

GOVERNMENT OF ORISSA

FINANCE ACCOUNTS

1943-44

AND

THE AUDIT REPORT

1944



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FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

1943-44.

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Finance Accounts of the Government of Orissa for the year 1943-44 and the Report of the Auditor General of India.

CERTIFICATE OF THE AUDITOR GENERAL OF INDIA.

This compilation containing the Finance Accounts of the Government of Orissa for the year 1943-44 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Orissa for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Orissa as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1943-44 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Comptroller, Orissa, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Orissa for the year 1943-44.

SIMLA ;

The 28th February 1945. }

A. C. BADENOCH,

Auditor General of India.

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

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

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

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

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

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

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads the expenditure is shown distributed between charged and voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotment

which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts ; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

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

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

SUMMARY OF THE TRANSACTIONS FOR 1943-44.

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 1943-44.	Actuals 1943-44.	More (+) Less (-).	Disbursements.	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).
1	2	3	4	5	6	7	8
I.—REVENUE.							
Revenue—				Expenditure—			
Principal Heads of Revenue—				Direct Demands on the Revenue—			
Customs	67	80	+13	Taxes on Income other than Corpora- tion Tax. . . . .	..	..	..
Taxes on Income other than Corpora- tion Tax.	23,00	39,00	+16,00	Land Revenue	3,04	3,18	+14
Land Revenue	49,56	51,17	+1,61	Provincial Excise	6,52	6,09	-43
Provincial Excise	36,00	44,35	+8,35	Stamps	49	59	+10
Stamps	19,79	21,76	+1,97	Forest	5,28	13,65	+8,37
Forest	5,90	20,92	+15,02	Registration	1,73	1,81	+8
Registration	2,48	3,55	+1,07	Charges on account of Motor Vehicles Acts.	59	44	-15
Receipts under Motor Vehicles Acts .	80	75	-5	Other Taxes and Duties . . . . .	..	..	..
Other Taxes and Duties	2	3	+1				
Total—Principal Heads	1,38,22	1,82,33	+44,11	Total—Direct Demands	17,65	25,76	+8,11
Irrigation—Net receipts	1,21	2,26	+1,05	Irrigation	15,26	17,57	+2,31
Debt Services	13,41	13,20	-21	Debt Services	1,51	1,44	-7
Civil Administration	12,61	10,79	-1,82	Civil Administration	1,28,07	1,44,98	+16,91
Civil Works and Miscellaneous Public Improvements.	4,64	3,87	-77	Civil Works and Miscellaneous Public Improvements.	21,11	21,63	+52
Miscellaneous	2,10	3,07	+97	Miscellaneous	18,09	26,70	+8,61
Contributions and Miscellaneous Ad- justments between Central and Provincial Governments.	40,02	40,01	-1	Contributions and Miscellaneous Ad- justments between Central and Provincial Governments. . . . .	..	..	..

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Extraordinary items . . . . .	..	25	+25
Total Revenue	2,12,21	2,55,78	+43,57
Surplus . . . . .	..	1,92	+5,73
Deficit	3,81	..	

Extraordinary items	13,50	14,87	+1,37
Capital Expenditure within the Revenue Account (Details by Major heads are given in Account No. 2).	83	91	+8
Total—Expenditure on Revenue Account.	2,16,02	2,53,86	+37,84

II.—CAPITAL.

Capital Expenditure outside the Revenue Account—			
Capital outlay on Provincial schemes connected with the War, 1939.	..	25,79	+25,79

III.—DEBT.

<i>Public Debt—</i>			
Floating Debt	4,00	10,00	+6,00
Loans from the Central Government . . . . .	..	14,82	+14,82
Total	4,00	24,82	+20,82

<i>Public Debt—</i>			
Floating Debt	4,00	10,00	+6,00
Loans from the Central Government . . . . .	..	..	..
Total	4,00	10,00	+6,00

<i>Unfunded Debt—</i>			
State Provident Funds	6,12	5,93	—19

<i>Unfunded Debt—</i>			
State Provident Funds	4,50	3,37	—1,13

<i>Deposits and Advances—</i>			
Famine Relief Fund	32	32	..
Deposits of Local Funds	44,20	46,34	+2,14
Civil Deposits	35,40	65,96	+30,56
Other Accounts	4,20	2,19	—2,01
Advances not bearing interest	4,14	9,59	+5,45
Suspense	1,90,24	83,05	—1,07,19
Total	2,78,50	2,07,45	—71,05

<i>Deposits and Advances—</i>			
Famine Relief Fund	25	1,00	+75
Deposits of Local Funds	43,36	44,78	+1,42
Civil Deposits	35,26	59,20	+23,94
Other Accounts	4,38	2,62	—1,76
Advances not bearing interest	3,69	16,87	+13,18
Suspense	1,85,36	50,10	—1,35,26
Total	2,72,30	1,74,57	—97,73

SUMMARY OF THE TRANSACTIONS FOR 1943-44—concl'd.

Receipts	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).	Disbursements.	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).
1	2	3	4	5	6	7	8

III.—DEBT—concl'd..

<i>Loans and Advances by Provincial Governments—</i>				<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	1,78	2,74	+96	Loans and Advances	4,15	16,98	+12,83

IV.—REMITTANCES.

<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	2,12,16	5,46,38	+3,34,22	Remittances	2,12,66	5,46,87	+3,34,21
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance	26,19	32,54	+6,35	Closing Balance	27,33	44,20	+16,87
GRAND TOTAL	7,40,96	10,75,64	+3,34,68	GRAND TOTAL	7,40,96	10,75,64	+3,34,68

Increase of Cash Balance 11,66
 (Please also see paragraphs 13 to 17 of this Report.)

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

5. The more important of the variations between the Budget Estimates and the actuals, as exhibited in the foregoing statement, are briefly explained below :—

I.—REVENUE.

Receipts.

(a) The revenue receipts of the year under report were better than the budget estimates by 43,57. This betterment was the net result of a rise of 46,43 under certain heads and a fall of 2,86 under others. The main variations are explained below :—

Rise in Revenue.

Taxes on Income other than Corporation Tax (+16,00).—Increase in the share of income-tax assigned to Orissa owing to the improvement in the net proceeds of income-tax.

Land Revenue (+1,61).—Due mainly to (i) larger recoveries on account of survey and settlement charges (41), (ii) increased miscellaneous receipts (77) and (iii) smaller payments to local bodies on account of land and other cesses collected on their behalf (59).

Provincial Excise (+8,35).—Chiefly due to increase in licence fees under "Country spirits" (4,70) and larger yield from opium (1,93) and hemp and other drugs (1,27).

Stamps (+1,97).—Increased realisation from the sale of impressed stamps consequent on the execution of more sale and mortgage deeds (2,82), partly set off by a fall in court-fees realised in stamps (1,00).

Forest (+15,02).—Mainly due to the recovery of the cost of timber supplied departmentally to the Defence Department not provided for (10,58) and realisation of better prices from the sale of timber on account of rise in the market price (4,27).

Registration (+1,07).—Due chiefly to an increase in the number of registrations (1,05).

Irrigation—Net receipts (+1,05).—Due mainly to the collection of arrears of water rates (1,94), partly counterbalanced by higher working expenses due to restoration of damages caused by flood not originally anticipated and consequent increase in the *pro rata* share of the Public Works Common Establishment and Tools and Plant charges debited to Irrigation.

Miscellaneous (+97).—Mainly under (i) "Stationery and Printing" (37) chiefly due to a rise in the sale rate of plain paper used with stamps and increased stationery receipts and (ii) "Miscellaneous" (50) mainly due to the realisation of licence fees under the Orissa Cotton Cloth and Yarn Control Order, 1943, and increase in lapsed deposits and miscellaneous receipts, partly set off by the absence of credits under "Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas."

Fall in Revenue.

Civil Administration (—1,82).—The decrease occurred mainly under "Industries" (4,01) due to smaller receipts from the sale of handloom products, partly counterbalanced by increases under (i) "Administration of Justice" (43) due to larger realisation under "General Fees, Fines and forfeitures" and "Miscellaneous Fees and Fines", (ii) "Agriculture" (55) mainly due to increased receipts from the sale of vegetable seeds, manure and farm produce and (iii) "Co-operation" (69) owing to more recoveries on account of the dues of the Bihar and Orissa Provincial Co-operative Bank.

Civil Works and Miscellaneous Public Improvements (—77).—Chiefly due to smaller transfers from the Central Road Fund consequent on slow progress of Road Fund works (89) and reduction in the rate of recovery of departmental charges on works of construction of roads and field defences and eventual refund to the Military Department of the amount recovered in excess (1,26), partly reduced by larger transfers from the Fund for Orissa Buildings (31) and increased recoveries of expenditure in connection with works done on behalf of the Military Department (1,14).

Expenditure.

(b) The total expenditure on revenue account exceeded the Budget Estimates by 37,84. This was the outcome of an increase of 38,49 under some heads and a small decrease of 65 under others. The main increases are explained as follows :—

Forest (+8,37).—Mainly due to heavy expenditure on departmental exploitation and accelerated supplies of timber, etc., in response to urgent orders from the Defence Department and increased rates of dearness allowance.

Irrigation (+2,31).—Due chiefly to unanticipated repairs to damages caused by flood, increased debit on account of *pro rata* share of the Public Works Common Establishment and Tools and Plant charges and payment of grants for repairs to a private bund damaged by flood.

Civil Administration (+16,91).—The increase occurred mainly under the following heads :—

General Administration (+1,90).—Mainly due to the creation of a new Department of Supply and Transport after the framing of the budget estimates, employment of extra officers and staff to cope with the increase in work, appointment of a Commission for the trial of an election petition, increased rate and extended application of dearness allowance, rise in prices of contingent articles and increased discretionary grants mainly in view of the conditions caused by floods and cyclone.

Jails and Convict Settlements (+6,67).—Mainly due to the creation of temporary posts during the year, increase in the Jail population, enhanced rate of dearness allowance, grant of war allowance and increase in commodity prices.

Police (+1,15).—Mainly due to increased rate of dearness allowance, rise in the price of clothing and other materials, grant of dearness allowance to Chaukidars and payment from the Provincial revenues of the pay of Daffadars and Chaukidars of certain Unions as a result of remission of Chaukidari tax.

Education (+1,34).—Due chiefly to entertainment of extra staff, appointment of a special officer in connection with the starting of the Utkal University, enhanced rate of dearness allowance, high cost of materials, grant of increased stipends to pupil-teachers, payment of grants to the Utkal University and additional grants to aided high schools, local bodies, etc.

Medical (+1,08).—Mainly on account of air-conditioning of the operation theatre of the Cuttack General Hospital and purchase of additional quantities of quinine and its products, rise in the price of dietary articles, medical stores and instruments and payment of special grants to private hospitals and dispensaries.

Industries (+3,63).—Chiefly due to the expanded activities of the Hand-loom Marketing Organisation.

Miscellaneous (+8,61).—Increases under (i) "Famine" (7,41) due to abnormally increased demands for gratuitous relief in the areas affected by flood and cyclone, (ii) "Stationery and Printing" (47) due mainly to the rise in prices of paper, stationery articles, printing requisites and binding materials and heavy payments for cost of forms supplied by other Governments and (iii) "Miscellaneous" (76) mainly due to increased expenditure on measures undertaken for the relief of distress

caused by flood, cyclone and rise in the price of food stuffs and payment of more compensations to local bodies consequent on the realisation of arrears of pound and ferry receipts.

Extraordinary items (+1,37).—The increase occurred under “Extraordinary charges” (86) due mainly to the post-budget decision of the Provincial Government to debit to this head the cost of establishment employed on Civil Supply schemes and the move back of the Secretariat and other offices from Sambalpur to Cuttack and “Civil Defence” (50) mainly due to the intensification of some of the Civil Defence measures.

II.—CAPITAL.

Capital outlay on Provincial schemes connected with the War, 1939 (+25,79).—Represents the expenditure on grain supply, standard cloth and other miscellaneous schemes which are of the nature of “State trading”. No provision was originally made as the capital head was opened after the framing of the Budget Estimates.

III.—DEBT.

(c) The important variations are :—

Receipts.

Floating Debt (+6,00).—More ways and means advances taken from the Reserve Bank of India than originally anticipated.

Loans from the Central Government (+14,82).—Represents the loan granted by the Central Government for the furtherance of the food production drive.

Deposits of Local Funds (+2,14).—Increased receipts mainly under “District Funds” (2,02) and “Education Funds” (53), partly reduced by a decrease under “Municipal Funds” (46).

Civil Deposits (+30,56).—Larger receipts under “Revenue Deposits” (3,98), “Civil Courts’ Deposits” (1,15), “Personal Deposits” (24,51) and “His Excellency the Governor’s War Purposes Fund” (66).

Other Accounts (−2,01).—Mainly due to smaller allotments from the Central Road Fund (1,04) and non-receipt of grants from the Central Government for Economic Development and Improvement of Rural Areas (74) and from the Imperial Council of Agricultural Research (45), partly set off by small increases under other heads.

Advances not bearing interest (+5,45).—Increases mainly under “Civil Advances” (1,20), “Special Advances” (2,49) and “Forest Advances” (1,50).

Suspense (−1,07,19).—Mainly due to decreases under “Suspense Account” (1,22) and “Cash Balance Investment Account” (1,23,04); partly counter-balanced by an increase under “Central Accounts Office—Reserve Bank Suspense” (17,19) due to the absence of provision.

Recoveries of Loans and Advances (+96).—Mainly due to larger recoveries under “Advances to cultivators”.

Disbursements.

Floating Debt (+6,00).—See explanation against “Floating Debt—Receipts”.

State Provident Funds (−1,13).—Less withdrawals from the General Provident Fund.

Famine Relief Fund (+75).—More transfers to the Revenue Section due to heavy expenditure on gratuitous relief.

Deposits of Local Funds (+1,42).—Mainly increased payments under “District Funds” (2,54), partly reduced by smaller payments under “Education Funds” (54).

Civil Deposits (+23,94).—Increases mainly under “Revenue Deposits” (1,53), “Personal Deposits” (21,76) and “His Excellency the Governor’s War Purposes Fund” (62); partly set off by a decrease under “Public Works Deposits” (56).

Other Accounts (–1,76).—Mainly due to smaller expenditure on works financed from the Subventions from the Central Road Fund (91) and non-receipt of allotments from the Central Government for Economic Development and Improvement of Rural Areas (74) and from the Imperial Council of Agricultural Research (45), partly set off by larger expenditure on works financed from the Fund for Orissa Buildings (31).

Advances not bearing interest (+13,18).—Increases chiefly under (i) “Civil Advances” (1,52) due to the payment of more advances of pay and travelling allowance consequent on the move back of the Secretariat and other offices from Sambalpur to Cuttack and grant of advance for the purchase of rice for supply to the Police at a concessional rate, (ii) “Special Advances” (9,84) mainly due to the grant of advances for the purchase of seeds and manure in connection with the Grow More Food campaign and (iii) “Forest Advances” (1,50) due to the payment of more advances to Forest Officer to meet incidental charges.

Suspense (–1,35,26).—Decrease chiefly under “Cash Balance Investment Account” (1,55,06), partly counterbalanced by increases under “Suspense Account” (2,36) and “Central Accounts Office—Reserve Bank Suspense” (17,22) due to the absence of provision.

Loans and Advances (+12,83).—Increase mainly under “Advances to Cultivators” due to the issue of more *taccavi* loans in the areas affected by cyclone and flood and also to the grant of loans to cultivators in connection with the Grow More Food campaign.

IV.—REMITTANCES.

(d) *Remittances.*—The total receipts and disbursements exceeded the Budget Estimates by 3,34,22 and 3,34,21 respectively. The excesses were due to larger increases in the transactions under all the Remittance heads.

REVENUE POSITION—GENERAL REMARKS.

6. The revenue position of the Province during the year proved to be better as compared with the budget estimates. Against the estimated revenue receipts of 2,12,21 the total realisations were 2,55,78 showing an increase of 43,57, while the total expenditure on revenue account amounted to 2,53,86 against the budget estimate of 2,16,02, that is, 37,84 more than the budget anticipation. The net result was a revenue surplus of 1,92 against the anticipated deficit of 3,81. The improvement of 5,73 was therefore the result of a rise of 43,57 in the revenue receipts partly set off by an increase of 37,84 in the expenditure on revenue account as explained above. It is noteworthy that growth of revenue receipts outstripped that of expenditure in spite of anticipation to the contrary.

The improvement in revenue receipts occurred under the principal heads of revenue. A major part of this improvement was contributed by “Taxes on Income”, “Forest” and “Provincial Excise” which produced 16,00, 15,02 and 8,35 respectively more than the original forecast. These increases were mainly due to larger assignment of income-tax receipts by the Central Government as a result of the increased industrial activities, extensive and accelerated supply of timber to the Defence Department and better prices realised from the sale of timber and increased consumption of opium, hemp and other drugs coupled with an appreciable increase in the licence fees under country spirits. Other increases were 1,97 under Stamps, 1,61 under Land Revenue, 1,07 under Registration, 1,05 under Irrigation, partly counterbalanced by a decrease of 1,82 under Civil Administration. The reasons for these variations have been indicated in paragraph 5(a) *ante*.

On the expenditure side the marked increases occurred under Civil Administration (16,91), Miscellaneous (8,61) and Forest (8,37). Under the group heads "Civil Administration" and "Miscellaneous" noteworthy excesses were (6,67) under Jails and Convict Settlements, (3,63) under Industries and (7,41) under Famine. The reasons for these increases have been furnished in paragraph 5(b) *ante*. The larger expenditure under Forest was, however, more than counter-balanced by increased receipts from the sale of timber to the Supply Department for Defence purposes.

7. Leaving aside such receipts as do not strictly affect the revenue position of the Province, *e.g.*, amounts transferred from various deposit accounts for specific purposes (2,62) and interest on the pre-reform capital outlay on Irrigation works (10,68) as well as the corresponding expenditure, the total revenue and expenditure on revenue account amounted to 2,42,48 and 2,40,56 respectively as against 2,10,09 and 2,02,99 in the preceding year. If the annual grant-in-aid from the Central Government (40,00) and the share in the proceeds of Income-tax and Jute Export Duty (39,80) were left out of consideration, the net revenue from purely provincial sources would amount to 1,62,68 as against 1,47,64 in the previous year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR.

8. The following table shows a progressive account of the capital expenditure outside the revenue account upto the end of the year 1943-44 :—

Nature of expenditure.	Expenditure upto 1942-43.	Expenditure during 1943-44.	Total.
1	2	3	4
(1) 68.—Construction of Irrigation, etc., works.	3,03,92	..	3,03,92
(2) 81.—Capital account of Civil Works outside the Revenue Account.	5	..	5
(3) 85-A.—Capital outlay on Provincial Schemes connected with the War, 1939.	..	25,79	25,79
TOTAL	3,03,97	25,79	3,29,76

The outlay shown against item (1) represents the pre-reform (1921) capital outlay on Irrigation works. The total expenditure on Irrigation works upto the end of the year 1943-44 amounted to 3,18,60 of which 14,68 was debited to Revenue. Of the total capital outlay 99 is classed as productive and 3,17,61 as unproductive.

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

The expenditure against item (3) represents the outlay on Civil Supply schemes which are of the nature of "State trading". The cost of food grains, standard cloth, etc., together with a fair share of the establishment engaged on the supply operations is debited to the capital head and the sale-proceeds are treated as a reduction of expenditure. The entire outlay was met from balances.

FINANCIAL RESULTS OF IRRIGATION WORKS.

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

Names of Projects.	Direct Capital outlay.		Revenue receipts during 1943-44.			during 1943-44. Direct working expenses	Net revenue excluding interest.		Interest on capital.	Net loss after meeting interest.	
	During 1943-44.	To end of 1943-44.	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	..	2,65,74	7,89	..	7,89	7,84	+5	0.02	8,86	-8,81	8.81
Rushikulya System	..	51,87	3	1,92	1,95	1,12	+83	1.60	1,82	-99	1.91
TOTAL	..	3,17,61	7,92	1,92	9,84	8,96	+88	0.28	(a) 10,68	-9,80	8.09

(a) Excludes 3, representing interest on capital expenditure on the Patrapara Irrigation Project still under construction.

The net loss during the year was 3.09 per cent. as against 3.08 per cent. in the previous year, showing a very slight increase.

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

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

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

11. In connection with the construction of buildings required for the new Province of Orissa, fifty-one projects at a total estimated cost of Rs. 7,04,255 were sanctioned by the Government of Orissa to the end of the year 1943-44. The total expenditure incurred on the projects upto the end of the year amounted to Rs. 6,57,514 (excluding charges for general services like establishment and tools and plant) and was financed from the Fund for Orissa buildings. A *pro formâ* account of the above fund is given in Account No. 4 of Part B and reviewed in paragraph 43 of the Report portion of Part B.

The total Capital expenditure on the Patrapara Irrigation project upto the end of the year 1943-44 amounted to Rs. 99,713 against the sanctioned estimate of Rs. 60,500 which is under revision. The entire expenditure was met out of ordinary revenues.

DEBT POSITION—GENERAL STATEMENT.

12. The following statement shows the debt position of the Government of Orissa at the beginning and close of the year 1943-44.

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April 1943.	On 31st March 1944.	
1	2	3	4
1. Loans from the Central Government	..	14,82	+14,82
2. Unfunded Debt	36,80	39,36	+2,56
Gross Total—Rupee Debt	36,80	54,18	+17,38
<i>Deduct</i> —Outstanding loans and advances by Government.	10,23	24,47	+14,24
Net Debt	26,57	29,71	+3,14

There was an increase of 3,14 in the net debt liability of the Province during the year. This was the result of loans aggregating 14,82 taken from the Central Government and addition of 2,56 under Unfunded Debt, partly set off by an increase of 14,24 in the assets of the Province under Loans and Advances by the Provincial Government.

During the year loans totalling 14,82 were taken from the Central Government by the Provincial Government to finance loans to cultivators in cash or kind in connection with the food production drive in the Province. The total loans sanctioned by the Central Government on this account for the two years 1943-44 and 1944-45 amount to 20,38 representing three-fourths of the loans payable to cultivators through the Provincial Loan Account. Details of the loans are given in paragraph 8 of the Report of Part B.

The unfunded debt outstanding at the end of the year consisted solely of the Provident Fund balance of Government servants. The increase of 2,56 under this head was due to the excess of deposits (including interest) over withdrawals.

The outstanding loans and advances by Government represent the balances of loans and advances granted to local bodies, cultivators, etc. The increase of 14,24 in the outstanding balance at the close of the year was in the main due to the issue of more *taccavi* advances to cultivators in the areas affected by cyclone and flood and also to the grant of loans in connection with the Grow More Food campaign. 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 the transactions explained in paragraphs 61 to 67 of the Report of Part B.

The floating debt of Rs. 10 lakhs borrowed by Government from the Reserve Bank of India during the year for Ways and Means requirements is dealt with in paragraph 14 below. The entire debt was discharged during the course of the year.

The total charge on the revenues of the Province on account of interest on ways and means advances and unfunded debt amounted to 1,47 against 47 realised on loans and advances made by Government.

BALANCE.

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

Month.	Opening Cash Balance in		Receipts.	Disbursements.	Closing Cash Balance in	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April 1943	2,98	29,56	77,22	88,35	3,35	18,06
May "	3,35	18,06	83,97	69,48	3,16	32,74
June "	3,16	32,74	72,89	79,05	3,70	26,04
July "	3,70	26,04	1,07,89	98,74	3,06	35,83
August "	3,06	35,83	59,78	72,65	3,38	22,64
September "	3,38	22,64	70,68	82,60	2,98	11,12
October "	2,98	11,12	85,49	83,60	3,33	12,66
November "	3,33	12,66	76,64	82,22	3,34	7,07
December "	3,34	7,07	76,45	74,98	3,82	8,06
January 1944	3,82	8,06	1,68,81	1,52,56	3,91	24,22
February "	3,91	24,22	1,22,11	1,33,03	4,17	13,04
March "	4,17	13,04	2,53,57	2,26,58	4,64	39,56

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

14. 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 this balance falls below the agreed minimum the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. During the year under report "Ways and Means" advances aggregating Rs. 10 lakhs were taken. These advances were repaid during the year and the total interest paid on this account was Rs. 581. The receipts and disbursements shown in the above statement include "Ways and Means" advances and their repayment. The table below shows the details of the "Ways and Means" advances.

Date of advance.	Amount of advance.	Rate of interest per annum.	Date of repayment.	Amount repaid.	
				Principal.	Interest.
1	2	3	4	5	6
	Rs.			Rs.	Rs.
15th December 1943	4,00,000	2 per cent.	23rd December 1943	2,00,000	88
			3rd January 1944 .	2,00,000	208
17th "	1,00,000	"	3rd January 1944 .	1,00,000	93
28th "	1,00,000	"	4th January 1944 .	1,00,000	38
31st "	1,00,000	"	4th January 1944 .	1,00,000	39
27th January 1944 .	3,00,000	"	3rd February 1944 .	3,00,000	115

15. The opening cash balance of the year under report stood at 32,54 and the closing balance at 44,20. Besides the cash balance, the resources of Government include investments in securities of the Central Government including Treasury bills. A portion of these investments is in respect of a reserve fund created for specific purposes while the remainder is treated as investment of the general cash balance of Government and passes through the suspense head "Cash Balance Investment Account". The total investments held by Government at the beginning and end of the year were as follows :—

	On 1st April 1943.	On 31st March 1944.
Cash Balance Investment Account	97,41	60,50
Orissa Famine Relief Fund Investment Account	9,89	9,89
	<hr/>	<hr/>
TOTAL	1,07,30	70,39
	<hr/>	<hr/>

The interest realised during the year on Cash Balance Investment Account was 2,03 as against 2,30 in the previous year.

16. Including cash and investments the total balances of the Province at the beginning and close of the year stood at 1,39,84 and 1,14,59 respectively. There was thus a decrease of 25,25 in the balance as explained below :—

Withdrawals from the balance—

Capital expenditure outside the Revenue Account	25,79
Excess of disbursements over receipts under Deposits and Advances (excluding Orissa Famine Relief Fund Investment Account and Cash Balance Investment Account)	4,03
Excess of disbursements over receipts under Loans and Advances by the Provincial Government	14,24
Remittances	49
	<hr/>
Total withdrawals	44,55
	<hr/>

Additions to the balance—

Revenue surplus	1,92
Increase in Public Debt	14,82
Increase in Unfunded Debt	2,56
	<hr/>
Total additions	19,30
	<hr/>
Net decrease	25,25
	<hr/>

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

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1943.			Balance on 31st March 1944.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
1. Orissa Famine Relief Fund	1,87	9,89	11,76	1,19	9,89	11,08
2. Subventions from Central Road Fund.	13	..	13	..	..	(b)
3. Deposit Account of grants for economic development and improvement of rural areas.	2	..	2	2	..	2
4. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	4	..	4	4	..	4
5. Deposit Account of grants from the Central Government for the development of handloom industries.	24	..	24	24	..	24
6. Deposit Account of grants from Sugar Excise Fund.	1	..	1	1	..	1
7. Fund for Orissa Buildings (a)	36,73	..	36,73	36,44	..	36,44
TOTAL	39,04	9,89	48,93	37,94	9,89	47,83

(a) The cash balance of the Fund as shown above, opening and closing, includes a sum of 30,79 invested outside the fund, i. e., through the Cash Balance Investment Account.

(b) The balance has not been shown, being less than Rs. 500.

Excluding the balances shown above, the unearmarked balance in cash and investments stood at 66,76 at the close of the year against 90,91 at the beginning.

The earmarked balances have been reviewed in paragraphs 17 and 39 to 43 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, 17 and 56 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

18. For the seventh year in succession after the introduction of provincial autonomy the Province had a surplus on Revenue Account. The revenue surplus of the year under report was 1,92 against an anticipated deficit of 3,81. The larger receipts under Taxes on Income, Provincial Excise and Forest converted the anticipated deficit into a surplus. As compared with the previous year there was a decrease of 5,18 in the revenue surplus which was due to the increase of 36,51 in expenditure on revenue account partly set off by the increase of 31,33 in revenue receipts.

19. The debt position of the Province showed an increase of 17,38 in the gross debt as compared with the previous year. This was mainly due to the loan of 14,82 taken from the Central Government to finance loans to cultivators in connection with the Food production drive in Orissa. Against this liability the Province had assets to the extent of 14,24 in the Provincial Loan Account.

20. As indicated in paragraph 16 the total balance of the Province (cash and investments) decreased from 1,39,84 at the beginning of the year to 1,14,59 at the close of the year. The total closing balance included certain balances earmarked for specific purposes. Excluding these earmarked balances the unearmarked balance of the Province in cash and investments stood at 66,76 against which the net liability of the Province on account of debt, deposit, advance and remittance transactions was 62,35 as detailed below :—

Liabilities—		
Public Debt		14,82
Unfunded Debt		39,36
Deposits of Local Funds		15,74
Civil Deposits		23,93
Remittances		3,38
	Total liabilities	97,23
Deduct—Assets—		
Advances not bearing interest		9,79
Suspense		62
Loans and Advances by the Provincial Government		24,47
	Total Assets	34,83
	Net liability	62,35

It will be seen from the above that the year under report closed with a free balance of 4,41 against which there were no liabilities. As compared with that of the preceding year (28,28) the free balance decreased by 23,87. This decrease is accounted for by the capital expenditure of 25,79 incurred during the year on Civil Supply schemes outside the revenue account, partly set off by the revenue surplus of 1,92.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

NO. 1—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1943-44.	Disbursements.	Actuals for 1943-44.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts .	2,15,77,842	Revenue Expenditure .	2,52,94,858
Grants-in-aid from Central Government.	40,00,000	Capital expenditure within the Revenue Account.	91,289
(A) Total Revenue Receipts .	2,55,77,842	(A) Total expenditure on Revenue Account.	2,53,86,147
		Capital Expenditure outside the Revenue Account.	25,78,931
Public debt incurred . . .	24,82,300	Public debt discharged	10,00,000
Unfunded debt incurred . . .	5,92,948	Unfunded debt discharged . . .	3,36,358
Deposits and Advances . . .	2,07,45,405	Deposits and Advances	1,74,57,373
Loans and Advances by Provincial Governments.	2,73,605	Loans and Advances by Provincial Governments.	16,98,068
Remittances	5,46,37,613	Remittances	5,46,86,664
Total Receipts	10,43,09,713	Total Disbursements	10,31,43,541
(B) (Opening) Cash Balance	32,54,426	(B) (Closing) Cash Balance	44,20,598
GRAND TOTAL	10,75,64,139	GRAND TOTAL	10,75,64,139

Rs.

(A) Revenue surplus during the year 1,91,695

(B) Increase of cash balance during the year 11,66,172

(Please see paragraphs 13 to 17 of this report.)

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

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	79,779	7.—Land Revenue . . . . .	..	3,17,889	3,17,889
IV.—Taxes on Income other than Corporation Tax.	39,00,000	8.—Provincial Excise . . . . .	..	6,08,558	6,08,558
VII.—Land Revenue	51,17,489	9.—Stamps . . . . .	..	59,317	59,317
VIII.—Provincial Excise	44,34,760	10.—Forest	1,33,813	12,31,147	13,64,960
IX.—Stamps	21,75,698	11.—Registration . . . . .	..	1,80,816	1,80,816
X.—Forest	20,92,296	12.—Charges on account of Motor Vehicles Acts.	..	44,427	44,427
XI.—Registration	3,55,486				
XII.—Receipts under Motor Vehicles Acts	74,720				
XIII.—Other Taxes and Duties	2,776				
TOTAL .	1,82,33,004	TOTAL .	1,33,813	24,42,154	25,75,967

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

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on Works for which Capital Accounts are kept.	10,71,083	..	10,71,083
Gross Receipts—		18.—Other Revenue Expenditure financed from ordinary revenues.	25,804	6,60,179	6,85,983
Direct Receipts	7,91,418				
Portion of the Land Revenue due to works.	1,92,682				
Deduct—Working Expenses	—8,96,246				
Net Receipts	87,854				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	7,940				
Portion of Land Revenue due to works	1,29,888				
TOTAL	2,25,682	TOTAL	10,96,887	6,60,179	17,57,066
E.—Debt Services—		E.—Debt Services—			
XX.—Interest	13,20,355	22.—Interest on Debts and other obligations .	1,44,008	..	1,44,008
TOTAL	13,20,355	TOTAL	1,44,008	..	1,44,008
F.—Civil Administration—		F.—Civil Administration—			
XXI.—Administration of Justice	1,55,182	25.—General Administration	6,90,493	27,87,011	34,77,504
XXII.—Jails and Convict Settlements	62,847	27.—Administration of Justice	1,92,486	5,64,138	7,56,624
XXIII.—Police	68,281	28.—Jails and Convict Settlements . . . . .	..	10,59,416	10,59,416

XXIV.—Ports and Pilotage	44	29.—Police	2,00,157	25,23,228	27,23,385
XXVI.—Education	2,18,279	30.—Ports and Pilotage . . . . .	..	24	24
XXVII.—Medical	72,190	36.—Scientific Departments . . . . .	..	6,505	6,505
XXVIII.—Public Health	665	37.—Education	53,536	28,44,128	28,97,664
XXIX.—Agriculture	1,26,196	38.—Medical	57,204	11,22,038	11,79,242
XXX.—Veterinary	15,374	39.—Public Health	14,205	2,91,282	3,05,487
XXXI.—Co-operation	1,50,410	40.—Agriculture . . . . .	..	3,39,009	3,39,009
XXXII.—Industries	2,06,682	41.—Veterinary . . . . .	..	1,33,824	1,33,824
XXXVI.—Miscellaneous Departments	2,966	42.—Co-operation . . . . .	..	2,63,782	2,63,782
		43.—Industries	20,944	13,32,186	13,53,130
		47.—Miscellaneous Departments . . . . .	..	2,483	2,483
TOTAL	10,79,116	TOTAL	12,29,025	1,32,69,054	1,44,98,079
II.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	3,86,605	50.—Civil Works	1,25,692	20,37,278	21,62,970
TOTAL	3,86,605	TOTAL	1,25,692	20,37,278	21,62,970
J.—Miscellaneous—		J.—Miscellaneous—			
XLIV.—Receipts in aid of superannuation	23,177	54.—Famine—	..	7,39,289	7,39,289
XLV.—Stationery and Printing	74,802	A.—Famine Relief	5,49,170	7,83,054	13,32,224
XLVI.—Miscellaneous	2,08,866	55.—Superannuation Allowances and Pensions . . . . .	..	4,07,616	4,07,616
		56.—Stationery and Printing	337	1,90,658	1,90,995
TOTAL	3,06,845	TOTAL	5,49,507	21,20,617	26,70,124
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	..	..	..
XLIX.—Grants-in-aid from Central Government	40,00,000				
L.—Miscellaneous Adjustments between Central and Provincial Governments	921				
TOTAL	40,00,921	TOTAL . . . . .	..	..	..

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

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

Hheads of Revenue.	Actuals for 1943-44.	Hheads of Expenditure.	Actuals for 1943-44.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
M.—Extraordinary Items—		M.—Extraordinary Items—			
LI.—Extraordinary Receipts	25,397	63.—Extraordinary charges	5,191	2,05,055	2,10,246
LII-B.—Civil Defence	—83	64-B.—Civil Defence	35,054	12,41,344	12,76,398
TOTAL	25,314	TOTAL	40,245	14,46,399	14,86,644
		Capital Expenditure within the Revenue Account—			
		CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	1,538	53,724	55,262
		JJ.—55-A.—Commutation of Pensions financed from Ordinary Revenues.	4,485	31,542	36,027
		TOTAL	6,023	85,266	91,289
Total Revenue	2,55,77,842	Total Expenditure on Revenue Account	33,25,200	2,20,60,947	2,53,86,147
		Total Revenue . . . . .	..	..	2,55,77,842
		Surplus . . . . .	..	..	+ 1,91,695
		Capital Expenditure outside the Revenue Account—			
		85-A.—Capital outlay on Provincial schemes connected with the War, 1939.	869	25,78,062	25,78,931
		TOTAL	869	25,78,062	25,78,931
Total Revenue	2,55,77,842	Total Expenditure	33,26,069	2,46,39,009	2,79,65,078

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	33,57,940	2,29,24,453	2,62,82,393
Expenditure outside the Revenue Account .	869	25,78,062	25,78,931
Disbursements under Debt, Deposit and Remittance heads treated as Expenditure. (b).	..	29,23,516	29,23,516
TOTAL	33,58,809	2,84,26,031	3,17,84,840

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

	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2 . . .	33,25,200	2,20,60,947
Add—Working Expenses of Irrigation . . .	32,740	8,63,506
TOTAL	33,57,940	2,29,24,453

(b) The figure has been arrived at as follows :—

Heads of Disbursements.	Voted.
	Rs.
P.—Deposits and Advances—	
Advances not bearing interest—	
Advances Repayable—	
Civil Advances	2,12,154
Special Advances	10,13,294
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	16,91,790
Loans to Government Servants	6,278
TOTAL	29,23,516

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

Heads.	Actuals for 1943-44.
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces	79,779
TOTAL	79,779
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	39,00,000
TOTAL	39,00,000
VII.—Land Revenue—	
Ordinary revenue	51,02,915
Sale-proceeds of waste lands and redemption of land tax	855
Recoveries on account of survey and settlement charges	1,01,430
Rents, etc., of fisheries	7,897
Recovery of cost of maintenance of boundary pillars	3
Recoveries of overpayments	130
Collection of payments for services rendered	44,697
Miscellaneous	1,92,242
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—3,22,570
<i>Deduct</i> —Refunds	—10,110
TOTAL	51,17,489
VIII.—Provincial Excise—	
Country spirits	13,29,401
Country fermented liquors	1,08,821
Malt liquors	227
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	53,608
Receipts from commercial spirits, including denatured spirits and medicated wines	1,778
Opium	22,41,647
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,080
Hemp and other drugs	6,79,840
Fines, confiscations and miscellaneous	15,627
Recoveries of overpayments	782
Collection of payments for services rendered	2,085
<i>Deduct</i> —Refunds	—1,134
TOTAL	44,34,760
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	8,32,150
Duty on impressing documents	2,278
Fines and penalties	4,232
Miscellaneous	322
<i>Deduct</i> —Refunds	—5,297
TOTAL—A.—Non-Judicial	8,33,685

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

Heads.	Actuals for 1943-44.
A.—Principal Heads of Revenue—concl'd.	Rs.
IX.—Stamps—concl'd.	
B.—Judicial—	
(i) Court-fees—	
Court-fees realised in stamps	13,45,140
(ii) Other Receipts—	
Fines and penalties	1,613
Miscellaneous	139
Deduct—Refunds	-4,879
TOTAL—B.—Judicial	13,42,018
GRAND TOTAL	21,75,698
X.—Forest—	
Timber and other produce removed from the Forests by Govern- ment Agency	10,90,828
Timber and other produce removed from the forests by consumers or purchasers	9,55,054
Drift and waif wood and confiscated forest produce	771
Miscellaneous	46,034
Deduct—Refunds	-391
TOTAL	20,92,296
XI.—Registration—	
Fees for registering documents	3,26,526
Fees for copies of registered documents	4,649
Miscellaneous	24,578
Deduct—Refunds	-267
TOTAL	3,55,486
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	14,288
Receipts under the Provincial Motor Vehicles Taxation Act	61,059
Deduct—Refunds	-627
TOTAL	74,720
XIII.—Other Taxes and Duties—	
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	2,776
TOTAL	2,776
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	6,63,871
Water supply of Towns	1,225
Sales of water	744
Plantations	7,071

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

Heads.	Actuals for 1943-44.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works <i>—concl.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— <i>concl.</i>	
A.—Irrigation Works— <i>concl.</i>	
(2) Unproductive Works— <i>concl.</i>	
Gross Receipts— <i>concl.</i>	
Direct Receipts— <i>concl.</i>	
Other canal produce	10,723
Navigation	51,530
Rents	5,586
Fines	1
Receipts from Workshops	10,813
Recoveries of expenditure	166
Miscellaneous	39,995
Portion of Land Revenue due to Works	1,92,682
Deduct—Refunds	—307
TOTAL—Gross Receipts	9,84,100
Deduct—Working Expenses—	
Extensions and Improvements	63,433
Maintenance and Repairs	3,88,682
Establishment	4,25,668
Tools and Plant	11,682
Suspense	4,390
Charges in England	2,391
TOTAL—Working Expenses	—8,96,246
Net Receipts	87,854
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Other canal produce	23
Miscellaneous	9
Portion of Land Revenue due to Works	1,29,888
TOTAL—A.—Irrigation Works	1,29,920
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	1,686
Plantations	1,094
Rents	1,863
Recoveries of expenditure	23
Miscellaneous	3,242
TOTAL—B.—Navigation, etc.	7,908
GRAND TOTAL	1,37,828

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

Heads.	Actuals for 1943-44.
Rs.	
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	47,222
Interest realised on investment of cash balance	2,03,398
Interest on arrears of revenue	1,549
Interest on Irrigation Capital outlay incurred before 1st April 1937	10,68,200
Miscellaneous	16
<i>Deduct—Refunds</i>	—30
TOTAL	13,20,355
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	6,767
Court-fees realised in cash	6,296
General fees, fines and forfeitures	1,37,947
Miscellaneous fees and fines	2,166
Miscellaneous	10,143
Recoveries of overpayments	427
Collection of payments for services rendered	93
<i>Deduct—Refunds</i>	—8,657
TOTAL	1,55,182
XXII.—Jails and Convict Settlements—	
Jails	4,354
Jail Manufactures	57,648
Recoveries of overpayments	557
Collection of payments for services rendered	300
<i>Deduct—Refunds</i>	—12
TOTAL	62,847
XXIII.—Police—	
Police supplied to public departments, private companies and persons	269
Recoveries on account of village police	18,645
Cash receipts under the Arms Act	7,979
Fees, fines and forfeitures	573
Recoveries of overpayments	19,623
Collection of payments for services rendered	4,816
Miscellaneous	15,582
Receipts in England	939
Loss or gain by exchange	2
<i>Deduct—Refunds</i>	—147
TOTAL	68,281
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Miscellaneous	44
TOTAL	44

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

Heads.	Actuals for 1943-44.
F.—Civil Administration—contd.	Rs.
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	[1,01,739
B.—Secondary—	
Fees, Government Secondary Schools	[79,902
C.—Primary—	
Fees, Government Primary Schools	[2,064
D.—Special—	
Fees and other receipts—Government Special Schools	[6,453
E.—General—	
Income from endowments	[6,882
Recoveries of overpayments	[1,498
Collection of payments for services rendered	343
Miscellaneous	21,526
Deduct—Refunds	—2,128
TOTAL	2,18,279
XXVII.—Medical—	
Medical School and College fees	[5,805
Hospital receipts	[13,183
Sale of medicines	[15,684
Contributions	[16,958
Income from endowments	70
Recoveries of overpayments	[1,080
Collection of payments for services rendered	6,856
Miscellaneous	13,603
Deduct—Refunds	—1,049
TOTAL	72,190
XXVIII.—Public Health—	
Sale proceeds of sera and vaccines, etc.	1,142
Contributions	2,231
Recoveries of overpayments	96
Collection of payments for services rendered	1,662
Miscellaneous	4,909
Deduct—Refunds	—9,375
TOTAL	665
XXIX.—Agriculture—	
Agricultural receipts	1,22,703
Recoveries of overpayments	3,840
Deduct—Refunds	—347
TOTAL	1,26,196
XXX.—Veterinary—	
Other receipts	4,291
Collection of payments for services rendered	11,083
TOTAL	15,374

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

Heads.	Actuals for 1943-44.
F.—Civil Administration—concl'd.	Rs.
XXXI.—Co-operation—	
Audit fees	2,000
Miscellaneous receipts	1,48,412
Deduct—Refunds	—2
TOTAL	1,50,410
XXXII.—Industries—	
Industries	2,03,636
Fisheries	1,047
Recoveries of overpayments	2,036
Deduct—Refunds	—37
TOTAL	2,06,682
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Emigration fees	150
Miscellaneous—	
Examination fees	2,392
Administration of Indian Partnership Act	70
Miscellaneous	358
Deduct—Refunds	—4
TOTAL	2,966
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	90,303
Tolls on Road	21,156
Recoveries of expenditure	1,44,737
Transfer from Central Road Fund	1,14,601
Transfer from the Fund for Orissa Buildings	1,22,279
Miscellaneous	19,570
Deduct—Refunds	—1,26,041
TOTAL	3,86,605
J.—Miscellaneous—	
XLIV.—Receipts in aid of superannuation—	
Contributions for pensions and gratuities	12,601
Miscellaneous	10,576
TOTAL	23,177
XLV.—Stationery and Printing—	
Stationery receipts	8,148
Sale of plain paper used with stamps	53,715
Sale of Gazettes and other Government publications	6,845
Other press receipts	6,085
Receipts in England	9
TOTAL	74,802

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

Heads.	Actual for 1943-44.
J.—Miscellaneous—concl.	
XLVI.—Miscellaneous—	
Unclaimed deposits	74,841
Sale of old stores and materials	4,169
Sale of land and houses, etc.	716
Fees for Government audit	4,479
Rents, rates and taxes	9,016
Other fees, fines and forfeitures	74,635
Recoveries of overpayments	7,375
Collection of payments for services rendered	3,036
Miscellaneous	48,463
<i>Deduct—Refunds</i>	—17,864
TOTAL	2,08,866
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIX.—Grants-in-aid from Central Government	40,00,000
TOTAL	40,00,000
L.—Miscellaneous Adjustments between Central and Provincial Governments	
TOTAL	921
M.—Extraordinary items—	
LI.—Extraordinary receipts—	
Other items	25,397
TOTAL	25,397
LII—B.—Civil Defence—	
Miscellaneous	9,917
<i>Deduct—Refunds</i>	—10,000
TOTAL	—83

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
7.—Land Revenue—			
Charges of administration . . . . .	..	80,619	80,619
Management of Government Estates . . . . .	..	1,46,979	1,46,979
Survey, Settlement and Record operations . . . . .	..	31,003	31,003
Land Records . . . . .	..	42,064	42,064
Assignments and Compensations . . . . .	..	15,224	15,224
Works . . . . .	..	2,000	2,000
TOTAL . . . . .	..	3,17,889	3,17,889
8.—Provincial Excise—			
Superintendence . . . . .	..	14,913	14,913
District Executive Establishment . . . . .	..	3,08,017	3,08,017
Distilleries . . . . .	..	12,406	12,406
Cost of opium supplied to Provincial Excise Department . . . . .	..	2,60,820	2,60,820
Purchase of Ganja and other drugs . . . . .	..	4,767	4,767
Compensations . . . . .	..	7,635	7,635
TOTAL . . . . .	..	6,08,558	6,08,558
9.—Stamps—			
Superintendence . . . . .	..	3,029	3,029
A.—Non-Judicial—			
Charges for the sale of stamps . . . . .	..	24,545	24,545
Cost of stamps supplied from Central Stamp Stores . . . . .	..	12,095	12,095
TOTAL—Non-Judicial . . . . .	..	36,640	36,640
B.—Judicial—			
Charges for the sale of stamps . . . . .	..	11,270	11,270
Cost of stamps supplied from Central Stamp Stores . . . . .	..	8,378	8,378
TOTAL—Judicial . . . . .	..	19,648	19,648
GRAND TOTAL . . . . .	..	59,317	59,317
10.—Forest—			
Conservancy and Works . . . . .	..	9,47,338	9,47,338
Establishment	1,22,059	2,83,741	4,05,800
Charges in England	11,734	68	11,802
Loss or gain by exchange	20	..	20
TOTAL	1,33,813	12,31,147	13,64,960
11.—Registration—			
Superintendence . . . . .	..	5,276	5,276
District charges . . . . .	..	1,75,540	1,75,540
TOTAL . . . . .	..	1,80,816	1,80,816

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

Heads. 1	Expenditure for 1943-44.		
	Charged. 2	Voted. 3	Total. 4
A.—Direct Demands on the Revenue—conold.	Rs.	Rs.	Rs.
12.—Charges on account of Motor Vehicles Acts—			
Charges of collection . . . . .	..	10,737	10,737
Inspection of Motor Vehicles . . . . .	..	4,377	4,377
Compensations to local bodies, etc. . . . .	..	29,313	29,313
TOTAL . . . . .	..	44,427	44,427
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on works for which Capital Accounts are kept—			
Irrigation Works	10,71,083	..	10,71,083
TOTAL	10,71,083	..	10,71,083
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	1,605	1,605
Maintenance and Repairs . . . . .	..	36,494	36,494
Establishment	798	16,577	17,375
Tools and Plant . . . . .	..	180	180
Charges in England	75	..	75
(2) Miscellaneous Expenditure—			
Establishment	128	911	1,039
Tools and Plant . . . . .	..	59	59
Other charges . . . . .	..	3,403	3,403
Grants-in-aid . . . . .	..	2,500	2,500
Charges in England	18	..	18
TOTAL—A.—Irrigation Works	1,019	61,729	62,748
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	1,44,577	1,44,577
Maintenance and Repairs . . . . .	..	2,03,930	2,03,930
Establishment	22,674	1,72,600	1,95,274
Tools and Plant . . . . .	..	6,547	6,547
Charges in England	1,741	..	1,741
(2) Miscellaneous Expenditure—			
Establishment	316	2,373	2,689
Tools and Plant . . . . .	..	205	205
Other charges . . . . .	..	107	107
Grants-in-aid . . . . .	..	57,880	57,880
Suspense . . . . .	..	10,231	10,231
Charges in England	54	..	54
TOTAL—B.—Navigation, etc.	24,785	5,98,450	6,23,235
GRAND TOTAL	25,804	6,60,179	6,85,983

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

Heads. 1	Expenditure for 1943-44.		
	Charged. 2	Voted. 3	Total. 4
E.—Debt Services—	Rs.	Rs.	Rs.
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
<i>Floating Loans—</i>			
Interest on other Floating Loans	581	..	581
B.—Interest on Unfunded Debt—			
<i>State Provident Funds—</i>			
Interest on General Provident Fund	1,43,011	..	1,43,011
Interest on Indian Civil Service Pro- vident Fund.	3,247	..	3,247
Interest on Contributory Provident Funds.	52	..	52
D.—Transfers—			
<i>Deduct—Interest transferred to Commer- cial Departments.</i>	-2,883	..	-2,883
TOTAL	1,44,008	..	1,44,008
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	66,000	..	66,000
Secretarial staff of Governor	57,473	..	57,473
Staff and household of Governor	42,572	..	42,572
Sumptuary allowance of Governor	6,000	..	6,000
Expenditure from Contract allowance.	12,263	..	12,263
Tour Expenses.	36,184	..	36,184
Ministers	34,690	22,217	56,907
B.—Legislative Bodies—			
Provincial Legislative Assembly. . . . .	..	95,282	95,282
Elections for Legislatures . . . . .	..	4,077	4,077
C.—Secretariat and Headquarters Establish- ment—			
Civil Secretariat	1,53,685	5,08,129	6,61,814
Public Service Commission	21,048	..	21,048
Local Fund Audit Establishments	3,610	29,702	33,312
D.—Commissioners—			
Commissioners	44,166	1,23,848	1,68,014
E.—District Administration—			
General Establishments	1,85,526	9,46,758	11,32,284
Sub-Divisional Establishments . . . . .	..	1,60,702	1,60,702
Other Establishments . . . . .	..	7,74,307	7,74,307
F.—Works—			
Original Works . . . . .	..	4,385	4,385
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces Expenditure from Rural Reconstruction Grants. . . . .	..	39,144	39,144
.. . . .	..	74,427	74,427
Miscellaneous	5,717	119	5,836
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commis- sioner's Department. . . . .	..	3,907	3,907
Other items	21,522	..	21,522
Loss or gain by exchange	37	7	44
TOTAL	6,90,493	27,87,011	34,77,504

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
27.—Administration of Justice—			
High Courts and Chief Courts	1,29,000	..	1,29,000
Law Officers	7,574	37,979	45,553
Civil and Sessions Courts	52,302	4,20,925	4,73,227
Criminal Courts . . . . .	..	1,05,221	1,05,221
Charges in England	3,604	13	3,617
Loss or gain by exchange	6	..	6
TOTAL	1,92,486	5,64,138	7,56,624
28.—Jails and Convict Settlements—			
Jails . . . . .	..	9,83,180	9,83,180
Jail manufactures . . . . .	..	76,236	76,236
TOTAL	..	10,59,416	10,59,416
29.—Police—			
Superintendence	49,385	37,867	87,252
District Executive Force	1,20,081	21,83,503	23,03,584
Police Training Schools . . . . .	..	38,442	38,442
Village Police . . . . .	..	1,34,532	1,34,532
Railway Police . . . . .	..	28,743	28,743
Criminal Investigation Department	11,578	87,125	98,703
Miscellaneous . . . . .	..	6,572	6,572
Works . . . . .	..	5,863	5,863
Charges in England	19,080	580	19,660
Loss or gain by exchange	33	1	34
TOTAL	2,00,157	25,23,228	27,23,385
30.—Ports and Pilotage—			
B.—Other Ports—			
Pilotage and pilot establishments . . . . .	..	24	24
TOTAL	..	24	24
36.—Scientific Department—			
Geological Survey . . . . .	..	4,389	4,389
Museums . . . . .	..	2,116	2,116
TOTAL	..	6,505	6,505
37.—Education—			
A.—University—			
Grants to Universities . . . . .	..	27,000	27,000
Government Arts Colleges	21,830	2,76,773	2,98,603
Grants to non-Government Arts Colleges . . . . .	..	1,233	1,233
Government Professional Colleges . . . . .	..	16,696	16,696
B.—Secondary—			
Government Secondary Schools . . . . .	..	2,76,315	2,76,315
Direct grants to non-Government Secondary schools . . . . .	..	1,73,991	1,73,991
Grants to Local Bodies for Secondary education . . . . .	..	1,12,845	1,12,845

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
37.—Education—contd.			
C.—Primary—			
Government Primary Schools . . . . .	..	1,32,106	1,32,106
Direct grants to non-Government Primary Schools.	..	1,11,856	1,11,856
Grants to Local bodies for Primary Education	..	10,92,685	10,92,685
D.—Special—			
Government Special Schools . . . . .	..	1,86,350	1,86,350
Direct grants to non-Government Special schools.	..	32,232	32,232
E.—General—			
Direction	31,708	63,010	94,716
Inspection . . . . .	..	2,53,160	2,53,160
Scholarships . . . . .	..	35,629	35,629
Miscellaneous . . . . .	..	34,463	34,463
Works . . . . .	..	17,784	17,784
TOTAL	53,536	28,44,128	28,97,664
38.—Medical—			
Medical Establishment	37,350	1,89,720	2,27,070
Hospitals and Dispensaries	13,682	7,27,009	7,40,691
Grants for Medical Purposes . . . . .	..	40,091	40,091
Medical Colleges and Schools	2,055	1,13,643	1,15,698
Mental Hospital . . . . .	..	44,471	44,471
Chemical Examiner . . . . .	..	7,104	7,104
Charges in England	4,110	..	4,110
Loss or gain by exchange	7	..	7
TOTAL	57,204	11,22,038	11,79,242
39.—Public Health—			
Public Health Establishment . . . . .	..	86,714	86,714
Grants for Public Health Proposes . . . . .	..	65,588	65,588
Expenses in connection with epidemic diseases	..	73,811	73,811
Bacteriological Laboratories . . . . .	..	21,284	21,284
Pasteur Institutes . . . . .	..	1,828	1,828
Works	14,205	42,057	56,262
TOTAL	14,205	2,91,282	3,05,487
40.—Agriculture—			
Superintendence . . . . .	..	46,746	46,746
Subordinate and Expert staff . . . . .	..	37,825	37,825
Experimental Farms . . . . .	..	64,104	64,104
Agricultural Demonstration and propaganda including public exhibitions and fairs.	..	91,776	91,776
Agricultural Experiments and Research . . . . .	..	63,234	63,234
Agricultural Education . . . . .	..	11,957	11,957
Boring operations . . . . .	..	10,541	10,541
Scheme for the improvement of Agricultural marketing in India. . . . .	..	12,091	12,091
Other charges . . . . .	..	730	730
Charges in England . . . . .	..	5	5
TOTAL	..	3,39,009	3,39,009

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
41.—Veterinary—			
Superintendence . . . . .	..	27,520	27,520
Veterinary Education and Research . . . . .	..	20,578	20,578
Subordinate Establishment . . . . .	..	10,636	10,636
Hospitals and Dispensaries . . . . .	..	64,431	64,431
Breeding operations . . . . .	..	7,700	7,700
Other charges . . . . .	..	2,959	2,959
TOTAL . . . . .	..	1,33,824	1,33,824
42.—Co-operation—			
Superintendence . . . . .	..	1,56,704	1,56,704
Grants-in-aid . . . . .	..	24,868	24,868
Other charges . . . . .	..	82,210	82,210
TOTAL . . . . .	..	2,63,782	2,63,782
43.—Industries—			
Industries	18,513	13,18,013	13,36,526
Fisheries . . . . .	..	14,173	14,173
Charges in England	2,427	..	2,427
Loss or gain by exchange	4	..	4
TOTAL	20,944	13,32,186	13,53,130
47.—Miscellaneous Departments—			
<i>Statistics—</i>			
Provincial statistics . . . . .	..	883	883
<i>Miscellaneous—</i>			
Examinations . . . . .	..	1,582	1,582
Administration of Indian Partnership Act, 1932. . . . .	..	18	18
TOTAL . . . . .	..	2,483	2,483
H.—Civil Works and Miscellaneous Public Im- provements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Provincial Excise . . . . .	..	295	295
Forest . . . . .	..	179	179
Registration . . . . .	..	634	634
General Administration	38,188	4,750	42,938
Administration of Justice . . . . .	..	62	62
Jails and Convict Settlements . . . . .	..	59,759	59,759
Police . . . . .	..	97,743	97,743
Education . . . . .	..	8,627	8,627
Medical . . . . .	..	19,326	19,326
Public Health . . . . .	..	104	104
Agriculture . . . . .	..	931	931
Veterinary . . . . .	..	1,889	1,889
Industries . . . . .	..	193	193

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—concl'd.			
50.—Civil Works—concl'd.			
<i>Original Works—Buildings—concl'd.</i>			
Civil Works . . . . .	..	3,897	3,897
Capital Construction . . . . .	..	1,15,626	1,15,626
Original Works—Communication . . . . .	..	1,87,951	1,87,951
Repairs	39,691	9,18,657	9,58,348
Establishment	40,563	3,28,239	3,68,802
Establishment—Capital Construction . . . . .	..	6,653	6,653
Tools and Plant . . . . .	..	33,026	33,026
Grants-in-aid . . . . .	..	2,39,451	2,39,451
Suspense . . . . .	..	9,286	9,286
Charges in England	7,230	..	7,230
Loss or gain by exchange	20	..	20
TOTAL	1,25,692	20,37,278	21,62,970
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	..	5,231	5,231
Gratuitous Relief . . . . .	..	8,34,058	8,34,058
Deduct—Amount transferred from Famine Relief Fund. . . . .	..	—1,00,000	—1,00,000
TOTAL	..	7,39,289	7,39,289
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	3,94,876	8,18,005	12,12,881
Compassionate Allowances	2,327	3,942	6,269
Gratuities . . . . .	..	5,819	5,819
Contribution for pensions and gratuities	1,49,705	1,498	1,51,203
Pensions for distinguished and meritorious services or for political considerations.	130	..	130
Charitable Allowances	1,762	..	1,762
Donations to Provident Funds . . . . .	..	277	277
Government contribution payable under the Indian Civil Service Family Pension Rules.	1,330	..	1,330
Charges in England	4,370	5,600	9,970
Loss or gain by exchange	7	10	17
Deduct—Pensionary charges transferred to Commercial Departments	—5,337	—52,097	—57,434
TOTAL	5,49,170	7,83,054	13,32,224
56.—Stationery and Printing—			
I.—Stationery—			
Stationery offices and stores . . . . .	..	3,269	3,269
Purchase of stationery stores . . . . .	..	83,367	83,367
Discount on plain paper used with stamps . . . . .	..	3,346	3,346
Purchase of plain paper used with stamps . . . . .	..	15,959	15,959

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—concl'd.			
56.—Stationery and Printing—concl'd.			
II.—Printing—			
Government Presses	..	2,74,875	2,74,875
Printing at private Presses	..	28	28
Cost of printing work done by other Govern- ments.	..	33,152	33,152
Deduct—Cost of printing work done for other Governments and paying departments.	..	—7,064	—7,064
Charges in England	..	683	683
Loss or gain by exchange	..	1	1
TOTAL	..	4,07,616	4,07,616
57.—Miscellaneous—			
Cost of books and periodicals	..	3,318	3,318
Donations for charitable purposes	..	532	532
Special Commissions of Enquiry	..	5,404	5,404
Petty Establishments	..	21,500	21,500
Irrecoverable temporary loans and advances written off.	..	24	24
Contributions	..	83,332	83,332
Miscellaneous Durbar charges	..	339	339
Expenditure on account of State prisoners and detenus.	..	9,971	9,971
Miscellaneous and unforeseen charges	337	66,238	66,575
TOTAL	337	1,90,658	1,90,995
M.—Extraordinary Items—			
63.—Extraordinary charges—			
Charges in India	3,955	2,05,055	2,09,010
Charges in England	1,234	..	1,234
Loss or gain by exchange	2	..	2
TOTAL	5,191	2,05,055	2,10,246
64-B.—Civil Defence—			
Expenditure on Air Raid Precautions	22,103	17,04,017	17,26,120
Expenditure on Civic Guards	..	20,484	20,484
National War Front	..	—7,171	—7,171
Press Censor	..	13,918	13,918
Expenditure on evacuees and refugees	..	40,974	40,974
Expenditure in connection with interning of enemy subjects.	..	539	539
Expenditure in connection with the Registra- tion of Foreigners Act, 1939.	..	91	91
War Police	9,710	2,15,756	2,25,466
War Committees	..	6,481	6,481
Motor Spirit and Tyre Rationing schemes	..	—31	—31
Works	..	2,32,138	2,32,138

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

Heads. 1	Expenditure for 1943-44.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—concl'd			
64-B.—Civil Defence—concl'd.			
Miscellaneous	..	69,448	69,448
Charges in England	3,236	..	3,236
Loss or gain by exchange	5	..	5
Deduct—Share payable by the Central Government.	..	—10,55,300	—10,55,300
TOTAL	35,054	12,41,344	12,76,398
C.C.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—			
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
B.—Financed from Ordinary Revenues—			
Irrigation Works—			
Productive—			
Works	..	42,999	42,999
Establishment	1,314	9,873	11,187
Tools and Plant	..	852	852
Charges in England	224	..	224
TOTAL	1,538	53,724	55,262
J.J.—Miscellaneous—Capital Accounts within Revenue Account—			
55-A.—Commutation of Pensions financed from Ordinary Revenues—			
Amount transferred from "83.—Payments of commuted value of Pensions".	4,485	31,542	36,027
TOTAL	4,485	31,542	36,027
Capital Account outside the Revenue Account—			
J.J.—Miscellaneous—Capital Account outside the Revenue Account—			
83.—Payments of commuted value of pensions—			
Payments of commuted value of pensions—			
Payments in India	4,485	31,542	36,027
Deduct—Amount financed from ordinary revenues.	—4,485	—31,542	—36,027
TOTAL	..	..	..
85-A.—Capital outlay on Provincial schemes connected with the War, 1939—			
Grain supply schemes	869	22,25,260	22,26,129
Standard cloth scheme	..	2,26,343	2,26,343
Other Miscellaneous schemes	..	1,26,459	1,26,459
TOTAL	869	25,78,062	25,78,931

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

Nature of Expenditure.	Expenditure during the year 1943-44.	Expenditure to end of the year 1943-44.
	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Productive—		
Patrapara Irrigation Project	(a)55,262	99,713
Unproductive—		
Orissa Canal Project . . . . .	..	2,65,73,699
Rushikulya system . . . . .	..	51,86,712
TOTAL—Irrigation Works	55,262	3,18,60,124
<i>Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).</i>	<i>—55,262</i>	<i>—14,67,980</i>
Net amount outside the Revenue Account . . . . .	..	3,03,92,144
81.—Capital Account of Civil Works outside the Revenue Account.	..	5,063
83.—Payments of commuted value of Pensions	36,027	3,79,686
<i>Deduct.—Amount financed from ordinary revenues</i>	<i>—36,027</i>	<i>—3,79,686</i>
Net amount outside the Revenue Account . . . . .	..	..
85-A.—Capital Outlay on Provincial schemes connected with the War, 1939.	25,78,931	25,78,931
GRAND TOTAL	25,78,931	3,29,76,138

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

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

I.—Report.

INTRODUCTORY.

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

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

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Orissa on the 31st March 1944:—

(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.
	A to M	Government	42	4,41,356
	N	Public Debt	42-43	14,82,300
	O	Unfunded Debt	43	39,36,240
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—	44-53	
9,89,203		Gross balance	44	87,50,627
9,79,003		Investments	44	
		(ii) Advances not bearing interest.	50-51	
		(iii) Suspense—		
60,50,136		Investments.		
62,262		Other items (Net).		
24,47,691	R	Loans and Advances by Provincial Governments.		3,38,370
	S	Remittances—		
		I.—Remittances within India		1,49,48,893
44,20,598	V	(Closing) Cash Balance		
1,49,48,893				

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

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

SECTIONS A TO M.—GOVERNMENT ACCOUNT **Cr. Rs. 4,41,356**

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 counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
..	A.—Opening Balance	28,28,592
..	B.—Revenue Receipts for 1943-44	2,55,77,842
2,53,86,147	C.—Expenditure on Revenue Account for 1943-44 . . . . .	..
25,78,931	D.—Capital Expenditure outside the Revenue Account for 1943-44 . . . . .	..
4,41,356	E.—Closing Balance, Cr. . . . .	..
2,84,06,434	TOTAL	2,84,06,434

6. Item A represents the balance brought forward from the last year. The figures against items B, C and D agree with the corresponding figures exhibited in Account No. 2 of Part A.

SECTION N.—PUBLIC DEBT **Cr. Rs. 14,82,300**

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 1944 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.

from the Central Government Cr. Rs. 14,82,300

loan granted by the Central Government to the Government of Orissa under this head. The above balance represents the amount of the Government of Orissa from the Central Government during the two years 1943-44 and 1944-45 a total loan of Rs. 20,38,400. The Central Government agreed to grant to the Government of Orissa four-fourths of the advances payable to cultivators

in cash or kind through the provincial Loan Account. Of the total loans, Rs. 9,00,400 carries no interest and is repayable after one year, Rs. 10,90,000 is repayable in three or five years and is free of interest for the first year and thereafter bears interest at the rate of $3\frac{1}{2}$ per cent. per annum and the balance of Rs. 48,000 is repayable in five years and is free of interest.

SECTION O.—UNFUNDED DEBT**Cr. Rs. 39,36,240**

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

*State Provident Funds.**Cr. Rs. 39,36,240.*

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

	Rs.
General Provident Fund	38,34,701
Indian Civil Service Provident Fund	99,811
Contributory Provident Fund	1,728
<i>civil reference " " "</i>	
TOTAL	39,36,240

The amounts at credit of the subscribers on the 31st March 1944 have been communicated to them.

*General Provident Fund**Cr. Rs. 38,34,701*

11. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service (for whom separate funds exist) and other joint-cadre officers whose fund accounts are maintained in the office of the Accountant General, Bihar. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of this Fund on the 31st March 1944 on the books of the Account office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation was effected except in regard to a sum of *minus* Rs. 6,553, which includes Rs. 27 for 1942-43. This difference is in respect of 24 items. Out of these, 6 items amounting to *minus* Rs. 6,464 have since been adjusted. The remaining items amounting to *minus* Rs. 89 are in the course of adjustment.

*Indian Civil Service Provident Fund**Cr. Rs. 99,811*

12. This represents the balance of the personal account of His Excellency the Governor of Orissa whose account is maintained in this office.

*Contributory Provident Fund**Cr. Rs. 1,728.*

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

SECTION P.—DEPOSITS AND ADVANCES.

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest	9,89,203	87,50,627
(2) Advances not bearing interest	9,79,003	..
(3) Suspense	61,12,398	..
TOTAL	80,80,604	87,50,627

	Rs.
Deposits not bearing interest	Cr. 87,50,627
	Dr. 9,89,203

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

	Cr. Rs.	Dr. Rs.
(1) Reserve Funds	11,07,932	9,89,203
(2) Other Deposit Accounts	76,42,695	..
TOTAL	87,50,627	9,89,203

	RS.
Reserve Funds	Cr. 11,07,932
	Dr. 9,89,203

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

	Rs.
<i>The Orissa Famine Relief Fund</i>	Cr. 11,07,932
<i>The Orissa Famine Relief Fund— Investment Account</i>	Dr. 9,89,203

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

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

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

The balance at credit of the Fund on the 31st March 1944 consisted of Rs. 1,18,729 in cash and Rs. 9,89,203 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 1944 to Rs. 9,81,740. 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.

Other Deposit Accounts **Cr. Rs. 76,42,695**

18. The outstanding are as follows :—

	Cr. Rs.
Deposits of Local Funds	15,74,323
Departmental and Judicial Deposits—	
Civil Deposits	23,93,505
Other Accounts	36,74,867
TOTAL	76,42,695

Deposits of Local Funds **Cr. Rs. 15,74,323**

19. The details of these deposits are :—

	Rs.
District Funds	8,48,400
Municipal Funds	3,03,776
Other Funds—	
Port and Marine Funds	31,283
Education Funds	2,55,335
Medical and Charitable Funds	1,34,675
Public Works Funds	854
TOTAL	15,74,323

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 broad-sheets 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. 8,48,400**

20. This balance is composed of :—

(a) District Board Funds	8,34,471
(b) Union Funds	13,929
TOTAL	8,48,400

The certificates acknowledging the correctness of the balances as on the 31st March 1944 have been received in all cases except six in respect of (a) and one in respect of (b) above. There are differences of Rs. 39,726 and Rs. 59 under (a) and (b) respectively between the ledger and broad-sheet balances which are under reconciliation.

Municipal Funds **Cr. Rs. 3,03,776**

21. This represents the balances at the credit of Municipalities. There was a difference of Rs. 37 between the ledger and broad-sheet balances, which is being adjusted in 1944-45.

The certificate of acceptance has not been received in one case.

Port and Marine Funds **Cr. Rs. 31,283**

22. These represent the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There is a difference of Rs. 554 between the ledger and broad-sheet balances which is under reconciliation. Certificates accepting the balances are awaited.

Education Funds Cr. Rs. 2,55,335

23. These are :—

(a) Elementary Education Funds	56,145
(b) District Education Councils Funds	1,99,190
TOTAL	2,55,335

There is a difference of Rs. 49 between the ledger and broad-sheet balances in case of (b) which is under reconciliation.

Certificates accepting the balances are awaited in two cases in respect of (a) and one in respect of (b).

Medical and Charitable Funds Cr. Rs. 1,34,675

24. This balance consists of :—

(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,30,413
(b) Leper Asylum Fund	432
(c) Medical Registration Fund	295
(d) Orissa Nurses and Midwives Council Fund	13
(e) Medical Examination Fund	3,522
TOTAL	1,34,675

Public Works Funds—Khondmahal Road Fund Cr. Rs. 854

25. This head accommodates the proceeds of the plough tax in the Khondmahals, Government's contribution of an equivalent amount and miscellaneous receipts transferred to the Fund through the Revenue Account. The certificate accepting the balance is awaited.

Departmental and Judicial Deposits—Civil Deposits Cr. Rs. 23,93,505

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

	Dr. Rs.	Cr. Rs.
Revenue Deposits		7,70,916
Civil Courts' Deposits		3,88,392
Criminal Courts' Deposits		21,667
Personal Deposits		8,83,939
Forest Deposits		15
Public Works Deposits		2,92,621
Trust Interest Funds	252	
Deposits on account of Police Funds		14,144
Deposits for work done for Indian States, Public bodies or private individuals.		1,125
Unclaimed Deposits in the General Provident Fund.		1,968
Deposits of fees received by Government servants for work done for private bodies.		539
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association.		2,388
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund.		251
Deposits on account of moneys received for His Excellency the Governor's War Pur- poses Fund.		15,789
Deposits on account of moneys received for St. Dunstan's hostel for blinded soldiers, sailors and airmen.		3
TOTAL	252	23,93,757
Net Cr. Rs.		23,93,505

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

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

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

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

Revenue Deposits Cr. Rs. 7,70,916

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

The difference of Rs. 1,644 between the broad-sheet and ledger balances is being adjusted in 1944-45.

Civil Courts' Deposits Cr. Rs. 3,88,392

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

	Rs.
(a) High Court Deposits	19,932
(b) District Civil Courts' Deposits	3,65,045
(c) Deposits under the Workmen's Compensation Act.	3,415
TOTAL	3,88,392

There is a difference of Rs. 9 under (b) and Rs. 542 under (c) between the proof-sheet and ledger balances. They are under correspondence and will be adjusted during 1944-45.

Criminal Courts' Deposits Cr. Rs. 21,667

29. There is a difference of Rs. 558 between the proof-sheet and ledger balances which is being adjusted in the accounts for 1944-45.

Personal Deposits Cr. Rs. 8,83,939

30. The total number of Personal Ledger Accounts open on the 31st March 1944 was 56 against 55 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 :—

	Rs.
Opening balance on the 1st April 1943 Cr.	5,79,026
Total credits during 1943-44	42,60,627
TOTAL	48,39,653
<i>Deduct—</i>	
Total debits during 1943-44	39,55,714
Closing balance on the 31st March 1944 Cr.	8,83,939

There is a difference of Rs. 46 between the broad-sheet and the ledger balances which is being adjusted in 1944-45.

The certificates accepting the correctness of the balances in respect of the several accounts are awaited.

Forest Deposits Cr. Rs. 15

31. The above balance represents the security deposits realised in cash from the Forest contractors.

Public Works Deposits Cr. Rs. 2,92,621

32. The details are as follows:—

	Rs.
(1) Cash Deposits of subordinates as securities	230
(2) Cash deposits of contractors as security	1,56,862
(3) Deposits for work to be done	52,386
(4) Sums due to contractors on closed accounts	15,971
(5) Miscellaneous Deposits	67,172
TOTAL	2,92,621

Trust Interest Funds Dr. Rs. 252

33. This head is credited with the amounts authorised by the Public Debt office or trust warrants issued by it and debited with the amounts paid on the payment orders issued by the Treasurer, Charitable Endowments.

The balance under the head is made up of a debit balance of Rs. 371 and a credit balance of Rs. 119. The debit balance is due to the fact that debits aggregating Rs. 371 on account of payment orders issued by the Treasurer have preceded the credit which was realised but was not passed on to Orissa by the Accountant General, Bihar in the account for 1943-44 itself. The credit balance represents value of payment orders remaining unpaid on 31-3-44.

Deposits on account of Police Funds Cr. Rs. 14,144

34. The certificates accepting the correctness of the balance have been received in all cases except four. There was a difference of Rs. 4,386 including a difference of Rs. 871 of the previous year, between the broad-sheet and the ledger balances which is being adjusted in 1944-45.

Deposits for work done for Indian States, Public bodies or private individuals Cr. Rs. 1,125

35. These represent moneys received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies.

Unclaimed Deposits in the General Provident Fund Cr. Rs. 1,968

36. 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. 539

37. 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.

- (a) *Deposits on account of Moneys received for the Indian Red Cross Society and the St. John Ambulance Association* Cr. Rs. 2,388
- (b) *Deposits on account of Moneys received for His Excellency the Viceroy's War Purposes Fund* Cr. Rs. 251
- (c) *Deposits on account of Moneys received for His Excellency the Governor's War Purposes Fund* Cr. Rs. 15,789
- (d) *Deposits on account of Moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen* Cr. Rs. 3

38. These represent the balances in the treasuries of public subscriptions to the above Funds for which Government Drafts were not issued before the close of the year 1943-44. There is a difference of Rs. 5 under (c) between the broad-sheet and ledger balances which is being adjusted in the accounts for 1944-45.

Other Accounts Cr. Rs. 36,74,867

39. 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 :—

	Rs.
Subventions from Central Road Fund	83
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	1,769
Deposit Account of the grant made by the Imperial Council of Agricultural Research	3,837
Deposit Account of grants from Sugar Excise Fund	667
Deposit Account of grants from the Central Government for the development of handloom industries	23,703
Fund for Orissa Buildings	36,44,808
TOTAL	36,74,867

Subventions from Central Road Fund Cr. Rs. 83

40. 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 Provincial Government to improve its communications. Schemes are approved by the Governor-General in Council with the advice of the Standing Committee on Roads. A *pro forma* account of the transactions of the Fund is given in Account No. 4 of this part.

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

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

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

- (a) *Deposit Account of the grant made by the Imperial Council of Agricultural Research* Cr. Rs. 3,837
- (b) *Deposit Account of grants from the Central Government for the development of handloom industries* Cr. Rs. 23,703
- (c) *Deposit Account of grants made from Sugar Excise Fund* Cr. Rs. 667

42. The balance under (a) represents the unspent amount on the 31st March 1944 of the grant made by the Imperial Council of Agricultural Research for furtherance of agricultural schemes and other allied objects. The balance under (b) represents the unspent amount of the grants made by the Central Government for the development of handloom industries and the balance under (c) represents the unspent amount of the grants made by the Central Government for the scheme of improvement of sugar-cane cultivation and marketing. *Pro forma* accounts of the transactions of the above Deposit Accounts have been given in Account No. 4 of this Part.

Certificates of acceptance in respect of balances on the 31st March 1944 are wanting.

Fund for Orissa Buildings *Cr. Rs. 36,44,808*

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

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

Advances not bearing interest **Dr. Rs. 9,79,003**

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

	Dr. Rs.
Advances Repayable	9,39,973
Permanent Advances Civil	36,434
Accounts with the Reserve Bank	2,596
TOTAL	9,79,003

Advances Repayable **Dr. Rs. 9,39,973**

45. The details of the above are :—

	Dr. Rs.
Civil Advances	62,614
Special Advances	8,64,569
Forest Advances	375
Revenue Advances—Advances for Survey operations	12,415
TOTAL	9,39,973

Civil Advances *Dr. Rs. 62,614*

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

	Rs.
Objection Book Advances	19,070
Stock Advance for Well-Boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police grain advances	30,049
TOTAL	62,614

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

necessary in those cases in which different classes of transactions are included in the same account.

Objection Book Advances **Dr. Rs. 19,070**

47. The ledger balances under this head are proved with those shown in the broad-sheets maintained for the several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the "Objection Books". There was a difference of Rs. 911 between the ledger balance on the 31st March 1944 and the sum total of the broad-sheet balances out of which Rs. 197 has, however, been reconciled in 1944-45. Out of the outstanding balance of Rs. 19,070 a sum of Rs. 7,060 including Rs. 130 of the previous year has been recovered in 1944-45 and the balance is in course of recovery.

Stock Advance for Well-Boring operations **Dr. Rs. 3,495**

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

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

Police Grain advance **Dr. Rs. 30,049**

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

Special Advances **Dr. Rs. 8,64,569**

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

Forest Advances **Dr. Rs. 375**

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

Revenue Advances **Dr. Rs. 12,415**

52. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstandings under this head are made up of (i) Revenue Survey Advances (Rs. 12,145) and (ii) Cost of Survey marks (Rs. 270). The certificates of acceptance are awaited. There is a difference of Rs. 56 under (i) and Rs. 264 under (ii) between the broad-sheet and ledger balances which is under reconciliation.

Permanent Advances, Civil **Dr. Rs. 36,434**

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

Accounts with the Reserve Bank **Dr. Rs. 2,596**

54. The receipts and payments on account of the Reserve Bank appearing in the Government accounts are credited or debited to this head. There is a difference of Rs. 6 between the balance as per Broad-sheet and Ledger. It has been adjusted in 1944-45.

The outstanding represents the balance due from the Reserve Bank of India which has been recovered from the Reserve Bank during the year 1944-45.

Suspense --	Dr. Rs.
Investments	60,50,136
Other items	62,262

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

	Dr. Rs.
Investments—	
Suspense Accounts	60,50,136
Other items—	
(i) Suspense Accounts	8,253
(ii) Departmental and Similar Accounts	54,009
TOTAL	62,262

INVESTMENTS—

SUSPENSE ACCOUNTS—

Cash Balance Investment Account Dr. Rs. 60,50,136

56. This head is intended for the record of transactions connected with temporary investments by the Provincial Government of their cash balances, e.g., in Treasury bills or other securities of the Central Government. The outstanding balance has been expended in the purchase of the securities of the Central Government of the face value of Rs. 61,17,300. The balance has been accepted as correct by Government.

Other items—

(i) *Suspense Accounts* Dr. Rs. 8,253

57. The details are :—

	Dr. Rs.
Suspense Account	4,564
Central Accounts Office—	
Reserve Bank Suspense	3,689
TOTAL	8,253

Suspense Account Dr. Rs. 4,564

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

Objection Book Suspense (Receipts)	Cr. Rs. 17,818
Objection Book Suspense (Payments)	Dr. Rs. 22,382
Net	Dr. Rs. 4,564

The transactions under these heads represent mainly items which, owing to inadequate information or other reasons, cannot be allocated to their proper heads of account and are awaiting clearance either by final adjustment under the appropriate heads of accounts concerned or by recovery. The entries under this head are zealously watched as there is a general rule that these heads should not be operated upon without special orders in each case. Out of these outstanding balances a sum of Rs. 1,701 under "Suspense Receipts" and a sum of Rs. 836 under "Suspense Payments" have been cleared in the accounts of 1944-45. The remaining amounts are in course of adjustment.

Central Accounts Office—Reserve Bank Suspense Dr. Rs. 3,689

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

The balance has been adjusted in the accounts of 1944-45.

(ii) *Departmental and Similar Accounts* Dr. Rs. 54,009

60. The balance is composed of :—

	Rs.
Civil Department balances—	
(a) Forest	15,390
(b) Public Works	38,619
TOTAL	54,009

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

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Dr. Rs. 24,47,691

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

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

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	60,553
Loans to District and other Local Fund Committees	1,98,702
Advances to Cultivators	18,41,467
Advances under Special Laws	863
Miscellaneous Loans and Advances	3,29,638
(2) Loans to Government servants—	
House Building Advances	16,049
Advances for purchase of other conveyances	419
TOTAL	24,47,691

Loans to Municipalities Dr. Rs. 60,553

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

Loans to District and other Local Fund Committees Dr. Rs. 1,98,702

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

Advances to Cultivators Dr. Rs. 18,41,467

64. The balance consists of :—

	Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (ordinary)	2,07,159
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food)	2,44,400
(iii) Advances under the Agriculturists' Loans Act XII of 1884 (ordinary)	13,33,895
(iv) Advances under the Agriculturists' Loans Act XII of 1884 (Grow More Food)	56,013
TOTAL	18,41,467

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 Account Office, the latter being reconciled with the administrative balances certified by the District or Revenue authorities concerned. There were differences of Rs. 6,927 under heads (i) and

(ii) and of Rs. 24,982 under heads (iii) and (iv) between the ledger balance and the broad-sheet balance which are under reconciliation.

Advances under Special Laws *Dr. Rs. 863*

65. This amount represents the balance of the advances made under the Bihar and Orissa State—Aid to Industries Act to a private individual.

Miscellaneous Loans and Advances *Dr. Rs. 3,29,638*

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

	Rs.
(i) Loans to Hindu Religious Endowment Fund	44,000
(ii) Loans to the Provincial Co-operative Land Mortgage Bank	1,75,000
(iii) Loans to Mohsin Endowment Fund for payment of scholarship	340
(iv) Loans to Society for the prevention of cruelty towards animals	300
(v) Advances to Puri Electric Co.	800
(vi) Loans to Central Banks in North Orissa	1,09,198
TOTAL	3,29,638

Loans to Government servants :—

(i) <i>House Building Advances</i>	<i>Dr. Rs. 16,049</i>
(ii) <i>Advances for purchase of other conveyances</i>	<i>419</i>

67. There is a difference of Rs. 12 between the ledger and the broad-sheet balances under (i) and Rs. 60 under (ii) which have since been adjusted in the accounts of 1944-45. Recoveries were regularly effected in all cases during the year under report. The certificates of acceptance have not been received in 5 cases relating to head (i) and 6 cases in respect of head (ii). Rs. 2,998 under (i) and Rs. 222 under (ii) have since been recovered.

SECTION S.—REMITTANCES—

I. Remittances within India

Cr. Rs. 3,38,370

68. This head consists of :—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller . . . . .	..	3,43,078
2. Reserve Bank of India Remittances . . . . .	..	1,534
3. Adjusting Account between Central and Provincial Governments	6,381	..
4. Adjusting Account with Railways	203	..
5. Inter-Provincial Suspense Account . . . . .	..	342
TOTAL	6,584	3,44,954
Net	Cr. Rs. 3,38,370	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller

Cr. Rs. 3,43,078

69. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Forest Remittances	94,661	..
(b) Public Works Remittances . . . . .	..	4,22,928
(c) Miscellaneous Remittances . . . . .	..	14,811
TOTAL	94,661	4,87,739

Net Cr. Rs. 3,43,078

This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same

Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

The balances have been compared in each case with remittance or subsidiary registers and have been found to agree, except in the case of (b), where there is a difference of Rs. 990 between the ledger balance and the broad-sheet balance, which is in the course of adjustment. The balance under the head (c) represents the amounts paid into treasuries by liquor shop-keepers and refundable to distillery contractors.

Reserve Bank of India Remittances

Cr. Rs. 1,534

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

The outstanding credit balance of Rs. 1,534 could not be adjusted in the accounts of the year due to the non-receipt of the relevant documents in time from the Treasury Officer concerned. The balance has since been adjusted.

Adjusting Account between Central and Provincial Governments.

Dr. Rs. 6,381

Adjusting Account with Railways

Dr. Rs. 203

Inter-Provincial Suspense Account

Cr. Rs. 342

71. 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 Provincial Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1943-44. This settlement has been carried out in the Bank's account for 1944-45.

SECTION V.—CASH BALANCE

Dr. Rs. 44,20,598

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

	Dr. Rs.
Cash in Treasuries	4,64,608
Deposits with the Reserve Bank	39,55,990
TOTAL	44,20,598

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1944 which has been verified by the Currency Officer.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

56

Part II.—Accounts.

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

Heads of Receipts. 1	Actuals for 1943-44. 2	Heads of Disbursements. 3	Actuals for 1943-44. 4
	Rs.		Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	10,00,000	Floating Debt	10,00,000
Loans from the Central Government	14,82,300	Loans from the Central Government . . . . .	..
TOTAL	24,82,300	TOTAL	10,00,000
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	5,92,948	State Provident Funds	3,36,358
TOTAL	5,92,948	TOTAL	3,36,358
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing Interest—</i>		<i>Deposits not bearing Interest—</i>	
Famine Relief Fund	31,910	Famine Relief Fund	1,00,000
Deposits of Local Funds	46,33,698	Deposits of Local Funds	44,78,506
Civil Deposits	65,96,014	Civil Deposits	59,20,020
Other Accounts	2,19,478	Other Accounts	2,62,121
<i>Advances not bearing Interest—</i>		<i>Advances not bearing Interest—</i>	
Advances repayable	9,19,426	Advances repayable	16,40,328
Permanent Advances	600	Permanent Advances	8,280
Accounts with the Government of Burma	32,019	Accounts with the Government of Burma	32,019
Accounts with the Reserve Bank	7,066	Accounts with the Reserve Bank	6,246
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	82,80,855	Suspense Accounts	49,51,562

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

Departmental and similar Accounts	24,339
TOTAL	2,07,45,405
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	2,58,204
Loans to Government servants	15,401
TOTAL	2,73,605
S.—Remittances—	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	74,64,559
Reserve Bank of India Remittances	1,46,07,178
Adjusting Account between Central and Provincial Governments.	2,58,44,020
Adjusting Account with Railways	9,96,631
Inter-Provincial Suspense Account	57,25,225
TOTAL	5,46,37,613
Total Receipts under Debt, Deposit and Remittance heads.	7,87,31,871
Total Revenue as per Account No. 2 of Part A.	2,55,77,842
TOTAL RECEIPTS	10,43,09,713
V.—(Opening) Cash Balance—	
Cash in Treasuries	2,98,047
Deposits with the Reserve Bank	29,56,379
TOTAL	32,54,426
GRAND TOTAL	10,75,64,139

Departmental and similar Accounts	58,291
TOTAL	1,74,57,373
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	16,91,790
Loans to Government servants	6,278
TOTAL	16,98,068
S.—Remittances—	
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.	75,85,664
Reserve Bank of India Remittances	1,46,04,915
Adjusting Account between Central and Provincial Governments.	2,57,73,372
Adjusting Account with Railways	9,96,807
Inter-Provincial Suspense Account	57,25,906
TOTAL	5,46,86,664
Total Disbursements under Debt, Deposit and Remittance heads.	7,51,78,463
Total Expenditure as per Account No. 2 of Part A	2,79,65,078
TOTAL DISBURSEMENTS	10,31,43,541
V.—(Closing) Cash Balance—	
Cash in Treasuries	4,64,608
Deposits with the Reserve Bank	39,55,990
TOTAL	44,20,598
GRAND TOTAL	10,75,64,139

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1943-44 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1943.	On 31st March 1944.	Increase (+) Decrease (—) in the year ended 31st March 1944.
	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure—			
Commercial Departments—			
Irrigation	3,18,04,862	3,18,60,124	+55,262
TOTAL—Commercial Departments	3,18,04,862	3,18,60,124	+55,262
Other Departments—			
Other Accounts	5,063	25,83,994	+25,78,931
TOTAL—Other Departments	5,063	25,83,994	+25,78,931
TOTAL—Capital Expenditure	3,18,09,925	3,44,44,118	+26,34,193
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	9,97,637	24,31,223	+14,33,586
Loans to Government servants	25,591	16,468	—9,123
TOTAL—Loans and Advances	10,23,228	24,47,691	+14,24,463
TOTAL—Capital and other Expenditure	3,28,33,153	3,68,91,809	+40,58,656
Deduct—Contribution from Revenue to Capital Expenditure.	14,12,718	14,67,980	+55,262
Net Capital and other Expenditure (outside the Revenue Account) (X).	3,14,20,435	3,54,23,829	+40,03,394
Principal Sources of Funds—			
Debt—			
Loans from the Central Government . . . . .	..	14,82,300	+14,82,300
Unfunded Debt	36,79,650	39,36,240	+2,56,590
TOTAL—Outstanding Debt	36,79,650	54,18,540	+17,38,890
Sinking Funds and Reserve Funds	11,76,022	11,07,932	—68,090
Net balance under Deposits, Advances, etc., other than those shown separately.	69,35,699	66,01,429	—3,34,270
Remittances	3,87,421	3,38,370	—49,051
TOTAL—Debt and other obligations	1,21,78,792	1,34,66,271	+12,87,479
Deduct—			
Cash Balance	32,54,426	44,20,598	+11,66,172
Investments	1,07,29,730	70,39,339	—36,90,391
Net provision of Fund (Y)	—18,05,364	20,06,334	+38,11,698

NOTE.—This statement shows the net capital and other expenditure (X) to be far in excess of the net provision of funds (Y). This is mainly due to the debt to the Central Government (Rs. 2,69,25,595) which was cancelled on the 31st March 1937.

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 1943.	Additions during the year.	Discharges during the year.	Amount on the 31st March 1944.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
(a) Floating Debt—				
Other Floating Loans . . . . .	..	10,00,000	10,00,000	..
(b) Loans from the Central Government . . . . .	..	14,82,300	..	14,82,300
TOTAL—Public Debt . . . . .	..	24,82,300	10,00,000	14,82,300
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	35,89,954	5,80,756	3,36,009	38,34,701
Indian Civil Service Provident Fund.	88,308	11,503	..	99,811
Contributory Provident Fund	1,388	689	349	1,728
TOTAL.—Unfunded Debt	36,79,650	5,92,948	3,36,358	39,36,240
TOTAL—Debt and other Interest-bearing obligations.	36,79,650	30,75,248	13,36,358	54,18,540

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I-A.—ORISSA FAMINE RELIEF FUND.

	Rs.		Rs.
Balance on the 1st April 1943	11,76,022	Transfer to Revenue Account	1,00,000
Interest Receipts	31,910	Balance on the 31st March 1944.	11,07,932*
TOTAL	12,07,932	TOTAL	12,07,932

Rs.

*Cash	1,18,729
Investment	9,89,203

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

	Rs.		Rs.
Balance on the 1st April 1943	9,89,203	Balance on the 31st March 1944.	9,89,203
TOTAL	9,89,203	TOTAL	9,89,203

The market value of securities held in the Investment Account as on 31st March 1944 was Rs. 9,81,740.

II.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on the 1st April 1943	(a)13,119	Amount of expenditure during the year.	1,14,601
Amount allotted from the Central Road Fund.	1,01,565	Balance on the 31st March 1944.	83
TOTAL	1,14,684	TOTAL	1,14,684

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

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

	Rs.		Rs.
Balance on the 1st April 1943	1,769	Balance on the 31st March 1944.	1,769
TOTAL	1,769	TOTAL	1,769

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—concl'd.

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

Balance on the 1st April 1943 .	Rs. 3,837	Amount expended on various schemes.	Rs. 97
Amount contributed by the Imperial Council of Agricultural Research.	97	Balance on the 31st March 1944.	3,837
TOTAL .	3,934	TOTAL .	3,934

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

Balance on the 1st April 1943 .	Rs. 24,353	Amount expended on various schemes.	Rs. 15,890
Amount contributed by the Central Government.	15,240	Balance on the 31st March 1944.	23,703
TOTAL .	39,593	TOTAL .	39,593

VI.—DEPOSIT ACCOUNT OF GRANTS FROM SUGAR EXCISE FUND.

Balance on the 1st April 1943 .	Rs. 1,221	Amount of expenditure during the year.	Rs. 4,710
Amount contributed by the Central Government.	4,156	Balance on the 31st March 1944.	667
TOTAL .	5,377	TOTAL .	5,377

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

Balance on the 1st April 1943 .	Rs. ..	Amount of expenditure during the year.	Rs. 4,544
Amount contributed by the Central Jute Committee.	4,544	Balance on the 31st March 1944.	..
TOTAL .	4,544	TOTAL .	4,544

VIII.—FUND FOR ORISSA BUILDINGS.

Balance on the 1st April 1943 .	Rs. 36,73,211	Amount of expenditure during the year.	Rs. 1,22,279
Interest on investments of the Fund money.	93,876	Balance on the 31st March 1944.	36,44,808
TOTAL .	37,67,087	TOTAL .	37,67,087

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.

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Major and Minor Heads of Accounts.	Balance on 1st April 1943.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1944.	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	67,864	..	67,864	7,311	60,553	2,724
Loans to District and other Local Fund Committees	1,36,201	67,000	2,03,201	4,499	1,98,702	3,162
Advances to cultivators	6,08,091	14,58,075	20,66,166	2,24,699	18,41,467	34,966
Advances under Special Laws	950	..	950	87	863	23
Miscellaneous Loans and Advances	1,84,531	1,66,715	3,51,246	21,608	3,29,638	5,548
TOTAL	9,97,637	16,91,790	26,89,427	2,58,204	24,31,223	46,423
Loans to Government servants—						
House-building Advances	24,952	5,788	30,740	14,691	16,049	775
Advances for purchase of motor cars . . . . .	..	..	..	..	..	11
Advances for purchase of other conveyances	639	490	1,129	710	419	13
TOTAL	25,591	6,278	31,869	15,401	16,468	799
GRAND TOTAL	10,23,228	16,98,068	27,21,296	2,73,605	24,47,691	47,222

FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

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