

GOVERNMENT OF ORISSA

FINANCE ACCOUNTS

1944-45

AND

THE AUDIT REPORT

1945



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FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

1944-45.

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Finance Accounts of the Government of Orissa for the year 1944-45 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 1944-45 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 1944-45 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 1944-45.

SIMLA ;
The 31st December 1945. }

B. M. STAIG,
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 repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads; *e.g.*, cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

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

2. *Sections and heads of Accounts.*—Within each of the four divisions mentioned above the transactions are grouped into Sections which are further subdivided 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 or authorised. 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 1944-45.

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, 1944-45.	Actuals, 1944-45.	More (+) Less (-).	Disbursements.	Budget Estimates, 1944-45.	Actuals, 1944-45.	More (+) Less (-).
1	2	3	4	5	6	7	8

I.—REVENUE.

Revenue—				Expenditure—			
Principal Heads of Revenue—				Direct Demands on the Revenue—			
Customs	90	92	+2	Taxes on Income other than Corporation Tax. . . . .	..	..	..
Taxes on Income other than Corporation Tax.	36,00	53,12	+17,12	Land Revenue	3,19	3,34	+15
Land Revenue	52,89	50,61	-2,28	Provincial Excise	8,24	9,16	+92
Provincial Excise	37,53	61,71	+24,18	Stamps	58	71	+13
Stamps	22,31	21,25	-1,06	Forest	9,16	24,61	+15,45
Forest	11,47	34,09	+22,62	Registration	1,80	1,91	+11
Registration	3,02	3,29	+27	Charges on account of Motor Vehicles Acts.	42	51	+9
Receipts under Motor Vehicles Acts	62	1,16	+54	Other Taxes and Duties . . . . .	..	..	..
Other Taxes and Duties	4	4	..				
TOTAL—Principal Heads	1,64,78	2,26,19	+61,41	TOTAL—Direct Demands	23,39	40,24	+16,85
Irrigation—Net receipts	49	-2,76	-3,25	Irrigation	16,72	18,32	+1,60
Debt Services	13,36	13,37	+1	Debt Services	4,52	4,72	+20
Civil Administration	30,84	29,79	-1,05	Civil Administration	1,62,68	1,66,02	+3,34
Civil Works and Miscellaneous Public Improvements.	4,54	4,28	-26	Civil Works and Miscellaneous Public Improvements.	24,34	26,15	+1,81
Miscellaneous	2,30	5,26	+2,96	Miscellaneous	18,61	26,39	+7,78
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	40,01	40,01	..	Contributions and Miscellaneous Adjustments between Central and Provincial Governments. . . . .	..	..	..

Extraordinary items	64	1,50	+86	Extraordinary items Capital Expenditure within the Revenue Account (Details by Major heads are given in Account No. 2).	16,43 63	17,39 57	+96 -6
TOTAL—Revenue	2,56,96	3,17,64	+60,68	TOTAL—Expenditure on Revenue Account	2,67,32	2,99,80	+32,48
Surplus	10,36	17,84	+28,20				
Deficit							

II.—CAPITAL.

Capital Expenditure outside the Revenue Account— Capital outlay on Provincial schemes connected with the war, 1939.	77,52	21,55	-55,97
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III.—DEBT.

<i>Public Debt—</i> Floating Debt	1,30,00	1,27,00	-3,00	<i>Public Debt—</i> Floating Debt	45,00	77,00	+32,00
Loans from the Central Govern- ment.	12,32	4,68	-7,64	Loans from the Central Government	3,01	3,10	+9
TOTAL	1,42,32	1,31,68	-10,64	TOTAL	48,01	80,10	+32,09
<i>Unfunded Debt—</i> State Provident Funds	6,13	6,01	-12	<i>Unfunded Debt—</i> State Provident Funds	4,00	3,66	-34
<i>Deposits and Advances—</i> Appropriation for Reduction or Avoidance of Debt.	3,01	3,10	+9	<i>Deposits and Advances—</i> Famine Relief Fund	25	1,00	+75
Famine Relief Fund	32	32	..	Deposits of Local Funds	44,12	48,81	+4,69
Deposits of Local Funds	43,16	49,79	+6,63	Civil Deposits	36,74	1,29,52	+92,78
Civil Deposits	38,64	1,35,49	+96,85	Other Accounts	3,33	4,60	+1,27
Other Accounts	3,49	4,38	+89	Advances not bearing interest	3,84	16,95	+13,11
Advances not bearing interest	4,86	14,02	+9,16	Suspense	25,30	61,68	+36,38
Suspense	25,30	31,59	+6,29	TOTAL	1,13,58	2,62,56	+1,48,98
TOTAL	1,18,78	2,38,69	+1,19,91				

SUMMARY OF THE TRANSACTIONS FOR 1944-45—*concl'd.*

Receipts.	Budget Estimates, 1944-45.	Actuals, 1944-45.	More (+) Less (-).	Disbursements.	Budget Estimates, 1944-45.	Actuals, 1944-45.	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	8,12	7,76	-36	Loans and Advances	22,10	24,62	+2,52

IV.—REMITTANCES.

<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	2,26,20	8,48,75	+6,22,55	Remittances	2,26,20	8,51,04	+6,24,84
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance	87	44,20	+43,33	Closing Balance	65	51,40	+50,75
GRAND TOTAL	7,59,38	15,94,73	+8,35,35	GRAND TOTAL	7,59,38	15,94,73	+8,35,35

Increase of Cash Balance 7,20
(Please also see paragraphs 13 to 17 of this Report.)

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

I.—REVENUE.

Receipts.

5. (a) The revenue receipts of the year under report showed an improvement of 60,68 over the budget estimates. This improvement was the net result of a rise of 78,20 under certain heads and a fall of 17,52 under others. The more important of the variations are briefly explained below :—

Rise in Revenue.

Taxes on Income other than Corporation Tax (+17,12).—Larger assignment of income-tax due mainly to the betterment in receipts.

Provincial Excise (+24,18).—The better settlement of excise and opium licences, enhanced duty on ganja and bhang and increase in the issue price of opium accounted in the main for the improvement under this head.

Forest (+22,62).—The increase was mainly due to larger supply of timber to the Defence Department, better price realised for coupes, rise in the market price of timber and increased demands for forest produce on account of the war.

Receipts under Motor Vehicles Acts (+54).—The improvement was chiefly due to an increase in the number of transport vehicles.

Miscellaneous (+2,96).—The increase occurred mainly under “Miscellaneous” (Rs. 2,67) due chiefly to the absence of provision for credits under “Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas” and increased receipts under “Unclaimed Deposits”, “Other fees, fines and forfeitures” and “Miscellaneous”.

Extraordinary items (+86).—The increase was due mainly to levy of surcharge on the export of food grains (19) and larger sale-proceeds of A.R.P. stores and equipment (67).

Fall in Revenue.

Land Revenue (—2,28).—The decline in revenue was chiefly due to less collection of arrear demands and larger payments to local bodies on account of land and other cesses collected on their behalf.

Stamps (—1,06).—The decrease was mainly due to a fall in court-fees realised in stamps.

Irrigation—Net receipts (—3,25).—The fall in receipts was mainly due to an appreciable increase in working expenses caused by the heavy expenditure on the construction of a number of retired lines, rubble revetments and special repairs to flood damages, partly set off by an improvement in receipts under water rates, plantation and other canal produce.

Civil Administration (—1,05).—The decrease occurred mainly under “Industries” (9,42) chiefly due to smaller receipts from the sale of handloom products and also of textile and non-textile goods to the Defence Department, partly set off by increases under “Education” (1,03) mainly due to realisation of more tuition fees than originally anticipated owing to increase in the number of school and college students, and increased miscellaneous receipts, “Medical” (1,27) chiefly due to the recovery of the contribution from the Central Government on account of Military patients treated in Provincial hospitals and increased receipts from the sale of quinine and its substitutes and “Agriculture” (4,79) due to larger sales of manure and farm produce and larger receipts from the sale of manure and seeds to cultivators in connection with the food production campaign and more transfers from the Deposit Account of grants made by the Imperial Council of Agricultural Research.

Expenditure.

(b) The total expenditure on revenue account exceeded the budget estimates by 32,48. This was the outcome of an increase of 43,08 under some heads and a decrease of 10,60 under others. The main increases and decreases are briefly explained below :—

Provincial Excise (+92).—Mainly due to increased rates of travelling and dearness allowances, grant of war allowance, more demands for opium and purchase of two lease and lend trucks.

Forest (+15,45).—Due chiefly to increased activities connected with the supply of timber in response to urgent orders from the Defence Department, enhanced dearness allowance, grant of war allowance and higher cost of labour and materials.

Irrigation (+1,60).—Mainly due to the construction of a number of new retired lines to embankments, restoration of damages caused by flood and payments of grants to close breaches in private bundhs.

Civil Administration (+3,34).—The main variations are as follows :—

General Administration (+1,86).—Due chiefly to the appointment of Advisers to His Excellency the Governor, creation of a new Department of Planning and Reconstruction, expansion of the Supply and Transport Department, employment of additional staff, grant of war allowance, enhanced dearness allowance, rise in prices of articles, and special repairs to roads and irrigation bundhs, partly counterbalanced by savings caused by the suspension of the normal constitution.

Medical (+2,20).—Mainly on account of higher rates of dearness allowance, grant of war allowance, rise in prices of dietary articles, medical stores, instruments, etc., and purchase of large quantities of quinine and other allied drugs.

Agriculture (+4,95).—Chiefly due to the creation of the post of Director of Agriculture, purchase of large quantities of Ammonium Sulphate and potato seeds and smaller payments by the Central Government in aid of the food production campaign.

Veterinary (+1,39).—Mainly due to the establishment of a temporary dairy farm to supply milk to the Army and purchase of live-stock, instrument and apparatus and departmental construction of buildings for a breeding farm.

Industries (—9,58).—Mainly due to decreased activities of the hand-loom marketing organisation owing to non-availability of yarn and other materials and smaller expenditure on small scale industries for war supplies owing to the cancellation of orders by the Supply Department and also to the withholding of payments to sub-contractors for certain stores rejected by the consignee.

Miscellaneous Departments (+1,19).—Due to the absence of provision for the scheme for the collection of agricultural statistics in the budget estimates.

Civil Works and Miscellaneous Public Improvements (+1,81).—Additional expenditure mainly due to higher rates of travelling and dearness allowances, grant of war allowance, high cost of labour and materials, purchase of lease/lend lorries and mephalt, payment of additional grants to local bodies for repairs to roads and execution of more Capital Construction works.

Miscellaneous (+7,78).—Increases mainly under "Famine" (4,28) due to free distribution of doles, free meals and other gratuitous relief to the people in the areas affected by cyclone and flood and "Miscellaneous" (3,40) mainly due to the post-budget decision to pay grants to local bodies for the payment of dearness allowance to their employees and payment of grant to the Wavell Homes Fund.

II.—CAPITAL.

(c) *Capital outlay on Provincial schemes connected with the War, 1939 (—55,97).*—Smaller outlay on certain schemes than originally anticipated.

III.—DEBT.

(d) The important variations are :—

Receipts.

Floating Debt (—3,00).—Treasury bills were issued for 1,00,00 and ways and means advances taken from the Reserve Bank of India for 27,00 against the total budget provision of 1,30,00.

Loans from the Central Government (—7,64).—Loans granted by the Central Government in connection with the food production drive were less than anticipated.

Deposits of Local Funds (+6,63).—Increased receipts mainly under “ District Funds ” (2,73), “ Municipal Funds ” (2,11) and “ Education Funds ” (1,41).

Civil Deposits (+96,85).—Larger receipts chiefly under “ Civil Courts’ Deposits ” (3,36), “ Personal Deposits ” (87,11), “ Forest Deposits ” (1,42) and “ His Excellency the Governor’s War Purposes Fund ” (2,71).

Other Accounts (+89).—Mainly due to the receipt of larger grants from the Central Government for Economic Development and Improvement of Rural Areas (1,50) and from the Imperial Council of Agricultural Research (44), partly counter-balanced by smaller allotments from the Central Road Fund (1,13).

Advances not bearing interest (+9,16).—Increases chiefly under “ Forest Advances ” (2,15), “ Advances for purchase of seeds ” (6,19) and “ Advances for supply of fish to the Army ” (50).

Suspense (+6,29).—Increase under “ Central Accounts Office—Reserve Bank Suspense ” (17,23), partly reduced by decreases under “ Suspense Account ” (1,42) and “ Cash Balance Investment Account ” (10,00).

Disbursements.

Floating Debt (+32,00).—Discharge of treasury bills (50,00) and ways and means advances (27,00) against the budget provision of 45,00.

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

Deposits of Local Funds (+4,69).—Mainly due to more withdrawals from “ District Funds ” (2,14), “ Municipal Funds ” (1,50), “ Education Funds ” (49) and “ Medical and Charitable Funds ” (42).

Civil Deposits (+92,78).—Increases chiefly under “ Revenue Deposits ” (1,88), “ Personal Deposits ” (86,09), “ Forest Deposits ” (1,42) and “ His Excellency the Governor’s War Purposes Fund ” (2,68).

Other Accounts (+1,27).—Mainly due to larger withdrawals from “ Deposit Account of grants for Economic Development and Improvement of Rural Areas ” (1,50), “ Deposit Account of grant made by the Imperial Council of Agricultural Research ” (45) and “ Fund for Orissa Buildings ” (52), partly set off by smaller withdrawals from “ Subventions from Central Road Fund ” (1,24).

Advances not bearing interest (+13,11).—Larger payments under “ Forest Advances ” (2,18) and “ Special Advances ” (10,50) mainly due to absence of provisions for advances paid for the purchase of seeds in connection with the “ Grow More Food Campaign ” and for supply of fish to the Army.

Suspense (+36,38).—Increases mainly under “ Cash Balance Investment Account ” (19,96) and “ Central Accounts office—Reserve Bank Suspense ” (17,95), partly set off by a decrease under “ Suspense Account ” (1,75).

Loans and Advances (+2,52).—Chiefly due to the payment of more advances to cultivators in connection with the food production drive and also to relieve distressed conditions of the people in the flood and cyclone affected areas (3,30) and absence of provision for advances granted to distillers for manufacture of country

spirit (50), partly reduced by smaller payment of loan to the Provincial Co-operative Land Mortgage Bank (75).

IV.—REMITTANCES.

(e) *Remittances*.—The total receipts and disbursements exceeded the budget estimates by 6,22,55 and 6,24,84. The excesses were due to larger transactions under all the Remittance heads.

REVENUE POSITION—GENERAL REMARKS.

6. The total revenue receipts and total expenditure on revenue account were 3,17,64 and 2,99,80 against the budget forecast of 2,56,96 and 2,67,32 respectively. The net result of the year was a revenue surplus of 17,84 as against the anticipated deficit of 10,36. The improvement of 28,20 over the estimate was the result of a rise of 60,68 in revenue receipts partly set off by an increase of 32,48 in the expenditure on revenue account.

“Taxes on Income”, “Land Revenue”, “Provincial Excise”, “Stamps” and “Forest” were the main sources of revenue during the year. Together these sources contributed about 70 per cent. of the total revenue (including grant-in-aid from the Central Government). The increase in revenue receipts was contributed by the above heads with the exception of Land Revenue and Stamps. The Provincial Excise revenue which had been showing an upward tendency since 1940-41 touched the highest point during the year and exceeded the budget expectation by 24,18 as a result of the better settlement of excise and opium licences coupled with enhanced duty on ganja and bhang and increase in the issue price of opium. Substantial increases also occurred under Forest (22,62) and Taxes on Income (17,12) mainly on account of larger supply of timber to the Defence Department, better price realised for coupes, rise in the market price of timber, increased demands for forest produce on account of the war and increase in the share of income-tax assigned to the Province. Other notable increases were 4,79 under Agriculture, 2,67 under Miscellaneous, 1,27 under Medical and 1,03 under Education. These increases were partly counterbalanced by decreases under Industries (9,42), Irrigation (3,25), Land Revenue (2,28) and Stamps (1,06). The reasons for these variations have been indicated in paragraph 5(a) *ante*.

The increase in revenue expenditure over the budget estimate occurred under all the heads excepting Industries. Almost half of this increase was accounted for by Forest (15,45) chiefly due to expanded activities connected with the supply of timber to the Defence Department. The excess under this head was, however, more than set off by increased receipts from the sale of timber to the Defence Department. Other noteworthy excesses were 4,95 under Agriculture, 4,28 under Finance, 3,40 under Miscellaneous, 2,20 under Medical, 1,86 under General Administration, 1,81 under Civil Works, 1,39 under Veterinary and 1,19 under Miscellaneous Departments. These excesses were partly counterbalanced by a saving of 9,58 under Industries. The reasons for these variations have been furnished in paragraph 5(b) *ante*.

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 (4,60) and interest on the pre-reform capital outlay on Irrigation (10,68) as well as the corresponding expenditure, the total revenue and expenditure on revenue account amounted to 3,02,36 and 2,84,52 respectively as against 2,42,48 and 2,40,56 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 (54,04) were left out of consideration, the net revenue from purely provincial sources would amount to 2,08,32 as against 1,62,68 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 up to the end of the year 1944-45 :—

Nature of expenditure. 1	Expenditure up to 1943-44. 2	Expenditure during 1944-45. 3	Total. 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	21,55	47,34
Total	3,29,76	21,55	3,51,31

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 1944-45 amounted to 3,18,85 of which 14,92 was debited to Revenue. Of the total capital outlay, 1,24 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 the Capital and Revenue Accounts of all systems given below :—

Names of Projects. 1	Direct Capital outlay		Revenue Receipts during 1944-45.			during 1944-45. Direct working expenses	Net Revenue excluding interest.		Interest on capital.	Net loss after meeting interest.	
	During 1944-45. 2	To end of 1944-45. 3	Direct revenue (Public Works receipts). 4	Portion of land revenue due to irrigation. 5	Total revenue receipts. 6		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). 8	Rate per cent. on capital outlay to end of the year. 9		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). 11	Rate per cent. on capital outlay to end of the year. 12
Irrigation Works—											
Unproductive Works—											
Orissa Canal Project.	..	2,65,74	6,55	..	6,55	11,48	-4,93	1.85	8,86	-13,70	5.19
Rushikulya system	..	51,87	2	1,95	1,97	1,23	+74	1.43	1,82	-1,08	2.08
Total	..	3,17,61	6,57	1,95	8,52	12,71	-4,19	1.32	10,68 (a)	-14,87	4.68

(a) Excludes 4 representing interest on capital expenditure on the Patrapara Irrigation Project still under construction.

There was a net loss of 4.68 per cent. during the year against a net loss of 3.09 per cent. in the preceding year. The increase in the percentage of net loss may be attributed to increase in working expenses.

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

The Patrapara Irrigation Project—the only productive canal in Orissa—does not find a place in this 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-two projects at a total estimated cost of Rs. 7,11,552 were sanctioned by the Government of Orissa to end of the year 1944-45. The total expenditure incurred on the projects upto the end of the year amounted to Rs. 7,62,324 (excluding charges for general services like establishment and tools and plant) and was financed from the Fund for Orissa Buildings. A *pro forma* account of the above fund is given in Account No. 4 of Part B and reviewed in paragraph 43 of the Report portion of Part B.

The total Capital expenditure on the Patrapara Irrigation project up to the end of the year 1944-45 amounted to Rs. 1,23,987 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 1944-45:—

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April 1944.	On 31st March 1945.	
1	2	3	4
1. Floating Debt . . . . .	..	50,00	+50,00
2. Loans from the Central Government.	14,82	16,40	+1,58
3. Unfunded Debt	39,36	41,71	+2,35
Gross Total—Rupee Debt	54,18	1,08,11	+53,93
Deduct—Outstanding loans and advances made by Government.	24,47	41,33	+16,86
Net Debt	29,71	66,78	+37,07

There was an increase of 37,07 in the net debt liability of the Province during the year. This was the result of an increase under Floating Debt (50,00) and additions of 1,58 and 2,35 under Loans from the Central Government and Unfunded Debt respectively, partly set off by an increase of 16,86 in the assets of the Province under Loans and Advances made by the Provincial Government.

The total amount of the floating debt raised in the year 1944-45 amounted to 1,27,00, of which 1,00,00 was in three-monthly treasury bills and 27,00 in ways and means advances. The outstanding floating debt of 50,00 represents the value of treasury bills not matured during the year. This debt is dealt with in paragraph 14 below.

During the year a loan of 4,68 was taken from the Central Government to finance loans to cultivators in cash or kind in connection with the food production drive in the Province. This sum, together with the sum of 14,82 borrowed in the year 1943-44 for the same purpose, raised the total loan to 19,50. Of this amount a sum of 3,10 was repaid during the year from current revenues. Details of the loans are given in paragraph 9 of the Report of Part B.

and debited to the major head '23 - Appropriations for Reduction or Amendment of Debt.

The unfunded debt outstanding at the end of the year consisted solely of the Provident Fund balance of Government servants. The increase of 2,35 was due to more deposits by subscribers and annual interest on the balance.

The outstanding loans and advances made by Government represent the balances of loans and advances granted to local bodies, cultivators, etc. The increase of 16,86 in the outstanding balance at the close of the year was, in the main, due to the issue of loans to distillers for manufacture of country spirit and also to cultivators (i) in connection with the "Grow More Food" campaign and (ii) to relieve distresses caused by flood and cyclone. An account of the transactions under Loans and Advances has been given in Account No. 5 of Part B of this compilation and nature of the transactions explained in paragraphs 62 to 68 of the Report of Part B.

(debited to the major head '22 - Interest on Debt and Other Obligations)

The total charge on the revenues of the Province on account of interest on floating and unfunded debts amounted to 1,67 against 78 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 1944	4,64	39,56	1,31,41	1,25,08	4,31	46,22
May "	4,31	46,22	1,32,63	1,36,99	3,76	42,41
June "	3,76	42,41	1,28,85	1,76,93	4,78	-6,69
July "	4,78	-6,69	1,71,50	1,46,19	3,65	19,75
August "	3,65	19,75	84,99	88,33	4,09	15,97
September "	4,09	15,97	1,00,79	1,22,78	3,40	-5,33
October "	3,40	-5,33	1,37,99	1,39,34	3,90	-7,18
November "	3,90	-7,18	1,39,34	1,21,52	3,58	10,96
December "	3,58	10,96	1,96,01	1,59,56	4,05	46,94
January 1945	4,05	46,94	1,15,35	1,22,87	3,76	39,71
February "	3,76	39,71	1,04,33	97,60	4,55	45,65
March "	4,55	45,65	3,25,93	3,24,73	4,04	47,36

Note.—The balances in Bank as 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.

The receipts and disbursements shown in the above statement include "Ways and Means" advances and treasury bills as well as their repayment.

Three-monthly treasury bills of the face value of 1,00,00 were issued during the year. All the bills except those for 50,00 issued on the 15th March 1945 were discharged within the year. The total amount of discount paid on the bills was 8. The Government had also to take from the Reserve Bank of India "Ways and Means" advances aggregating 27,00. These advances were repaid during the year and the total interest paid on them amounted to 1. The tables below show the details of treasury bills and "Ways and Means" advances.

I. THREE-MONTHLY TREASURY BILLS.

Date of issue.	Face value.	Date of discharge.	Rate of discount per annum.
1	2	3	4
15th December 1944	50,00 (a)	15th March 1945	Re. 0-9-0 per cent.
15th March 1945	50,00 (b)	16th March 1945 Not matured during the year.	Re. 0-6-0 per cent.

(a) Discount allowed was Rs. 7,031.

(b) Discount allowed was Rs. 4,668, but discount actually accrued during the year 1944-45 was Rs. 732.

II. WAYS AND MEANS ADVANCES.

Date of advance.	Amount.	Rate of interest.	Date of repayment.	AMOUNT REPAID.	
				Principal.	Interest.
1	2	3	4	5	6
10th July 1944	4,00	2 per cent.	17th July 1944	4,00	Rs. 153
11th October 1944	1,00	"	23rd October 1944	1,00	66
12th "	2,00	"	23rd "	2,00	121
18th "	3,00	"	25th "	2,00	77
27th "	1,00	"	31st "	1,00	71
8th November 1944	11,00	"	4th November 1944	1,00	44
			15th "	8,00	307
			18th "	3,00	164
9th "	1,00	"	18th "	1,00	49
13th "	3,00	"	20th "	3,00	115
17th "	1,00	"	24th "	1,00	38

15. The opening cash balance of the year under report stood at 44,20 and the closing balance at 51,40. 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 1944.	On 31st March 1945.
Cash Balance Investment Account	60,50	90,46
Orissa Famine Relief Fund Investment Account	9,89	9,89
Total	70,39	1,00,35

The interest realised during the year on Cash Balance Investment Account was 1,90 as against 2,03 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 1,14,59 and 1,51,75 respectively. There was thus an increase of 37,16 in the balance as explained below :—

	Increase	Decrease
Revenue surplus	17,84	..
Capital expenditure outside the Revenue Account . . . . .	..	21,55
Net debt(<i>vide</i> paragraph 12 <i>ante</i>).	37,07	..
Excess of receipts over disbursements under Deposits and Advances (excluding Orissa Famine Relief Fund Investment Account and Cash Balance Investment Account)	6,09	..
Remittances . . . . .	..	2,29
	61,00	23,84
Net increase	37,16	

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. 1	Balance on 1st April 1944.			Balance on 31st March 1945.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
	2	3	4	5	6	7
1. Orissa Famine Relief Fund	1,19	9,89	11,08	51	9,89	10,40
2. Subventions from Central Road Fund. . . . .	..	..	..	11	..	11
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	2	..	2
5. Deposit Account of grants from the Central Government for the development of handloom industries.	24	..	24	10	..	10
6. Deposit Account of grants from Sugar Excise Fund.	1	..	1	1	..	1
7. Deposit Account of the grants made by the Indian Central Jute Committee. . . . .	..	..	..	..	..	(b)
8. Fund for Orissa Buildings (a)	36,44	..	36,44	36,27	..	36,27
Total	37,94	9,89	47,83	37,04	9,89	46,93

(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 1,04,82 at the close of the year against 66,76 at the beginning.

The earmarked balances have been reviewed in paragraphs 18 and 40 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, 18 and 56 *ibid*.

SUMMARY OF GENERAL FINANCIAL POSITION.

18. There had been surpluses in the revenue account of the Province since the introduction of provincial autonomy. The revenue surplus of the year under report was 17,84 against an estimated deficit of 10,36. The marked improvement in revenue was chiefly due to increased yield from Taxes on Income, Provincial Excise and Forest. As compared with the year 1943-44, there was an increase of 15,92 in the revenue surplus which was the result of an increase of 61,86 in revenue receipts partly counterbalanced by an increase of 45,94 in revenue expenditure. The upward trend both in revenue receipts and expenditure on revenue account, which was more marked in the year under report, was mainly attributable to conditions created by the War.

19. The debt position of the Province showed an increase of 53,93 in the gross debt as compared with the previous year. This was mainly due to the issue of three-monthly treasury bills for 50,00 on the 15th March 1945. Against this liability the Province had assets in the Provincial Loan Account which increased by 16,86 during the year.

20. As indicated in paragraph 16 the total balance of the Province (Cash and Investments) stood at 1,51,75 at the close of the year against 1,14,59 at the beginning, showing an increase of 37,16. The total closing balance included certain balances earmarked for specific purposes. Excluding these earmarked balances the unearmarked balance of the Province in cash and investments was 1,04,82 against which the net liability of the Province on account of debt, deposit, advance and remittance transactions was 1,01,02 as shown below :—

Liabilities—

Public Debt	66,40
Unfunded Debt	41,71
Deposit of Local Funds	16,72
Civil Deposits	29,91
Remittances	1,09
	<hr/>
Total Liabilities	1,55,83

Deduct—Assets—

Advances not bearing interest	12,72
Suspense	76
Loans and Advances made by the Provincial Government	41,33
	<hr/>
Total Assets	54,81

Net Liability 1,01,02

It will be seen from the above that the year under report closed with a free balance of 3,80 against which there were no liabilities. As compared with the previous year (4,41) the free balance decreased by 61. This decrease is accounted for by the Capital expenditure of 21,55 incurred during the year on Civil Supply schemes outside the Revenue Account, partly set off by the revenue surplus of 17,84 and the adjustment of 3,10 made in connection with the reduction of debt,

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

Receipts.	Actuals for 1944-45.	Disbursements.	Actuals for 1944-45.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts .	2,77,63,480	Revenue Expenditure . .	2,99,22,589
Grants-in-aid from Central Government.	40,00,000	Capital expenditure within the Revenue Account.	56,686
(A) Total Revenue Receipts	3,17,63,480	(A) Total expenditure on Revenue Account.	2,99,79,275
		Capital expenditure outside the Revenue Account.	21,55,001
Public debt incurred . .	1,31,67,600	Public debt discharged . .	80,10,100
Unfunded debt incurred . .	6,01,000	Unfunded debt discharged . .	3,65,518
Deposits and Advances . .	2,38,68,735	Deposits and Advances . .	2,62,56,318
Loans and Advances by Provincial Governments.	7,76,505	Loans and Advances by Provincial Governments.	24,62,110
Remittances	8,48,74,894	Remittances	8,51,04,178
Total Receipts	15,50,52,214	Total Disbursements . .	15,43,32,500
(B) (Opening) Cash Balance	44,20,598	(B) (Closing) Cash Balance .	51,40,312
GRAND TOTAL	15,94,72,812	GRAND TOTAL	15,94,72,812

	Rs.
(A) Revenue surplus during the year	17,84,205
(B) Increase of Cash balance during the year	7,19,714
(Please see paragraphs 13 to 17 of this report.)	

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Voted or authorised.	Total.
1	2	3	4	5	6
A.—Principal Heads of Revenue—	Rs.	A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
I.—Customs	92,292	7.—Land Revenue . . . . .	..	3,33,655	3,33,655
IV.—Taxes on Income other than Corporation Tax.	53,12,000	8.—Provincial Excise . . . . .	..	9,16,040	9,16,040
VII.—Land Revenue	50,60,969	9.—Stamps . . . . .	..	70,921	70,921
VIII.—Provincial Excise	61,71,083	10.—Forest	1,21,531	23,39,142	24,60,673
IX.—Stamps	21,24,894	11.—Registration . . . . .	..	1,91,081	1,91,081
X.—Forest	34,08,993	12.—Charges on account of Motor Vehicles Acts. . . . .	..	51,557	51,557
XI.—Registration	3,28,504				
XII.—Receipts under Motor Vehicles Acts	1,16,324				
XIII.—Other Taxes and Duties	4,067				
TOTAL	2,26,19,126	TOTAL	1,21,531	39,02,396	40,23,927
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.	10,72,674	..	10,72,674
Gross Receipts—		18.—Other Revenue Expenditure financed from ordinary revenues.	17,886	7,40,980	7,58,866
Direct Receipts	6,56,195				
Portion of Land Revenue due to works.	1,95,240				
Deduct—Working Expenses	—12,71,442				
Net Receipts	—4,20,007				

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.—

Direct Receipts 10,248
 Portion of Land Revenue due to works. 1,33,260

TOTAL —2,76,499

E.—Debt Services—

XX.—Interest 13,37,306

TOTAL 13,37,306

F.—Civil Administration—

XXI.—Administration of Justice 1,93,449
 XXII.—Jails and Convict Settlements 42,139
 XXIII.—Police 77,803
 XXIV.—Ports and Pilotage 12
 XXVI.—Education 2,96,908
 XXVII.—Medical 2,16,578
 XXVIII.—Public Health 20,116
 XXIX.—Agriculture 5,98,649
 XXX.—Veterinary 61,445
 XXXI.—Co-operation 1,17,255
 XXXII.—Industries 13,40,093
 XXXVI.—Miscellaneous Departments 13,853

TOTAL 29,78,300

E.—Debt Services—

22.—Interest on Debts and other obligations. 1,62,335
 23.—Appropriation for Reduction or Avoidance of Debt— 3,10,100

TOTAL 4,72,435

F.—Civil Administration—

25.—General Administration 6,82,521
 27.—Administration of Justice 1,80,166
 28.—Jails and Convict Settlements 8,44,641
 29.—Police 2,11,536
 30.—Ports and Pilotage 17
 36.—Scientific Departments 4,828
 37.—Education 72,366
 38.—Medical 44,452
 39.—Public Health 4,869
 40.—Agriculture 2,832
 41.—Veterinary 3,19,751
 42.—Co-operation 2,50,334
 43.—Industries 19,583
 47.—Miscellaneous Departments 14,17,843
 1,24,782

TOTAL 12,18,325

TOTAL	10,90,560	7,40,980	18,31,540
TOTAL	4,72,435	..	4,72,435
TOTAL	6,82,521	29,06,210	35,88,731
	1,80,166	6,09,665	7,89,831
	..	8,44,641	8,44,641
	2,11,536	28,24,351	30,36,387
	..	17	17
	..	4,828	4,828
	72,366	31,67,487	32,39,853
	44,452	14,09,054	14,53,506
	4,869	3,87,208	3,92,077
	2,832	11,17,265	11,20,097
	..	3,19,751	3,19,751
	..	2,50,334	2,50,334
	19,583	14,17,843	14,37,426
	..	1,24,782	1,24,782
TOTAL	12,18,325	1,53,83,936	1,66,02,261

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

Hheads of Revenue.	Actuals for 1944-45.	Hheads of Expenditure.	Actuals for 1944-45.		
			Charged.	Voted or authorised.	Total.
			4	5	6
1	2	3	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	4,28,053	50.—Civil Works	1,50,916	24,64,418	26,15,334
TOTAL	4,28,053	TOTAL	1,50,916	24,64,418	26,15,334
J.—Miscellaneous—		J.—Miscellaneous—			
XLIV.—Receipts in aid of superannuation	14,731	54.—Famine—			
XLV.—Stationery and Printing	89,168	A.—Famine Relief . . . . .	..	4,27,850	4,27,850
XLVI.—Miscellaneous	4,22,295	55.—Superannuation Allowances and Pensions.	5,24,708	8,48,951	13,73,659
TOTAL	5,26,194	56.—Stationery and Printing . . . . .	..	3,48,660	3,48,660
		57.—Miscellaneous . . . . .	..	4,88,360	4,88,360
		TOTAL	5,24,708	21,13,821	26,38,529
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.	760		..	..	..
TOTAL	40,00,760	TOTAL . . . . .	..	..	..

M.—Extraordinary Items—	
LI.—Extraordinary Receipts	69,092
LII.—B—Civil Defence	81,148
TOTAL	1,50,240
Total Revenue	3,17,63,480
Total Revenue	3,17,63,480

M.—Extraordinary Items—				
63.—Extraordinary Charges	3,207	2,35,576	2,38,783	
64.—B—Civil Defence	45,713	14,54,067	14,99,780	
TOTAL	48,920	16,89,643	17,38,563	
Capital Expenditure within the Revenue Account—				
CC.—19-Construction of Irrigation, Navigation, Embankment and Drainage Works.	341	23,933	24,274	
JJ.—55-A-Commutation of Pensions financed from Ordinary Revenues.	5,735	26,677	32,412	
TOTAL	6,076	50,610	56,686	
Total Expenditure on Revenue Account	36,33,471	2,63,45,804	2,99,79,275	
Total Revenue . . . . .		..	..	3,17,63,480
Surplus . . . . .		..	..	+17,84,205
Capital Expenditure outside the Revenue Account—				
85.—A-Capital outlay on Provincial Schemes connected with the War, 1939.	1,629	21,53,372	21,55,001	
TOTAL	1,629	21,53,372	21,55,001	
Total Expenditure	36,35,100	2,84,99,176	3,21,34,276	

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

Particulars.	Charged.	Voted or authorised.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	36,63,012	2,75,87,705	3,12,50,717
Expenditure outside the Revenue Account	1,629	21,53,372	21,55,001
Disbursements under Debt, Deposit and Remittance heads treated as Expenditure (b).	..	36,09,685	36,09,685
TOTAL	36,64,641	3,33,50,762	3,70,15,403

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

	Charged.	Voted or authorised.
	Rs.	Rs.
Total expenditure as in Account No. 2	36,33,471	2,63,45,804
Add—Working Expenses of Irrigation	29,541	12,41,901
TOTAL	36,63,012	2,75,87,705

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

Heads of Disbursements.	Voted or authorised. Rs.
P.—Deposits and Advances—	
Advances not bearing interest—	
Advances Repayable—	
Civil Advances	94,052
Special Advances	10,53,523
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	24,58,102
Loans to Government Servants	4,008
TOTAL	36,09,685

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

Heads.	Actuals for 1944-45.
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces	92,292
TOTAL	92,292
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	53,12,000
TOTAL	53,12,000
VII.—Land Revenue—	
Ordinary revenue	50,94,500
Sale proceeds of waste lands and redemption of land tax	1,202
Recoveries on account of survey and settlement charges	74,526
Rents, etc., of fisheries	11,282
Recovery of cost of maintenance of boundary pillars	60
Recoveries of overpayments	147
Collection of payments for services rendered	50,683
Miscellaneous	1,62,150
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—3,28,500
<i>Deduct</i> —Refunds	—5,081
TOTAL	50,60,969
VIII.—Provincial Excise—	
Country spirits	18,92,055
Country fermented liquors	1,25,591
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	49,804
Receipts from commercial spirits, including denatured spirits and medicated wines.	2,072
Opium	32,70,808
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,660
Hemp and other drugs	8,23,714
Fines, confiscations and miscellaneous	14,290
Recoveries of overpayments	437
Collection of payments for services rendered	160
<i>Deduct</i> —Refunds	—10,508
TOTAL	61,71,083
IX.—Stamps—	
A.—Non-Judicial—	
Sale of Stamps	7,99,925
Duty on impressing documents	1,265
Fines and penalties	4,050
Miscellaneous	19
<i>Deduct</i> —Refunds	—3,833
TOTAL—A.—Non-Judicial Stamps	8,01,426

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

Heads.	Actuals for 1944-45.
	Rs.
A.—Principal Heads of Revenue—concl'd.	
IX.—Stamps—concl'd.	
B.—Judicial—	
(i) Court-fees—	
Court-fees realised in stamps	13,28,292
(ii) Other Receipts—	
Fines and penalties	867
Miscellaneous	63
Deduct—Refunds	—5,754
TOTAL—B.—Judicial	13,23,468
GRAND TOTAL	21,24,894
X.—Forest—	
Timber and other produce removed from the forests by Govern- ment Agency	20,83,179
Timber and other produce removed from the forests by con- sumers or purchasers	12,46,960
Drift and waif wood and confiscated forest produce	1,324
Miscellaneous	77,701
Receipts in England	2
Deduct—Refunds	—173
TOTAL	34,08,993
XI.—Registration—	
Fees for registering documents	2,97,512
Fees for copies of registered documents	6,059
Miscellaneous	25,264
Deduct—Refunds	—331
TOTAL	3,28,504
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	15,667
Receipts under the Provincial Motor Vehicles Taxation Act	1,01,033
Deduct—Refunds	—376
TOTAL	1,16,324
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	4,067
TOTAL	4,067

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

Heads.	Actuals for 1944-45.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross receipts—	
Direct Receipts—	
Water rates	5,17,429
Sales of water	365
Plantations	9,301
Other canal produce	11,611
Navigation	55,432
Rents	5,347
Receipts from Workshops	15,057
Recoveries of expenditure	155
Miscellaneous	42,120
Portion of Land Revenue due to Works	1,95,240
Deduct—Refunds	—622
TOTAL—Gross Receipts	8,51,435
Deduct—Working Expenses—	
Extensions and Improvements	1,87,213
Maintenance and Repairs	5,68,415
Establishments	4,87,326
Tools and Plant	28,214
Suspense	19,141
Charges in England	1,133
TOTAL—Working Expenses	—12,71,442
Net Receipts	—4,20,007
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Sales of water	33
Other canal produce	14
Rents	126
Recoveries of expenditure	26
Portion of Land Revenue due to Works	1,33,260
TOTAL—A.—Irrigation Works	1,33,459
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	1,858
Plantations	529
Rents	1,634
Recoveries of expenditure	156
Miscellaneous	5,877
Deduct—Refunds	—5
TOTAL—B.—Navigation, etc.	10,049
GRAND TOTAL	1,43,508

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

Heads.	Actuals for 1944-45.
	Rs.
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	77,544
Interest realised on investment of cash balances	1,90,020
Interest on arrears of revenue	1,532
Interest on Irrigation Capital outlay incurred before 1st April 1937.	10,68,200
Miscellaneous	10
TOTAL	13,37,306
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	13,139
Court-fees realised in cash	9,985
General fees, fines and forfeitures	1,67,336
Miscellaneous fees and fines	4,449
Miscellaneous	7,957
Recoveries of overpayments	71
<i>Deduct—Refunds</i>	—9,488
TOTAL	1,93,449
XXII.—Jails and Convict Settlements—	
Jails.	2,666
Jail manufactures	39,239
Recoveries of overpayments	234
TOTAL	42,139
XXIII.—Police—	
Police supplied to public departments, private companies and persons.	414
Recoveries on account of village police	26,432
Cash receipts under the Arms Act	9,118
Fees, fines and forfeitures	568
Recoveries of overpayments	3,081
Collection of payments for services rendered	9,168
Miscellaneous	29,138
<i>Deduct—Refunds</i>	—116
TOTAL	77,803
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Miscellaneous	12
TOTAL	12

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

Heads.	Actuals for 1944-45.
	Rs.
F.—Civil Administration—contd.	
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	1,32,207
B.—Secondary—	
Fees, Government Secondary Schools	1,09,238
C.—Primary—	
Fees, Government Primary Schools	4,928
D.—Special—	
Fees and other receipts—Government Special Schools	7,890
E.—General—	
Income from endowments	6,442
Recoveries of overpayments	2,450
Collection of payments for services rendered	528
Miscellaneous	35,121
Deduct—Refunds	—1,896
TOTAL	2,96,908
XXVII.—Medical—	
Medical School and College fees	7,147
Hospital receipts	10,217
Sale of medicines	19,423
Contributions	32,509
Income from endowments	35
Recoveries of overpayments	3,372
Collection of payments for services rendered	9,223
Miscellaneous	1,36,829
Deduct—Refunds	—2,177
TOTAL	2,16,578
XXVIII.—Public Health—	
Sale proceeds of sera and vaccines, etc.	111
Contributions	2,849
Recoveries of overpayments	84
Collection of payments for services rendered	11,244
Miscellaneous	5,908
Deduct—Refunds	—80
TOTAL	20,116
XXIX.—Agriculture—	
Agricultural receipts	5,98,489
Recoveries of overpayments	188
Deduct—Refunds	—28
TOTAL	5,98,649
XXX.—Veterinary—	
Other Receipts	56,385
Collection of payments for services rendered	5,060
TOTAL	61,445

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

Heads.	Actuals for 1944-45.
F.—Civil Administration—<i>concl.</i>	
	Rs.
XXXI.—Co-operation—	
Audit fees	7,471
Miscellaneous receipts	1,10,375
Deduct—Refunds	—591
TOTAL	1,17,255
XXXII.—Industries—	
Industries	13,34,799
Fisheries	5,081
Recoveries of overpayments	213
TOTAL	13,40,093
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Emigration fees	130
<i>Miscellaneous—</i>	
Examination fees	3,879
Administration of Indian Partnership Act, 1932	154
Miscellaneous	9,710
Deduct—Refunds	—20
TOTAL	13,853
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	98,508
Ferry Receipts	5,985
Tolls on Road	22,657
Recoveries of expenditure	94,131
Transfer from Central Road Fund	72,960
Transfer from the Fund for Orissa Buildings	1,11,530
Miscellaneous	25,557
Loss or gain by exchange	—1
Deduct—Refunds	—3,274
TOTAL	4,28,053
J.—Miscellaneous—	
XLIV.—Receipts in aid of superannuation—	
Contributions for pensions and gratuities	14,505
Miscellaneous	20
Receipts in England	226
Deduct—Refunds	—20
TOTAL	14,731

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

Heads.	Actuals for 1944-45.
	Rs.
J.—Miscellaneous—concl'd.	
XLV.—Stationery and Printing—	
Stationery receipts	17,395
Sale of plain paper used with stamps	57,748
Sale of Gazettes and other Government publications	6,722
Other press receipts	7,294
Receipts in England	25
Deduct—Refunds	—16
TOTAL	89,168
XLVI.—Miscellaneous—	
Unclaimed deposits	1,07,177
Sale of old stores and materials	483
Sale of land and houses, etc.	3
Fees for Government audit	2,527
Rents, rates and taxes	6,757
Other fees, fines and forfeitures	1,10,480
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.	1,31,812
Recoveries of overpayments	8,029
Collection of payments for services rendered	2,639
Miscellaneous	66,468
Receipts in England	483
Loss or gain by exchange	1
Deduct—Refunds	—14,564
TOTAL	4,22,295
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.	760
TOTAL	760
M.—Extraordinary items—	
LI.—Extraordinary receipts—	
Other items	69,092
TOTAL	69,092
LII.—B.—Civil Defence—	
Miscellaneous	81,358
Deduct—Refunds	—210
TOTAL	81,148

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
7.—Land Revenue—			
Charges of administration . . . . .	..	95,594	95,594
Management of Government Estates . . . . .	..	1,58,809	1,58,809
Survey, Settlement and Record operations . . . . .	..	20,532	20,532
Land Records . . . . .	..	43,925	43,925
Assignments and Compensations . . . . .	..	13,026	13,026
Works . . . . .	..	1,769	1,769
TOTAL . . . . .	..	3,33,655	3,33,655
8.—Provincial Excise—			
Superintendence . . . . .	..	34,113	34,113
District Executive Establishment . . . . .	..	4,17,858	4,17,858
Distilleries . . . . .	..	14,348	14,348
Cost of opium supplied to Provincial Excise Department. . . . .	..	4,40,734	4,40,734
Purchase of Ganja and other drugs . . . . .	..	2,956	2,956
Compensations . . . . .	..	6,031	6,031
TOTAL . . . . .	..	9,16,040	9,16,040
9.—Stamps—			
Superintendence . . . . .	..	3,969	3,969
A.—Non-Judicial—			
Charges for the sale of stamps . . . . .	..	22,691	22,691
Cost of stamps supplied from Central Stamp Stores. . . . .	..	19,378	19,378
TOTAL—Non-Judicial . . . . .	..	42,069	42,069
B.—Judicial—			
Charges for the sale of stamps . . . . .	..	11,112	11,112
Cost of stamps supplied from Central Stamp Stores. . . . .	..	13,771	13,771
TOTAL—Judicial . . . . .	..	24,883	24,883
GRAND TOTAL . . . . .	..	70,921	70,921
10.—Forest—			
Conservancy and Works . . . . .	..	20,16,288	20,16,288
Establishment	1,08,428	3,22,787	4,31,215
Charges in England	13,080	67	13,147
Loss or gain by exchange	23	..	23
TOTAL	1,21,531	23,39,142	24,60,673
11.—Registration—			
Superintendence . . . . .	..	5,772	5,772
District charges . . . . .	..	1,85,309	1,85,309
TOTAL . . . . .	..	1,91,081	1,91,081

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

Heads. 1	Expenditure for 1944-45.		
	Charged. 2	Voted or authorised. 3	Total. 4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—concl'd.			
12.—Charges on account of Motor Vehicles Acts—			
Charges of collection . . . . .	..	12,187	12,187
Inspection of Motor Vehicles . . . . .	..	3,795	3,795
Compensations to local bodies, etc. . . . .	..	35,404	35,404
Other charges . . . . .	..	171	171
TOTAL . . . . .	..	51,557	51,557
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on works for which Capital Accounts are kept—			
Irrigation Works	10,72,674	..	10,72,674
TOTAL	10,72,674	..	10,72,674
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	1,775	1,775
Maintenance and Repairs . . . . .	..	74,053	74,053
Establishment	1,258	17,009	18,267
Tools and Plant . . . . .	..	76	76
Charges in England	33	..	33
(2) Miscellaneous Expenditure—			
Establishment	151	1,216	1,367
Tools and Plant . . . . .	..	209	209
Other charges . . . . .	..	5,986	5,986
Grants-in-aid . . . . .	..	2,500	2,500
Charges in England	9	..	9
TOTAL—A.—Irrigation Works	1,451	1,02,824	1,04,275
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	1,82,832	1,82,832
Maintenance and Repairs . . . . .	..	2,54,590	2,54,590
Establishment	15,727	1,58,263	1,73,990
Tools and Plant . . . . .	..	16,603	16,603
Charges in England	650	..	650
(2) Miscellaneous Expenditure—			
Establishment	53	555	608
Tools and Plant . . . . .	..	139	139
Other charges . . . . .	..	3,428	3,428
Grants-in-aid . . . . .	..	21,746	21,746
Charges in England	5	..	5
TOTAL—B.—Navigation, etc	16,435	6,38,156	6,54,591
GRAND TOTAL	17,886	7,40,980	7,58,866

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
<i>Floating loans—</i>			
Discount on Treasury Bills	7,813	..	7,813
Interest on Other Floating Loans	1,205	..	1,205
<i>Other items—</i>			
Expenditure connected with the issue of new loans.	500	..	500
B.—Interest on Unfunded Debt—			
<i>State Provident Funds—</i>			
Interest on General Provident Fund	1,53,576	..	1,53,576
Interest on Indian Civil Service Provident Fund	3,650	..	3,650
Interest on Contributory Provident Funds	65	..	65
D.—Transfers—			
Deduct—Interest transferred to Commercial Department. 6.	—4,474	..	—4,474
TOTAL	1,62,335	..	1,62,335
23.—Appropriation for Reduction or Avoidance of Debt—			
Other appropriations	3,10,100	..	3,10,100
TOTAL	3,10,100	..	3,10,100
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	66,000	..	66,000
Secretarial Staff of Governor	52,574	..	52,574
Staff and Household of Governor	39,782	..	39,782
Sumptuary allowance of Governor	6,000	..	6,000
Expenditure from Contract allowance	13,484	..	13,484
Tour Expenses	42,534	..	42,534
Ministers	11,037	8,761	19,798
Advisers	50,767	5,374	56,141
B.—Legislative Bodies—			
Provincial Legislative Assembly Elections for Legislatures . . . . .	..	61,439	61,439
Secretariat and Headquarters Establishments—			
Civil Secretariat	1,45,400	6,07,524	7,52,924
Public Service Commission	18,357	..	18,357
Local Fund Audit Establishments	2,251	28,451	30,702
D.—Commissioners—			
Commissioners	45,031	1,13,302	1,58,333

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
25.—General Administration— <i>concll.</i>			
E.—District Administration—			
General Establishments	1,63,953	10,16,339	11,80,292
Sub-divisional Establishments . . . . .	..	1,74,794	1,74,794
Other Establishments . . . . .	..	7,91,652	7,91,652
F.—Works—			
Original Works . . . . .	..	23,938	23,938
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc. . . . .	..	39,079	39,079
Expenditure from Rural Recons- truction Grants. . . . .	..	29,865	29,865
Miscellaneous	263	..	263
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commissioner's Department. . . . .	..	2,360	2,360
Other items	25,042	160	25,202
Loss or gain by exchange	46	4	50
TOTAL	6,82,521	29,06,210	35,88,731
27.—Administration of Justice—			
High Courts and Chief Courts.	1,29,000	..	1,29,000
Law Officers	14,123	36,343	50,466
Civil and Sessions Courts	37,043	4,42,451	4,79,494
Criminal Courts . . . . .	..	1,30,871	1,30,871
TOTAL	1,80,166	6,09,665	7,89,831
28.—Jails and Convict Settlements—			
Jails . . . . .	..	8,27,432	8,27,432
Jail manufactures . . . . .	..	17,209	17,209
TOTAL . . . . .	..	8,44,641	8,44,641
29.—Police—			
Superintendence	43,118	40,652	83,770
District Executive Force	1,35,320	23,40,313	24,75,633
Police Training Schools . . . . .	..	43,128	43,128
Village Police . . . . .	..	2,39,915	2,39,915
Railway Police . . . . .	..	40,422	40,422
Criminal Investigation Department.	19,198	1,10,105	1,29,303
Miscellaneous . . . . .	..	10,316	10,316
Charges in England	13,876	..	13,876
Loss or gain by exchange	24	..	24
TOTAL	2,11,536	28,24,851	30,36,387

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
F.—Civil Administration—contd.			
30.—Ports and Pilotage—			
B.—Other Ports—			
Pilotage and pilot establishments . . . . .	..	17	17
TOTAL . . . . .	..	17	17
36.—Scientific Departments—			
Geological Survey . . . . .	..	2,171	2,171
Museums . . . . .	..	2,657	2,657
TOTAL . . . . .	..	4,828	4,828
37.—Education—			
A.—University—			
Grants to Universities	20,000	25,000	45,000
Government Arts Colleges	19,453	2,85,077	3,04,530
Grants to non-Government Arts Colleges. . . . .	..	44,688	44,688
Government Professional Colleges . . . . .	..	18,383	18,383
B.—Secondary—			
Government Secondary Schools . . . . .	..	4,70,744	4,70,744
Direct grants to non-Government Secondary Schools. . . . .	..	1,62,129	1,62,129
Grants to local bodies for Secondary education. . . . .	..	1,12,620	1,12,620
C.—Primary—			
Government Primary Schools . . . . .	..	1,38,955	1,38,955
Direct Grants to non-Government Primary Schools. . . . .	..	1,24,874	1,24,874
Grants to local bodies for primary education. . . . .	..	11,41,178	11,41,178
D.—Special—			
Government Special Schools . . . . .	..	2,04,098	2,04,098
Direct grants to non-Government Special Schools. . . . .	..	34,390	34,390
E.—General—			
Direction	32,913	45,555	78,468
Inspection . . . . .	..	2,69,696	2,69,696
Scholarships . . . . .	..	42,513	42,513
Miscellaneous . . . . .	..	24,352	24,352
Works . . . . .	..	23,235	23,235
TOTAL	72,366	31,67,487	32,39,853
38.—Medical—			
Medical Establishment	34,133	3,36,898	3,71,031
Hospitals and Dispensaries	6,091	8,37,579	8,43,670
Grants for Medical Purposes . . . . .	..	12,562	12,562
Medical Colleges and Schools	813	1,64,286	1,65,099
Mental Hospital . . . . .	..	52,041	52,041
Chemical Examiner . . . . .	..	5,688	5,688
Charges in England	3,409	..	3,409
Loss or gain by exchange	6	..	6
TOTAL	44,452	14,09,054	14,53,506

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
39.—Public Health—			
Public Health Establishment . . . . .	..	1,06,289	1,06,289
Grants for Public Health purposes . . . . .	..	94,705	94,705
Expenses in connection with epidemic diseases.	..	80,697	80,697
Bacteriological Laboratories . . . . .	..	22,883	22,883
Pasteur Institutes . . . . .	..	1,857	1,857
Works	4,869	80,777	85,646
TOTAL	4,869	3,87,208	3,92,077
40.—Agriculture—			
Superintendence	2,832	2,57,782	2,60,614
Subordinate and Expert staff . . . . .	..	18,053	18,053
Experimental Farms . . . . .	..	56,390	56,390
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	6,54,323	6,54,323
Agricultural Experiments and Research . . . . .	..	90,148	90,148
Agricultural Education . . . . .	..	17,092	17,092
Boring operations . . . . .	..	11,425	11,425
Scheme for the improvement of Agricultural marketing in India.	..	10,652	10,652
Special Rural Uplift Schemes . . . . .	..	600	600
Other Charges . . . . .	..	800	800
TOTAL	2,832	11,17,265	11,20,097
41.—Veterinary—			
Superintendence . . . . .	..	29,782	29,782
Veterinary Education and Research . . . . .	..	20,794	20,794
Subordinate Establishment . . . . .	..	9,026	9,026
Hospitals and Dispensaries . . . . .	..	72,271	72,271
Breeding Operations . . . . .	..	1,70,395	1,70,395
Other charges . . . . .	..	11,483	11,483
Works . . . . .	..	6,000	6,000
TOTAL . . . . .	..	3,19,751	3,19,751
42.—Co-operation—			
Superintendence . . . . .	..	1,66,814	1,66,814
Grants-in-aid . . . . .	..	22,607	22,607
Other charges . . . . .	..	60,913	60,913
TOTAL . . . . .	..	2,50,334	2,50,334
43.—Industries—			
Industries	19,583	13,72,407	13,91,990
Fisheries . . . . .	..	45,436	45,436
TOTAL	19,583	14,17,843	14,37,426

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	3,448	3,448
Labour . . . . .	..	3,863	3,863
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	1,15,393	1,15,393
<i>Miscellaneous—</i>			
Examinations . . . . .	..	2,063	2,063
Administration of Indian Partnership Act, 1932. . . . .	..	15	15
TOTAL . . . . .	..	1,24,782	1,24,782
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue . . . . .	..	118	118
Forest . . . . .	..	308	308
Registration . . . . .	..	331	331
General Administration	72,010	97,242	1,69,252
Administration of Justice . . . . .	..	354	354
Jails and Convict Settlements . . . . .	..	45,684	45,684
Police . . . . .	..	1,24,069	1,24,069
Education . . . . .	..	24,820	24,820
Medical . . . . .	..	26,434	26,434
Public Health . . . . .	..	1,660	1,660
Agriculture . . . . .	..	431	431
Veterinary . . . . .	..	10,615	10,615
Industries . . . . .	..	—12	—12
Civil Works . . . . .	..	5,314	5,314
Capital Construction . . . . .	..	1,04,810	1,04,810
Original Works—Communication . . . . .	..	1,18,332	1,18,332
Original Works—Miscellaneous . . . . .	..	575	575
Repairs	35,171	10,65,865	10,91,036
Establishment	51,295	3,88,137	4,39,432
Establishment—Capital Construction . . . . .	..	6,720	6,720
Tools and Plant . . . . .	..	43,562	43,562
Grants-in-aid . . . . .	..	3,64,172	3,64,172
Suspense . . . . .	..	34,877	34,877
Charges in England	2,433	..	2,433
Loss or gain by exchange	7	..	7
TOTAL	1,50,916	24,64,418	26,15,334
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	..	9,205	9,205
Gratuitous Relief . . . . .	..	5,18,645	5,18,645
Deduct—Amount transferred from Famine Relief Fund. . . . .	..	—1,00,000	—1,00,000
TOTAL . . . . .	..	4,27,850	4,27,850

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
J.—Miscellaneous—concl'd.	Rs.	Rs.	Rs.
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	3,89,410	8,89,038	12,78,448
Compassionate Allowances	2,347	3,581	5,928
Gratuities		5,644	5,644
Contributions for pensions and gratuities	1,32,309	94	1,32,403
Pensions for distinguished and meritorious services for political considerations.	133	..	133
Charitable Allowances	1,528	..	1,528
Donations to Provident Funds	..	1,456	1,456
Government contribution payable under the Indian Civil Service Family Pension Rules.	814	..	814
Charges in England	2,404	4,926	7,330
Loss or gain by exchange	4	9	13
Deduct—Pensionary Charges transferred to Commercial Departments.	-4,241	-55,797	-60,038
TOTAL	5,24,708	8,48,951	13,73,659
56.—Stationery and Printing—			
I.—Stationery—			
Stationery Offices and stores	..	8,731	8,731
Purchase of Stationery Stores	..	75,195	75,195
Discount on plain paper used with stamps.	..	3,395	3,395
Purchase of plain paper used with stamps.	..	12,542	12,542
II.—Printing—			
Government Presses	..	2,54,000	2,54,000
Printing at private presses	..	2,015	2,015
Cost of printing work done by other Governments.	..	3,843	3,843
Deduct—Cost of printing work done for other Governments and paying departments.	..	-11,094	-11,094
Charges in England	..	33	33
TOTAL	..	3,48,660	3,48,660
57.—Miscellaneous—			
Cost of books and periodicals	..	3,050	3,050
Donations for charitable purposes	..	1,00,482	1,00,482
Special Commissions of Enquiry	..	13,159	13,159
Petty Establishments	..	20,136	20,136
Irrecoverable temporary loans and advances written off.	..	35	35
Contributions	..	3,11,794	3,11,794
Miscellaneous Durbar charges	..	4,025	4,025
Expenditure on account of State Prisoners and Detenus.	..	8,677	8,677
Miscellaneous and unforeseen charges	..	27,002	27,002
TOTAL	..	4,88,360	4,88,360

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
M.—Extraordinary Items—	Rs.	Rs.	Rs.
63.—Extraordinary Charges—			
Charges in India—			
Rationing and Grain supply scheme	..	1,56,069	1,56,069
Establishment, etc., charges common to the various supply schemes.	3,258	3,01,477	3,04,735
Administration of Cloth and Yarn Control Order and Standard cloth scheme.	..	1,09,946	1,09,946
Purchase of Lease and Lend lorries	..	4,50,567	4,50,567
Food publicity scheme	..	1,04,309	1,04,309
Deduct—Amount transferred to the Capital head '85-A.—Capital Outlay on Provincial schemes connected with the War, 1939'.	-1,629	-9,41,073	-9,42,702
Small savings scheme	5,662	27,693	33,355
Deduct—Recovery from the Central Government.	-6,451	-26,319	-32,770
Provincial Recruiting Officers	5,102	8,671	13,773
Deduct—Amount recovered from the Central Government	-4,579	-7,295	-11,874
Drugs Control Order	..	14,692	14,692
Hoarding and Profiteering Prevention Ordinance.	..	22,038	22,038
Expenditure in connection with the move of the Secretariat and Heads of Departmental offices from Cuttack to Sambalpur.	..	13,487	13,487
Information Bureau	..	1,314	1,314
Charges in England	1,841	..	1,841
Loss or gain by exchange	3	..	3
TOTAL	3,207	2,35,576	2,38,783
64-B.—Civil Defence—			
Expenditure on Air Raid Precautions	26,137	16,12,456	16,38,593
Expenditure on Civic Guards	..	39,461	39,461
National War Front	618	1,22,828	1,23,446
Press Censor	..	82,335	82,335
Expenditure on evacuees and refugees	..	7,459	7,459
Expenditure in connection with War Injuries Scheme.	..	76	76
Expenditure in connection with the Registration of Foreigners' Act, 1939.	..	1,228	1,228
War Police	35,205	12,31,926	12,67,131
War Committees	..	4,989	4,989
Motor Spirit and Tyre Rationing schemes	..	11,585	11,585
Works	..	1,95,312	1,95,312
Miscellaneous	..	1,74,081	1,74,081
Charges in England	2,139	..	2,139

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

Heads. 1	Expenditure for 1944-45.		
	Charged.	Voted or authorised.	Total.
	2	3	4
M.—Extraordinary Items—concl'd.	Rs.	Rs.	Rs.
64-B.—Civil Defence—concl'd.			
Loss or gain by exchange	4	..	4
Deduct—Amount recovered from the Central Government.	—18,390	—20,29,669	—20,48,059(a)
TOTAL	45,713	14,54,067	14,99,780
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 . . . . .	..	19,909	19,909
Establishment	311	3,219	3,530
Tools and Plant . . . . .	..	805	805
Charges in England	30	..	30
TOTAL	341	23,933	24,274
J.J.—Miscellaneous—Capital Accounts within the Revenue Accounts—			
55-A.—Commutation of Pensions financed from Ordinary Revenues—			
Amount transferred from '83.—Payments of commuted value of pensions.'	5,735	26,677	32,412
TOTAL	5,735	26,677	32,412
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	5,735	26,677	32,412
Deduct—Amount financed from ordinary revenues.	—5,735	—26,677	—32,412
TOTAL . . . . .	..	..	..
85-A.—Capital outlay on Provincial Schemes connected with the War, 1939—			
Grain supply schemes . . . . .	..	3,45,242	3,45,242
Standard cloth scheme . . . . .	..	7,52,710	7,52,710
Other Miscellaneous schemes . . . . .	..	1,14,409	1,14,409
Add—Establishment transferred from the Revenue head '63-Extraordinary Charges'.	1,629	9,41,011	9,42,640
TOTAL	1,629	21,53,372	21,55,001

(a) Includes Rs. 1,17,162 and Rs. 1,29,156 recovered from the Railway Revenues and Defence Estimates respectively.

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

Nature of Expenditure. 1	Expenditure during the year 1944-45. 2	Expenditure to end of the year 1944-45. 3
	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Productive—		
Patrapara Irrigation Project	(a)24,274	1,23,987
Unproductive—		
Orissa Canal Project . . . . .	..	2,65,73,699
Rushikulya system . . . . .	..	51,86,712
Total—Irrigation Works	24,274	3,18,84,398
Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).	-24,274	-14,92,254
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	32,412	4,12,098
Deduct—Amount financed from ordinary revenues	-32,412	-4,12,098
Net amount outside the Revenue Account . . . . .	..	..
85-A.—Capital Outlay on Provincial schemes connected with the War, 1939.	21,55,001	47,33,932
GRAND TOTAL	21,55,001	3,51,31,139

(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 1945:—

(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	3,80,661
	N	Public Debt	42-43	66,39,800
	O	Unfunded Debt	43-44	41,71,722
	P	Deposits and Advances—		
		(i) Deposit not bearing interest—	44-51	
		Gross balance	44	93,55,125
9,89,203		Investments	44	
12,72,129		(ii) Advances not bearing interest	51-52	
		(iii) Suspense—		
		Investments	52	
90,46,128		Other items (Net)	52-53	
75,327				
41,33,296	R	Loans and Advances by Provincial Govern- ments.	54-55	
	S	Remittances—		
		I.—Remittances within India (Net)	55-56	1,09,087
51,40,312	V	(Closing) Cash Balance	56	
2,06,56,395		Total		2,06,56,395

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. 3,80,661**

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

Dr.	Details.	Cr.
Rs.		Rs.
2,99,79,275	A.—Opening Balance	4,41,357(a)
21,55,001	B.—Revenue Receipts for 1944-45	3,17,63,480
	C.—Expenditure on Revenue Account for 1944-45	
	D.—Capital Expenditure outside the Revenue Account for 1944-45	
3,80,661	E.—Miscellaneous	3,10,100
	F.—Closing Balance	
3,25,14,937	Total	3,25,14,937

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

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

SECTION N.—PUBLIC DEBT **Cr. Rs. 66,39,800**

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 1945 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this Part of the Report.

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

	Rs.
Floating Debt	50,00,000
Loans from the Central Government	16,39,800
Total	66,39,800

Floating Debt. *Cr. Rs. 50,00,000*

8. The term "Floating Debt" is applied to the borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank

of India, which are to be repaid within twelve months. The balance represents the value of treasury bills not matured during the year. Full particulars have been furnished in paragraph 14 of Part A of the Report (pages 13 and 14).

Loans from the Central Government Cr. Rs. 16,39,800

9. Loans granted by the Central Government to the Government of Orissa are recorded under this head. The above balance represents the unpaid portion of the loans taken by the Government of Orissa from the Central Government to finance loans to cultivators in connection with the food production drive in Orissa. The Central Government agreed to grant to the Government of Orissa for the two years 1943-44 and 1944-45, a total loan of Rs. 20,38,400 equivalent to three-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 3½ per cent. per annum and the balance of Rs. 48,000 is repayable in five years and is free of interest. The total amount of loans actually taken by the Provincial Government was Rs. 19,49,900 of which Rs. 3,10,100 was repaid during the year under report.

SECTION O.—UNFUNDED DEBT Cr. Rs. 41,71,722

10. 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. 41,71,722

11. 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	40,55,576
Indian Civil Service Provident Fund	1,11,717
Contributory Provident Fund	4,429
Total	41,71,722

The amounts at credit of the subscribers on the 31st March 1945 have been communicated to them.

General Provident Fund Cr. Rs. 40,55,576

12. 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 1945 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. 6,295, which includes Rs. 13 for 1942-43 and Rs. 165 for 1943-44. This difference is in respect of 75 items which are in course of adjustment.

Indian Civil Service Provident Fund Cr. Rs. 1,11,717

13. 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. 4,429

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

The balance consists of—

	Cr. Rs.
(i) Civil Defence Contributory Provident Fund	2,334
(ii) Other Contributory Provident Fund	2,095
Total	4,429

The sum total of the balances in the personal accounts of the subscribers agrees with the ledger balance except in regard to a sum of Rs. 5 in the case of (i) which is under reconciliation.

SECTION P.—DEPOSITS AND ADVANCES

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest	9,89,203	93,55,125
(2) Advances not bearing interest	12,72,129	..
(3) Suspense	91,21,455	..
Total	1,13,82,787	93,55,125

Deposits not bearing interest	}	Cr. Rs. 93,55,125
		Dr. Rs. 9,89,203

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

	Cr. Rs.	Dr. Rs.
(1) Reserve Funds	10,39,842	9,89,203
(2) Other Deposit Accounts	83,15,283	..
Total	93,55,125	9,89,203

Reserve Funds	}	Cr. Rs. 10,39,842
		Dr. Rs. 9,89,203

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

The Orissa Famine Relief Fund Cr. Rs. 10,39,842

The Orissa Famine Relief Fund Investment Account Dr. Rs. 9,89,203

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

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

If the balance in the fund at the end of any year is less than ten lakhs the fund is credited in the next year out of the provincial revenues with a sum which, together with such sums as may be spent on the objects of the fund in that year, will not be less than Rs. 1,25,000 and not more than Rs. 2,00,000. When the balance in the

Fund exceeds Rs. 10 lakhs, the excess may be utilised in the execution of protective irrigation works and other works required for the prevention of famine, the grant of loans to cultivators, commutation of pensions and, subject to certain restrictions laid down in the Act, other capital expenditure.

The balance at credit of the Fund on the 31st March 1945 consisted of Rs. 50,639 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 1945 to Rs. 9,87,527. 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 formâ* account of the Fund has been given in Account No. 4 of this Part.

Other Deposit Accounts Cr. Rs. 83,15,283

19. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	16,71,983
Departmental and Judicial Deposits—	
Civil Deposits	29,90,541
Other Accounts	36,52,759
Total	<u>83,15,283</u>

Deposits of Local Funds Cr. Rs. 16,71,983

20. The details of these deposits are :—

	Rs.
District Funds	8,73,889
Municipal Funds	3,36,979
Other Funds—	
Port and Marine Funds	30,124
Education Funds	3,11,267
Medical and Charitable Funds	1,17,984
Public Works Funds	1,740
Total	<u>16,71,983</u>

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. 8,73,889

21. This balance is composed of :—

	Rs.
(a) District Board Funds	8,62,570
(b) Union Funds	11,319
Total	<u>8,73,889</u>

The certificates acknowledging the correctness of the balances as on the 31st March 1945 have been received in all cases except two in respect of (a) and five in respect of (b) above. There are differences of Rs. 21,116 and Rs. 278 under (a) and (b) respectively between the ledger and broad-sheet balances which are under reconciliation.

Municipal Funds Cr. Rs. 3,36,979

22. 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 1945-46.

The certificate of acceptance has not been received in three cases.

Port and Marine Funds Cr. Rs. 30,124

23. These represent the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There is a difference of Rs. 155 between the ledger and broad-sheet balances which is under reconciliation. Certificates accepting the balances are awaited.

Education Funds Cr. Rs. 3,11,267

24. These are :—

	Rs.
(a) District Education Councils Funds	1,95,649
(b) Elementary Education Funds	1,15,618
	<hr/>
Total	3,11,267
	<hr/>

There is a difference of Rs. 84,451 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. 1,17,984

25. This balance consists of :—

	Rs.
(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,15,347
(b) Leper Asylum Fund	385
(c) Medical Registration Fund	446
(d) Orissa Nurses and Midwives Council Fund	215
(e) Medical Examination Fund	1,591
	<hr/>
Total	1,17,984
	<hr/>

There is a difference of Rs. 46 in case of (a), Rs. 18 in case of (c), Rs. 99 in case of (d) and Rs. 80 in case of (e). Reconciliation is being made in the year 1945-46.

Certificates accepting ^{the} balances have been received excepting ~~the~~ two cases under (a).

Public Works Funds—Khondmals Road Fund Cr. Rs. 1,740

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

Departmental and Judicial Deposits—Civil Deposits Cr. Rs. 29,90,541

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

	Cr. Rs.
Revenue Deposits	7,59,813
Civil Courts' Deposits	7,29,254
Criminal Courts' Deposits	44,913
Personal Deposits	10,33,489
Public Works Deposits	3,50,781
Trust Interest Funds	546
Deposits on account of Police Funds	13,906
Deposits for work done for Indian States, Public bodies or private individuals	3,322
Unclaimed Deposits in the General Provident Fund	1,344
Deposits of fees received by Government servants for work done for private bodies	4,450
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	216
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	258
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	19,468
Deposits on account of moneys received for St. Dunstan's hostel for blinded soldiers, sailors and airmen	3
Deposits on account of moneys received for the Wavell Homes Appeal Fund	28,778
Total	29,90,541

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. 7,59,813
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28. These are mainly deposits made in Revenue Courts or in connection with the revenue administration. They also include earnest money deposits made by intending tenderers.

The difference of Rs. 762 between the broad-sheet and ledger balances is being adjusted in 1945-46.

Civil Courts' Deposits	Cr. Rs. 7,29,254
----------------------------------	------------------

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

	Rs.
(a) High Court Deposits	18,105
(b) District Civil Courts' Deposits	7,09,415
(c) Deposits under the Workmen's Compensation Act	1,734
Total	<u>7,29,254</u>

There is a difference of Rs. 15 including Rs. 3 relating to the year 1943-44 under (b) and Rs. 15 under (c) between the proof-sheet and ledger balances. They are under correspondence and will be adjusted during 1945-46.

Criminal Courts' Deposits *Cr. Rs. 44,913*

30. There is a difference of Rs. 2,040 between the proof-sheet and ledger balances which is being adjusted in the accounts for 1945-46.

Personal Deposits *Cr. Rs. 10,33,489*

31. The total number of Personal Ledger Accounts open on the 31st March 1945 was 63 against 56 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 1944 Cr.	8,83,939
Total credits during 1944-45	1,08,21,320
Total	<u>1,17,05,259</u>
<i>Deduct—</i>	
Total debits during 1944-45	1,06,71,770
Closing balance on the 31st March 1945	<u>Cr. 10,33,489</u>

There is a difference of Rs. 25,533 between the broad-sheet and the ledger balances which is being adjusted in 1945-46.

Public Works Deposits *Cr. Rs. 3,50,781*

32. The details are as follows :—

	Rs.
(1) Cash Deposits of subordinates as securities	100
(2) Cash deposits of contractors as security	1,98,362
(3) Deposits for work to be done	56,896
(4) Sums due to contractors on closed accounts	30,970
(5) Miscellaneous Deposits	64,453
Total	<u>3,50,781</u>

Trust Interest Funds *Cr. Rs. 546*

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

The balance represents value of payment orders remaining unpaid on 31st March 1945. Out of this payment to the extent of Rs. 544 has since been made.

Deposits on account of Police Funds *Cr. Rs. 13,906*

34. The certificates accepting the correctness of the balance have been received in all cases except four. There was a difference of Rs. 4,217 between the broad-sheet and ledger balances which is being adjusted in 1945-46. Of this difference Rs. 871 relates to 1942-43 and Rs. 64 to 1943-44.

Deposits for work done for Indian States, Public bodies or private individuals *Cr. Rs. 3,322*

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. There is a difference of Rs. 489 between the broad-sheet and the ledger which is under reconciliation.

Unclaimed Deposits in the General Provident Fund *Cr. Rs. 1,344*

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. 4,450*

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. 216*

(b) *Deposits on account of Moneys received for His Excellency the Viceroy's War Purposes Fund* *Cr. Rs. 258*

(c) *Deposits on account of Moneys received for His Excellency the Governor's War Purposes Fund* *Cr. Rs. 19,468*

(d) *Deposits on account of Moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen* *Cr. Rs. 3*

(e) *Deposits on account of Moneys received for Wavell Homes Appeal Fund* *Cr. Rs. 28,778*

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 1944-45. There are differences of Rs. 238 under (b), Rs. 18,263 under (c) and Rs. 25,633 under (e) between the broad-sheet and ledger balances which are being adjusted in the accounts for 1945-46.

Other Accounts **Cr. Rs. 36,52,759**

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	11,476
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	1,684
Deposit Account of grants from Sugar Excise Fund	667
Deposit Account of grants from the Central Government for the development of handloom industries	9,782
Deposit Account of grant made by the Indian Central Jute Committee Fund for Orissa Buildings	227
	36,27,154
Total	36,52,759

Subventions from Central Road Fund. Cr. Rs. 11,476

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 formâ* 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 formâ* 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. 1,684

(b) *Deposit Account of grants from the Central Government for the development of handloom industries* Cr. Rs. 9,782

(c) *Deposit Account of grants made from Sugar Excise Fund* Cr. Rs. 667

(d) *Deposit Account of grant made by the Indian Central Jute Committee* Cr. Rs. 227

42. The balance under (a) represents the unspent amount on the 31st March 1945 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. The balance under (d) represents the unspent amount of the grant made by the Indian Central Jute Committee for jute propaganda and co-operative marketing in jute in Orissa. *Pro formâ* 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 1945 are awaited.

Fund for Orissa Buildings Cr. Rs. 36,27,154

43. This deposit account was opened in the accounts of the year 1937-38 with a nucleus formed out of the balance transferred by the Central Government to

Orissa from the Fund for Sind and Orissa Buildings. This was in consequence of the decision that from the 1st April 1937, the date of introduction of provincial autonomy, the Orissa Capital Construction Works should be undertaken by the Provincial Government.

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

Advances not bearing interest Dr. Rs. 12,72,129

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

	Dr. Rs.
Advances Repayable	12,24,239
Permanent Advances—Civil	44,143
Accounts with the Reserve Bank	3,747
Total	12,72,129

Advances Repayable Dr. Rs. 12,24,239

45. The details of the above are :—

	Dr. Rs.
Civil Advances	68,141
Special Advances	11,42,045
Forest Advances	2,511
Revenue Advances—Advances for Survey operations	11,542
Total	12,24,239

Civil Advances Dr. Rs. 68,141

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

	Rs.
Objection Book Advances	28,196
Stock Advance for Well-Boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police grain advances	26,450
Total	68,141

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. 28,196

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. 949, including Rs. 100 relating to the previous year, between the ledger balance on the 31st March 1945, and the sum total of the broad-sheet balances out of which Rs. 558 has, however, been reconciled in 1945-46. Out of the outstanding balance of Rs. 28,196, including Rs. 2,605 of the previous year, a sum of Rs. 5,653 has been recovered in 1945-46 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. 26,450*

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

Special Advances *Dr. Rs. 11,42,045*

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

Forest Advances *Dr. Rs. 2,511*

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. 11,542*

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. 11,239) and (ii) Cost of Survey marks (Rs. 303). The certificates of acceptance are awaited. There were differences of Rs. 54 under (i) and Rs. 264 under (ii) between the broad-sheet and ledger balances of the previous year which are being reconciled.

Permanent Advances, Civil **Dr. Rs. 44,143**

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. 3,747**

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

The outstanding represents the balance due from the Reserve Bank of India which has been recovered from the Reserve Bank during the year 1945-46.

Suspense—		Dr. Rs.
Investments	90,46,128	
Other items (Net)	75,327	
	91,21,455	

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

Investments—		Dr. Rs.
Suspense Accounts	90,46,128	
Other items—	Dr. Rs.	
(i) Suspense Accounts	49,758	
(ii) Departmental and Similar Accounts	25,569	
Total	75,327	

INVESTMENTS—

SUSPENSE ACCOUNTS—

Cash Balance Investment Account *Dr. Rs. 90,46,128*

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 on the purchase of the securities of the Central Government of the face value of Rs. 91,17,300. The balance has been accepted as correct by Government.

Other Items—

(i) *Suspense Accounts.* *Dr. Rs. 49,758*

57. The details are :—

	Dr. Rs.	Cr. Rs.
Suspense Account—		
Objection Book Suspense	3,906	28,864
Discount on Treasury Bills	74,716	..
Central Accounts office—		
Reserve Bank Suspense	74,716	..
Total	78,622	28,864
	Net Dr.	49,758

Objection Book Suspense *Cr. Rs. 28,864*

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

Objection Book Suspense (Receipts)	Cr. Rs. 50,476
Objection Book Suspense (Payments)	Dr. Rs. 21,612
	Net Cr. Rs. 28,864

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

Discount on Treasury Bills *Dr. Rs. 3,906*

59. The balance represents the portion of the discount on Treasury Bills outstanding on the 31st March 1945 which did not accrue during the year. The balance has been cleared in the year 1945-46 by debiting the amount to the head 22—Interest on Debt and other obligations.

Central Accounts Office—Reserve Bank Suspense *Dr. Rs. 74,716*

60. 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 1945-46.

(ii) *Department and Similar Accounts* *Dr. Rs. 25,569*

61. The balance is composed of :—

	Rs.
Civil Department balances—	
(a) Forest	893
(b) Public Works	24,676
Total	25,569

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. 41,33,296

62. 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	52,948
Loans to District and other Local Fund Committees	1,86,998
Advances to Cultivators	33,66,189
Advances under Special Laws	775
Miscellaneous Loans and Advances	5,16,184
(2) Loans to Government servants—	
House Building Advances	9,058
Advances for purchase of other conveyances	1,144
Total	41,33,296

Loans to Municipalities **Dr. Rs. 52,948**

63. 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. 1,86,998**

64. 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. 33,66,189**

65. The balance consists of :—

	Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (ordinary)	3,85,113
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food)	10,51,530
(iii) Advances under the Agriculturists' Loans Act XII of 1884 (ordinary)	13,63,596
(iv) Advances under the Agriculturists' Loans Act XII of 1884 (Grow More Food)	5,65,950
Total	33,66,189

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. 1,09,449 under heads (i) and (ii) and of Rs. 3,84,519 under heads (iii) and (iv) between the ledger balance and the broad-sheet balance which are under reconciliation.

Advances under Special Laws **Dr. Rs. 775**

66. 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. 5,16,184**

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

	Rs.
(i) Loans to Hindu Religious Endowment Fund	61,286
(ii) Loans to the Provincial Co-operative Land Mortgage Bank	2,05,000
(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.	600
(vi) Loans to Central Banks in North Orissa	1,93,308
(vii) Loans to Co-operative Buildings Society	3,350
(viii) Loans to Distillers	50,000
(ix) Loans in connection with the " Grow More Fish " scheme	2,000
Total	5,16,184

Loans to Government servants :—

(i) House Building Advances	Dr. Rs. 9,058
(ii) Advances for purchase of other conveyances	Dr. Rs. 1,144

68. Recoveries were regularly effected in all cases during the year under report. The certificates of acceptance have not been received. Rs. 1,792 under (i) and Rs. 519 under (ii) have since been recovered.

SECTION S.—REMITTANCES—

I.—Remittances within India Cr. Rs. 1,09,087

69. This head consists of :—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller		1,98,414
2. Reserve Bank of India Remittances	1,18,144	..
3. Adjusting Account between Central and Provincial Governments		20,562
4. Adjusting Account with Railways	2,463	..
5. Inter-Provincial Suspense Account		10,718
Total	1,20,607	2,29,694

Net Cr. Rs. 1,09,087

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

Cr. Rs. 1,98,414

70. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Forest Remittances	2,55,766	4,03,924
(b) Public-Works Remittances . . . . .	..	50,256
(c) Miscellaneous Remittances . . . . .	..	..
Total	2,55,766	4,54,180

Net Cr. Rs. 1,98,414

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 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 Dr. Rs. 1,18,144

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

The outstanding debit balance of Rs. 1,18,144 could not be adjusted in the accounts of the year due to non-receipt of the relevant documents in time from the Treasury Officers concerned. The balance has since been adjusted.

Adjusting Account between Central and Provincial

Governments	Cr. Rs. 20,562
Adjusting Account with Railways	Dr. Rs. 2,463
Inter-Provincial Suspense Account	Cr. Rs. 10,718

72. 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 1944-45. This settlement has been carried out in the Bank's account for 1945-46.

SECTION V.—CASH BALANCE Dr. Rs. 51,40,312

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

Cash in Treasuries	Dr. Rs.
Deposits with the Reserve Bank	4,03,970
	47,36,342
Total	<u>51,40,312</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1945 which has been verified by the Currency Officer.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II—Accounts.

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

Heads of Receipts. 1	Actuals for 1944-45. 2	Heads of Disbursements. 3	Actuals for 1944-45. 4
	Rs.		Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	1,27,00,000	Floating Debt	77,00,000
Loans from the Central Government	4,67,600	Loans from the Central Government	3,10,100
TOTAL	1,31,67,600	TOTAL	80,10,100
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	6,01,000	State Provident Funds	3,65,518
TOTAL	6,01,000	TOTAL	3,65,518
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt	3,10,100	Appropriation for Reduction or Avoidance of Debt . . . . .	..
Famine Relief Fund	31,910	Famine Relief Fund	1,00,000
Deposits of Local Funds	49,78,835	Deposits of Local Funds	48,81,175
Civil Deposits	1,35,49,253	Civil Deposits	1,29,52,217
Other Accounts	4,37,989	Other Accounts	4,60,096

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS—^{old.}~~contd.~~

Part II—Accounts—~~contd.~~^{old.}

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—~~contd.~~^{old.}

Heads of Receipts. 1	Actuals for 1944-45. 2	Heads of Disbursements. 3	Actuals for 1944-45. 4
P.—Deposits and Advances— contd. ^{old.} <i>Advances not bearing interest—</i>	Rs.	P.—Deposits and Advances— contd. ^{old.} <i>Advances not bearing interest—</i>	Rs.
Advances repayable	13,56,326	Advances repayable	16,40,592
Permanent Advances	540	Permanent Advances	8,249
Accounts with the Government of Burma	36,036	Accounts with the Government of Burma	36,036
Accounts with the Reserve Bank	9,040	Accounts with the Reserve Bank	10,192
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	30,81,840	Suspense Accounts	61,19,335
Departmental and Similar Accounts	76,866	Departmental and Similar Accounts	48,426
TOTAL	2,38,68,735	TOTAL	2,62,56,318
R.—Loans and Advances by Provincial Governments—		R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	7,66,231	Loans to Municipalities, Port Funds etc.	24,58,102
Loans to Government servants	10,274	Loans to Government servants	4,008
TOTAL	7,76,505	TOTAL	24,62,110

S.—Remittances—

Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	98,82,675
Reserve Bank of India Remittances	1,41,54,189
Adjusting Account between Central and Provincial Governments.	3,38,49,114
Adjusting Account with Railways	12,57,930
Inter-Provincial Suspense Account	2,57,30,986

TOTAL 8,48,74,894

Total Receipts under Debt, Deposit and Remittance heads. 12,32,88,734

Total Revenue as per Account No. 2 of Part A. 3,17,63,480

TOTAL RECEIPTS 15,50,52,214

V.—(Opening) Cash Balance—

Cash in Treasuries	4,64,608
Deposits with the Reserve Bank	39,55,990

TOTAL 44,20,598

GRAND TOTAL 15,94,72,812

S.—Remittances—

Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	1,00,27,339
Reserve Bank of India Remittances	1,42,73,867
Adjusting Account between Central and Provincial Governments.	3,38,22,172
Adjusting Account with Railways	12,60,190
Inter-Provincial Suspense Account	2,57,20,610

TOTAL 8,51,04,178

Total Disbursements under Debt, Deposit and Remittance heads. 12,21,98,224

Total Expenditure as per Account No. 2 of Part A 3,21,34,276

TOTAL DISBURSEMENTS 15,43,32,500

V.—(Closing) Cash Balance—

Cash in Treasuries	4,03,970
Deposits with the Reserve Bank	47,36,342

TOTAL 51,40,312

GRAND TOTAL 15,94,72,812

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1944-45 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1944.	On 31st March 1945.	Increase (+) Decrease (—) in the year ended 31st March 1945.
2	3	4	
	Rs.	Rs.	Rs.
Capital and other expenditure—			
Commercial Departments—			
Irrigation	3,18,60,124	3,18,84,398	+24,274
TOTAL—Commercial Departments	3,18,60,124	3,18,84,398	+24,274
Other Departments—			
Other Accounts	25,83,994	47,38,995	+21,55,001
TOTAL—Other Departments	25,83,994	47,38,995	+21,55,001
TOTAL—Capital Expenditure	3,44,44,118	3,66,23,393	+21,79,275
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	24,31,223	41,23,094	+16,91,871
Loans to Government servants	16,468	10,202	—6,266
TOTAL—Loans and Advances	24,47,691	41,33,296	+16,85,605
TOTAL—Capital and other Expenditure	3,68,91,809	4,07,56,689	+38,64,880
<i>Deduct—</i> Contribution from Revenue to Capital Expenditure.	14,67,980	14,92,254	+24,274
Net Capital and other Expenditure (outside the Revenue Account) (X).	3,54,23,829	3,92,64,435	+38,40,606
Principal Sources of Funds—			
Debt—			
Floating Debt . . . . .	..	50,00,000	+50,00,000
Loans from the Central Government	14,82,300	16,39,800	+1,57,500
Unfunded Debt	39,36,240	41,71,722	+2,35,482
TOTAL—Outstanding Debt	54,18,540	1,08,11,522	+53,92,982
Sinking Funds and Reserve Funds	11,07,932	10,39,842	—68,090
Net balance under Deposits, Advances, etc., other than those shown separately.	66,01,429	69,67,827	+3,66,398
Remittances	3,38,370	1,09,087	—2,29,283
TOTAL—Debt and other obligations	1,34,66,271	1,89,28,278	+54,62,007
<i>Deduct—</i>			
Cash Balance	44,20,598	51,40,312	+7,19,714
Investments	70,39,339	1,00,35,331	+29,95,992
Net provision of Fund (Y)	20,06,334	37,52,635	+17,46,301

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 1944.	Additions during the year.	Discharges during the year.	Amount on the 31st March 1945.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
(a) Floating Debt—				
Other Floating Loans . . .	..	1,27,00,000	77,00,000	50,00,000
(b) Loans from the Central Government.	14,82,300	4,67,600	3,10,100	16,39,800
TOTAL—Public Debt . . .	14,82,300	1,31,67,600	80,10,100	66,39,800
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund . . .	38,34,701	5,86,044	3,65,169	40,55,576
Indian Civil Service Provident Fund.	99,811	11,906	..	1,11,717
Contributory Provident Fund . .	1,728	3,050	349	4,429
TOTAL—Unfunded Debt . . .	39,36,240	6,01,000	3,65,518	41,71,722
TOTAL—Debt and other Interest-bearing obligations.	54,18,540	1,37,68,600	83,75,618	1,08,11,522

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 1st April 1944	11,07,932	Transfer to Revenue Account	1,00,000
Interest Receipts	31,910	Balance on 31st March 1945	10,39,842*
TOTAL	11,39,842	TOTAL	11,39,842

	Rs.
*Cash	50,639
Investment	9,89,203

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

	Rs.		Rs.
Balance on 1st April 1944	9,89,203	Balance on 31st March 1945	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 1945 was Rs. 9,87,527.

II.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on 1st April 1944	83	Amount of expenditure during the year	72,960
Amount allotted from the Central Road Fund	84,353	Balance on 31st March 1945	11,476
TOTAL	84,436	TOTAL	84,436

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

	Rs.		Rs.
Balance on the 1st April 1944	1,769	Amount expended on various schemes	1,53,015
Amount contributed by the Central Government	1,53,015	Balance on 31st March 1945	1,769
TOTAL	1,54,784	TOTAL	1,54,784

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

	Rs.		Rs.
Balance on 1st April 1944	3,837	Amount expended on various schemes	88,093
Amount contributed by the Imperial Council of Agricultural Research	85,940	Balance on 31st March 1945	1,684
TOTAL	89,777	TOTAL	89,777

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

	Rs.		Rs.
Balance on the 1st April 1944	23,703	Amount expended on various schemes.	28,391
Amount contributed by the Central Government.	14,470	Balance on 31st March . . .	9,782
TOTAL .	38,173	TOTAL .	38,173

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

	Rs.		Rs.
Balance on the 1st April 1944	667	Balance on the 31st March 1945	667
TOTAL .	667	TOTAL .	667

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

	Rs.		Rs.
Balance on the 1st April 1944	..	Amount of expenditure during the year.	6,107
Amount contributed by the Central Jute Committee.	6,334	Balance on the 31st March 1945	227
TOTAL .	6,334	TOTAL .	6,334

VIII.—FUND FOR ORISSA BUILDINGS.

	Rs.		Rs.
Balance on the 1st April 1944	36,44,808	Amount of expenditure during the year.	1,11,530
Interest on investments of the Fund money.	93,876	Balance on the 31st March 1945	36,27,154
TOTAL .	37,38,684	TOTAL .	37,38,684

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

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FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

Major and Minor Heads of Accounts.	Balance on 1st April 1944.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1945.	Interest received and credited to revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a)60,552	..	60,552	7,604	52,948	2,890
Loans to District and other Local Fund Committees	1,98,702	..	1,98,702	11,704	1,86,998	7,382
Advances to Cultivators	18,41,467	21,92,762	40,34,229	6,68,040	33,66,189	57,547
Advances under Special Laws	(a)864	..	864	89	775	53
Miscellaneous Loans and Advances	3,29,638	2,65,340	5,94,978	78,794	5,16,184	8,408
TOTAL	24,31,223	24,58,102	48,89,325	7,66,231	41,23,094	76,280
Loans to Government servants—						
House-building Advances	16,049	1,968	18,017	8,959	9,058	1,251
Advances for purchase of motor cars . . . . .	..	..	..	..	..	..
Advances for purchase of other conveyances	419	2,040	2,459	1,315	1,144	13
TOTAL	16,468	4,008	20,476	10,274	10,202	1,264
GRAND TOTAL	24,47,691	24,62,110	49,09,801	7,76,505	41,33,296	77,544

(a) Difference of Re. 1 is due to rounding.

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