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1950-1951

A.—GENERAL FINANCE ACCOUNTS.

I.—Report.

INTRODUCTORY.

1. The Government accounts are kept in the following three parts :—
 - Part I.—Consolidated Fund of Orissa.
 - Part II.—Contingency Fund of Orissa.
 - Part III.—Public Account of Orissa.

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

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

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

made by Govt

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 deposit ; and
- (2) Remittances.

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

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

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

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

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

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

As it is a difficult and complicated process to split up the balances into "Consolidated Fund" and "Public Account", it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1950-51 Accounts are concerned.

SUMMARY OF THE TRANSACTIONS FOR 1950-51.

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

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

Receipts.	Budget estimates, 1950-51.	Actuals, 1950-51.	More (+) Less (-).	Disbursements.	Budget estimates, 1950-51.	Actuals, 1950-51.			Variations between columns 6 and 7 More (+) Less (-).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND.									
(1).—Revenue.									
Principal Heads of Revenue—				Direct Demands on the Revenue—					
Customs	5,00	..	-5,00	Customs	..	..	..	..	..
Taxes on Income other than Corporation Tax.	1,55,48	1,52,07	-3,41	Taxes on Income other than Corporation Tax.	1,99	1,93	..	1,93	-6
Land Revenue	1,13,60	1,03,15	-10,45	Land Revenue	19,93	22,27	..	22,27	+2,34
State Excise Duties	1,69,25	2,13,16	+43,91	State Excise Duties	18,30	19,94	..	19,94	+1,64
Stamps	45,76	65,25	+19,49	Stamps	1,58	1,58	..	1,58	..
Forest	89,36	99,82	+10,46	Forest	34,22	32,40	..	32,40	-1,82
Registration	7,03	8,34	+1,31	Registration	3,41	3,58	..	3,58	+17
Receipts under Motor Vehicles Acts.	5,63	10,95	+5,32	Charges on account of Motor Vehicles Acts.	2,67	2,82	..	2,82	+15
Other Taxes and Duties	87,06	98,85	+11,79	Other Taxes and Duties	2,56	2,35	..	2,35	-21
TOTAL—Principal Heads	6,78,17	7,51,59	+73,42	TOTAL—Direct Demands	84,66	86,87	..	86,87	+2,21

SUMMARY OF THE TRANSACTIONS FOR 1950-51—contd.

Receipts.	Budget estimates, 1950-51.	Actuals, 1950-51.	More (+) Less (—).	Disbursements.	Budget estimates, 1950-51.	Actuals, 1950-51.			Variations between columns 6 and 7 More (+) Less (—).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND—concl'd.									
(1).—Revenue—concl'd.									
Irrigation—Net Receipts	—6,22	—4,38	+1,84	Irrigation	67,06	93,55	..	93,55	+26,49
Debt Services	20,13	20,76	+63	Debt Services	14,89	2,26	..	2,26	—12,63
Civil Administration	51,69	75,09	+23,40	Civil Administration	6,86,50	6,64,37	..	6,64,37	—22,13
Civil works and Miscellaneous	52,51	29,45	—23,06	Civil works and Miscellaneous	2,04,70	2,49,95	..	2,49,95	+45,25
Public Improvements.				Public Improvements.					
Electricity Schemes	—1,75	—1,56	+19	Electricity Schemes	5,48	6,29	..	6,29	+81
Miscellaneous	9,87	15,93	+6,06	Miscellaneous	70,47	51,62	..	51,62	—18,85
Contributions and Miscellaneous	40,03	61,02	+20,99	Contributions and Miscellaneous	..	..	..	..	..
Adjustments between Central and State Governments.				Adjustments between Central and State Governments.					
Extraordinary items	2,21,38	83,21	—1,38,17	Extraordinary items	6,96	6,41	..	6,41	—55
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	1,04	39,67	..	39,67	+38,63
TOTAL—REVENUE	10,65,81	10,31,11	—34,70	TOTAL—Expenditure on Revenue Account.	11,41,76	12,00,99	..	12,00,99	+59,23

Deficit	75,95	1,69,88	+93,93						
				(2).— <i>Capital.</i>					
				Capital Expenditure outside the Revenue Account—					
				Irrigation	3,50,00	..	..	..	—3,50,00
				Industrial Development	40,00	—47	..	—47	—40,47
				Multipurpose River Schemes . . . . .	..	4,67,32	..	4,67,32	+4,67,32
				Electricity Schemes	80,00	54,23	..	54,23	—25,77
				Other State Works	3,72	3,93	..	3,93	+21
				Rail Road Co-ordination Scheme	10,00	..	..	..	—10,00
				State Trading Schemes	—2,67	31,22	..	31,22	+33,89
				Appropriations to the Contingency Fund . . . . .	..	35,00	..	35,00	+35,00
				TOTAL	4,81,05	5,91,23	..	5,91,23	+1,10,18
				(3).— <i>Debt.</i>					
<i>Public Debt—</i>				<i>Public Debt—</i>					
Floating Debt	1,00,00	41,00	—59,00	Floating Debt	1,00,00	67,00	..	67,00	—33,00
Loans from the Central Government	5,36,35	5,18,04	—18,31	Loans from the Central Government	10,32	10,07	..	10,07	—25
TOTAL	6,36,35	5,59,04	—77,31	TOTAL	1,10,32	77,07	..	77,07	—33,25
<i>Loans and Advances by State Governments—</i>				<i>Loans and Advances by State Governments—</i>					
Recoveries of Loans and Advances	29,87	27,38	—2,49	Loans and Advances	24,75	42,77	..	42,77	+18,02
TOTAL—Consolidated Fund	17,32,03	16,17,53	—1,14,50	TOTAL—Consolidated Fund	17,57,88	19,12,06	..	19,12,06	+1,54,18

1950-51 AND AUDIT REPORT, 1951.

[Report.]

SUMMARY OF THE TRANSACTIONS FOR 1950-51—concl'd.

Receipts.	Budget estimates, 1950-51.	Actuals, 1950-51.	More (+) Less (-).	Disbursements.	Budget estimates, 1950-51.	Actuals, 1950-51.	More (+) Less (-).
1	2	3	4	5	6	7	8
PART II.—CONTINGENCY FUND.							
Contingency Fund . . . . .	..	35,00	+35,00	Contingency Fund as per Col. 8 of Part I—Consolidated Fund . . . . .	..	..	..
TOTAL—Contingency Fund	..	35,00	+35,00	TOTAL—Contingency Fund	..	..	..
PART III.—PUBLIC ACCOUNT.							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	16,38	21,84	+5,46	State Provident Funds	6,28	11,87	+5,59
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt.	10,32	10,07	—25	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	32	32	..	Famine Relief Fund	23	38	+15
Fund for water supply and drainage schemes	..	..	..	Fund for water supply and drainage schemes	7,00	5,16	—1,84
Depreciation Reserve Fund—Electricity .	43	30	—13	Depreciation Reserve Fund—Electricity

Fin. Ac. 1950-51

Annu. Report

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(2) Capital; and

(3) Debt (comprising

The first division deals with Loans and Advances).

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(1) Debt (other than those included in Part I) and deposit; 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 eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

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

As it is a difficult and complicated process to split up the balances into "Consolidated Fund" and "Public Account", it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1950-51 Accounts are concerned.

Deposits of Depreciation Reserve of Commercial Concerns.	2,98	4,41	+1,43	Deposits of Depreciation Reserve of Commercial Concerns.	35	79	+44
Deposits of Local Funds	1,03,25	1,13,06	+9,81	Deposits of Local Funds	1,02,75	1,12,38	+9,63
Civil Deposits	2,34,80	2,99,94	+65,14	Civil Deposits	2,27,44	2,60,57	+33,13
Other Accounts	24,33	92,36	+68,03	Other Accounts	47,94	25,51	-22,43
Advances not bearing interest	64,07	51,02	-13,05	Advances not bearing interest	79,31	56,93	-22,38
Suspense	1,00,26	1,36,61	+36,35	Suspense	1,11,55	1,30,38	+18,83
TOTAL	5,40,76	7,08,09	+1,67,33	TOTAL	5,76,57	5,92,10	+15,53
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	18,20,65	30,14,37	+11,93,72	Remittances	18,20,65	32,61,45	+14,40,80
TOTAL—Public Account	23,77,79	37,44,30	+13,66,51	TOTAL—Public Account	24,03,50	38,65,42	+14,61,92
TOTAL—Parts I, II and III	41,09,82	53,96,83	+12,87,01	TOTAL—Parts I, II and III	41,61,38	57,77,48	+16,16,10
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance (a)	88,23	2,68,16	+1,79,93	Closing Balance (a)	36,67	-1,12,49	-1,49,16
GRAND TOTAL	41,98,05	56,64,99	+14,66,94	GRAND TOTAL	41,98,05	56,64,99	+14,66,94

(a) Decrease of Cash Balance (*vide* paragraphs 16 to 19) 3,80,65

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

PART I.—CONSOLIDATED FUND.

(1)—REVENUE.

Revenue receipts.

5. (a) The revenue receipts of the year under report fell short of the budget estimates by 34,70. This decrease was the net result of a fall of 1,81,78 under some heads and a rise of 1,47,08 under others.

Fall in Revenue.

Customs (—5,00).—Classification under “XLIX.—Grants-in-aid from Central Government” of the State Government’s share of net proceeds of jute export duty as grant-in-aid under Article 273 of the Constitution of India.

Taxes on Income other than Corporation Tax (—3,41).—Mainly due to decreased collection of agricultural income-tax (4,88), partly set off by an increase in the share of income-tax assigned to the State (1,56).

Land Revenue (—10,45).—Mainly due to (i) fall in receipts under fixed collections, *peshkhas* and cesses in permanently settled estates and shrotriyams (14,53), (ii) smaller collection of payments for services rendered (40), (iii) less miscellaneous receipts mainly due to change of classification of receipts on account of major mineral products from “VII.—Land Revenue” to “XXXVI.—Miscellaneous Departments” (4,10), increase in the portion of land revenue credited to Irrigation works (45) and (iv) more refunds than originally anticipated (43); partly counterbalanced by increases due to the collection of arrear rates and cesses on land (1,96) and heavier collections from Government estates and Raiyatwari (7,64).

Civil Works and Miscellaneous Public Improvements (—23,06).—Mainly due to smaller transfer from the Fund for Orissa Buildings for expenditure on the Capital Construction at Bhubaneswar (23,71) due to non-encashment of securities in which the fund money was invested and non-receipt of any subvention from the Central Road Fund (3,00); partly set off by increases under (i) ‘Rents’ (1,17), (ii) ‘Recoveries of expenditure’ (1,79), (iii) ‘Tolls on roads’ (40), (iv) ‘Ferry receipts’ (20) and (v) ‘Miscellaneous’ (25).

Extraordinary Items (—1,38,17).—Chiefly due to smaller credits on account of assets of the integrated States (1,07,52) and decrease in the subvention from the Central Government for intensive cultivation and tribal and rural welfare schemes (31,39), partly counterbalanced by increase in receipts from control measures and other sources (91).

Rise in Revenue.

State Excise Duties (+43,91).—Due to increased collection of duty and license fees under “Country spirits” (11,42), “Country fermented liquor” (71), “Opium” (26,63) and ‘Hemp and other drugs’ (4,55) and more receipts under ‘Fines, confiscations and miscellaneous’ (60).

Stamps (+19,49).—Mainly due to increased sale of revenue and adhesive stamps (9,75) and more court fees realised in stamps (9,51).

Forest (+10,46).—Chiefly due to increased receipts under “Timber and other forest produce removed from the forests by consumers or purchasers” (11,01) and “Drift and waif wood and confiscated forest produce” (52); partly set off by decreases due to the restricted sale of timber and fire-wood through the Government agency (1,10).

Registration (+1,31).—Enhanced receipts under “Fees for registering documents” due to increase in the number of registrations and in the value of land (1,16) and “Miscellaneous” due to the introduction of the Money-lenders Act (15).

Receipts under Motor Vehicles Acts (+5,32).—Larger receipts under (i) the Indian Motor Vehicles Act due to increase in the fees for the grant of fitness permits and inspection of motor vehicles (83) and (ii) the State Motor Vehicles Taxation Act due to increase in the number of transport vehicles (4,62); partly reduced by more refunds (13).

Other Taxes and Duties (+11,79).—Mainly due to better collection of entertainment tax (2,44), taxes on sale of motor spirit and lubricants (4,11) and sales tax (4,96) due to the enhancement of rates of taxes.

Irrigation—Net Receipts (+1,84).—Mainly increased receipts under water-rates, navigation and plantation (1,37) and fall in the amount of working expenses (38).

Civil Administration (+23,40).—The increase occurred mainly under the following heads:—

Administration of Justice (+1,09).—Mainly due to larger receipts under “Sale-proceeds of unclaimed and escheated property” (24), “General fees, fines and forfeitures” (96) and “Miscellaneous fees and fines” (29); partly neutralised by a fall in receipts under “Miscellaneous” (36) and larger refunds than anticipated (14).

Police (+2,51).—Mainly due to enhanced receipts under “Recoveries of overpayments” (1,34), “Collection of payments for services rendered” (39) and “Miscellaneous” (90) on account of sale-proceeds of motor vehicles, receipts from chowkidari tax and rents on buildings; partly set off by more refunds than anticipated (12).

Education (+2,76).—Mainly due to additional income from fees consequent on the introduction of standard fee rates in the Secondary Schools in the ex-State areas.

Agriculture (+3,90).—Increased receipts arising mainly from the sale of farm produce and manures as well as from various schemes.

Veterinary (+1,76).—Larger receipts arising mainly from the sale of milk, milk products and live-stock.

Miscellaneous Departments (+10,19).—Mainly due to increased receipts under “Government Transport Services” (1,56) and “Miscellaneous” (8,56) due to the change of classification of receipts on account of major mineral products from “VII.—Land Revenue” to “XXXVI.—Miscellaneous Departments”.

Miscellaneous (+6,06).—Mainly under the head “XLVI.—Miscellaneous” (7,50) due to larger receipts under (i) “Unclaimed deposits” (2,52), (ii) “Other fees, fines and forfeitures” (54), (iii) “Recoveries of overpayments” (86),

(iv) "Collection of payments for services rendered" (1,98) and "Miscellaneous" (3,83); partly reduced by decreased sale of old stores and materials (1,66) and larger refunds than anticipated (70). There was a decrease of 1,66 under "XLIV.—Receipts in aid of superannuation" mainly due to smaller receipts under "Refund of State's share of provident fund of *ex*-State employees" as most of them did not exercise the option to come over to the Pension scheme.

Contributions and Miscellaneous Adjustments between Central and State Governments (+20,99).—Reimbursement by the Central Government of the difference between the Federal receipts and Federal expenditure in the *ex*-State areas as a grant to the State (Rs. 16,00) and classification of the State Government's share of net proceeds of jute Export Duty as grant-in-aid under Article 273 of the Constitution of India (5,00).

Expenditure on Revenue Account.

(b) The total expenditure exceeded the budget estimates by 59,23. This was made up of an increase of 1,39,39 under some heads and a decrease of 80,16 under others. The important increases and decreases are explained below :—

Land Revenue (+2,34).—Increase mainly under Survey, Settlement and Record Operations (2,20) due mainly to entertainment of temporary staff for the survey of waste blocks in a *taluk*, preparation of village maps of two districts, the printing of non-standard forms in private presses and purchase of survey instruments and tents.

State Excise Duties (+1,64).—Mainly due to payment of compensation to a Chemical Industries Ltd. (99) and increased expenditure on account of the cost of opium supplied to the State Excise Department (68).

Forest (—1,82).—Chiefly under (1) 'Conservancy and works' (1,04) due to retrenchment of work-charged staff, construction of one stockade instead of two provided for capturing elephants and post-budget change of classification of the expenditure on *Adibasi* settlement and rural uplift from this head to the head "47.—Miscellaneous Departments", (2) "Establishment" (45) mainly due to stoppage of deputation of students for training in Ranger's course and (3) "Post-war Development" (20) due to postponement of some building and road works for want of sanction.

Irrigation (+26,49).—Increase was mainly due to additional expenditure on major and minor works connected with the Intensive Cultivation Schemes, partly set off by decreases due to smaller expenditure on installation of exploratory tube-wells and tube-wells by rotary rig and execution of less number of embankment works.

Debt Services (—12,63).—Mainly due to unanticipated transfer of interest charges on capital outlay on the Hirakud Dam Project relating to the years 1947-48 to 1950-51 to the capital head "80-A.—Capital outlay on Multi-purpose River Schemes" as the accounting procedure in respect of interest was decided after the budget stage.

Civil Administration (—22,13).—The important variations are as follows :—

General Administration (+8,87).—Mainly due to the entertainment of additional staff as a result of the reorganisation of the Departments of

Secretariat and in order to cope with the additional work resulting from the final merger of the Orissa States, formation of a new district, creation of the Relief and Rehabilitation Department to deal with the matters connected with the relief and rehabilitation of displaced persons from East Pakistan, preparation and printing of the supplementary list of electoral rolls and the taking up of maintenance and repairs to minor roads and buildings by the revenue authorities in the agency and *ex-State* areas not originally anticipated; partly set off by saving due to the transfer of certain *Adibasi* welfare schemes to the control of the Rural Welfare Department.

Scientific Departments (+1,00).—Increased expenditure mainly due to the absorption of the mining staff of the *ex-State* area in the newly created mining department under the control of the Board of Revenue (26) and reimbursement to the Central Government of the cost of the mining staff from the date of integration of States to the 31st March, 1951 (69).

Education (-14,26).—Decreased expenditure chiefly due to some posts of teachers in Government Secondary and Primary Schools in the *ex-State* area remaining unfilled and non-replacement of unqualified teachers by qualified ones owing to the paucity of qualified candidates, observance of economy in contingent expenditure, change of classification of Provident Fund contribution for teachers and staff in non-pensionable service and post-budget transfer of works connected with the Ashram type of schools and improvement and repairs to school buildings in the *ex-State* areas to the Rural Welfare and Revenue Departments respectively.

Public Health (+3,12).—Mainly due to transfer of control of sanitary staff of the *ex-State* areas to the Public Health Department, larger extra expenditure on sanitary arrangements during Snan, Nabakalebara and Car Festivals and on the prevention of the outbreak of epidemic diseases caused by the influx of people to Rantalai for procuring herb, increased cost of vaccine and vaccine lymph and execution of more Public Health works than anticipated; partly set off by smaller expenditure on rural water supply in the *ex-State* area.

Agriculture (-17,07).—Mainly smaller expenditure under "Post-war Development" (19,15) due to unfilled vacancies, late appointment of staff, abolition of training classes for agricultural sub-overseers and fieldmen, non-reclamation of waste lands due to the late issue of Government orders, the dropping of the scheme for drainage of lands, non-availability of oilcake and purchase of seeds and manures at cheaper rates and in smaller quantity; partly set off by unanticipated expenditure on departmental works (2,15).

Veterinary (-1,83).—Mainly under "Hospitals and Dispensaries" (68) due to unfilled vacancies for want of suitable candidates, 'Other charges' (83) due to non-materialisation of the scheme for distribution of live-stock owing to shortage of staff to work it out and "Post-war Development" (26) mainly due to some posts having remained vacant and restricted expenditure as a measure of economy.

Co-operation (-5,04).—Smaller expenditure mainly due to some posts not having been filled up as a measure of economy (70), non-utilisation of the provision for grants to Multipurpose Co-operative Societies in backward area as the scheme was transferred to the control of the Rural Welfare Department (1,80), non-purchase of shares in the Orissa State Co-operative Bank (1,50) and smaller expenditure on certain post-war development schemes (1,04).

Industries and Supplies (—2,95).—Decrease mainly under “Industries” (2,04) due to the non-filling up of a large number of posts, abolition of the Mayurbhanj Khadi Organisation and smaller expenditure on stipends and ‘Post-war Development’ (88) due to some unfilled vacancies, abolition of an industrial school and transfer of the fish business to a Fishery Co-operative Society.

Miscellaneous Departments (+7,13).—Enhanced expenditure mainly under “Rural Welfare Department” (7,02) due to the transfer to the control of the Rural Welfare Department of certain schemes such as “Improvement of forest settlement of Adibasi”, “Sevashrams” and “Co-operative Societies in backward tracts” provided for under other major heads.

Civil Works and Miscellaneous Public Improvements (+45,25).—Mainly due (i) to increased expenditure on the capital construction project at Bhubaneswar (31,55), (ii) special repairs to buildings and roads mostly in the *ex-State* area (21,16), (iii) payment of grants for the improvement of roads connected with the Intensive Cultivation Schemes (6,73), (iv) larger transactions under “Suspense” (9,13) and (v) smaller transfer of *pro rata* share of common establishment and tools and plant charges to Irrigation heads (2,65); partly set off by decrease under “Original Works” mainly due to delayed commencement or non-commencement of works, curtailment of expenditure as a measure of economy, slow progress, etc. (26,96).

Miscellaneous (—18,85).—Decrease mainly under “54-A.—Territorial and Political Pensions” (18,02) due to non-utilisation of the provision for privy purse and allowances of Rulers as the expenditure was debited to the Central Government and “55.—Superannuation Allowances and Pensions” (1,70) due to decrease in the number of Bihar and Orissa pensioners and smaller donation to Provident Funds; partly set off by an increase under “57.—Miscellaneous” (1,01) mainly due to the payment of grant to the National Defence Academy.

Capital Expenditure within the Revenue Account (+38,63).—The following are the important variations:—

Construction of Irrigation, etc. works (—52).—Due to the stoppage of the work of restoration of the Jamboo canal pending sanction to the revised estimate.

Capital Outlay on Industrial Development (+30,00).—Post-budget decision of Government to purchase shares in the Orissa Cement Co., Ltd. from ordinary revenues.

Capital Outlay on Electricity Schemes (+1,94).—The contemplated transfer of expenditure on the Town Electrification Schemes to the capital head outside the Revenue Account did not materialise as no loan on this account was received from the Central Government.

Commutation of Pensions from ordinary Revenues (—44).—Less number of applications for commutation of pensions.

Capital Outlay on Rail Road Co-ordination Scheme (+7,65).—Purchase of shares in the Orissa Road Transport Company, Ltd., for which provision was made under the corresponding capital head outside the Revenue Account.

(2)—CAPITAL.

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

Construction of Irrigation, Navigation, Embankment and Drainage Works (—3,50,00).—Post-budget change of classification of the expenditure on the Hirakud Dam Project from this head to “80-A.—Capital Outlay on Multi-purpose River Schemes”.

Capital Outlay on Industrial Development (—40,47).—Post-budget decision of Government to finance the purchase of shares in the Orissa Cement Co., Ltd., from ordinary revenues as the contemplated loan from the Central Government was not available.

Capital Outlay on Multi-purpose River Schemes (+4,67,32).—See explanation against the capital head “Construction of Irrigation, etc., Works” above.

Capital Outlay on Electricity Schemes (—25,77).—Smaller expenditure on Duduma Hydro-Electric Scheme and Cuttack Thermal Scheme due to receipt of smaller loans from the Central Government and transfer of capital outlay on Town Electrification Schemes to the Revenue Account.

Capital Outlay on Rail-Road Co-ordination Schemes (—10,00).—Post-budget decision of Government to meet the expenditure on the purchase of shares in the Orissa Road Transport Company, Ltd. from ordinary revenues in the absence of any loan from the Central Government.

Capital Outlay on State Schemes of Government Trading (+33,89).—Excess of expenditure over receipts due to lesser exports of rice and paddy outside the State and the building up of sufficient reserves for internal consumption on account of the unfavourable crop condition and food position in the State.

Appropriations to the Contingency Fund (+35,00).—Represents the amount transferred from the Consolidated Fund of the State to the Contingency Fund created after the framing of the budget estimates.

(3)—DEBT.

(d) The important variations are as follows :—

Receipts.

Floating Debt (—59,00).—Decrease in Ways and Means advances taken from the Reserve Bank of India.

Loans from the Central Government (—18,31).—Decrease mainly due to non-receipt of loans from the Central Government for “Grow More Food” schemes (50,00), the purchase of shares in the Orissa Cement Co. Ltd., (40,00) and the Road Transport service and the Electricity schemes other than the Duduma (Joint) Scheme (46,35); partly set off by increased loans sanctioned for the Hirakud Dam Project (89,00) and unanticipated grant of loans for Industrial Housing Scheme (10,00), rehabilitation of displaced persons (18,00) and purchase of jute seeds (1,04).

Recoveries of Loans and Advances (—2,49).—Mainly due to smaller recovery of loans under “Advances to cultivators” (9,92) and “Advances under Special Laws” (36); partly set off by increases under “Miscellaneous Loans and

Advances" (5,79), "Loans to Government servants" (1,41), "Loans to Municipalities" (29) and "Loans to Land-holders, etc." (25).

Disbursements.

Floating Debt (—33,00).—*Vide* explanation against Floating Debt under "Receipts" in sub-paragraph (d) above.

Loans and Advances (+18,02).—Chiefly due to more issue of loans under "Advances to cultivators" mainly on account of Grow More Food Schemes (4,69) and "Miscellaneous Loans and Advances" (16,34) mainly on account of the Industrial Housing Scheme and rehabilitation of displaced persons; partly set off by smaller grant of advances under Special Laws (3,29).

PART II.—CONTINGENCY FUND.

(e) *Contingency Fund* (+35,00).—Post-budget creation of the Fund under the Orissa Contingency Fund Act, 1950 in pursuance of Article 267(2) of the Constitution of India.

PART III.—PUBLIC ACCOUNT.

Receipts.

(f) The important variations are :—

State Provident Funds (+5,46).—Increase under "General Provident Fund" (6,16) due to more subscriptions to the Fund; partly set off by a decrease under "Contributory Provident Fund" (70).

Deposits of Depreciation Reserve of Commercial Concerns (+1,43).—More contributions to the Fund than originally anticipated.

Deposits of Local Funds (+9,81).—Increased receipts mainly under "District Funds" (8,35), "Municipal Funds" (3,59) and "Medical and Charitable Funds" (36); partly reduced by smaller receipts under "Education Funds" (2,61).

Civil Deposits (+65,14).—Increases chiefly under "Revenue Deposits" (6,73), "Civil Courts' Deposits" (2,37), "Personal Deposits" (39,09) "Forest Deposits" (1,84), "Public Works Deposits" (17,88) and "Deposits on account of Police Funds" (73); partly set off by a decrease under "Deposits for works done for public bodies, etc." (3,37).

Other Accounts (+68,03).—Mainly due to the absence of provision for transactions under 'Accounts of Orissa States' (2,35) and post-budget opening of a deposit account of grants from the Central Government for the food production drive schemes (69,19); partly set off by smaller subventions from Central Road Fund (2,97) and non-receipt of grant from the Indian Central Jute Committee (52).

Advances not bearing Interest (—13,05).—Decreases mainly under "Special Advances" (13,73) and "Forest Advances" (1,95); partly counterbalanced by increases under "Civil Advances" (2,13) and "Accounts with the Government of Burma" (50).

Suspense (+36,35).—Increases mainly under “Suspense Accounts” (30,75), “Central Accounts Office-Reserve Bank Suspense” (11,86) and “Departmental and similar Accounts” (17,50); partly neutralised by a decrease under “Cash Balance Investment Account” (23,76).

Remittances (+11,93,72).—Increases under “Cash Remittance and Adjustments, etc.” (8,79,22), “Adjusting Account between Central and State Governments” (3,55,17), “Adjusting Account with Railways” (4,84) and “Reserve Bank of India Remittances” (1,74,19); partly set off by a decrease under “Inter-State Suspense Account” (2,19,70).

Disbursements.

(g) The important variations are :—

State Provident Funds (+5,59).—Increase under “General Provident Fund” (6,09), partly set off by a decrease under “Contributory Provident Fund” (50).

Fund for Water Supply and Drainage Schemes (—1,84).—More withdrawals than anticipated for expenditure on a water supply scheme.

Deposits of Local Funds (+9,63).—Larger withdrawals mainly under “District Funds” (5,04), “Municipal Funds” (5,10) and “Medical and Charitable Funds” (1,07); partly set off by smaller withdrawals under “Education Funds” (177).

Civil Deposits (+33,13).—Increases mainly under “Revenue Deposits” (99), “Civil Courts’ Deposits” (1,42), “Personal Deposits” (22,54), “Forest Deposits” (2,84), and “Public Works Deposits” (7,64); partly reduced by decreases under “Trust Interest Fund” (66) and “Deposits for works done for public bodies, etc.” (1,88).

Other Accounts (—22,43).—Mainly due to smaller withdrawal from the Fund for Orissa Buildings (23,71) and non-utilisation of the provision under “Subvention from Central Road Fund” (3,00); partly set off by increases under ‘Accounts of Orissa States’ (3,04) and “Deposit Account of grants from the Central Government for the Food Production Drive Schemes” (1,69) due to the absence of provision.

Advances not bearing interest (—22,38).—Decreased payments chiefly under “Special Advances” (23,44) and “Forest Advances” (1,17); partly counter-balanced by increases under “Civil Advances” (1,67), “Accounts with the Government of Burma” (51) and “Permanent Advances” (8).

Suspense (+18,83).—Increases under “Suspense Accounts” (10,38) “Central Accounts Office-Reserve Bank Suspense” (16,80) and “Departmental and similar Accounts” (22,41); partly set off by a decrease under “Cash Balance Investment Account” (30,76).

Remittances (+14,40,80).—Mainly under “Cash Remittances and Adjustments, etc.” (10,52,40), “Adjusting Account between Central and State Governments” (4,15,23), “Adjusting Account with Railways” (5,95) and “Reserve Bank of India Remittances” (86,53); partly set off by a decrease under “Inter-State Suspense Account” (2,19,33).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The budget estimates for the year under report provided for a revenue of 10,65,81 and an expenditure of 11,41,76 with a prospective revenue deficit of 75,95. Actually, however, the total revenue receipts and the total expenditure on revenue account amounted to 10,31,11 and 12,00,99 respectively resulting in an actual revenue deficit of 1,69,88(a). The deterioration of 93,93 in the revenue position was brought about by a fall of 34,70 in revenue receipts and an increase of 59,23 in expenditure.

On the revenue side, the principal heads of revenue recorded a net rise of 73,42 mainly due to better yields under State Excise Duties (43,91), Stamps (19,49), Forest (10,46) and other Taxes and Duties (11,79); partly neutralised by decreased collection of land revenue (10,45). Other notable increases were under "Civil Administration" (23,40), "Miscellaneous" (6,06) and "Contributions, etc." (20,99). The total increase of 1,23,87 under these heads, however, was much more than wiped out by the heavy fall in receipts under "Civil Works and Miscellaneous Public Improvements" (23,06) and "Extraordinary Items" (1,38,17) chiefly due to less transfer than anticipated from the Fund for Orissa Buildings and smaller credits on account of assets of the merged States and decreased subventions from the Central Government for intensive cultivation and rural welfare schemes. The important variations have also been explained in paragraph 5(a) *ante*.

On the expenditure side, the net increase of 59,23 was the net result of increases of 1,39,39 under certain heads and decreases of 80,16 under others. Appreciable increases occurred under "Irrigation" (26,49), "General Administration" (8,87), "Public Health" (3,12) "Miscellaneous Departments" (7,13), "Civil Works" (45,25), "Capital Outlay on Rail-Road Co-ordination Schemes" (7,65) and "Capital Outlay on Industrial Development" (30,00). These increases were attributable mainly to entertainment of extra staff as a result of reorganisation of the departments of Secretariat and to cope with the additional work resulting from the merger of Orissa States, formation of a new district, maintenance and repairs to minor roads and buildings by revenue authorities in the agency and *ex-State* areas, execution of minor and major irrigation works connected with the intensive cultivation schemes, increased expenditure on the Capital Construction Project at Bhubaneswar, special repairs to communications mostly in the *ex-State* areas and purchase of shares in commercial concerns from ordinary revenues as the prospect to finance such transactions out of loans from the Central Government did not finally materialise. Against the increases there were substantial decreases under "Education" (14,26), "Agriculture" (17,07), "Co-operation" (5,04) and "Territorial and Political Pensions" (18,02). The important variations have been explained in paragraph 5(b) *ante*.

(a) The total revenue receipts mentioned above included a sum of 26,06, being the value of some of the assets of the merged States outstanding on the date of their integration which was brought to account by actual adjustment in the accounts through the receipt head "LI—Extraordinary Receipts" and not by correction of balances under the relevant debt, deposit, etc., heads. *Excluding the amounts of these assets which do not really form part of the revenues of the State after integration, the revenue deficit of the year amounted to 1,95,94.*

7. As compared with the previous year there was a fall of 50,62 in revenue receipts while the expenditure registered an increase of 30,10. To counteract the deterioration in the revenue position the rates of agricultural income-tax were raised but this had not the desired effect owing to decreased collections. The enhancement of the rates of sales and entertainment taxes during the previous year, however, yielded an additional revenue of 24,69 during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of 1950-51.

8. The following table gives a progressive account of the capital expenditure outside the Revenue Account up to the end of the year 1950-51.

Nature of Expenditure.	Expenditure upto	Expenditure during	Total.
	1949-50.	1950-51.	
1	2	3	4
1. 68.—Construction of Irrigation, etc., works	3,03,92	..	3,03,92
2. 72.—Capital Outlay on Industrial Development	2,00	—47	1,53
3. 80-A.—Capital Outlay on Multipurpose River Schemes.	3,37,92	4,67,32	8,04,34
4. 81.—Capital Account of Civil Works outside the Revenue Account.	5	..	5
5. 81-A.—Capital Outlay on Electricity Schemes	74,97	54,23	1,29,20
6. 82.—Capital Account of other State works outside the Revenue Account.	5,90	3,93	9,83
7. 85-A.—Capital Outlay on State Schemes of Government Trading.	—1,36,77	31,22	—1,05,55
8. 85-B.—Appropriations to the Contingency Fund	.	35,00	35,00
TOTAL	5,87,09	(a) 5,91,23	11,78,32

The capital outlay shown against item 1 represents the pre-reform (1921) capital outlay on Irrigation Works. The total capital expenditure on Irrigation works to end of the year 1950-51 amounted to 3,21,64 of which 17,72 was debited to Revenue. The entire outlay is classed as unproductive (*vide* paragraph 9).

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

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

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

The expenditure recorded against item 5 represents the capital outlay on the Thermal and Hydro-Electric Schemes financed partly from borrowed funds and partly from balances. The schemes are (1) Machkund (Duduma) Hydro-Electric Scheme, (2) Duduma Transmission Scheme, (3) Hirakud Hydro-Electric (Distribution) Scheme, (4) Cuttack Thermal Scheme and (5) Town Electrification Schemes. The capital expenditure on Scheme (5) during the year 1950-51 was, however, met from ordinary revenues.

The outlay shown against item 6 represents the expenditure met from borrowed funds on the State Transport Service.

(a) Met out of the Consolidated Fund.

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

The capital outlay recorded against item 8 represents the amount appropriated from the Consolidated Fund of the State to the Contingency Fund created under the Orissa Contingency Fund Act, 1950 in pursuance of Article 267(2) of the Constitution of India.

THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR THE YEAR 1950-51.

9. The financial results of Irrigation works for the year 1950-51 are elucidated in the form of Capital and Revenue Accounts of all systems given below :—

Names of Projects.	Direct Capital Outlay.		Revenue receipts during the year			Direct working expenses during the year 1950-51.	Net Revenue excluding interest.		Interest on capital.	Net profit and loss after meeting interest.	
	During 1950-51.	To end of 1950-51.	Direct Revenue (Public Works/receipts)	Portion of Land Revenue due to Irrigation.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on Capital Outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on Capital Outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Irrigation Works—											
Unproductive works—											
Orissa Canal Project.	..	2,69,77	10,04	..	10,04	16,50	-6,46	2.39	9,02	-15,48	5.74
Rushikulya System.	..	51,87	22	2,45	2,67	2,58	+9	.17	1,82	-1,73	3.34
TOTAL	..	3,21,64	10,26	2,45	12,71	19,08 (a)	-6,37	1.98	10,84 (a)(b)	-17,21	5.35

(a) Met out of the Consolidated Fund.

(b) Excludes 10 representing interest on capital expenditure on the Patrapara Irrigation Project since transferred to the category of works for which no Capital Accounts are kept.

There was a net loss of 5.35 per cent during the year as against 5.64 per cent in the preceding year. The decrease in the percentage of loss is attributable mainly to a decrease in working expenses.

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

FINANCIAL RESULTS OF ELECTRICITY SCHEMES.

10. The Government electrical undertakings comprise (i) Machkund (Duduma) Hydro-Electric Scheme, (ii) Duduma Transmission Scheme, (iii) Hirakud Hydro-Electric (Distribution) Scheme, (iv) Cuttack Thermal Scheme, (v) Baripada Electricity Scheme, (vi) Town Electrification scheme—Group I and (vii) Town Electrification Scheme—Group II. The schemes have been undertaken in the expectation that they will be ultimately remunerative. The first four schemes are still under construction and revenue accounts have not yet been opened for them. The last three schemes deal mainly with the maintenance and operation of the power houses in the *ex-State* areas. The Capital and Revenue Accounts of these schemes are given below:—

Names of Projects.	Direct Capital Outlay.		Revenue Receipts during 1950-51.		Direct working expenses during 1950-51.	Net Revenue excluding interest.		Interest on capital.	Net Profit and loss after meeting interest.	
	During 1950-51.	To end of 1950-51.	Direct Revenue Receipts (Sale of power).	Other receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on Capital Outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on Capital Outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11
1. Baripada Electricity Scheme.	68	4.02	57	..	1.23	-86	21.39	14	-1.00	24.87
2. Town Electrification Scheme—Group I.	62	1.76	1.17	20	71	+66	37.50	5	+61	34.66
3. Town Electrification Scheme—Group II.	64	3.57	88	..	2.24	-1.36	38.10	12	-1.48	41.46
TOTAL	(a)1.94	9.35	2.42	20	(a)4.18	-1.56	16.68	(a)31	-1.87	20.00

(a) Met out of the Consolidated Fund.

There was a net loss of 20.00 per cent during the year 1950-51 as against 54.8 per cent in the preceding year. The decrease in the percentage of loss is attributable to increase in revenue receipts even after setting off a rise in the working expenses.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

11(1). *Jamboo Canal Project.*—As a preliminary measure to the reconstruction of the abandoned Jamboo Canal, which forms part of the Orissa Canal Project, the raising and strengthening of the Jamboo Canal flood bank was taken up in 1945-46. The expenditure on the work to end of the year 1950-51 was Rs. 4,03,255 against the sanctioned estimate of Rs. 3,45,250 and was financed from ordinary revenues. The further execution of the work has been stopped pending revision of the estimate.

(2) *Hirakud Dam Project.*—This is a multipurpose river scheme started early in 1948 and met entirely from loans from the Central Government. It was approved by the State Government at an estimated cost of Rs. 47·81 crores, against which an outlay of Rs. 8,04,33,966 was incurred to end of 1950-51. The project is in progress. The revised estimate is stated to be under preparation and is expected to show a substantial increase over the original estimate.

(3) *Machkund (Duduma) Hydro-Electric Scheme.*—The scheme is a joint venture of the Governments of Orissa and Madras, with equal rights, but the former shall transfer 20 per cent of its right to the latter for a period of 99 years for which Orissa will be paid compensation by Madras on the terms and conditions agreed upon between the two Governments. On the expiry of this period Orissa may resume its right to the extent transferred on payment of the proportionate cost less depreciation. Thus, in the initial stage, the Government of Madras shall meet 70 per cent and the Government of Orissa 30 per cent of the capital cost of the scheme, each Government paying interest on the capital provided by it during the construction period. The cost of maintenance and operation shall, however, be paid by the two Governments every year in proportion to the maximum demand utilised by each Government in that year. The Government of Madras shall maintain accounts of capital expenditure and of maintenance and operation charges incurred by both the Governments and attributable to the scheme. The Orissa share of the expenditure in the joint undertaking as revised by Government is Rs. 2,32·29 lakhs initially but rising to Rs. 2,79·54 lakhs in ten years. An expenditure of Rs. 78,97,453 was incurred to end of 1950-51. The scheme is in progress.

(4) *Duduma Transmission Scheme.*—The scheme involves the construction of transmission lines for the utilisation of power that will be available from the Machkund Hydro-Electric Scheme. The scheme has been administratively approved at a cost of Rs. 1·20 crores initially but raising it to 2 crores in ten years. Against the estimated cost an expenditure of Rs. 3,26,327 was incurred to end of 1950-51. It is in progress.

(5) *Hirakud Hydro-Electric (Distribution) Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 1·48 crores against which an expenditure of Rs. 3,22,989 was incurred to end of 1950-51. It is in progress.

(6) *Cuttack Thermal Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 22·75 lakhs. The expenditure incurred to end of the year 1950-51 amounted to Rs. 43,51,217. The estimate is under revision. The scheme is in progress.

(7) *New Capital Project at Bhubaneswar.*—The project, as a whole, was approved by the State Government at a net estimated cost of Rs. 5,40 lakhs. Against this estimated cost, the Central Government have agreed to give financial assistance to the State Government to the tune of Rs. 1,32 lakhs

The total expenditures incurred on the project to end of 1950-51 amounted to Rs. 2,20,80,809 and was met from the following sources :—

	Rs.
(i) Grants from the Central Government	64,90,294
(ii) Fund for Orissa Buildings	15,00,000(a)
(iii) State Government Balances	1,40,90,515
TOTAL	2,20,80,809

NOTE.—The expenditure incurred on the above projects during the year 1950-51 was met out of the Consolidated Fund.

(a) Excludes Rs. 20,00,000 being the grant received from the Central Government during the year 1950-51 and passed through the deposit head "Fund for Orissa Buildings". This amount has been shown against item (i) in order to show the total grants received from the Central Government to end of the year 1950-51.

COMMITMENTS.

12. In the Appendix to this compilation will be found a statement showing the extent to which the Government of Orissa stood committed at the end of the year 1950-51 in respect of expenditure on works the cost of which is debitable outside the Revenue Account. It will be seen therefrom that the further liabilities in respect of these commitments which remain to be discharged in future years amount to Rs. 44.99 crores.

DEBT POSITION—GENERAL STATEMENT.

13. The following statement shows the debt position of the Government of Orissa at the beginning and the close of the year 1950-51 :—

Nature of Debt.	AMOUNT OF DEBT.		Difference (+) or (-).
	On 1st April, 1950.	On 31st March, 1951.	
1	2	3	4
1. Floating Debt	26,00	..	-26,00
2. Loans from the Central Government	5,78,41	10,86,39	+5,07,98
3. Unfunded Debt	66,01	75,99	+9,98
Gross Total—Rupee Debt	6,70,42	11,62,38	+4,91,96
<i>Deduct—Loans and Advances by the State Government.</i>	-1,96,87	-2,12,26	-15,39
Net Debt	4,73,55	9,50,12	+4,76,57

There was an increase of 4,76,57 in the net debt liability of the State Government at the close of the year. This was the result of additions under "Loans from the Central Government" (5,07,98) and "Unfunded Debt" (9,98); partly set off by a decrease of 26,00 under "Floating Debt" and an increase of 15,39 in the amount of assets of the State Government through the State Loan Account.

The outstanding balance of 26,00 under Floating Debt on the 1st April, 1950 represented the unpaid balances of the "Ways and Means" advances taken from the Reserve Bank of India (24,00) and the Central Government (2,00). This amount as well as advances amounting to 41,00 taken from the Bank during the year was fully repaid. The "Ways and Means" advances taken from the Bank have been dealt with in paragraph 16.

The balance under "Loans from the Central Government" increased by 5,07,98 mainly due to the grant of loans by the Central Government during the year for the following purposes :—

1. Hirakud Dam Project	4,39,00
2. Electricity Schemes	50,00
3. Rehabilitation of displaced persons	18,00
4. Industrial Housing Scheme	10,00
5. Development of jute and procurement of jute and seeds	1,04
TOTAL	5,18,04

Further particulars of these loans have been given in paragraph 8 of part 'B'—Report.

The unfunded debt outstanding at the end of the year consists solely of the provident fund balances of Government servants. The increase of 9,98 was due to increased subscription and annual interest accrued on the balances.

The outstanding loans and advances represent the assets of the State Government and comprise loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. The increase of 15,39 occurred mainly under "Advances to cultivators" (9,42) and "Miscellaneous Loans and Advances" (12,78); partly counter-balanced by decreases under "Advances under Special Laws" (5,46), "Loans to Land-holders and other Notabilities" (75) and "Advances for the purchase of motor conveyances" (70). An account of the transactions under "Loans and Advances" has been given in Account No. 5 of part 'B' of this compilation and the nature of transactions explained in paragraphs 9 to 16 of the Report of that part.

14. The total net charge on the revenues of the State during the year on account of service of debt was 29,74 as indicated below :—

22.—Interest on Debt and other Obligations.

(1) Interest on other floating loans	30
(2) Interest on loans from the Central Government	18,88
(3) Interest on State Provident Funds	3,61

23.—Appropriation for Reduction or Avoidance of Debt.

(4) Repayment of loans from the Central Government	10,07
TOTAL	32,92
<i>Deduct—Interest realised on Loans and Advances by the State Government</i>	—3,18
Net charge	29,74

This works out to 2.88 per cent of the total revenues of the State.

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

15. The statement given below indicates the guarantees given by the Government of Orissa and outstanding on the 31st March, 1951 :—

Name of the Public and other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount of guarantee.	Sums guaranteed outstanding on the 31st March, 1951.	Remarks.
1	2	3	4	5	6
The Orissa State Co-operative Land Mortgage Bank.	The Orissa Co-operative Land Mortgage Act, 1938, Sub-section (2) of Section 8.	Full guarantee of the principal and interest on the debentures issued by the Bank, such debentures being redeemable at the option of the Bank in 10 to 20 years and carrying interest at a rate not exceeding 3 per cent per annum. The guarantee is subject to certain conditions which require <i>inter alia</i> that the Bank should maintain a Debenture Redemption (Sinking) Fund Account into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity. The Bank has executed a trust deed embodying these conditions.	Rs. 10,00,000	Rs. 5,00,000	<p>(a) The first series of debentures of Rs. 3,50,000 carrying interest at 3 per cent per annum was issued in December, 1946. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 56,806 at the end of the year.</p> <p>(b) The second series of debentures of Rs. 50,000 carrying interest at 3 per cent was issued in April, 1947. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 8,157 at the end of the year.</p> <p>(c) The third series of debentures of Rs. 1,00,000 carrying interest at 3 per cent was issued in December, 1949. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at 3,915 at the end of the year.</p> <p>(d) The fourth series of debentures of Rs. 5,00,000 was issued in September, 1951.</p>

Name of the Public and other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount of guarantee.	Sums guaranteed outstanding on the 31st March, 1951.	Remarks.
1	2	3	4	5	6
The Orissa State Co-operative Bank, Ltd.	..	In consideration of the Reserve Bank of India opening and keeping an account in the name of the Orissa State Co-operative Bank, Ltd. and making advances to and for the accommodation of the said Co-operative Bank against Promissory Notes to be executed by the said Co-operative Bank in favour of the Reserve Bank, the State Government have executed two separate deeds for Rs. 10 lakhs and 35 lakhs guaranteeing fully and unconditionally the due repayment of the interest on and the principal of each of the Promissory Notes that may be executed by the said Co-operative Bank in favour of Reserve Bank in connection with the said advances.	Rs. 10,00,000 35,00,000	Rs. 10,00,000 35,00,000	Sinking Fund moneys have been invested in National Savings Certificates, Treasury Savings Deposits and fixed deposits with the Orissa State Co-operative Bank. Under the terms of the Deeds the liability of the State Government in respect of Promissory Notes shall not exceed the limits noted in col. 4. The guarantees shall be continuing guarantees and shall, subject to the above limits, cover all Promissory Notes that may be executed from time to time by the Orissa State Co-operative Bank, Ltd. in favour of the Reserve Bank.

BALANCE.

I.—CASH BALANCE.

16. The following statement shows the "Ways and Means" position of the Government of Orissa month by month during the year 1950-51 :—

Month.	OPENING CASH BALANCE IN		Receipts.	Disbursements.	CLOSING CASH BALANCE IN	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April, 1950	32,31	2,35,85	3,70,19	4,92,03	26,48	1,19,84
May, 1950	26,48	1,19,84	3,70,30	4,58,99	24,53	33,10
June, 1950	24,53	33,10	4,06,02	4,07,83	27,03	28,79
July, 1950	27,03	28,79	5,62,06	5,44,35	28,76	44,77
August, 1950	28,76	44,77	3,65,70	4,82,24	22,69	—65,70
September, 1950	22,69	—65,70	3,60,08	4,13,96	27,43	—1,24,32
October, 1950	27,43	—1,24,32	6,13,81	5,21,96	26,90	—31,94
November, 1950	26,90	—31,94	3,65,31	4,48,10	33,76	—1,21,59
December, 1950	33,76	—1,21,59	2,77,50	3,42,33	25,56	—1,78,22
January, 1951	25,56	—1,78,22	5,62,45	5,81,02	27,06	—1,98,29
February, 1951	27,06	—1,98,29	5,15,09	4,97,66	27,11	—1,80,91
March, 1951	27,11	—1,80,91	17,09,29	16,67,98	24,41	—1,36,90

NOTE.—(1) The total expenditure met from the Consolidated Fund during the year was Rs. 19,12,06.

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

Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 5 lakhs at the Bank. The Bank informs the Government by post of their daily balance with the Bank at the close of each working day. If on weekly settling days the balance falls below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include "Ways and Means" advances and treasury bills and their repayment.

No treasury bills were issued during the year. The total amount of "Ways and Means" advances taken during the year was 41,00. All the advances together with the balance of the previous year were repaid before the close of the year. The interest paid on them amounted to 8. The following statement indicates the details of the "Ways and Means" advances taken from the Reserve Bank.

Date of Advance.	Amount.	Rate of interest.	Date of Repayment.	AMOUNT REPAID.	
				Principal.	Interest.
1	2	3	4	5	6
					Rs.
			3rd April, 1950 .	15,00(a)	575
			5th April, 1950 .	9,00(a)	345
29th June, 1950 . .	5,00	2per cent	6th July, 1950 .	5,00	192
30th June, 1950 . .	8,00	„	7th July, 1950 .	8,00	307
11th July, 1950 . .	3,00	„	22nd July, 1950 .	3,00	181
12th July, 1950 . .	2,00	„	22nd July, 1950 .	2,00	110
14th July, 1950 . .	4,00	„	22nd July, 1950 .	4,00	175
19th July, 1950 . .	4,00	„	27th July, 1950 .	4,00	175
21st Ju'y, 1950 . .	1,00	„	28th July, 1950 .	1,00	38
25th July, 1950 . .	2,00	„	1st August, 1950 .	2,00	77
26th July, 1950 . .	2,00	„	2nd August, 1950 .	2,00	77
6th September, 1950 .	3,00	}	28th October, 1950	5,00	1,414
7th September, 1950 .	2,00				
30th October, 1950 . .	1,00				
1st November, 1950 . .	3,00	}	31st March, 1951 .	5 00	4,115
2nd November, 1950 . .	1,00				
TOTAL	41,00		TOTAL	65,00(b)	7,781(c)

(a) Represents the outstanding balance of the previous year.

(b) The total amount adjusted under "N.—Public Debt—Floating Debt" was 67,00. The difference is due to the repayment of 2,00 being the outstanding balance of "Ways and Means" advances taken from the Central Government in the previous year.

(c) The account figure under "22.—Interest on Debt and other Obligations—Interest on other Floating Loans" is Rs. 35,529. The difference of Rs. 27,748 is due to the payment of interest under the orders of the State Government on account of short falls amounting to Rs. 50,64 lakhs for one day in the Government's minimum deposit with the Reserve Bank of India in each of the months of April, July and November, 1950.

II.—INVESTMENTS.

17. Against the *minus* cash balance of 1,12,49 at the end of the year 1950-51 as shown in paragraph 16 *ante*, the State Government possessed resources in the shape of investments in securities of the Central Government. A portion of these investments is in respect of a reserve fund created for specific purposes, while the remainder is treated as investment of General Cash Balance of the State Government and passes through the suspense head "Cash Balance Investment Account".

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

	On 1st April, 1950.	On 31st March, 1951.
Cash Balance Investment Account	63,93	68,23
Orissa Famine Relief Fund Investment Account	10,45	10,45
TOTAL	74,38	78,68

The interest realised during the year under report on Cash Balance Investment Account was 6,20 as against 2,08 in the previous year.

III.—TOTAL BALANCES.

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

	On 1st April, 1950.	On 31st March, 1951.
Cash	2,68,16	—1,12,49
Investments	74,38	78,68
TOTAL	3,42,54	—33,81

The decrease of 3,76,35 in the balance is analysed below :—

	Increase.	Decrease.
Revenue deficit . . . . .	..	1,69,88
Capital expenditure outside the Revenue Account . . . . .	..	5,91,23
Net Debt (<i>vide</i> paragraph 13)	4,76,57	..
Excess of receipts over expenditure under Deposits and Advances (excluding Orissa Famine Relief Fund Investment Account and Cash Balance Investment Account)	1,55,28	..
Remittances . . . . .	..	2,47,09
TOTAL	6,31,85	10,08,20
Net decrease . . . . .	..	3,76,35

The deterioration in the overall balance position of the State Government was chiefly due to (i) the excess of expenditure over revenue receipts in the Revenue Account (1,69,88), (ii) non-receipt in time of loans on account of the portion of the expenditure relating to the Hirakud Dam Project adjusted under the Remittance head pending adjustment under "80-A.—Capital outlay on Multi-purpose River Schemes" (1,53,47), (iii) capital expenditure on State Trading Schemes (31,22) and (iv) the excess of the booked expenditure on the Hirakud Dam Project over the loan sanctioned by the Central Government for the project during the year (28,32).

IV.—EARMARKED BALANCES.

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

Name of Reserve Fund or Deposit Account. I	BALANCE ON 1ST APRIL, 1950.			BALANCE ON 31ST MARCH, 1951.		
	Cash. 2	Invest- ment. 3	Total. 4	Cash. 5	Invest- ment. 6	Total. 7
Famine Relief Fund	52	10,45	10,97	46	10,45	10,91
Depreciation Reserve Fund—Elec- tricity.	..	..	..	30	..	30
Depreciation Reserve Fund—Com- mercial Concerns.	..	..	..	3,62	..	3,62
Fund for development of forests .	7,46	..	7,46	7,46	..	7,46
Fund for water supply and drainage schemes.	8,64	..	8,64	3,48	..	3,48
Subventions from Central Road Fund	47	..	47	50	..	50
Deposit Account of grants for econo- mic development and improve- ment of rural areas.	2	..	2	2	..	2
Deposit Account of the grants made by the Indian Council of Agricul- tural Research.	7	..	7	6	..	6
Deposit Account of grants made by the Indian Central Cooanut Com- mittee.	2	..	2	..	..	..
Deposit Account of the grants made by the Indian Central Jute Com- mittee.	..	..	(a)	..	..	(a)
Fund for Orissa Buildings	24,60	..	24,60 (b)	24,60	..	24,60 (b)
Deposit Account of the grants made by the Indian Central Sugarcane Committee.	1	..	1	..	..	..
Deposit Account of the grants made by the Indian Central Tobacco Committee.	5	..	5	..	..	..
Deposit Account of grants from the Central Government for the deve- lopment of Sericulture Industry.	..	..	..	10	..	10
Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of food- grains.	..	..	..	67,50	..	67,50
TOTAL	41,86	10,45	52,31	1,08,10	10,45	1,18,55

(a) The balance being less than Rs. 500 is not shown.

(b) The cash balance of the Fund as shown above, opening and closing, includes a sum of 24,13 invested outside the Fund, i.e., through the Cash Balance Investment Account.

It will be seen from the above statement that there was an increase of 66,24 in the earmarked balance. The balance for general purposes thus decreased by 4,42,59, the opening and closing balances being 2,90,23 and -1,52,36, respectively.

The earmarked balances have been reviewed in paragraphs 25 to 29, and 54 to 60 of the report portion of part 'B' of the compilation and the certificates of verification of the various earmarked balances including balance of investments are given in paragraphs 2 and 25, 56 and 57 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

20. This was the third year in succession in which the revenue account of the State Government closed with a deficit. The deficit of the year under report amounted to 1,69,88 (a) against an anticipated deficit of 75,95. As explained in paragraph 6 *ante* the deterioration of 93,93 in the revenue position was due to a fall of 34,70 in estimated revenue receipts and an increase of 59,23 in estimated expenditure. This was mainly due to (i) smaller credits than anticipated on account of assets taken over by the State Government on the integration of Orissa States, (ii) decrease in the amount of subventions from the Central Government for intensive cultivation and tribal and rural welfare schemes, (iii) increases in expenditure arising mainly from the debit to the Revenue Account of capital expenditure incurred on the purchase of shares in certain commercial concerns and (iv) increased expenditure on capital construction at Bhubaneswar.

As compared with the year 1949-50 there was a drop of 50,62 in revenue receipts while the expenditure recorded an increase of 30,10.

21. In the capital section outside the revenue account the expenditure incurred during the year amounted to 5,91,23 as indicated in paragraph 8. The bulk of the expenditure related to the Hirakud Dam Project, the outlay on which during the year was 4,67,32. Besides, sums of 54,23, 31,22 and 35,00 were expended on (i) Electricity Schemes, (ii) State Trading Schemes and (iii) creation of the Contingency Fund under Article 267(2) of the Constitution of India. The entire capital expenditure except that on the State Trading Schemes and Appropriations to the Contingency Fund was financed from loans from the Central Government.

22. The debt position shows an increase in the gross debt of the State Government from 6,70,42 at the beginning of the year to 11,62,38 at the close, increase being mainly on account of loans amounting to 5,18,04 taken from the Central Government to finance certain capital projects and loans for the rehabilitation of displaced persons and the Industrial Housing Scheme. Against this liability the State Government had assets in the State Loan Account which increased from 1,96,87 to 2,12,26. The amount of the net debt liability of the State Government at the close of the year stood at 9,50,12.

23. The State Government had a cash balance of *minus* 1,12,49 at the close of the year as against 2,68,16 at the beginning. They had to take "Ways and Means" advances totalling 41,00 from the Reserve Bank of India on a number of occasions during the year. This amount including the outstanding balance of the previous year was repaid before the close of the

(a) The note at page 16 may be seen.

year. The worsening of the cash balance position of the State Government was mainly due to heavy revenue deficit and non-receipt of loans in time from the Central Government in respect of the expenditure relating to the Hirakud Dam Project adjusted under the Remittance head pending adjustment under the appropriate capital head, etc. (*vide* paragraph 18).

24. As indicated in paragraph 18, the total balance of the State Government (cash and investments) stood at *minus* 33,81 at the close of the year as against 3,42,54 at the beginning. Excluding the earmarked balances as shown in paragraph 19 the unearmarked balance at the end of the year was *minus* 1,52,36 against 2,90,23 at the commencement. Against these unearmarked balances the net liabilities of the State Government were as shown below :—

	Liabilities on 1st April, 1950.	Liabilities on 31st March, 1951.
Net debt (<i>see</i> paragraph 13)	4,73,55	9,50,12
Contingency Fund	..	35,00
Deposits of Local Funds	50,83	51,51
Civil Deposits	64,31	1,03,68
Accounts of Orissa States	37,65	36,96
Advances not bearing interest	—18,67	—24,58
Suspense	—33,84	—23,31
Remittances	35,22	—2,11,87
	<hr/>	<hr/>
TOTAL	6,09,05	9,17,51
	<hr/>	<hr/>
<i>Deduct</i> —Unearmarked balance	2,90,23	—1,52,36
	<hr/>	<hr/>
Net liability	3,18,82	10,69,87
	<hr/>	<hr/>

It will be seen from the above statement that the net liability of the State Government at the close of the year was 10,69,87 showing a substantial increase of 7,51,05 over that on the 1st April, 1950. Under debt, deposits, etc., heads the receipts exceeded the disbursements by 3,80,46 during the year. The revenue deficit of 1,69,88 and the capital expenditure of 5,91,23 together not only wiped out the above increase but also reduced the cash balance of Government from 2,68,16 to —1,12,49 thereby indicating marked deterioration in the financial position of the State Government as compared with the previous year.

In addition to the liability mentioned above, the State Government were committed to an expenditure of 44,98,67 in respect of certain sanctioned projects debitible outside the Revenue Account. Against these liabilities and commitments, the State Government own various physical assets, such as lands, buildings, communications, etc., the exact value of which cannot be properly estimated.

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

Name of private Company.	Number and type of shares purchased.	Purchase price and total amount invested in each Company.	Market value of the shares on 31st March, 1951.	Amount of dividends declared.	Amount credited to Government revenues after deduction of income-tax.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
The Orissa Textile Mills Co., Ltd.	10,000 preference shares at Rs. 100 each and 2,000 ordinary shares at Rs. 10 each.	10,20,000(a)	(d)		
	250 preference shares at Rs. 100 each and 2,500 ordinary shares at Rs. 10 each.	50,000(b)	(d)	90,376 @ 5 per cent for preference share and 3 per cent for ordinary share.	Not yet credited.
	500 ordinary shares at Rs. 10 each.	5,000(a)&(b)	(d)		
The Puri Electricity Supply Co., Ltd.	1,000 preference shares at Rs. 100 each and 1,000 ordinary shares at Rs. 10 each.	1,10,000(a)&(b)	(d)			Rs. 4,287 @ 2 annas for each ordinary share and 3½ per cent on preference shares.	Do. Rs. 3,625 credited in 1952-53.
	5,300 ordinary shares at Rs. 10 each.	53,000(a)&(b)	(d)		
The Kalinga Refrigerators Corporation, Ltd.	2,800 preference shares at Rs. 100 each and 200 ordinary shares at Rs. 100 each.	3,00,000(a)	(d)	No dividend declared.	
The Orissa Cement, Ltd.	40,000 preference shares at Rs. 100 each.	40,00,000(a)	(d)	Do.	
The Mayurbhanj Potteries, Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000(a)&(b)	(d)	Do.	
The Orissa State Co-operative Land Mortgage Bank, Ltd.	500 'A' class shares of Rs. 100 each.	25,000(a)&(c)	(d)	1,000	Credited in 1952-53.
The Orissa State Co-operative Bank.	7,500 shares of Rs. 100 each.	3,00,000(a)&(c)	(d)	13,500	Do.
The Orissa Road Transport Co., Ltd.	4,650 'A' class ordinary shares and 3,000 'B' class ordinary shares at Rs. 100 each.	7,65,000(a)	(d)	No dividend declared	
Mayurbhanj Oil and Oil Products, Ltd.	6,000 ordinary shares at Rs. 10 each.	60,000(a)&(b)	(d)	Do.	
Mayurbhanj Glass Works, Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000(a)&(b)	(d)	Do.	
Mayurbhanj Spinning and Weaving Mills, Ltd.	3,000 preference shares at Rs. 100 each and 1,20,000 ordinary shares at Rs. 10 each.	12,00,000(a), (b)&(c)	(d)	Do.	
Orissa Cotton Mills, Ltd.	5,000 ordinary shares at Rs. 10 each.	20,000(a), (b) &(c)	(d)	Do.	
Mayurbhanj Textiles, Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000(a)&(b)	(d)	Rs. 3,134	Credited in 1952-53.
Khetnar Mohan Dey & Co., Ltd., Calcutta.	One preference share of Rs. 100.	100(a)&(b)	(d)	Do.	

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

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

(c) Represents the amount of the call.

(d) As the shares of the concerns were not quoted in the Share Market, col. 4 has been left blank.

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

STATE OF ACCOUNTS OF THE MERGED STATES PRIOR TO
THEIR INTEGRATION.

26. Of the 24 Indian States in Orissa 23 were taken over under the Extra Provincial Jurisdiction Act, 1947 on the 1st January, 1948 and the remaining one (Mayurbhanj) on the 1st January, 1949. All the States finally merged with Orissa from the 1st August, 1949 under the States Merger (Governor's Provinces) Order, 1949, and from that date they are administered in all respects as if they formed part of the State. A resume of the financial, accounts and audit system in respect of civil transactions in the erstwhile States at the time of financial integration and steps taken to improve the accounting machinery in the post-integration period is given briefly in paragraph 28 of the Audit Report on the Appropriation Accounts for 1950-51. As regards the state of balances under Cash, Debt, Deposit, etc., heads, the position is given briefly as under :—

(a) So far as the debt and deposit heads were concerned, the accounts of all the States excepting a very few were incomplete and unsystematic. There existed no system of "Review of Balances" except in one State. On the eve of the integration, the Administrators, who took over charge from the Rulers, were required to report all the balances of each State through their charge reports. The balances reported by them included cash and bank balances as also balances of certain debt and deposit heads. The correctness of these cash and bank balances had to be verified through protracted correspondence with various authorities and banks. The entire cash balances were brought to account after verification as far as practicable. As regards the bank balances, those which were found to be correct have since been realised and adjusted in the accounts.

(b) The balances under debt and deposit heads were not correctly shown by the Administrators in their charge reports. The position as regards loans and advances was extremely unsatisfactory for the reason that they had been given for multifarious purposes and their recovery or adjustment was not properly recorded in a majority of cases, and the connected registers and other papers were either incomplete or not available. Consequently, large amounts according to the lists obtained from District Officers and Sub-Divisional Officers were noticed to be outstanding for a very long time. In spite of repeated instructions issued to District Officers and Sub-Divisional Officers as to how to deal with them and how to ascertain the correct amounts of such assets, the correct lists of really recoverable loans and advances are not forthcoming so far.

(c) The Contributory Provident Fund system was in vogue in 21 States and the remaining 3 States had no Provident Fund system. In most cases the accounts were not maintained properly. With a view to introduce a uniform system of Provident Fund accounts in all the States and to check the balances of each individual on the date of integration, the Government of Orissa desired that the Audit Office should compile the Provident Fund Accounts of all the *ex-State* employees and instructed the Administrators of States to prepare and close the individual Provident Fund Accounts as on the date of merger. On the basis of the balances as reported by the Administrators individual ledger accounts were opened.

The balances as reported were not all correct. Owing to the irregular maintenance of fund accounts, wrong adjustment of deductions by the Treasury Officers by credit to "Personal Deposits" and the mixing up of recoveries on account of Provident Fund subscriptions with the repayment of loans taken from general cash balance of the State in some cases, it has become very difficult to account correctly for such recoveries, and consequently a large number of credits remained unposted in the individual ledger accounts.

(d) The correct balances under the various deposit heads were not available in some cases and the same had to be obtained through correspondence. The submission of details of the deposit balances was inordinately delayed by a number of States due to their irregular maintenance of accounts.

(e) The total amounts of the various assets and liabilities relating to integrated States on the date of their integration amounted to Rs. 3,38,98,672 and Rs. 85,69,628 (*plus* £ 2-10), respectively. The figures are provisional. Out of the above amounts Rs. 2,13,91,173 and Rs. 1,33,541, respectively were brought to account up to the end of year, 1951-52. Further adjustment of the balances is pending receipt of details in some cases and realisation, sale or transfer of investment, etc. With a view to ascertain the correctness of the various assets and liabilities of the States on the date of their integration, an Audit Inspection Party conducted the local scrutiny of the accounts of 15 selected States during November, 1950 to January, 1951. The Party also verified as far as possible from the local records the correctness of the assets in the form of various investments, *viz.*, Government Securities, National Savings Certificate, Defence Savings Certificate, Fixed Deposits, Shares and Current Account Balances, etc., taken from the States and test-checked the departmental stock registers, etc. It could not, however, determine the correct position in respect of loans and advances during its stay in each State due to incomplete and unsystematic condition of the connected records.

(f) The nomenclature of the major and minor heads inclusive of debt, deposit, etc., heads were not exactly in accordance with the directions given in Appendix 2 to the Account Code, Volume I. But the classification followed was more or less uniform in all the States. The accounts were kept by detailed heads according to the requirements of each State. The classification laid down in the list of Major and Minor Heads of Accounts was, however, introduced in the collective accounts of the merged States with effect from the date of their integration.

A.—GENERAL FINANCE ACCOUNTS.

PART II.—ACCOUNTS.

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR 1950-51.

1	Amount in thousands of Rupees. 2	Percentage of total Revenue. 3	Percentage of total Expenditure. 4
REVENUE.			
A.—Principal Heads of Revenue—			
IV.—Taxes on Income other than Corporation Tax.	1,52,07	14.75	12.66
VII.—Land Revenue	1,03,15	10.00	8.59
VIII.—State Excise Duties	2,13,16	20.67	17.75
IX.—Stamps	65,25	6.33	5.43
X.—Forest	99,82	9.68	8.31
XI.—Registration	8,34	.81	.70
XII.—Receipts under Motor Vehicles Acts .	10,95	1.06	.91
XIII.—Other Taxes and Duties	98,85	9.59	8.23
Total—Principal Heads .	7,51,59	72.89	62.58
C.—Irrigation, Navigation, Embankment and Drainage Works—Net Receipts.	—4,38	—.42	—.36
E.—Debt Services	20,76	2.01	1.72
F.—Civil Administration	75,09	7.28	6.25
H.—Civil Works and Miscellaneous Public Improvements.	29,45	2.86	2.45
I.—Electricity Schemes	—1,56	—.15	—.13
J.—Miscellaneous	15,93	1.54	1.33
L.—Contributions and Miscellaneous adjustments between Central and State Governments.	61,02	5.92	5.08
M.—Extraordinary Items	83,21	8.07	6.93
GRAND TOTAL—Revenue .	10,31,11	100.00	85.85

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR 1950-51—concl'd.

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	
EXPENDITURE.			
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax.	1,93	·19	·16
7.—Land Revenue	22,27	2·16	1·85
8.—State Excise Duties	19,94	1·93	1·66
9.—Stamps	1,58	·15	·13
10.—Forest	32,40	3·14	2·70
11.—Registration	3,58	·35	·30
12.—Charges on account of Motor Vehicles Acts	2,82	·27	·23
13.—Other Taxes and Duties	2,35	·23	·20
Total—Direct Demands	86,87	8·42	7·23
C.—Revenue Account of Irrigation Navigation, Embankment and Drainage Works.	93,55	9·07	7·79
E.—Debt Services	2,26	·22	·18
F.—Civil Administration	6,64,37	64·43	55·32
H.—Civil Works and Miscellaneous Public Improvements.	2,49,95	24·24	20·81
I.—Electricity Schemes	6,29	·61	·53
J.—Miscellaneous	51,62	5·01	4·30
M.—Extraordinary Items	6,41	·62	·54
Capital Expenditure within the Revenue Account—			
FF.—Civil Administration	30,00	2·91	2·50
II.—Capital Account of Electricity Schemes	1,94	·19	·16
JJ.—Miscellaneous	7,73	·75	·64
GRAND TOTAL—Expenditure on Revenue Account.	12,00,99	116·47	100·00

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

Receipts.	Actuals for 1950-51.	Disbursements.	Actuals for 1950-51.
1	2	3	4
	Rs.		Rs.
PART I.—CONSOLIDATED FUND.			
Ordinary Revenue Receipts	9,70,11,305	Revenue Expenditure	11,61,31,533
Grants-in-aid from the Central Government	61,00,000	Capital Expenditure within the Revenue Account	39,67,379
Total—Revenue Receipts (A)	10,31,11,305	Total—Expenditure on Revenue Account (A)	12,00,98,912
Public Debt incurred	5,59,04,500	Capital Expenditure outside the Revenue Account	5,91,23,503
Loans and Advances by the State Government	27,37,689	Public Debt discharged	77,06,964
Total—Consolidated Fund	16,17,53,494	Loans and Advances by the State Government	42,76,527
		Total—Consolidated Fund	19,12,05,906
PART II.—CONTINGENCY FUND.			
Contingency Fund	35,00,000	Contingency Fund . . . . .	..
Total—Contingency Fund	35,00,000	Total—Contingency Fund . . . . .	..

PART III.—PUBLIC ACCOUNT.

Unfunded Debt incurred	21,84,463	Unfunded Debt discharged	11,86,733
Deposits and Advances	7,08,08,613	Deposits and Advances	5,92,10,238
Remittances	30,14,36,983	Remittances	32,61,45,300
Total—Public Account	37,44,30,059	Total—Public Account	38,65,42,271
Total—Receipts	53,96,83,553	Total—Disbursements	57,77,48,177
Opening Cash Balance (B)	2,68,15,772	Closing Cash Balance (B)	—1,12,48,852
GRAND TOTAL	56,64,99,325	GRAND TOTAL	56,64,99,325

(A) Revenue deficit during the year	Rs. 1,69,87,607
(B) Decrease of Cash Balance during the year	3,80,64,624

(Please see paragraphs 16 to 19 of this report.)

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

Heads of Revenue.	Actuals for 1950-51.	Heads of Expenditure.	ACTUALS FOR 1950-51.						GRAND TOTAL.
			CHARGED.			VOTED.			
			Out of Consolidated Fund.	Out of Contingency Fund.	TOTAL.	Out of Consolidated Fund.	Out of Contingency Fund.	TOTAL.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—							
IV.—Taxes on Income other than Corporation Tax.	1,52,07,170	4.—Taxes on Income other than Corporation Tax.	..	..	..	1,93,495	..	1,93,495	1,93,495
VII.—Land Revenue	1,03,15,378	7.—Land Revenue	..	..	..	22,26,623	..	22,26,623	22,26,623
VIII.—State Excise Duties	2,13,15,644	8.—State Excise Duties	..	..	..	19,93,746	..	19,93,746	19,93,746
IX.—Stamps	65,25,230	9.—Stamps	..	..	..	1,57,758	..	1,57,758	1,57,758
X.—Forest	99,82,113	10.—Forest	..	..	..	32,39,761	..	32,39,761	32,39,761
XI.—Registration	8,38,598	11.—Registration	..	..	..	3,57,969	..	3,57,969	3,57,969
XII.—Receipts under Motor Vehicles Acts.	10,95,315	12.—Charges on account of Motor Vehicles Acts.	..	..	..	2,82,020	..	2,82,020	2,82,020
XIII.—Other Taxes and Duties.	98,85,192	13.—Other Taxes and Duties	..	..	..	2,35,061	..	2,35,061	2,35,061
TOTAL	7,51,59,640	TOTAL	..	..	..	86,86,433	..	86,86,433	86,86,433

C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Irrigation, Navigation, Embankment and Drainage Works—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.		10,94,453	..	10,94,453	..	..	10,94,453
Gross Receipts	10,26,784	18.—Other Revenue Expenditure financed from Ordinary Revenues.		..	..	..	82,60,287	..	82,60,287
Portion of Land Revenue due to works.	2,44,980								
Deduct—Working Expenses .	—19,08,158								
Net Receipts	—6,36,394								
XVIII.—Irrigation, Navigation, Embankment, and Drainage works for which no Capital Accounts are kept—									
Direct Receipts	41,453								
Portion of Land Revenue due to works.	1,56,176								
TOTAL	—4,38,765	TOTAL	10,94,453	..	10,94,453	82,60,287	..	82,60,287	93,54,740
E.—Debt Services—		E.—Debt Services—							
XX.—Interest		22.—Interest on Debt and other Obligations.		—7,81,039	..	—7,81,039	..	..	—7,81,039
	20,76,550	23.—Appropriation for Reduction or Avoidance of Debt.		10,06,964	..	10,06,964	..	..	10,06,964
TOTAL	20,76,550	TOTAL	2,25,925	..	2,25,925	..	..	..	2,25,925

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

Heads of Revenue.	Actuals for 1950-51.	Heads of Expenditure.	ACTUALS FOR 1950-51.						GRAND TOTAL.
			CHARGED.			VOTED.			
			Out of Consolidated Fund.	Out of Contingency Fund.	TOTAL.	Out of Consolidated Fund.	Out of Contingency Fund.	TOTAL.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—		F.—Civil Administration—							
XXI.—Administration of Justice	6,86,175	25.—General Administration.	4,02,966	..	4,02,966	1,13,94,810	..	1,13,94,810	1,17,97,776
XXII.—Jails and Convict Settlements.	1,07,998	27.—Administration of Justice.	4,67,219	..	4,67,219	16,28,084	..	16,28,084	20,95,303
XXIII.—Police	4,61,551	28.—Jails and Convict Settlements.	..	..	..	20,14,674	..	20,14,674	20,14,674
XXIV.—Ports and Pilotage	558	29.—Police	..	..	..	1,35,54,942	..	1,35,54,942	1,35,54,942
XXVI.—Education	9,81,023	30.—Ports and Pilotage	..	..	..	3,196	..	3,196	3,196
XXVII.—Medical	1,60,599	36.—Scientific Departments	..	..	..	1,46,668	..	1,46,668	1,46,668
XXVIII.—Public Health	40,380	37.—Education	..	..	..	1,37,51,346	..	1,37,51,346	1,37,51,346
XXIX.—Agriculture	8,64,825	38.—Medical	..	..	..	49,59,478	..	49,59,478	49,59,478
XXX.—Veterinary	3,18,112	39.—Public Health	9,592	..	9,592	20,06,166	..	20,06,166	20,15,758
XXXI.—Co-operation	43,383	40.—Agriculture	..	..	..	62,38,209	..	62,38,209	62,38,209
XXXII.—Industries and Supplies.	7,29,093	41.—Veterinary	..	..	..	18,85,069	..	18,85,069	18,85,069
XXXVI.—Miscellaneous Departments.	31,15,089	42.—Co-operation	..	..	..	9,11,618	..	9,11,618	9,11,618
		43.—Industries and Supplies.	..	..	..	28,36,499	..	28,36,499	28,36,499
		44.—Aviation	..	..	..	56,294	..	56,294	56,294
		47.—Miscellaneous Departments.	..	..	..	41,69,969	..	41,69,969	41,69,969
TOTAL	75,08,786	TOTAL	8,79,777	..	8,79,777	6,55,57,022	..	6,55,57,022	6,64,36,790

H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works . . .	29,44,921	50.—Civil Works . . .	81,819	..	81,819	2,49,13,161	..	2,49,13,161	2,49,04,980
TOTAL . . .	29,44,921	TOTAL . . .	81,819	..	81,819	2,49,13,161	..	2,49,13,161	2,49,04,980
I.—Electricity Schemes—		I.—Electricity Schemes—							
XLI.—Receipts from Electricity Schemes—		52.—Interest on Capital outlay on Electricity Schemes.		3,21,939	..	3,21,939	..	..	3,21,939
Gross Receipts . . .	2,61,509	52-A.—Other Revenue Expenditure connected with Electricity Schemes.	..	..	..	3,07,772	..	3,07,772	3,07,772
Deduct—Working Expenses . . .	—4,17,778	TOTAL . . .	3,21,939	..	3,21,939	3,07,772	..	3,07,772	6,29,711
Net Receipts . . .	—1,56,269								
J.—Miscellaneous—		J.—Miscellaneous—							
XLIV.—Receipts in aid of Superannuation.	46,054	54.—Famine—							
XLV.—Stationery and Printing	1,49,401	A.—Famine Relief . . .	..	..	..	110	..	110	110
XLVI.—Miscellaneous . . .	13,97,054	54-A.—Territorial and Political Pensions.	1,849	..	1,849	5,23,028	..	5,23,028	5,24,877
		55.—Superannuation Allowances and Pensions.	10,683	..	10,683	16,98,925	..	16,98,925	17,09,608
		56.—Stationery and Printing	..	..	..	14,38,250	..	14,38,250	14,38,250
		57.—Miscellaneous . . .	..	..	..	14,88,949	..	14,88,949	14,88,949
TOTAL . . .	15,92,509	TOTAL . . .	12,532	..	12,532	51,49,271	..	51,49,271	51,61,803

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

Heads of Revenue.	Actuals for 1950-51.	Heads of Expenditure.	ACTUALS FOR 1950-51.						GRAND TOTAL.
			CHARGED.			VOTED.			
			Out of Consolidated Fund.	Out of Contingency Fund.	TOTAL.	Out of Consolidated Fund.	Out of Contingency Fund.	TOTAL.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—		L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	..	..	..	..	..	..	..
XLIX.—Grants-in-aid from Central Government.	61,00,000								
L.—Miscellaneous Adjustments between Central and State Governments.	2,497								
TOTAL	61,02,497								
M.—Extraordinary Items—		M.—Extraordinary Items—							
L.I.—Extraordinary Receipts	83,20,941	63.—Extraordinary Charges	..	..	..	3,69,378	..	3,69,378	3,69,378
L.II.-B.—Civil Defence	495	63-A.—Expenditure connected with Post-war Planning and Development.	..	..	..	2,62,920	..	2,62,920	2,62,920
		64-B.—Civil Defence	..	..	..	8,844	..	8,844	8,844
TOTAL	83,21,436	TOTAL	..	..	..	6,41,142	..	6,41,142	6,41,142

		Capital Expenditure within the Revenue Account—						
		FF.—43-A.—Capital outlay on Industrial Development.			30,00,000	..	30,00,000	30,00,000
		II.—53.—Capital outlay on Electricity Schemes.	..	..	1,94,320	..	1,94,320	1,94,320
		JJ.—55-A.—Commutation of Pensions financed from ordinary Revenues.	..	..	8,059	..	8,059	8,059
		JJ.—57-A.—Capital outlay on Rail-Road Co-ordination scheme financed from ordinary Revenues.	..	..	7,65,000	..	7,65,000	7,65,000
		TOTAL	..	..	39,67,379	..	39,67,379	39,67,379
		TOTAL—Expenditure on Revenue Account	26,16,445	..	26,16,445	11,74,82,467	..	11,74,82,467
		TOTAL—Revenue	..	..	..	..	..	10,31,11,305
		Deficit	..	..	..	..	..	1,69,87,607
		Capital Expenditure outside the Revenue Account—						
		FF.—72.—Capital outlay on Industrial Development.	..	..	—46,667	..	—46,667	—46,667
		HH.—80-A.—Capital outlay on Multi-purpose River Schemes.	27,09,746	..	27,09,746	4,40,22,483	..	4,40,22,483
		II.—81-A.—Capital outlay on Electricity Schemes.	..	..	54,23,224	..	54,23,224	54,23,224
		JJ.—82.—Capital Account of other State Works outside the Revenue Account.	..	..	3,92,777	..	3,92,777	3,92,777
		JJ.—85-A.—Capital outlay on State Schemes of Government Trading.	..	..	31,21,940	..	31,21,940	31,21,940
		JJ.—85-B.—Appropriations to the Contingency Fund outside the Revenue Account.	..	..	35,00,000	..	35,00,000	35,00,000
		TOTAL	27,09,746	..	27,09,746	5,64,13,757	..	5,64,13,757
		TOTAL—Expenditure	53,26,191	..	53,26,191	17,38,96,224	..	17,38,96,224
TOTAL—Revenue	10,31,11,305							

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

44

[Accounts.]

Particulars.	ACTUALS OF 1950-51.						GRAND TOTAL.
	CHARGED.			VOTED.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	26,16,445	..	26,16,445	11,98,08,403	..	11,98,08,403	12,24,24,848
Expenditure outside the Revenue Account	27,09,746	..	27,09,746	5,64,13,757	..	5,64,13,757	5,91,23,503
Disbursements under Public Debt and Loans and Advances (b).	77,06,964	..	77,06,964	42,76,527	..	42,76,527	1,19,83,491
TOTAL	1,30,33,155	..	1,30,33,155	18,04,98,687	..	18,04,98,687	19,35,31,842

GOVERNMENT OF ORISSA FINANCE ACCOUNTS,

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

Total expenditure as in Account No. 3	26,16,445	..	26,16,445	11,74,82,467	..	11,74,82,467
Add—Working Expenses of—						
Irrigation	..	..	..	19,08,158	..	19,08,158
Electricity Schemes	..	..	..	4,17,778	..	4,17,778
TOTAL	26,16,445	..	26,16,445	11,98,08,403	..	11,98,08,403

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

N.—Public Debt—

Debt raised in India

Floating Debt	67,00,000	..	67,00,000	..	..	..
Loans from the Central Government	10,06,964	..	10,06,964	..	..	..
R.—Loans and Advances by the State Government—						
Loans to Municipalities, Port Funds, etc.	..	..	..	40,59,116	..	40,59,116
Loans to Government servants.	..	..	..	2,17,411	..	2,17,411
TOTAL	77,06,964	..	77,06,964	42,76,527	..	42,76,527

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

Heads.	Actuals for 1950-51.
	Rs.
A —Principal Heads of Revenue—	
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	1,42,14,000
Taxes on Agricultural Income	10,12,171
<i>Deduct</i> —Refunds	—19,001
TOTAL	1,52,07,170
VII.—Land Revenue—	
Ordinary Revenue	90,33,434
Sale-proceeds of waste land and redemption of land tax	33,966
Recoveries on account of survey and settlement charges	23,743
Rents, etc., of fisheries	75,171
Recovery of cost of maintenance of boundary pillars	58
Rates and cesses on land	7,27,207
Recoveries of overpayments	512
Collection of payments for services rendered	68,293
Miscellaneous	8,04,433
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—4,01,156
<i>Deduct</i> —Refunds	—50,283
TOTAL	1,03,15,378
VIII.—State Excise Duties—	
Country spirits	77,05,900
Country fermented liquor	2,66,594
Malt liquors	6,382
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,39,550
Receipts from commercial spirits including denatured spirits and medicated wines.	14,538
Opium	1,05,63,410
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	88,625
Hemp and other drugs	24,52,667
Fines, confiscations and miscellaneous	95,174

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

Heads.	Actuals for 1950-51.
	Rs.
A.—Principal Heads of Revenue— <i>contd.</i>	
VIII.—State Excise Duties— <i>concl'd.</i>	
Recoveries of overpayments	792
Collection of payments for services rendered	10,413
<i>Deduct</i> —Refunds	—28,401
TOTAL	2,13,15,644
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	38,07,678
Duty on impressing documents	2,116
Fines and penalties	12,156
Miscellaneous	945
<i>Deduct</i> —Refunds	—24,467
TOTAL—A.—Non-Judicial Stamps	37,98,429
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	26,00,245
(ii) Other Receipts—	
Sale of stamps	1,31,384
Fines and penalties	4,073
Miscellaneous	771
<i>Deduct</i> —Refunds	—9,672
TOTAL—B.—Judicial Stamps	27,26,801
GRAND TOTAL	65,25,230
X.—Forest—	
Timber and other produce removed from the forests by Government Agency	2,65,797
Timber and other produce removed from the forests by consumers or purchasers	91,33,029
Drift and waif wood and confiscated forest produce	58,506
Miscellaneous	5,26,793
<i>Deduct</i> —Refunds	—2,012
TOTAL	99,82,113

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

Heads.	Actuals for 1950-51.
	Rs.
A.—Principal Heads of Revenue— <i>concl.</i>	
XI.—Registration—	
Fees for registering documents	7,66,582
Fees for copies of registered documents	15,432
Miscellaneous	51,943
Deduct—Refunds	—359
TOTAL	8,33,598
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	1,48,931
Receipts under the State Motor Vehicles Taxation Act	9,62,557
Deduct—Refunds	—16,173
TOTAL	10,95,315
XIII.—Other Taxes and Duties—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	5,51,375
Deduct—Refunds	—279
TOTAL	5,51,096
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	23,774
TOTAL	23,774
D.—Other items—	
Tax on sale of Motor Spirit and Lubricants	13,21,386
Sales Tax	79,96,393
Deduct—Refunds	—7,457
TOTAL	93,10,322
GRAND TOTAL	98,85,192

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

Heads.	Actuals for 1950-51.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	6,83,756
Owners' rates	18,303
Water supply of towns	1,225
Sales of water	928
Plantations	23,847
Other canal produce	14,213
Navigation	1,57,458
Rents	7,924
Receipts from workshops	10,504
Recoveries of expenditure	15,688
Miscellaneous	93,323
Portion of Land Revenue due to works	2,44,980
Deduct—Refunds	—5,385
TOTAL—Gross Receipts	12,71,764
Deduct—Working Expenses—	
Extensions and Improvements	2,50,983
Maintenance and Repairs	10,41,069
Establishment	5,56,096
Tools and Plant	33,849
Suspense	19,493
Post-war Development	6,078
Charges in England	590
TOTAL—Working Expenses	—19,08,158
Net Receipts	—6,36,394

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

Heads.	Actuals for 1950-51.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works— <i>concd.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Plantations	7
Other canal produce	348
Navigation	65
Rents	763
Recoveries of expenditure	11,089
Miscellaneous	12,975
Portion of Land Revenue due to works	1,56,176
TOTAL—A.—Irrigation works	1,81,423
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	1,476
Plantations	43
Rents	217
Recoveries of expenditure	334
Miscellaneous	14,136
TOTAL—B.—Navigation, etc.	16,206
GRAND TOTAL	1,97,629
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	3,18,492
Interest realised on investments of cash balances	6,19,570
Interest on arrears of revenue	44,474
Interest on Irrigation Capital outlay incurred before 1st April, 1937.	10,68,200
Miscellaneous	25,814
TOTAL	20,76,550

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

Heads.	Actuals for 1950-51.
	Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	52,917
Court-fees realised in cash	15,613
General fees, fines and forfeitures	5,74,914
Pleadership and Mukhtearship Examination fees	3,442
Miscellaneous fees and fines	39,470
Recoveries of overpayments	9,693
Collection of payments for services rendered	563
Miscellaneous	14,472
<i>Deduct</i> —Refunds	—24,909
TOTAL	6,86,175
XXII.—Jails and Convict Settlements—	
Jails	16,100
Jail manufactures	97,693
Recoveries of overpayments	205
TOTAL	1,07,998
XXIII.—Police—	
Police supplied to public departments, private companies and persons.	523
Recoveries on account of village police	72,270
Cash receipts under the Arms Act	24,535
Fees, fines and forfeitures	3,801
Recoveries of overpayments	1,43,100
Collection of payments for services rendered	79,219
Miscellaneous	1,50,689
<i>Deduct</i> —Refunds	—12,586
TOTAL	4,61,551

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

Heads.	Actuals for 1950-51.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Registration and other fees	245
Miscellaneous	313
TOTAL	558
XXVI.—Education—	
A.—University—	
Fees, Government Arts College	3,36,239
B.—Secondary—	
Fees, Government Secondary Schools	5,23,292
C.—Primary—	
Fees, Government Primary Schools	2,259
D.—Special—	
Fees and other receipts, Government Special Schools	11,860
E.—General—	
Income from endowments	5,216
Recoveries of overpayments	19,157
Miscellaneous	91,026
<i>Deduct—Refunds</i>	—8,026
TOTAL	9,81,023
XXVII.—Medical—	
Medical School and College fees	32,845
Hospital receipts	20,555
Sale of medicines	9,038
Contributions	40,127
Recoveries of overpayments	6,448
Collection of payments for services rendered	15,885
Miscellaneous	37,718
<i>Deduct—Refunds</i>	—2,017
TOTAL	1,60,599

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

Heads.	Actuals for 1950-51.
	Rs.
<i>F.—Civil Administration—contd.</i>	
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	107
Contributions	9,407
Recoveries of overpayments	4,651
Collection of payments for services rendered	7
Miscellaneous	26,208
TOTAL	40,380
XXIX.—Agriculture—	
Agricultural receipts	8,60,106
Recoveries of overpayments	22,898
<i>Deduct—Refunds</i>	<i>—18,179</i>
TOTAL	8,64,825
XXX.—Veterinary—	
Other receipts	3,18,948
<i>Deduct—Refunds</i>	<i>—836</i>
TOTAL	3,18,112
XXXI.—Co-operation—	
Audit fees	26,308
Miscellaneous receipts	24,401
<i>Deduct—Refunds</i>	<i>—7,326</i>
TOTAL	43,383
XXXII.—Industries and Supplies—	
Industries	6,17,759
Salts	4,500
Fisheries	1,04,068
Recoveries of overpayments	781
Collection of payments for services rendered	2,110
<i>Deduct—Refunds</i>	<i>—125</i>
TOTAL	7,29,093

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

Heads.	Actuals for 1950-51.
	Rs.
F.—Civil Administration— <i>concl.</i>	
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Emigration fees	475
Fees for the registration of Trade Unions	283
Miscellaneous—	
Examination fees	12,167
Government Transport Service	21,85,971
Fees for the inspection of steam boilers	38,731
Miscellaneous	8,79,298
Deduct—Refunds	—1,836
TOTAL	31,15,089
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	3,82,126
Ferry receipts	19,604
Tolls on Roads	58,047
Recoveries of expenditure	1,89,035
Transfer from the Fund for Orissa Buildings	20,00,000
Transfer from Central Road Fund . . . . .	..
Miscellaneous	3,14,025
Deduct—Refunds	—17,916
TOTAL	29,44,921
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
II.—Thermo-Electricity Schemes—	
A.—Town Electrification Scheme—	
Group I—	
Gross Receipts—	
Sale of power	1,16,526
Miscellaneous Revenue	20,367
TOTAL—Gross Receipts	1,36,893

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

Heads.	Actuals for 1950-51.
	Rs.
I.—Electricity Schemes—<i>concl.</i>	
<i>Deduct—Working Expenses—</i>	
Maintenance proper	60,279 ✓
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	6,325 ✓
Tools and Plant	4,001 ✓
TOTAL—Working Expenses	—70,605 ✓
Net Receipts	66,288 ✓
B.—Town Electrification Scheme—	
Group II—	
Gross Receipts—	
Sale of power	87,961 ✓
TOTAL—Gross Receipts	87,961 ✓
<i>Deduct—Working Expenses—</i>	
Works financed from ordinary Revenues	700 ✓
Maintenance proper	1,24,336 ✓
Establishment	45,761 ✓
Tools and Plant	13,702 ✓
Suspense	39,646 ✓
TOTAL—Working Expenses	—2,24,145 ✓
Net Receipts	—1,36,184 ✓
C.—Baripada Electricity Scheme—	
Gross Receipts—	
Sale of power	36,655 ✓
TOTAL—Gross Receipts	36,655 ✓
<i>Deduct—Working Expenses—</i>	
Maintenance proper	96,223 ✓
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	23,800 ✓
Tools and Plant	3,005 ✓
TOTAL—Working Expenses	—1,23,028 ✓
Net Receipts	—86,373 ✓
GRAND TOTAL	—1,56,269

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

Heads.	Actuals for 1950-51.
	Rs.
J.—Miscellaneous—	
XLIV.—Receipts in aid of superannuation—	
Contributions for pensions and gratuities	45,766
Miscellaneous	288
TOTAL	46,054
XLV.—Stationery and Printing—	
Stationery receipts	17,573
Sale of plain paper used with stamps	79,055
Sale of Gazettes and other Government publications	32,130
Other press receipts	20,672
Miscellaneous	70
Receipts in England	2
Deduct—Refunds	—101
TOTAL	1,49,401
XLVI.—Miscellaneous—	
Unclaimed deposits	4,53,312
Sale of old stores and materials	1,457
Sale of land and houses, etc.	100
Fees for Government audit	330
Contributions	1,365
Rents, rates and taxes	65,576
Other fees, fines and forfeitures	2,03,170
Recoveries of overpayments	97,305
Collection of payments for services rendered	2,04,347
Miscellaneous	4,82,963
Receipts in England	2,107
Loss or gain by exchange	121
Deduct—Refunds	—1,15,099
TOTAL	13,97,054

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

Heads.	Actuals for 1950-51.
	Rs.
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	61,00,000
TOTAL	61,00,000
L.—Miscellaneous Adjustments between Central and State Governments	2,497
TOTAL	2,497
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Subventions from the Central Government for Development Schemes.	54,63,843
Other items	28,62,974
Deduct—Refunds	-5,876
TOTAL	83,20,941
LII.—B.—Civil Defence—	
Miscellaneous	495
TOTAL	495

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—							
4.—Taxes on Income other than Corporation Tax—							
Collection of Agricultural Income Tax	1,93,495	..	1,93,495	1,93,495
TOTAL	1,93,495	..	1,93,495	1,93,495
7.—Land Revenue—							
Charges of Administration	3,16,505	..	3,16,505	3,16,505
Management of Government Estates	4,17,493	..	4,17,493	4,17,493
Survey, Settlement and Record Operations	11,77,206	..	11,77,206	11,77,206
Land Records	2,13,213	..	2,13,213	2,13,213
Assignments and compensations	91,498	..	91,498	91,498
Post-war Development	10,708	..	10,708	10,708
TOTAL	22,26,623	..	22,26,623	22,26,623

8.—State Excise Duties—						
Superintendence . . . . .	..	..	..	25,989	..	25,989 25,989
District Executive Establishment . . . . .	..	..	..	10,67,196	..	10,67,196 10,67,196
Distilleries . . . . .	..	..	..	50,827	..	50,827 50,827
Cost of opium supplied to State Excise Department	..	..	..	7,33,789	..	7,33,789 7,33,789
Purchase of Ganja and other drugs . . . . .	..	..	..	14,110	..	14,110 14,110
Compensations . . . . .	..	..	..	1,01,835	..	1,01,835 1,01,835
TOTAL . . . . .	..	..	..	19,93,746	..	19,93,746 19,93,746
9.—Stamps—						
Superintendence . . . . .	..	..	..	8,753	..	8,753 8,753
A.—Non-Judicial—						
Charges for the sale of stamps . . . . .	..	..	..	59,945	..	59,945 59,945
Cost of stamps supplied from Central Stamp Stores	..	..	..	40,992	..	40,992 40,992
TOTAL—A.—Non-Judicial . . . . .	..	..	..	1,00,937	..	1,00,937 1,00,937
B.—Judicial—						
Charges for the sale of stamps . . . . .	..	..	..	20,956	..	20,956 20,956
Cost of stamps supplied from Central Stamp Stores	..	..	..	27,112	..	27,112 27,112
TOTAL—B.—Judicial . . . . .	..	..	..	48,068	..	48,068 48,068
GRAND TOTAL . . . . .	..	..	..	1,57,758	..	1,57,758 1,57,758

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue— <i>concl.</i>							
10.—Forest—							
Conservancy and works	9,82,279	..	9,82,279	9,82,279
Establishment	21,48,088	..	21,48,088	21,48,088
Post-war Development	1,05,603	..	1,05,603	1,05,603
Charges in England	3,791	..	3,791	3,791
TOTAL	32,39,761	..	32,39,761	32,39,761
II.—Registration—							
Superintendence	10,084	..	10,084	10,084
District charges	3,47,885	..	3,47,885	3,47,885
TOTAL	3,57,969	..	3,57,969	3,57,969

12.—Charges on account of Motor Vehicles Acts—							
Charges of collection . . . . .	..	..	..	26,511	..	26,511	26,511
Inspection of Motor Vehicles . . . . .	..	..	..	695	..	695	695
Compensations to local bodies, etc. . . . .	..	..	..	2,54,166	..	2,54,166	2,54,166
Other charges . . . . .	..	..	..	648	..	648	648
TOTAL . . . . .	..	..	..	2,82,020	..	2,82,020	2,82,020
13.—Other Taxes and Duties—							
Collection charges—							
Entertainment Tax . . . . .	..	..	..	18,715	..	18,715	18,715
Charges under the Electricity Acts . . . . .	..	..	..	577	..	577	577
Tax on sales of motor spirit and lubricants . . . . .	..	..	..	22,273	..	22,273	22,273
Sales Tax . . . . .	..	..	..	1,93,496	..	1,93,496	1,93,496
TOTAL . . . . .	..	..	..	2,35,061	..	2,35,061	2,35,061
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—							
17.—Interest on works for which Capital Accounts are kept—							
Irrigation works	10,94,453	..	10,94,453	..	..	..	10,94,453
TOTAL	10,94,453	..	10,94,453	..	..	..	10,94,453

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.*	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works— <i>conld.</i>							
18.—Other Revenue Expenditure financed from Ordinary Revenues—							
A.—Irrigation Works—							
(1) Works for which no Capital Accounts are kept—							
Extensions and Improvements	29,954	..	29,954	29,954
Maintenance and Repairs	1,26,028	..	1,26,028	1,26,028
Establishment	40,076	..	40,076	40,076
Tools and Plant	1,838	..	1,838	1,838
Post-war Development	62,02,033	..	62,02,033	62,02,033
Charges in England	53	..	53	53
(2) Miscellaneous Expenditure—							
Establishment	442	..	442	442
Tools and Plant	7	..	7	7
Grants-in-aid	11,000	..	11,000	11,000
Charges in England	2	..	2	2
TOTAL—A.—Irrigation Works	64,11,433	..	64,11,433	64,11,433

B.—Navigation, Embankment and Drainage Works—

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

Extensions and Improvements . . . . .	..	..	..	6,31,764	..	6,31,764	6,31,764
Maintenance and Repairs . . . . .	..	..	..	6,62,201	..	6,62,201	6,62,201
Establishment . . . . .	..	..	..	2,59,075	..	2,59,075	2,59,075
Tools and Plant . . . . .	..	..	..	8,881	..	8,881	8,881
Post-war Development . . . . .	..	..	..	2,47,625	..	2,47,625	2,47,625
Charges in England . . . . .	..	..	..	763	..	763	763

(2) Miscellaneous Expenditure—

Establishment . . . . .	..	..	..	2,853	..	2,853	2,853
Tools and Plant . . . . .	..	..	..	318	..	318	318
Grants-in-aid	35,367	..	35,367	35,367
Charges in England	7	..	7	7

TOTAL—B.—Navigation, etc.	18,48,854	..	18,48,854	18,48,854
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GRAND TOTAL	82,60,287	..	82,60,287	82,60,287
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Actuals of 1950-51.						Grand Total. 8
	Charged.			Voted.			
	Out of Consolidated Fund. 2	Out of Contingency Fund. 3	Total. 4	Out of Consolidated Fund. 5	Out of Contingency Fund. 6	Total. 7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services—							
22.—Interest on Debt and other Obligations—							
A.—Interest on Ordinary Debt—							
Rupee Debt—							
Floating Loans—							
Interest on other Floating Loans	35,529	..	35,529	..	..	..	35,529
Interest on Loans taken from the Central Government.	18,88,430	..	18,88,430	..	..	..	18,88,430
B.—Interest on Unfunded Debt—							
State Provident Funds—							
Interest on General Provident Fund	3,54,765	..	3,54,765	..	..	..	3,54,765
Interest on Contributory Provident Fund	6,598	..	6,598	..	..	..	6,598

D.—Transfers—							
<i>Deduct—Interest transferred to Commercial Departments—</i>							
Irrigation	—26,253	..	—26,253	..	..	..	—26,253
Multi-purpose River Schemes (Hirakud Dam Project).	—27,09,746	..	—27,09,746	..	..	..	—27,09,746
Electricity Schemes	—3,30,362	..	—3,30,362	..	..	..	—3,30,362
TOTAL	—7,81,039	..	—7,81,039	..	..	..	—7,81,039
23.—Appropriation for Reduction or Avoidance of Debt—							
Other Appropriations	10,06,964	..	10,06,964	..	..	..	10,06,964
TOTAL	10,06,964	..	10,06,964	..	..	..	10,06,964
F.—Civil Administration—							
25.—General Administration—							
A.—President, Heads of States, Cabinet and Ministers—							
Emoluments, and/or allowances of the Governor	56,100	..	56,100	..	..	..	56,100
Secretarial staff of the Governor	76,255	..	76,255	..	..	..	76,255
Staff and Household of the Governor	50,692	..	50,692	..	..	..	50,692
Sumptuary allowance of the Governor	7,500	..	7,500	..	..	..	7,500
Expenditure from Contract Allowance	28,796	..	28,796	..	..	..	28,796
Tour Expenses	49,743	..	49,743	..	..	..	49,743
Ministers . . . . .	..	..	..	3,09,681	..	3,09,681	3,09,681

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>							
25.—General Administration— <i>concl'd.</i>							
B.—Parliament and State Legislature—							
Legislative Assembly	20,197	..	20,197	3,29,486	..	3,29,486	3,49,683
C.—Elections—							
Other Election charges . . . . .	..	..	..	2,46,135	..	2,46,135	2,46,135
D.—Secretariat and Headquarters Establishments—							
Civil Secretariats . . . . .	..	..	..	26,01,044	..	26,01,044	26,01,044
Public Service Commission	1,11,923	..	1,11,923	..	..	..	1,11,923
Local Fund Audit Establishment . . . . .	..	..	..	86,812	..	86,812	86,812
E.—Commissioners—							
Commissioners . . . . .	..	..	..	5,00,625	..	5,00,625	5,00,625
F.—District Administration—							
General Establishments . . . . .	..	..	..	34,86,025	..	34,86,025	34,86,025
Sub-divisional Establishments . . . . .	..	..	..	10,14,487	..	10,14,487	10,14,487

Other Establishments . . . . .	..	..	..	16,55,981	..	16,55,981	16,55,981
<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	..	..	..	—1,091	..	—1,091	—1,091
G.—Works—							
Original works . . . . .	..	..	..	1,47,466	..	1,47,466	1,47,466
Repairs . . . . .	..	..	..	5,00,680	..	5,00,680	5,00,680
H.—Miscellaneous—							
Discretionary Grants by Heads of States, etc.	..	..	..	1,05,249	..	1,05,249	1,05,249
Miscellaneous . . . . .	..	..	..	26,881	..	26,881	26,881
Post-war Development . . . . .	..	..	..	3,66,410	..	3,66,410	3,66,410
Charges in England	1,760	..	1,760	18,939	..	18,939	20,699
TOTAL	4,02,966	..	4,02,966	1,13,94,810	..	1,13,94,810	1,17,97,776
27.—Administration of Justice—							
High Courts	4,67,219	..	4,67,219	..	..	..	4,67,219
Law Officers . . . . .	..	..	..	1,61,585	..	1,61,585	1,61,585
Civil and Sessions Courts . . . . .	..	..	..	11,62,551	..	11,62,551	11,62,551
Criminal Courts . . . . .	..	..	..	2,87,483	..	2,87,483	2,87,483
Pledership and Mukhtearship examination charges	..	..	..	500	..	500	500
Works . . . . .	..	..	..	12,886	..	12,886	12,886
Charges in England . . . . .	..	..	..	3,079	..	3,079	3,079
TOTAL	4,67,219	..	4,67,219	16,28,084	..	16,28,084	20,95,303

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>F.—Civil Administration—contd.</i>							
28.—Jails and Convict Settlements—							
Jails	19,36,424	..	19,36,424	19,36,424
Jail Manufactures	78,250	..	78,250	78,250
TOTAL	20,14,674	..	20,14,674	20,14,674
29.—Police—							
Superintendence	2,96,501	..	2,96,501	2,96,501
District Executive Force	99,46,666	..	99,46,666	99,46,666
Police Training Schools	1,78,682	..	1,78,682	1,78,682
Village Police	4,17,940	..	4,17,940	4,17,940
Special Police	16,16,842	..	16,16,842	16,16,842

Railway Police . . . . .	..	..	..	1,11,346	..	1,11,346	1,11,346
Criminal Investigation Department . . . . .	..	..	..	7,33,323	..	7,33,323	7,33,323
Miscellaneous . . . . .	..	..	..	12,854	..	12,854	12,854
Works . . . . .	..	..	..	2,29,947	..	2,29,947	2,29,947
Charges in England . . . . .	..	..	..	10,841	..	10,841	10,841
TOTAL . . . . .	..	..	..	1,35,54,942	..	1,35,54,942	1,35,54,942
30.—Ports and Pilotage—							
B.—Other Ports—							
Pilotage and Pilot Establishments . . . . .	..	..	..	97	..	97	97
Miscellaneous . . . . .	..	..	..	3,099	..	3,099	3,099
TOTAL . . . . .	..	..	..	3,196	..	3,196	3,196
36.—Scientific Departments—							
Mines Department . . . . .	..	..	..	95,121	..	95,121	95,121
Grants-in-aid and Donations to Scientific Societies and Institutes . . . . .	..	..	..	2,700	..	2,700	2,700
Museums . . . . .	..	..	..	48,847	..	48,847	48,847
TOTAL . . . . .	..	..	..	1,46,668	..	1,46,668	1,46,668

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>							
37.—Education—							
A.—University—							
Grants to Universities	40,795	..	40,795	40,795
Government Arts Colleges	10,65,763	..	10,65,763	10,65,763
Grants to non-Government Arts Colleges	54,064	..	54,064	54,064
Government Professional Colleges	42,556	..	42,556	42,556
B.—Secondary—							
Government Secondary Schools	19,66,934	..	19,66,934	19,66,934
Direct grants to non-Government Secondary Schools	6,27,564	..	6,27,564	6,27,564
Grants to local bodies for Secondary Education	4,19,006	..	4,19,006	4,19,006
C.—Primary—							
Government Primary Schools	15,65,059	..	15,65,059	15,65,059
Direct grants to non-Government Primary Schools	3,76,164	..	3,76,164	3,76,164
Grants to local bodies for Primary Education	9,95,979	..	9,95,979	9,95,979

D.—Special—							
Government Special Schools	..	..	..	4,09,236	..	4,09,236	4,09,236
Direct grants to non-Government Special Schools	..	..	..	1,33,263	..	1,33,263	1,33,263
E.—General—							
Direction	..	..	..	94,845	..	94,845	94,845
Inspection	..	..	..	6,45,025	..	6,45,025	6,45,025
Scholarships	..	..	..	2,36,217	..	2,36,217	2,36,217
Miscellaneous	..	..	..	4,72,536	..	4,72,536	4,72,536
Works	..	..	..	1,24,974	..	1,24,974	1,24,974
Post-war Development	..	..	..	44,75,728	..	44,75,728	44,75,728
Charges in England	..	..	..	5,638	..	5,638	5,638
TOTAL	..	..	..	1,37,51,346	..	1,37,51,346	1,37,51,346
38.—Medical—							
Medical Establishment	..	..	..	5,94,666	..	5,94,666	5,94,666
Hospitals and Dispensaries	..	..	..	28,12,304	..	28,12,304	28,12,304
Grants for Medical purposes	..	..	..	27,322	..	27,322	27,322
Medical Colleges and Schools	..	..	..	2,15,190	..	2,15,190	2,15,190
Mental Hospital	..	..	..	66,341	..	66,341	66,341
Post-war Development	..	..	..	11,95,941	..	11,95,941	11,95,941
Charges in England	..	..	..	47,714	..	47,714	47,714
TOTAL	..	..	..	49,59,478	..	49,59,478	49,59,478

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>							
39.—Public Health—							
Public Health Establishment . . . . .	..	..	..	4,67,485	..	4,67,485	4,67,485
Grants for Public Health purposes . . . . .	..	..	..	1,35,824	..	1,35,824	1,35,824
Expenses in connection with epidemic diseases . . . . .	..	..	..	4,60,163	..	4,60,163	4,60,163
Bacteriological Laboratories . . . . .	..	..	..	45,594	..	45,594	45,594
Pasteur Institutes . . . . .	..	..	..	9,460	..	9,460	9,460
Works	9,592	..	9,592	2,54,070	..	2,54,070	2,63,662
Post-war Development . . . . .	..	..	..	6,33,437	..	6,33,437	6,33,437
Charges in England . . . . .	..	..	..	133	..	133	133
TOTAL	9,592	..	9,592	20,06,166	..	20,06,166	20,15,758

40.—Agriculture—

Direction . . . . .	..	..	..	63,176	..	63,176	63,176
Superintendence . . . . .	..	..	..	86,024	..	86,024	86,024
Subordinate and Expert Staff . . . . .	..	..	..	1,13,942	..	1,13,942	1,13,942
Experimental Farms . . . . .	..	..	..	1,92,204	..	1,92,204	1,92,204
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	..	..	..	58,938	..	58,938	58,938
Agricultural Experiments and Research . . . . .	..	..	..	2,07,071	..	2,07,071	2,07,071
Agricultural Education . . . . .	..	..	..	1,386	..	1,386	1,386
Boring Operations . . . . .	..	..	..	11,048	..	11,048	11,048
Schemes for the improvement of Agricultural marketing in India.	..	..	..	31,073	..	31,073	31,073
Works . . . . .	..	..	..	2,14,749	..	2,14,749	2,14,749
Post-war Development . . . . .	..	..	..	52,58,565	..	52,58,565	52,58,565
Charges in England . . . . .	..	..	..	33	..	33	33
TOTAL . . . . .	..	..	..	62,38,209	..	62,38,209	62,38,209

41.—Veterinary—

Superintendence . . . . .	..	..	..	22,014	..	22,014	22,014
Veterinary Education and Research . . . . .	..	..	..	22,796	..	22,796	22,796
Hospitals and Dispensaries . . . . .	..	..	..	5,26,828	..	5,26,828	5,26,828
Breeding Operations . . . . .	..	..	..	3,00,361	..	3,00,361	3,00,361
Other charges . . . . .	..	..	..	42,567	..	42,567	42,567
Post-war Development . . . . .	..	..	..	9,61,863	..	9,61,863	9,61,863
Charges in England . . . . .	..	..	..	8,640	..	8,640	8,640
TOTAL . . . . .	..	..	..	18,85,069	..	18,85,069	18,85,069

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>concl'd.</i>							
42.—Co-operation—							
Superintendence	2,87,342	..	2,87,342	2,87,342
Grants-in-aid	76,386	..	76,386	76,386
Other charges	45,540	..	45,540	45,540
Works	2,800	..	2,800	2,800
Post-war Development	4,99,550	..	4,99,550	4,99,550
TOTAL	9,11,618	..	9,11,618	9,11,618
43.—Industries and Supplies—							
Industries	12,44,328	..	12,44,328	12,44,328
Post-war Development	15,76,007	..	15,76,007	15,76,007
Charges in England	16,164	..	16,164	16,164
TOTAL	28,36,499	..	28,36,499	28,36,499

41.—Aviation—							
Grants for Aviation purposes				40,000	..	40,000	40,000
Post-war Development				16,294	..	16,294	16,294
TOTAL				56,294	..	56,294	56,294
47.—Miscellaneous Departments—							
<i>Labour and Emigration—</i>							
Inspector of Factories				19,995	..	19,995	19,995
Labour				15,702	..	15,702	15,702
<i>Inspection and Tests—</i>							
Inspector of Steam Boilers				9,401	..	9,401	9,401
<i>Statistics—</i>							
State Statistics				40,944	..	40,944	40,944
<i>Miscellaneous—</i>							
Examinations				5,632	..	5,632	5,632
Fire Services				1,73,936	..	1,73,936	1,73,936
Rural Welfare Department				18,27,561	..	18,27,561	18,27,561
Miscellaneous				20,72,488	..	20,72,488	20,72,488
Post-war Development				4,310	..	4,310	4,310
TOTAL				41,69,969	..	41,69,969	41,69,969

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—							
50.—Civil Works—							
Original works—Buildings—							
Taxes on Income . . . . .	..	..	..	5,098	..	5,098	5,098
Land Revenue . . . . .	..	..	..	16,548	..	16,548	16,548
State Excise . . . . .	..	..	..	7,215	..	7,215	7,215
Forest . . . . .	..	..	..	9,807	..	9,807	9,807
Registration . . . . .	..	..	..	767	..	767	767
General Administration	9,621	..	9,621	2,98,984	..	2,98,984	3,08,605
Administration of Justice . . . . .	..	..	..	2,34,941	..	2,34,941	2,34,941
Jails and Convict Settlements . . . . .	..	..	..	99,123	..	99,123	99,123
Police . . . . .	..	..	..	20,61,102	..	20,61,102	20,61,102
Education . . . . .	..	..	..	3,53,166	..	3,53,166	3,53,166

Medical . . . . .	..	..	..	3,13,501	..	3,13,501	3,13,501
Agriculture . . . . .	..	..	..	14,401	..	14,401	14,401
Veterinary . . . . .	..	..	..	10,993	..	10,993	10,993
Industries . . . . .	..	..	..	9,545	..	9,545	9,545
Miscellaneous Departments . . . . .	..	..	..	1,51,951	..	1,51,951	1,51,951
Civil Works . . . . .	..	..	..	5,37,535	..	5,37,535	5,37,535
Stationery and Printing . . . . .	..	..	..	8,949	..	8,949	8,949
Original works—Communications . . . . .	..	..	..	6,28,278	..	6,28,278	6,28,278
Original works—Miscellaneous . . . . .	..	..	..	1,07,437	..	1,07,437	1,07,437
Capital Construction—Original Works . . . . .	..	..	..	88,76,225	..	88,76,225	88,76,225
Repairs	72,198	..	72,198	41,28,242	..	41,28,242	42,00,440
Establishment . . . . .	..	..	..	10,97,867	..	10,97,867	10,97,867
Capital Construction—Establishments . . . . .	..	..	..	3,30,932	..	3,30,932	3,30,932
Tools and Plant . . . . .	..	..	..	2,19,040	..	2,19,040	2,19,040
Capital Construction—Tools and Plant . . . . .	..	..	..	2,51,790	..	2,51,790	2,51,790
Grants-in-aid . . . . .	..	..	..	7,67,915	..	7,67,915	7,67,915
Suspense . . . . .	..	..	..	12,62,801	..	12,62,801	12,62,801
Capital Construction—Suspense . . . . .	..	..	..	—3,00,321	..	—3,00,321	—3,00,321

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil works and Miscellaneous Public Improvements— <i>concl'd.</i>							
50.—Civil works— <i>concl'd.</i>							
Post-war Development . . . . .	..	..	..	34,05,627(a)	..	34,05,627	34,05,627
Charges in England . . . . .	..	..	..	3,702	..	3,702	3,702
TOTAL	81,819	..	81,819	2,49,13,161	..	2,49,13,161	2,49,94,980

(a) The details of the expenditure—

	Rs.
Original works—	
Buildings	10,58,684
Communications	15,27,203
Establishment	2,58,414
Tools and Plant	1,43,268
Grants-in-aid	4,18,058
TOTAL	34,05,627

1.—Electricity Schemes—

52.—Interest on Capital outlay on Electricity Schemes—

I.—Hydro-Electric Schemes—

Maohkund (Duduma) Hydro-Electric Scheme	1,39,257	..	1,39,257	..	..	..	1,39,257
Duduma Transmission Scheme	9,340	..	9,340	..	..	..	9,340
Hirakud Hydro-Electric (Distribution) Scheme	6,028	..	6,028	..	..	..	6,028
TOTAL	1,54,625	..	1,54,625	..	..	..	1,54,625

II.—Thermo-Electric Schemes—

Cuttack Thermal Scheme	1,35,878	..	1,35,878	..	..	..	1,35,878
Baripada Electrification Scheme	13,819	..	13,819	..	..	..	13,819
Town Electrification Scheme—Group I	5,441	..	5,441	..	..	..	5,441
Town Electrification Scheme—Group II	12,176	..	12,176	12,176
TOTAL	1,67,314	..	1,67,314	1,67,314

GRAND TOTAL	3,21,939	..	3,21,939	3,21,939
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52-A.—Other Revenue Expenditure connected with Electricity Schemes—

Establishment charges	50,134	..	50,134	50,134
Miscellaneous expenditure (including surveys) . . . . .	..	..	..	23,561	..	23,561	23,561
Post-war Development	2,31,883	..	2,31,883	2,31,883
Charges in England	2,194	..	2,194	2,194
TOTAL	3,07,772	..	3,07,772	3,07,772

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
J.—Miscellaneous—							
54.—Famine—							
A.—Famine Relief—							
Salaries and Establishment . . . . .	..	..	..	110	..	110	110
Gratuitious Relief . . . . .	..	..	..	37,749	..	37,749	37,749
Deduct—Amount transferred from Famine Relief Fund.	..	..	..	—37,749	..	—37,749	—37,749
TOTAL . . . . .	..	..	..	110	..	110	110
54.A.—Territorial and Political Pensions—							
Territorial and Political Pensions . . . . .	..	..	..	1,10,224	..	1,10,224	1,10,224
Charitable Allowances	1,849	..	1,849	3,097	..	3,097	4,946
Privy purse and allowances of Rulers of integrated States and allowances of their relatives and servants.	..	..	..	4,09,707	..	4,09,707	4,09,707
TOTAL	1,849	..	1,849	5,23,028	..	5,23,028	5,24,877

55.—Superannuation Allowances and Pensions—							
Superannuation and Retired Allowances	10,683	..	10,683	17,55,179	..	17,55,179	17,65,862
Compassionate Allowances . . . . .	..	..	..	6,093	..	6,093	6,093
Gratuities . . . . .	..	..	..	11,099	..	11,099	11,099
Contribution for pensions and gratuities . . . . .	..	..	..	10,714	..	10,714	10,714
Pensions for distinguished and meritorious services.	..	..	..	2,300	..	2,300	2,300
Donations to Provident Funds . . . . .	..	..	..	11,773	..	11,773	11,773
Government contribution payable under the Indian Civil Service Family Pension Rules.	..	..	..	262	..	262	262
Charges in England . . . . .	..	..	..	25,430	..	25,430	25,430
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	..	..	—1,23,925	..	—1,23,925	—1,23,925
TOTAL	10,683	..	10,683	16,98,925	..	16,98,925	17,09,608
56.—Stationery and Printing—							
I.—Stationery—							
Stationery Offices and Stores . . . . .	..	..	..	29,020	..	29,020	29,020
Purchases of Stationery Stores . . . . .	..	..	..	1,11,000	..	1,11,000	1,11,000
Discount on plain paper used with stamps . . . . .	..	..	..	4,872	..	4,872	4,872
Purchase of plain paper used with stamps . . . . .	..	..	..	13,240	..	13,240	13,240

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
J.—Miscellaneous— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56.—Stationery and Printing— <i>concl'd.</i>							
II.—Printing—							
Government Presses . . . . .	..	..	..	10,45,506	..	10,45,506	10,45,506
Printing at private presses . . . . .	..	..	..	2,24,380	..	2,24,380	2,24,380
Cost of printing work done by other Governments.	..	..	..	4,860	..	4,860	4,860
Deduct—Cost of printing work done for other Governments and other paying departments.	..	..	..	—2,485	..	—2,485	—2,485
Charges in England . . . . .	..	..	..	7,866	..	7,866	7,866
TOTAL . . . . .	..	..	..	14,38,259	..	14,38,259	14,38,259
57.—Miscellaneous—							
Cost of books and periodicals . . . . .	..	..	..	9,073	..	9,073	9,073
Donations for charitable purposes . . . . .	..	..	..	14,266	..	14,266	14,266
Special Commissions of Enquiry . . . . .	..	..	..	7,060	..	7,060	7,060

Expenditure in connection with evacuees	..	..	..	637	..	637	637
Petty Establishments . . . . .	..	..	..	89,932	..	89,932	89,932
Rents, rates and taxes . . . . .	..	..	..	1,882	..	1,882	1,882
Contributions . . . . .	..	..	..	8,94,031	..	8,94,031	8,94,031
Miscellaneous Durbar charges . . . . .	..	..	..	4,493	..	4,493	4,493
Expenditure on account of State Prisoners and Detenus	..	..	..	9,417	..	9,417	9,417
Expenditure on displaced persons . . . . .	..	..	..	-4,987	..	-4,987	-4,987
Transport Organisation . . . . .	..	..	..	71,374	..	71,374	71,374
Miscellaneous and unforeseen charges . . . . .	..	..	..	2,76,649	..	2,76,649	2,76,649
Post-war Development . . . . .	..	..	..	1,14,744	..	1,14,744	1,14,744
Loss or gain by exchange . . . . .	..	..	..	378	..	378	378
TOTAL	..	..	..	14,88,949	..	14,88,949	14,88,949
M.—Extraordinary Items—							
63.—Extraordinary charges—							
Charges in India—							
Rationing and Grain Supply Schemes . . . . .	..	..	..	9,74,254	..	9,74,254	9,74,254
Establishment, etc., charges common to the various Supply Schemes.	..	..	..	6,39,742	..	6,39,742	6,39,742
Administration of Cloth and Yarn Control Order and Standard Cloth Scheme.	..	..	..	1,17,897	..	1,17,897	1,17,897

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—Extraordinary Items— <i>concl'd.</i>							
63.—Extraordinary Charges— <i>concl'd.</i>							
Charges in India— <i>concl'd.</i>							
Purchase of Lease/Lend Lorries	2,44,315	..	2,44,315	2,44,315
Deduct—Amount transferred to the Capital head “ 85-A.—Capital outlay on State Schemes of Government Trading”.	—16,56,337	..	—16,56,337	—16,56,337
Small Savings Scheme	322	..	322	322
Liabilities of integrated States taken over	49,139	..	49,139	49,139
Charges in England	46	..	46	46
TOTAL	3,69,378	..	3,69,378	3,69,378

63-A.—Expenditure connected with Post-war Planning and Development—							
Secretariat . . . . .	..	..	..	1,11,595	..	1,11,595	1,11,595
Special Commissions and Committees . . . . .	..	..	..	2,054	..	2,054	2,054
Employment Organisations . . . . .	..	..	..	16,964	..	16,964	16,964
Miscellaneous . . . . .	..	..	..	31,965	..	31,965	31,965
Charges in England . . . . .	..	..	..	1,00,342	..	1,00,342	1,00,342
TOTAL . . . . .	..	..	..	2,62,920	..	2,62,920	2,62,920
64-B.—Civil Defence—							
Miscellaneous . . . . .	..	..	..	8,844	..	8,844	8,844
TOTAL . . . . .	..	..	..	8,844	..	8,844	8,844
FF.—Civil Administration—Capital Account within the Revenue Account—							
43-A.—Capital outlay on Industrial Development—							
Investment in shares of Commercial Concerns . . . . .	..	..	..	30,00,000	..	30,00,000	30,00,000
TOTAL	30,00,000	..	30,00,000	30,00,000

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

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GOVERNMENT OF ORISSA FINANCE ACCOUNTS,

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes within the Revenue Account—							
53.—Capital outlay on Electricity Schemes—							
II.—Thermo-Electric Schemes—							
A.—Town Electrification Scheme—Group I—							
Works	43,942	..	43,942	43,942
Tools and Plant	17,840	..	17,840	17,840
TOTAL—A	61,782	..	61,782	61,782
B.—Town Electrification Scheme—Group II—							
Works	1,00,821	..	1,00,821	1,00,821
Tools and Plant	8,663	..	8,663	8,663
Deduct—Receipts and Recoveries on Capital Account.	—45,000	..	—45,000	—45,000
TOTAL—B	64,484	..	64,484	64,484

C. Baripada Electrification Scheme— Works	..	..	..	19,465	..	19,465	19,465
Tools and Plant	..	..	..	48,589	..	48,589	48,589
TOTAL—C	..	..	..	68,054	..	68,054	68,054
GRAND TOTAL	..	..	..	1,94,320	..	1,94,320	1,94,320
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”.	..	..	..	8,059	..	8,059	8,059
TOTAL	..	..	..	8,059	..	8,059	8,059
57-A.—Capital Outlay on Rail Road Co-ordination Scheme financed from ordinary Revenues—							
Investment in shares of Road Transport Companies	..	..	..	7,65,000	..	7,65,000	7,65,000
TOTAL	..	..	..	7,65,000	..	7,65,000	7,65,000
FF.—Civil Administration—Capital Account outside the Revenue Account—							
72.—Capital Outlay on Industrial Development— Investment in Government Commercial Under- takings—							
Pilot plant for production of special alloy and steel	..	..	..	—66,667	..	—66,667	—66,667
Reclamation of the Kausalya Ganga Project	..	..	..	20,000	..	20,000	20,000
TOTAL	..	..	..	—46,667	..	—46,667	—46,667

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

Heads. 1	Actuals of 1950-51.						Grand Total. 8
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—							
80-A.—Capital Outlay on Multi-purpose River Schemes—							
Productive—							
Hirakud Dam Project—							
I.—Dam and Appurtenant Works—							
Works . . . . .	..	..	..	1,89,10,659	..	1,89,10,659	1,89,10,659
Establishment . . . . .	..	..	..	18,93,563	..	18,93,563	18,93,563
Tools and Plant . . . . .	..	..	..	2,48,377	..	2,48,377	2,48,377
Suspense . . . . .	..	..	..	1,54,07,677	..	1,54,07,677	1,54,07,677
Interest on Capital	24,48,146	..	24,48,146	..	..	..	24,48,146
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	—2,48,924	..	—2,48,924	—2,48,924
TOTAL—I	24,48,146	..	24,48,146	3,62,11,352	..	3,62,11,352	3,86,59,498

II.—Main Canals, Branches, Distributaries and Water Courses—							
Works . . . . .	..	..	..	41,19,400	..	41,19,400	41,19,400
Establishment . . . . .	..	..	..	1,91,048	..	1,91,048	1,91,048
Tools and Plant . . . . .	..	..	..	14,702	..	14,702	14,702
Suspense . . . . .	..	..	..	3,27,222	..	3,27,222	3,27,222
Interest on Capital	1,87,367	..	1,87,367	..	..	..	1,87,367
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	—3,225	..	—3,225	—3,225
TOTAL—II .	1,87,367	..	1,87,367	46,49,147	..	46,49,147	48,36,514
III.—Navigation—							
Works . . . . .	..	..	..	74,533	..	74,533	74,533
Establishment . . . . .	..	..	..	13,079	..	13,079	13,079
Tools and Plant . . . . .	..	..	..	10	..	10	10
Suspense . . . . .	..	..	..	454	..	454	454
Interest on Capital	4,258	..	4,258	..	..	..	4,258
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	—50	..	—50	—50
TOTAL—III .	4,258	..	4,258	88,026	..	88,026	92,284

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account— <i>concl'd.</i>							
80-A.—Capital outlay on Multi-purpose River Schemes— <i>concl'd.</i>							
Productive— <i>concl'd.</i>							
Hirakud Dam Project— <i>concl'd.</i>							
IV.—Hydro-Electric Installation—							
Works . . . . .	..	..	..	30,44,101	..	30,44,101	30,44,101
Establishment . . . . .	..	..	..	1,31,425	..	1,31,425	1,31,425
Tools and Plant . . . . .	..	..	..	8,190	..	8,190	8,190
Suspense . . . . .	..	..	..	—1,05,455	..	—1,05,455	—1,05,455
Interest on Capital	69,975	..	69,975	..	..	..	69,975
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	—4,303	..	—4,303	—4,303
TOTAL—IV	69,975	..	69,975	30,73,958	..	30,73,958	31,43,933
GRAND TOTAL	27,09,746	..	27,09,746	4,40,22,483	..	4,40,22,483	4,67,32,229

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

81-A.—Capital outlay on Electricity Schemes—

I.—Hydro-Electric Schemes—

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

Works . . . . .	..	..	..	20,87,736	..	20,87,736	20,87,736
Establishment . . . . .	..	..	..	2,19,184	..	2,19,184	2,19,184
Tools and Plant . . . . .	..	..	..	1,27,999	..	1,27,999	1,27,999
Suspense . . . . .	..	..	..	12,21,725	..	12,21,725	12,21,725
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	—5,826	..	—5,826	—5,826
TOTAL .	..	..	..	36,50,818	..	36,50,818	36,50,818

B.—Duduma Transmission Scheme—

Works . . . . .	..	..	..	38,827	..	38,827	38,827
Establishment . . . . .	..	..	..	53,552	..	53,552	53,552
Tools and Plant . . . . .	..	..	..	30,922	..	30,922	30,922
Suspense . . . . .	..	..	..	31,957	..	31,957	31,957
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	—751	..	—751	—751
TOTAL .	..	..	..	1,54,507	..	1,54,507	1,54,507

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account— <i>concl'd.</i>							
81-A.—Capital outlay on Electricity Schemes— <i>concl'd.</i>							
I.—Hydro-Electric Schemes— <i>concl'd.</i>							
C.—Hirakud Hydro-Electric (Distribution) Scheme—							
Works . . . . .	..	..	..	2,57,694	..	2,57,694	2,57,694
Establishment . . . . .	..	..	..	16,161	..	16,161	16,161
Tools and Plant . . . . .	..	..	..	18,690	..	18,690	18,690
Suspense . . . . .	..	..	..	30,490	..	30,490	30,490
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	— 46	..	— 46	— 46
TOTAL . . . . .	..	..	..	3,22,989	..	3,22,989	3,22,989
TOTAL—I.—Hydro-Electric Schemes . . . . .	..	..	..	41,28,314	..	41,28,314	41,28,314

II.—Thermo-Electric Schemes—							
A.—Cuttack Thermal Scheme—							
Works . . . . .	..	..	..	11,88,528	..	11,88,528	11,88,528
Establishment . . . . .	..	..	..	32,479	..	32,479	32,479
Tools and Plant . . . . .	..	..	..	19,742	..	19,742	19,742
Suspense . . . . .	..	..	..	53,376	..	53,376	53,376
Charges in England . . . . .	..	..	..	785	..	785	785
TOTAL . . . . .	..	..	..	12,94,910	..	12,94,910	12,94,910
GRAND TOTAL . . . . .	..	..	..	54,23,224	..	54,23,224	54,23,224
J.I.—Miscellaneous Capital Account outside the Revenue Account—							
82.—Capital Account of other State Works outside the Revenue Account—							
Original Works—							
Bus Service . . . . .	..	..	..	3,92,777	..	3,92,777	3,92,777
TOTAL . . . . .	..	..	..	3,92,777	..	3,92,777	3,92,777
82-A.—Capital outlay on Rail Road Co-ordination Scheme outside the Revenue Account—							
Investment in shares of Road Transport Companies . . . . .	..	..	..	7,65,000	..	7,65,000	7,65,000
Deduct—Amount financed from ordinary Revenues . . . . .	..	..	..	—7,65,000	..	—7,65,000	—7,65,000
TOTAL . . . . .	..	..	..	..	..	..	..

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

Heads.	Actuals of 1950-51.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ. —Miscellaneous Capital Account outside the Revenue Account— <i>concl.</i>							
83.—Payments of commuted value of Pensions—							
Payments of commuted value of pensions—							
Payments in India	8,059	..	8,059	8,059
Deduct—Amount financed from ordinary Revenues	—8,059	..	—8,059	—8,059
TOTAL

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

Grain Supply Scheme . . . . .	..	..	..	14,23,185	..	14,23,185	14,23,185
Standard Cloth Schemes . . . . .	..	..	..	—33,860	..	—33,860	—33,860
Other Miscellaneous Schemes . . . . .	..	..	..	76,278	..	76,278	76,278
<i>Add</i> —Establishment and other charges transferred from the head “63.—Extraordinary charges”.	..	..	..	16,56,337	..	16,56,337	16,56,337
TOTAL . . . . .	..	..	..	31,21,940	..	31,21,940	31,21,940

85-B.—Appropriations to the Contingency Fund—

Appropriations to the Contingency Fund . . . . .	..	..	..	35,00,000	..	35,00,000	35,00,000
TOTAL . . . . .	..	..	..	35,00,000	..	35,00,000	35,00,000

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

Nature of expenditure. 1	Expenditure during the year 1950-51.			Expenditure to end of the year 1950-51. 5
	Out of Conso- lidated Fund. 2	Out of Contin- gency Fund. 3	Total. 4	
	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Orissa Canal Project . . . . .	..	..	..	2,69,76,954
Rushikulya System . . . . .	..	..	..	51,86,712
TOTAL . . . . .	..	..	..	3,21,63,666 (b) & (c)
Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).	..	..	..	—17,71,522(b)
Net amount outside the Revenue Account . . . . .	..	..	..	3,03,92,144
72.—Capital outlay on Industrial Development—				
Investment in Government Commercial undertakings—				
Cold storage Plant . . . . .	..	..	..	2,11,990
Pilot plant for production of special alloy and steel	—66,667	..	—66,667	1,33,333
Reclamation of the Kausalya Ganga Project	20,000	..	20,000	20,000

Investment in shares of Commercial Concerns—				
Orissa Textile Mills Co., Ltd.	..	..	..	10,20,000
Puri Electricity Supply Co., Ltd.	..	..	..	1,10,000
Kalinga Refrigerators Corporation, Ltd.	..	..	..	3,00,000
Mayurbhanj Potteries, Ltd.	..	..	..	12,500
Orissa Cement, Ltd.	(a)30,00,000	..	30,00,000	40,00,000
TOTAL	29,53,333	..	29,53,333	58,07,823
<i>Deduct</i> —Amount financed from ordinary revenues	—30,00,000	..	—30,00,000	—56,54,490
Net amount outside the Revenue Account	—46,667	..	—46,667	1,53,333
80-A.—Capital outlay on Multipurpose River Schemes—				
Hirakud Dam Project	4,67,32,229	..	4,67,32,229	8,04,33,966(d)
TOTAL	4,67,32,229	..	4,67,32,229	8,04,33,966
81.—Capital Account of Civil Works outside the Revenue Account				
TOTAL	..	..	..	5,063
81-A.—Capital outlay on Electricity Schemes—				
I.—Hydro-Electric Schemes—				
Maehkund (Duduma) Hydro-Electric Scheme	36,50,818	..	36,50,818	78,97,453
Duduma Transmission Scheme	1,54,507	..	1,54,507	3,26,327
Hirakud Hydro-Electric (Distribution) Scheme	3,22,989	..	3,22,989	3,22,989

(a) See footnote (a) at page 99.

(b) See Note at page 99.

(c) Also excluded Rs. 3,37,01,737 relating to the Hirakud Dam Project transferred to the major head "80-A—Capital outlay on Multipurpose River Schemes" without financial adjustment.

(d) See footnote (c) at page 99.

~~5,80,330
 3,92,777
 1,83,107~~

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

<i>name</i> Name of expenditure. 1	Expenditure during the year 1950-51.			Expenditure to end of the year 1950-51. 5
	Out of Conso- lidated Fund. 2	Out of Contin- gency Fund. 3	Total. 4	
	Rs.	Rs.	Rs.	Rs.
81-A.—Capital outlay on Electricity Schemes— <i>concl'd.</i>				
II.—Thermo-Electric Schemes—				
Cuttack Thermal Scheme	12,94,910	..	12,94,910	43,51,217
Town Electrification Schemes—				
(1) Town Electrification Scheme-Group I	(b)61,782	..	61,782	(d)1,76,000
(2) Town Electrification Scheme-Group II	(b)64,484	..	64,484	(d)3,56,936
(3) Baripada Electrification Scheme	(b)68,054	..	68,054	(d)4,02,539
TOTAL	56,17,544	..	56,17,544	1,38,33,461
Deduct—Amount financed from ordinary revenues	—1,94,320	..	—1,94,320	<u>—9,13,744</u>
Net amount outside the Revenue Account	54,23,224	..	54,23,224	1,29,19,717
82.—Capital Account of other State works outside the Revenue Account—				
Original works—Bus Service	3,92,777	..	3,92,777	9,83,107
TOTAL	3,92,777	..	3,92,777	9,83,107

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GOVERNMENT OF ORISSA FINANCE ACCOUNTS,

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82-A.—Capital outlay on Rail-Road Co-ordination Scheme—				
Investment in shares of Road Transport Companies Orissa Road Transport Co., Ltd.	7,65,000	..	7,65,000	7,65,000
<i>Deduct</i> —Amount financed from ordinary revenues	—7,65,000	..	—7,65,000	—7,65,000
Net Amount outside the Revenue Account . . . . .	..	..	..	..
83.—Payments of commuted value of pensions	8,059	..	8,059	5,91,639
<i>Deduct</i> —Amount financed from ordinary revenues	—8,059	..	—8,059	—5,91,639
Net amount outside the Revenue Account . . . . .	..	..	..	..
85-A.—Capital outlay on State Schemes of Government Trading	31,21,940	..	31,21,940	—1,05,54,584
TOTAL	31,21,940	..	31,21,940	—1,05,54,584
85-B.—Appropriations to the Contingency Fund	35,00,000	..	35,00,000	35,00,000
TOTAL	35,00,000	..	35,00,000	35,00,000
GRAND TOTAL	5,91,23,503	..	5,91,23,503	11,78,32,746

NOTE.—Capital expenditure of Rs. 1,23,998 on the Patrapara Irrigation Project has been omitted from the statement as the project has been transferred to the category of works for which no capital accounts are kept.

(a) Booked directly under ' 43-A.—Capital outlay on Industrial Development ' within the Revenue Account.

(b) Booked directly under " 53.—Capital outlay on Electricity Schemes within the Revenue Account".

(c) Includes Rs. 3,37,01,737 previously booked under " 68.—Construction of Irrigation, etc., works" and transferred without financial adjustment.

(d) Includes Rs. 1,14,218, Rs. 2,70,721 and Rs. 3,34,485 representing the estimated capital expenditure on buildings, plant and stores taken over on the final merger of Orissa States and treated as expenditure met from revenue, without financial adjustment.

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

1.—Report.

INTRODUCTORY.

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

The balances shown in this part of the Report do not include the outstanding balances relating to debt, deposits, etc., heads of the merged Indian States in Orissa as the mode of adjustment of these balances was not finally settled before the close of the year's accounts.

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

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Orissa on the 31st March, 1951 :—

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
10,69,86,531	A to M and part of Section P.	Government—		
	N	Consolidated Fund	101	
	R	Public Debt	102	10,86,38,944
2,12,25,920		Loans and Advances by State Governments.	104	
		Contingency Fund	106	35,00,000

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
	O	Public Account— Unfunded Debt	107	75,98,805
	P	Deposits and Advances— (i) Deposits not bearing interest— Gross balance	108	3,10,69,809
10,45,282	..	Investments	108	..
24,58,002	..	(ii) Advances not bearing interest.	117	..
68,23,107	..	(iii) Suspense— Investments	119	..
23,30,994	..	Other items (Net)	119	..
	S	Remittances—		
2,11,86,574	..	I.—Remittance within India (Net).	121	..
	V	Cash Balance (Closing).	123	1,12,48,852
16,20,56,410		TOTAL . . . .	..	16,20,56,410

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

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

SECTIONS A TO M AND PART OF SECTION P.—GOVERNMENT ACCOUNT—CONSOLIDATED FUND.....Dr. Rs. 10,69,86,531.

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

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

Dr.	Details.	Cr.
Rs.		Rs.
3,18,82,385	A.—Opening Balance . . . . .	..
..	B.—Revenue Receipts for 1950-51	10,31,11,305
12,00,98,912	C.—Expenditure on Revenue Account for 1950-51 . . . . .	..
5,91,23,503	D.—Capital Expenditure outside the Revenue Account for 1950-51 . . . . .	..
	E.—Miscellaneous	10,06,964
	F.—Closing Balance	10,69,86,531
21,11,04,800	TOTAL	21,11,04,800

6. Item A represents the balance brought forward from the last year. The figures against items B, C and D agree with the corresponding figures exhibited in Account No. 3 of Part A. The amount against item E relates to the adjustment made in connection with reduction of debt.

SECTION N.—PUBLIC DEBT Cr. Rs. 10,86,38,944.

7. The term "Public Debt" used in this report is confined to regular loans raised from the Public or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of Orissa on the 31st March, 1951 and the capital and other disbursements which are treated as a set-off against these liabilities will be found in Statement No. 2 of this part of the report.

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

Loans from the Central Government Cr. Rs. 10,86,38,944

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

The particulars of the loans and the balance of each loan outstanding on 31st March, 1951 are given below :—

Particulars of loans.	Year of loan.	Amount.	Rate of interest.	Amount repaid to the end of 1950-51.	Balance.	Remarks.
1	2	3	4	5	6	7
		Rs.		Rs.	Rs.	
1. Loans to finance the Grow More Food Schemes.	1946-47	12,84,710	3½%	12,80,610	4,100	
	1947-48	30,00,000	2½%	19,16,500	10,83,500	
	1948-49	32,00,000	2½%	8,53,156	23,46,844	
		18,00,000	3½%	..	18,00,000	
	1949-50	4,00,000	3½%	..	4,00,000	
	1948-49	9,00,000	2½%	..	9,00,000	Repayable in one instalment on the 31st March, 1959.
2. Loans for the Machkund (Duduma) Hydro-Electric scheme and other electricity projects.	1949-50	70,00,000	3%	..	70,00,000	Repayable in one instalment on the 31st March, 1960.
	1950-51	50,00,000	3½%	..	50,00,000	Repayable in one instalment on the 31st March, 1961.
3. Loans for Hirakud Dam Project.	1948-49	81,00,000	3½%	..	81,00,000	Repayable in one instalment at the end of 40 years.
	1949-50	3,07,00,000	3½%	..	3,07,00,000	Ditto
	1950-51	4,39,00,000	3½%	..	4,39,00,000	Ditto
4. Loans to finance loans granted to the Orissa Textile Mills, Ltd.	1948-49	25,00,000	2½%	..	25,00,000	Repayable in one instalment on the 15th December, 1951. Repaid in full in Dec., 1951.
5. Loans for the purchase of shares in the Orissa Road Transport Company.	1948-49	15,00,000(a)	2½%	..	15,00,000	Repayable in one instalment on the 15th December, 1955.
6. Loans for rehabilitation in Orissa of displaced persons from East Bengal.	1949-50	5,00,000	Not settled	..	5,00,000	Terms of repayment not yet settled.
7. Loans for resettlement of 4,000 families of displaced agriculturists and 400 families of displaced rural artisans.	1950-51	18,00,000	Not settled	..	18,00,000	Ditto.
8. Loans for Industrial Housing scheme.	1950-51	10,00,000	Interest free	..	10,00,000	Repayable within 28 years.
9. Loans for jute development and procurement of jute seeds for 1951-52 for jute crop.	1950-51	1,04,500	Interest free	..	1,04,500	Repayable before the 31st March, 1952. Repaid in full in March, 1952.
		11,26,89,210		40,50,266	10,86,38,944	

(a) Diverted for expenditure on the State Transport Service with the approval of the Central Government.

N
SECTION R.—LOANS AND ADVANCES BY STATE GOVERNMENTS

Dr. Rs. 2,12,25,920

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

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

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	69,818
Loans to District and other Local Fund Committees	2,72,219
Loans to Land-holders and other Notabilities	1,25,000
Advances to cultivators	79,75,778
Advances under Special Laws	84,34,333
Miscellaneous Loans and Advances	40,03,082
(2) Loans to Government servants—	
House Building Advances	15,662
Advances for the purchase of motor conveyances	3,04,800
Advances for the purchase of other conveyances	21,312
Other advances	3,916
TOTAL	2,12,25,920

Loans to Municipalities

Dr. Rs. 69,818

10. Repayments of loans have been effected in regular instalments according to the terms and conditions of the loans. It has been verified with the broadsheet balance subject to a difference of *minus* Rs. 30,890, out of which *minus* Rs. 3,000 has been adjusted in 1951-52 and the balance is in course of adjustment. The balances have been communicated to the administrators concerned. Acceptances have been received except in three cases.

Loans to District and other Local Fund Committees

Dr. Rs. 2,72,219

11. This is the aggregate of the balances of loans taken by the District Boards, etc., in the State. The recoveries due in the year have been made according to the terms fixed by Government. Certificates accepting the balances have been received from the administrators in three out of seven cases.

Loans to Land-holders and other Notabilities

Dr. Rs. 1,25,000

12. The balance represents the outstanding loans advanced to the Ruler of an *ex-State* which is recoverable from him by deduction from every instalment of his privy purse. The recovery of Rs. 75,000 was effected during the year 1950-51.

The certificate accepting the balance is awaited.

Advances to Cultivators

Dr. Rs. 79,75,778

13. The balance consists of :—

	Dr. Rs.
(i) Advance under the Land Improvement Act, XIX of 1883 (Ordinary)	1,94,628
(ii) Advances under the Land Improvement Act, XIX of 1883 (Grow More Food)	43,79,712
(iii) Advances under Agriculturists' Loans Act, XII of 1884 (Ordinary)	13,53,555
(iv) Advances under the Agriculturists' Loans Act XII of 1884 (Grow More Food)—	
(a) Ploughs and Bullocks	6,27,275
(b) Other items	14,20,608
TOTAL	79,75,778

The detailed accounts of the loans under the above heads are kept by District officers or other Administrative authorities who are responsible for realising both the principal and the interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broad-sheets maintained in the Accounts Office, the latter being reconciled with the Administrative balances certified by the District or Revenue Authorities concerned. There were differences of *minus* Rs. 2,70,729 under head (i), *minus* Rs. 5,67,686 under head (ii), *minus* Rs. 7,18,707 under head (iii), *minus* Rs. 2,18,791 under head (iv)(a) and *minus* Rs. 70,059 under (iv)(b) between the ledger and broad-sheet balances which are under reconciliation. Certificates accepting the balances have been received in 9 out of 62 cases.

Advances under Special Laws Dr. Rs. 84,34,333

14. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to private individuals and Industrial concerns. There was a difference of Rs. 5,342 between the broad-sheet and the ledger balances which is in course of adjustment. Certificates of acceptance have not yet been received.

Miscellaneous Loans and Advances Dr. Rs. 40,03,082

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

	Dr. Rs.
(1) Mohsin Endowment Fund	340
(2) Imprest to Chowkidari Reward Fund	10,000
(3) Loans to Central Bank in North Orissa	13,971
(4) Loans to Co-operative Building Society	—166
(5) Loans to Agricultural Marketing Society	17,621
(6) Loans to Orissa State Co-operative Bank	25,59,973
(7) Loans to Utkal Co-operative Cloth and Yarn Syndicate	—640
(8) Loans to Distilleries	34,681
(9) Loans for development of cocoon industries	10,284
(10) Loans to Co-operative Land Mortgage Bank	4,49,000
(11) Loans to Orissa Flying Club	10,000
(12) Post-war Development for fisheries	50,000
(13) Loans to <i>ex-servicemen</i>	22,750
(14) Hindu Religious Endowment Fund	73,000
(15) Loans to Textile Industries	2,371
(16) Loans miscellaneous	—15,632
(17) Loans to fishermen	1,41,501
(18) Loans to Co-operative Societies in backward areas	—1,670
(19) Loans to Co-operative Societies in North Orissa	—11,90,707
(20) Loans to displaced agriculturists	7,39,966
(21) Loans to displaced weavers	98,974
(22) Loans to leaf growers	41,529
(23) Loans to vegetable growers	8,944
(24) Loans to Tellicies' Co-operative Societies	1,00,000
(25) Loans to urban settlers	1,71,556
(26) Loans to displaced fishermen	23,499
(27) Loans to Housing Board	5,80,000
(28) Loans to Pakistan refugees	—2,020
(29) Loans to refugee students	2,707
(30) Loans to Hirakud Co-operative Society Ltd.	40,000
(31) Advance to Mayurbhanj State Bank	7,000
(32) Loans for demonstration under Agricultural extension service	4,250
TOTAL	40,03,082

There are differences of Rs. 934, Rs. 13,407, Rs. 1,782 and *minus* Rs. 277 under items 5, 9, 15 and 19. The *minus* balance under items 4, 7, 19 and 28 is due to misclassification by the treasury officers, while those under items 16 and 18 due to want of original debits consequent on non-clearance of outstanding balances relating to debt, deposits, etc., heads included in the Deposit Account of Orissa States.

The detailed accounts of loans under the above heads are maintained by the departmental authorities concerned. They are required to furnish to the Accounts Office an annual review showing the position of recoveries under each loan. In respect of items 6, 10 and 30, the departmental officer has certified that the recoveries have been effected regularly and that there is no bad debt. In respect of other items the review statements are awaited.

Certificates accepting the balances have not been received except in the case of items 2, 4, 11, 13, 14, 24, 27 and 31.

	Dr. Rs.
<i>Loans to Government servants—</i>	
(i) <i>House Building Advances</i>	15,662
(ii) <i>Advances for the purchase of motor conveyances</i>	3,04,800
(iii) <i>Advances for the purchase of other conveyances</i>	21,312
(iv) <i>Other Advances</i>	3,916

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

Items (i) and (iv).—There are differences of *minus* Rs. 37,933 and Rs. 3,537 respectively, which are in course of adjustment.

Items (ii) and (iii).—There are differences of *minus* Rs. 9,112 and *minus* Rs. 7,291, of which *minus* Rs. 2,356, and *minus* Rs. 300 have been adjusted in 1951-52 and the balances are in course of adjustment.

The major portion of the differences shown above is due to the fact that the balances of the *ex-States* area as on the 31st July, 1949 have not yet been brought on to the regular accounts as the mode of adjustment of these balances had not been settled before the close of the year's accounts. Certificates of acceptance are awaited in the majority of cases.

CONTINGENCY FUND Cr. Rs. 35,00,000

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

PUBLIC ACCOUNT.

SECTION O.—UNFUNDED DEBT. Cr. Rs. 75,98,805

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

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

State Provident Funds Cr. Rs. 75,98,805

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

	Cr. Rs.
General Provident Fund	74,45,456
Contributory Provident Fund	1,53,349
TOTAL	75,98,805

The amounts at credit of the subscribers on the 31st March, 1951 have been communicated to them in accordance with usual procedure.

General Provident Fund Cr. Rs. 74,45,456

20. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service (for whom separate funds exist) and other joint cadre officers whose fund accounts are maintained in the office of the Accountant General, Bihar. Government servants in temporary superior service are also permitted to join the Fund on certain conditions. The ledger balance of this Fund on the 31st March, 1951 on the books of the Account Office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation was effected except in regard to a sum of Rs. 1,09,655 which is in course of adjustment.

Contributory Provident Fund Cr. Rs. 1,53,349

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

The balance consists of :—

(i) Civil Defence Contributory Provident Fund	1,192
(ii) Other Contributory Provident Fund	1,52,157
TOTAL	1,53,349

The sum total of the balances in the personal accounts of the subscribers agreed with the ledger balance except in regard to a sum of Rs. 343 in the case of (i) and Rs. 1,18,908 in the case of (ii) which are under reconciliation.

SECTION P.—DEPOSITS AND ADVANCES.

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

	Dr. Rs.	Cr. Rs.
(i) Deposits not bearing interest	10,45,282	3,10,69,809
(ii) Advances not bearing interest	24,58,002	..
(iii) Suspense	91,54,101	..
	1,26,57,385	3,10,69,809
Deposits not bearing interest	}	Cr. Rs. 3,10,69,809
	}	Dr. Rs. 10,45,282

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

	Cr. Rs.	Dr. Rs.
(i) Reserve Funds	25,76,541	10,45,282
(ii) Other Deposit Accounts	2,84,93,268	..
	TOTAL	3,10,69,809
<i>Reserve Funds</i>	}	Cr. Rs. 25,76,541
	}	Dr. Rs. 10,45,282

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

	Dr. Rs.	Cr. Rs.
Orissa Famine Relief Fund . . . . .	..	10,91,634
Orissa Famine Relief Fund Investment Account	10,45,282	..
Fund for development of forests . . . . .	..	7,45,500
Fund for water supply and drainage schemes . . . . .	..	3,47,657
Deposits of depreciation reserve of commercial concerns— State Transport Service . . . . .	..	3,61,625
Depreciation Reserve Fund—Electricity . . . . .	..	30,125
	TOTAL	25,76,541
<i>Orissa Famine Relief Fund</i>	}	Cr. Rs. 10,91,634
<i>Orissa Famine Relief Fund Investment Account</i>	}	Dr. Rs. 10,45,282

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

- (1) Relief of famine in Orissa ;
- (2) Relief of distress caused by drought, flood and other serious natural calamities in the State, and
- (3) Construction or repairs of embankments after serious floods.

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

The balance at credit of the Fund on the 31st March, 1951 consisted of Rs. 46,352 in cash and Rs. 10,45,282 invested in securities of the Central Government. Against the face value of Rs. 9,57,000 the market value of these securities amounted on the 31st March, 1951 to Rs. 9,84,296. The value of the securities has been certified as correct by the Government of Orissa after verification in consultation with the Reserve Bank of India. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

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

26. The fund has been opened out of the profits made by the Forest Department on war supply works in order to provide for expenditure on Forest Reconstruction in the lean years following the war. The above represents 25 per cent. of the net profits of 1942-43, 1944-45 and 1945-46. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Fund for water supply and drainage schemes Cr. Rs. 3,47,657

27. The fund has been created to finance water supply and drainage schemes in urban areas. It has been decided by Government that a sum of Rs. 20 lakhs will be allotted each year for a period of 5 years and after meeting the expenditure required for this purpose in any year, the balance will be transferred to the fund. No allotment to the Fund was made during the year 1950-51 on account of financial stringency. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Deposits of depreciation reserve of Commercial concerns*

—State Transport Service Cr. Rs. 3,61,625

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

Depreciation Reserve Fund—Electricity Cr. Rs. 30,125

29. This is a new fund created in 1950-51 out of State revenues for the Baripada Electrification Scheme and Town Electrification Scheme—Group I for renewal and replacement of electric engines, etc., necessitated by ordinary wear and tear or extraordinary and unforeseen circumstances. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Other Deposit Accounts Cr. Rs. 2,84,93,263

30. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	51,51,553
Departmental and Judicial Deposits—	
Civil Deposits	1,03,67,827
Other Accounts	1,29,73,888
TOTAL	2,84,93,268

Deposits of Local Funds Cr. Rs. 51,51,553

31. The details of these deposits are :—

	Cr. Rs.
District Funds	37,83,911
Municipal Funds	9,89,741
Other Funds—	
Port and Marine Funds	34,735
Education Funds	2,06,350
Medical and Charitable Funds	1,31,182
Public Works Funds	3,873
Other Miscellaneous Funds	1,761
TOTAL	51,51,553

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

District Funds Cr. Rs. 37,83,911

32. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	37,59,814
(b) Union Funds	24,097
TOTAL	37,83,911

Certificates acknowledging the correctness of the balances as on the 31st March, 1951 have not yet been received in the majority of cases. There are differences of *minus* Rs. 68,338 under (a) and *minus* Rs. 1,275 under (b) between the ledger and broadsheet balances, which are under reconciliation.

Municipal Funds Cr. Rs. 9,89,741

33. This represents the balances at the credit of Municipalities. There is a difference of *minus* Rs. 59,230 between the ledger and broadsheet balances, which is under reconciliation.

Certificates of acceptance have not been received.

Port and Marine Funds Cr. Rs. 34,735

34. This represents the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There are differences of *minus* Rs. 67 and *minus* Rs. 643 under the Gopalpur Port Fund and other Orissa Ports Fund respectively between the ledger and broadsheet balances, which are under reconciliation.

Certificates accepting the balances are awaited.

Education Fund Cr. Rs. 2,06,350

35. This balance is composed of :—

	Dr. Rs.	Cr. Rs.
(a) District Education Council Funds	49	..
(b) Elementary Education Funds . . . . .	..	2,07,640
(c) Other Scholarship Fund	1,241	..
TOTAL	1,290	2,07,640
Net Cr. Rs.		2,06,350

There are differences of *minus* Rs. 49, Rs. 3,532 and *minus* Rs. 1,262 between the ledger and broadsheet balances in cases of (a), (b) and (c) respectively, which are under reconciliation.

Certificates accepting the balances are awaited.

Medical and Charitable Funds Cr. Rs. 1,31,182

36. This balance consists of :—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,28,376
(b) Leper Asylum Fund	677
(c) Medical Registration Fund	-923
(d) Orissa Nurses and Midwives Council Fund	1,086
(e) Medical Examination Fund	1,966
TOTAL	1,31,182

There are differences of *minus* Rs. 238, Rs. 35, *minus* Rs. 1,360 and Rs. 593 in cases of (a), (b), (c) and (d) respectively, which are under reconciliation. Certificates accepting the balances are awaited.

Public Works Funds—Khondmals Road Fund Cr. Rs. 3,873

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

The certificate accepting the balance is awaited.

Other Miscellaneous Funds Cr. Rs. 1,761

38. This head accommodates the transactions on account of Maths and other religious funds and M. S. E. Co-operative Credit Society Fund of the *ex-State* of Mayurbhanj. There is a difference of *minus* Rs. 9,395 between the ledger and broadsheet balances which is under reconciliation.

The certificate accepting the balance is awaited.

Departmental and Judicial Deposits—Civil

Deposits Cr. Rs. 1,03,67,827

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

	Cr. Rs.
Revenue Deposits	13,79,241
Civil Courts' Deposits	7,91,085
Criminal Courts' Deposits	2,50,174
Personal Deposits	11,96,506
Forest Deposits	—9,335
Public Works Deposits	63,79,292
Trust Interest Funds	—7,181
Deposits on account of Police Funds	1,37,329
Deposits for work done for public bodies or private individuals	2,07,913
Unclaimed deposits in the General Provident Fund	332
Deposits of fees received by Government servants for work done for private bodies	35,939
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	1,974
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	299
Deposits on account of moneys received for His Excellency Governor's War Purposes Fund	38
Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen	3
Deposits on account of moneys received for the Wavell Homes Appeal Fund	3,082
Assam Relief Fund	1,136
TOTAL	1,03,67,827

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

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

The receipts and payments, which are recorded in detail in Deposit Registers, are posted monthly by totals into a proofsheets which provides columns for recording the repayments of deposits credited in the same year and in each of the three preceding years. At the end of the year balances are struck upon the proofsheets separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance in the proofsheets is then agreed with the balance on the general books of the

class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or where necessary, with the accounts received from Civil and Criminal Courts.

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

Revenue Deposits Cr. Rs. 13,79,241

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

The difference of Rs. 4,009 between the broadsheet and ledger balances is under reconciliation.

Certificates accepting the balances are awaited.

Civil Courts' Deposits Cr. Rs. 7,91,085

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

	Cr. Rs.
(a) High Court's Deposits	1,06,222
(b) District Civil Courts' Deposits	6,73,959
(c) Deposits under the Workmen's Compensation Act	10,904
TOTAL	<u>7,91,085</u>

There is a difference of Rs. 18,452 under (a) and Rs. 37,904 under (b) between the proofsheets and ledger balances. They are under reconciliation. Certificates accepting the balances are awaited.

Criminal Courts' Deposits Cr. Rs. 2,50,174

42. There is a difference of Rs. 11,052 between the proofsheets and ledger balances, which is under reconciliation.

Certificates accepting the balances are awaited.

Personal Deposits Cr. Rs. 11,96,506

43. The total number of Personal Ledger Accounts opened on the 31st March, 1951 was 297 against 69 of the previous year. No such account was opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows :—

	Cr Rs.
Opening balance on the 1st April, 1950	5,45,129
Total credits during 1950-51	2,09,09,643
TOTAL	<u>2,14,54,772</u>
<i>Deduct—</i>	
Total debits during 1950-51	2,02,58,266
Closing balance on the 31st March, 1951	<u>11,96,506</u>

There is a difference of Rs. 7,52,743 between the broadsheet and the ledger balances, which is under reconciliation.

Certificates accepting the balances are awaited.

Forest Deposits *Cr. minus Rs. 9,335*

44. There is a difference of *minus* Rs. 38,156 between broadsheet and the ledger balances, which is under reconciliation.

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

Public Works Deposits *Cr. Rs. 63,79,292*

45. The details are as follows :—

	Cr. Rs.
(1) Cash deposits of subordinates as security	910
(2) Cash deposits of contractors as security	34,65,032
(3) Deposits for work to be done	47,560
(4) Sums due to contractors on closed accounts	80,193
(5) Miscellaneous deposits	27,85,597
TOTAL	63,79,292

There is a difference of *minus* Rs. 1,60,563 between the broadsheet and the ledger balances, which is under reconciliation.

Trust Interest Funds *Cr. minus Rs. 7,181*

46. This head is credited with the amounts authorised by the Public Debt Office on the interest warrants issued by it and is debited with the amounts paid on the payment orders issued by the Treasurer, Charitable Endowments.

The *minus* credit balance under this head is made up of a debit balance of Rs. 19,333 and a credit balance of Rs. 12,152. The former is due to the fact that on receipt of interest warrants the amounts were debited to the fund before encashment. The credit balance represents the value of payment orders remaining unpaid on the 31st March, 1951.

Deposits on account of Police Funds *Cr. Rs. 1,37,329*

47. Certificates accepting the correctness of the balance have not been received from the administrators. There is a difference of Rs. 84,561 between the broadsheet and ledger balances, which is under reconciliation.

Deposits for work done for public bodies or private individuals *Cr. Rs. 2,07,913*

48. This represents moneys received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies. There is a difference of Rs. 13,964 between the ledger and proofsheets balances, which is under reconciliation.

Unclaimed Deposits in the General Provident Fund *Cr. Rs. 332*

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

Deposits of fees received by Government servants for work done for private bodies *Cr. Rs. 35,939*

50. Such fees received by Government servants for work done for private bodies as are divisible between Government and the Government servants concerned are credited to this head in the first instance. The credit is subsequently cleared in respect of the share due to Government by adjusting the amount as revenue of the department to which the Government servant belongs and in respect of the remaining share by disbursement of the amount to the Government servant concerned. There is a difference of Rs. 3,479 between the broadsheet and the ledger balances, which is under reconciliation.

Cr. Rs.

(a) Deposits on account of moneys received for the Indian Red Cross Society and the St. John Ambulance Association	1,574
(b) Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	299
(c) Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	38
(d) Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen	3
(e) Deposits on account of moneys received for Wavell Homes Appeal Fund	3,082

51. These represent the balances in the treasuries of public subscriptions to the above-mentioned Funds for which Government Drafts were not issued before the close of the year 1950-51. There are differences of Rs. 531 and Rs. 266 between the ledger and broadsheet balances in the case of (a) and (b) respectively, which are under reconciliation.

Assam Relief Fund

Cr. Rs. 1,136

52. The head has been temporarily opened to account for subscriptions received at treasuries and sub-treasuries and their remittance to the Secretary, Assam Governor's Earthquake Fund. There is a difference of Rs. 1,001 between the ledger and broadsheet balances, which is under reconciliation.

Departmental and Judicial Deposits—Other Accounts

Cr. Rs. 1,29,73,888

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

The details of the above balance are as follows :—

	Cr. Rs.
Deposit Account of grants for Economic Development and Improvement of Rural Areas	1,769
Deposit Account of the grants made by the Indian Council of Agricultural Research	5,783
Fund for Orissa Buildings	24,59,919
Subvention from Central Road Fund	49,654
Deposit Account of grants made by the Indian Central Jute Committee	64
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of food grains	67,50,604
Deposit Account of grants from the Central Government for the development of Sericulture Industry	10,000
Accounts of Orissa States	36,96,095
TOTAL	1,29,73,888

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

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

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

Deposit Account of the grants made by the Indian Council of Agricultural Research Cr. Rs. 5,783

55. The balance represents the unspent amount on the 31st March, 1951 of the grant made by the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects. A *pro forma* account of the transactions of the Fund will be found in Account No. 4 of this part.

Fund for Orissa Buildings Cr. Rs. 24,59,919

56. This deposit account was opened in the accounts of the year 1937-38 with a nucleus formed out of the balance transferred by the Central Government to Orissa from the Fund for Sind and Orissa Buildings. This was in consequence of the decision that from the 1st April, 1937—the date of introduction of provincial autonomy, the Orissa Capital Construction works should be undertaken by the State Government. A *pro forma* account of the transactions of the Fund will be found in Account No. 4 of this part. There was a difference of *minus* Rs. 71,130 between the ledger and broadsheet balances, which is under reconciliation.

Subventions from Central Road Fund Cr. Rs. 49,654

57. This represents the unspent balance of grants made by the Central Government out of the additional revenue derived from the enhanced excise and import duties on motor spirit with a view to assist the State Government to improve its communications. Schemes are approved by the Central Government on the advice of the Standing Committee on Roads. A *pro forma* account of the Fund will be found in Account No. 4 of this part.

It has been verified with the broadsheet balance subject to a difference of *minus* Rs. 1,436 which has been adjusted in the accounts for 1951-52.

Deposit Account of grants made by the Indian Central Jute Committee Cr. Rs. 64

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

A *pro forma* account of the transactions of the above Deposit Account is given in Account No. 4 of this part.

*Deposit Account of grants from the Central Government for the Food Production Drive Schemes—
Bonus for accelerating production of foodgrains Cr. Rs. 67,50,604*

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

*Deposit Account of grants from the Central Government
for the development of Sericulture Industry . . . Cr. Rs. 10,000*

60. The balance represents the grant made by the Central Silk Board to assist the State in initiating definite schemes of a pioneering or exploratory character which might give result of general benefit to the Sericulture Industry. A *pro forma* account of the Deposit Account has been given in Account No. 4 of this part.

Accounts of Orissa States Cr. Rs. 36,96,095

61. The head has been opened to accommodate the State receipts and payments appearing in the collective account of the integrated States. The balance represents the net result of these transactions during the period from the 1st January, 1948 to the 31st July, 1949. The accounting procedure for the clearance of the outstanding balance was not finally settled before the close of the year's accounts.

Advances not bearing interest Dr. Rs. 24,58,002

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

	Dr. Rs.	Cr. Rs.
Advances Repayable	24,01,797	..
Permanent Advances—Civil	52,042	..
Accounts with the Reserve Bank	5,100	..
Accounts with the Government of Pakistan . . . . .	..	1,366
Accounts with the Government of Burma	143	..
Accounts with Part 'B' States	286	..
TOTAL	24,59,368	1,366
Net debit Rs.	24,58,002	..

Advances Repayable Dr. Rs. 24,01,797

63. The details of the above are :—

	Dr. Rs.	Cr. Rs.
Civil Advances	3,00,815	..
Special Advances	21,28,234	..
Forest Advances . . . . .	..	54,127
Revenue Advances—Advances for Survey operations	26,875	..
TOTAL	24,55,924	54,127
Net debit	24,01,797	..

Civil Advances Dr. Rs. 3,00,815

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

	Dr. Rs.
Objection Book Advances	2,60,872
Stock Advances for well-boring operations	3,494
Permanent Advances for seeds and implements	10,000
Police Grain Advances	26,449
TOTAL	3,00,815

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

Objection Book Advances *Dr. Rs. 2,60,872*

65. The ledger balances under this head are proved with those shown in the broadsheets maintained for the several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the "Objection Book". There was a difference of Rs. 1,384 between the ledger balance and the sum total of the broadsheet balances of which *minus* Rs. 5,629 has been adjusted and the balance is in course of reconciliation. Of the outstanding balance a sum of Rs. 15,060 has been recovered in 1951-52, and the balance is in course of recovery.

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

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

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

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

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

Special Advances *Dr. Rs. 21,28,234.*

68. Under this head are recorded advances granted to Government servants and others under special orders of Government. There is a difference of *minus* Rs. 7,46,142 between the ledger and broadsheet balances, which is under reconciliation. Certificates accepting the balances are awaited.

Forest Advances *Cr. Rs. 54,127.*

69. There is a difference of Rs. 74,844 between the ledger and broadsheet balances, which is under reconciliation. The credit balance is due partly to misclassification and partly to want of original debits consequent on non-clearance of outstanding balances relating to the merged States.

Revenue Advances *Dr. Rs. 26,875.*

70. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstanding under this head is made up of (i) Revenue survey advances (Rs. 26,912) and (ii) Cost of survey marks (*minus* Rs. 37).

Certificates of acceptance are awaited. There is a difference of Rs. 535 under (i) and *minus* Rs. 663 under (ii) between the broadsheet and ledger balances of which Rs. 533 and *minus* Rs. 661 respectively have been adjusted.

Permanent Advances—Civil *Dr. Rs. 52,042.*

71. These are cash balances of permanent imprests held by certain disbursing officers for defraying contingent expenditure pending recoupment by drawing bills. There is a difference of *minus* Rs. 36,993 between the ledger balance and the broadsheet balance, which is under reconciliation. Certificates accepting the balances have been received in 270 out of 509 cases.

Accounts with the Reserve Bank *Dr. Rs. 5,100.*

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

The outstanding represents the balance due from the Reserve Bank of India which has been recovered during the year 1951-52.

Accounts with the Government of Pakistan *Cr. Rs. 1,366.*

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

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

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

Accounts with Part 'B' States *Dr. Rs. 286.*

75. The head has been opened to record transactions relating to the Government of Travancore and Cochin pending clearance by means of Bank Drafts. The clearance of the outstanding balance is under correspondence.

Suspense—	Dr. Rs.
Investments	68,23,107
Other items (Net)	23,30,994
TOTAL	91,54,101

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

Investments—		Dr. Rs.
Suspense Accounts		68,23,107
Other items—		Dr. Rs.
(i) Suspense Accounts		16,45,357
(ii) Departmental and similar Accounts		6,85,637
	TOTAL	<u>23,30,994</u>

INVESTMENTS—

Suspense Accounts—

Cash Balance Investment Account Dr. Rs. 68,23,107.

77. The head is intended for the record of transactions connected with temporary investments by the State Government of their cash balances, e.g., in treasury bills or other securities of the Central Government. The outstanding balance has been expended on the purchase of the securities of the Central Government of the face value of Rs. 68,32,800.

Other items—		Dr. Rs.
(i) Suspense Accounts		16,45,357

78. The details are :—

Suspense Accounts—		Cr. Rs.	Dr. Rs.
Objection Book Suspense . . . . .		..	9,68,799
Central Accounts Office—			
Reserve Bank Suspense . . . . .		..	7,46,857
Departmental Adjusting Account	70,299		..
	TOTAL	<u>70,299</u>	<u>17,15,656</u>
Net Dr.			<u>16,45,357</u>

Objection Book Suspense Dr. Rs. 9,68,799

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

(i) Objection Book Suspense (Payments)	Dr. Rs. 17,62,928
(ii) Objection Book Suspense (Receipts)	Cr. Rs. 7,94,129
	Net Dr. Rs. <u>9,68,799</u>

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

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

There were differences of *minus* Rs. 1,78,857 under (i) and *minus* Rs. 1,45,147 under (ii) between the ledger and broadsheet balances, of which *minus* Rs. 87,432 and *minus* Rs. 305 respectively have been adjusted in 1951-52 and the balances are in course of adjustment. Of the balances shown above Rs. 95,397 under (i) and Rs. 1,42,288 under (ii) have been adjusted during the year 1951-52.

Central Accounts Office—Reserve Bank Suspense . Dr. Rs. 7,46,857.

80. The head is intended for temporary accommodation of transactions affecting the State balances pending final adjustment on receipt of debits or credits from other Accounts Offices or of information from the Central Accounts Section of the Reserve Bank of India regarding the monetary settlement with other Governments. The balance is in course of adjustment.

Departmental adjusting accounts Cr. Rs. 70,299.

81. For want of details the amount could not be adjusted under the final head before the close of the accounts for 1950-51. It has been adjusted in 1951-52.

Departmental and similar Accounts Dr. Rs. 6,85,637.

82. The balance is composed of :—

Civil Department balances—

	Dr. Rs.
(a) Forest	18,201
(b) Public Works	6,67,436
TOTAL	6,85,637

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

SECTION S.—REMITTANCES

1. Remittances within India *Dr. Rs. 2,11,86,574.*

83. This head consists of :—

	Dr. Rs.
1. Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller	1,75,99,496
2. Reserve Bank of India Remittances	23,90,968
3. Adjusting Account between Central and State Governments	10,45,755
4. Adjusting Account with Railways	1,25,522
5. Inter-State Suspense Account	24,833
TOTAL	2,11,86,574

Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller Dr. Rs. 1,75,99,496.

84. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between treasuries . . . . .	..	96,694
(b) Forest Remittances . . . . .	..	12,46,120
(c) Public Works Remittances	1,27,37,478	..
(d) Miscellaneous Remittances . . . . .	..	1,07,726
(e) Orissa State Suspense—		
Original	1,48,51,979	..
Responding . . . . .	..	85,39,421
TOTAL	2,75,89,457	99,89,961
Net Dr. Rs.	1,75,99,496	

This head comprises two different kinds of transactions ; one kind is remittance in actual cash between treasuries and departments rendering accounts to the same account office ; each such remittance is watched through a remittance register. The transactions of the other kind are purely book adjustments made within the accounts of the same account office, which are watched through separate registers maintained for the purpose.

The balances have been compared in each case with the remittance or subsidiary registers. There are differences of Rs. 19,23,394 under (b) and Rs. 24,24,954 under (c) between the ledger and broadsheet balances. Of Rs. 24,24,954 under (c) Rs. 6,63,871 has been adjusted in 1951-52. The difference of Rs. 19,23,394 under (b) and the outstanding difference of Rs. 17,61,083 under (c) are in course of adjustment. The balance under the head (d) represents the amount paid into treasuries by liquor shop-keepers and refundable to distillery contractors and the balance has been verified with the broadsheet balance subject to a difference of Rs. 2,217 which is under reconciliation. The head (e) was opened to record transactions of the integrated States appearing in the Provincial (now State) area accounts and *vice versa*. The balance under this head is being cleared.

Reserve Bank of India Remittances Dr. Rs. 23,90,968.

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

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

	Dr. Rs.
<i>Adjusting Account between Central and State Governments</i>	10,45,755
<i>Adjusting Account with Railways</i>	1,25,522
<i>Inter-State Suspense Account</i>	24,833

86. The first head records transactions between the Central Government and the Government of Orissa, the second between the Government of Orissa and the Railways and the third between the Government of Orissa and other State Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1950-51. The balances are in course of adjustment.

SECTION V—CASH BALANCE *Cr. Rs. 1,12,48,852*

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

Cash in Treasuries	Dr. Rs. 24,40,921
Deposits with the Reserve Bank	Cr. Rs. 1,36,89,773
Net Cr. Rs.	<u>1,12,48,852</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March, 1951 which has been verified by the Currency Officer.

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

PART II.—ACCOUNTS.

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

Heads of Receipts.	Actuals for 1950-51.	Heads of Disbursements.	Actuals for 1950-51.
1	2	3	4
	Rs.		Rs.

Part I.—Consolidated Fund.

Total Revenue as per Account No. 3 of part A.	10,31,11,305	Total Expenditure as per Account No. 3 of part A.	17,92,22,415
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	41,00,000	Floating Debt	67,00,000
Loans from the Central Government.	5,18,04,500	Loans from the Central Government.	10,06,964
TOTAL—Public Debt incurred	5,59,04,500	TOTAL—Public Debt discharged	77,06,964
R.—Loans and Advances by State Governments—		R.—Loans and Advances by State Governments—	
Loans to Municipalities, Port Funds, etc.	24,35,908	Loans to Municipalities, Port Funds, etc.	40,59,116
Loans to Government servants.	3,01,781	Loans to Government servants.	2,17,411
TOTAL—Loans and Advances by State Governments.	27,37,689	TOTAL—Loans and Advances by State Governments.	42,76,527
TOTAL—Consolidated Fund	16,17,53,494	TOTAL—Consolidated Fund	19,12,05,906

Part II.—Contingency Fund.

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

Part III.—Public Account.

O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	21,84,463	State Provident Funds	11,86,733
TOTAL	21,84,463	TOTAL	11,86,733

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

Heads of Receipts.	Actuals for 1950-51.	Heads of Disbursements.	Actuals for 1950-51.
1	2	3	4
	Rs.		Rs.
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt.	10,06,964	Appropriation for Reduc- tion or Avoidance of Debt.	..
Famine Relief Fund . . .	31,865	Famine Relief Fund . . .	37,749
Depreciation Reserve Fund— Electricity.	30,125	Depreciation Reserve Fund—Electricity.	..
Deposits of Depreciation Reserve of commercial concerns.	4,40,625	Deposits of Depreciation Reserve of commercial concerns.	79,000
Fund for water supply and drainage schemes.	..	Fund for water supply and drainage schemes.	5,16,439
Deposits of Local Funds . .	1,13,06,246	Deposits of Local Funds . .	1,12,37,950
Civil Deposits . . .	2,99,93,548	Civil Deposits . . .	2,60,56,987
Other Accounts . . .	92,36,482	Other Accounts . . .	25,50,809
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances repayable . . .	50,08,684	Advances repayable . . .	55,88,204
Permanent Advances . . .	4,513	Permanent Advances . . .	13,223
Accounts with Part 'B' States.	..	Accounts with Part 'B' States.	286
Accounts with the Govern- ment of Burma.	80,382	Accounts with the Go- vernment of Burma.	80,525
Accounts with the Govern- ment of Pakistan.	..	Accounts with the Govern- ment of Pakistan.	788
Accounts with the Reserve Bank.	8,021	Accounts with the Reserve Bank.	10,041
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts . . .	1,16,31,291	Suspense Accounts . . .	1,05,17,105
Departmental and Similar Accounts.	20,29,867	Departmental and Similar Accounts.	25,21,132
TOTAL . . .	7,08,08,613	TOTAL . . .	5,92,10,238
S.—Remittances—		S.—Remittances—	
Cash Remittances and Ad- justments between officers rendering Accounts to the same Accountant General or Comptroller.	13,84,87,187	Cash Remittances and Ad- justments between offi- cers rendering Accounts to the same Accountant General or Comptroller.	15,58,04,959
Reserve Bank of India Remittances.	5,74,18,709	Reserve Bank of India Remittances.	5,86,55,036
Adjusting Account between Central and State Govern- ments.	8,55,17,391	Adjusting Account be- tween Central and State Governments.	9,15,23,046
Adjusting Account with Railways.	19,83,574	Adjusting Account with Railways.	20,95,616
Inter-State Suspense Ac- count.	1,80,30,122	Inter-State Suspense Ac- count.	1,80,66,643
TOTAL . . .	30,14,36,983	TOTAL . . .	32,61,45,300
TOTAL—Public Account . .	37,44,30,059	TOTAL—Public Account . .	38,65,42,271
GRAND TOTAL . . .	53,96,83,553	GRAND TOTAL . . .	57,77,48,177

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

Heads of Receipts.	Actuals for 1950-51.	Heads of Disbursements.	Actuals for 1950-51.
1	2	3	4
	Rs.		Rs.
V.—(Opening) Cash Balance—		V.—(Closing) Cash Balance—	
Cash in Treasuries . . .	32,31,193	Cash in Treasuries . . .	24,40,921
Deposit with the Reserve Bank.	2,35,84,579	Deposit with the Reserve Bank.	-1,36,89,773
TOTAL .	2,68,15,772	TOTAL .	-1,12,48,852
GRAND TOTAL .	56,64,99,325	GRAND TOTAL .	56,64,99,325

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1950-51 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March, 1950.	On 31st March, 1951.	Increase (+) Decrease (—) in the year ended 31st March, 1951.
	2	3	4
	Rs.	Rs.	Rs.
Capital and Other Expenditure—			
Commercial Departments—			
Irrigation	3,22,87,664(a)	3,21,63,666	—1,23,998
Electricity Schemes	74,96,493	1,38,33,461	+63,36,968
Multipurpose River Schemes	3,37,01,737(a)	8,04,33,966	+4,67,32,229
Other Commercial Departments and Undertakings.	28,54,490	65,72,823	+37,18,333
TOTAL—Commercial Departments	7,63,40,384	13,30,03,916	+5,66,63,532
Other Departments—			
Other Accounts	—1,30,81,131	—60,66,414	+70,14,717
TOTAL—Other Departments	—1,30,81,131	—60,66,414	+70,14,717
TOTAL—Capital Expenditure	6,32,59,253	12,69,37,502	+6,36,78,249
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	1,92,57,022	2,08,80,230	+16,23,208
Loans to Government servants	4,30,060	3,45,690	—84,370
TOTAL—Loans and Advances	1,96,87,082	2,12,25,920	+15,38,838
TOTAL—Capital and Other Expendi- ture.	8,29,46,335	14,81,63,422	+6,52,17,087
<i>Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue.</i>	45,50,010	91,04,756	+45,54,746
Net Capital and Other Expenditure (outside the Revenue Account).	7,83,96,325	13,90,58,666	+3,06,62,341

(a) The difference with the figures shown against the head 'Irrigation' in column 3 at page 111 of the Finance Accounts for 1949-50 is due to the transfer of the expenditure of Rs. 3,37,01,737 on the Hirakud Dam Project previously booked under the major head "68—Construction of Irrigation, etc., Works" to the major head "80 A—Capital Outlay on Multipurpose River Schemes" without financial adjustment.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1950-51 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March, 1950.	On 31st March, 1951.	Increase (+) Decrease (—) in the year ended 31st March, 1951.
	2	3	4
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
Debt—			
Floating Debt	26,00,000	..	—26,06,000
Loans from the Central Government	5,78,41,408	10,86,38,944	+5,07,97,536
Unfunded Debt	66,01,075	75,98,805	+9,97,730
TOTAL—Outstanding Debt	6,70,42,483	11,62,37,749	+4,91,95,266
Contingency Fund . . . . .	..	35,00,000	+35,00,000
Sinking Funds and Reserve Funds	27,07,114	25,76,541	—1,30,573
Net Balance under Deposits, Advances, etc., other than those shown separately.	1,25,52,489	2,37,04,272	+1,11,51,783
Remittances	35,21,742	—2,11,86,574	—2,47,08,316
TOTAL—Debt and Other Obligations	8,58,23,828	12,48,31,988	+3,90,08,160
Deduct—			
Cash Balance	2 68,15,772	—1,12,48,852	—3,80,64,624
Investments	74,38,589	78,68,389	+4,29,800
Net Provision of Funds	5,15,69,467	12,82,12,451	+7,66,42,984

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

Description of Debt.	Amount on the 1st April, 1950.	Additions during the year 1950-51.	Discharges during the year 1950-51.	Amount on the 31st March, 1951.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
<i>(a) Floating Debt—</i>				
Other Floating Loans . . .	26,00,000	41,00,000	67,00,000	..
<i>(b) Loans from the Central Government.</i>	5,78,41,408	5,18,04,500	10,06,964	10,86,38,944
TOTAL—Public Debt .	6,04,41,408	5,59,04,500	77,06,964	10,86,38,944
II.—Unfunded Debt—				
<i>State Provident Funds—</i>				
General Provident Fund . . .	64,55,140	21,27,058	11,36,742	74,45,456
Contributory Provident Fund .	1,45,935	57,405	49,991	1,53,349
TOTAL—Unfunded Debt .	66,01,075	21,84,463	11,86,733	75,98,805
TOTAL—Debt and interest-bearing obligations.	6,70,42,483	5,80,88,963	88,93,697	11,62,37,749

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

I.—ORISSA FAMINE RELIEF FUND.

	Rs.		Rs.
Balance on 1st April, 1950	10,97,518	Transfer to Revenue Account	37,749
Interest receipts	31,865	Balance on 31st March, 1951	(a)10,91,634
TOTAL	11,29,383	TOTAL	11,29,383

	Rs.
(a) Cash	46,352
Investment	10,45,282

II.—ORISSA FAMINE RELIEF FUND INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1950	10,45,282	Sale of securities	..
Purchase of securities	..	Balance on 31st March, 1951	10,45,282
TOTAL	10,45,282	TOTAL	10,45,282

The market value of securities held in the Investment Account was Rs. 9,84,296 against the nominal value of Rs. 9,57,000.

III.—DEPRECIATION RESERVE FUND—ELECTRICITY.

A.—Town Electrification Scheme—Group 1.

	Rs.		Rs.
Balance on 1st April, 1950	..	Amount expended on ordinary renewals and replacements.	..
Amount appropriated from Revenue.	6,325	Balance on 31st March, 1951	6,325
TOTAL	6,325	TOTAL	6,325

B.—Baripada Electrification Scheme.

	Rs.		Rs.
Balance on 1st April, 1950	..	Amount expended on ordinary renewals and replacements.	..
Amount appropriated from Revenue.	23,800	Balance on 31st March, 1951	23,800
TOTAL	23,800	TOTAL	23,800

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

IV.—DEPRECIATION RESERVE FUND OF COMMERCIAL CONCERNS (STATE TRANSPORT SERVICE).

	Rs.		Rs.
Balance on 1st April, 1950	..	Amount expended to meet the cost of ordinary renewals and replacements.	79,000
Amount appropriated from Revenue.	4,40,625	Balance on 31st March, 1951	3,61,625
TOTAL	4,40,625	TOTAL	4,40,625

V.—FUND FOR DEVELOPMENT OF FORESTS.

	Rs.		Rs.
Balance on 1st April, 1950	7,45,500	Amount expended during the year.*	..
		Balance on 31st March, 1951	7,45,500
TOTAL	7,45,500	TOTAL	7,45,500

VI.—FUND FOR WATER SUPPLY AND DRAINAGE SCHEMES.

	Rs.		Rs.
Balance on 1st April, 1950	8,64,096	Amount of expenditure during the year.	5,16,439
		Balance on 31st March, 1951	3,47,657
TOTAL	8,64,096	TOTAL	8,64,096

VII.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on 1st April, 1950	46,571	Amount of expenditure during the year.	..
Amount allotted from the Central Road Fund.	3,083	Balance on 31st March, 1951	49,654
TOTAL	49,654	TOTAL	49,654

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

	Rs.		Rs.
Balance on 1st April, 1950	1,769	Balance on 31st March, 1951	1,769
TOTAL	1,769	TOTAL	1,769

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

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

	Rs.		Rs.
Balance on 1st April, 1950	6,932	Amount expended on various schemes.	40,772
Amount contributed by the Indian Council of Agricultural Research.	35,183	Balance on 31st March, 1951	5,783
Receipt realised from various schemes.	4,440		
TOTAL	46,555	TOTAL	46,555

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

	Rs.		Rs.
Balance on 1st April, 1950	2,000	Amount expended during the year.	19,259
Amount contributed by the Committee.	15,377	Balance on 31st March, 1951	..
Receipts realised from various schemes.	1,882		
TOTAL	19,259	TOTAL	19,259

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

	Rs.		Rs.
Balance on 1st April, 1950	64	Balance on 31st March, 1951	64
TOTAL	64	TOTAL	64

XII.—FUND FOR ORISSA BUILDINGS.

	Rs.		Rs.
Balance on 1st April, 1950	24,59,919	Amount of expenditure during the year.	20,00,000
Grant made by the Central Government.	20,00,000	Balance on 31st March, 1951	24,59,919
TOTAL	44,59,919	TOTAL	44,59,919

NOTE.—Interest of Rs. 71,130 realised on investment of fund money through the Cash Balance Investment Account during the year was credited to the Fund in 1951-52.

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

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

—	Rs.	—	Rs.
Balance on 1st April, 1950	1,303	Amount of expenditure	12,496
Amount contributed by the Committee.	10,630	Balance on 31st March, 1951	..
Receipts realised from various schemes.	563		
TOTAL	12,496	TOTAL	12,496

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

—	Rs.	—	Rs.
Balance on 1st April, 1950	5,055	Amount of expenditure during the year.	5,055
Amount contributed by the Committee.	..	Balance on 31st March, 1951	..
TOTAL	5,055	TOTAL	5,055

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

—	Rs.	—	Rs.
Balance on 1st April, 1950	..	Amount expended during the year.	641
Amount contributed by the Committee.	641	Balance on 31st March, 1951	..
TOTAL	641	TOTAL	641

XVI.—DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURE INDUSTRY.

—	Rs.	—	Rs.
Balance on 1st April, 1950	..	Amount of expenditure during the year.	..
Amount contributed by the Central Government.	10,000	Balance on 31st March, 1951	10,000
TOTAL	10,000	TOTAL	10,000

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

—	Rs.	—	Rs.
Balance on 1st April, 1950	..	Amount of expenditure during the year.	(a) 1,68,824
Grants received from the Central Government.	69,19,428	Balance on 31st March, 1951	67,50,604
TOTAL	69,19,428	TOTAL	69,19,428

(a) Represents the Central Government's share (two-thirds) of the loss incurred by the State Government in remitting interest on loans granted to cultivators out of moneys borrowed from the Central Government in connection with the Grow More Food Schemes during the years 1949-50 and 1950-51.

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

Major and Minor Heads of Accounts.	Balance on 1st April, 1950.	Amount advanced during the year 1950-51.	TOTAL.	Amount repaid during the year 1950-51.	Balance on 31st March, 1951.	Interest received and credited to revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities.	73,935	35,000	1,08,935	39,117	69,818	408
Loans to District and other Local Funds Committees.	(a) 2,43,474	50,000	2,93,474	21,255	2,72,219	4,424
Loans to Land-holders and other Notabilities.	2,00,000	..	2,00,000	75,000	1,25,000	..
Advances to Cultivators.	70,33,770	13,59,774	83,93,544	4,17,766	79,75,778	1,57,555
Advances under Special Laws.	(a) 89,80,362	..	82	5,67,029	84,34,333	40,309
Miscellaneous Loans and Advances.	27,25,481	25,93,342	53,18,823	13,15,741	40,03,082	1,11,493
TOTAL	1,92,57,022	40,59,116	2,33,16,138	24,35,908	2,08,80,230	3,14,270
Loans to Government Servants—						
House building Advances.	26,520	17,752	44,272	28,610	15,662	508
Advances for the purchase of Motor conveyances.	3,74,976	1,74,300	5,49,276	2,44,476	3,04,800	2,808
Advances for the purchase of other conveyances.	26,625	25,359	51,985	30,673	21,312	897
Other Advances	1,938	..	1,938	—1,978	3,916	..
TOTAL	4,30,060	2,17,411	6,47,471	3,01,781	3,45,690	4,213
GRAND TOTAL	1,96,87,082	42,76,527	2,39,63,609	27,37,689	2,12,25,920	3,18,492

(a) The difference of Re.1 with the last year's figures is due to rounding.

APPENDIX.

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

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1949-50.	Expenditure during 1950-51.	Further liabilities as per estimate	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River Schemes— Hirakud Dam Project	47,81,00,000	3,37,01,737	4,67,32,229	39,76,66,034	47,81,00,000
TOTAL	47,81,00,000	3,37,01,737	4,67,32,229	39,76,66,034	47,81,00,000
81-A.—Capital Outlay on Electricity Schemes—					
I.—Hydro-Electric Schemes—					
Machkund (Duduma) Hydro-Electric Scheme.	2,79,54,000	42,46,635	36,50,818	2,00,56,547	2,79,54,000
Duduma Transmission Scheme.	2,00,00,000	1,71,820	1,54,507	1,96,73,673	2,00,00,000
Hirakud Hydro-Electric (Distribution) Scheme.	1,48,00,000	..	3,22,989	1,44,77,011	1,48,00,000
II.—Thermo-Electric Schemes—					
Cuttack Thermal Scheme.	22,75,000	(a)30,56,307	12,94,910	(c)—20,76,217	22,75,000
Town Electrification Schemes.	2,17,653	21,731	(b)1,26,266	69,656	2,17,653
TOTAL	6,52,46,653	74,96,493	55,40,490	5,22,00,670	6,52,46,653
GRAND TOTAL	54,33,46,653	4,11,98,230	5,22,81,719	44,98,66,704	54,33,46,653

(a) The difference of Re. 1 with the last year's figure is due to rounding.

(b) Includes the expenditure on the Town Electrification Schemes—Groups I and II financed from ordinary revenues.

(c) Revised estimate is awaited.

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