

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61						Grand Total
			Non-Plan		Plan		Total		
			Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXVII—Medical	46,17,794	38—Medical	..	91,62,692	..	78,10,612	91,62,692	78,10,612	1,69,73,304
XXVIII—Public Health.	20,09,278	39—Public Health	..	52,00,295	..	37,23,984	52,00,295	37,23,984	89,24,279
XXIX—Agriculture	24,74,620	40—Agriculture	..	42,05,941	..	62,35,886	42,05,941	62,35,886	1,04,41,827
XXX—Animal Husbandry.	4,92,652	41—Animal Husbandry.	..	31,03,880	..	31,99,340	31,03,880	31,99,340	63,03,220
XXXI—Co-operation	6,22,980	42—Co-operation	39	16,08,937	..	27,42,783	16,08,976	27,42,783	43,51,759
XXXII—Industries and Supplies.	61,31,673	43—Industries and Supplies.	36,082	13,47,186	..	46,32,895	13,83,268	46,32,895	60,16,163
XXXVI—Miscellaneous Departments.	1,28,04,879	47—Miscellaneous Departments.	..	59,16,606	..	2,14,00,432	59,16,606	2,14,00,432	2,73,17,038
Total ..	4,32,21,724	Total ..	11,95,553	10,75,69,991	..	7,06,62,406	10,87,65,544	7,06,62,406	17,94,27,950

H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLA- NEOUS PUBLIC IMPROVEMENTS.		H-CIVIL WORKS, MULTIPUR- POSE RIVER SCHEMES AND MISCELLA- NEOUS PUBLIC IMPROV E- MENTS.							
XXXIX—Civil Works	60,79,280	50—Civil Works	2,51,404	2,09,58,560	19,915	1,12,91,445	2,12,09,964	1,13,11,360	3,25,21,324
XL-A—Receipts from Multipurpose River Schemes.	97,89,280	51-A—Interest on Capital Outlay on Multipurpose River Schemes.	26,64,338	..	..	..	26,64,338	..	26,64,338
		51-B—Other Reve- nue Expenditure connected with Multipurpose River Schemes.	..	54,68,520	..	9,36,065	54,68,520	9,36,065	64,04,585
Total ..	1,58,68,560	Total ..	29,15,742	2,64,27,080	19,915	1,22,27,510	2,93,42,822	1,22,47,425	4,15,90,247

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

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61						Grand Total
			Non-Plan		Plan		Total		
			Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—ELECTRICITY SCHEMES.		I—ELECTRICITY SCHEMES							
XLI—Receipts from Electricity Schemes.		52—Interest on Capital outlay on Electricity Schemes.	44,50,559	..	..	..	44,50,559	..	44,50,559
Gross Receipts	3,00,75,855								
Deduct—									
Working Expenses	—1,78,16,214	52-A— Other Revenue Expenditure connected with Electricity Schemes.	..	9,811	..	..	9,811	..	9,811
Net Receipts	1,22,59,641								
Total ..	1,22,59,641	Total ..	44,50,559	9,811	..	..	44,60,370	..	44,60,370

J—MISCELLANEOUS		J—MISCELLANEOUS							
XLIII—Transfers from Famine Relief Fund.	..	54—Famine ..	50,00,000	60,72,428	..	..	1,10,72,428	..	1,10,72,428
XLIV—Receipts in aid of superannuation.	2,65,116	54—A—Territorial and Political Pensions.	..	1,23,089	..	..	1,23,089	..	1,23,089
		54—B—Privy purses and allowance of Indian Rulers.	..	2,88,133	..	..	2,88,133	..	2,88,133
		55—Superannuation allowances and Pensions.	23,928	35,18,656	..	..	35,42,584	..	35,42,584
XLV—Stationery and Printing.	3,35,716	56—Stationery and Printing.	..	42,45,537	..	4,99,723	42,45,537	4,99,723	47,45,260
XLVI—Miscellaneous	2,11,23,444	57—Miscellaneous	..	1,17,22,456	..	18,55,902	1,17,22,456	18,55,902	1,35,78,358
XLVI—A—Receipts from Road and Water Transport Schemes									
Gross Receipts ..	1,28,65,631								
Deduct—Working expenses.	—89,72,646								
Net Receipts ..	38,92,985								
Total ..	2,56,17,261	Total ..	50,23,928	2,59,70,299	..	23,55,625	3,09,94,227	23,55,625	3,33,49,852

M—EXTRAORDINARY ITEMS		M—EXTRAORDINARY ITEMS							
LI—Extraordinary Receipts.	1,72,02,566	63—Extraordinary Charges.	..	56,119	..	..	56,119	..	56,119
		63-A—Expenditure connected with Post-war Planning and Development.	..	2,49,100	..	12,69,611	2,49,100	12,69,611	15,18,711
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works.	1,42,08,671	63-B—Community Development Projects, National Extension Service and Local Development Works.	..	34,98,580	..	2,55,30,460	34,98,580	2,55,30,460	2,90,29,040
LI-B—Civil Defence..	20	64-B—Civil Defence.	..	12,357	..	..	12,357	..	12,357
Total ..	3,14,11,257	Total ..	..	38,16,156	..	2,68,00,071	38,16,156	2,68,00,071	3,05,16,227
		Total—Revenue expenditure.	4,78,77,107	19,34,13,712	19,915	11,41,25,688	24,12,90,819	11,41,45,603	35,54,36,422

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

Heads of Revenue	Actuals for 1960-61	Heads of expenditure	Actuals for 1960-61						Grand Total
			Non-plan		Plan		Total		
			Charged	Voted	Charged	Voted	Non-plan	Plan	
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		<i>Capital Expenditure within the Revenue Account. JJ. 55-A—</i>	..	63,247	..	..	63,247	..	63,247
		<i>Commutation of Pensions financed from Ordinary Revenues.</i>							
		Total ..	..	63,247	..	..	63,247	..	63,247
Total—Revenue ..	35,47,37,188	Total—Expenditure on Revenue Account.	4,78,77,107	19,34,76,959	19,915	11,41,25,688	24,13,54,066	11,41,45,603	35,54,99,669
		Total—Revenue..	..	..	..	..	..	..	35,47,37,188
		Deficit (—) ..	..	..	..	..	..	..	7,62,481
		<i>Capital Expenditure outside the Revenue Account AA-65-A—Capital Outlay on Forests.</i>	..	..	..	3,14,218	..	3,14,218	3,14,218

CC-68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).	..	..	..	78,68,313	..	78,68,313	78,68,313
CC-68 A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	..	3,22,520	..	31,56,291	3,22,520	31,56,291	34,78,811
FF-70—Capital Outlay on improvement of Public Health.	..	..	..	13,74,246	..	13,74,246	13,74,246
FF-71—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	16,268	38,82,174	..	38,98,442	38,98,442
FF-72—Capital Outlay on Industrial Development.	..	4,86,338	13,260	21,61,035	4,86,338	21,74,295	26,60,633
FF-73—Capital Outlay on Ports.	..	..	..	5,09,921	..	5,09,921	5,09,921
HH-80—A—Capital Outlay on Multipurpose River Schemes.	..	..	..	5,55,99,475	..	5,55,99,475	5,55,99,475
HH-81—Capital Account of Civil Works outside the Revenue Account.	4,050	44,61,863	12,00,289	2,46,82,707	44,65,913	2,58,82,996	3,03,48,909
II-81—A—Capital Outlay on Electricity Schemes.	..	..	..	82,28,557	..	82,28,557	82,28,557

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

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61						Grand Total
			Non-Plan		Plan		Total		
			Charged	Voted	Charged	Voted	Non-plan	Plan	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		JJ-82—Capital Account of other works outside the Revenue Account.	..	10,04,167	..	20,87,364	10,04,167	20,87,364	30,91,531
		JJ-82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	..	7,18,993	..	..	7,18,993	..	7,18,993
		JJ-85-A—Capital Outlay on Schemes of Government Trading.	..	3,16,560	..	..	3,16,560	..	3,16,560
		Total ..	4,050	73,10,441	12,29,817	10,98,64,301	73,14,491	11,10,94,118	11,84,08,609
Total—Revenue ..	35,47,37,188	Total Expenditure	4,78,81,157	20,07,87,400	12,49,732	22,39,89,989	24,86,68,557	22,52,39,721	47,39,08,278

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

	Actuals for 1960-61		Total
	Charged	Voted	
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	4,81,88,822	33,72,03,635	38,53,92,457
Expenditure outside the Revenue Account	12,33,867	11,71,74,742	11,84,08,609
Disbursement under Public Debt and Loans and Advances (b).	4,98,09,457	1,81,13,173	6,79,22,630
Total	9,92,32,146	47,24,91,550	57,17,23,696

	Charged expenditure	Voted expenditure
	Rs.	Rs.
(a) The figures have been arrived at as follows.—		
Total expenditure as in Account No. 2.	4,78,97,022	30,76,02,647
<i>Add—Working Expenses of—</i>		
Irrigation .. ..	..	31,03,928
Electricity Schemes .. ..	..	1,78,16,214
Other concerns	2,91,800	86,80,846
Total	4,81,88,822	33,72,03,635

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

N.—Public debt—

Permanent Debt .. ..	..	..
Floating Debt .. ..	..	..
Loans from the Central Government.	4,91,12,605	..
Other Loans	6,96,852	..

*P—Loans and Advances
by State Governments*

Loans to local Funds, Private Parties, etc. .. ..	..	1,71,22,842
Loans to Government Servants .. ..	..	9,90,331
Total	4,98,09,457	1,81,13,173

No. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1960-61
	Rs.
A—PRINCIPAL HEADS OF REVENUE—	
II—UNION EXCISE DUTIES—	
Additional duties of Excise under the Additional duties of Excise (Goods of Special Importance) Act, 1957 assigned to States.	1,01,13,000
Share of net proceeds assigned to States	1,63,91,000
Total	<u>2,65,04,000</u>
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX—	
Taxes on Agricultural Income	3,71,645
Share of net proceeds assigned to States	3,24,44,000
<i>Deduct—Refunds</i>	—6,662
Total	<u>3,28,08,983</u>
V—ESTATE DUTY—	
I—Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States	1,000
II—Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	11,16,000
Total	<u>11,17,000</u>
V-B—TAXES ON RAILWAY FARES—	
Share of net proceeds assigned to States	24,55,000
Total	<u>24,55,000</u>
VII—LAND REVENUE—	
Ordinary Revenue	1,77,60,247
Sale of Government Estates	12,523
Sale-proceeds of wastelands and redemption of land tax	2,77,038
Recoveries on account of survey and settlement charges	12,334
Rents, etc., of fisheries	1,94,871
Recovery of cost of maintenance of boundary pillars	8,664
Rates and cesses on land	3,10,997
Recoveries of overpayments	16,297
Collection of payments for services rendered	28,058
Miscellaneous	24,69,547
<i>Deduct—Portion of Land Revenue due to Irrigation Works</i>	—5,02,656
<i>Deduct—Refunds</i>	—8,431
Total	<u>2,05,79,489</u>

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

Heads	Actuals for 1960-61
Rs.	
VIII—STATE EXCISE DUTIES—	
Country spirits	84,12,256
Country fermented liquor	4,21,694
Malt liquor	1,469
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	9,30,439
Receipts from commercial spirits, including denatured spirits and medicated wines.	1,35,110
Opium	3,39,957
Duties on medicinal and toilet preparations containing alcohol, Opium, etc.	8,930
Hemp and other drugs	25,81,660
Fines, confiscations and miscellaneous	4,41,360
Recoveries of overpayments	1,019
<i>Deduct</i> —Refunds	—748
Total	<u>1,32,73,146</u>
X—STAMPS—	
A—Non-judicial—	
Sale of stamps	35,97,765
Duty on impressing documents	3,857
Fines and penalties	10,010
Miscellaneous	278
<i>Deduct</i> —Refunds	—10,761
Total—A—Non-Judicial	<u>36,01,149</u>
B—Judicial—	
(i) Court fees—	
Court fees realised in stamps	26,24,168
<i>Deduct</i> —Refunds	—4,617
(ii) Other Receipts—	
Sale of stamps	1,04,471
Fines and penalties	3,060
Miscellaneous	47
Total—B—Judicial	<u>27,27,129</u>
Grand Total	<u>63,28,278</u>

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

Heads	Actuals for 1960-61
Rs.	
X—FOREST—	
Timber and other produce removed from the forests by Govern- ment Agency.	29,16,640
Timber and other produce removed from the forests by consumers and purchasers.	2,11,73,566
Drift and waif wood and confiscated forest produce ..	84,461
Receipts from the management of <i>ex-Zamindari</i> Estates ..	27,112
Miscellaneous	11,98,882
Subventions from the Government of India for Development Schemes.	2,14,000
<i>Deduct—Refunds</i>	—10,540
Total ..	2,56,04,121
XI—REGISTRATION—	
Fees for registering documents	16,89,640
Fees for copies of registered documents	29,598
Miscellaneous	76,651
<i>Deduct—Refunds</i>	—369
Total ..	17,95,520
XII—TAXES ON VEHICLES—	
Receipts under the Indian Motor Vehicles Act ..	11,23,440
Receipts under the State Motor Vehicles Taxation Act ..	71,48,942
<i>Deduct—Refunds</i>	—27,556
Total ..	82,44,826
XII-A—SALES TAX—	
Taxes under the Central Sales Tax Act ..	47,64,041
Taxes under the State Sales Tax Acts ..	2,67,69,002
Licence Fees ..	13,034
Miscellaneous ..	9,012
<i>Deduct—Refunds</i>	—1,39,345
Total ..	3,14,15,744

N^o. 4—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*Contd.*

Heads	Actuals for 1960-61
	Rs.
XIII—OTHER TAXES AND DUTIES—	
A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax ..	14,17,239
Total—A ..	14,17,239
B—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	3,93,949
<i>Deduct—Refunds</i> ..	—300
Total—B	3,93,649
D—Other items—	
Taxes on goods carried by roads or inland water way	16,62,111
Total—D ..	61,62,111
Grand Total ..	34,72,999
C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)	
A—Irrigation Works—	
Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates ..	6,94,098
Plantations ..	1,882
Other Canal produce ..	10,800
Navigation ..	3,23,775
Rents ..	18,621
Receipts from Workshops ..	2,39,200
Recoveries of expenditure ..	1,859
Miscellaneous ..	84,912
Indirect Receipts—	
Portion of Land Revenue due to Works ..	3,49,971
<i>Deduct—Refunds</i> ..	—15,068
Total—Gross Receipts ..	17,10,050

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

Heads	Actuals for 1960-61
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—<i>Concl'd.</i>	
	Rs.
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	
Non-plan ..	—1,06,159
Maintenance and Repairs	
Non-plan ..	—22,92,327
Establishment	
Non-plan ..	—6,14,174
Tools and Plant	
Non-plan ..	—90,947
Suspense	
Non-plan ..	—321
Total Working Expenses—Non-plan ..	—31,03,928
Net Receipts ..	—13,93,878
XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—	
A—Irrigation Works—	
Direct Receipts—	
Rents ..	532
Recoveries of expenditure ..	64,191
Miscellaneous ..	70,674
Indirect Receipts—	
Portion of Land Revenue due to Works ..	1,52,685
Total—A—Irrigation Works ..	2,88,082
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation ..	11,691
Rents ..	30
Miscellaneous ..	17,679
Total—B—Navigation, etc. ..	29,400
Grand Total ..	3,17,482

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

Heads	Actuals of 1960-61
	Rs.
E—DEBT SERVICES—	
XX—INTEREST	
Interest on loans and advances by the State Governments ..	13,82,494
Interest realised on investments of Cash Balances ..	5,29,164
Interest on arrears of Revenue ..	98,878
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	10,68,200
Premium on loans ..	1,26,759
Miscellaneous ..	1,63,307
<i>Deduct—Refunds</i>	—117
Total ..	<u>33,68,685</u>
F—CIVIL ADMINISTRATION—	
XXI—ADMINISTRATION OF JUSTICE—	
Sale-proceeds of unclaimed and escheated property ..	20,998
Court-fees realised in cash	12,671
General fees, fines and forfeitures ..	7,02,825
Pledership and Mukhtearship Examination fees ..	1,160
Miscellaneous fees and fines ..	39,470
Miscellaneous ..	14,807
Recoveries of overpayments ..	1,670
Collection of payments for services rendered ..	288
<i>Deduct—Refunds</i> ..	—7,746
Total ..	<u>7,86,143</u>
XXII—JAILS—	
Jails ..	5,042
Jail manufactures ..	94,555
Recoveries of overpayments ..	1,889
Subventions from the Government of India for Development Schemes.	29,928
<i>Deduct—Refunds</i> ..	—381
Total ..	<u>1,31,033</u>

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

Heads	Actuals for 1950-61
	Rs.
XXIII—POLICE—	
Police supplied to Public departments, private companies and persons	5,908
Recoveries on account of village police ..	3,085
Fees, fines and forfeitures ..	—4,596
Recoveries of overpayments ..	11,600
Collection of payments for services rendered ..	1,31,343
Miscellaneous ..	99,430
<i>Deduct—Refunds</i> ..	—11,990
Total ..	2,34,780
XXIV—PORTS AND PILOTAGE—	
Miscellaneous ..	62,216
Total ..	62,216
XXVI—EDUCATION—	
A—University—	
Fees, Government Arts Colleges ..	7,23,237
Fees, Government Professional Colleges ..	3,526
B—Secondary—	
Fees, Government Secondary Schools ..	7,66,859
C—Primary—	
Fees, Government Primary Schools ..	8,656
D—Special—	
Fees and other receipts, Government Special Schools ..	93,739
E—General—	
Contribution ..	2,942
Subventions from the Government of India for Development Schemes.	1,06,79,282
Recoveries of overpayments ..	2,94,333
Collection of payments for services rendered ..	10,459
Miscellaneous ..	3,02,713
<i>Deduct—Refunds</i> ..	—32,070
Total ..	1,28,53,676

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

Heads	Actuals for 1960-61
	Rs.
XXVII—MEDICAL—	
Medical School and College fees ..	76,494
Hospital Receipts ..	1,90,020
Sale of medicines ..	31,955
Contributions ..	6,519
Subventions from the Government of India for Development Schemes.	39,84,996
Recoveries of overpayments ..	64,554
Collection of payments for services rendered ..	1,82,656
Miscellaneous ..	88,177
<i>Deduct—Refunds</i> ..	—7,577
Total ..	<u>46,17,794</u>
XXVIII—PUBLIC HEALTH—	
Subventions from the Government of India for Development Schemes.	19,19,000
Recoveries of overpayments ..	592
Miscellaneous ..	90,026
<i>Deduct—Refunds</i> ..	—340
Total ..	<u>20,09,278</u>
XXIX—AGRICULTURE—	
Agricultural receipts ..	9,31,906
Fisheries ..	2,48,076
Subventions from the Government of India for Development Schemes.	12,22,041
Recoveries of overpayments ..	66,634
Collection of payments for services rendered ..	233
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies	24,404
<i>Deduct—Refunds</i> ..	—18,674
Total ..	<u>24,74,620</u>

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

Heads	Actuals for 1960-61
	Rs.
XXX—ANIMAL HUSBANDRY	
Veterinary College and School fees ..	30,715
Subventions from the Government of India for Development Schemes.	15,220
Other receipts ..	4,54,191
<i>Deduct—Refunds</i> ..	—7,474
Total ..	4,92,652
XXXI—CO-OPERATION—	
Audit fees ..	38,090
Miscellaneous receipts ..	1,83,045
Subventions from the Government of India for Development Schemes.	5,87,585
<i>Deduct—Refunds</i> ..	—1,85,740
Total ..	6,22,980
XXXII—INDUSTRIES AND SUPPLIES—	
Industries ..	14,02,896
Receipts from Cottage and Small Scale Industries ..	15,241
Recoveries of overpayments ..	39,147
Subventions from the Government of India for Development Schemes.	46,74,800
<i>Deduct—Refunds</i> ..	—413
Total ..	61,31,673
XXXVI—MISCELLANEOUS DEPARTMENTS—	
<i>Labour and Emigration—</i>	
Emigration fees ..	423
Fees for the registration of Trade Unions ..	3,971
<i>Miscellaneous—</i>	
Examination fees ..	50,758
Fees for the inspection of steam boilers ..	40,708
Administration of Indian Partnership Act, 1932 ..	1,451
Fire service ..	2,907
Fees realised under the Factories Act, 1948 ..	1,22,778
Subventions from the Government of India for Development Schemes.	39,18,900
Miscellaneous ..	88,35,989
<i>Deduct—Refunds</i> ..	—1,73,006
Total ..	1,28,04,879

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

Heads	Actuals for 1960-61
	Rs.
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—	
XXXIX—CIVIL WORKS—	
Rents ..	11,72,119
Ferry Receipts ..	43,562
Tolls on Roads ..	20,556
Subventions from the Government of India for Development Schemes	26,23,250
Recoveries of expenditure ..	3,31,536
Transfer from Central Road Fund ..	3,15,388
Miscellaneous ..	16,05,283
<i>Deduct</i> —Refunds ..	—32,414
Total ..	60,79,280
XL—A—RECEIPTS FROM MULTIPURPOSE RIVER SCHEMES—	
Gross Receipts ..	97,89,280
Total ..	97,89,280
X—ELECTRICITY SCHEMES—	
XLI—RECEIPTS FROM ELECTRICITY SCHEMES—	
I— <i>Hydro-Electric Schemes</i> —	
Machkund Hydro-Electric (Joint) Scheme	
Gross Receipts—	
Sale of power ..	45,86,580
Total—Gross receipts ..	45,86,580
<i>Deduct</i> —Working Expenses—	
Maintenance proper	
Non-plan ..	—10,28,360
Total—Working Expenses—Non-plan ..	—10,28,360
Net receipts ..	35,58,220

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

Heads	Actuals for 1960-61
XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>Contd.</i>	
DUDUMA TRANSMISSION SCHEME—	Rs.
Gross Receipts—	
Sale of power ..	12,14,580
Miscellaneous Revenue ..	53,885
Total—Gross Receipts ..	12,68,465
<i>Deduct—Working Expenses—</i>	
Maintenance proper—	
Non-plan ..	—1,71,276
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund—	
Non-plan ..	—2,62,663
Establishment—	
Non-plan ..	—23,272
Tools and Plant—	
Non-plan ..	—89,993
Cost of power creditable to bulk supply—	
Non-plan ..	—78,208
Total—Working Expenses—Non-plan ..	—6,25,412
Net Receipts— ..	6,43,053
HIRAKUD POWER UTILISATION SCHEME—	
Gross Receipts—	
Sale of power ..	2,20,41,697
Miscellaneous Revenue ..	1,23,543
<i>Deduct—Refunds</i> ..	—212
Total—Gross Receipts ..	2,21,65,028

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

Heads	Actuals for 1960-61
XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>Contd.</i>	
	Rs.
<i>Deduct—Working Expenses</i>	
Works expenditure financed from Ordinary Revenues— Non-plan	.. —35,421
Maintenance proper— Non-plan	.. —4,76,215
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund— Non-plan	.. —2,54,980
Establishment— Non-plan	.. —69,517
Tools and Plant— Non-plan	.. —61,782
Cost of power creditable to bulk supply— Non-plan	.. —1,30,24,664
Total—Working Expenses—Non-plan	.. —1,39,22,579
Net Receipts	.. 82,42,449
II—Thermo-Electric Schemes—	
A—TOWN ELECTRIFICATION SCHEME—GROUP I	
Gross Receipts—	
Sale of power	.. 70,699
Miscellaneous Revenue	.. 12,938
Total—Gross Receipts	.. 83,637
<i>Deduct—Working Expenses—</i>	
Maintenance proper— Non-plan	.. —96,920
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund—Non-plan.	.. —18,400
Establishment— Non-plan	.. —13,170
Tools and plant— Non-plan	.. —16,351
Total—Working Expenses—Non-plan	.. —1,44,841
Net Receipts	.. —61,204

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

Heads	Actuals for 1960-61
XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>Contd.</i>	
Rs.	
B—TOWN ELECTRIFICATION SCHEME—GROUP II—	
Gross Receipts—	
Sale of power ..	1,69,799
Miscellaneous Revenue ..	2,584
Total—Gross Receipts ..	1,72,383
<i>Deduct—Working Expenses—</i>	
Maintenance proper—	
Non-plan ..	-2,17,883
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund—Non-plan.	-26,000
Establishment—	
Non-plan ..	-29,603
Tools and Plant—Non-plan ..	-49,099
Suspense—Non-plan ..	4,09,812
Total—Working Expenses—Non-plan ..	87,227
Net Receipts ..	2,59,610
C—ELECTRIFICATION OF SMALL TOWNS AND RURAL AREAS	
Gross Receipts—	
Sale of power ..	4,67,820
Miscellaneous revenue ..	10,268
<i>Deduct—Refunds</i> ..	-95
Total—Gross Receipts ..	4,77,993
<i>Deduct—Working Expenses—</i>	
Maintenance proper—Non-plan ..	
..	-4,97,214
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund—Non-plan	-1,21,926
Establishment—Non-plan ..	-67,557
Cost of power creditable to bulk supply—Non-plan ..	-41,878
Total—Working Expenses—Non-plan ..	-7,28,575
Net Receipts ..	-2,50,582

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

Heads	Actuals for 1960-61
	Rs.
<i>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—Contd.</i>	
<i>D—BARIPADA ELECTRIC SUPPLY SCHEME—</i>	
Gross Receipts—	
Sale of power ..	1,61,589
Miscellaneous revenue ..	1,055
Total—Gross Receipts ..	1,62,644
<i>Deduct—Working Expenses—</i>	
Maintenance proper—Non-Plan ..	-1,51,937
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund—Non-Plan. ..	-17,600
Establishment—Non-plan ..	-20,644
Total—Working Expenses—Non-Plan ..	-1,90,181
Net Receipts ..	-27,537
<i>E—CUTTACK THERMAL SCHEME—</i>	
Gross Receipts—	
Sale of power ..	7,33,007
Miscellaneous Revenue ..	4,792
Total—Gross Receipts ..	7,37,799
<i>Deduct—Working Expenses—</i>	
Maintenance proper—Non-Plan ..	-1,07,058
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund—Non-Plan. ..	-97,700
Establishment—Non-Plan ..	-14,547
Tools and Plant—Non-Plan ..	-85,323
Cost of power creditable to bulk supply—Non-Plan ..	-3,99,757
Total—Working Expenses—Non-Plan ..	-7,04,385
Net Receipts ..	33,414

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

Heads	Actuals for 1960-61
	Rs.
XLI—RECEIPTS FROM ELECTRICITY SCHEMES— <i>Concl.</i>	
F—EXPANSION OF POWER FACILITIES—	
Gross Receipts—	
Sale of power ..	3,34,464
Miscellaneous Revenue ..	86,862
Total—Gross Receipts ..	4,21,326
<i>Deduct—Working Expenses—</i>	
Maintenance proper—Non-Plan ..	—3,32,529
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund—Non-Plan.	—92,000
Establishment—Non-Plan ..	—45,181
Tools and Plant—Non-Plan ..	—75,128
Cost of power creditable to bulk supply—Non-Plan ..	—14,270
Total—Working Expenses—Non-Plan ..	—5,59,108
Net Receipts ..	—1,37,782
Grand Total ..	1,22,59,641
J—MISCELLANEOUS—	
XLIV—Receipts in Aid of Superannuation—	
Contribution from pension and gratuities ..	2,57,083
Miscellaneous ..	8,144
<i>Deduct—Refunds</i> ..	—111
Total ..	2,65,116
XLV—STATIONERY AND PRINTING—	
Stationery receipts ..	50,253
Sale of plain paper used with stamps ..	1,07,452
Sale of Gazettes and other Government Publications ..	61,650
Other Press receipts ..	1,15,365
Miscellaneous ..	996
Receipts in England ..	2
<i>Deduct—Refunds</i> ..	—2
Total ..	3,35,716

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

Heads	Actuals for 1960-61
	Rs.
XLVI—MISCELLANEOUS—	
Unclaimed deposits	7,67,341
Sale of old stores and materials	38,226
Sale of land and houses, etc.	490
Fees for Government audit	19,032
Grants-in-aid, contributions, etc.	2,85,524
Contributions for Five-Year Plan	323
Rents, rates and taxes	96,598
Other fees, fines and forfeitures	70,199
Receipts on account of Displaced Persons	7,14,756
Receipts arising out of Rail-Road Co-ordination Scheme	1,86,840
Gain by exchange on local transactions	119
Recoveries of over payments	13,59,922
Collection of payments for services rendered	1,96,388
Net gain by Exchange on Remittance transactions	5
Receipts in connection with Elections	4,802
Miscellaneous	84,80,829
Subventions from the Government of India for Development Schemes.	1,57,687
Grants from the Government of India to cover the reduction in the share of Income Tax, consequent upon the changes in Company Taxation.	90,08,000
Deduct—Refunds	—2,63,637
Total	2,11,23,444
XLVI-A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES	
(a) Road Transport—	
Gross Receipts—	
Receipts from Road Transport Services	1,27,97,033
Interest on Depreciation and other Reserve Funds	69,664
Deduct—Refunds	—1,066
Total—Gross Receipts	1,28,65,631

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

Heads	Actuals for 1960-61
	Rs.
<i>XLVI-A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—Concl'd.</i>	
<i>Deduct—Working Expenses—</i>	
Direction—Non-Plan ..	—3,59,072
Operation—Non-Plan ..	—86,11,128
Total—Working Expenses—Non-Plan ..	—89,70,200
 <i>(b) Water Transport—</i>	
<i>Gross Receipts—</i>	
Receipts from Water Transport Services ..	..
Total—Gross Receipts ..	..
 <i>Deduct—Working Expenses—</i>	
Operation—Non-Plan ..	—2,446
Total—Working Expenses—Non-Plan ..	—2,446
Net Receipts ..	38,92,985
 <i>L—CONTRIBUTION AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS</i>	
<i>XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT—</i>	
Grants-in-aid under Article 275 of the Constitution ..	5,01,08,000
Other Grants-in-aid ..	3,45,867
Total ..	5,04,53,867
 <i>L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS</i>	
Contribution from the Central Government on account of Administration of Petroleum and Explosive Acts.	4,436
Contributions from the Central Government on account of Administration of India Arms Act.	9,047
Total ..	13,483

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

Heads	Actuals for 1960-61
	Rs.
M—EXTRAORDINARY ITEMS—	
LI—EXTRAORDINARY RECEIPTS—	
Subventions from the Central Government for Development Schemes.	72,00,000
Other items ..	1,00,02,566
Total ..	1,72,02,566
LI-A—RECEIPTS ON ACCOUNT OF COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—	
A—Community Development Projects—	
Grants from the Government of India ..	1,08,25,369
Other Receipts ..	8,12,185
<i>Deduct—Refunds</i> ..	—821
B—National Extension Service—	
Grants from the Government of India ..	14,02,000
C—Local Development Works—	
Grants from the Government of India ..	9,21,900
Other Receipts ..	43,713
D—General—	
Grants from the Government of India ..	2,03,784
Other Receipts ..	541
Total ..	1,42,08,671
L II-B—CIVIL DEFENCE—	
Miscellaneous ..	20
Total ..	20

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—DIRECT DEMANDS ON THE REVENUE—							
4—TAXES ON INCOME OTHER THAN CORPORATION TAX—							
Collection of Taxes on Agricultural Income	6,04,733	..	..	6,04,733	..	6,04,733
Total	6,04,733	..	..	6,04,733	..	6,04,733
7—LAND REVENUE—							
Charges of Administration	6,01,866	..	1,43,532	6,01,866	1,43,532	7,45,398
Management of Government Estate	58,81,731	..	..	58,81,731	..	58,81,731
Survey, Settlement and Record Operations	25,54,918	..	..	25,54,918	..	25,54,918
Land Records	2,45,641	..	..	2,45,641	..	2,45,641
Assignments and Compensation	1,01,734	..	..	1,01,734	..	1,01,734
Transfer to Zamindari Abolition Fund	35,00,000	..	..	35,00,000	..	35,00,000
Total	1,28,85,890	..	1,43,532	1,28,85,890	1,43,532	1,30,29,422

8—STATE EXCISE DUTIES—							
Superintendence	.. ..	52,420	.. ..	52,420	.. ..	52,420	.. ..
District Executive Establishment	.. ..	15,24,032	.. ..	15,24,032	.. ..	15,24,032	.. ..
Distilleries	.. ..	21,532	.. ..	21,532	.. ..	21,532	.. ..
Cost of opium supplied to State Excise Department	.. ..	37,875	.. ..	37,875	.. ..	37,875	.. ..
Purchase of Ganja and other drugs	.. ..	60,633	.. ..	60,633	.. ..	60,633	.. ..
	Total	16,96,492	.. ..	16,96,492	.. ..	16,96,492	.. ..
9—STAMPS—							
Superintendence	.. ..	7,723	.. ..	7,723	.. ..	7,723	.. ..
A—Non-Judicial—							
Charges for the sale of stamps	.. ..	87,361	.. ..	87,361	.. ..	87,361	.. ..
Cost of stamps supplied from Central Stamps Stores	.. ..	58,542	.. ..	58,542	.. ..	58,542	.. ..
	Total—A—Non-Judicial	1,45,903	.. ..	1,45,903	.. ..	1,45,903	.. ..

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9—STAMPS— <i>Concl.</i>							
B—Judicial—							
Charges for the sale of Stamps	17,808	..	..	17,808	..	17,808
Cost of stamps supplied from Central Stamps Stores	35,418	..	..	35,418	..	35,418
Total—B—Judicial	53,226	..	..	53,226	..	53,226
Grand Total	2,06,852	..	..	2,06,852	..	2,06,852

—FOREST

General Direction	..	..	1,89,273	..	21,391	1,89,273	21,391	2,10,664
Conservancy and Works	..	2,834	42,08,146	..	11,92,604	42,10,980	11,92,604	54,03,584
Establishment	..	..	41,94,105	..	1,52,604	41,94,105	1,52,604	43,46,709
Charges in England	..	..	66	..	2,795	66	2,795	2,861
Total	..	2,834	85,91,590	..	13,69,394	85,94,424	13,69,394	99,63,818
11—REGISTRATION—								
Superintendence	..	..	7,152	..	..	7,152	..	7,152
District charges	..	..	5,31,011	..	..	5,31,011	..	5,31,011
Total	..	..	5,38,163	..	..	5,38,163	..	5,38,163
12—TAXES ON VEHICLES—								
Charges of collection under Motor Vehicles Act	..	..	1,65,243	..	..	1,65,243	..	1,65,243
Compensation to local bodies, etc.	..	..	3,79,000	..	..	3,79,000	..	3,79,000
Other charges	..	..	42	..	..	42	..	42
Total	5,44,285	5,44,285	..	5,44,285

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

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12—A—SALES TAX—							
Collection charges	6,38,235	..	..	6,38,235	..	6,38,235
Total	6,38,235	..	..	6,38,235	..	6,38,235
13—OTHER TAXES AND DUTIES—							
Collection Charges—							
Entertainment Tax	29,672	..	..	29,672	..	29,672
Charges under the Electricity Acts	52,630	..	..	52,630	..	52,630
Total	82,302	..	..	82,302	..	82,302

C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
17—INTEREST ON IRRIGATION WORKS (COMMERCIAL).								
Irrigation Works	..	15,75,336	..	..	..	15,75,336	..	15,75,336
Total	..	15,75,336	..	..	..	15,75,336	..	15,75,336
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—								
A—Irrigation Works—								
(1) Works (Non-Commercial)—								
Extensions and improvements	..	..	—216	..	..	—216	..	—216
Maintenance and Repairs	..	..	7,80,655	..	..	7,80,655	..	7,80,655
Establishment	..	..	1,56,388	..	1,44,955	1,56,388	1,44,955	3,01,343
Tools and Plant	..	..	8,904	..	..	8,904	..	8,904
(2) Miscellaneous Expenditure—								
Establishment	..	..	..	..	1,19,109	..	1,19,109	1,19,109
Other charges	..	..	9,068	..	3,03,086	9,068	3,03,086	3,12,154
Grants-in-aid	..	..	11,000	..	..	11,000	..	11,000
Total—A—Irrigation Works	..	..	9,65,799	..	5,67,150	9,65,799	5,67,150	15,32,949

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18—OTHER REVENUE EXPENDITURE FIN- ANCED FROM ORDINARY REVENUES— <i>Concl'd.</i>							
B—Navigation, Embankment and Drainage Works—							
(1) <i>Works (Non-Commercial)—</i>							
Extensions and Improvements	27,535	..	..	27,535	..	27,535
Maintenance and Repairs	32,26,214	..	..	32,26,214	..	32,26,214
Establishment	3,35,794	..	..	3,35,794	..	3,35,794
Tools and Plant	1,05,940	..	..	1,05,940	..	1,05,940
Suspense	—1,99,207	..	..	—1,99,207	..	—1,99,207
(2) <i>Miscellaneous Expenditure—</i>							
Other charges	1,589	..	..	1,589	..	1,589
Grants-in-aid	5,234	..	..	5,234	..	5,234
Total—B—Navigation, etc.	35,03,099	..	..	35,03,099	..	35,03,099

<i>Deduct—</i>							
Amount financed from Famine Relief Fund	..	..	—6,37,065	..	..	6,37,065	—6,37,065
Grand Total	..	..	38,31,833	..	5,67,150	38,31,833	5,67,150
E—DEBT SERVICES—							
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—							
A—Interest on Ordinary Debt—							
Rupee Debt—							
(1) Interest on Permanent Loans—							
Interest on 4 per cent Orissa Government Loan, 1968.	12,08,510	..	..	..	12,08,510	..	12,08,510
Interest on 4½ per cent Orissa Government Loan, 1970.	13,61,925	..	..	..	13,61,925	..	13,61,925
Interest on 4 per cent Orissa Government Loan, 1971.	15,37,898	..	..	..	15,37,898	..	15,37,898
Interest on 4 per cent Orissa Government Loan, 1969	1,37,628	..	..	..	1,37,628	..	1,37,628

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—Contd.							
(2) Discount on Loans—							
4½ per cent Orissa Government Loan, 1970 ..	3,28,576	..	..	..	3,28,576	..	3,28,576
(3) Other Items—							
Management of Debt ..	32,003	..	..	..	32,003	..	32,003
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account.	5,38,692	..	..	..	5,38,692	..	5,38,692
(4) Interest on loans taken from the Central Government.	1,79,42,664	..	..	..	1,79,42,664	..	1,79,42,664
(5) Interest on other loans ..	4,42,587	..	..	..	4,42,587	..	4,42,587

B—Interest on Unfunded Debt—

State Provident Funds—

Interest on General Provident Fund	..	10,53,792	..	..	..	10,53,792	..	10,53,792
Interest on Indian Civil Service Provident Fund	..	18,208	..	..	..	18,208	..	18,208
Interest on Indian Civil Service (Non-European Members) Provident Fund.	..	6,117	..	..	..	6,117	..	6,117
Interest on All-India Services Provident Fund	..	66,014	..	..	..	66,014	..	66,014
Interest on Contributory Provident Fund	..	31,089	..	..	..	31,089	..	31,089

C—Interest on other obligations—

Interest on Depreciation Reserve and other Reserve Funds—

Interest on Deposits of Depreciation Reserves of Government Commercial undertakings.	..	2,56,155	2,56,155	..	2,56,155
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Other Items—

Miscellaneous	..	6,83,642	6,83,642	..	6,83,642
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No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—Contd.

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
22—INTEREST ON DEBT AND OTHER OBLIGATIONS— <i>Concl.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D—Transfers—							
Deduct—Interest transferred to Commercial Departments—							
Delta Irrigation Schemes. ..	—26,64,338	..	..	..	—26,64,338	..	—26,64,338
Irrigation ...	—5,07,136	..	..	..	—5,07,136	..	—5,07,13 6
Electricity Schemes ..	—44,50,559	..	..	..	—44,50,559	..	—44,50,5 59
Interest transferred to other Government Commercial Departments and undertakings.							
State Transport Service ..	—2,91,572	..	..	..	—2,91,572	..	—2,91,572
Interest met from Zamindari Abolition Fund ..	—6,83,642	..	..	..	—6,83,642	..	—6,83,642
Total ..	1,70,48,253	..	..	..	1,70,48,253	..	1,70,48,253

23—APPROPRIATION FOR REDUCTION AVOIDANCE OF DEBT.	OR						
Sinking Funds	..	1,49,68,050	..	..	..	1,49,68,050	1,49,68,050
Other Appropriations	..	6,96,852	..	..	..	6,96,852	6,96,852
Total	..	1,56,64,902	..	..	..	1,56,64,902	1,56,64,902
F—CIVIL ADMINISTRATION—							
25—GENERAL ADMINISTRATION—							
A—President, Vice-President, Heads of States, Cabinet and Ministers—							
Emoluments and/or allowances of the Governor	...	46,067	..	..	..	46,067	46,067
Secretariat staff of the Governor	..	1,02,454	..	..	..	1,02,454	1,02,454
Staff and Household of the Governor	..	1,05,946	..	..	..	1,05,946	1,05,946
Entertainment and Hospitality Expenses	..	..	1,17,405	..	..	1,17,405	1,17,405
Expenditure from Contract allowance	..	33,486	..	..	..	33,486	33,486
Tour Expenses	..	59,694	..	..	..	59,694	59,694
Ministers	..	..	5,29,481	..	..	5,29,481	5,29,481
Other Charges	..	13,121	..	..	..	13,121	13,121

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

Heads	Actuals for 1960-61						Grand total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
25—GENERAL ADMINISTRATION— <i>Concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Parliament and the State Legislature— Legislative Assembly ..	29,322	5,84,446	..	..	6,13,768	—	6,13,753
State Legislature Secretariat ..	..	2,49,819	..	..	2,49,819	—	2,49,819
C—Elections— Other Election Charges ..	..	3,39,248	..	..	3,39,248	..	3,39,248
E—Secretariat and Attached Offices—							
Civil Secretariat ..	..	53,67,994	..	6,96,013	53,67,994	6,96,013	60,64,007
Public Service Commission ..	1,50,660	..	..	..	1,50,660	..	1,50,660
Board of Revenue, Financial Commissioner and Establishments. ..	..	10,14,873	..	..	10,14,873	—	10,14,873
Local Fund Audit Establishments ..	..	1,44,601	..	..	1,44,601	..	1,44,601

G—District Administration—								
General Establishments	..	...	48,25,882	...	..	48,25,882	..	48,25,882
Subdivisional Establishments	..	..	12,55,342	...	..	12,55,342	..	12,55,342
Other Establishments	..	..	46,20,368	..	1,25,607	46,20,368	1,25,607	47,45,975
H—Works—								
Original Works	..	..	44,45,068	..	12,56,914	44,45,068	12,56,914	57,01,982
Repairs	..	..	22,51,326	..	..	22,51,326	..	22,51,326
I—Miscellaneous								
Discretionary Grants by Heads of States, etc.	..	..	1,13,148	..	..	1,13,148	..	1,13,148
Miscellaneous	..	..	2,01,340	..	1,05,002	2,01,340	1,05,002	3,06,342
Charges in England	..	..	1,560	..	..	1,560	..	1,560
Total	..	5,40,750	2,60,61,901	..	21,83,536	2,66,02,651	21,83,536	2,87,86,187

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

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Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE—							
High Courts ..	6,18,038	..	..	..	6,18,038	..	6,18,038
Law Officers ..	..	3,49,248	..	..	3,49,248	..	3,49,248
Civil and Sessions Courts ..	..	17,60,091	..	..	17,60,091	..	17,60,901
Criminal Courts ..	..	2,91,561	..	..	2,91,561	..	2,91,561
Total ..	6,18,038	24,00,900	..	..	30,18,938	..	30,18,938
28—JAILS—							
Jails ..	..	26,90,023	..	1,39,078	26,90,023	1,39,078	28,29,101
Jail Manufactures ..	..	91,309	..	..	91,309	..	91,309
..	..	27,81,332	..	1,39,078	27,81,332	1,39,078	29,20,410

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

29—POLICE—

Superintendence	..	..	4,58,895	..	..	4,58,895	..	4,58,895
District Executive Force	..	527	1,41,24,636	..	..	1,41,25,163	..	1,41,25,163
Police Training Schools and Colleges	..	..	2,67,925	..	..	2,67,925	..	2,67,925
Village Police	..	..	17,72,710	..	..	17,72,710	..	17,72,710
Special Police	..	..	19,47,331	..	..	19,47,331	..	19,47,331
Railway Police	..	..	1,85,591	..	..	1,85,591	..	1,85,591
Criminal Investigation Department	..	..	10,37,771	..	..	10,37,771	..	10,37,771
Miscellaneous	..	..	2,504	..	..	2,504	..	2,504
Charges in England	..	..	735	..	..	735	..	735
Total	..	527	1,97,98,098	..	..	1,97,98,625	..	1,97,98,625
30 —PORTS AND PILOTAGE—								
Ports Establishments	..	..	86,682	..	..	86,682	..	86,682
Miscellaneous	..	..	3,250	..	..	3,250	..	3,250
Total	..	..	89,932	..	..	89,932	..	89,932

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36—SCIENTIFIC DEPARTMENTS—							
Mines Department	2,36,172	..	5,85,645	2,36,172	5,85,645	8,21,817
Archaeological Department	19,927	..	..	19,927	..	19,927
Grants-in-aid and donations to Scientific Societies and Institutes.	100	..	..	100	..	100
Museums	50,131	..	3,01,549	50,131	3,01,549	3,51,680
Total	3,06,330	..	8,87,194	3,06,330	8,87,194	11,93,524

37—EDUCATION—

A—University—

Grants to Universities	..	..	2,77,677	..	7,81,000	2,77,677	7,81,000	10,58,677
Government Arts Colleges	..	..	20,83,644	..	10,31,810	20,83,644	10,31,810	31,15,454
Grants to Non-Government Arts Colleges	..	..	1,33,662	..	5,49,534	1,33,662	5,49,534	6,83,196
Government Professional Colleges	..	..	62,581	..	42,018	62,581	42,018	1,04,599

B—Secondary—

Government Secondary Schools	..	..	30,03,423	..	7,83,032	30,03,423	7,83,032	37,86,455
Direct Grants to Non-Government Secondary Schools.	..	..	22,46,201	..	23,65,330	22,46,201	23,65,330	46,11,531
Grants to Local Bodies for Secondary Education	..	..	3,63,579	..	1,02,737	3,63,579	1,02,737	4,66,316

C—Primary—

Government Primary Schools	..	..	32,06,282	..	12,85,301	32,06,282	12,85,301	44,91,583
Direct Grants to Non-Government Primary Schools	..	..	42,39,004	..	37,46,440	42,39,004	37,46,440	79,85,444
Grants to Local Bodies for Primary Education	..	..	41,37,088	..	9,94,154	41,37,088	9,94,154	51,31,242

D—Special—

Government Special Schools	..	117	8,08,774	..	13,35,440	8,08,891	13,35,440	21,44,331
Direct grants to Non-Government Special Schools	..	..	2,78,987	..	56,992	2,78,987	56,992	3,35,979

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
37—EDUCATION— <i>Concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E—General—							
Direction ..	—	3,05,473	..	98,940	3,05,473	98,940	4,04,413
Inspection ..	—	12,23,720	..	3,26,959	12,23,720	3,26,959	15,50,679
Scholarships ..	—	1,15,635	..	6,20,419	1,15,635	6,20,419	7,36,054
Miscellaneous ..	—	30,61,380	..	22,48,728	30,61,380	22,48,728	53,10,108
Works ..	—	36,900	..	13,37,832	36,900	13,37,832	13,74,732
Charges in England ..	—	1,951	..	..	1,951	..	1,951
Total ..	117	2,55,85,961	..	1,77,06,666	2,55,86,078	1,77,06,666	4,32,92,744

38—MEDICAL—

Medical Establishment	..	--	5,67,944	..	94,921	5,67,944	94,921	6,62,865
Hospitals and Dispensaries	..	--	62,30,437	..	34,45,786	62,30,437	34,45,786	96,76,223
Grants for Medical purposes	..	--	2,75,574	..	10,95,956	2,75,574	10,95,956	13,71,530
Medical Colleges and Schools	..	--	19,66,930	..	28,53,944	19,66,930	28,53,944	48,20,874
Mental Hospital	..	--	99,710	..	..	99,710	..	99,710
Chemical Examiner	..	..	19,560	..	..	19,560	..	19,560
Employee's State Insurance Scheme	..	..	..	..	3,15,391	..	3,15,391	3,15,391
Works	..	..	2,537	..	..	2,537	..	2,537
Charges in England	..	..	..	..	4,614	..	4,614	4,614
Total	91,62,692	..	78,10,612	91,62,692	78,10,612	1,69,73,304

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

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—PUBLIC HEALTH—							
Public Health Establishment	..	15,18,428	..	3,44,844	15,18,428	3,44,844	18,63,272
Grants for Public Health purposes	..	4,68,279	..	2,97,921	4,68,279	2,97,921	7,66,200
Expenses in connection with epidemic diseases	..	21,80,466	..	30,63,941	21,80,466	30,63,941	52,44,407
Bacteriological Laboratories	..	63,098	..	16,797	63,098	16,797	79,895
Pasteur Institutes	..	17,978	..	481	17,978	481	18,459
Repayment of Capital Expenditure on grants for Development Works	..	3,18,216	..	..	3,18,216	..	3,18,216
Charges in England	..	6,33,630	..	..	6,33,630	..	6,33,630
	..	200	..	..	200	..	200
Total	..	52,00,295	..	37,23,984	52,00,295	37,23,984	89,24,279

40—AGRICULTURE

Direction	..	..	2,51,507	..	53,144	2,51,507	53,144	3,04,651
Superintendence	..	..	1,24,777	..	42,537	1,24,777	42,537	1,67,314
Subordinate and Expert staff	..	..	13,11,481	..	4,06,189	13,11,481	4,06,189	17,17,670
Experimental Farms	..	..	6,62,732	..	7,99,933	6,62,732	7,99,933	14,62,665
Agricultural Demonstration and propaganda including public exhibitions and fairs.	..	..	3,62,686	..	5,55,315	3,62,686	5,55,315	9,18,001
Agricultural Experiments and Research	..	..	1,78,780	..	2,55,844	1,78,780	2,55,844	4,34,624
Agricultural Education	..	..	1,82,211	..	4,11,270	1,82,211	4,11,270	5,93,481
Scheme for the improvement of Agricultural marketing in India.	..	..	2,50,877	..	5,79,780	2,50,877	5,79,780	8,30,657
Grants-in-aid, contributions, etc.	..	..	1,000	..	..	1,000	..	1,000
Fisheries	..	..	6,03,404	..	9,25,950	6,03,404	9,25,950	15,29,354
Other charges	..	..	2,53,787	..	22,05,924	2,53,787	22,05,924	24,59,711
Works	..	..	22,699	..	..	22,699	..	22,699
Total	..	..	42,05,941	..	62,35,886	42,05,941	62,35,886	1,04,41,827

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
41—ANIMAL HUSBANDRY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,47,461	..	..	1,47,461	..	1,47,461
Superintendence	37,803	..	..	37,803	..	37,803
Veterinary Education and Research	3,41,176	..	6,19,750	3,41,176	6,19,750	9,60,926
Subordinate Establishment	2,36,907	..	60,675	2,36,907	60,675	2,97,582
Hospitals and Dispensaries	11,99,238	..	13,74,904	11,99,238	13,74,904	25,74,142
Breeding operations	8,72,851	..	5,85,114	8,72,851	5,85,114	14,57,96
Other charges	1,93,424	..	4,08,272	1,93,424	4,08,272	6,01,696
Works	75,020	..	1,50,625	75,020	1,50,625	2,25,645
Total	31,03,880	..	31,99,340	31,03,880	31,99,340	63,03,220

42—CO-OPERATION—

Direction	..	..	1,41,826	..	2,15,723	1,41,826	2,15,723	3,57,495
Superintendence	..	39	9,91,504	..	9,94,168	9,91,543	9,94,168	19,85,711
Grants-in-aid	..	..	1,05,780	..	..	1,05,780	..	1,05,780
Other charges	..	..	3,66,827	..	21,22,842	3,66,827	21,22,842	24,89,667
Works	..	..	3,000	..	..	3,000	..	3,000
<i>Deduct—Amount met from the Deposit Account of Grant made by the National Co-operative Development and Ware-housing Board.</i>	..	..	..	..	—5,89,950	..	—5,89,950	—5,89,950
Total	..	39	16,08,937	..	27,42,783	16,08,976	27,42,783	43,51,759
43—INDUSTRIES AND SUPPLIES—								
Industries	..	34,182	12,28,226	..	44,66,835	12,62,408	44,66,835	57,29,243
Cottage Industries	..	1,900	1,03,046	..	82,352	1,04,946	82,352	1,87,298
Other organisations	..	..	361	..	..	361	..	361
Works	..	..	15,553	..	83,708	15,553	83,708	99,261
Total	..	36,082	13,47,186	..	46,32,895	13,83,268	46,32,895	60,16,163

No. 5—DETAILED ACCOUNT OF EXPENDITURE FOR HEADS—Contd.

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—							
<i>Labour and Emigration—</i>							
Factories	88,532	..	..	88,532	..	88,532
Labour	99,734	..	1,50,952	99,734	1,50,952	2,50,686
<i>Inspection and Tests—</i>							
Inspector of Steam Boilers	17,482	..	7,671	17,482	7,671	25,153
<i>Statistics—</i>							
Census	16,086	..	..	16,086	..	16,086
Gazetteer and Statistical Memoirs	43,577	..	43,577	43,577
State Statistics	14,635	..	10,618	14,635	10,618	25,253

<i>Miscellaneous—</i>								
Examinations	..	..	12,713	..	..	12,713	..	12,713
Administration of Indian Partnership Act, 1932	..	..	250	..	..	250	..	250
Fire Services	..	..	5,96,026	..	..	5,96,026	..	5,96,026
Rural Welfare Department	..	..	48,83,904	..	2,06,00,651	48,83,904	2,06,00,651	2,54,84,555
Miscellaneous	..	..	1,87,244	..	5,86,963	1,87,244	5,86,963	7,74,207
Total	..	..	59,16,606	..	2,14,00,432	59,16,606	2,14,00,432	2,73,17,038
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.								
50—CIVIL WORKS—								
Original Works—								
Buildings—								
Taxes on Income	..	..	6,808	..	..	6,808	..	6,808
Forest	..	..	3,050	..	..	3,050	..	3,050
General Administration	..	40,965	8,59,443	..	..	9,00,408	..	9,00,408
Administration of Justice	..	..	1,35,617	..	..	1,35,617	..	1,35,617

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS— <i>Concd.</i>							
Jails ..	..	3,90,520	..	..	3,90,520	..	3,90,520
Police ..	..	5,590	..	..	5,590	..	5,590
Education ..	1,49,500	1,76,367	..	9,50,805	3,25,867	9,50,805	12,76,672
Medical ..	..	2,85,820	..	34,95,990	2,85,820	34,95,990	37,81,810
Public Health ..	..	19,086	..	..	19,086	..	19,086
Agriculture ..	..	1,548	..	6,63,619	1,548	6,63,619	6,65,167
Animal Husbandry ..	..	4,150	..	5,95,578	4,150	5,95,578	5,99,728
Co-operation ..	..	7,000	..	..	7,000	..	7,000

Industries	..	..	13,235	..	22,57,135	13,235	22,57,135	22,70,370
Miscellaneous Departments	..	..	1,05,769	..	10,36,938	1,05,769	10,36,938	11,42,707
Civil Works	..	..	1,45,473	..	..	1,45,473	..	1,45,473
Stationery and Printing	..	..	4	..	..	4	..	4
Original Works—Communication	..	..	30,30,651	19,915	22,69,664	30,30,651	22,89,579	53,20,230
Repairs	..	60,939	1,48,46,144	..	..	1,49,07,083	..	1,49,07,083
Establishment	..	..	15,19,786	..	21,716	15,19,786	21,716	15,41,502
Tools and Plant	..	..	15,74,519	..	..	15,74,519	..	15,74,519
Grants-in-aid	..	..	2,40,133	..	..	2,40,133	..	2,40,133
Suspense	..	..	-25,74,153	..	..	-25,74,153	..	-25,74,153
Repayment of Capital expenditure on grants for development.	..	..	1,62,000	..	..	1,62,000	..	1,62,000
Total	..	2,51,404	2,09,58,560	19,915	1,12,91,445	2,12,09,964	1,13,11,360	3,25,21,324

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51-A—INTEREST ON CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—							
Delta Irrigation Schemes ..	26,64,338	..	..	..	26,64,338	..	26,64,338
Total ..	26,64,338	..	..	..	26,64,338	..	26,64,338

54-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES— Hirakud Dam Project— Working Expenses— Stage I								
I—DAM AND APPURTENANT WORKS—								
Extensions and Improvements	..	---	71,538	..	---	71,538	..	71,538
Maintenance and Repairs	..	---	8,93,053	..	---	8,93,053	..	8,93,053
Establishment	..	---	10,12,792	..	---	10,12,792	..	10,12,792
Tools and Plant	..	---	62,262	..	---	62,262	..	62,262
Suspense	..	---	-8,71,061	..	---	-8,71,061	..	-8,71,061
Total—I	11,68,584	..	..	11,68,584	..	11,68,584
II—MAIN CANALS, BRANCHES, DISTRIBUTARIES AND WATER COURSES—								
Maintenance and Repairs	3,76,979	..	..	3,76,979	..	3,76,979
Establishment	97,561	..	..	97,561	..	97,561
Tools and Plant	29,483	..	..	29,483	..	29,483
Suspense	35,385	..	..	35,385	..	35,385
Total -II	5,39,408	..	..	5,39,408	..	5,39,408

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH RIVER SCHEMES— <i>Conold.</i> MULTIPURPOSE							
III—HYDRO—ELECTRIC INSTALLATION—							
Extensions and Improvements	36,276	..	..	36,276	..	36,276
Maintenance and Repairs	33,32,023	..	..	33,32,023	..	33,32,023
Establishment	3,49,821	..	..	3,49,821	..	3,49,821
Tools and Plant	75,419	..	..	75,419	..	75,419
Suspense	—35,676	..	..	—35,676	..	—35,676
Total—III	37,57,863	..	..	37,57,863	..	37,57,863
Total—Stage I	54,65,855	..	..	54,65,855	..	54,65,855

Miscellaneous Expenditure—	..							
Establishment	..	..	..	2,78,772	..	2,78,772	2,78,772
Other Charges	..	..	2,665	6,57,293	2,665	6,57,293	6,59,958
Grand Total	..	..	54,68,520	9,36,065	54,68,520	9,36,065	64,04,585
I—ELECTRICITY SCHEMES—								
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES								
I— <i>Hydro-Electric Schemes</i> —								
Machkund Hydro-Electric (Joint) Scheme	..	17,60,451	17,60,451	..	17,60,451
Duduma Transmission Scheme	..	8,86,347	8,86,347	..	8,86,347
Hirakud Power Utilisation Scheme	..	8,11,130	8,11,130	..	8,11,130
Balimela Hydro-Electric Scheme	..	8,304	8,304	..	8,304
Total—I	..	34,66,232	34,66,232	..	34,66,232

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
2.—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>Concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II— <i>Thermo-Electric Schemes</i> —							
Cuttack Thermal Scheme ..	2,02,396	..	..	..	2,02,396	..	2,02,396
Baripada Electrification Scheme ..	38,591	..	..	..	38,591	..	38,591
Town Electrification Scheme—Group I ..	13,307	..	..	..	13,307	..	13,307
Town Electrification Scheme—Group II ..	35,369	..	..	..	35,369	..	35,369
Electrification of small towns and rural areas ..	4,53,876	..	..	..	4,53,876	..	4,53,876
Expansion of power facilities ..	2,35,267	..	..	..	2,35,267	..	2,35,267
Talcher Thermal Scheme ..	5,521	..	..	..	5,521	..	5,521
Total—II ..	9,84,327	..	..	..	9,84,327	..	9,84,327
Grand Total ..	44,50,559	..	..	..	44,50,559	..	44,50,559

52.A.—OTHER REVENUE EXPENDITURE
CONNECTED WITH ELECTRICITY
SCHEMES—

Miscellaneous expenditure (including surveys) ..	..	9,811	..	..	9,811	..	9,811
Total ..	..	9,811	..	..	9,811	..	9,811
J—MISCELLANEOUS—							
54—FAMINE—							
A—Famine Relief—							
Salaries and Establishment ..	..	34,587	..	..	34,587	..	34,587
Relief Works ..	..	27,17,804	..	..	27,17,804	..	27,17,804
Gratuitious Relief ..	..	33,20,037	..	..	33,20,037	..	33,20,037
B—Transfer to Famine Relief Fund ..	<i>50,00,000</i>	..	..	..	50,00,000	..	50,00,000
Total ..	<i>50,00,000</i>	60,72,428	..	..	1,10,72,428	..	1,10,72,428

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54-A—TERRITORIAL AND POLITICAL PENSIONS—							
Territorial and Political Pensions	1,21,299	..	..	1,21,299	..	1,21,299
Charitable Allowance;	1,790	..	..	1,790	..	1,790
Total	1,23,089	..	..	1,23,089	..	1,23,08

B—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS—PRIVY PURSES AND ALLOWANCES OF RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS.

Integrated States	..	..	2,88,133	..	..	2,88,133	..	2,88,133
Total	..	..	2,88,133	..	..	2,88,133	..	2,88,133
55—SUPERANNUATION ALLOWANCES AND PENSIONS—								
Superannuation and Retired Allowances	..	23,928	28,45,994	..	..	28,69,922	..	28,69,922
Compassionate Allowances	..	..	43,064	..	..	43,064	..	43,054
Gratuities	..	..	8,31,667	..	..	8,31,667	..	8,31,657
Family pensions	..	..	32,769	..	..	32,769	..	32,769
Pensions for distinguished and meritorious services	..	..	2,331	..	..	2,331	..	2,331
Donations to Provident Funds	..	..	42,962	..	..	42,962	..	42,962
Equated payments on account of capital outlay on Sterling Pensions to the Government of India.	..	..	16,429	..	..	16,429	..	16,429
Charges in England	..	..	26,920	..	..	26,920	..	26,920
Deduct—Pensionary charges transferred to Commercial Departments and concerns.	..	..	—3,23,480	..	..	—3,23,480	..	—3,23,480
Total	..	23,928	35,18,656	..	..	35,42,584	..	35,42,584

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING—							
I—Stationery—							
Stationery Offices and Stores	..	1,10,616	..	..	1,10,616	..	1,10,616
Purchase of Stationery Stores	..	5,18,848	..	..	5,18,848	..	5,18,848
Discount on plain paper used with Stamps	..	4,025	..	..	4,025	..	4,025
Purchase of plain paper used with Stamps	..	25,336	..	..	25,336	..	25,336
II—Printing—							
Government Presses	..	33,17,623	..	4,99,723	33,17,623	4,99,723	38,17,346
Printing at Private Presses	..	2,34,362	..	..	2,34,362	..	2,34,362

Cost of printing work done by other Governments .. ..	..	39,208	..	..	39,208	..	39,208
<i>Deduct</i> —Cost of printing work done for other Governments and paying Departments .. ..	..	—10,852	..	..	—10,852	..	—10,852
Charges in England .. ..	..	6,371	..	..	6,371	..	6,371
Total .. ..	..	42,45,537	..	4,99,723	42,45,537	4,99,723	47,45,260
57—MISCELLANEOUS—							
Cost of books and periodicals .. ..	..	10,642	..	..	10,642	..	10,642
Donations for Charitable purposes .. ..	..	6,947	..	..	6,947	..	6,947
Special Commissions of Enquiry .. ..	..	1,73,302	..	..	1,73,302	..	1,73,302
Publicity Board .. ..	..	..	..	5,984	..	5,984	5,984
Petty Establishments .. ..	..	3,19,364	..	..	3,19,364	..	3,19,364
Irrecoverable temporary loans and advances written off .. ..	..	1,44,048	..	..	1,44,048	..	1,44,048
Rents, rates and taxes .. ..	..	564	..	..	564	..	564
Grants-in-aid Contributions, etc. .. ..	..	59,91,721	..	9,80,803	59,91,721	9,80,803	69,72,524
Miscellaneous Compensations .. ..	..	3,400	..	..	3,400	..	3,400

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
57.—MISCELLANEOUS— <i>Concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Gifts and Presents	3,400	..	..	3,400	..	3,400
Expenditure on displaced persons and minorities	3,07,616	..	3,12,503	3,07,616	3,12,503	6,20,119
Employment Exchanges and Resettlement	68,787	..	89,013	68,787	89,013	1,57,800
Miscellaneous and Unforeseen charges	41,56,099	..	37,346	41,56,099	37,346	41,93,445
Transfer to Orissa Loan Stipend Fund	4,30,000	..	4,30,253	4,30,000	4,30,253	8,60,253
Transport Organisation	1,01,458	..	..	1,01,458	..	1,01,458
Loss or gain by Exchange	108	..	..	108	..	108
Total	1,17,22,456	..	18,55,902	1,17,22,456	18,55,902	1,35,78,358

M—EXTRAORDINARY ITEMS—
63—EXTRAORDINARY CHARGES—

<i>Charges in India</i>							
Rationing and Grain Supply Schemes	.. ..	19,88,031	.. ..	19,88,031	.. ..	19,88,031	19,88,031
Purchase of Lease/Lend Lorries	.. ..	—2,44,232	.. ..	—2,44,232	.. ..	—2,44,232	—2,44,232
<i>Deduct</i> —Amount transferred to 85-A—Capital Outlay on State Schemes of Government Trading.	.. ..	—16,87,680	.. ..	—16,87,680	.. ..	—16,87,680	—16,87,680
Total	.. ..	56,119	.. ..	56,119	.. ..	56,119	56,119
63-A—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT.							
Secretariat	.. ..	1,82,052	.. ..	6,04,583	1,82,052	6,04,583	7,86,635
Special Commissions and Committees	.. ..	8,881	.. ..	..	8,881	..	8,881
Miscellaneous	.. ..	58,167	.. ..	6,65,028	58,167	6,65,028	7,23,195
Total	.. ..	2,49,100	.. ..	12,69,611	2,49,100	12,69,611	15,18,711

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—							
A—Community Development Projects—							
Supervision .. .. .	..	..	..	6,058	..	6,058	6,058
Project/Block Headquarters .. .. .	..	..	..	57,69,479	..	57,69,479	57,69,479
Animal Husbandry and Agricultural Extension .. .. .	..	..	..	18,00,578	..	18,00,578	18,00,578
Irrigation .. .. .	..	..	..	47,53,174	..	47,53,174	47,53,174
Health and Rural Sanitation .. .. .	..	..	..	23,71,528	..	23,71,528	23,71,528
Education .. .. .	..	..	..	14,31,163	..	14,31,163	14,31,163
Social Education .. .. .	..	..	..	20,99,534	..	20,99,534	20,99,534

Communication	..	..	..	..	18,63,416	..	18,63,416	18,63,416
Rural Arts, Crafts and Industries	..	..	..	..	9,52,950	..	9,52,950	9,52,950
Housing	..	..	..	..	19,59,544	..	19,59,544	19,59,544
Multipurpose Projects	..	..	..	..	16,24,492	..	16,24,492	16,24,492
B—National Extension Service— Recurring expenditure on personnel retained on National Extension Service Pattern.	..	..	34,98,580	..	..	34,98,580	..	34,98,580
Suspense	..	..	..	..	—19,444	..	—19,444	—19,444
C—Local Development Works— Water-supply	..	..	..	..	3,76,728	..	3,76,728	3,76,728
Roads and Buildings including small bridges and culverts.	..	..	..	..	3,91,128	..	3,91,128	3,91,128
Other Miscellaneous Schemes	..	..	..	..	30,000	..	30,000	30,000
D—General— Training Schemes	..	..	..	..	1,20,132	..	1,20,132	1,20,132
Total	..	..	34,98,580	..	2,55,30,460	34,98,580	2,55,30,460	2,90,29,040
64-B—CIVIL DEFENCE								
Miscellaneous	..	..	19,358	..	..	19,358	..	19,358
<i>Deduct</i> —Share paid by the Central Government	..	..	—7,001	..	..	—7,001	..	—7,001
Total	..	..	12,357	..	..	12,357	..	12,357

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ—MISCELLANEOUS—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT							
55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES—							
Amount transferred from '83—Payments of com- muted value of Pensions	..	63,247	..	..	63,247	..	63,247
Total	..	63,247	..	..	63,247	..	63,247

AA—PRINCIPAL REVENUE HEADS—FOREST
AND OTHER CAPITAL ACCOUNTS OUTSIDE
THE REVENUE ACCOUNT—

65—PAYMENT OF COMPENSATION TO LAND
HOLDERS, ETC., ON THE ABOLITION OF THE
ZAMINDARI SYSTEM—

Compensation	..	..	38,33,239	..	..	38,33,239	..	38,33,239
<i>Deduct</i> —Amount met from the Zamindari Abolition Fund.	..	..	—38,33,239	..	..	—38,33,239	..	—38,33,239

Total
-------	----	----	----	----	----	----	----	----

65-A—CAPITAL OUTLAY ON FORESTS—

Communications and Buildings	3,14,218	..	3,14,218	3,14,218
------------------------------	----	----	----	----	----------	----	----------	----------

Total	3,14,218	..	3,14,218	3,14,218
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No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—Contd.

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CC—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS OUTSIDE THE REVENUE ACCOUNT—							
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—							
A—Irrigation Works—							
(2) Unproductive—							
Works	74,27,763	..	74,27,763	74,27,763
Establishment	4,21,617	..	4,21,617	4,21,617
Tools and Plant	2,41,720	..	2,41,720	2,41,720
Suspense	—2,18,114	..	—2,18,114	—2,18,114
Deduct—Receipts and Recoveries on Capital Account	—4,673	..	—4,673	—4,673
Total	78,68,313	..	78,68,313	78,68,313

68-A—CONSTRUCTION OF IRRIGATION,
NAVIGATION, EMBANKMENT AND
DRAINAGE WORKS (NON-
COMMERCIAL)—

A—Irrigation Works—

Works	..	..	2,09,852	..	7,19,530	2,09,852	7,19,530	9,29,382
Establishment	..	..	10,481	..	35,934	10,481	35,934	46,415
Tools and Plant	..	..	6,830	..	23,416	6,830	23,416	30,246
Total—A	..	..	2,27,163	..	7,78,880	2,27,163	7,78,880	10,06,043

B—Navigation, Embankment and Drainage Works

Works	..	..	88,089	..	21,75,821	88,089	21,75,821	22,63,910
Establishment	..	..	4,401	..	1,08,668	4,401	1,08,668	1,13,069
Tools and Plant	..	..	2,867	..	70,810	2,867	70,810	73,677
Suspense	..	..	..	..	22,189	..	22,189	22,189
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	—77	..	—77	—77
Total	..	..	95,357	..	23,77,411	95,357	23,77,411	24,72,768
Grand Total	..	..	3,22,520	..	31,56,291	3,22,520	31,56,291	34,78,811

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FF—CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT							
70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—							
Grant for urban water-supply and Drainage Schemes.	16,92,462	..	16,92,462	16,92,462
<i>Deduct</i> —Expenditure written back to Revenue	—3,18,216	..	—3,18,216	—3,18,216
Total	13,74,246	..	13,74,246	13,74,246

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—

Major Irrigation Works in charge of Chief Engineer	..	..	16,268	11,74,920	..	11,91,188	11,91,188
Minor Irrigation Works in charge of Civil Officers ..	..	..	..	14,61,290	..	14,61,290	14,61,290
Lift Irrigation by Electricity	..	..	..	11,38,077	..	11,38,077	11,38,077
Scheme for Agricultural Information and Research	..	..	..	1,07,887	..	1,07,887	1,07,887
Total	..	..	16,268	38,82,174	..	38,98,442	38,98,442

72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—

Investments in Government Commercial Undertakings.	..	13,838	13,260	1,55,453	13,838	1,68,713	1,82,551
Investment in other Commercial concerns	..	4,72,500	..	20,88,782	4,72,500	20,88,782	25,61,282
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	—83,200	..	—83,200	—83,200
Total	..	4,86,338	13,260	21,61,035	4,86,338	21,74,295	26,60,633

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

Heads	Actuals for 1960-61						Grand Total
	Non-plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
73—CAPITAL OUTLAY ON PORTS—							
C—Capital Outlay on Minor Ports—							
Works	81,646	..	81,646	81,646
Establishment	18,864	..	18,864	18,864
Tools and Plant and Equipment	4,18,312	..	4,18,312	4,18,312
Survey, Dredging and Miscellaneous	1,06,248	..	1,06,248	1,06,248
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	—1,15,149	..	—1,15,149	—1,15,149
Total	5,09,921	..	5,09,921	5,09,921

HH—CAPITAL ACCOUNT OF CIVIL WORKS,
MULTIPURPOSE RIVER SCHEMES AND
MISCELLANEOUS PUBLIC IMPROVE-
MENTS OUTSIDE THE REVENUE
ACCOUNT

80-A—CAPITAL OUTLAY ON MULTIPURPOSE
RIVER SCHEMES—HIRAKUD DAM
PROJECT—

Stage I

I—Dam and Appurtenant Works —

Works	..	..	..	..	84,16,648	..	84,16,648	84,16,648
Establishment	..	..	..	..	4,10,022	..	4,10,022	4,10,022
Tools and Plant	..	..	..	..	2,55,034	..	2,55,034	2,55,034
Suspense	..	..	..	..	5,07,623	..	5,07,623	5,07,623
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..	..	..	—6,81,414	..	—6,81,414	—6,81,414
Total—I	..	..	..	..	89,07,913	..	89,07,913	89,07,913

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II—Main Canals, Branches, Distributaries and Water Courses—							
Works	12,80,666	..	12,80,666	12,80,666
Establishment	33,877	..	33,877	33,877
Tools and Plant	8	..	8	
Suspense	—8,068	..	—8,068	—8,068
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	—3	..	—3	—3
Tota—II	13,06,480	..	13,06,480	13,06,480

III—Hydro-Electric Installation—

Works	..	..	..	..	19,86,280	..	19,86,280	19,86,280
Establishment	..	..	..	..	29,054	..	29,054	29,054
Tools and Plant	..	..	..	..	2,367	..	2,367	2,367
Suspense	..	..	..	..	—2,09,019	..	—2,09,019	—2,09,019
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	..	—20	..	—20	—20
Total—III	..	..	..	..	18,08,662	..	18,08,662	18,08,662
Total—Satge I	..	..	..	..	1,20,23,055	..	1,20,23,055	1,20,23,055
Stage—II								
Hirakud Subsidiary Power House Project—								
Works	..	..	..	..	2,07,26,282	..	2,07,26,282	2,07,26,282
Establishment	..	..	..	..	2,39,574	..	2,39,574	2,39,574
Tools and Plant	..	..	..	..	1,32,235	..	1,32,235	1,32,235
Suspense	..	..	..	..	—57,22,711	..	—57,22,711	—57,22,711
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	..	—54,250	..	—54,250	—54,250
Total—Stage II	..	..	..	..	1,53,21,130	..	1,53,21,130	1,53,21,130

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Fs.	Rs.
Delta Irrigation Scheme—							
Works .. .. .	..	..	..	2,34,39,284	..	2,34,39,284	2,34,39,284
Establishment .. .. .	..	..	..	13,59,732	..	13,59,732	13,59,732
Tools and Plant .. .. .	..	..	..	7,62,761	..	7,62,761	7,62,761
Suspense .. .. .	..	..	..	29,39,857	..	29,39,857	29,39,857
<i>Deduct—Receipts and Recoveries on Capital Account..</i>	..	..	..	—2,46,344	..	—2,46,344	—2,46,344
Total—Delta, etc. .. .. .	..	..	..	2,82,55,290	..	2,82,55,290	2,82,55,290
Grand Total .. .. .	..	..	..	5,55,99,475	..	5,55,99,475	5,55,99,475

81—CAPITAL ACCOUNT OF CIVIL WORKS
OUTSIDE THE REVENUE ACCOUNT

Capital Construction—

Works	..	..	19,69,675	11,75,008	48,39,376	19,69,675	60,14,384	79,84,059
Communication	..	..	..	..	22,641	..	22,641	22,641
Establishment	..	..	..	..	1,44,272	..	1,44,272	1,44,272
Tools and Plant	..	..	..	..	1,74,086	..	1,74,086	1,74,086
Suspense	..	..	..	..	4,44,781	..	4,44,781	4,44,781
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	..	—13,07,199	..	—13,07,199	—13,07,199

Original Works—Buildings—

Taxes on Income	..	..	436	..	..	436	..	436
Registration	..	..	—7,650	..	..	—7,650	..	—7,650
Administration of Justice	..	..	3,233	..	..	3,233	..	3,233
J	..	..	—296	..	..	—296	..	—296
Police	..	3,800	22,57,228	..	..	22,61,028	..	22,61,028
Education	..	..	76,170	..	13,40,351	76,170	13,40,351	14,16,521
Medical	..	..	89,926	..	4,52,337	89,926	4,52,337	5,42,263

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEAD—*Contd.*

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81-CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>Concl'd.</i>							
Public Health	59,998	..	59,998	59,998
Agriculture	2	..	..	2	..	2
Animal Husbandry	459	..	4,629	459	4,629	5,088
Industries	28,50,597	..	28,50,597	28,50,597
Miscellaneous Departments	4,789	..	14,76,568	4,789	14,76,568	14,81,357
Civil Works	6,485	..	..	6,485	..	6,485
Stationery and Printing	6,348	..	6,04,493	6,348	6,04,493	6,10,841
Original Works—Communication ..	250	..	25,281	1,21,86,095	250	1,22,11,376	1,22,11,626
Original Works—Miscellaneous	39,654	..	..	39,654	..	39,654

Establishment	..	..	82,629	..	7,88,092	82,629	7,88,092	8,70,721
Tools and Plant	..	..	94,775	..	9,03,950	94,775	9,03,950	9,98,725
Grants-in-aid	..	..	..	..	3,42,640	..	3,42,640	1,42,640
<i>Deduct</i> —Amount financed from Revenues	..	..	..	..	—6,45,000	..	—6,45,000	—6,45,000
<i>Deduct</i> —Expenditure written back to Revenue	..	..	—1,62,000	..	..	—1,62,000	..	—1,62,000
Total	..	4,050	44,61,863	12,00,289	2,46,82,707	44,65,913	2,58,82,996	3,03,48,909
II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT.								
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—								
I—HYDRO-ELECTRIC SCHEMES—								
A—Duduma Transmission Scheme—								
Works	..	..	..	..	39,30,912	..	39,30,912	39,30,912
Establishment	..	..	..	..	5,34,097	..	5,34,097	5,34,097
Tools and Plant	..	..	..	..	20,986	..	20,986	20,986
Suspense	..	..	..	..	79,176	..	79,176	79,176
Total	..	..	..	..	45,65,171	..	45,65,171	45,65,171

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>Contd.</i>							
B—Hirakud Power Utilisation Scheme—							
Works ..	..	..	..	18,31,193	..	18,31,193	18,31,193
Establishment ..	..	..	..	2,48,805	..	2,48,805	2,48,805
Tools and Plant ..	..	..	..	1,46,567	..	1,46,567	1,46,567
Suspense ..	..	..	..	—6,08,391	..	—6,08,391	—6,08,391
<i>Deduct</i> —Receipts and Recoveries on Capital Account. ..	..	..	..	—88,879	..	—88,879	—3 8,879
Total ..	..	..	..	15,29,295	..	15,29,295	15,29,295

C—Balimela Hydro Electric Scheme—

Works	..	..	..	..	3,60,213	..	3,60,213	3,60,213
Establishment	..	..	..	..	48,943	..	48,943	48,943
Tools and Plant	..	..	..	..	6,076	..	6,076	6,076
Total	..	..	..	..	4,15,232	..	4,15,232	4,15,232
Total—Hydro-Electric, etc.	..	..	..	..	65,09,698	..	65,09,698	65,09,698
II—THERMO-ELECTRIC SCHEMES—								
A—Cuttack Thermal Scheme—								
Works	..	..	..	..	—289	..	—289	—289
Establishment	..	..	..	..	—39	..	—39	—39
Total	..	..	..	..	—328	..	—328	—328
B—Electrification of small towns and rural areas—								
Works	..	..	..	..	17,99,908	..	17,99,908	17,99,908
Establishment	..	..	..	..	2,44,555	..	2,44,555	2,44,555
Tools and plant	..	..	..	..	1,20,239	..	1,20,239	1,20,239
Suspense	..	..	..	..	—5,43,892	..	—5,43,892	—5,43,892
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	..	—1,77,681	..	—1,77,681	—1,77,681
Total	..	..	..	..	14,43,129	..	14,43,129	14,43,129

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>Concl.</i>							
C—Talcher Thermal Scheme—							
Works ..	..	..	..	1,49,449	..	1,49,449	1,49,449
Establishment ..	..	..	..	20,306	..	20,306	20,306
Tools and Plant ..	..	..	..	1,71,318	..	1,71,318	1,71,318
Suspense ..	..	..	..	— 60,601	..	— 60,601	— 60,601
<i>Deduct</i> —Receipts and Recoveries on Capital Account. ..	..	..	..	— 4,414	..	— 4,414	— 4,414
Total ..	..	..	..	2,76,058	..	2,76,058	2,76,058
Total—Thermo-Electric, etc. ..	..	..	..	17,18,859	..	17,18,859	17,18,859
Grand Total ..	..	..	..	82,28,557	..	82,28,557	82,28,557

JJ—MISCELLANEOUS CAPITAL ACCOUNT
OUTSIDE THE REVENUE ACCOUNT.

82—CAPITAL ACCOUNT OF OTHER WORKS
OUTSIDE THE REVENUE ACCOUNT.

Original Works—

Police	..	..	2,20,805	..	..	2,20,805	..	2,20,805
Mining and Geology	..	..	..	..	1,56,080	..	1,56,080	1,56,080
Education	..	..	..	..	6,027	..	6,027	6,027
Labour	..	..	..	..	8,82,476	..	8,82,476	8,82,476
Revenue	..	..	8,38,374	..	1,39,692	8,38,374	1,39,692	9,78,066
Planning and Co-ordination (Grama Panchayat )	..	..	2,02,712	..	4,75,948	2,02,712	4,75,948	6,78,660
Animal Husbandry	..	..	..	..	4,61,916	..	4,61,916	4,61,916
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	— 2,57,724	..	— 34,775	— 2,57,724	— 34,775	— 2,92,499
Total	..	..	10,04,167	..	20,87,364	10,04,167	20,87,364	30,91,531

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
82-B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT.							
(a) Road Transport—							
Motor Transport Services ..	..	6,85,128	..	..	6,85,128	..	6,85,128
Deduct—Receipts and Recoveries on Capital Account.	..	— 1,668	..	..	— 1,668	..	— 1,668
Total— (a) ..	..	6,83,460	..	..	6,83,460	..	6,83,460

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

Heads	Actuals for 1960-61						Grand Total
	Non-Plan		Plan		Total		
	Charged	Voted	Charged	Voted	Non-Plan	Plan	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85-A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—							
Grain Supply Scheme	49,81,641	..	..	49,81,641	..	49,81,641
Grain Purchase Scheme	—57,30,959	..	..	—57,30,959	..	—57,30,959
Trading in Iron Ore	—10,59,529	..	..	—10,59,529	..	—10,59,529
Standard Cloth Scheme	—95	..	..	—95	..	—95
Community Development Projects	3,24,300	..	..	3,24,300	..	3,24,300
Other Miscellaneous Schemes	1,09,120	..	..	1,09,120	..	1,09,120

Add—Establishment and other charges transferred from the Revenue head “63—Extraordinary Charges”

Materials and Equipment received under Technical Co-operation Administration Programme—

Community Development Programme

Total

85-B—APPROPRIATION TO THE CONTINGENCY FUND.

Appropriation to the Contingency Fund

Deduct—Receipts and Recoveries on Capital Account.

Total

..	..	16,87,680	..	..	16,87,680	..	16,87,680
..	..	4,402	..	..	4,402	..	4,402
..	..	3,16,560	..	..	3,16,560	..	3,16,560
..	..	1,30,00,000	..	..	1,30,00,000	..	1,30,00,000
..	..	-1,30,00,000	..	..	-1,30,00,000	..	-1,30,00,000
..

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
65-A—CAPITAL OUTLAY ON FORESTS				
Communication and buildings	3,14,218	3,14,218	22,04,993
Total	3,14,218	3,14,218	22,04,993
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)				
A—Irrigation Works—Unproductive—				
Minor Irrigation Works	11,56,646
Orissa Canal Project	2,70,43,946
Rushikulya System	51,86,712

<i>Medium Irrigation Project—</i>				
Budhibudhiani Irrigation Project	.. ..	7,03,613	7,03,613	8,67,080
Salia Irrigation Project	.. ..	9,74,234	9,74,234	13,61,596
Dhanai Irrigation Project	.. ..	5,44,533	5,44,533	10,50,662
Salki Irrigation Project	.. ..	10,59,447	10,59,447	32,51,871
Salandi Irrigation Project	.. ..	20,65,495	20,65,495	39,18,690
Darjang Irrigation Project	.. ..	17,59,363	17,59,363	22,17,001
Godahada and Ramandai Irrigation Project	.. ..	7,61,628	7,61,628	11,23,863
<i>B—Navigation, Embankment and Drainage Works—</i>				
Unproductive	.. ..	..	..	(a)
Total	.. ..	78,68,313	78,68,313	4,71,78,067
<i>Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).</i>		..	..	— 21,97,363(b)
Net amount outside the Revenue Account	.. ..	78,68,313	78,68,313	4,49,80,704

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL).				
A—Irrigation Works ..	2,27,163	7,78,880	10,06,043	22,45,984
B—Navigation, Embankment and Drainage Works ..	95,357	23,77,411	24,72,768	2,15,25,755 (c)
Total ..	3,22,520	31,56,291	34,78,811	2,37,71,739
<i>Deduct</i> —Amount financed from Ordinary Revenues ..	..	..	..	—2,08,256 (d)
Net amount outside the Revenue Account ..	3,22,520	31,56,291	34,78,811	2,35,63,483
70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.				
Grant for Urban Water Supply and Drainage Scheme ..	..	16,92,462	16,92,462	80,34,311 (e)
<i>Deduct</i> —Expenditure written back to Revenue ..	..	—3,18,216	—3,18,216	—3,18,216
Total ..	..	13,74,246	13,74,246	77,16,095

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.

Special Paddy Cultivation Scheme	..	..	..	..	35,000
Reclamation of Kausalya Ganga Project	..	..	..	..	15,200
Establishment of Bone-meal Factory	..	..	..	..	69,775
Reclamation of waste land through Government Agencies	..	..	..	..	1,50,842
Tractor ploughing for Private Parties	..	..	..	..	36,160
Hiring of ploughing sets and Agricultural implements	..	..	..	..	79,489
Development of Inland Fisheries	..	..	..	..	3,80,585
Reclamation of swamps	..	..	..	..	1,00,000
Major Irrigation Works in charge of Chief Engineer	..	..	11,91,188	11,91,188	48,30,616
Lift Irrigation by electricity	..	..	11,38,077	11,38,077	16,05,936
Minor Irrigation Works in charge of Civil Officers	..	..	14,61,290	14,61,290	2,20,59,626
Minor Irrigation Works in connection with National Extension Service Blocks.	..	..	..	..	41,216
Scheme for Agricultural Information and Research	..	..	1,07,887	1,07,887	30,92,023
Agricultural Engineering Section	..	..	..	..	25,816
Special Minor Irrigation Works in charge of Civil Officers	..	..	..	..	20,99,698
Total	..	..	38,98,442	38,98,442	3,46,21,982

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—				
Investment in Government Commercial undertakings—Cold Storage Plant.	..	80,679	80,679	11,48,400
Boudh Tannery ..	—1,950	..	—1,950	—1,950
Industrial Estate, Cuttack ..	15,788	..	15,788	21,316
Pilot Plant for production of special alloy and steel ..	..	..	..	1,33,333
Titilagarh Tannery ..	..	82,754	82,754	82,754
Development of Village Crafts through standardised production ..	..	(f) —28,000	—28,000	32,000
Manufacture of Raniganj Tiles ..	..	5,280	5,280	5,280

Investment in shares of other Commercial concerns—

Orissa Textile Mills Co., Ltd.	..	..	..	..	10,20,004
Puri Electric Supply Co., Ltd.	..	..	..	..	1,10,000
Kalinga Refrigerators Corporation, Ltd.	..	..	..	..	3,00,000
Mayurbhanj Textiles, Ltd.	..	..	..	..	50,000
Mayurbhanj Potteries, Ltd.	..	..	..	..	12,500
Orissa Cement, Ltd.	..	..	..	..	40,00,000
Gauhati Electric Supply Co., Ltd.	..	..	..	..	10,210
National Security Bank	..	..	..	..	500
Purchase of shares in Orissa Mining Corporation	..	..	2,50,000	2,50,000	7,50,000
Purchase of shares in Orissa State Co-operative Housing Corporation	..	..	..	..	50,000
Share Capital contribution for re-organisation of Primary Co-operative Credit Societies.	..	..	..	..	30,00,000

**No. 6—DETAILED STATEMENT OF CAPITAL REPENDITURE OUTSIDE THE EVENUE ACCOUNT DURING
AND TO END OF THE YEAR—Contd.**

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.		Rs.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT— Contd.				
Share Capital contribution for re-organisation of Orissa State Co-operative Land Mortgage Bank.	11,00,000
Share Capital contribution for re-organisation of Central Co-operative Bank.	12,30,000
Purchase of shares in All-India Handloom Fabric Marketing Co-operative Societies.	5,100
Share Capital contribution for re-organisation of State Co-operative Bank.	6,00,000
Share Capital contribution to Small Medium and Heavy Industries	..	(₹) 11,78,982	11,78,982	44,62,892

Purchase of shares in Orissa Ware-housing Corporation	..	..	..	..	11,00,000
Purchase of shares in State Apex Weavers' Co-operative Society	..	..	1,06,100	1,06,100	3,97,878
Share Capital contribution to State Co-operative Marketing Societies	..	..	..	..	49,000
Share Capital contribution to Regional Marketing Co-operative Society.	..	..	..	..	4,90,000
Purchase of shares in Electrical Accessories Factory	..	..	..	..	3,53,621
Purchase of shares in Kalinga Foundry at Cuttack	..	..	..	..	3,39,554
Purchase of shares in Fruit Preservation Units	..	..	..	..	62,500
Share Capital contribution to Baripada Urban Co-operative Bank Ltd.	..	1,80,000	..	1,80,000	2,50,000
Orissa State Finance Corporation	..	..	(h)—1,500	—1,500	33,90,500(i)
Share Capital contribution to Co-operative Grain Gola Credit and Thrift Societies.	..	2,92	..	2,92,500	20,00,000
Share Capital contribution to Jute Baling Plants	..	..	..	..	1,20,000

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

Nature of Expenditure	Expenditure during the year 1960-1961			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT— <i>Contd.</i>				
Share Capital contribution to Rice Hullar Units ..	..	..	..	6,00,000
Share Capital contribution to Oil Milling Units ..	..	..	..	4,50,000
Share Capital contribution to Co-operative Sugar Factory ..	..	..	..	10,00,000
Purchase of shares in Co-operative Spinning Mills ..	..	5,00,000	5,00,000	5,00,000
Other Schemes ..	..	..	..	14,44,672
Miscellaneous ..	..	..	..	50,000
Total ..	4,86,338	21,74,295	26,60,633	3,07,20,064
<i>Deduct</i> —Amount financed from Ordinary Revenues ..	..	..	..	—58,60,492
Net amount outside the Revenue Account ..	4,86,338	21,74,295	26,60,633	2,48,59,572

73—CAPITAL OUTLAY ON PORTS

C—CAPITAL OUTLAY ON MINOR PORTS—

Works	..	..	81,646	81,646	1,67,779
Establishment	..	..	18,864	18,864	64,949
Tools and Plant and Equipments	..	..	4,18,312	4,18,312	7,75,381
Survey Dredging and Miscellaneous	..	..	1,06,248	1,06,248	49,21,426
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	—1,15,149	—1,15,149	—14,62,898
Total	..	..	5,09,921	5,09,921	44,66,637

80—A—CAPITAL OUTLAY ON MULTIPURPOSE
RIVER SCHEMES

Hirakud Dam Project	..	..	1,20,23,055	1,20,23,055	80,59,61,433
Hirakud Subsidiary Power House Project	..	..	1,53,21,130	1,53,21,130	8,23,43,335
Delta Irrigation Scheme	..	..	2,82,55,290	2,82,55,290	9,37,13,198
Total	..	..	5,55,99,475	5,55,99,475	98,20,17,966

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	Rs.	Rs.	Rs.	Rs.
Original Works—Buildings— Taxes on Income ..	436	..	436	2,29,224
Registration ..	—7,650	..	—7,650	30,972
General Administration ..	..	..	..	4,77,457
Administration of Justice ..	3,233	..	3,233	5,01,927
Jails ..	—296	..	—296	75,676
Police ..	22,61,028	..	22,61,028	1,01,00,685
Education ..	76,170	13,40,351	14,16,521	55,42,561
Medical ..	89,926	4,52,337	5,42,263	35,81,666
Public Health ..	..	59,998	59,998	71,927

Agriculture	..	2	..	2	20,91,335
Animal Husbandry	..	459	4,629	5,088	3,15,560
Co-operation	...	..	..	..	1,000
Industries	..	..	28,50,597	28,50,597	98,32,585
Civil Works	..	6,485	..	6,485	4,16,773
Stationery and Printing	..	6,348	6,04,493	6,10,841	32,55,152
Miscellaneous Departments	..	4,789	14,76,568	14,81,357	36,46,420
Original Works—Communication	..	250	1,22,11,376	1,22,11,626	6,02,06,694
Original Works-Miscellaneous	..	39,654	..	39,654	12,36,756
Establishment	..	82,629	7,88,092	8,70,721	40,57,324
Tools and Plant	..	94,775	9,03,950	9,98,725	46,72,121
Grants-in-aid	..	..	3,42,640	3,42,640	16,27,640 (j)
Capital Construction Project	..	19,69,675	54,92,965	74,62,640	7,23,29,569
Total	..	46,27,913	2,65,27,996	3,11,55,909	18,43,01,024
<i>Deduct—Amount financed from Revenue</i>	..	..	—6,45,000	—6,45,000	—3,84,43,053
<i>Deduct—Expenditure written back to Revenue</i>	..	—1,62,000	..	—1,62,000	—1,62,000
Net amount outside the Revenue Account	...	44,65,913	2,58,82,996	3,03,48,909	14,56,95,971

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
I—Hydro-Electric Schemes—				
Machkund Hydro-Electric (Joint) Scheme	4,62,64,235
Duduma Transmission Scheme	45,65,171	45,65,171	2,45,58,701
Hirakud Power Utilisation Scheme	15,29,295	15,29,295	2,10,41,182
Balimela Hydro-Electric Scheme	4,15,232	4,15,232	4,15,232
Investigation of Multipurpose Projects (Bhimkund and Tilerpara Projects)	90,808

II—THERMO-ELECTRIC SCHEMES

Cuttack Thermal Scheme	..	..	—328	—328	63,08,491
Electrification of small towns and rural areas	..	..	14,43,129	14,43,129	1,27,13,215
Town Electrification Scheme—Group I	..	..	..	..	3,54,860
Town Electrification Scheme—Group II	..	..	..	..	9,41,827
Baripada Electric Supply Scheme	..	..	..	..	10,29,058
Expansion of power facilities	..	..	..	..	52,27,655
Talcher Thermal Scheme	..	..	2,76,058	2,76,058	2,76,058
Total	..	..	\$2,28,557	\$2,28,557	11,92,21,331
<i>Deduct—Amount financed from Ordinary Revenues</i>	..	..	..	..	—22,87,713
Net amount outside the Revenue Account	..	..	\$2,28,557	\$2,28,557	11,69,33,618

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT				
Original Works—				
General Administration	1,97,987
Education	6,027	6,027	14,14,687
Public Health	2,423
Animal Husbandry	4,61,916	4,61,916	21,85,3 59

Fisheries	..	..	..	..	71,729
Home	..	..	..	..	1,42,000
Police	..	2,20,805	..	2,20,805	18,65,706
Tribal and Rural Welfare	..	..	..	..	2,18,920
Revenue	..	8,38,374	1,39,692	9,78,066	85,02,818
Planning and Co-ordination (Grama Panchayat)	..	2,02,712	4,75,948	6,78,660	30,48,651
Labour	..	..	8,82,476	8,82,476	14,85,060
Industries	..	..	..	..	12,848
Commerce	..	..	..	..	1,47,993
Mining and Geology	..	..	1,56,080	1,56,080	2,38,464
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—2,57,724	—34,775	—2,92,499	—10,86,866
Total	..	10,04,167	20,87,364	30,91,531	1,84,47,779

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

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82-A—CAPITAL OUTLAY ON RAIL ROAD CO-ORDINATION SCHEME OUTSIDE THE REVENUE ACCOUNT—				
Investment in shares of Road Transport Companies ..	..	..	..	23,20,572
<i>Deduct</i> —Amount financed from ordinary Revenues ..	..	..	..	—22,84,198
Net amount outside the Revenue Account ..	..	..	..	36,374
82-B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT—				
<i>(a)</i> Road Transport—				
Motor Transport Services ..	6,83,460	..	6,83,460	84,14,630

<i>(b) Water Transport—</i>					
Water Transport Services	..	35,533	..	35,533	35,533
Total	..	7,18,993	..	7,18,993	84,50,163
<i>Deduct—Amount financed from ordinary Revenues</i>	..	..	..	..	—2,99,482
Net amount outside the Revenue Account	..	7,18,993	..	7,18,993	81,50,681
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS—					
Payments of Commuted value of Pensions	..	63,247	..	63,247	14,71,616
<i>Deduct—Amount financed from ordinary Revenues</i>	..	—63,247	..	—63,247	—14,71,616
Net amount Outside the Revenue Account	..	..	..	..	..

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

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
85-A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING—				
<i>Grain Supply Scheme</i>				
Gross Expenditure ..	49,81,641	..	49,81,641	16,19,10,920
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	..	..	—19,12,87,778
Net Expenditure ..	49,81,641	..	49,81,641	—2,93,76,858
<i>Grain Purchase Scheme</i>				
Gross Expenditure ..	—53,77,833	..	—53,77,833	78,92,134
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—3,53,126	..	—3,53,126	—4,83,849(k)
Net Expenditure ..	—57,30,959	..	—57,30,959	74,08,285

Trading in Iron Ore

Gross Expenditure	..	—10,59,133	..	—10,59,133	9,56,507
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—396	..	—396	—6,307
Net Expenditure	..	—10,59,529	..	—10,59,529	9,50,200

Standard Cloth Scheme

Gross Expenditure	..	..	..	..	2,21,82,033
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—95	..	—95	—2,31,59,690
Net Expenditure	..	—95	..	—95	—9,77,657

Other Miscellaneous Schemes

Gross Expenditure	..	1,80,397	..	1,80,397	1,14,09,065
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—71,277	..	—71,277	—1,20,74,900
Net Expenditure	..	1,09,120	..	1,09,120	—6,65,835
<i>Add</i> —Establishment and other charges transferred from the Revenue Head "63—Extraordinary Charges".		16,87,680	..	16,87,680	2,72,07,379

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*Concl'd.*

Nature of Expenditure	Expenditure during the year 1960-61			Expenditure to end of the year 1960-61
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<i>Community Development Projects</i>				
Gross Expenditure ..	3,24,300	..	3,24,300	7,37,584(1)
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..	..	..	(m)
Net Expenditure ..	3,24,300	..	3,24,300	7,37,584
<i>Materials and Equipment received under Technical Co-operation Administration Programme—</i>				
<i>(i) Village Workers' Training Programme—</i>				
Gross Expenditure ..	..	..	..	19,065
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..	..	..	—19,059
Net Expenditure ..	..	..	..	6

<i>(ii) Community Development Programme—</i>					
Gross Expenditure	..	78,341	..	78,341	36,92,701(n)
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—73,939		—73,939	—34,22,102(o)
Net Expenditure	..	4,402	..	4,402	2,70,599
Total—Gross Expenditure	..	8,15,393	..	8,15,393	23,60,07,388
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—4,98,833	..	—4,98,833	—23,04,53,685
Total—Net Expenditure	..	3,16,560	..	3,16,560	55,53,703
85 B—APPROPRIATION TO THE CONTINGENCY FUND					
Appropriation to the Contingency Fund	..	..	..	..	35,00,000
Total	..	..	..	..	35,00,000
Grand Total	..	73,14,491	11,10,94,118	11,84,08,609	142,27,49,668

- (a) Rs. 78,91,198 transferred *pro forma* to "68-A—Construction, etc.—Non-Commercial" consequent on change of classification adopted by the State Government.
- (b) Excludes *minus* Rs. 2,08,256 transferred *pro forma* to "68-A—Construction, etc.—Non-Commercial" [*vide* foot note (a) above].
- (c) *Vide* foot note (a) above.
- (d) *Vide* foot note (b) above.
- (e) Includes Rs. 48,41,827 transferred *pro forma* from "81—Capital Account, etc.," due to change in accounting procedure.
- (f) Directly booked under "Receipts and Recoveries on Capital Account".
- (g) Includes *minus* Rs. 53,700 directly booked under "Receipts and Recoveries on Capital Account".
- (h) Directly booked under "Receipts and Recoveries on Capital Account".
- (i) Excludes Rs. 1,33,500 on account of redemption of shares booked under "Receipts and Recoveries on Capital Account" during 1959-60.
- (j) Excludes Rs. 48,41,827 [*vide* foot note (e) above].
- (k) Includes *minus* Rs. 110 wrongly booked under XXXIX—Civil Works during 1954-55 corrected *pro forma*.
- (l) Excludes Rs. 30,17,776 wrongly booked under this head transferred *pro forma* to "Materials and Equipments received under T. C. A. Programme—Community Development Programme".
- (m) *Minus* Rs. 27,51,579 corrected *pro forma* [*vide* foot note (l) above].
- (n) Includes Rs. 30,17,776 [*vide* foot note (l) above] and Rs. 5,96,584 corrected *pro forma* being the transaction of the year 1954-55 correctly pertaining to this head but not incorporated earlier.
- (o) Includes *minus* Rs. 27,51,579 [*vide* foot note (m) above] and *minus* Rs. 5,96,584 [*vide* foot note (n) above].

No. 7—STATEMENT SHOWING THE CAPITAL EXPENDITURE
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR
1960-61 AND THE PRINCIPAL SOURCES FROM WHICH
FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 31st March, 1960	On 31st March, 1961	Increase (+) Decrease (-) in the year ended 31st March, 1961
1	2	3	4
	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE—			
Commercial Department—			
Irrigation ..	3,93,09,754(a)	4,71,78,067	+78,68,313
Electricity Schemes ..	11,09,92,774	11,92,21,331	+82,28,557
Multipurpose River Schemes	92,64,18,491	98,20,17,966	+5,55,99,475
Other Commercial Depart- ments and Undertakings.	3,81,11,173	4,14,90,799	+33,79,626
Total—Commercial Depart- ments.	111,48,32,192	118,99,08,163	+7,50,75,971
Other Departments—			
Irrigation (Non-Commer- cial).	2,02,92,928(a)	2,37,71,739	+34,78,811
Agricultural Schemes ..	3,07,23,540	3,46,21,982	+38,98,442
Other Accounts ..	18,94,27,846(b)	22,65,08,447	+3,70,80,601
Total—Other Departments..	24,04,44,314	28,49,02,168	+4,44,57,854
Total—Capital Expenditure..	135,52,76,506	147,48,10,331	+11,95,33,825

**No. 7—STATEMENT SHOWING THE CAPITAL EXPENDITURE
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR
1960-61 AND THE PRINCIPAL SOURCES FROM WHICH
FUNDS WERE PROVIDED FOR THAT EXPENDITURE—Contd.**

	On 31st March, 1960	On 31st March, 1961	Increase (+) Decrease (—) in the year ended 31st March, 1961
1	2	3	4
	Rs.	Rs.	Rs. •
Loans and Advances—			
Loans to Local Funds, Private Parties, etc.	8,34,20,171	9,21,80,926	+87,60,755
Loans to Government Ser- vants, etc.	8,92,966	12,95,728	+4,02,762
Total—Loans and Advances	8,43,13,137	9,34,76,654	+91,63,517
Total—Capital and other Expenditure.	143,95,89,643	156,82,86,985	+12,86,97,342
<i>Deduct—Contributions from Revenues, Development Fund, Reserve Funds, etc., and Contingency Fund for Capital Expenditure.</i>	5,09,35,557	5,20,60,773	+11,25,216
Net Capital and other Ex- penditure outside the Revenue Account.	138,86,54,086	151,62,26,212(x)	+12,75,72,126(c)

No. 7—STATEMENT SHOWING THE CAPITAL EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 196 -61 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE— Contd.

	On 31st March, 1960	On 31st March, 1961	Increase (+) Decrease (—) in the year ended 31st March, 1961
1	2	3	4
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS—			
Debt—			
Permanent Debt—Nominal value.	3,09,34,200	6,37,91,800	+3,28,57,600
Floating Debt ..	..	..	..
Loans from the Central Government.	1,35,43,97,054	1,43,58,57,966	+8,14,60,912
Other Loans ..	1,36,12,334	1,63,81,782	+27,69,448
Unfunded Debt ..	3,00,95,203	3,42,16,986	+41,21,783
Total—Outstanding Debt ..	1,42,90,38,791	1,55,02,48,534	+12,12,09,743
Contingency Fund ..	35,00,000	35,00,000	..
Sinking Funds and Reserve Funds.	6,44,16,099	8,12,12,333	+1,67,96,234
Net Balance under Deposits, Advances, etc., other than those shown separately.	9,35,58,882	11,30,42,011	+1,94,83,129
Remittances ..	4,03,53,326	—64,78,708	—4,68,32,034
Total—Debt and other Obligations.	163,08,67,098	174,15,24,170	+11,06,57,072

**No. 7— STATEMENT SHOWING THE CAPITAL EXPENDITURE
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR
1960-61 AND THE PRINCIPAL SOURCES FROM WHICH
FUNDS WERE PROVIDED FOR THAT EXPENDITURE—Concl'd.**

	On 31st March, 1960	On 31st March, 1961	Increase (+) Decrease (—) in the year ended 31st March 1961
1	2	3	4
	Rs.	Rs.	Rs.
Deduct—Cash balance ..	—1,38,81,815	15,98,097	+1,54,79,912
Deduct—Investments ..	14,01,70,239	10,77,09,644	—3,24,60,595
Net Provision of Funds ..	150,45,78,674	163,22,16,429(y)	+12,76,37,755(c)

(a) *Pro forma* adjustment of Rs. 78,91,198 consequent on change of classification of non-commercial works from '68' to '68-A'.

(b) Includes *minus* Rs. 110 wrongly booked under 'XXXIX—Civil Works' during 1954-55 corrected *Pro forma*.

(c) The difference of Rs. 65,629 between the net provision of funds and net capital and other expenditure during the year is due to revenue deficit of Rs. 7,62,431 and the account adjustments under 'Miscellaneous' (Rs. 6,96,852).

NOTE—The net provision of funds (y) exhibited in the statement differs from the net capital and other expenditure (x) up to the end of the year by Rs. 11,59,90,217 due to—

	Rs.
(i) Net effect of balances transferred to the State on the 1st April, 1936 from Bihar and Madras.	—6,83,174
(ii) Accumulated net Revenue Deficits from 1936-37 to 1960-61.	15,99,43,057
(iii) Net account adjustments under "Miscellaneous" ..	—5,11,50,048
(iv) Premerger balances of the integrated States brought to Government Account by correction of opening balances during 1951-52 to 1959-60.	56,46,791
(v) Capital expenditure adjusted in excess in previous years excluded during 1957-58 and 1960-61.	22,33,591
Total ..	<u>11,59,90,217</u>

B—ACCOUNTS OF DEBT, DEPOSIT AND REMITTANCE HEADS AND OF THE CONTINGENCY FUND; REVIEW OF BALANCES.

I—Review

A progressive record of the transactions and balances under 'Debt, Deposit, Remittance heads and Contingency Fund' is given in this Section. The following is a summary of the position as on the 31st March, 1961 :—

(All figures throughout this Part are in unit of rupees)

Debit balances	Section of the General Account	Name of Account	Page	Credit balances
1	2	3	4	5
Rs.				Rs.
1,53,87,39,775	A to M and Part of Section S.	Government Account ..	162	..
		Consolidated Fund—		
	N	Public Debt ..	165-166	1 51,60,31,548
9,34,76,654	P	Loans and Advances by State Governments.	167	
		Contingency Fund—		
		Contingency Fund ..	167	35
		Public Account—		
	R	Unfunded Debt ..	167	3,42,16,980
	S	Deposits and Advances—		
		(i) Deposits bearing interest ..	168-169	97,10,312
		(ii) Deposits not bearing interest—	170-176	
		Gross balance ..		19,64,00,182
1,92,31,019		Investments ..		..
1,24,19,744		(iii) Advances not bearing interest	177-178	..

Debit balances	Section of the General Account	Name of Account	Page	Credit balances
1	2	3	4	5
Rs.		(iv) Suspense—		Rs.
8,84,78,625		Investments ..	180	..
		Other items (Net) ..	179, 181	5,63,594
	T	Remittances—		
64,78,708		I—Remittances within India ..	181- 182	..
15,98,097	W	Cash Balance (Closing) ..	183	..
176,04,22,622				176,04,22,622

The significance of the head "Government Account" is explained in paragraph 5 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as complete record of the financial position of the Government of Orissa as it does not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. Subject to the remarks in paragraph 3 below, the balance's whether in cash or investments, under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules; they have been accepted as correct by the responsible officers concerned where necessary. The debits and credits during the year to the various Reserve Funds and Deposit Accounts of grants, etc., were for amounts authorised by the relevant Acts or Rules, of the Funds or Accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

3. A summary of receipts disbursements and balances under Debt, Deposit, Remittance heads and Contingency Fund is given in Statement I of Part B-II-Accounts. In a number of cases, there are unreconciled differences between the closing balance as reported in this account and that shown in the separate registers or other records maintained in the Accounts Office/ Departmental Officers. Steps are being taken to settle the discrepancies as soon as possible. In many cases the full details and documents required for the purpose of reconciliation are awaited from the Department/Treasury Officers.

The balances are communicated to the officers concerned every year for acceptances thereof. In a large number of cases such acceptances have not been received. In the following cases the acceptance of balances have been unduly delayed. The amounts involved are considerable.

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount
1	2	3	
P—Loans and Advances by the State Governments—			Rs.
Loans to Municipalities, Port Funds etc.—			
(i) Loans to District and other Local Fund Committees.	94	1958-59	1,47,83,705 (Dr.)
(ii) Advances to Cultivators ..	1	1958-59	2,87,53,098 (Dr.)
(iii) Advances under Special Laws ..	264	1956-57	40,12,738 (Dr.)
(iv) Miscellaneous Loans and Advances.	106	1959-60	2,91,60,338 (Dr.)
(v) Loans and Advances under Community Development Programme.	70	1957-58	46,34,956 (Dr.)
(vi) Advances to Displaced persons	12	1959-60	85,09,147 (Dr.)
S—Deposits and Advances—			
Suspense—			
(i) Cash Balance Investment Account.	1	1959-60	8,84,78,625 (Dr.)

4. Consequent on the integration of 24 Indian States in the State of Orissa under States Merger (Governor's Provinces) Order, 1949 from

the 1st August, 1949 the various assets and liabilities relating to the integrated States on the date of their integration were taken over by Government of Orissa. On determination of the value of these assets and liabilities, the balances under debt, deposit, and remittance heads were corrected. The process of determination of the liabilities has been completed and that of the assets are yet to be finalised. The outstanding assets on the 31st March, 1961 which are yet to be brought to Government account by correction of opening balances amounts to Rs. 17,29,882.

5. The head "Government Account" needs some explanation. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account." The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1960-61 given below will show how the net amount at the end of the year has been arrived at.

Dr.	Details	Cr.
Rs.		Rs.
142,02,65,537	A—Opening Balance ..	..
	B—Revenue Receipts ..	35,47,37,188
35,54,99,669	C—Expenditure on Revenue Account ..	...
11,84,08,609	D—Capital Expenditure outside the Revenue Account. ..	..
...	E—Miscellaneous ..	6,96,852
...	F—Closing Balance ..	153,87,39,775
189,41,73,815		189,41,73,815

The amount, against item E relates to the adjustment made under the head "Appropriation for Reduction or Avoidance of Debt—Other Appropriations" which is closed to Government Account.

**B—DEBT, DEPOSIT, REMITTANCES AND
CONTINGENCY F**

PART II—ACCOUNTS



No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND				
Sections A to M and part of section S—Government Account— (<i>Vide</i> Para 5 of Part B—Review) and Account—No. 2 of Part A—II—Accounts)	—142,02,65,537	35,54,34,040	47,39,08,278	—153,87,39,775
N—PUBLIC DEBT				
<i>Debt raised in India</i>				
Permanent Debt—				
Loans bearing interest—	3,09,34,200	3,28,57,600	..	6,37,91,800
Total	3,09,34,200	3,28,57,600	..	6,37,91,800

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Floating Debt— ..				
Loans from the Central Government—				
Loans ..	135,43,97,054	12,05,73,517	3,91,12,605	143,58,57,966
Other Ways and Means Advances ..	..	1,00,00,000	1,00,00,000	..
Total ..	135,43,97,054	13,05,73,517	4,91,12,605	143,58,57,966
Other Loans ..	1,36,12,334	34,66,300	6,96,852	1,63,81,782
Grand Total—Public Debt ..	139,89,43,588	16,68,97,417	4,98,09,457	151,60,31,548

P—LOANS AND ADVANCES BY STATE GOVERNMENTS—

Loans to Local Funds, Private Parties, etc.	..	—8,34,20,171	83,62,087	1,71,22,842	—9,21,80,926 (a)
Loans to Government Servants	..	—8,92,966	5,87,569	9,90,331	—12,95,728½(a)
Total—Loans and Advances by State Governments	..	—8,43,13,137	89,49,656	1,81,13,173	—9,34,76,654
Total—Consolidated Fund	..	—10,56,35,086	53,12,81,113	54,18,30,908	—11,61,84,881

PART II—CONTINGENCY FUND—

Contingency Fund		35,00,000	..	..	35,00,000
Total—Contingency Fund	..	35,00,000	..	..	35,00,000

PART III—PUBLIC ACCOUNT—

R—UNFUNDED DEBT—

State Provident Funds	..	3,00,95,203	69,80,083	28,58,300	3,42,16,986 (a)
Total—Unfunded Debt	..	3,00,95	69,80,083	28,58,300	3,42,16,986

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
S—DEPOSITS AND ADVANCES—				
I—Deposits bearing interest—				
A—Reserve Funds—				
Deposits of Depreciation Reserve of Government Commercial Undertakings—				
State Transport Service—				
Depreciation Reserve Fund ..	17,36,104	17,86,980	21,75,015	13,48,069
Accident Reserve Fund ..	2,11,409	..	131	2,11,278
Amenities Reserve Fund ..	54,641	1,11,545	10,436	1,55,750
Total ..	20,02,154	18,98,525	21,85,582	17,15,097

Depreciation Reserve Fund—

Electricity—

Reserve Fund—

Hirakud

Other Electricity Schemes

Total

Total—Deposits bearing interest

.. ..	.. ..	26,00,000	.. ..	26,00,000
.. ..	43,17,455	10,77,760	.. ..	53,95,215
.. ..	43,17,455	36,77,760	.. ..	79,95,215
.. ..	63,1	55,76,285	21,85,582	97,10,312

No. 1--SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<i>II—Deposits not bearing interest—</i>				
<i>A—Sinking Funds—</i>				
<i>Appropriation for Reduction or Avoidance of Debt—</i>				
Sinking Funds ..	2,15,32,093	1,50,32,869	444	3,65,64,518
Sinking Fund Investment Account ..	— 26,52,297	20,95,725	21,04,861	— 26,61,433
Total—Sinking Funds ..	1,88,79,796	1,71,28,594	21,05,305	3, 39,03,085

B—Reserve Funds—

Famine Relief Fund	..	53,97,374	50,00,000	1,34,74,196
Famine Relief Fund—Investment Account	..	— 93,82,457	32,89,403	— 1,29,53,054
State Road Fund	..	33,53,396	..	24,34,177
Fund for development of Forests	..	3,78,928	..	2,03,788
Zamindari Abolition Fund	..	1,44,92,998	35,06,027	1,34,82,145
State Agricultural Credit (Relief and Guarantee) Fund	..	1,00,000	21,292	1,21,292
Orissa Loan Stipend Fund	..	.. 04,729	10,48,590	8,72,581
State Co-operative Development Fund	..	2,00,000	..	2,00,000
Orissa Mining Areas Development Fund	..	40,57,524	91,800	41,49,324
Orissa Mining Areas Development Fund—Investment Account	..	— 30,75,071	27,35,074	— 36,16,532
Total—Reserve Funds	..	2,41,06,869	1,60,89,560	1,83,67,917

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C—Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds ..	29,91,825	58,52,946	89,83,693	—1,38,922 (a)
Municipal Funds ...	33,73,844	78,75,839	80,76,262	31,73,421 (a)
Other Funds— ..				
Port and Marine Funds ..	13,040	39,771	15,223	37,588 (a)
Education Funds ..	64,736	9,87,728	9,26,644	1,25,820 (a)
Medical and Charitable Funds ..	57,928	3,70,198	3,37,633	90,493 (a)
Public Works Funds ..	23,283	32,378	13,538	42,123 (a)
Village Panchayat Funds ..	43,311	31,630	16,357	58,584 (a)
Other Miscellaneous Funds ..	1,873	18,091	18,815	11,149 (a)
Total—Deposits of Local Funds		1,52,08,581	1,83,88,165	34,00,256

Departmental and Judicial Deposits—

Civil Deposits—

Revenue Deposits ..	59,48,074	42,59,787	38,70,926	63,36,935 (a)
Civil Court's Deposits—				
High Court's Deposits ..	5,37,626	1,16,785	1,10,497	5,43,914
District Civil Courts' Deposits ..	8,17,172	8,61,090	7,10,310	9,67,952 (a)
Deposits under Workmen's Compensation Act ..	1,32,910	72,689	98,235	1,07,364 (a)
Total—Civil Courts Deposits ..	14,87,708	10,50,564	9,19,042	16,19,230
Criminal Courts' Deposits ..	3,20,140	55,550	54,682	3,21,008 (a)
Personal Deposits ..	79,58,720	1,00,19,009	1,07,85,704	71,92,025 (a)
Forest Deposits ..	1,20,242	22,19,869	22,40,978	99,133 (a)
Public Works Deposits ..	78,92,057	1,69,11,719	57,64,830	1,90,38,946 (a)
Trust Interest Funds ..	12,652	1,54,098	1,60,736	6,014
Deposits on account of Police Funds ..	1,01,083	27,801	6,622	1,22,262 (a)
Deposits for work done for public bodies or private individuals ..	15,09,385	16,438	49,134	14,76,689 (a)

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—*Contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Detail head of account	opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits in the General Provident Fund ..	1,334	—1,334	..	..
Deposits of Government Companies, Corporations, etc. ..	..	401	401	..
Unclaimed deposits in the Contributory Provident Fund ..	325	—325	..	..
Deposits of fees received by Government Servants for work done for private bodies.	70,815	28,443	24,512	74,746 (a)
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association.	17,657	1,524	1,739	17,442 (a)
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund.	13	—3	..	10
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund.	28	..	..	28
Deposits on account of moneys received for the Wavell Homes Appeal Fund.	255	..	..	255

Assam Relief Fund	1,001	..	..	1,001
Election Deposits	23,702	-14,925	1,750	7,027 (a)
Deposits of Educational Institutions	1,27,764	6,57,704	3,00,390	4,85,078 (a)
4 1/4 Per cent Orissa Government Loan, 1970	3,25,31,103	..	3,25,29,123	1,980
4 Per cent Orissa Government Loan, 1971	3,80,13,624	..	..	3,80,13,624
4 per cent Orissa Government Loan, 1969	..	4,38,65,272	5,274	4,38,59,998
Total—Civil Deposits	9,61,37,682	7,92,51,592	5,67,15,843	11,86,73,431
Other Accounts—				
Deposit Account of grants made by the Indian Council of Agricultural Research.	3,740	-7,888	34,565	-38,713
Deposit Account of grants made by the Indian Central Coconut Committee.	-794	31,184	16,638	13,752
Deposit Account of grants from the Central Government for the Food Production Drive Scheme Bonus for accelerating production of foodgrains.	29,65,355	..	..	29,65,355
Deposit Account of grants made by the Indian Central Oil Seeds Committee.	8,836	68,596	54,021	23,411
Deposit Account of grants received from the Indian Central Cotton Committee.	1,998	-4,692	2,592	-5,286

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Deposit Account of Grants made by the Indian Sugarcane Committee.	4,089	—4,089	..	—
Deposit Account of Grants made by the Indian Silk Board	32,080	..	..	32,080
Deposit Account of Lift Irrigation ..	74,700	..	..	74,700
Deposit Account of Grants from the Central Government for development of Handloom Industries.	—2,54,014	..	..	—2,54,014
Workmen Benefit Fund ..	2,745	..	..	2,745
Deposit Account of Grant made by Indian Central Arecanut Committee.	..	10,527	83	10,444
Total—Other Accounts ..	28,38,735	93,638	1,07,899	28,24,474
Total—Other Deposit Accounts ..	10,55,56,257	9,45,53,811	7,52,11,907	12,48,98,161
Total—Deposits not bearing interest ..	14,85,42,922	12,77,71,965	9,91,45,724	17,71,69,163

III—Advances not bearing interest—

Departmental Advances—				
Civil Advances—				
Objection Book Advances ..	—7,92,554	19,66,269	20,58,810	—8,85,095(a)
Stock Advances for Well-boring Operations ..	—3,495	..	..	—3,495
Permanent advance for seeds and implements ..	—10,000	..	..	—10,000
Total—Civil Advances ..	—8,06,049	19,66,269	20,58,810	—8,9 8,590
Special Advances ..	—1,07,59,289	74,32,070	79,62,484	—1,12,89,703
Forest Advances ..	—3,988	64,46,300	64,44,933	—2,621
Revenue Advances ..	—92,036	1,724	4,746	—95,058(a)
Total—Departmental Advances ..	—1,16,61,362	1,58,46,363	1,64,70,973	—1,22,85 ,972

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Permanent Advances—				
Permanent Advances—Civil ..	—1,20,567	4,802	5,834	—1,21,599(a)
Accounts with the Government of Pakistan ..	—8,464	..	—671	—7,793
Accounts with Government of Burma ..	—710	39,031	38,431	—130
Accounts with the Reserve Bank ..	—4,359	11,128	11,019	—4,250
Total—Advances not bearing interest ..	—1,17,95,462	1,59,01,324	1,65,25,606	—1,24,19,744

IV—Suspense—

Suspense Accounts—					
Suspense Account—					
Objection Book Suspense	..	—12,37,815	8,21,297	2,52,358	—6,68,876(a)
Departmental Adjusting Account	..	8,73,946	3,72,986	2,18,661	10,28,271(a)
Payment on behalf of Central Pension and Provident Fund	..	—1,116	..	..	—1,116(a)
Recoveries of Service Payments	..	9,842	—1,966	..	7,876
Pay and Account Office Suspense	..	1,15,130	2,53,002	—21,522	3,89,654
Sale Proceeds of Pakistan Visa	..	1	..	..	1
Central Accounts Office—					
Reserve Bank Suspense	..	1,47,594	4,11,639	5,59,255	—2
Total	..	—92,418	18,56,978	10,08,752	7,55,804

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

Detail head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Cash Balance Investment Account—				
Investment in securities of the Central Government ..	—12,18,51,806	43,70,62,514	40,05,58,239	—8,53,47,531
Fixed Deposits with Banks ..	—28,93,899	..	—77,514	—28,16,385
Current Account with Banks ..	—3,08,254	..	—20	—3,08,234
National and Defence Savings Certificates ..	—6,455	..	20	—6,475
Total ..	—12,50,60,414	43,70,62,514	40,04,80,725	—8,84,78,625
Total—Suspense Accounts ..	—12,51,52,832	43,89,19,492	40,14,89,477	—8,77,22,817

Departmental and Similar Accounts ..	—1,09,495	87,27,104	88,09,823	—1,92,214
Total—Suspense ..	—12,52,62,327	44,76,46,596	41,02,99,300	—8,79,15,031
Total—Deposits and Advances ..	1,78,04,742	59,68,96,170	52,81,56,212	8,65,44,700
T—REMITTANCES				
Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General—				
Cash Remittances between treasuries ..	—46,51,183	—14,95,487	18,69,670	12,86,026(a)
Forest Remittances ..	8,271	3,75,64,996	3,66,56,599	9,16,668
Public Work Remittances ..	—50,65,601	23,05,09,645	23,43,91,231	—89,47,187(a)
Miscellaneous Remittances ..	33,253	2,24,391	2,48,431	9,213(a)
Total—Cash Remittances, etc. ..	—3,72,894	26,68,03,545	27,31,65,931	—67,35,280

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

Detail head of account	Opening balance		Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Reserve Bank of India Remittances ..	22,25,988	57,36,295	78,86,767	75,516
Adjusting Accounts between Central and State Government s ..	3,86,60,130	—1,93,46,023	1,94,75,512	—1,61,405
Adjusting Accounts with Railways ..	—1,60,775	47,286	—1,08,373	—5,116
Adjusting Accounts with Posts and Telegraphs ..	..	81,98,401	78,42,704	3,55,697
Inter State Suspense Account ..	877	81,206	90,203	—8,120
Total—Remittances ..	4,03,53,326	26,15,20,710	30,83,52,744	—64,78,708
Total—Public Account ..	8,82,53,271	86,53,96,963	83,93,67,256	11,42,82,978

W—CASH BALANCE

Cash Balance	..	-1,38,81,815(A)	1,39,66,78,076	1,38,11,98,164	,93,007(A)
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(A) Details of Opening and Closing Balances :—

	Opening Balance	Closing Balance
	Rs.	Rs.
Cash in treasuries	15,55,229	11,86,439 (b)
Cash with Reserve Bank of India	-1,54,37,044	4,11,658 (c)
Total	.. -1,38,81,815	15,98,097

(a) There are differences between the ledger and the broadsheet balances which are under reconciliation.

(b) There is a difference of Rs. 2,43,121 between the sum total of the cash in Treasuries and the balance shown in the Consolidated Cash Balance Report for March, 1961 verified by the Currency Officer. This is under reconciliation.

(c) There is a difference of Rs. 19,35,566 between the statement of balances received from the Reserve Bank of India and those reflected in the Accounts. The difference is in the course of reconciliation.

Note—(i) *Minus* figures indicate Debit balances and *Plus* figures indicate Credit balances in Government Account.

(ii) Certificate accepting the balances for 1960-61 exhibited in the above statement are awaited in all cases. In cases where such acceptances are unduly delayed or the amounts involved are considerable, mention of such has been made in paragraph 3 of Part B—I—Review.

No. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT

Description of Loan	When raised	Amount on 1st April, 1960	Additions during the year	Discharges during the year	Amount on 31st March, 1961
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
SECTION—A—PUBLIC DEBT—					
Permanent Debt					
<i>(a) Loans bearing interest—</i>					
(i) 4 per cent Orissa Government Loan, 1968 ..	1956-57	3,09,34,200	..	..	3,09,34,200
(ii) 4½ per cent Orissa Government Loan, 1970	1958-59	..	3,28,57,600	..	3,28,57,600
Total—Permanent Debt ..	..	3,09,34,200	3,28,57,600	..	6,37,91,800

Floating Debt—						
Loans from the Central Government—						
Loans for Grow More Food Scheme	..	..	3,12,30,553	34,13,550	72,75,614	2,73,68,489
Loans for Electricity Scheme	..	..	1,66,69,493	..	84,54,330	82,15,163
Loans for Hirakud Dam Project	..	..	85,19,43,547	1,31,35,000	..	86,50,78,547
Loans for Rehabilitation of displaced persons from East Bengal.	..	..	35,74,291	..	1,59,382	34,14,909
Loans for Resettlement of displaced persons	..	..	27,00,000	..	..	27,00,000
Loans under Industrial Housing Scheme	..	..	15,31,910	..	..	15,31,910
Loans under the Subsidised Industrial Housing Scheme.	..	..	12,13,301	5,67,678	30,468	17,50,511
Loans under Relief and Rehabilitation Scheme	..	..	22,05,000	2,02,000	..	24,07,000
Loans for Community Development Projects	..	..	2,06,46,761	88,02,000	17,35,657	2,77,13,104
Loans for Development of Handloom Industry	..	..	26,05,103	11,07,000	2,88,005	34,24,098
Loans for National Extension Service	..	..	44,68,894	..	4,08,254	40,60,640
Loans for Minor Irrigation Works	..	..	34,88,045	..	3,40,395	31,47,650
Loans for financing the expenditure on Development Scheme.	..	..	24,25,28,159	5,22,60,000	1,08,70,549	28,39,17,610

No. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING
OBLIGATIONS OF GOVERNMENT—Contd.

Description of Loan	When raised	Amount on 1st April, 1960	Additions during the year	Discharges during the year	Amount on 31st March, 1961
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Loans for Small Scale and Cottage Industries	78,70,651	28,84,000	6,28,205	1,01,26,446
Loans under Village Housing Project Scheme	20,29,000	12,41,000	8,447	32,61,553
Loans for Flood and Drought Relief	5,88,38,308	1,00,00,000	75,16,991	6,13,21,317
Loans for Capital Construction at Bhubaneswar	75,48,198	..	6,22,603	69,25,595
Loans for Small Saving Collection Scheme	3,75,64,000	1,45,03,000	..	5,20,67,000
Loans for financing Minor Ports	34,77,600	68,000	..	35,45,600
Loans for expansion of Power Facilities	46,87,994	..	12,486	46,75,508
Loans under Low Income Group Housing Scheme	44,87,099	42,85,000	79,080	86,93,01

Loans for Mahanadi Delta Irrigation Scheme	9,00,000	..	..	9,00,000
Loans for Flood Control Scheme	1,85,79,964	29,90,000	..	2,15,69,964
Loans for establishment of Industrial Estate at Cuttack.	40,65,545	13,31,000	1,42,376	52,54,169
Loans for subscribing the share capital of Orissa State Finance Corporation.	10,00,000	..	..	1000,000
Loans for participating in the share capital of Co-operative Societies.	14,91,011	..	90,574	14,00,437
Loans under Police Housing Scheme	87,35,998	13,50,000	..	1,00,85,998
Loans for Urban Water Supply Scheme	20,44,556	..	40,107	20,04,449
Loans for Slum Clearance Scheme	4,28,500	1,71,000	3,663	5,95,837
Loans for other Miscellaneous Schemes	58,43,573	22,63,289	4,05,419	77,01,443
Loans for other Ways and Means Advances .. ..	..	1,00,00,000	1,00,00,000	..
Total—Loans from the Central Government	1,35,43,97,054	13,05,73,517	4,91,12,605	1,43,58,57,966

No. 2--DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING
OBLIGATIONS OF GOVERNMENT—*Concl'd.*

Description of Loan	When raised	Amount on 1st April, 1960	Additions during the year	Discharges during the year	Amount on 31st March, 1961
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Other Loans—					
Loans from the National Agricultural credit (Long term operation) Fund of the Reserve Bank of India.	..	80,24,000	..	4,66,500	75,57,500
Loans from the National Co-operative Development and Ware Housing Board.	..	13,03,334	6,66,300	1,01,989	18,67,645
Loans from the Life Insurance Corporation of India..	..	42,85,000	28,00,000	1,28,363	69,56,637
Total—Other Loans	..	1,36,12,334	34,66,300	6,96,852	1,63,81,782
Total—Public Debt	..	1,39,89,43,588	16,68,97,417	4,98,09,457	1,51,60,31,548

SECTION—B—UNFUNDED DEBT—

State Provident Fund—

General Provident Funds

2,69,35,183

63,80,438

26,91,999

3,05,23,622

Contributory Provident Fund

7,89,803

1,55,465

47,404

8,97,864

Indian Civil Service Provident Fund

4,89,430

40,347

..

5,29,777

Indian Civil Service (Non-European Members) Provident Fund

1,57,691

16,583

812

1,73,462

All-India Services Provident Fund

17,23,096

3,87,250

1,18,085

19,92,261

Total—Unfunded Debt

3,00,95,203

69,80,083

28,58,300

3,42,16,986

Total—Debt and other Interest bearing obligations

1,42,90,38,791

17,38,77,500

5,26,67,757

1,55,02,48,534

No. 3—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES

Name of Reserve Fund or Deposit Account	Balance on 1st April, 1960			Balance on 31st March, 1961		
	Cash	Investments	Total	Cash	Investments	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. SINKING FUNDS—						
(i) Sinking Fund for loans raised in the open market (A).	1,87,74,361	20,95,725	2,08,70,086	3,38,45,320	20,00,000	3,58,45,320
(ii) Industrial Housing Scheme (A) ..	1,05,435	5,56,572	6,62,007	57,765	6,61,433	7,19,198
II. RESERVE FUNDS—						
(i) Orissa Famine Relief Fund ..	36,94,365	93,82,457	1,30,76,822	5,21,142	1,29,53,054	1,34,74,196
(ii) Orissa Mining Areas Development Fund..	9,82,453	30,75,071	40,57,524	5,32,792	36,16,532	41,49,324
(iii) State Agricultural credit (relief and guarantee) Fund.	1,00,000	..	1,00,000	1,21,292	..	1,21,292

(iv) Fund for development of Forests ..	3,78,928	--	3,78,928	2,03,788	..	2,03,788
(v) Zamindari Abolition Fund --	1,44,92,998	--	1,44,92,998	1,34,82,145	..	1,34,82,145
(vi) Orissa Loan Stipend Fund --	9,04,729	--	9,04,729	8,72,581	..	8,72,581
(vii) State Road Fund ..	33,53,396	--	33,53,396	24,34,177	..	24,34,177
(viii) State Co-operative Development Fund ..	2,00,000	--	2,00,000	2,00,000	..	2,00,000
(ix) Depreciation Reserve Fund—Electricity—						
(a) Duduma Transmission Scheme ..	10,19,291	--	10,19,291	13,27,979	..	13,27,979
(b) Hirakud Power Utilisation Scheme ..	8,76,812	--	8,76,812	11,71,964	..	11,71,964
(c) Cuttack Thermal Scheme ..	12,10,805	--	12,10,805	13,55,742	..	13,55,742
(d) Baripada Electric Supply Scheme ..	2,69,492	--	2,69,492	2,97,528	..	2,97,528
(e) Town Electrification Scheme, Group I ..	1,03,760	--	1,03,760	1,26,396	..	1,26,396
(f) Town Electrification Scheme, Group II ..	2,14,486	--	2,14,486	2,49,017	..	2,49,017
(g) Electrification of small towns and rural areas ..	3,37,022	--	3,37,022	4,73,872	..	4,73,872
(h) Expansion of power facilities ..	2,85,787	--	2,85,787	3,92,717	--	3,92,717
(j) Hirakud Dam Project—Stage I ..	..	--	--	26,00,000	..	26,00,000

No. 3—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES—*Concl'd.*

Name of Reserve Fund or Deposit Account	Balance on 1st April, 1960			Balance on 31st March, 1961		
	Cash	Investments	Total	Cash	Investments	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(x) Depreciation Reserve Fund of Government Commercial Undertakings—State Transport Service—						
(a) Depreciation Reserve Fund	17,36,104	..	17,36,104	13,48,069	..	13,48,069
(b) Accident Reserve Fund	2,11,409	..	2,11,409	2,11,278	..	2,11,278
(c) Amenities Reserve Fund	54,641	..	54,641	1,55,750	..	1,55,750
III. DEPOSIT ACCOUNTS—						
(i) Deposit Account of grants made by the Indian Council of Agricultural Research.	3,740	..	3,740	—38,713	..	—38,713
(ii) Deposit Account of grants made by Indian Central Coconut Committee.	—794	..	—794	13,752	..	13,752

(iii) Deposit Account of grants made by Indian Central Sugar Cane Committee.	4,089	..	4,089	..	..	..
(iv) Deposit Account of grants made by the Indian Central Oilseeds Committee.	8,836	..	8,836	23,411	..	23,411
(v) Deposit Account of grants made by Central Government for Food Production Drive Scheme—Bonus for accelerating production of foodgrains.	29,65,355	..	29,65,355	29,65,355	..	29,65,355
(vi) Deposit Account of grants from the Central Government for the Development of Handloom Industries.	—2,54,014	..	—2,54,014	—2,54,014	..	—2,54,014
(vii) Deposit Account of grants made by the Indian Central Cotton Committee.	1,998	..	1,998	— 5,286	..	— 5,286
(viii) Deposit Account of grants made by the Central Silk Board.	32,080	..	32,080	32,080	..	32,080
(ix) Deposit Account of Fund for Lift Irrigation Scheme.	74,700	..	74,700	74,700	..	74,700
(x) Deposit Account of Workmen's Benefit Fund.	2,745	..	2,745	2,745	..	2,745
(xi) Deposit Account of the grants made by Indian Central Arecanut Committee.	..	..	..	10,444	..	10,444
Total ..	5,21,45,009	1,51,09,825	6,72,54,834	6,48,05,788	1,92,31,019	8,40,36,807

(A) Details of the transactions are given in Appendix II to this Compilation.

**No. 4—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID,
INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE
COMMENCEMENT AND CLOSE OF THE YEAR**

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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

Major and Minor Heads of Accounts	Balance on the 1st April, 1960	* Amount advanced during the year 1960-61	Total	Amount repaid during the year 1960-61	Balance on the 31st March, 1961	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, Etc.—						
Loans to Municipalities ..	21,16,386	3,00,500	24,16,886	89,942	23,26,944	13,666
Loans to District and other Local Fund Committees.	1,51,33,857	8,72,050	1,60,05,907	12,22,202	1,47,83,705	59,795
Advances to Cultivators ..	2,44,36,057	69,75,522	3,14,11,579	26,58,481	2,87,53,098	7,30,431
Advances under Special Laws ..	57,20,141	2,94,696	60,14,837	20,02,099	40,12,738	2,41,107
Miscellaneous Loans and Advances ..	2,37,02,483	73,12,986	3,10,15,469	18,55,131	2,91,60,338	2,01,787
Advances to Displaced Persons ..	84,37,657	2,23,957	86,61,614	1,52,467	85,09,147	103
Loans and advances under the Community Development Programme.	38,73,590	11,43,131	50,16,721	3,81,765	46,34,956	88,280
Total ..	8,34,20,171	1,71,22,842	10,05,43,013	83,62,087	9,21,80,926	13,35,169

LOANS TO GOVERNMENT SERVANTS

House Building Advances ..	—85,300	1,38,052	52,752	24,715	28,037	15,961
Advances for purchase of motor conveyances ..	7,62,575	6,22,267	13,84,842	3,48,075	10,36,767	28,219
Advances for purchase of other conveyances ..	2,14,271	2,30,012	4,44,283	2,13,359	2,30,924	3,145
Other advances ..	1,420	..	1,420	1,420	..	..
Total ..	8,92,966	9,90,331	18,83,297	5,87,569	12,95,728	47,325
Grand Total ..	8,43,13,137	1,81,13,173	10,24,26,310	89,49,656	9,34,76,654	13,82,494

* The details of the loans advanced during the year for ' Plan ' purposes are given below :—

Major and Minor Heads of Account (1)	Amount (2) Rs.
Loans to Local Funds, Private Parties, Etc.—	
Loans to Municipalities ..	3,00,500
Loans to District and other Local Fund Committees ..	4,80,000
Advances under Special Laws ..	2,94,696
Miscellaneous Loans and Advances ..	56,51,473
Advances to Displaced Persons ..	2,23,957
Loans and Advances under Community Development Programme ..	11,43,131
Total ..	80,93,757

APPENDIX I

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, Etc., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961

Referred to in Paragraph 10 of Part A-I—Review

Serial No.	Name of the Companies	Number and type of share purchased	Purchase price	Amount invested	Amount of dividends declared for 1960-61 and credited to Government	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.		
	<i>Statutory Corporations</i>					
1	Orissa State Financial Corporation.	34,225 ordinary shares of Rs. 100 each. Government's Share 68%	34,22,500	34,22,500	Not declared	Dividend of Rs. 1,19,788 declared for 1959-60 was credited to Government during 1960-61.
2	Orissa State Ware-housing Corporation.	11,000 shares of Rs. 100 each. Government's Share 69%	11,00,000	11,00,000	Ditto	
	<i>Government Companies</i>					
3	The Orissa Road Transport Co., Ltd.	17,355 'A' Class shares and 6,000 'B' Class shares of Rs. 100 each. Government's Share 78%	23,35,500	23,35,500	Ditto	Dividends of Rs. 1,86,840 declared for 1958-59 and Rs. 2,33,550 for 1959-60 were credited during 1960-61 and 1961-62.

4	The Mayurbhanj Oil and Oil Products, Ltd.	6,000 ordinary shares of Rs. 10 each. Government's Share 64%	60,000	60,000	Ditto ..	It has been decided to liquidate the concern.
5	The Mayurbhanj Spinning and Weaving Mills, Ltd.	3,000 redeemable preference shares of Rs. 100 each and 1,20,000 ordinary shares of Rs. 10 each. Government's Share 86%	15,00,000	(a) 12,00,000	Ditto ..	(a) Represents the amount called up and paid. Government have since moved the High Court for liquidation of the Company.
6	The Mayurbhanj Textiles, Ltd.	9,920 (6 per cent redeemable) preference shares and 5,080 ordinary shares of Rs. 10 each. Government's Share 61%	1,50,000	1,50,000	Ditto ..	The Company has not declared dividends since 1952-53. The Government have since taken over the management of the concern.
7	Orissa Mining Corporation, Ltd.	25,000 equity shares of Rs. 100 each. Government's Share 50%	25,00,000	(b) 7,50,000	Ditto ..	(b) Represents the amount called up and paid.
8	Madhusudan Chemical Industries, Ltd.	59,900 equity shares of Re. 1 each. Government's Share 100%	59,900	59,900	Ditto ..	
9	Cuttack Iron and Steel Products, Ltd.	65,000 equity shares of Re. 1 each.	65,000	65,000	Ditto ..	
1	Spark Battery Manufacturing Company, Ltd.	65,000 equity shares of Re. 1 each. Government's Share 81%	65,000	65,000	Ditto ..	

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd

Serial No.	Name of the Companies	Number and type of share purchased	Purchase price	Amount invested	Amount of dividends declared for 1960-61 and credited to Government.	Remarks
1	2	3	4	5	6	7
			Rs	Rs.		
11	Konark Processing Works, Ltd.	80,000 equity shares of Re. 1 each	80,000	80,000	Not declared	
12	Orissa Boat Builders, Ltd. ..	80,000 Ditto Government's Share 89%	80,000	80,000	Ditto	
13	Orissa Foundry Company, Ltd.	2,25,000 Ditto	2,25,000	2,25,000	Ditto	
14	Utkal Fruit Products, Ltd. ..	13,500 Ditto	13,500	13,500	Ditto	
15	Kalinga Fruit Products, Ltd.	16,500 Ditto	16,500	16,500	Ditto	
16	Kalinga Foundry, Ltd. --	3,39,554 Ditto Government's Share 85%	3,39,554	3,39,554	Ditto	
17	Balanga Iron Works, Ltd. --	1,86,000 Ditto Government's Share 90%	1,86,000	1,86,000	Ditto	

18	Orissa Electrical Manufacturing, Ltd.	3,53,621	Ditto Government's Share 95%	3,53,621	3,53,621	Ditto
19	Barbati Fruit Products, Ltd.	17,500	Ditto	17,500	17,500	Ditto
20	Orissa Fruit Products, Ltd. . .	18,000	Ditto	18,000	18,000	Ditto
21	Orissa Wood Products, Ltd.	3,88,000	Ditto	3,88,000	3,88,000	Ditto
22	Chilka Cashew Manufacturing Co., Ltd.	45,000	Ditto	45,000	45,000	Ditto
23	Kohinoor Aluminium Products, Ltd.	65,000	Ditto Government's Share 87%	65,000	65,000	Ditto
24	Rourkela Fabrications, Ltd.	3,15,000	Ditto	3,15,000	3,15,000	Ditto
25	Hansanath Ceramic Industries, Ltd.	29,560	Ditto	29,560	29,560	Ditto
26	Utkal Foundry and Engineering Co., Ltd.	2,34,000	Ditto Government's Share 90%	2,34,000	2,34,000	Ditto
27	Orissa Trunk and Enamel Works, Ltd.	13,500	Ditto Government's Share 84%	13,500	13,500	Ditto
28	Kalinga Steel and Wire Products, Ltd.	1,12,500	Ditto	1,12,500	1,12,500	Ditto
29	Arabinda Tin Factory, Ltd.	63,000	Ditto Government's Share 90%	63,000	63,000	Ditto
30	Cocacol (India) Ltd. . .	82,000	Ditto	82,000	82,000	Ditto

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd

Serial No.	Name of the Companies	Number and type of Share purchased	Purchase price	Amount invested	Amount of dividend declared for 1960-61 and credited to Government	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.		
31	Monorama Foundry Works, Ltd.	1,56,000 equity shares of Re. 1 each. Government's share 88%	1,56,000	1,56,000	Not declared	
32	Eastern Aquatic Products, Ltd.	50,000 Ditto Government's share 86%	50,000	50,000	Ditto	
33	Kalinga Hard Board, Ltd. ..	1,03,000 Ditto Government's share 65%	1,03,000	1,03,000	Ditto	
34	Orissa Concrete Product, Ltd.	1,20,000 Ditto Government's share 80%	1,20,000	1,20,000	Ditto	
35	Jaganath Chemical and Pharmaceutical Works, Ltd.	84,000 Ditto	84,000	84,000	Ditto	
36	Orissa Tiles, Ltd.	1,89,000 Ditto Government's share 16%	1,89,000	1,89,000	Ditto	
37	Manufacture Electro, Ltd.	36,500 Ditto	36,500	36,500	Ditto	

38	Premier Bolts and Nuts Factory, Ltd.	1,42,500	Ditto	1,42,500	1,42,500	Ditto
39	Gajapati Steel Industries, Ltd.	17,800 ordinary shares of Rs. 10 each.		1,78,000	1,78,000	Ditto
			Government's share 89%			
40	Orissa Sports Manufacturers and Fabricators, Ltd.	1,04,000 equity shares of Re. 1 each.		1,04,000	1,04,000	Ditto
41	Modern Malleable Casting, Co.	2,70,000	Ditto	2,70,000	2,70,000	Ditto
42	Utkal Metal Products, Ltd.	1,00,000	Ditto	1,00,000	1,00,000	Ditto
43	Orissa Agrico, Ltd.	73,000	Ditto	73,000	73,000	Ditto
44	Orissa Instruments Company, Ltd.	1,05,000	Ditto	1,05,000	1,05,000	Ditto
45	Orissa Timber Products, Ltd.	1,29,000	Ditto	1,29,000	1,29,000	Ditto
46	Orissa Board Mills, Ltd.	2,64,000	Ditto	2,64,000	2,64,000	Ditto
47	Modern Electronics, Ltd.	2,45,000	Ditto	2,45,000	2,45,000	Ditto
			Government's share 96%			
	<i>Joint Stock Companies</i>					
48	Orissa Textile Mills, Ltd.	10,750 (5 per cent redeemable cumulative) preference shares of Rs. 100 each and 20,000 equity shares of Rs. 10 each.		12,75,000	12,75,000	Ditto
			Government's share 17%			

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961 - *Contd.*

Serial No.	Name of the Companies	Number and type of share purchased	Purchase price	Amount invested	Amount of dividends declared for 1960-61 and credited to Government	Remarks	
1	2	3	4	5	6	7	
49	The Puri Electric Supply Co., Ltd.	1,000 (3½ per cent tax free cumulative redeemable) preference shares at Rs. 100 each and 6,300 ordinary shares at Rs. 10 each. Government's share 26%	1,63,000	Rs. 1,63,000	Rs. 1,63,000	Not declared	Rs. 1,325 and Rs. 7,250 have been paid by the Company towards dividends during 1959-51 and 1961-62 respectively.
50	The Kalinga Industries, Ltd.	2,800 (5 per cent cumulative) preference shares and 200 ordinary shares of Rs. 100 each.	3,00,000	3,00,000	Ditto	The Company has paid a dividend of Rs. 1,32,022 during 1961-62.	
51	The Orissa Cement, Ltd.	40,000 (4½ per cent cumulative) preference shares of Rs. 100 each.	40,00,000	40,00,000	Ditto	Dividend of Rs. 1,80,000 for 1958-59 was credited during 1960-61.	

52	The Mayurbhanj Potteries, Ltd.	5,000 (6 per cent redeemable,) preference shares and 5,000 ordinary shares of Rs. 10 each. Government's share 39%	1,00,000	1,00,000	Ditto	Steps are being taken to liquidate the concern.
53	The Mayurbhanj Glass Works, Ltd.	5,000 preference shares and 5,000 ordinary shares of Rs. 10 each. Government's share 20%	1,00,000	1,00,000	Ditto	
54	The Orissa Cotton Mills, Ltd.	5,000 ordinary shares of Rs. 10 each.	50,000	(e)20,000	Ditto	(c) Represents the amount called up and paid.
55	Khetter Mohan Dey and Co., Ltd., Calcutta.	One preference Share of Rs. 100.	100	100	Ditto	
56	Koshal Industrial Development Syndicate, Ltd.	45,000 ordinary shares of Rs. 10 each.	4,50,000	4,50,000	Ditto	The Company is under liquidation.
57	Gouhati Electric Supply Corporation, Ltd.	2,450 ordinary shares and 1,634 preference shares (value of each share not specified).	32,264	(d)32,264	Ditto	(d) Represents the capital paid up by the ex-State of Mayurbhanj.
58	Hindustan Minerals and Quarries Ltd., Calcutta	1,000 ordinary shares of Rs. 100 each. Government's share 44%	1,00,000	1,00,000	Ditto	Steps are being taken to liquidate the concern.
59	Pioneer Ltd, Lucknow.	100 ordinary shares of Rs. 100 each.	10,000	10,000	Ditto	
60	National Vanadium Trust, Ltd., Rairangpur.	650 shares of Rs. 1,000 each.	6,50,000	3,12,500	Ditto	Represents the amount called up and paid by the ex-State of Mayurbhanj. The Company did not start production and is now considering to go into voluntary liquidation for want of market for its products.

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd.

Serial No.	Name of the Companies	Number and type of share purchased	Purchase price	Amount invested	Amount of dividends declared for 1960-61 and credited to Government	Remarks
1	2	3	4	5	6	7
	<i>Co-operative Societies—</i>		Rs.	Rs.		
61	Aska Co-operative Sugar Industries, Ltd.	20,000 redeemable shares of Rs. 100 each.	20,00,000	20,00,000	Not declared	
62	The Orissa State Handloom Weaver's Co-operative Societies, Ltd., Cuttack.	7,958 'A' Class ordinary shares of Rs. 50 each.	3,97,900	3,97,878	Ditto	The short fall of Rs. 22 is to be paid by Government.
63	All-India Handloom Fabrics Marketing Co-operative Society Ltd., Bombay.	5 'C' Class shares of Rs 1,000 each.	5,000	5,000	Ditto	
64	Orissa State Co-operative Housing Corporation.	1,500 'A' Class shares of Rs. 100 each.	1,50,000	1,50,000	Ditto	
65	Orissa Co-operative Spinning Mills, Ltd., Bargarh.	1,000 shares of Rs. 500 each.	5,00,000	5,00,000	Ditto	

66	Orissa State Co-operative Marketing Society.	5,100 shares of Rs. 10 each and details for Rs. 49,000 not received.	1,00,000	1,00,000	Ditto	Rs. 2,890 have been paid towards dividend during 1960-61
67	Danpur Jute Growers Marketing Co-operative Society, Danpur.	Information not received	1,20,000	1,20,000	Information not received	
68	Central Fishermen Co-operative Society, Balugaon.	900 'B' Class Shares of Rs. 100 each.	90,000	90,000	Not declared	
69	Share Capital Contribution to 17 Co-operative Banks.	1,175 shares of Rs. 1,000 each, 3,000 shares of Rs. 100 each; 18,000 shares of Rs. 50 each; 24,440 shares of Rs. 25 each and 65,580 shares of Rs. 10 each.	36,41,800	36,41,800	Ditto	Dividend of Rs. 1,56,040 has been declared and credited by 9 Banks during 1960-61. The rest have not declared dividends.
70	30 Regional Marketing Co-operative Societies.	750 shares of Rs. 100 each; 2,000 shares of Rs. 25 each; 515 shares of Rs. 1,000 each and 4 shares of Rs. 25,000 each.	7,40,000	7,40,000	Ditto	Rs. 25,000 invested in 28 Societies and Rs. 20,000 in 2 Societies.
71	Share capital contribution to 22 Co-operative Societies for Rice Huller and for Oil Milling Units.	Information not received	10,50,000	10,50,000	Ditto	(i) Rs. 4,00,000 invested in 4 units for Rice-cum-Oil Milling. (ii) Rs. 5,00,000 invested in 17 units for Rice Hullers. (iii) Rs. 1,50,000 invested in one Oil Milling Unit.

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, Etc., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Concl'd.

Serial No.	Name of the Companies	Number and type of share purchased	Purchase price	Amount invested	Amount of dividends declared for 1960-61 and credited to Government	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.		
72	800 Grain Gola Co-operative Societies.	20,000 shares of Rs. 100 each.	20,00,000	20,00,000	Not declared	Rs. 2,500 invested in each Society. Of the 800, investments were made in 117 new ones during 1960-61.
73	350 large sized Co-operative Societies.	3,500 shares of Rs. 1,000 each.	35,00,000	35,00,000	Ditto	Rs. 10,000 invested in each Society. No fresh investment was made during 1960-61.

NOTE—Information regarding the number of Co-operative Societies which have incurred loss or have gone into liquidation during the year under report was not intimated to Audit.

APPENDIX II

(Referred to in Statement No. 3 of Part B—II—Accounts)

SINKING FUNDS FOR AMORTISATION OF LOANS

Description of loan	Balance on 1st April, 1960	Amount appropriated from Revenue	Gain on realisation of securities	Interest receipts	Total	Amount applied in paying off Debt	Balance on 31st March, 1961
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Housing Scheme ..	6,62,007	36,957	..	20,678	7,19,642	444	7,19,198
4 per cent Orissa Government Loan, 1968 ..	1,03,28,798	25,84,620	14,141	30,000	1,29,57,559	..	1,29,57,559
4 per cent Orissa Government Loan, 1969 ..	..	48,88,888	..	..	48,88,888	..	48,88,888
4 ½ per cent Orissa Government Loan, 1970 ..	54,76,268	27,38,837	..	..	82,15,105	..	82,15,105
4 per cent Orissa Government Loan, 1971 ..	31,80,117	31,88,042	..	..	63,68,159	..	63,68,159
Total ..	1,96,47,190	1,34,37,344	14,141	50,678	3,31,49,353	444	3,31,48,909

SINKING FUNDS FOR THE DEPRECIATION OF LOANS

Description of loan	Balance on 1st April, 1960	Amount appropriated from Revenue	Gain on realisation of securities	Interest receipts	Total	Amount applied in cancellation of securities	Balance on 31st March, 1961
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total—Amortisation ..	1,96,47,190	1,34,37,344	14,141	50,678	3,31,49,353	444	3,31,48,909
4 per cent Orissa Government Loan, 1968 ..	13,92,039	4,64,013	..	..	18,56,052	..	18,56,052
4½ per cent Orissa Government Loan, 1970 ..	4,92,864	4,92,846	..	..	9,85,710	..	9,85,710
4 per cent Orissa Government Loan, 1971 ..	..	5,73,847	..	..	5,73,847	..	5,73,847
Total ..	2,15,32,093	1,49,68,050	14,141	50,678	3,65,64,962	444	3,65,64,518

SINKING FUND INVESTMENT ACCOUNTS

Description of loan	Balance on 1st April, 1960	Purchase of securities	Total	Sale of securities	Balance on 31st March, 1961	Remarks	
						Face value	Market value on 31st March, 1961
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Housing Scheme ..	5,56,572	1,04,861	6,61,433	..	6,61,433	7,08,200	6,70,726
4 per cent Orissa Government Loan, 1968 ..	20,95,725	15,00,000	35,95,725	20,95,725	15,00,000	15,00,000	14,92,500
4½ per cent Orissa Government Loan, 1970	5,00,000	5,00,000	..	5,00,000	5,00,000	4,89,500
Total ..	26,52,297	21,04,861	47,57,158	20,95,725	26,61,433	27,08,200	26,52,726

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