

GOVERNMENT OF ORISSA

FINANCE ACCOUNTS

1952-53

AND

THE AUDIT REPORT

1953



सत्यमेव जयते

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF ORISSA FOR THE
YEAR 1952-53 AND THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL OF INDIA.**

**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA.**

This compilation containing the Finance Accounts of the Government of Orissa for the year 1952-53 and the report of the Comptroller and 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 Comptroller and 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 Article 151 (2) of the Constitution of India, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1952-53, which as Comptroller and Auditor General I am required to audit, have been examined under my direction, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Art. 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not 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 1952-53.

~~The~~

A. K. CHANDA,

NEW DELHI;

Comptroller and Auditor General of India.

The 28 APR 1955



A.—GENERAL FINANCE ACCOUNTS.

I.—Report.

INTRODUCTORY.

1. The Government accounts are kept in the following three parts :—

Part I.—Consolidated Fund of Orissa.

Part II.—Contingency Fund of Orissa.

Part III.—Public Account of Orissa.

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

(1) Revenue ;

(2) Capital ; and

(3) Debt (comprising Public Debt and Loans and Advances).

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

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

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

(1) Debt (other than those included in Part I) and deposit ; and

(2) Remittances.

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

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

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

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

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

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

As it is a difficult and complicated process to split up the balances into "Consolidated Fund" and "Public Account", it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1952-53 Accounts are concerned.

SUMMARY OF THE TRANSACTIONS FOR 1952-53.

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

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

Receipts.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Budget estimates, 1952-53.	Actuals, 1952-53.			Variations between columns 6 and 7 More (+) Less (-).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND.									
(1) Revenue.									
Principal Heads of Revenue—				Direct Demands on the Revenue—					
Union Excise Duties . . . . .	..	74,12	+74,12	Union Excise Duties . . . . .	..	..	..	..	..
Taxes on Income other than Corporation Tax.	1,66,44	2,14,01	+47,57	Taxes on Income other than Corporation Tax.	2,99	2,96	..	2,96	-3
Land Revenue	1,06,97	1,13,79	+6,82	Land Revenue	35,93	34,91	..	34,91	-1,02
State Excise Duties	1,67,12	1,80,62	+13,50	State Excise Duties	18,78	21,29	..	21,29	+2,51
Stamps	76,67	76,26	-41	Stamps	1,73	1,77	..	1,77	+4
Forest	1,00,81	88,78	-12,03	Forest	39,84	37,98	..	37,98	-1,86

SUMMARY OF THE TRANSACTIONS FOR 1952-53—*contd.*

Receipts.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (—).	Disbursements.	Budget estimates, 1952-53.	Actuals, 1952-53.			Variations between columns 6 and 7 More (+) Less (—).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND— <i>contd.</i>									
(1) <i>Revenue—concl.</i>									
Principal Heads of Revenue— <i>concl.</i>					Direct Demands on the Revenue— <i>concl.</i>				
Registration	12,51	12,12	—39	Registration	3,95	3,77	..	3,77	—18
Receipts under Motor Vehicles Acts.	11,50	10,07	—1,43	Charges on account of Motor Vehicles Acts.	3,36	3,22	..	3,22	—14
Other Taxes and Duties	1,06,33	1,34,00	+27,67	Other Taxes and Duties	3,49	3,49	..	3,49	..
TOTAL—Principal Heads	7,48,35	9,03,77	+1,55,42	TOTAL—Direct Demands	1,10,07	1,09,39	..	1,09,39	—68
Irrigation—Net Receipts	5,52	46	—5,06	Irrigation	96,46	81,96	..	81,96	—14,50
Debt Services	18,07	20,68	+2,61	Debt Services	28,09	24,48	..	24,48	—3,61
Civil Administration	57,85	59,69	+1,84	Civil Administration	6,64,91	6,69,24	..	6,69,24	+4,33
Civil Works and Miscellaneous Public Improvements.	61,17	68,75	+7,58	Civil Works and Miscellaneous Public Improvements.	1,70,45	1,64,14	..	1,64,14	—6,31
Electricity Schemes—Net Receipts.	93	—4,29	—5,22	Electricity Schemes	9,86	8,50	..	8,50	—1,36
Miscellaneous	11,33	41,41	+30,08	Miscellaneous	64,21	61,58	..	61,58	—2,63
Contributions and Miscellaneous Adjustments between Central and State Governments.	91,10	1,12,05	+20,95	Contributions and Miscellaneous Adjustments between Central and State Governments.	..	..	..	..	..

Extraordinary Items	1,83,75	59,57	-1,24,18	Extraordinary Items	5,36	10,18	..	10,18	+4,82
				Capital Expenditure with- in the Revenue Account (Details by Major Heads are given in Account No. 3).	18,33	22,09	..	22,09	+3,76
Total—Revenue	11,78,07	12,62,09	+84,02	TOTAL—Expenditure on Revenue Account.	11,67,74	11,51,56	..	11,51,56	-16,18
Revenue surplus	10,33	1,10,53	+1,00,20						

(2). *Capital.*

Capital Expenditure out-
side the Revenue Account—

Schemes of Agricultural Improvement and Re- search.	10,00	33	..	33	-9,67
Industrial Development.	-16	..	..	..	+16
Multi-purpose River Sche- mes.	14,00,00	7,14,79	..	7,14,79	-6,85,21
Electricity Schemes	70,85	56,79	..	56,79	-14,06
Rail-Road Co-ordination Scheme.	..	36	..	36	+36
Road and Water Transport Schemes	..	*	..	*	..
State Schemes of Govern- ment Trading.	5,95	-3,11	..	-3,11	-9,06
TOTAL	14,86,64	7,69,16	..	7,69,16	-7,17,48

*Expenditure not shown being only Rs. 348.

SUMMARY OF THE TRANSACTIONS FOR 1952-53—*concl.*

Receipts.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Budget estimates, 1952-53.	Actuals, 1952-53.			Variations between columns 6 and 7 More (+) Less (-).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART I.—CONSOLIDATED FUND									
<i>—concl.</i>									
(3).— <i>Debt.</i>									
<i>Public Debt—</i>					<i>Public Debt—</i>				
Floating Debt	2,00,00	19,00	—1,81,00	Floating Debt	2,00,00	23,00	..	23,00	—1,77,00
Loans from the Central Government.	15,13,50	8,21,53	—6,91,97	Loans from the Central Government.	21,00	20,95	..	20,95	—5
TOTAL	17,13,50	8,40,53	—8,72,97	TOTAL	2,21,00	43,95	..	43,95	—1,77,05
<i>Loans and Advances by State Governments—</i>					<i>Loans and Advances by State Governments—</i>				
Recoveries of Loans and Advances.	44,14	37,39	—6,75	Loans and Advances	61,51	53,86	..	53,86	—7,65
TOTAL—Consolidated Fund	29,35,71	21,40,01	—7,95,70	TOTAL—Consolidated Fund	29,36,89	20,18,53	..	20,18,53	—9,18,36

Receipts.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).
1	2	3	4	5	6	7	8
PART II.—CONTINGENCY FUND.							
Contingency Fund . . . . .	..	..	..	Contingency Fund . . . . .	..	..	..

TOTAL—Contingency Fund . . . . .	..	..	..	TOTAL—Contingency Fund . . . . .	..	..	..

PART III.—PUBLIC ACCOUNT.							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	20,70	34,00	+13,30	State Provident Funds	13,60	13,06	-54
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt.	27,30	27,25	-5	Appropriation for Reduction or Avoidance of Debt.	..	..	..
Famine Relief Fund	32	32	..	Famine Relief Fund	24	29	+5
Zamindari Abolition Fund . . . . .	..	8,81	+8,81	Zamindari Abolition Fund . . . . .	..	3,34	+3,34
Orissa Loan Stipend Fund	25	52	+27	Orissa Loan Stipend Fund	25	1,14	+89
Depreciation Reserve Fund—Electricity.	1,54	1,49	-5	Depreciation Reserve Fund—Electricity.	..	..	..

SUMMARY OF THE TRANSACTIONS FOR 1952-53—concl'd.

Receipts.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Budget estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).
1	2	3	4	5	6	7	8
PART III.—PUBLIC ACCOUNT—concl'd.							
<i>Deposits and Advances—concl'd.</i>				<i>Deposits and Advances—concl'd.</i>			
Deposits of Depreciation Reserve of Commercial Concerns.	4,19	3,16	-1,03	Deposits of Depreciation Reserve of Commercial Concerns.	3,78	2,14	-1,64
Deposits of Local Funds	1,09,66	1,22,31	+12,65	Deposits of Local Funds	1,12,90	1,18,08	+5,18
Civil Deposits	3,05,26	2,66,64	-38,62	Civil Deposits	2,96,52	2,71,14	-25,38
Other Accounts	55,25	52,78	-2,47	Other Accounts	55,48	52,80	-2,68
Advances not bearing interest	67,26	49,85	-17,41	Advances not bearing interest	58,16	41,44	-16,72
Suspense	1,33,41	1,20,12	-13,29	Suspense	1,35,87	1,24,09	-11,78
TOTAL	7,04,44	6,53,25	-51,19	TOTAL	6,63,20	6,14,46	-48,74
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	24,40,00	22,22,21	-2,17,79	Remittances	24,40,00	22,87,87	-1,52,13
TOTAL—Public Account	31,65,14	29,09,46	-2,55,68	TOTAL—Public Account	31,16,80	29,15,39	-2,01,41
TOTAL—Parts I, II and III	61,00,85	50,49,47	-10,51,38	TOTAL—Parts I, II and III	60,53,69	49,33,92	-11,19,77
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance (A)	42,46	1,21,05	+78,59	Closing Balance (A)	89,62	2,36,60	+1,46,98
GRAND TOTAL	61,43,31	51,70,52	-9,72,79	GRAND TOTAL	61,43,31	51,70,52	-9,72,79

(A) Increase of cash balance during the year (*vide* also paragraphs 16 to 19) 1,15,55.

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

PART I.—CONSOLIDATED FUND.

(1).—REVENUE.

Revenue Receipts.

5(a). The revenue receipts of the year under report exceeded the budget estimates by 84,02. The increase was the net result of a rise of 2,39,33 under some heads and a fall of 1,55,31 under others. The important increases and decreases are briefly explained below :—

Rise in Revenue.

Union Excise Duties (+74,12).—Represents the amount of the State's share of Union Excise Duties not originally anticipated.

Taxes on Income other than Corporation Tax (+47,57).—Mainly due to increase in the share of income tax assigned to the State (55,99); partly offset by decreased collection of Agricultural Income Tax (8,61).

Land Revenue (+6,82).—Mainly due to heavier receipts under 'Collection from Government Estates' (4,31), 'Raiyatwari and Miscellaneous' (2,27), 'Rates and Cesses on lands' (2,73) and 'Miscellaneous' (4,06), and unanticipated receipts from the management of *ex-Zamindari* Estates (6,59); partly reduced by fall in receipts under 'Fixed Collection' (7,89), 'Peshkhas' (1,36), 'Cesses in permanently-settled Estates and Shrotriyams' (2,87) and 'Recoveries on account of Survey and Settlement charges' (95).

State Excise Duties (+13,50).—Increased receipts chiefly under 'Country fermented liquor' (99), 'Opium' (3,16) and 'Hemp and other drugs' (8,71) due to enhanced prices and increase in licence fees, 'Fines, confiscations and miscellaneous' (3,87) and 'Duties on medicinal and toilet preparations, etc.' (57); partly neutralised by a fall in receipts under 'Country spirits' (4,05).

Other Taxes and Duties (+27,67).—Mainly due to better realisation of sales tax (27,38).

Debt Services (+2,61).—Chiefly due to realisation of more interest on (i) 'Loans and Advances by State Governments' (76), (ii) investment of cash balances (95) and (iii) arrears of revenue (35) and increased miscellaneous receipts (55).

Civil Administration—

Administration of Justice (+91).—Due to realisation of more receipts under 'General fees, fines and forfeitures' (1,62); partly offset by decreased miscellaneous receipts (80).

Education (+3,58).—Mainly due to larger fee income from Secondary Schools (48) and receipt of arrear grant from the Central Government for adult education (3,05).

Industries and Supplies (+1,41).—Mainly due to increased receipts from various industrial development and intensive fish cultivation schemes.

Civil Works and Miscellaneous Public Improvements (+7,58).—Mainly due to larger receipts under 'Rents' (60), 'Recoveries of expenditure' (5,46) and

'Miscellaneous' (4,78) and more transfer from the 'Fund for Orissa Buildings' (71); partly reduced by smaller transfer from the 'Central Road Fund' due to lesser number of works taken up during the year (4,01).

Miscellaneous (+30,08).—Mainly under 'XLVI.—Miscellaneous' (27,90) due to larger receipts under 'Unclaimed deposits' (3,63), 'Other fees, fines and forfeitures' (1,13), 'Recoveries of overpayments' (84) and 'Miscellaneous' (24,75) mainly due to transfer of surplus fund from the capital head '85-A.—Capital outlay on State Schemes of Government Trading' to finance expenditure on village roads to facilitate procurement operations and water supply schemes (19,79) and increase in other miscellaneous receipts; partly counterbalanced by more refunds (2,99) and under 'XLVI-A.—Receipts from Road and Water Transport Schemes' (1,29) due to more receipts from 'Bus Services' and decrease in 'Working Expenses'.

Contributions and Miscellaneous Adjustments between Central and State Governments (+20,95).—Mainly under 'XLIX.—Grants-in-aid from the Central Government' (20,94) due to receipt of increased grants from the Central Government in aid of the revenues of the State (35,00) and in lieu of assignment of the share of jute export duty (10,00); partly counterbalanced by smaller grants received for tribal and rural welfare schemes (8,06) and non-receipt of any grant on account of revenue gap of the merged States (16,00).

Decrease in Revenue.

Forest (—12,03).—Chiefly due to fall in receipts under 'Timber and other produce removed from the forest by Government agency, consumers or purchasers' (16,57); partly setoff by unanticipated revenue collected from the forests in the Zamindari Estates taken over by the State Government (2,00) and increased miscellaneous receipts (2,61).

Irrigation—Net Receipts (—5,06).—Mainly due to decreased receipts under 'Navigation' (5,66); partly offset by increased receipts under sale of water (52).

Civil Administration—

Agriculture (—5,58).—Mainly due to fall in receipts under 'Manures and farm produce' (34), 'Tree planting Scheme' (53), 'Graftmaking Scheme' (38), 'Tractor ploughing Scheme' (1,72), 'Hiring of agricultural machinery' (2,00) and 'Maintenance of trucks for distribution of seeds and manures' (1,80); partly offset by unanticipated receipts under 'Agricultural Extension Service' (60) and 'Follow up cultivation' (30).

Electricity Schemes—Net Receipts (—5,22).—Mainly due to smaller receipts from the 'Cuttack Thermal Scheme' and 'Baripada Electricity Scheme' (6,80) due to delay in construction of transmission line and breakdown in Baripada supply; partly offset by more receipts under 'Town Electrification Schemes' (1,31) and fall in the amount of working expenses (38).

Extraordinary Items (—1,24,18).—Mainly due to non-receipt of any grant from the Central Government for Five Year Plan Schemes (1,04,08), non-adjustment of the value of assets of the integrated States consequent on the decision of the Government to bring these assets to Government accounts by correction of balances (26,00) and unanticipated refunds (67); partly offset by unanticipated receipt of grants from the Central Government on account of Community Development Projects (6,50).

Expenditure on Revenue Account.

(b) The total expenditure fell short of the budget estimates by 16,18. This was the result of a decrease of 51,04 under some heads and an increase of 34,86 under others. The important increases and decreases are explained below :—

State Excise Duties (+2,51).—Due to enhancement of price of opium and adjustment of debits on account of the cost of opium supplied in the previous year.

Irrigation (—14,50).—Decrease under '18.—Other Revenue Expenditure financed from ordinary revenues ' mainly due to non-commencement of certain works (1,45), non-payment of land acquisition charges (4,26), non-selection of contractors (59), non-acceptance of tenders (40) owing to high rates and smaller expenditure on maintenance and repairs (1,32) and minor irrigation works in charge of Civil Officers (6,44).

Debt Services (—3,61).—Mainly due to smaller payment of interest on ' Ways and Means ' advances and loans taken from the Central Government (20,42); partly offset by smaller transfer of interest charges to commercial departments (16,76).

Civil Administration—Police (—3,68).—Mainly due to partial utilisation of the lump sum provision made for additional dearness allowance (3,21) and smaller expenditure on works (16).

Education (+8,14).—Mainly due to payment to Arts Colleges to meet the excursion charges of students, opening of a large number of schools for speedy expansion of primary education, appointment of additional teachers in the " Single-teacher Primary Schools ", restoration of old number of stipends to pupil teachers of Government Secondary Training Schools, payment of grants to primary schools for the purchase of craft materials, increased expenditure on the electric and water supply plant of a college and construction of a new building for a Zila School; partly offset by savings due to unfilled vacancies, less payment of recurring grant to non-Government Secondary Schools, local bodies for secondary education and smaller expenditure on post-war development schemes.

Public Health (+7,22).—Mainly due to more expenditure on anti-malarial work and rural water supply schemes (4,93), increase in price of vaccine and lymph (1,52), payment of more grants to municipalities for sinking wells and for payment to the sanitation staff (17), and additional expenditure on Public Health repair work (39).

Agriculture (—7,12).—Chiefly due to non-appointment and late appointment of staff (1,15), retrenchment of some posts (20), economy in expenditure (83), post-budget modification of some schemes involving smaller expenditure (1,30), abolition of some thana demonstration farms (70), non-finalisation of contractors' claims (23), smaller expenditure on grants to cultivators (19) and late starting of certain schemes (2,51).

Civil Works and Miscellaneous Public Improvements (—6,31).—Mainly due to non-commencement or late commencement of works (6,32), non-selection of contractor and estimate not having been sanctioned (1,62), slow progress and stoppage of works (12,45), non-receipt of cement in time and delay in designing sewers (4,62) and decrease under 'suspense transactions' (9,47); partly set off by excesses due to more expenditure on repair works (20,75), payment of grants to District Boards for Improvement of roads (4,25)

and smaller recovery of establishment charges on account of work done on behalf of other Departments (3,52),

Electricity Schemes (—1,36).—Mainly due to smaller payment of interest on Capital Outlay on Electricity Schemes.

Miscellaneous (—2,63).—Saving mainly under 'Miscellaneous' (3,68) due to non-utilisation of the provision made for the 'Land Utilisation Board', 'Stationery and Printing' (1,73) due to less expenditure on account of Stationery stores, partly offset by excesses under 'Privy purses and allowances of Indian Rulers' (1,59) due to payment to Government of India on account of Privy purse and 'Superannuation allowances and Pensions' due grant of pensions under the Liberalised Pension Rules.

Extraordinary Items (+4,82).—Due to absence of any provision for expenditure on Community Development Projects.

Capital expenditure within the Revenue Account (+3,76).—The important variations are :—

Capital Outlay on Electricity Schemes (+5,16).—Mainly due to the purchase of a 750 K.W. plant not provided for and transfer of capital expenditure on electricity schemes from Capital head '81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account'.

Capital Outlay on Industrial Development (—1,48).—Mainly due to non-purchase of shares of the 'Mayurbhanj Spinning and Weaving, Ltd.'; partly offset by unanticipated expenditure on Cold Storage Plant.

(2).—CAPITAL.

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

Capital Outlay on Schemes of Agricultural Improvement and Research (—9,67).—Due to non-utilisation of the provision made for the major irrigation works connected with the Intensive Cultivation Schemes consequent on the classification of the expenditure under '18.—Other Revenue Expenditure financed from ordinary revenues'.

Capital Outlay on Multi-purpose River Schemes (—6,85,21).—Expenditure had to be restricted to the amount of loan sanctioned by the Government of India.

Capital Outlay on Electricity Schemes (—14,06).—Mainly due to smaller expenditure on 'Duduma Transmission Scheme' owing to delay in placing orders for materials for transmission lines and sub-stations (22,44) and unanticipated transfer of Capital Expenditure from this head to the Revenue Account (1,03); partly counterbalanced by larger expenditure on Duduma Hydro-Electric Scheme (7,51) due to accelerated progress of work and Cuttack Thermal Scheme (1,91).

Capital Outlay on State Schemes of Government Trading (—9,06).—Excess of receipts over expenditure mainly as a result of heavier export of rice.

(3).—DEBT.

(d) The important variations are .

Receipts.

Floating Debt (—1,81,00).—Less "Ways and Means" advances taken from the Reserve Bank of India during the year.

Loans from the Central Government (—6,91,97).—Decrease mainly due to smaller loans taken from the Central Government for the Hirakud Dam Project (6,56,52), Grow More Food Schemes (22,73) and Electricity Schemes (13,67); partly offset by an increase due to the receipt of a loan for Community Development Projects (2,00).

Recoveries of Loans and Advances (—6,75).—Mainly due to smaller recovery of loans under 'Advances to cultivators' (1,48), 'Advances under Special Laws' (4,67) and 'Miscellaneous Loans and advances' (2,19); partly offset by increased recovery of loan under 'Loans to Land-holders and other Notabilities' (25) and "Loans to Government servants" (1,08).

Disbursements.

Floating Debt (—1,77,00).—See explanation against Floating Debt under Receipts in sub-paragraph (d) above.

Loans and Advances (—7,65).—Mainly due to less issue of loans under 'Advances to cultivators' (1,85) and 'Miscellaneous Loans and Advances' (13,60); partly offset by more issue of loans under 'Loans to District and other Local Fund Committees' (2,25), 'Advances under Special Laws' (5,00) and 'Advances for the purchase of motor conveyances' (31).

PART III.—PUBLIC ACCOUNT.

Receipts.

(e) The important variations are :—

State Provident Funds (+13,30).—Increases mainly occurred under 'General Provident Fund' due to increase in the number of subscribers and subscriptions.

Zamindari Abolition Fund (+8,81).—Unanticipated contribution from the revenue.

Deposits of Depreciation Reserve of Commercial Concerns (—1,03).—Less contribution to the fund than originally anticipated.

Deposits of Local Funds (+12,65).—Larger deposits mainly under 'District Funds' (9,26) and 'Municipal Funds' (3,52); partly counterbalanced by smaller deposits under 'Education Fund' (78).

Civil Deposits (—38,62).—Mainly smaller credits under 'Revenue Deposits' (5,55), 'Civil Courts' Deposits' (12,89), 'Criminal Courts' Deposits' (3,63), 'Personal Deposits' (13,80), 'Forest Deposits' (1,94) and 'Deposits on account of Police Fund' (94).

Advances not bearing interest (—17,41).—Smaller receipts mainly under 'Special Advances' (15,76) and 'Forest Advances' (2,60); partly counterbalanced by an increase under 'Civil Advances' (97).

Suspense (—13,29).—Decreases mainly under 'Central Accounts Office—Reserve Bank Suspense' (59,65) and 'Departmental and similar Accounts' (30,06); partly offset by increases under 'Suspense Accounts' (46,18) and 'Cash Balance Investment Account' (30,24).

Remittances (—2,17,79).—Decreases under "Cash Remittances and Adjustments, etc." (4,40,35), 'Adjusting Account with Railways' (4,07) and 'Inter-State Suspense Account' (10,50); counterbalanced by increases under 'Adjusting Account between Central and State Governments' (1,77,72) and 'Reserve Bank of India Remittances' (59,41).

Disbursements.

(f) The main variations are :—

Zamindari Abolition Fund (+3,34).—As the accounting procedure was settled after the close of the year, no provision could be made in the budget.

Orissa Loan Stipend Fund (+89).—More withdrawals from the fund than anticipated.

Deposits of Depreciation Reserve of Commercial Concerns (—1,64).—Lesser withdrawal from the Reserve Fund during the year due to less number of vehicles purchased for replacement.

Civil Deposits (—25,38).—Smaller withdrawals mainly under 'Revenue Deposits' (1,77), 'Personal Deposits' (14,56), 'Forest Deposits' (1,87), 'Public Works Deposits' (12,66) and 'Miscellaneous Deposits' (20); partly offset by more withdrawals under 'Civil Courts' Deposits' (48), 'Criminal Courts' Deposits' (4,02), 'Trust Interest Fund' (35) and 'Deposit for work done for public bodies' (73).

Advances not bearing interest (—16,72).—Smaller payments mainly under 'Special Advances' (15,52) and 'Forest Advances' (2,59); partly offset by increase under 'Civil Advances' (1,41).

Suspense (—11,78).—Decreases under 'Central Accounts Office—Reserve Bank Suspense' (72,07) and 'Departmental and similar Accounts' (23,83); counterbalanced by increases under 'Suspense Accounts' (60,33) and 'Cash Balance Investment Account' (23,79).

Remittances (—1,52,13).—Lesser transactions under "Cash Remittances and Adjustments, etc." (4,05,59), 'Adjusting Account with Railways' (4,17) and 'Inter-State Suspense Account' (10,59); partly offset by larger transactions under 'Adjusting Account between Central and State Governments' (1,89,82) and 'Reserve Bank of India Remittances' (78,40).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The budget estimates of the year under report placed the total revenue receipts at 11,78,07 and the total expenditure on revenue account at 11,67,74 with a prospective revenue surplus of 10,33. Actually, however, the total revenue receipts and the total expenditure on revenue account amounted to 12,62,09 and 11,51,56 respectively, resulting in an actual revenue surplus of 1,10,53. This improvement in the revenue position was chiefly due to the accretion of additional revenue to the extent of 1,66,69 (as indicated below) as a result of the recommendations of the Finance Commission.

State's share of Union Excise Duties	74,12
Share of Income Tax assigned to the State	47,57
Additional subvention from the Central Government	35,00
Grant received from the Central Government in lieu of assignment of the share of Jute Export Duty.	10,00
	1,66,69

In addition to this increase, 'State Excise Duties', 'Other Taxes and Duties' and 'Miscellaneous' recorded rise in receipts to the extent of 13,50, 27,67 and 30,08 respectively. These increases were mainly due to enhanced

prices of opium, hemp and other drugs and realisation of more licence fees, better collection of sales tax, transfer of surplus funds from the capital head '85-A.—Capital Outlay on State Schemes of Government Trading' to finance the expenditure on village roads to facilitate procurement operations and water supply schemes and increased miscellaneous receipts. On the other hand, there were appreciable decreases in receipts under 'Forest' and 'Extraordinary Items' mainly due to fall in receipt under 'Timber and other produce' (12,03), non-receipt of grant from the Central Government for Five Year Plan Schemes (1,04,08), non-adjustment of value of assets of the integrated States consequent on the decision of the Government to bring these assets to Government Account by correction of balances (26,00); partly offset by unanticipated receipts of grants from the Central Government on account of Community Development Projects (6,50). There was also a decrease of 16,00 under 'Grants-in-aid' due to non-receipt of any grant from the Central Government on account of the Revenue gap of the merged States. On the expenditure side, there was also a decline of 16,18 in expenditure, of which 14,50 was accounted for by Irrigation chiefly due to non-payment of land charges and smaller expenditure on minor irrigation works and maintenance and repairs.

Viewing the revenue section of the budget as a whole there was a rise of 84,02 in revenue receipts and a fall of 16,18 in expenditure on revenue account, which taken together, accounted for an overall improvement of 1,00,20 over the budget estimate. The important factors which contributed to the improvement have been explained in brief in paragraph 5.

No new tax was levied during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of 1952-53.

7. The following table gives a progressive account of the capital expenditure outside the Revenue Account upto the end of the year 1952-53.

Nature of Expenditure.	Expenditure upto	Expenditure during	Total.
	1951-52.	1952-53.	
I	2	3	4
1. 68.—Construction of Irrigation, etc., Works .	3,03,92	..	3,03,92
2. 71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	20(a)	33	53
3. 72.—Capital Outlay on Industrial Development .	1,33(a)	..	1,33
4. 80-A.—Capital Outlay on Multi-purpose River Schemes.	16,62,01	7,14,79	23,76,80
5. 81.—Capital Account of Civil Works outside the Revenue Account.	5	..	5
6. 81-A.—Capital Outlay on Electricity Schemes .	1,86,73	56,79	2,43,52
7. 82-A.—Capital Outlay on Rail-Road Co-ordination Scheme.	..	36	36
8. 82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	12,05(b)	(c)	12,05
9. 85-A.—Capital Outlay on State Schemes of Government Trading.	—1,17,00(b)	—3,11	—1,20,11
10. 85-B.—Appropriations to the Contingency Fund .	35,00	..	35,00
TOTAL	20,84,29	7,69,16(d)	28,53,45

(a) Represents the amount previously booked under "72.—Capital Outlay on Industrial Development" and transferred to this head without financial adjustment.

(b) Difference of 1 from the last year's figure is due to rounding.

(c) Expenditure being Rs. 348 has not been shown in the statement.

(d) Met out of the Consolidated Fund.

The capital outlay shown against item 1 represents the pre-reform (1921) Capital Outlay on Irrigation Works. The total capital expenditure to the end of 1952-53 amounted to 3,21,64, of which 17,72 was debited to Revenue. The entire outlay is classed as unproductive (*vide* paragraph 9).

The outlay shown against item 2 represents the expenditure incurred on the Special Paddy Cultivation Scheme (35) and reclamation of the Kausalya Ganga Project (18).

The expenditure against item 3 represents the outlay on the establishment of a pilot plant for the production of special alloy and steel (1,33). It has been decided by the State Government not to proceed with the scheme for want of loan from the Central Government.

The expenditure recorded against item 4 represents the outlay met from borrowed funds on the Hirakud Dam Project.

The outlay against item 5 represents the expenditure incurred out of loan funds in 1924-25 on the construction of a bridge over the Kolab River in South Orissa.

The expenditure recorded against item 6 represents the capital outlay on the Thermal and Hydro-Electric Schemes financed partly from borrowed funds and partly from revenue. The schemes are (1) Machkund (Duduma) Hydro-Electric Scheme, (2) Duduma Transmission Scheme, (3) Hirakud Hydro-Electric (Distribution) Scheme, (4) Cuttack Thermal Scheme and (5) Town Electrification Schemes including Baripada Electrification Scheme. The expenditure on Scheme (5) is being financed from ordinary revenues with effect from 1950-51 and that on Scheme (4) partly from ordinary revenues and partly from loan funds. The total capital expenditure on the schemes to end of 1952-53 was 2,59,65, of which 16,13 was debited to Revenue.

The outlay shown against item 7 represents the expenditure incurred on the purchase of shares of the Orissa Road Transport Company, Ltd.

The outlay shown against item 8 represents the expenditure incurred on the State Motor Transport Services from borrowed funds.

The expenditure against item 9 represents the outlay on the State Schemes of Government Trading. The cost of foodgrains, cloth, etc., together with the cost of establishment of supply operations is debited to the capital head and sale proceeds are treated as reduction of expenditure. The credit balance represents the excess of receipts over the expenditure.

The capital outlay against item 10 represents the amount appropriated from the Consolidated Fund of the State to the Contingency Fund created under the Orissa Contingency Fund Act, 1950.

THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR THE YEAR 1952-53.

8. The financial results of Irrigation Works for the year 1952-53 are elucidated in the form of Capital and Revenue Accounts of all systems as given below :—

Name of projects.	DIRECT CAPITAL OUTLAY		REVENUE RECEIPTS DURING THE YEAR			NET REVENUE EXCLUDING INTEREST.			NET PROFIT OR LOSS AFTER MEETING INTEREST.		
	During 1952-53.	To end of 1952-53.	Direct Revenue (Public Works receipts).	Portion of land revenue due to Irrigation.	Total Revenue receipts.	Direct working expenses during the year 1952-53.	Surplus of revenue over expenditure (+) or of expenditure over revenue(-).	Rate per cent on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue(-).	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Irrigation Works—											
Unproductive works—											
Orissa Canal Project	2,69,77	13,72	..	13,72	15,89	-2,14	-79	9,02	-11,16	4.14
Rushikulya System	51,87	21	2,43	2,65	1,99	+66	1.27	1,82	-1,16	2.24
TOTAL	3,21,64	13,93	2,43	16,37	17,85(a)	-1,48	-46	10,84(a)	-12,32	3.83

(a) Met out of the Consolidated Fund.

There was a net loss of 3·83 per cent during the year as against 3·32 per cent in the preceding year. The slight increase in the percentage of loss is attributable mainly to an increase in the working expenses.

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

FINANCIAL RESULTS OF ELECTRICITY SCHEMES.

9. The Government electrical undertakings comprise Hydro-Electric and Thermo-Electric Schemes for generation of electricity as well as transmission and distribution schemes. They have been undertaken in the expectation that they will be ultimately remunerative. The statement below shows the Capital and Revenue Accounts of the schemes for which Revenue Accounts have been opened.

Names of Projects.	DIRECT CAPITAL OUTLAY			WORKING EXPENSES.			NET REVENUE EXCLUDING INTEREST.		NET PROFIT OR LOSS AFTER MEETING INTEREST		
	During 1952-53.	To end of 1952-53.	Gross revenue during 1952-53.	Depreciation.	Direct working expenses.	Total working expenses.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Hydro-Electric Schemes—											
Duduma Transmission Scheme	3.50	9.98	5	..	7	7	-2	.20	28	-30	3.01
Thermo-Electric Schemes—											
Cuttack Thermal Scheme	10.69	74.34	3.04	1.01	5.16	6.17	-3.13	4.21	2.48	-5.61	7.55
Baripada Electricity Scheme	33	4.58	84	27	90	1.17	-33	7.20	19	-52	11.35
Town Electrification Schemes—											
Group I	86	3.17	40	7	62	69	-29	9.15	17	-46	14.51
Group II	62	4.45	1.87	15	2.24	2.39	-52	11.69	18	-70	15.73
TOTAL	1,609(a)	96.52	6.20	1.50	8.99	10.49(a)	-4.29	4.44	3,30(a)	-7.59	7.86

(a) Met out of the Consolidated Fund.

There was a net loss of 7·86 per cent during the year under report. All the schemes were running at a loss.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. (1) *Jamboo Canal Project*.—As a preliminary measure to the reconstruction of the abandoned Jamboo Canal, which forms part of the Orissa Canal Project, the raising and strengthening of the Jamboo Canal flood bank was taken up in 1945-46. The expenditure on the work to the end of the year 1952-53 was Rs. 4,03,255 against the sanctioned estimate of Rs. 3,45,250 and was financed from ordinary revenues. The execution of the work, which was stopped on 30-6-48 has been resumed during the year 1953-54.

(2) *Hirakud Dam Project*.—The execution of the multi-purpose project was undertaken by the Government of India through the agency of the Central Water and Power Commission on behalf of the Government of Orissa. According to the financial and other terms of agreement entered into with the Government of Orissa, the Government of India have agreed to advance the entire money required for the construction of the project as loans to the State Government bearing interest at varying rates and repayable in one instalment after 40 years from the date of obtaining each loan, unless any arrangement for earlier repayment is agreed to between the two Governments. The estimate, as originally sanctioned, was for Rs. 47·81 crores and the Government of Orissa accorded administrative approval to it. On account of a general rise in prices both in India and abroad, devaluation, increase in wages of labour and extension of the scope of the project, the original estimate has been revised to Rs. 89·09 crores by the Hirakud Organisation on the basis of rates prevailing in 1951. The special technical committee appointed by the Government of India in 1951-52 has further revised the estimate to Rs. 92·08 crores.

Subsequently a fresh revised estimate for Rs. 67·43 crores was prepared by the Control Board for the first stage of the project excluding the following items of work :—

- (1) Construction of Delta Irrigation except Delta Investigation.
- (2) Construction of subsidiary dam, power channel and other allied works except such works as have already been executed.
- (3) Navigation except essential work in the body of the main dam.

The above revised estimate was again revised to 70·78 crores, which has been administratively approved by the State Government. The expenditure incurred on the project to end of 1952-53 was Rs. 23,76,80,209.

(3) *Machkund (Dubuma) Hydro-Electric Scheme*.—The scheme is a joint venture of the Governments of Orissa and Madras with equal rights, but the former shall transfer 20 per cent of its right to the latter for a period of 99 years for which Orissa will be paid compensation by Madras on the terms and conditions agreed upon between the two Governments. On the expiry of this period Orissa may resume its right to the extent transferred on payment of the proportionate cost less depreciation. Thus in the initial stage, the Government of Madras shall meet 70 per cent and the Government of Orissa

30 per cent of the capital cost of the scheme, each Government paying interest on the capital provided by it during the construction period. The cost of maintenance and operation shall, however, be paid by the two Governments every year in proportion to the maximum demand utilised by each Government in that year. The Government of Madras shall maintain accounts of capital expenditure and of maintenance and operation charges incurred by both the Governments and attributable to the scheme. The Orissa share of the expenditure in the joint undertaking, as revised by Government, is Rs. 2,32.29 lakhs initially but rising to 2,79.54 lakhs in ten years. An expenditure of Rs. 1,59,90,715 was incurred to end of 1952-53. The scheme is in progress.

(4) *Duduma Transmission Scheme.*—The scheme involves the construction of transmission lines for the utilisation of power that will be available from the Machkund (Duduma) Hydro-Electric Scheme. The scheme has been administratively approved at a cost of Rs. 1.20 crores initially but rising to 2 crores in ten years. Against the estimated cost, an expenditure of Rs. 9,97,807 was incurred to end of 1952-53. The scheme is in progress. Actual execution was started on 1st January, 1948.

(5) *Hirakud Hydro-Electric (Distribution) Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 1.48 crores. The expenditure incurred on the scheme to the end of 1950-51 amounted to Rs. 3,22,989. The expenditure for the years 1951-52 and 1952-53 was included under the Cuttack Thermal Scheme under orders of the State Government. The question of transferring the expenditure incurred during 1951-52 and 1952-53, which was included under Cuttack Thermal Scheme is under correspondence with the State Government.

(6) *Cuttack Thermal Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 22.75 lakhs. The expenditure incurred to the end of 1952-53 amounted to Rs. 74,34,385. The estimate is under revision. The scheme is in progress. Actual execution was started on 1st January, 1948.

(7) *New Capital Project at Bhubaneswar.*—The project as a whole was approved by the State Government at a net estimated cost of Rs. 5.40 lakhs. Against this estimated cost, the Central Government have given financial assistance to the State Government to the extent of Rs. 1.32 lakhs. The total expenditure incurred to end of the year 1952-53 amounted to Rs. 3,47,60,818 and was met from the following sources :—

	Rs.
(i) Grant from the Central Government	1,32,00,000(a)
(ii) Fund for Orissa Buildings	39,47,728
(iii) State Government Balances	1,76,13,090

TOTAL	3,47,60,818

Note :—The expenditure on the above-mentioned projects during the year 1952-53 was met out of the Consolidated Fund.

(a) Includes the grant of Rs. 47,09,706 made by the Central Government during the year which was passed through the deposit head 'Fund for Orissa Buildings'.

COMMITMENTS.

11. In the Appendix to this compilation will be found a statement showing the extent to which the State Government stood committed at the end of the year 1952-53 in respect of capital expenditure on works, the cost of which is debitable either to the Revenue Account or outside it. It will be seen therefrom that further liabilities in respect of these commitments, which remain to be discharged in future years, amount to 48,20,62.

DEBT POSITION—GENERAL STATEMENT.

12. The following statement shows the debt position of the Government of Orissa at the beginning and the close of the year 1952-53 :—

Nature of Debt.	AMOUNT OF DEBT.		
	On the 31st April, 1952.	On the 31st March, 1953.	Difference (+) or (-).
1	2	3	4
Floating Debt	4,00	..	-4,00
Loans from the Central Government	19,52,88	27,53,46	+8,00,58
Unfunded Debt	89,62	1,10,55	+20,93
Gross Total—Debt	20,46,50	28,64,01	+8,17,51
Deduct—Loans and Advances by the State Government	-1,95,49	-2,11,95	-16,46
Net Debt	18,51,01	26,52,06	+8,01,05

There was an increase of 8,01,05 in the net debt liability of the State Government at the close of the year. This was the result of an increase of 8,17,51 in gross debt; partly set off by an increase of 16,46 in the amount of assets of the State Government in the State Loan Account. Details are furnished below :—

(i) *Floating Debt*.—The outstanding balance was fully repaid during the year.

(ii) *Loans from the Central Government*.—The balance increased by 8,00,58 mainly due to the grant of loans by the Central Government during the year for the following purposes :—

Intensive Cultivation Schemes	1,92
Electricity Schemes	57,00
Hirakud Dam Project	7,43,48
Special Paddy Cultivation Scheme	35
Rehabilitation Schemes	13,00
Jute Development Scheme	2,00
Community Development Projects	2,00
Jute Multiplication Farms	1,78
TOTAL	8,21,53

The particulars of loans and the balance of each loan outstanding on the 31st March, 1953 are given in the table below :—

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount outstanding.	Conditions of loans.	
1	2	3	4	5	6	
		Rs.		Rs.		
1. Loans to finance Grow More Food Schemes (Intensive Cultivation Schemes).	1947-48	30,00,000	2½ per cent.	3,35,900	....
	1948-49	32,00,000	..	14,46,120	Repayable in seven annual equated instalments commencing from the 31st March, 1950.	
	1949-50	4,00,000	3½	..	3,60,000	} Repayable within seven to twelve years commencing from the year 1952-53.
		18,00,000	3½	..	14,40,000	
	1951-52	6,05,500	3	..	4,91,451	Repayable in five annual equated instalments after one year from the date of drawal of the loan.
	1952-53	1,39,000	3½	..	1,39,000	Repayable in five annual equated instalments of the principal and interest. The first instalment falls due on the first anniversary of the drawal of the loan, <i>i.e.</i> , in March, 1954.
2. Loans for Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects.	1948-49	9,00,000	2½ ..	9,00,000	Repayable in one instalment on the 31st March, 1959. Interest is payable half-yearly.	
	1949-50	70,00,000	3 ..	70,00,000	Repayable in one instalment on the 31st March, 1960. Interest is payable half-yearly.	

The particulars of loans and the balance of each loan outstanding on the 31st March, 1953 are given in the table below—*contd.*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount outstanding.	Conditions of loans.
1	2	3	4	5	6
		Rs.		Rs.	
2. Loans for Machkund (Duduma) Hydro-Electric Scheme and other Electricity Projects— <i>concl'd.</i>	1950-51	50,00,000	3½ per cent.	50,00,000	Repayable in one instalment on the 31st March, 1961. Interest is payable half-yearly.
	1951-52	64,00,000	3½ „	64,00,000	Repayable in five equated annual instalments commencing from 1957-58 unless earlier repayment is agreed to between the Central and State Governments. Interest is, however, payable till the commencement of repayment of the loan.
	1952-53	57,00,000	4 per cent.	57,00,000	Repayable in seven annual equated instalments commencing from 1956-57 unless any arrangement for earlier repayment is agreed to between the Central and State Governments. Interest will be paid annually till the commencement of the repayment of the loan. A Sinking Fund has been opened from the year 1953-54.
3. Loans for Hirakud Dam Project . . .	1948-49	81,00,000	3½ „	81,00,000	Repayable in one instalment at the end of 40 years, interest being paid half-yearly unless any agreement for earlier repayment is agreed to between the Central and State Governments.
	1949-50	3,07,00,000	3½ „	3,07,00,000	Ditto.
	1950-51	4,39,00,000	3½ „	4,39,00,000	Ditto.
	1951-52	3,90,92,811	3½ „	3,90,92,811	Ditto.
		4,09,07,189	3½ „	4,09,07,189	Ditto.
	1952-53	7,43,48,470	4½ „	7,43,48,470	Ditto.

4. Loan for the purchase of shares in the Orissa Road Transport Company (diverted for expenditure on the State Transport Services with the approval of the Central Government).	1948-49	15,00,000	2½ „	15,00,000	Repayable in one instalment on the 15th December, 1955, interest being payable half-yearly. A Sinking Fund was opened during the year with an initial credit of Rs. 6,00,000.
5. Loan for the rehabilitation of displaced persons from East Bengal.	1949-50	5,00,000	Not settled.	5,00,000	Terms of repayment have not yet been settled.
6. Loans for the resettlement of 4,000 families of displaced agriculturists and 400 families of displaced rural artisans.	1950-51	18,00,000	3½ per cent.	18,00,000	Ditto.
7. Loans for rehabilitation of displaced persons—					
(a) Rural and urban loans . . . }	1952-53 {	6,62,000	3½ „	} (a)9,00,000	Housing loans repayable in annual equated instalments of principal and interest per annum in a period of twenty years, the first instalment commencing from after a period of three years.
(b) Housing loans . . . }						2,38,000	4¼ „
					Rural and urban Loans repayable in 5 annual equated instalments of principal and interest in a period of 6 years. The first instalment will commence after a period of one year, no interest being chargeable for this period.
8. Loans for Industrial Housing Schemes .	1950-51	10,00,000	Interest free.	10,00,000	Repayable within 25 years subject to the creation of a Sinking Fund after two years of the receipt of the loan for repayment of the loan. Accumulation in the Sinking Fund to end of 1952-53 stood at Rs. 47,400.
	1951-52	10,00,000	„	10,00,000	
9. Loans for Rehabilitation Schemes . .	1951-52	5,00,000	3½ per cent.	(a)5,00,000	Repayable in five annual equated instalments of the principal and interest after a year.

The particulars of loans and the balance of each loan outstanding on the 31st March, 1953 are given in the table below—*concl'd*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount outstanding.	Condition of loans.
1	2	3	4	5	6
		Rs.		Rs.	
9. Loans for Rehabilitation Schemes ~ <i>concl'd</i> .	1951-52	10,00,000	3½ per cent.	(a)10,00,000	Repayable in five annual equated instalments of the principal and interest, the first instalment being payable after a period of one year.
	1952-53	4,00,000	3½ ..	(a)4,00,000	Repayable in five annual equated instalments of the principal and interest in a period of 6 years, the first instalment being payable after one year.
10. Loan for the development of filigree industries.	1951-52	50,000	Interest free.	50,000	Repayable in five annual equated instalments commencing from the end of 3 years from the date of making the advance.
11. Loans for special paddy cultivation scheme.	1952-53	35,000	3½ per cent.	35,000	Repayable in three annual equated instalments, the first instalment being payable in October, 1953. The first instalment was paid in October, 1953.
12. Loans for Jute Development Scheme.	1952-53	2,00,000	Interest free.	2,00,000	Repayable in two equal instalments in two years' time.
13. Loans for Community Development Projects.	1952-53	2,00,000	4 per cent.	2,00,000	Repayable with interest in 12 annual equated instalments unless earlier repayment is agreed to between the Central and State Governments.
				TOTAL	27,53,45,941

(a) The terms of repayment and the rate of interest have not been accepted by the State Government.

Conditions of repayment of principal and interest have been fulfilled in all cases except the Relief and Rehabilitation loans.

The total amount of loans repaid during the year under review was 20,95 as detailed below :—

Loans for Grow More Food Schemes (Intensive Cultivation Schemes)	13,67
Loan for procurement of jute seeds	1,98
Loan for State Cotton Extension Scheme	62
Loan for purchase of seeds, groundnuts, etc.	2,90
Loan for jute multiplication farms	1,78
TOTAL	20,95

(iii) *Unfunded Debt*.—The outstanding balance consists solely of provident fund balances of Government servants. The increase of 20,93 is due to increased subscriptions and annual interest accrued on the balances.

(iv) *Loans and Advances by the State Government*.—The outstanding loans and advances represent assets of the State Government and comprise loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. The increase of 16,46 occurred mainly under "Loans to District Boards and other Local Fund Committees" (1,88), "Miscellaneous Loans and Advances" (15,29), "Advances to cultivators" (36) and "Advances for the purchase of motor conveyances" (29); partly counterbalanced by decreases under "Loans to Land-holders and other Notabilities" (75) and "Advances under Special Laws" (63). An account of the transactions under "Loans and Advances" has been given in Account No. 5 of Part 'B' of this compilation and the nature of such transactions explained in paragraphs 10 to 16 of the Report of that part.

13. The total net charge on the revenues of the State during the year on account of service of debt was 1,02,79 as indicated below :—

22.—Interest on Debt and other Obligations.

(1) Interest on other floating loans	7
(2) Interest on loans taken from the Central Government	76,31
(3) Interest on State Provident Fund balances	3,69

23.—Appropriation for Reduction or Avoidance of Debt.

(4) Contributions to Sinking Funds	6,30
(5) Repayment of loans taken from the Central Government	20,95
TOTAL	1,07,32
<i>Deduct</i> —Interest realised on Loans and Advances by the State Government.	4,53
Net charge	1,02,79

This works out to 8.14 per cent of the total revenues of the State for the year.

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

14. The Statement given below indicates the guarantees given by the Government of Orissa and outstanding on the 31st March, 1953 :—

Name of the Public and other body for which the guarantee has been given.	Statutory authority if any for giving of the guarantee.	Form and Extent of guarantee.	Maximum amount of guarantee.	Sums guaranteed outstanding on the 31st March, 1953.	Remarks.
1	2	3	4	5	6
The Orissa State Co-Operative Land Mortgage Bank, Ltd.	The Orissa Co-Operative/Land Mortgage Act, 1938, sub-section (2) of Section 8.	Full guarantee of the principal and interest at a rate not exceeding 3 per cent per annum on debentures issued by the Bank and redeemable in 10 to 20 years from the date of issue. The guarantee is subject to certain conditions which require <i>inter alia</i> that the Bank should maintain a Debenture Redemption (Sinking) Fund Account into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures on maturity. The Bank has executed a trust deed embodying these conditions	Rs. 20,00,000	Rs. 10,00,000	<p>(a) The first series of debentures of Rs. 3,50,000 carrying interest at 3 per cent per annum was issued in December, 1946. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 90,432 upto the end of the Co-operative year ending 30th June 1953.</p> <p>(b) The second series of debentures of Rs. 50,000 carrying interest at 3 per cent was issued in April, 1947. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 12,719 upto the end of the co-operative year ending 30th June 1953.</p> <p>(c) The third series of debenture of Rs. 1 lakh carrying interest at 3 per cent was issued in December, 1949. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 12,280 upto the end of the co-operative year ending 30th June 1953.</p> <p>(d) The fourth series of debentures of Rs. 5 lakhs was issued in September, 1951. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 20,034 upto the end of the co-operative year ending 30th June 1953.</p> <p>Sinking fund moneys have been invested in National Savings Certificates, Treasury Savings Deposit Certificates and Debentures of the Bank itself.</p>
The Kalinga Tubes, Ltd.	The Bihar and Orissa State Aid to Industries Act, 1923, Section 7.	A guarantee and collateral security for Rs. 16 lakhs in favour of the company for obtaining a loan from the Indian Mutual Life Association Ltd., Madras, by issue of debentures in favour of the said Insurance Company. The main features of the guarantee and the conditions relating thereto are set forth below :—	16,00,000	16,00,000	

- (a) The interest payable by the company to the Insurance Company is 6 percent per annum payable half yearly.
- (b) The company has given an undertaking to give free training to apprentices selected by the Government of Orissa, not exceeding three in number at any time until the loan taken against the guarantee is repaid by the company.
- (c) It has been agreed by the company to have two Government nominated Directors in the Board of Directors who would exercise such control over the affairs of the company as shall suffice to safeguard the interest of the Government.
- (d) The company shall keep the machinery and other assets fully insured against damage, etc. for a sum of Rs. 20 lakhs at least.
- (e) The whole of the loan of Rs. 16 lakhs shall be utilised only for the purpose of acquisition of such fixed assets of the company as may be authorised by Government from time to time.
- (f) The company shall provide funds for the repayment or redemption of the debenture loan by setting aside 20 percent of the net profits every year.
- (g) The Government shall have lawful right to sell all the buildings, machinery, plant and equipment and other fixed assets belonging to the company in the event of the company defaulting in complying with the conditions of the agreement or in the repayment of the loan guaranteed.
- (h) The company shall pay to the Government a commission by way of interest at $1\frac{1}{2}$ percent per annum on the loan obtained by the company under this guarantee. It was explained that this commission was charged to cover the risks involved in working the guarantee.

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

14. The Statement given below indicates the guarantees given by the Government of Orissa and outstanding on the 31st March 1953.—*contd.*

Name of the Public and other body for which the guarantee has been given.	Statutory authority if any for given of the guarantee.	Form and Extent of guarantee.	Maximum amount of guarantee.	Sums guaranteed outstanding on the 31st March, 1953.	Remarks.
1	2	3	4	5	6
The Kalinga Tubes, Ltd.— <i>contd.</i>	The Bihar and Orissa State Aid to Industries Act, 1923, Section 7. <i>contd.</i>	<p>(i) The residuary liability of the State Government for payment of the principal and the interest of loan obtained by the company arises in case the company fails to repay to the Insurance Company the whole of the amount advanced with interest due thereon at the end of five years from the date of the agreement. The agreement requires that the whole of the unpaid amount together with the interest thereon should be paid by the Government within a period not exceeding ten years from the date of default by the company.</p> <p>In consideration of the Reserve Bank of India opening and keeping an account in the name of the Orissa State Co-operative Bank Ltd. and making advances to and for the accommodation of the said Co-operative Bank against Promissory Notes to be executed by the said Co-operative Bank in favour of the Reserve Bank, the State Government have executed a deed for Rs. 50 lakhs guaranteeing fully and unconditionally the due repayment of the interest on and the principal of each of the Promissory Notes that may be executed by the said Co-operative Bank in favour of the Reserve Bank in connection with the said advances. The guarantee will continue till 31st December, 1953.</p>	50,00,000	..	<p>(1) It has been decided by the State Government that the guarantees given by them which are not covered by any statutory authority should be brought to notice of the State Legislature in a suitable form.</p> <p>(2) There was an outstanding balance of Rs. 25 lakhs at the commencement of the year under report on account of advances taken by the State Co-operative Bank from the Reserve Bank during the previous year. A further advance of Rs. 15.50 lakhs was drawn during the year under report. Of the total amount of Rs. 40.50 40.50 lakhs, a sum of Rs. 25 lakhs was repaid during the year.</p>
The Orissa State Co-operative Bank, Ltd.					

BALANCE.

I.—CASH BALANCE.

15. The following statement shows the "Ways and Means" position of the Government of Orissa month by month during the year 1952-53 :—

Month.	OPENING CASH BALANCE IN		Receipts.	Disbursements.	CLOSING CASH BALANCE IN	
	Treasury.	Bank.			Treasury.	Bank.
1	2	3	4	5	6	7
April, 1952 . . .	24,06	96,99	3,41,73	3,68,58	20,30	73,90
May, 1952 . . .	20,30	73,90	3,80,16	3,90,90	14,77	68,69
June, 1952 . . .	14,77	68,69	3,28,54	3,51,40	16,81	43,79
July, 1952 . . .	16,81	43,79	2,82,21	3,21,55	19,48	1,78
August, 1952 . . .	19,48	1,78	6,90,16	5,06,33	23,00	1,82,09
September, 1952 . . .	23,00	1,82,09	2,22,21	2,91,85	22,01	1,13,44
October, 1952 . . .	22,01	1,13,44	3,54,62	3,74,38	23,36	92,33
November, 1952 . . .	23,36	92,33	3,88,08	4,36,60	22,55	44,62
December, 1952 . . .	22,55	44,62	3,51,40	4,20,89	15,08	—17,40
January, 1953 . . .	15,08	—17,40	5,32,30	5,22,20	16,80	—9,02
February, 1953 . . .	16,80	—9,02	5,20,57	4,24,03	20,39	83,93
March, 1953 . . .	20,39	83,93	15,80,35	14,48,07	15,22	2,21,38

Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 5 lakhs at the Bank. The Bank informs the Government by post of their daily balance with the Bank at the close of each working day. If on weekly settling days the balance falls below the agreed minimum, the deficiency is made good either by taking "Ways and Means" advances 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 their repayment.

No treasury bills were issued during the year. The total amount of "Ways and Means" advances taken during the year was 19,00. All the advances together with the balance of the previous year were repaid during the year. Interest paid on them amounted to Rs. 1,171. The following statement

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

indicates the details of the "Ways and Means" advances taken from the Reserve Bank :—

Month.	Balance on 31st March, 1952.	Amount taken.	Amount paid.	Balance on 31st March, 1953.	Interest.
1	2	3	4	5	6
					Rs.
	4,00	..	..	..	..
April, 1952 . . . . .	..	..	4,00	..	192
August, 1952 . . . . .	..	5,00	5,00	..	240
January, 1953 . . . . .	..	7,00	7,00	..	404
February, 1953 . . . . .	..	7,00	7,00	..	335
TOTAL	4,00	19,00	23,00	..	(a)1,171

(a) The account figure under "22.—Interest on Debt and other Obligations—Interest on other Floating Loans" is Rs. 7,075. The difference of Rs. 5,904 is due to the payment of interest under orders of the State Government on account of short falls amounting to Rs. 8.62 lakhs for one day in Government's minimum deposit with the Reserve Bank of India in each of the months of March, 1952 and January and February, 1953, for which no ways and means advances were taken.

II.—INVESTMENTS.

16. In addition to the cash balance of 2,36,60 at the end of the year 1952-53 as shown in paragraph 16, the State Government possessed resources in the shape of investment in securities of the Central Government. A portion of these investments is in respect of a reserve fund created for specific purposes, while the remainder is treated as investment of general cash balance of the State Government and passes through the Suspense head "Cash Balance Investment Account". The details of the total investments held by the State Government at the beginning and the close of the year under report were as indicated below :—

	On 1st April, 1952.	On 31st March, 1953.
Cash Balance Investment Account	1,25,92(b)	1,19,48
Orissa Famine Relief Fund Investment Account	10,45	10,45
	<hr/>	<hr/>
	1,36,37(b)	1,29,93

The interest realised during the year under report on Cash Balance Investment Account amounted to 3,90.

(b) Vide note (a) at page 33.

III.—TOTAL BALANCES.

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

	On 1st April, 1952.	On 31st March, 1953.
Cash	1,21,05	2,36,60
Investments	1,36,37(a)	1,29,93
	<hr/>	<hr/>
TOTAL	2,57,42(a)	3,66,53

(a) Difference of 16,34 with the previous year's closing balance is due to a part of the pre merger balance of the merged States having been brought to Government Account by correction of the opening balance.

The increase of 1,09,11 in the balance is analysed below :—

	Increase.	Decrease.
Revenue surplus	1,10,53	..
Capital Expenditure outside the Revenue Account . . . . .	..	7,69,16
Net Debt (<i>vide</i> paragraph 13)	8,01,05	..
Excess of receipts over disbursements under Deposits and Advances (excluding Cash Balance Investment Account and Orissa Famine Fund Investment Account).	32,35	..
Remittances . . . . .	..	65,66
	<hr/>	<hr/>
TOTAL	9,43,93	8,34,82
	<hr/>	<hr/>
Net Increase		1,09,11

IV.—EARMARKED BALANCES.

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

Name of the Reserve Fund or Deposit Account.	Balance on 1st April, 1952.			Balance on 31st March, 1953.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
Sinking Fund—Industrial Housing Scheme.	17	..	17	47	..	47
Sinking Fund—State Transport Service . . . . .	..	..	..	6,00	..	6,00
Famine Relief Fund	71	10,45	11,16	75	10,45	11,20

IV.—EARMARKED BALANCES—*concl.*

Name of the Reserve Fund or Deposit Account.	Balance on 1st April, 1952.			Balance on 31st March, 1953.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
	1	2	3	4	5	6	7
Depreciation Reserve Fund—Electricity.	1,11	..	1,11	2,60	..	2,60
Depreciation Reserve Fund—Commercial Concerns.	7,40	..	7,40	8,43	..	8,43
Fund for development of forests . . .	7,46	..	7,46	7,46	..	7,46
Zamindari Abolition Fund . . . . .	..	..	..	5,47	..	5,47
Orissa Loan Stipend Fund	15	..	15	—48	..	—48
Subventions from Central Road Fund .	50	..	50	92	..	92
Deposit Account of grants for economic development and improvement of rural areas.	2	..	2	2	..	2
Deposit Account of the grants made by the Indian Council of Agricultural Research.	15	..	15	8	..	8
Deposit Account of grants made by the Indian Central Coconut Committee.	3	..	3	1	..	1
Fund for Orissa Buildings	77	..	77	..	..	..
Deposit Account of the grants made by Indian Central Sugarcane Committee.	—1	..	—1	..	..	..
Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of food grains.	68,48	..	68,48	68,48	..	68,48
Deposit Account of the grant made by the Indian Central Jute Committee.	(a)	..	(a)	(a)	..	(a)
Deposit Account of grants made by the Indian Central Oil seeds Committee.	1	..	1	14	..	14
Deposit Account of grants made by the Central Government for financing Cotton Extension Scheme.	52	..	52	41	..	41
Deposit Account of Fund for Lift Irrigation Scheme.	..	..	..	38	..	38
TOTAL	87,47	10,45	97,92	1,01,14	10,45	1,11,59

Excluding the earmarked balances shown in the above-mentioned statement the unearmarked balance in cash and investments stood at 2,54,94 at the close of the year against 1,59,50 at the beginning.

The earmarked balances have been reviewed in paragraphs 26, 28 to 33 and 58 to 66 of the Report portion of Part 'B' of this compilation and the certificates of the balances and investments are given in paragraphs 2, 28, 59, 62, 63 and 64.

(a) Balance below Rs. 1,000 viz., Rs. 64.

SUMMARY OF GENERAL FINANCIAL POSITION.

19. This was the second year in succession that the revenue account of the State Government closed with a revenue surplus of 1,10,53 against the anticipated surplus of 10,33. As stated in paragraph 6 the betterment in the revenue position was brought about by the larger assignment of share of income-tax and extra subvention received from the Central Government in aid of revenue as a result of the recommendation of the Finance Commission coupled with increased revenue receipts derived from State Excise Duties, Other Taxes and Duties and Miscellaneous, partly offset by fall in receipt due to non-receipt of any grant for the five-year plan schemes.

20. In the capital section outside the revenue account the total expenditure incurred during the year under report was 7,69,16 raising the outlay to 28,53,45 to end of the year 1952-53 (*vide* paragraph 8). The capital outlay consisted chiefly of the construction of the Hirakud Dam Project (7,14,79) and Electricity Schemes (56,79) which were financed from borrowed funds.

21. The debt position showed an increase in the gross debt of the State Government from 20,46,50 at the beginning of the year to 28,64,01 at the close, the increase being chiefly on account of loans amounting to 8,21,53 taken from the Central Government for the various purposes indicated in paragraph 13. Against this liability the State Government had assets in the State Loan Account which increased from 1,95,49 to 2,11,95. The net indebtedness of the State Government at the end of the year amounted to 26,52,06.

22. The State Government had a cash balance of 2,36,60 at the close of the year against 1,21,05 at the beginning. The improvement of 1,15,55 in the cash balance position was due to revenue surplus (1,10,53) and excess of receipts over disbursements under debt, deposit and remittance heads (7,74,18); partly set off by the capital expenditure outside the revenue account (7,69,16). They had, however, to take "Ways and Means" advances totalling 19,00 from the Reserve Bank of India on a few occasions during the year. The entire amount of advances including the balance of the previous year was repaid during the year.

23. As indicated in paragraph 18 the total balance (cash and investments) stood at 3,66,53 at the end of the year against 2,57,42 at the beginning. Excluding the earmarked balances shown in paragraph 19 the unearmarked balance at the end of the year amounted to 2,54,94 as against 1,59,50 at the beginning. Against this unearmarked balance the net liabilities of the State

Government on account of debt, deposit, etc., transactions were as shown below :—

	Liabilities on the 1st April, 1952.	Liabilities on the 31st March, 1953.
Net debt (paragraph 12)	18,51,01	26,52,06
Contingency Fund	35,00	35,00
Deposits of Local Funds	44,83	49,06
Civil Deposits	75,11	70,61
Advances not bearing interest	—42,70	—34,30
Suspense	—7,16	—17,56
Remittances	16,69	—48,97
	TOTAL	27,05,90
Deduct—Unearmarked balance	1,59,50(a)	2,54,94
	Net liability	24,50,96

(a) Difference of 16,34 with the previous year's closing balance is due to the pre-merger balance of the merged States having been brought to Government Account by correction of the opening balance.

It will be seen from the above statement that the net liability of the State Government at the close of the year was 24,50,96 showing an increase of 6,37,68 over that on the 1st April, 1952. The increase was mainly accounted for by heavy loans taken from the Central Government to finance the Hirakud Dam Project and certain Electricity Schemes.

In addition to the liabilities mentioned above, the State Government were committed to an expenditure of 48,20,62 in respect of certain sanctioned projects debitable outside the revenue account. Against these liabilities and commitments the State Government own various assets such as lands, buildings, communications, etc., the exact value of which cannot be properly estimated. They have also invested a large sum of money in the Multi-purpose River Schemes and Electricity Schemes which are yet to start functioning in full swing.

24. The outstanding event of the year was the abolition of Zamindari in Orissa. In order to watch the financial effect of acquisition of Estates the revenue collected from the Estates is being kept in a separate fund called "Zamindari Abolition Fund" after deducting therefrom land revenue, etc., payable by Zamindars to the State before acquisition. All expenses connected with the management of these Estates inclusive of work of benefit and payment of compensations to Zamindars which are initially budgeted and accounted for under the relevant service or capital heads are transferred to the Fund at the end of the year. The total amount transferred from the revenue account to the credit of the Fund was 8,81 against which a sum of 3,34 was withdrawn from the Fund to meet expenses connected with the management of Estates leaving a balance of 5,47 at the credit of the Fund.

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

Serial No.	Name of private company.	Number and type of shares purchased.	Purchase price and total amount invested in each company.	Market value of the shares on the 31st March, 1953.	Amount of dividends declared for the year 1952-53.	REMARKS.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
1.	The Orissa Textile Mills Co., Ltd.	10,000 preference shares at Rs. 100 each and 2,000 ordinary shares at Rs. 10 each.	10,20,000(a)	(e)	Not declared	
		250 preference shares at Rs. 100 each and 2,500 ordinary shares at Rs. 10 each.	50,000(a)&(b)	(e)	Ditto.	
		500 ordinary shares at Rs. 10 each.	5,000(a)&(b)	(e)	Ditto.	
		500 preference shares at Rs. 100 each and 15,000 ordinary shares at Rs. 10 each.	2,00,000(a)&(b)	(e)	Ditto.	
2.	The Puri Electricity Supply Co., Ltd.	1,000 preference share at Rs. 100 each and 1,000 ordinary shares at Rs. 10 each.	1,10,000(a)	(e)	Ditto.	
		5,300 ordinary shares at Rs. 10 each.	53,000(a)&(b)	(e)	Ditto.	

[Continued on next page.]

Serial No.	Name of private company.	Number and type of shares purchased.	Purchase price and total amount invested in each company.	Market value of the shares on the 31st March, 1953.	Amount of dividends declared for the year 1952-53.	REMARKS.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
3.	The Kalinga Refrigerators Corporation, Ltd.	2,800 preference shares at Rs. 100 each and 200 ordinary shares at Rs. 100 each.	3,00,000(a)	(e)	Not declared	
4	The Orissa Cement, Ltd.	40,000 preference shares at Rs. 100 each.	40,00,000(a)	(e)	Ditto	The profit and loss accounts of the company for the year 1952 showed a net loss of Rs. 38,93,191, but in the balance sheet a sum of Rs. 3,91,315 has been shown as a contingent liability on account of dividends payable to Government on the preference shares.
5.	The Mayurbhanj Potteries Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000(a),(b)&(f)	(e)	Ditto.	
6.	The Orissa State Co-operative Land Mortgage Bank, Ltd.	500 'A' class shares of Rs. 100 each.	25,000(c)	(e)	1,125	Credited in the year 1954-55.
7.	The Orissa State Co-operative Bank.	7,500 shares of Rs. 100 each .	3,00,000(a)&(d)	(e)	13,500	Credited in the year 1954-55.

8.	The Orissa Road Transport Co., Ltd.	12,787 'A' class ordinary shares and 4,658 'B' class ordinary shares at Rs. 100 each.	17,44,500(a)	(e)	Ditto.
9.	Mayurbhanj Oil and Oil Products, Ltd.	6,000 ordinary shares at Rs. 10 each.	60,000(a)&(b)	(e)	Ditto.
10.	Mayurbhanj Glass Works, Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000(a)&(b)	(e)	Ditto.
11.	Mayurbhanj Spinning and Weaving Mills, Ltd.	3,000 preference shares at Rs. 100 each and 1,20,000 ordinary shares at Rs. 10 each.	12,00,000(a), (b)&(d)	(e)	Ditto
12.	Orissa Cotton Mills, Ltd.	5,000 ordinary shares at Rs. 10 each.	20,000, (a), (b) & (d)	(e)	Ditto.
13.	Mayurbhanj Textiles Ltd.	5,000 preference shares and 5,000 ordinary shares at Rs. 10 each.	1,00,000(a)&(b)	(e)	Ditto.
		4,920 preference shares and 80 ordinary shares at Rs. 10 each.	50,000(a)&(b)	(e)	Ditto.
14.	Khettar Mohan Dey & Co., Ltd., Calcutta.	One preference share of Rs. 100.	100(a)&(b)	(e)	Ditto.
15.	Koshal Industrial Development Syndicate.	45,000 ordinary shares at Rs. 10 each.	4,50,000(a)&(b)	(e)	Ditto.

The company has not gone into production for want of adequate capital to complete the buildings and installation of plant. The State Government are not inclined to pay the balance of call money unless the promoters of the company do something tangible in the direction of setting up the mill.

[Continued on next page.]

Serial No.	Name of private company.	Number and type of shares purchased.	Purchase price and total amount invested in each company.	Market value of the shares on the 31st March, 1953.	Amount of dividends declared for the year 1952-53.	REMARKS.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
16.	Gauhati Electric Supply Corporation (1927), Ltd.	2,450 ordinary shares and 1,634 preference shares (value of each share not specified).	32,264(a)&(b)	(e)	Not declared	
17.	Hindusthan Minerals, and Quarries, Ltd., Calcutta.	1,000 ordinary shares at Rs. 100 each.	1,00,000(a)&(b)	(e)	Ditto.	
18.	Pioneer, Ltd., Lucknow	100 ordinary shares at Rs. 100 each.	10,000(a)&(b)	(e)	Ditto.	

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

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

(c) Represents the amount of paid-up capital.

(d) Represents the amount called and paid.

(e) Not quoted in the market.

(f) Includes Rs. 12,500 paid by Government on account of last call money.

A.—GENERAL FINANCE ACCOUNTS.
PART II.—ACCOUNTS.

No. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE
BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR
1952-53.

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	
REVENUE.			
Principal Heads of Revenue—			
Union Excise Duties	74,12	5.87	6.44
Taxes on Income other than Corporation Tax	2,14,01	16.96	18.58
Land Revenue	1,13,79	9.01	9.88
State Excise Duties	1,80,62	14.31	15.68
Stamps	76,26	6.04	6.62
Forest	88,78	7.03	7.71
Registration	12,12	0.96	1.05
Receipts under Motor Vehicles Acts	10,07	0.80	0.87
Other Taxes and Duties	1,34,00	10.62	11.64
TOTAL—Principal Heads, etc.	9,03,77	71.60	78.47
Irrigation—Net Receipts	46	0.04	0.04
Debt Services	20,68	1.64	1.80
Civil Administration	59,69	4.73	5.18
Civil Works and Miscellaneous Public Improvements	68,75	5.45	5.97
Electricity Schemes—Net Receipts	—4,29	—0.34	—0.37
Miscellaneous	41,41	3.28	3.60
Contributions and Miscellaneous adjustments between Central and State Governments.	1,12,05	8.88	9.74
Extraordinary Items	59,57	4.72	5.17
GRAND TOTAL—Revenue	12,62,09	100.00	109.60

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	
EXPENDITURE.			
Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax	2,96	0.23	0.25
Land Revenue	34,91	2.77	3.03
State Excise Duties	21,29	1.69	1.85
Stamps	1,77	0.14	0.15
Forest	37,98	3.01	3.30
Registration	3,77	0.30	0.33
Charges on account of Motor Vehicles Acts	3,22	0.25	0.28
Other Taxes and Duties	3,49	0.27	0.33

TOTAL—Direct Demands, etc.	1,09,39	8.66	9.52

Irrigation	81,96	6.49	7.12
Debt Services	24,48	1.94	2.12
Civil Administration	6,69,24	53.03	58.11
Civil Works and Miscellaneous Public Improvements	1,64,14	13.01	14.25
Electricity Schemes	8,50	0.67	0.74
Miscellaneous	61,58	4.88	5.35
Extraordinary Items	10,18	0.81	0.87
Capital Expenditure within the Revenue Account	22,09	1.75	1.92

GRAND TOTAL—Expenditure on Revenue Account	11,51,56	91.24	100.00

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

Receipts.	Actuals for 1952-53.	Disbursements.	Actuals for 1952-53.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Ordinary Revenue Receipts	11,50,08,729	Revenue Expenditure	11,29,47,110
Grants-in-aid from the Central Government	1,12,00,000	Capital Expenditure within the Revenue Account	22,08,910
	<u>12,62,08,729</u>	TOTAL—Expenditure on Revenue Account (A).	<u>11,51,56,020</u>
TOTAL—Revenue Receipts (A)		Capital Expenditure outside the Revenue Account	7,69,16,155
Public Debt incurred	8,40,53,070	Public Debt discharged	43,95,339
Loans and Advances by State Governments	37,39,525	Loans and Advances by State Governments	53,86,088
	<u>21,40,01,324</u>	TOTAL—Consolidated Fund	<u>20,18,53,602</u>
TOTAL—Consolidated Fund			
PART II.—CONTINGENCY FUND.			
Contingency Fund . . . . .	..	Contingency Fund . . . . .	..
	<u>..</u>		<u>..</u>
TOTAL—Contingency Fund . . . . .	..	TOTAL—Contingency Fund . . . . .	..

PART III.—PUBLIC ACCOUNT.

	Rs.		Rs.
Unfunded Debt incurred	33,99,658	Unfunded Debt discharged	13,06,225
Deposits and Advances	6,53,25,677	Deposits and Advances	6,14,45,788
Remittances	22,22,21,110	Remittances	22,87,86,791
	<hr/>		<hr/>
TOTAL—Public Account	29,09,46,445	TOTAL—Public Account	29,15,38,804
	<hr/>		<hr/>
TOTAL—Receipts	50,49,47,769	TOTAL—Disbursements	49,33,92,406
Opening Cash Balance (B)	1,21,05,021	Closing Cash Balance (B)	2,36,60,384
	<hr/>		<hr/>
GRAND TOTAL	51,70,52,790	GRAND TOTAL	51,70,52,790
<hr/>		<hr/>	
(A) Revenue surplus during the year			1,10,52,709
(B) Increase of Cash Balance during the year			1,15,55,363
[See paragraphs 16 to 19 of the Audit Report.]			

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

Heads of Revenue.	Actuals for 1952-53.	Heads of Expenditure.	Actuals for 1952-53.						GRAND TOTAL.
			Charged.			Voted.			
			Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—							
II.—Union Excise Duties . . .	74,12,000								
IV.—Taxes on Income other than Corporation Tax.	2,14,00,962	4.—Taxes on Income other than Corporation Tax.	..	..	..	2,95,712	..	2,95,712	2,95,712
VII.—Land Revenue . . .	1,13,79,179	7.—Land Revenue . . .	..	..	..	34,91,396	..	34,91,396	34,91,396
VIII.—State Excise Duties . . .	1,80,62,031	8.—State Excise Duties . . .	..	..	..	21,29,382	..	21,29,382	21,29,382
IX.—Stamps	76,25,835	9.—Stamps . . . . .	..	..	..	1,76,614	..	1,76,614	1,76,614
X.—Forest	88,77,876	10.—Forest . . . . .	..	..	..	37,97,610	..	37,97,610	37,97,610
XI.—Registration	12,11,613	11.—Registration . . . . .	..	..	..	3,77,550	..	3,77,550	3,77,550
XII.—Receipts under Motor Vehicles Acts.	10,07,362	12.—Charges on account of Motor Vehicles Acts.	..	..	..	3,21,620	..	3,21,620	3,21,620
XIII.—Other Taxes and Duties . . .	1,33,99,886	13.—Other Taxes and Duties . . .	..	..	..	3,48,985	..	3,48,985	3,48,985
TOTAL	9,03,76,744	TOTAL . . . . .	..	..	..	1,09,38,869	..	1,09,38,869	1,09,38,869

C.—Irrigation, Navigation, Embankment and Drainage Works—

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—

Gross Receipts	16,36,596
Deduct—Working Expenses	—17,84,432
Net Receipts	—1,47,836

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

TOTAL 46,200

E.—Debt Services—

XX.—Interest 20,68,451

TOTAL 20,68,451

F.—Civil Administration—

XXI.—Administration of Justice 6,42,441

XXII.—Jails and Convict Settlements 98,909

XXIII.—Police 2,31,929

XXIV.—Ports and Pilotage 209

XXVI.—Education 14,37,418

XXVII.—Medical 2,07,710

XXVIII.—Public Health 94,939

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—

17.—Interest on works for which Capital Accounts are kept.

10,84,330 .. 10,84,330 10,84,330

18.—Other Revenue expenditure financed from ordinary Revenues.

.. .. 71,11,863 .. 71,11,863 71,11,863

TOTAL 10,84,330 .. 10,84,330 71,11,863 .. 71,11,863 81,06,193

E.—Debt Services—

22.—Interest on Debt and other Obligations.

—2,77,284 .. —2,77,284 —2,77,284

23.—Appropriation for Reduction or Avoidance of Debt.

27,25,339 .. 27,25,339 27,25,339

TOTAL 24,48,055 .. 24,48,055 24,48,055

F.—Civil Administration—

25.—General Administration 3,91,698 .. 3,91,698 1,16,41,704 .. 1,16,41,704 1,20,33,402

27.—Administration of Justice 4,78,529 .. 4,78,529 18,68,392 .. 18,68,392 23,46,921

28.—Jails and Convict Settlements 21,78,279 .. 21,78,279 21,78,279

29.—Police 1,39,96,008 .. 1,39,96,008 1,39,96,008

30.—Ports and Pilotage 1,800 .. 1,800 1,800

36.—Scientific Departments 1,09,713 .. 1,09,713 1,09,713

37.—Education 1,47,63,476 .. 1,47,63,476 1,47,63,476

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

Heads of Revenue.	Actuals for 1952-53.	Heads of Expenditure.	Actuals for 1952-53.						GRAND TOTAL.
			Charged.			Voted.			
			Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>		F.—Civil Administration— <i>contd.</i>							
XXIX.—Agriculture . . .	6,98,129	38.—Medical . . . . .	..	..	..	54,66,277	..	54,66,277	54,66,277
XXX.—Veterinary	2,64,332	39.—Public Health . . .	8,671	..	8,671	24,44,122	..	24,44,122	24,52,793
XXXI.—Co-operation . . .	66,157	40.—Agriculture . . . .	..	..	..	49,70,839	..	49,70,839	49,70,839
XXXII.—Industries and Supplies.	9,27,930	41.—Veterinary . . . . .	..	..	..	20,32,282	..	20,32,282	20,32,282
XXXVI.—Miscellaneous Departments.	12,99,122	42.—Co-operation . . . .	..	..	..	8,73,599	..	8,73,599	8,73,599
		43.—Industries and Supplies .	..	..	..	22,84,734	..	22,84,734	22,84,734
		44.—Aviation . . . . .	..	..	..	20,354	..	20,354	20,354
		47.—Miscellaneous Departments.	..	..	..	33,93,830	..	33,93,830	33,93,830
TOTAL	59,69,315	TOTAL	8,78,898	..	8,78,898	6,60,45,409	..	6,60,45,409	6,69,24,307
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works	68,74,923	50.—Civil Works	67,700	..	67,700	1,63,46,247	..	1,63,46,247	1,64,13,947
TOTAL	68,74,923	TOTAL	67,700	..	67,700	1,63,46,247	..	1,63,46,247	1,64,13,947

I. Electricity Schemes—		I.—Electricity Schemes—							
XLI.—Receipts from Electricity Schemes—		52.—Interest on capital outlay on Electricity Schemes.		7,67,958	..	7,67,958	..	..	7,67,958
Gross Receipts	6,19,956								
Deduct—Working Expenses	—10,40,742	52-A.—Other Revenue Expenditure connected with Electricity Schemes.		..	..	..	82,318	..	82,318 82,318
Net Receipts	—4,29,786	TOTAL		7,67,958	..	7,67,958	82,318	..	82,318 8,50,276
J.—Miscellaneous—		J.—Miscellaneous—							
XLIV.—Receipts in aid of Superannuation.		54-A.—Territorial and Political Pensions.		..	..	..	1,26,524	..	1,26,524 1,26,524
XLV.—Stationery and Printing	1,73,583	54-B.—Privy Purses and Allowances of Indian Rulers.		1,56,250	..	1,56,250	3,89,288	..	3,89,288 5,45,538
XLVI.—Miscellaneous	35,60,547	55.—Superannuation Allowances and Pensions.		10,428	..	10,428	22,86,041	..	22,86,041 22,96,469
XLVI-A.—Receipts from Road and Water Transport Schemes—		56.—Stationery and Printing		..	..	..	14,58,633	..	14,58,633 14,58,633
Gross Receipts	25,73,003	57.—Miscellaneous		..	..	..	17,30,586	..	17,30,586 17,30,586
Deduct—Working Expenses	—22,74,149(a)	TOTAL		1,66,678	..	1,66,678	59,91,072	..	59,91,072 61,57,750
Net Receipts	2,98,854								
TOTAL	41,40,590								
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—		L.—Contributions and Miscellaneous Adjustments between Central and State Governments		..	..	..	..	..	..
XLIX.—Grants-in-aid from Central Government.	1,12,00,000								
L.—Miscellaneous Adjustments between Central and State Governments	4,982	TOTAL		..	..	..	..	..	..
TOTAL	1,12,04,982								

(a) Charged Rs. 60,000
Voted Rs. 22,14,149

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

Heads of Revenue.	Actuals for 1952-53.	Heads of Expenditure.	Actuals for 1952-53.						GRAND TOTAL.
			Charged.			Voted.			
			Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—Extraordinary Items—		M.—Extraordinary Items—							
LI.—Extraordinary Receipts	59,57,395	63.—Extraordinary Charges . . . . .	..	..	..	3,31,474	..	3,31,474	3,31,474
LI-B.—Civil Defence	—85	63-A.—Expenditure connected with Post-war Planning and Development.	..	..	..	1,74,610	..	1,74,610	1,74,610
		63-B.—Community Development Projects.	..	..	..	5,03,497	..	5,03,497	5,03,497
		64-B.—Civil Defence . . . . .	..	..	..	8,132	..	8,132	8,132
TOTAL	59,57,310	TOTAL	..	..	..	10,17,713	..	10,17,713	10,17,713
		TOTAL—Revenue Expenditure	54,13,619	..	54,13,619	10,75,33,491	..	10,75,33,491	11,29,47,110
		Capital Expenditure within the Revenue Account—							
		FF. 43-A.—Capital outlay on Industrial Development.	..	..	..	2,01,785	..	2,01,785	2,01,785
		II. 53.—Capital outlay on Electricity Schemes.	..	..	..	5,97,211	..	5,97,211	5,97,211
		JJ. 55-A.—Commutation of pensions financed from Ordinary Revenues.	..	..	..	1,82,375	..	1,82,375	1,82,375
		JJ. 57-A.—Capital outlay on Rail-Road Co-ordination Scheme financed from Ordinary Revenues.	..	..	..	9,44,000	..	9,44,000	9,44,000
		JJ. 57-B.—Capital outlay on Road and Water Transport Schemes financed from Ordinary Revenues.	..	..	..	2,83,539	..	2,83,539	2,83,539
		TOTAL	..	..	..	22,08,910	..	22,08,910	22,08,910

TOTAL—Revenue	12,62,08,729	TOTAL—Expenditure on Revenue Account.	54,13,619	..	54,13,619	10,97,42,401	..	10,97,42,401	11,51,56,020
		TOTAL—Revenue	..	..	..	..	..	..	12,62,08,729
		Surplus	..	..	..	..	..	..	1,10,52,709
		Capital Expenditure outside the Revenue Account—							
		FF. 71.—Capital outlay on schemes of Agricultural Improvement and Research.	..	..	..	33,400	..	33,400	33,400
		HH. 80-A.—Capital outlay on Multi-purpose River Schemes.	74,40,745	..	74,40,745	6,40,38,342	..	6,40,38,342	7,14,79,087
		II. 81-A.—Capital outlay on Electricity Schemes.	..	..	..	56,79,405	..	56,79,405	56,79,405
		JJ. 82-A.—Capital outlay on Rail-Road Co-ordination Scheme.	..	..	..	35,500	..	35,500	35,500
		JJ. 82-B.—Capital outlay on Road and Water Transport Schemes.	..	..	..	348	..	348	348
		JJ. 85-A.—Capital outlay on State Schemes of Government Trading.	..	..	..	-3,11,585	..	-3,11,585	-3,11,585
		TOTAL	74,40,745	..	74,40,745	6,94,75,410	..	6,94,75,410	7,69,10,155
		TOTAL—Expenditure	1,28,54,364	..	1,28,54,364	17,92,17,811	..	17,92,17,811	19,20,72,175

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

Particulars.	ACTUALS FOR 1952-53.						GRAND TOTAL.
	CHARGED.			VOTED.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account(a) . . .	54,73,619	..	54,73,619	11,47,90,724	..	11,47,90,724	12,02,64,343
Expenditure outside the Revenue Account	74,40,745	..	74,40,745	6,94,75,410	..	6,94,75,410	7,69,16,155
Disbursements under Public Debt and Loans and Advances(b).	43,95,339	..	43,95,339	53,86,088	..	53,86,088	97,81,427
TOTAL	1,73,09,703	..	1,73,09,703	18,96,52,222	..	18,96,52,222	20,69,61,925
(a) The figures have been arrived at as follows:—							
Total expenditure as in Account No. 3.	54,13,619	..	54,13,619	10,97,42,401	..	10,97,42,401	..
Add—Working Expenses of—							
Irrigation . . . . .	..	..	..	17,84,432	..	17,84,432	..
Electricity Schemes . . . . .	..	..	..	10,49,742	..	10,49,742	..
Road Transport Schemes	60,000	..	60,000	22,14,149	..	22,14,149	..
TOTAL	54,73,619	..	54,73,619	11,47,90,724	..	11,47,90,724	..

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

N.—Public Debt—

Debt raised in India—

Floating Debt	23,00,000	..	23,00,000	..	..	..
Loans from the Central Government .	20,95,339	..	20,95,339	..	..	..

R.—Loans and Advances by State Governments :—

Loans to Municipalities, Port Funds, etc.	..	..	..	50,46,233	..	50,46,233
Loans to Government servants . . .	..	..	..	3,39,855	..	3,39,855
TOTAL	43,95,339	..	43,95,339	53,86,088	..	53,86,088

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

Heads.	Actuals for 1952-53. Rs.
A.—Principal Heads of Revenue—	
II.—Union Excise Duties—	
Share of net proceeds assigned to States	74,12,000
TOTAL	74,12,000
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	2,07,43,000
Taxes on Agricultural Income	6,89,363
<i>Deduct—Refunds</i>	—31,401
TOTAL	2,14,00,962
VII.—Land Revenue—	
Ordinary Revenue	92,25,109
Sale-proceeds of waste lands and redemption of land tax	12,829
Recoveries on account of survey and settlement charges	1,09,649
Rents, etc., of fisheries	91,010
Recovery of cost of maintenance of boundary pillars	30
Rates and cesses on land	7,35,543
Recoveries of overpayments	1,137
Collection of payments for services rendered	30,474
Miscellaneous	9,42,525
Receipts from the Management of <i>ex-Zamindary</i> Estates	6,58,602
<i>Deduct—Portion of Land Revenue due to Irrigation</i>	—3,80,698
<i>Deduct—Refunds</i>	—47,031
TOTAL	1,13,79,179

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

Heads.	Actuals for 1952-53. Rs.
A.—Principal Heads of Revenue— <i>contd.</i>	
VIII.—State Excise Duties—	
Country spirits	70,94,513
Country fermented liquor	3,29,048
Malt liquors	5,075
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,66,556
Receipts from commercial spirits including denatured spirits and medicated wines.	55,938
Opium	73,16,514
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	67,428
Hemp and other drugs	25,73,381
Fines, confiscations and miscellaneous	4,52,183
Recoveries of overpayments	3,576
Collection of payments for services rendered	8,104
Receipts from the Management of <i>ex-Zamindary</i> Estates	21,147
<i>Deduct</i> —Refunds	-31,432
TOTAL	1,80,62,031
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	44,17,328
Duty on impressing documents	4,155
Fines and penalties	16,905
Miscellaneous	2,583
<i>Deduct</i> —Refunds	-34,224
TOTAL—A.—Non-judicial stamps	44,06,747

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

Heads.	Actuals for 1952-53. Rs.
A.—Principal Heads of Revenue— <i>contd.</i>	
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	31,41,923
<i>Deduct</i> —Refunds	—53,086
(ii) Other Receipts—	
Sale of stamps	1,23,754
Fines and penalties	4,665
Miscellaneous	1,832
TOTAL—B.—Judicial stamps	32,19,088
GRAND TOTAL	76,25,835
X.—Forest—	
Timber and other produce removed from the forests by Government Agency.	1,96,172
Timber and other produce removed from the forests by consumers or purchasers.	78,19,965
Drift and waif wood and confiscated forest produce	60,340
Miscellaneous	6,29,411
Receipts from the Management of <i>ex-Zamindary</i> Estates	2,00,000
<i>Deduct</i> —Refunds	—28,012
TOTAL	88,77,876
XI.—Registration—	
Fees for registering documents	11,35,049
Fees for copies of registered documents	18,232
Miscellaneous	58,878
<i>Deduct</i> —Refunds	—546
TOTAL	12,11,613

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

Heads.	Actuals for 1952-53.
	Rs.
A.—Principal Heads of Revenue— <i>concl'd.</i>	
XII.—Receipts under Motor Vehicles Acts—	
Receipts under Indian Motor Vehicles Act	1,94,895
Receipts under State Motor Vehicles Taxation Act	8,24,473
<i>Deduct</i> —Refunds	—12,006
TOTAL	10,07,362
XIII.—Other Taxes and Duties—	
A.—Taxes on luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment tax	5,58,856
<i>Deduct</i> —Refunds	—268
TOTAL—A	5,58,588
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the elec- trical inspection of cinemas.	11,741
<i>Deduct</i> —Refunds	—560
TOTAL—B	11,181
D.—Other items—	
Receipts under Sales Tax Acts	1,29,17,799
<i>Deduct</i> —Refunds	—87,682
TOTAL—D	1,28,30,117
GRAND TOTAL	1,33,99,886

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

Heads.	Actuals for 1952-53. Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	7,08,771
Owners' rates	3,544
Sales of water	54,405
Plantations	7,414
Other canal produce	19,400
Water power	475
Navigation	4,90,256
Rents	3,635
Receipts from workshops	32,989
Recoveries of expenditure	1,728
Miscellaneous	71,128
Portion of Land Revenue due to works	2,42,888
<i>Deduct</i> —Refunds	—37
TOTAL—Gross Receipts	16,36,596
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	52,152
Maintenance and Repairs	9,69,376
Establishment	5,40,322
Tools and Plant	70,289
Suspense	25,321
Post-war Development	1,26,645
Charges in England	327
TOTAL—Working Expenses	—17,84,432
Net	—1,47,836

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

Heads.	Actuals for 1952-53. Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works— <i>concl.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Navigation	426
Rents	131
Recoveries of expenditure	40,654
Miscellaneous	6,583
Portion of Land Revenue due to works	1,37,810
TOTAL—A.—Irrigation Works	1,85,604
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	830
Plantations	26
Rents	16
Recoveries of expenditure	135
Miscellaneous	7,425
TOTAL—B.—Navigation, etc.	8,432
GRAND TOTAL	1,94,036

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

Heads.	Actuals for 1952-53. Rs.
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by State Governments	4,52,637
Interest realised on investment of cash balances	3,90,222
Interest on arrears of revenue	90,433
Interest on Irrigation Capital outlay incurred before 1st April, 1937	10,68,200
Miscellaneous	67,361
<i>Deduct</i> —Refunds	—402
TOTAL	20,68,451
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	28,498
Court fees realised in cash	19,302
General fees, fines and forfeitures	5,80,339
Pleadership and Mukhtearship examination fees	9,142
Miscellaneous fees and fines	13,241
Recoveries of overpayments	3,280
Collection of payments for services rendered	851
Miscellaneous	10,342
<i>Deduct</i> —Refunds	—22,554
TOTAL	6,42,441
XXII.—Jails and Convict Settlements—	
Jails	7,135
Jail manufactures	90,486
Recoveries of overpayments	1,302
<i>Deduct</i> —Refunds	—14
TOTAL	98,909

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

Heads.	Actuals for 1952-53. Rs.
F.—Civil Administration— <i>contd.</i>	
XXIII.—Police—	
Police supplied to public departments, private companies and persons	857
Recoveries on account of village police	34,528
Cash receipts under the Arms Act	26,349
Fees, fines and forfeitures	1,833
Recoveries of overpayments	9,487
Collection of payments for services rendered	30,428
Miscellaneous	1,38,500
<i>Deduct</i> —Refunds	--10,053
TOTAL	<u>2,31,929</u>
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Registration and other fees	24
Miscellaneous	275
TOTAL	<u>299</u>
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,37,628
B.—Secondary—	
Fees, Government Secondary Schools	5,88,110
C.—Primary—	
Fees, Government Primary Schools	2,488
D.—Special—	
Fees and other receipts, Government Special Schools	29,432
E.—General—	
Income from endowments	5,145
Recoveries of overpayments	13,732
Collection of payments for services rendered	3,04,534
Miscellaneous	67,721
<i>Deduct</i> —Refunds	-11,372
TOTAL	<u>14,37,418</u>

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

Heads.	Actuals for 1952-53. Rs.
F.—Civil Administration— <i>contd.</i>	
XXVII.—Medical—	
Medical School and College fees	40,826
Hospital receipts	17,704
Sale of medicines	25,990
Contributions	59,442
Recoveries of overpayments	14,647
Collection of payments for services rendered	20,720
Miscellaneous	31,092
<i>Deduct</i> —Refunds	—2,711
TOTAL	2,07,710
XXVIII.—Public Health—	
Contributions	675
Recoveries of overpayments	1,603
Miscellaneous	92,661
TOTAL	94,939
XXIX.—Agriculture—	
Agricultural receipts	6,97,345
Recoveries of overpayments	13,833
Collection of payments for services rendered	9
<i>Deduct</i> —Refunds	—13,058
TOTAL	6,98,129
XXX.—Veterinary—	
Other receipts	2,65,480
Collection of payments for services rendered	649
<i>Deduct</i> —Refunds	—1,797
TOTAL	2,64,332

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

Heads.	Actuals for 1952-53. Rs.
F.—Civil Administration— <i>concl'd.</i>	
XXXI.—Co-operation—	
Audit fees	24,455
Miscellaneous receipts	41,726
<i>Deduct</i> —Refunds	—24
TOTAL	66,157
XXXII.—Industries and Supplies—	
Industries	6,75,633
Salt	3,129
Receipts from Cottage and Small Scale Industries	30,000
Fisheries	2,18,159
Recoveries of overpayments	1,245
Collection of payments for services rendered	4,544
<i>Deduct</i> —Refunds	—4,780
TOTAL	9,27,930
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Emigration fees	290
Fees for the registration of Trade Unions	612
Miscellaneous—	
Examination fees	8,808
Fees for the inspection of steam boilers	28,359
Fire services	53
Fees realised under the Factories Act, 1948	46,160
Miscellaneous	12,18,625
Receipts from the Managements of ex-Zamindari Estates	2,000
<i>Deduct</i> —Refunds	—5,785
TOTAL	12,99,122

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

Heads.	Actuals for 1952-53. Rs.
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	4,88,971
Ferry receipts	17,365
Tolls on Roads	44,286
Recoveries of expenditure	5,64,807
Transfer from the fund for Orissa Buildings	47,86,434
Transfer from Central Road Fund	3,70,538
Miscellaneous	6,33,705
<i>Deduct</i> —Refunds	—31,183
TOTAL	68,74,923
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Hydro-Electric Schemes—	
Duduma Transmission Scheme—	
Gross Receipts—	
Sale of power	5,341
TOTAL—Gross Receipts	5,341
<i>Deduct</i> —Working Expenses—	
Maintenance proper	7,590
TOTAL—Working Expenses	—7,590
Net	—2,249

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

Heads.	Actuals for 1952-53. Rs.
I.—Electricity Schemes— <i>contd.</i>	
XLI.—Receipts from Electricity Schemes— <i>concl.</i>	
II.—Thermo-Electric Schemes—	
A.—Town Electrification Scheme—	
Group I—	
Gross Receipts—	
Sale of power	38,947
Miscellaneous Revenue	789
TOTAL—Gross Receipts	39,736
Deduct—Working Expenses—	
Maintenance proper	58,343
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	6,578
Tools and plant	4,058
TOTAL—Working Expenses	—68,979
Net	—29,243
B.—Town Electrification Scheme—	
Group II—	
Gross Receipts—	
Sale of power	1,57,829
Miscellaneous Receipts	29,024
TOTAL—Gross Receipts	1,86,853

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

Heads.	Actuals for 1952-53. Rs
I.—Electricity Schemes— <i>contd.</i>	
B.—Town Electrification Scheme— <i>concl.</i>	
<i>Deduct—Working Expenses—</i>	
Maintenance proper	1,56,124
Establishment	46,732
Tools and plant	10,000
Suspense	11,423
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	14,805
TOTAL—Working Expenses	2,39,084
Net	—52,231
C.—Baripada Electricity Scheme—	
Gross Receipts—	
Sale of power	84,158
TOTAL—Gross Receipts	84,158
<i>Deduct—Working Expenses—</i>	
Maintenance proper	86,065
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	26,952
Tools and plant	3,976
TOTAL—Working Expenses	—1,16,993
Net	—32,835

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

Heads.	Actuals for 1952-53. Rs.
<i>I.—Electricity Schemes—concl.</i>	
<i>D.—Cuttack Thermal Scheme—</i>	
<i>Gross Receipts—</i>	
Sale of power	3,01,866
Miscellaneous	2,002
TOTAL—Gross Receipts	3,03,868
 <i>Deduct—Working Expenses—</i>	
Maintenance charges	3,94,417
Tools and plant	22,935
Suspense	98,775
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	1,00,969
TOTAL—Working Expenses	—6,17,096
Net	—3,13,228
GRAND TOTAL	—4,29,786
 <i>J.—Miscellaneous—</i>	
<i>XLIV.—Receipts in aid of superannuation—</i>	
Contribution for pensions and gratuities	96,237
Miscellaneous	11,369
TOTAL	1,07,606

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

Heads.	Actuals for 1952-53. Rs.
J.—Miscellaneous— <i>contd.</i>	
XLV.—Stationery and Printing—	
Stationery receipts	22,726
Sale of plain paper used with stamps	82,221
Sale of gazettes and other Government publications	35,861
Other press receipts	32,792
Receipts in England	2
<i>Deduct</i> —Refunds	—19
TOTAL	1,73,583
XLVI.—Miscellaneous—	
Unclaimed deposits	4,53,450
Sale of old stores and materials	26,210
Fees for Government audit	9,383
Contributions	990
Rents, rates and taxes	63,981
Other fees, fines and forfeitures	3,15,093
Recoveries of overpayments	1,00,708
Collection of payments for services rendered	19,861
Receipts in connection with elections	10,211
Miscellaneous	28,57,815
Receipts in England	1,767
Loss or gain by exchange	11
<i>Deduct</i> —Refunds	—2,98,933
TOTAL	35,60,547

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

Heads.	Actuals for 1952-53.
J.—Miscellaneous—<i>concl'd.</i>	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
(a) Road Transport—	
Gross Receipts—	
Receipts from Motor Transport Services	25,73,003
Deduct—Working Expenses—	
Direction	1,16,142
Operation	21,58,007
TOTAL—Working Expenses	—22,74,149
Net Receipts	2,98,854
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government—	
Grants-in-aid under Article 273 of the Constitution	15,00,000
Grants-in-aid under Article 275 of the Constitution	97,00,000
TOTAL	1,12,00,000
L.—Miscellaneous Adjustments between Central and State Governments	4,982
TOTAL	4,982
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Subventions from the Central Government for Development Schemes	53,37,000
Receipts on account of Community Development Projects	6,50,000
Other items	37,226
Deduct—Refunds	—66,831
TOTAL	59,57,395
LII-B.—Civil Defence—	
Deduct—Refunds	—85
TOTAL	—85

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

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Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—							
4.—Taxes on Income other than Corporation Tax—							
Collection of Taxes on Agricultural Income	2,95,712	..	2,95,712	2,95,712
TOTAL	2,95,712	..	2,95,712	2,95,712
7.—Land Revenue—							
Charges of Administration	3,67,591	..	3,67,591	3,67,591
Management of Government Estates	4,62,830	..	4,62,830	4,62,830
Survey, Settlement and Record Operations	14,77,734	..	14,77,734	14,77,734
Land Records	1,92,488	..	1,92,488	1,92,488
Assignments and Compensations	1,03,448	..	1,03,448	1,03,448
Post-war Development	6,703	..	6,703	6,703
Expenditure in connection with Ex-Zamindari Estates	15,721	..	15,721	15,721
<i>Deduct</i> —Amount met from the Zamindari Abolition Fund	—15,721	..	—15,721	—15,721
Transfer to the Zamindari Abolition Fund	8,80,602	..	8,80,602	8,80,602
TOTAL	34,91,396	..	34,91,396	34,91,396

[Accounts]

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

8.—State Excise Duties—

Superintendence . . . . .	..	..	32,522	..	32,522	32,522
District Executive Establishment . . . . .	..	..	12,19,321	..	12,19,321	12,19,321
Distilleries . . . . .	..	..	53,390	..	53,390	53,390
Cost of opium supplied to the State Excise Department . . . . .	..	..	8,11,366	..	8,11,366	8,11,366
Purchase of Ganja and other drugs . . . . .	..	..	10,354	..	10,354	10,354
Compensations . . . . .	..	..	2,429	..	2,429	2,429
TOTAL	21,29,382	..	21,29,382	21,29,382

9.—Stamps—

Superintendence	7,405	..	7,405	7,405
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A.—Non-Judicial—

Charges for the sale of stamps	75,178	..	75,178	75,178
Cost of stamps supplied from Central Stamp Stores	37,737	..	37,737	37,737
TOTAL—A.—Non-Judicial	..	..	1,12,915	..	1,12,915	1,12,915

B.—Judicial—

Charges for the sale of stamps . . . . .	..	..	23,984	..	23,984	23,984
Cost of stamps supplied from Central Stamp Stores	32,310	..	32,310	32,310
TOTAL—B.—Judicial	56,294	..	56,294	56,294

GRAND TOTAL	1,76,614	..	1,76,614	1,76,614
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10.—Forest—							
Conservancy and works	14,39,485	..	14,39,485	14,39,485
Establishment	22,21,826	..	22,21,826	22,21,826
Post-war Development	1,35,801	..	1,35,801	1,35,801
Charges in England	498	..	498	498
TOTAL	37,97,610	..	37,97,610	37,97,610
11.—Registration—							
Superintendence	9,563	..	9,563	9,563
District charges	3,67,987	..	3,67,987	3,67,987
TOTAL	3,77,550	..	3,77,550	3,77,550

12.—Charges on account of Motor Vehicles Acts—

Charges of collection . . . . .	..	..	..	28,871	..	28,871	28,871
Compensations to Local Bodies, etc. . . . .	..	..	..	2,92,236	..	2,92,236	2,92,236
Other charges . . . . .	..	..	..	513	..	513	513
TOTAL	..	..	..	3,21,620	..	3,21,620	3,21,620

13.—Other Taxes and Duties—

Collection charges—

Entertainment Tax . . . . .	..	..	..	24,419	..	24,419	24,419
Charges under the Electricity Acts . . . . .	..	..	..	208	..	208	208
Taxes on sales of motor spirit and lubricants . . . . .	..	..	..	28,660	..	28,660	28,660
Sales Tax . . . . .	..	..	..	2,95,698	..	2,95,698	2,95,698
TOTAL	..	..	..	3,48,985	..	3,48,985	3,48,985

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—

17.—Interest on works for which Capital Accounts are kept—

Irrigation works	10,84,330	..	10,84,330	..	..	..	10,84,330
TOTAL	10,84,330	..	10,84,330	10,84,330

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

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[Accounts]

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—							
A.—Irrigation Works—							
(1) Works for which no Capital Accounts are kept—							
Extensions and Improvements	1,475	..	1,475	1,475
Maintenance and Repairs	1,44,288	..	1,44,288	1,44,288
Establishment	38,232	..	38,232	38,232
Tools and plant	4,106	..	4,106	4,106
Post-war Development	60,97,791	..	60,97,791	60,97,791
Charges in England	28	..	28	28
(2) Miscellaneous Expenditure—							
Establishment	2	..	2	2
Grants-in-aid	6,007	..	6,007	6,007
TOTAL—A.—Irrigation Works	62,91,929	..	62,91,929	62,91,929

B.—Navigation, Embankment and Drainage Works—

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

Extensions and Improvements . . . . .	..	..	..	1,58,032	..	1,58,032	1,58,032
Maintenance and Repairs . . . . .	..	..	..	4,58,372	..	4,58,372	4,58,372
Establishment . . . . .	..	..	..	1,45,491	..	1,45,491	1,45,491
Tools and plant . . . . .	..	..	..	21,949	..	21,949	21,949
Post-war Development . . . . .	..	..	..	30,370	..	30,370	30,370
Charges in England	252	..	252	252

(2) Miscellaneous Expenditure—

Grants-in-aid	5,468	..	5,468	5,468
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TOTAL—B.—Navigation, etc.	8,19,934	..	8,19,934	8,19,934
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GRAND TOTAL	71,11,863	..	71,11,863	71,11,863
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E.—Debt Services—

22.—Interest on Debt and other Obligations—

A.—Interest on Ordinary Debt—

Rupee Debt—

Floating Loans—

Interest on other floating loans	7,075	..	7,075	..	..	7,075
Interest on loans taken from the Central Govern- ment.	76,30,602	..	76,30,602	..	..	76,30,602

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services— <i>contd.</i>							
22.—Interest on Debt and other Obligations— <i>contd.</i>							
B.—Interest on Unfunded Debt—							
State Provident Funds—							
Interest on General Provident Fund	3,56,335	..	3,56,335	..	..	..	3,56,335
Interest on Indian Civil Service Provident Fund	4,300	..	4,300	..	..	..	4,300
Interest on Indian Civil Service (Non-European Members) Provident Fund	982	..	982	..	..	..	982
Interest on Contributory Provident Funds	7,445	..	7,445	..	..	..	7,445
C.—Interest on other Obligations—							
Miscellaneous	810	..	810	..	..	..	810
D.—Transfers—							
<i>Deduct</i> —Interest transferred to Commercial Departments—							
Irrigation	—16,130	..	—16,130	..	..	..	—16,130
Multi-purpose River Schemes (Hirakud Dam Project).	—74,40,745	..	—74,40,745	..	..	..	—74,40,745
Electricity Schemes	—7,67,958	..	—7,67,958	..	..	..	—7,67,958
State Transport Service	—60,000	..	—60,000	..	..	..	—60,000
TOTAL	—2,77,284	..	—2,77,284	..	..	..	—2,77,284

23.—Appropriation for Reduction or Avoidance of Debt—

Sinking Funds	6,30,000	..	6,30,000	..	..	..	6,30,000
Other appropriations	20,95,339	..	20,95,339	20,95,339
<hr/>							
TOTAL	27,25,339	..	27,25,339	27,25,339
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F.—Civil Administration—

25.—General Administration—

A.—President, Vice-President, Heads of States, Cabinet and Ministers—

Emoluments and/or allowances of the Governor	51,333	..	51,333	..	..	..	51,333
Secretariat staff of Governor	78,460	..	78,460	..	..	..	78,460
Staff and Household of Governor	49,935	..	49,935	..	..	..	49,935
Sumptuary allowance of Governor	7,500	..	7,500	..	..	..	7,500
Expenditure from Contract Allowance	30,787	..	30,787	..	..	..	30,787
Tour Expenses	38,103	..	38,103	38,103
Ministers	4,70,156	..	4,70,156	4,70,156
Other charges	3,738	..	3,738	3,738
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1952-53.						Grand Total. 8
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—Civil Administration— <i>contd.</i>							
25.—General Administration— <i>contd.</i>							
B.—Parliament and State Legislature—							
Legislative Assembly	19,492	..	19,492	4,43,289	..	4,43,289	4,62,781
State Legislature Secretariat . . . . .	..	..	..	1,36,257	..	1,36,257	1,36,257
C.—Elections—							
Other Election charges . . . . .	..	..	..	—3,18,421	..	—3,18,421	—3,18,421
D.—Secretariat and Headquarters Establishments—							
Civil Secretariat . . . . .	..	..	..	22,19,105	..	22,19,105	22,19,105
Public Service Commission	1,11,758	..	1,11,758	..	..	..	1,11,758
Board of Revenue, Financial Commissioner and Establishments.	..	..	..	5,30,689	..	5,30,689	5,30,689
Local Fund Audit Establishments . . . . .	..	..	..	1,06,969	..	1,06,969	1,06,969
Expenditure in connection with <i>ex-Zamindary</i> Estates.	..	..	..	12,292	..	12,292	12,292
<i>Deduct</i> —Amount met from Zamindary Abolition Fund.	..	..	..	—12,292	..	—12,292	—12,292

General Establishments . . . . .	..	..	..	36,41,228	..	36,41,228	36,41,228
Sub-Divisional Establishments . . . . .	..	..	..	10,40,979	..	10,40,979	10,40,979
Other Establishments . . . . .	..	..	..	17,87,658	..	17,87,658	17,87,658
G.—Works—							
Original works . . . . .	..	..	..	12,18,155	..	12,18,155	12,18,155
H.—Miscellaneous—							
Discretionary Grants by Heads of States, etc. . . . .	..	..	..	1,14,562	..	1,14,562	1,14,562
Miscellaneous . . . . .	..	..	..	38,304	..	38,304	38,304
Post-war Development . . . . .	..	..	..	2,01,261	..	2,01,261	2,01,261
Charges in England	592	..	592	11,513	..	11,513	12,105
TOTAL	3,91,698	..	3,91,698	1,16,41,704	..	1,16,41,704	1,20,33,402

27.—Administration of Justice—

High Courts	4,78,529	..	4,78,529	..	..	..	4,78,529
Law Officers . . . . .	..	..	..	2,80,041	..	2,80,041	2,80,041
Civil and Sessions Courts . . . . .	..	..	..	12,36,806	..	12,36,806	12,36,806
Criminal Courts . . . . .	..	..	..	3,41,723	..	3,41,723	3,41,723
Pledership and Mukhtearship Examination charges . . . . .	..	..	..	3,995	..	3,995	3,995
Works . . . . .	..	..	..	1,222	..	1,222	1,222
Charges in England . . . . .	..	..	..	4,605	..	4,605	4,605
TOTAL	4,78,529	..	4,78,529	18,68,392	..	18,68,392	23,46,921

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	1	2	3	4	5	6		7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>							
28.—Jails and Convict Settlements—							
Jails	21,67,999	..	21,67,999	21,67,999
Jail Manufactures	10,280	..	10,280	10,280
TOTAL	21,78,279	..	21,78,279	21,78,279
29.—Police—							
Superintendence	2,93,585	..	2,93,585	2,93,585
District Executive Force	1,02,33,815	..	1,02,33,815	1,02,33,815
Police Training Schools	2,08,528	..	2,08,528	2,08,528
Village Police	4,44,024	..	4,44,024	4,44,024

Special Police . . . . .	..	..	..	16,31,878	..	16,31,878	16,31,878
Railway Police . . . . .	..	..	..	1,36,426	..	1,36,426	1,36,426
Criminal Investigation Department . . . . .	..	..	..	7,77,270	..	7,77,270	7,77,270
Miscellaneous . . . . .	..	..	..	1,448	..	1,448	1,448
Works . . . . .	..	..	..	2,63,219	..	2,63,219	2,63,219
Charges in England . . . . .	..	..	..	5,815	..	5,815	5,815
TOTAL				1,39,96,008	..	1,39,96,008	1,39,96,008
<hr/>							
30.—Ports and Pilotage—							
B.—Other Ports—							
Miscellaneous . . . . .	..	..	..	1,800	..	1,800	1,800
TOTAL				1,800	..	1,800	1,800
<hr/>							
36.—Scientific Departments—							
Mines Department . . . . .	..	..	..	61,519	..	61,519	61,519
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	..	..	3,200	..	3,200	3,200
Museums . . . . .	..	..	..	44,994	..	44,994	44,994
TOTAL				1,09,713	..	1,09,713	1,09,713



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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

F.—Civil Administration—*contd.*

37.—Education—

A.—University—

Grants to Universities . . . . .	..	..	..	1,23,874	..	1,23,874	1,23,874
Government Arts Colleges . . . . .	..	..	..	14,26,449	..	14,26,449	14,26,449
Grants to non-Government Arts Colleges . . . . .	..	..	..	72,270	..	72,270	72,270
Government Professional Colleges . . . . .	..	..	..	45,144	..	45,144	45,144

B.—Secondary—

Government Secondary Schools . . . . .	..	..	..	21,93,026	..	21,93,026	21,93,026
Direct grants to non-Government Secondary Schools . . . . .	..	..	..	7,86,326	..	7,86,326	7,86,326
Grants to local bodies for Secondary Education . . . . .	..	..	..	5,22,435	..	5,22,435	5,22,435

C.—Primary—

Government Primary Schools . . . . .	..	..	..	18,65,445	..	18,65,445	18,65,445
Direct grants to non-Government Primary Schools . . . . .	..	..	..	4,13,858	..	4,13,858	4,13,858
Grants to local bodies for Primary Education . . . . .	..	..	..	10,37,708	..	10,37,708	10,37,708

D.—Special—

Government Special Schools . . . . .	..	..	..	4,55,850	..	4,55,850	4,55,850
Direct grants to non-Government Special Schools . . . . .	..	..	..	1,80,225	..	1,80,225	1,80,225

E.—General—

Direction . . . . .	..	..	..	1,02,832	..	1,02,832	1,02,832
Inspection . . . . .	..	..	..	7,02,811	..	7,02,811	7,02,811
Scholarships . . . . .	..	..	..	1,35,498	..	1,35,498	1,35,498
Miscellaneous . . . . .	..	..	..	6,15,755	..	6,15,755	6,15,755
Works . . . . .	..	..	..	2,95,127	..	2,95,127	2,95,127
Post-war Development	37,82,701	..	37,82,701	37,82,701
Charges in England	6,142	..	6,142	6,142

TOTAL	1,47,63,476	..	1,47,63,476	1,47,63,476
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1952-53.							Grand Total.
	Charged.			Voted.				
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	2	3	4	5	6	7			8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
F.—Civil Administration— <i>contd.</i>								
38.—Medical—								
Medical Establishment	5,73,917	..	5,73,917	5,73,917	
Hospitals and Dispensaries	33,95,829	..	33,95,829	33,95,829	
Grants for Medical purposes	23,049	..	23,049	23,049	
Medical Colleges and Schools	2,26,906	..	2,26,906	2,26,906	
Mental Hospital	67,440	..	67,440	67,440	
Chemical Examiner	12,240	..	12,240	12,240	
Post-war Development	11,42,534	..	11,42,534	11,42,534	
Works	10,219	..	10,219	10,219	
Charges in England	14,143	..	14,143	14,143	
TOTAL	54,66,277	..	54,66,277	54,66,277	

39.—Public Health—

Public Health Establishment . . . . .	..	..	..	4,28,879	..	4,28,879	4,28,879
Grants for Public Health purposes . . . . .	..	..	..	89,065	..	89,065	89,065
Expenses in connection with epidemic diseases . . . . .	..	..	..	5,51,796	..	5,51,796	5,51,796
Bacteriological Laboratories . . . . .	..	..	..	41,567	..	41,567	41,567
Pasteur Institute . . . . .	..	..	..	10,449	..	10,449	10,449
Works	8,671	..	8,671	2,41,788	..	2,41,788	2,50,459			
Post-war Development . . . . .	..	..	..	10,80,578	..	10,80,578	10,80,578
TOTAL				8,671	..	8,671	24,44,122	..	24,44,122	24,52,793

40.—Agriculture—

Direction . . . . .	..	..	..	69,521	..	69,521	69,521
Superintendence . . . . .	..	..	..	85,300	..	85,300	85,300
Subordinate and Expert staff . . . . .	..	..	..	1,05,575	..	1,05,575	1,05,575
Experimental Farms . . . . .	..	..	..	1,64,888	..	1,64,888	1,64,888
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs. . . . .	..	..	..	75,382	..	75,382	75,382

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	8
F.—Civil Administration— <i>contd.</i>							
40.—Agriculture— <i>concl.</i>							
Agricultural Experiments and Research	1,76,207	..	1,76,207	1,76,207
Boring Operations	11,284	..	11,284	11,284
Schemes for the improvement of Agricultural Marketing in India.	34,814	..	34,814	34,814
Other charges	22,945	..	22,945	22,945
Works	16,390	..	16,390	16,390
Post-war Development	42,08,533	..	42,08,533	42,08,533
TOTAL	49,70,839	..	49,70,839	49,70,839

41.—Veterinary—

Superintendence . . . . .	..	..	..	18,174	..	18,174	18,174
Veterinary Education and Research . . . . .	..	..	..	56,527	..	56,527	56,527
Hospitals and Dispensaries . . . . .	..	..	..	5,78,435	..	5,78,435	5,78,435
Breeding Operations . . . . .	..	..	..	2,91,285	..	2,91,285	2,91,285
Other charges . . . . .	..	..	..	61,286	..	61,286	61,286
Works . . . . .	..	..	..	3,500	..	3,500	3,500
Post-war Development . . . . .	..	..	..	10,23,053	..	10,23,053	10,23,053
Charges in England . . . . .	..	..	..	22	..	22	22
TOTAL				20,32,282	..	20,32,282	20,32,282

42.—Co-operation—

Superintendence . . . . .	..	..	..	3,57,289	..	3,57,289	3,57,289
Grants-in-aid . . . . .	..	..	..	40,705	..	40,705	40,705
Other charges . . . . .	..	..	..	33,571	..	33,571	33,571
Works . . . . .	..	..	..	2,800	..	2,800	2,800
Post-war Development . . . . .	..	..	..	4,39,234	..	4,39,234	4,39,234
TOTAL				8,73,599	..	8,73,599	8,73,599

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>concl'd.</i>							
43.—Industries and Supplies—							
Industries	10,79,241	..	10,79,241	10,79,241
Cottage Industries	56,841	..	56,841	56,841
Post-war Development	11,48,652	..	11,48,652	11,48,652
TOTAL	22,84,734	..	22,84,734	22,84,734
44.—Aviation—							
Grants for Aviation purposes	20,000	..	20,000	20,000
Post-war Development	354	..	354	354
TOTAL	20,354	..	20,354	20,354

47.—Miscellaneous Departments—

Labour and Emigration—

Inspector of Factories . . . . .	..	..	16,032	..	16,032	16,032
Labour	23,711	..	23,711	23,711

Inspection and Tests—

Inspector of Steam Boilers	18,264	..	18,264	18,264
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Statistics

State Statistics	54,981	..	54,981	54,981
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Miscellaneous—

Examinations	4,834	..	4,834	4,834
Fire Services	1,52,427	..	1,52,427	1,52,427
Rural Welfare Department . . . . .	..	..	30,07,350	..	30,07,350	30,07,350
Administration of the Minimum Wages Act, 1948 . . . . .	..	..	157	..	157	157
Miscellaneous	1,15,981	..	1,15,981	1,15,981
Post-war Development	93	..	93	93

TOTAL	33,93,830	..	33,93,830	33,93,830
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—							
50.—Civil Works—							
Buildings—							
Original Works—							
Taxes on Income	—21	..	—21	—21
Land Revenue	3,131	..	3,131	3,131
Forest	33	..	33	33
Registration	604	..	604	604
General Administration	1,812	..	1,812	80,494	..	80,494	82,306
Administration of Justice	10,171	..	10,171	10,171
Jails and Convict Settlements	63,181	..	63,181	63,181
Police	7,97,491	..	7,97,491	7,97,491
Education	1,55,837	..	1,55,837	1,55,837
Medical	1,26,826	..	1,26,826	1,26,826
Agriculture	4,396	..	4,396	4,396

Veterinary . . . . .	..	..	2,505	..	2,505	2,505
Industries . . . . .	..	..	1,716	..	1,716	1,716
Miscellaneous Departments . . . . .	..	..	5,752	..	5,752	5,752
Civil Works . . . . .	..	..	82,004	..	82,004	82,004
Stationery and Printing . . . . .	..	..	816	..	816	816
Original Works—Communications . . . . .	..	..	6,67,956	..	6,67,956	6,67,956
Original Works—Miscellaneous. . . . .	..	..	59,985	..	59,985	59,985
Capital Construction—Original Works . . . . .	..	..	40,09,146	..	40,09,146	40,09,146
Repairs	65,888	65,888	39,25,711	..	39,25,711	39,91,599
Establishment . . . . .	..	..	12,25,540	..	12,25,540	12,25,540
Capital Construction—Establishments . . . . .	..	..	2,60,850	..	2,60,850	2,60,850
Tools and plant . . . . .	..	..	1,90,735	..	1,90,735	1,90,735
Capital Construction—Tools and plant . . . . .	..	..	72,595	..	72,595	72,595
Grants-in-aid . . . . .	..	..	19,01,368	..	19,01,368	19,01,368
Suspense . . . . .	..	..	—6,97,383	..	—6,97,383	—6,97,383
Capital Construction—Suspense . . . . .	..	..	9,58,392	..	9,58,392	9,58,392
Post-war Development . . . . .	..	..	24,34,373(a)	..	24,34,373	24,34,373
Charges in England . . . . .	..	..	2,043	..	2,043	2,043
TOTAL			67,700	67,700	1,63,46,247	1,63,46,247
					1,64,13,947	1,64,13,947

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Electricity Schemes—							
52.—Interest on Capital outlay on Electricity Schemes—							
I.—Hydro-Electric Schemes—							
Machkund (Duduma) Hydro-Electric Scheme	4,26,195	..	4,26,195	..	..	..	4,26,195
Duduma Transmission Scheme	27,548	..	27,548	..	..	..	27,548
Hirakud Hydro-Electric Scheme	12,112	..	12,112	..	..	..	12,112
TOTAL—I	4,65,855	..	4,65,855	..	..	..	4,65,855

(a) The details of the expenditure :—

Original Works—	Rs.
Buildings	4,76,936
Communications	11,04,038
Establishment	1,02,244
Tools and plant	81,519
Grants-in-aid	6,69,636
TOTAL	24,34,373

II.—Thermo-Electric Schemes—

Cuttack Thermal Scheme	2,48,081	..	2,48,081	..	..	—	2,48,081
Baripada Electrification Scheme	18,873	..	18,873	..	..	—	18,873
Town Electrification Scheme—Group I	17,189	..	17,189	..	..	—	17,189
Town Electrification Scheme—Group II	17,960	..	17,960	..	..	—	17,960
TOTAL—II	3,02,103	..	3,02,103	..	..	..	3,02,103
GRAND TOTAL	7,67,958	..	7,67,958	..	..	..	7,67,958

52-A.—Other Revenue Expenditure connected with Electricity Schemes—

Establishment charges . . . . .	..	..	..	61,409	..	61,409	61,409
Miscellaneous expenditure (including surveys) . . . . .	..	..	..	20,909	..	20,909	20,909
TOTAL . . . . .	..	..	..	82,318	..	82,318	82,318

J.—Miscellaneous—

54.—Famine—

A.—Famine Relief—

Gratuitous Relief . . . . .	..	..	..	28,640	..	28,640	28,640
Deduct—Amount transferred from Famine Relief Fund . . . . .	..	..	..	—28,640	..	—28,640	—28,640
TOTAL . . . . .	..	..	..	..	..	..	..

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	8
J.—Miscellaneous—<i>contd.</i>							
54-A.—Territorial and Political Pensions—							
Territorial and Political pensions . . . . .	..	..	..	1,22,441	..	1,22,441	1,22,441
Charitable Allowances . . . . .	..	..	..	4,083	..	4,083	4,083
TOTAL . . . . .	..	..	..	1,26,524	..	1,26,524	1,26,524
54-B.—Privy Purses and Allowances of Indian Rulers—							
Privy Purses and Allowances of <i>ex</i> -Rulers of integrated States and Allowances of their relatives and servants.	1,56,250	..	1,56,250	3,89,288	..	3,89,288	5,45,538
TOTAL	1,56,250	..	1,56,250	3,89,288	..	3,89,288	5,45,538

55.—Superannuation Allowances and Pensions—

Superannuation and Retired Allowances	10,428	..	10,428	21,23,808	..	21,23,808	21,34,236
Compassionate Allowances . . . . .	..	..	..	4,756	..	4,756	4,756
Gratuities . . . . .	..	..	..	3,30,912	..	3,30,912	3,30,912
Contribution for pensions and gratuities . . . . .	..	..	..	10,071	..	10,071	10,071
Pensions for distinguished and meritorious services . . . . .	..	..	..	9,490	..	9,490	9,490
Donations to Provident Funds . . . . .	..	..	..	11,192	..	11,192	11,192
Charges in England . . . . .	..	..	..	30,735	..	30,735	30,735
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments. . . . .	..	..	..	—2,34,923	..	—2,34,923	—2,34,923
TOTAL	10,428	..	10,428	22,86,041	..	22,86,041	22,96,469

56.—Stationery and Printing—

I.—Stationery—

Stationery offices and stores . . . . .	..	..	..	31,310	..	31,310	31,310
Purchase of stationery stores . . . . .	..	..	..	1,30,435	..	1,30,435	1,30,435
Discount on plain paper used with stamps . . . . .	..	..	..	4,877	..	4,877	4,877
Purchase of plain paper used with stamps . . . . .	..	..	..	20,282	..	20,282	20,282

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>J.—Miscellaneous—concl'd.</i>							
56.—Stationery and Printing— <i>concl'd.</i>							
<i>II.—Printing—</i>							
Government Presses	11,32,451	..	11,32,451	11,32,451
Printing at private presses	1,43,988	..	1,43,988	1,43,988
Cost of printing work done by other Governments	2,002	..	2,002	2,002
<i>Deduct—Cost of printing work done for other Governments and paying departments.</i>	—6,712	..	—6,712	—6,712
TOTAL	14,58,633	..	14,58,633	14,58,633
57.—Miscellaneous—							
Cost of books and periodicals	7,688	..	7,688	7,688
Donations for charitable purposes	6,221	..	6,221	6,221
Special Commissions of Enquiry	18,484	..	18,484	18,484

Petty Establishments . . . . .	..	..	..	1,20,321	..	1,20,321	1,20,321
Expenditure in connection with Indian Evacuees . . . . .	..	..	--	598	--	598	598
Rents, rates and taxes . . . . .	..	..	..	56	..	56	56
Contributions . . . . .	..	..	..	9,41,664	..	9,41,664	9,41,664
Miscellaneous Durbar charges . . . . .	..	..	..	2,800	..	2,800	2,800
Expenditure on displaced persons . . . . .	..	..	..	1,07,285	..	1,07,285	1,07,285
Transport Organisation . . . . .	..	..	..	62,219	..	62,219	62,219
Irrecoverable temporary loans and advances written off . . . . .	..	..	..	12,746	..	12,746	12,746
Miscellaneous and unforeseen charges . . . . .	..	..	..	3,53,253	..	3,53,253	3,53,253
Post-war Development . . . . .	..	..	..	76,720	..	76,720	76,720
Loss or gain by exchange . . . . .	..	..	..	531	..	531	531
Transfer to Orissa Loan Stipend Fund . . . . .	..	..	..	20,000	..	20,000	20,000
TOTAL				17,30,586	..	17,30,586	17,30,586

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—Extraordinary Items—							
63.—Extraordinary Charges—							
Charges in India—							
Rationing and Grain Supply Schemes	14,83,664	..	14,83,664	14,83,664
Establishment, etc., charges common to the various Supply Schemes.	6,62,901	..	6,62,901	6,62,901
Food Publicity Scheme	276	..	276	276
Administration of Cloth and Yarn Control Order and Standard Cloth Scheme.	1,42,985	..	1,42,985	1,42,985
Purchase of Lease/Lend Lorries	4,20,684	..	4,20,684	4,20,684
<i>Deduct</i> —Amount transferred to the Capital head “85-A.—Capital Outlay on State Schemes of Government Trading”.	—23,79,036	..	—23,79,036	—23,79,036
TOTAL	3,31,474	..	3,31,474	3,31,474

63-A.—Expenditure connected with Post-war Planning and Development—

Secretariat . . . . .	..	..	..	1,21,911	..	1,21,911	1,21,911
Special Commissions and Committees . . . . .	..	..	..	76	..	76	76
Employment Organisations . . . . .	..	..	..	22,115	..	22,115	22,115
Miscellaneous . . . . .	..	..	..	14,638	..	14,638	14,638
Charges in England . . . . .	..	..	..	15,870	..	15,870	15,870
TOTAL . . . . .	..	..	..	1,74,610	..	1,74,610	1,74,610

63-B.—Community Development Projects—

General Administration . . . . .	..	..	..	2,71,225	..	2,71,225	2,71,225
Education . . . . .	..	..	..	18,408	..	18,408	18,408
Medical . . . . .	..	..	..	22,254	..	22,254	22,254
Public Health . . . . .	..	..	..	54,917	..	54,917	54,917
Agriculture . . . . .	..	..	..	14,837	..	14,837	14,837
Veterinary . . . . .	..	..	..	7,919	..	7,919	7,919
Industries and Supplies . . . . .	..	..	..	50,764	..	50,764	50,764
Civil Works . . . . .	..	..	..	30,266	..	30,266	30,266
Miscellaneous . . . . .	..	..	..	2,250	..	2,250	2,250
Irrigation . . . . .	..	..	..	30,657	..	30,657	30,657
TOTAL . . . . .	..	..	..	5,03,497	..	5,03,497	5,03,497

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—Extraordinary Items— <i>concl'd.</i>							
64-B.—Civil Defence—							
Miscellaneous	13,648	..	13,648	13,648
<i>Deduct</i> —Share paid by the Central Government	—5,516	..	—5,516	—5,516
TOTAL	8,132	..	8,132	8,132
FF.—Civil Administration—Capital Account within the Revenue Account—							
43-A.—Capital Outlay on Industrial Development—							
Investment in Government Commercial undertakings	1,41,075	..	1,41,075	1,41,075
Investment in shares of Commercial Concerns	60,710	..	60,710	60,710
TOTAL	2,01,785	..	2,01,785	2,01,785
II.—Capital Account of Electricity Schemes within the Revenue Account—							
53.—Capital Outlay on Electricity Schemes—							
II.—Thermo-Electric Schemes—							
Cuttack Thermal Scheme—							
Works	4,15,690	..	4,15,690	4,15,690
TOTAL	4,15,690	..	4,15,690	4,15,690

A.—Town Electrification Scheme—Group I—

Works . . . . .	..	..	..	29,660	..	29,660	29,660
<i>Add</i> —Amount transferred from “ S1-A.—Capital Outlay on Electricity Schemes ”.	..	..	..	56,893	..	56,893	56,893
<hr/>							
TOTAL—A. . . . .	..	..	..	86,553	..	86,553	86,553
<hr/>							

B.—Town Electrification Scheme—Group II—

Works . . . . .	..	..	..	27,888	..	27,888	27,888
Tools and plant . . . . .	..	..	..	9,285	..	9,285	9,285
<i>Add</i> —Amount transferred from “ S1-A.—Capital Outlay on Electricity Schemes ”.	..	..	..	24,677	..	24,677	24,677
<hr/>							
TOTAL—B. . . . .	..	..	..	61,850	..	61,850	61,850

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes within the Revenue Account—<i>concl.</i>							
53.—Capital outlay on Electricity Schemes— <i>concl.</i>							
C.—Baripada Electrification Scheme—							
Works	8,272	..	8,272	8,272
Tools and plant	3,655	..	3,655	3,655
Add—Amount transferred from “81-A.—Capital Outlay on Electricity Schemes”.	21,191	..	21,191	21,191
TOTAL.—C.	33,118	..	33,118	33,118
GRAND TOTAL	5,97,211	..	5,97,211	5,97,211
JJ.—Miscellaneous Capital Account within the Revenue Account—							
55-A.—Commutation of pensions financed from Ordinary Revenues—							
Amount transferred from “83.—Payments of commuted value of pensions”.	1,82,375	..	1,82,375	1,82,375
TOTAL	1,82,375	..	1,82,375	1,82,375

57-A.—Capital Outlay on Rail-Road Co-ordination Scheme
financed from Ordinary Revenues—

Investment in shares of Road Transport Companies	.	..	..	..	9,44,000	..	9,44,000	9,44,000
<hr/>								
TOTAL	.	..	..	..	9,44,000	..	9,44,000	9,44,000
<hr/>								

57-B.—Capital Outlay on Road and Water Transport
Schemes financed from Ordinary Revenues—

(a) Road Transport—

Motor Transport Services	.	.	.	.	..	..	..	2,83,539	..	2,83,539	2,83,539
<hr/>											
TOTAL	.	..	..	..	..	..	..	2,83,539	..	2,83,539	2,83,539
<hr/>											

FF.—Civil Administration—Capital Accounts Outside the
Revenue Account—71.—Capital Outlay on schemes of Agricultural Improve-
ment and Research—

Special Paddy Cultivation Scheme	.	.	.	.	..	..	..	35,000	..	35,000	35,000
Reclamation of the Kausalaya Ganga Project	.	.	..	..	..	..	..	—1,600	..	—1,600	—1,600
<hr/>											
TOTAL	.	..	..	..	..	..	..	33,400	..	33,400	33,400
<hr/>											

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—							
80-A.—Capital Outlay on Multipurpose River Schemes—							
Productive—							
Hirakud Dam Project—							
I.—Dam and Appurtenant Works—							
Works . . . . .	..	..	..	5,75,56,783	..	5,75,56,783	5,75,56,783
Establishment . . . . .	..	..	..	30,53,463	..	30,53,463	30,53,463
Tools and plant . . . . .	..	..	..	7,33,671	..	7,33,671	7,33,671
Suspense . . . . .	..	..	..	—67,83,022	..	—67,83,022	—67,83,022
Interest on capital	62,71,429	..	62,71,429	..	..	..	62,71,429
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	..	—5,89,900	..	—5,89,900	—5,89,900
TOTAL—I	62,71,429	..	62,71,429	5,39,70,995	..	5,39,70,995	6,02,42,424
II.—Main Canals, Branches, Distributaries and Water Courses—							
Works . . . . .	..	..	..	53,33,644	..	53,33,644	53,33,644
Establishment . . . . .	..	..	..	7,11,265	..	7,11,265	7,11,265
Tools and plant . . . . .	..	..	..	24,100	..	24,100	24,100
Suspense . . . . .	..	..	..	10,98,146	..	10,98,146	10,98,146
Interest on capital	8,32,823	..	8,32,823	..	..	..	8,32,823
TOTAL—II	8,32,823	..	8,32,823	71,67,155	..	71,67,155	79,99,978

III.—Navigation—

Works . . . . .	..	..	98,142	..	98,142	98,142
Establishment . . . . .	..	..	22,402	..	22,402	22,402
Tools and Plant . . . . .	..	..	2,318	..	2,318	2,318
Suspense . . . . .	..	..	—7,696	..	—7,696	—7,696
Interest on Capital	13,381	..	13,381	..	..	13,381
<hr/>						
TOTAL—III	13,381	..	13,381	1,15,166	..	1,15,166 1,28,547
<hr/>						

IV.—Hydro-Electric Installation—

Works . . . . .	..	..	23,50,210	..	23,50,210	23,50,210
Establishment . . . . .	..	..	2,92,512	..	2,92,512	2,92,512
Tools and Plant . . . . .	..	..	40,711	..	40,711	40,711
Suspense . . . . .	..	..	1,01,593	..	1,01,593	1,01,593
Interest on Capital	3,23,112	..	3,23,112	..	..	3,23,112
<hr/>						
TOTAL—IV	3,23,112	..	3,23,112	27,85,026	..	27,85,026 31,08,138
<hr/>						
GRAND TOTAL	74,40,745	..	74,40,745	6,40,38,342	..	6,40,38,342 7,14,79,087

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

Heads.	Actuals for 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7		8
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—							
81-A.—Capital Outlay on Electricity Schemes—							
I.—Hydro-Electric Schemes—							
A.—Machkund (Duduma) Hydro-Electric Scheme—							
Works	30,75,743	..	30,75,743	30,75,743
Establishment	4,70,390	..	4,70,390	4,70,390
Tools and plant	2,51,605	..	2,51,605	2,51,605
Suspense	7,80,692	..	7,80,692	7,80,692
Charges in England	1,36,415	..	1,36,415	1,36,415
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—47,499	..	—47,499	—47,499
TOTAL—A	46,67,346	..	46,67,346	46,67,346

B.—Duduma Transmission Scheme—

Works . . . . .	..	..	..	1,80,761	..	1,80,761	1,80,761
Establishment . . . . .	..	..	..	77,692	..	77,692	77,692
Tools and plant . . . . .	..	..	..	21,054	..	21,054	21,054
Suspense . . . . .	..	..	..	1,04,475	..	1,04,475	1,04,475
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	..	—624	..	—624	—624
<i>Deduct</i> —Amount financed from Ordinary Revenues	..	..	..	—24,677	..	—24,677	—24,677
TOTAL-B . . . . .	..	..	..	3,58,681	..	3,58,681	3,58,681
TOTAL—I . . . . .	..	..	..	50,26,027	..	50,26,027	50,26,027

II.—Thermo-Electric Schemes—

A.—Cuttack Thermal Scheme—

Works . . . . .	..	..	..	11,71,197	..	11,71,197	11,71,197
Establishment . . . . .	..	..	..	90,082	..	90,082	90,082
Tools and plant . . . . .	..	..	..	55,231	..	55,231	55,231
Suspense . . . . .	..	..	..	—5,71,261	..	—5,71,261	—5,71,261
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	..	—13,787	..	—13,787	—13,787
<i>Deduct</i> —Amount financed from Ordinary Revenues	..	..	..	—78,084	..	—78,084	—78,084
TOTAL—II . . . . .	..	..	..	6,53,378	..	6,53,378	6,53,378
GRAND TOTAL	56,79,405	..	56,79,405	56,79,405

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

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[Accounts] FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Heads.	ACTUALS ^{for} 1952-53.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—							
82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account—							
Investment on shares of Road Transport Companies	9,79,500	..	9,79,500	9,79,500
<i>Deduct</i> —Amount financed from Ordinary Revenues	—9,44,000	..	—9,44,000	—9,44,000
TOTAL	35,500	..	35,500	35,500
82-B.—Capital outlay on Road and Water Transport Schemes outside the Revenue Account—							
Road Transport—							
Motor Transport Services	2,83,887	..	2,83,887	2,83,887
<i>Deduct</i> —Expenditure financed from ordinary Revenues	—2,83,539	..	—2,83,539	—2,83,539
TOTAL	348	..	348	348

83.—Payments ^{of} commuted value of pensions—

Payments of commuted value of pensions—

Payments in India . . . . .	..	..	..	1,82,375	..	1,82,375	1,82,375
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	..	..	—1,82,375	..	—1,82,375	—1,82,375
<hr/>							
TOTAL . . . . .	..	..	..	..	..	..	..
<hr/>							

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

Grain Supply Scheme . . . . .	..	..	..	—21,74,200	..	—21,74,200	—21,74,200
Standard Cloth Scheme . . . . .	..	..	..	—639	..	—639	—639
Other Miscellaneous Schemes . . . . .	..	..	..	—5,15,782	..	—5,15,782	—5,15,782
<i>Add</i> —Establishment and other charges transferred from the head “63.—Extraordinary Charges”	23,79,036	..	23,79,036	23,79,036
<hr/>							
TOTAL	—3,11,585	..	—3,11,585	—3,11,585
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No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

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[Accounts] FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Nature of Expenditure.	EXPENDITURE DURING THE YEAR 1952-53.			Expenditure to end of the year 1952-53.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	
1	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Orissa Canal Project . . . . .	..	..	..	2,69,76,954
Rushikulya system . . . . .	..	..	..	51,86,712
TOTAL	..	..	..	3,21,63,666
<i>Deduct—</i> Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).	..	..	..	—17,71,522
Net amount outside the Revenue Account . . . . .	..	..	..	3,03,92,144
71.—Capital outlay on schemes of Agricultural Improvement and Research—				
Special Paddy Cultivation Scheme	35,000	..	35,000	35,000
Reclamation of the Kausalya Ganga Project	—1,600	..	—1,600	18,400(a)
TOTAL	33,400	..	33,400	53,400

72.—Capital outlay on Industrial Development—

Investment in Government Commercial Undertakings—

Cold storage plant	1,41,075(b)	..	1,41,075	3,53,065
Pilot plant for production of special alloy and steel . . . . .	..	..	..	1,33,333

Investment in shares of Commercial Concerns—

Orissa Textile Mills Co., Ltd. . . . .	..	..	..	10,20,000
Puri Electricity Supply Co., Ltd. . . . .	..	..	..	1,10,000
Kalinga Refrigerators Corporation, Ltd. . . . .	..	..	..	3,00,000
Mayurbhanj Potteries . . . . .	..	..	..	12,500
Orissa Cement, Ltd. . . . .	..	..	..	40,00,000
Mayurbhanj Textiles, Ltd.	50,000(b)	..	50,000	50,000
Gauhati Electric Supply Co., Ltd.	10,210(b)	..	10,210	10,210
National Security Bank	500(b)	..	500	500

TOTAL	2,01,785 ✓	..	2,01,785	59,89,608
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<i>Deduct</i> —Amount financed from Ordinary Revenue	—2,01,785 ✓	..	—2,01,785	—58,56,275
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Net amount outside the Revenue Account	1,33,333
--	----	----	----	----------

(a) Includes Rs. 20,000 previously booked under '72.—Capital outlay on Industrial Development' and transferred without financial adjustment.
 (b) Directly booked under '43-A.—Capital outlay on Industrial Development'.

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA. [Accounts]

1957-58

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

Nature of Expenditure	EXPENDITURE DURING THE YEAR 1952-53.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Expenditure to end of the year 1952-53.
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital outlay on Multi-purpose River Schemes—				
Hirakud Dam Project	7,14,79,087	..	7,14,79,087	23,76,80,209
TOTAL	7,14,79,087	..	7,14,79,087	23,76,80,209
81.—Capital Account of Civil Works outside the Revenue Account				
TOTAL	..	..	..	5,063
81-A.—Capital outlay on Electricity Schemes—				
I.—Hydro-Electric Schemes—				
Machkund (Duduma) Hydro-Electric Scheme	46,67,346	..	46,67,346	1,59,90,715
Duduma Transmission Scheme	3,58,681(b)	..	3,58,681	9,97,807
Hirakud Hydro-Electric (Distribution) Scheme . . . . .	..	..	..	3,22,989

II.—Thermo-Electric Scheme—

Cuttack Thermo-Electric Scheme	10,69,068(b)(c)	..	10,69,068	74,34,385
Town Electrification Schemes—				
(1) Town Electrification Scheme-Group—I	86,553(d)	..	86,553	3,16,657
(2) Town Electrification Scheme-Group—II	61,850(d)	..	61,850	4,44,968
(3) Baripada Electrification Scheme	33,118(d)	..	33,118	4,57,874
	TOTAL	..	62,76,616	2,59,65,395
<hr/>				
Deduct—Amount financed from Ordinary Revenues	—5,97,211	..	—5,97,211	—16,13,458
<hr/>				
Net amount outside the Revenue Account	56,79,405	..	56,79,405	2,43,51,937
<hr/>				
82-A.—Capital outlay on Rail-Road Co-ordination Scheme outside the Revenue Account—				
Investment in shares of Road Transport Companies	9,79,500	..	9,79,500	17,30,198
<hr/>				
Deduct—Amount financed from Ordinary Revenues	—9,44,000	..	—9,44,000	—94,94,698 16,94,698
<hr/>				
Net amount outside the Revenue Account	35,500	..	35,500	35,500

(b) Includes Rs.—24,677 and Rs.—78,084 being the capital expenditure transferred from “81-A.—Capital outlay on Electricity Schemes outside the Revenue Account” to the corresponding capital head “53.—Capital outlay on Electricity Schemes within the Revenue Account”.

(c) Includes Rs. 4,15,690 directly booked under “53.—Capital outlay on Electricity Schemes within the Revenue Account”.

(d) Directly booked under “53.—Capital outlay on Electricity Schemes within the Revenue Account”.

DURING

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

Nature of Expenditure.	EXPENDITURE DURING THE YEAR 1952-53.			Expenditure to end of the year 1952-53.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82-B.—Capital outlay on Road and Water Transport Schemes outside the Revenue Account—				
(a) Road Transport—				
Motor Transport Services	2,83,887	..	2,83,887	15,04,408
<i>Deduct</i> —Amount financed from ordinary Revenues	—2,83,539	..	—2,83,539	—2,99,482
Net amount outside the Revenue Account	348	..	348	12,04,926
83.—Payment of commuted value of pensions				
	1,82,375	..	1,82,375	8,42,582
<i>Deduct</i> —Amount financed from ordinary Revenues	—1,82,375	..	—1,82,375	—8,42,582
Net amount outside the Revenue Account . . . . .	..	..	..	..

85-A.—Capital outlay on State Schemes of Government Trading	—3,11,585	..	—3,11,585	—1,20,11,286
	<hr/>			
TOTAL	—3,11,585	..	—3,11,585	—1,20,11,286
	<hr/>			
85-B.—Appropriation to Contingency Fund . . . . .	..	..	..	35,00,000
	<hr/>			
TOTAL . . . . .	..	..	..	35,00,000
	<hr/>			
GRAND TOTAL	7,69,16,155	..	7,69,16,155	28,53,45,226
	<hr/>			

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

1.—Report.

INTRODUCTORY.

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

3. The process of determination of the pre-merger assets and liabilities of the merged States has not yet been completed. The following statement, however, indicates the position to end of the year 1952-53 :—

Assets.	Rs.
Balance outstanding on the 1st April, 1952	1,25,07,499
Corrections made in the outstanding balance as a result of further verification	+4,12,796
TOTAL	1,29,20,295
 <i>Deduct—</i>	
(i) Amount brought to Government Accounts by correction of opening balance (<i>vide</i> para. 7)	—16,34,572
(ii) Amount credited to the relevant receipt heads in respect of items of assets not pertaining to Debt, Deposit, etc., heads	—2,72,762
(iii) Amount credited to Government Account prior to 1951-52	—59,112
Outstanding balance on the 31st March, 1953	1,09,53,849

<i>Liabilities.</i>	Rs.
Balance outstanding on the 1st April, 1952	84,36,086
Corrections made in the outstanding balance as a result of further verification	—39,523
	<hr/>
	83,96,563
<i>Deduct</i> —Amount debited to relevant service heads on account of payment of arrear claims in cash	—9,007
	<hr/>
Outstanding Balance	83,87,556

Vigorous action is being taken to expedite the determination of the correct figures of these assets and liabilities in consultation with local officers and the Finance Department.

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of Orissa on the 31st March, 1953 :—

(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.
24,50,96,127	A to M and part of Section P.	Government Consolidated Fund—		
	N	Public Debt . . . . .	..	27,53,45,941
2,11,95,287	R	Loans and Advances by State Governments—		
		Contingency Fund . . . . .	..	35,00,000
		Public Account—		
	O	Unfunded Debt . . . . .	..	1,10,55,609
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance . . . . .	..	2,31,26,422
10,45,282		Investments—		
34,29,634		(ii) Advances not bearing interest—		
		(iii) Suspense—		
		Investments—		
1,19,48,126		Other items (Net)—		
17,56,641	S	Remittances—		
		I.—Remittances within India (Net)—		
48,96,491	V	Cash Balance (Closing)—		
2,36,60,384				
<hr/>				
31,30,27,972		TOTAL . . . . .	..	<hr/>31,30,27,972 <hr/>

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

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

**Sections A to M and Part of Section P.—Government Account
Dr. Rs. 24,50,96,127.**

6. 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 accounts for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
18,13,28,020	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1952-53	12,62,08,729
11,51,56,020	C.—Expenditure on Revenue Account for 1952-53 . . . . .	..
7,69,16,155	D.—Capital Expenditure outside the Revenue Account for 1952-53.	..
	E.—Miscellaneous	20,95,339
	F.—Closing Balance	24,50,96,127
37,34,00,195	TOTAL	37,34,00,195

7. The opening balance on the 1st April, 1952 as shown against item A is less than the previous year's closing balance by Rs. 16,34,572. The decrease is due to the incorporation in the accounts of the State Government of certain pre-merger balances of the merged States. The amount shown against item E relates to the adjustment made in connection with the repayment of the debt due to the Central Government. The following are the heads under which

the opening balance has been changed by correction :—

P.—Deposits and Advances—	Dr. balance increase
Part III—Advances not bearing interest :—	Rs.
Advances Repayable—	
Permanent Advances	68
Part IV—Suspense :—	
Suspense Accounts—	
Cash Balance Investment Account	16,34,504
TOTAL	16,34,572

Section N.—Public Debt Cr. Rs. 27,53,45,941

8. 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, 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, 1953 and the capital and other disbursements which are treated as a set-off against these liabilities will be found in statement No. 2 of this part of the report.

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

Loans from the Central Government Cr. Rs. 27,53,45,941

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 for various purposes.

The particulars of the loans and the balance of each loan outstanding on the 31st March, 1953 have been given in paragraph 13 of the Report of part A.

Section R.—Loans and Advances by State Governments Dr. Rs. 2,11,95,287.

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

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

	Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	86,582
Loans to District Boards and other Local Fund Committees	5,04,219
Advances to cultivators	94,09,770
Advances under Special Laws	35,02,334
Miscellaneous Loans and Advances	72,54,267
(2) Loans to Government servants—	
House Building Advances	12,891
Advances for the purchase of motor conveyances	3,89,431
Advances for the purchase of other conveyances	35,821
Other Advances	—28
TOTAL	2,11,95,287

Loans to Municipalities Dr. Rs. 86,582

11. Repayments of loans have been effected in regular instalments according to the terms and conditions of the loans. The balance has been verified with the broad sheet subject to a difference of *minus* Rs. 31,083. The difference is made up of *minus* Rs. 20,989 relating to 1950-51 and *minus* Rs. 10,094 to 1951-52. The difference is due to non-receipt of details from the *ex-State* areas for which the respective administrators have been addressed.

Certificates accepting the balances have not yet been received.

Loans to District and other Local Fund Committees Dr. Rs. 5,04,219

12. This is the aggregate of the balances of loans taken by the District Boards, etc., in the State. The recoveries due in the year have been made according to the terms fixed by Government. Certificates accepting the balances are awaited from the administrators. It has been verified with the broad sheet balance subject to a difference of *minus* Rs. 216 relating to 1952-53. The difference has been adjusted in 1953-54.

Certificates accepting the balances are awaited.

Advances to Cultivators Dr. Rs. 94,09,770

13. The balance consists of :—

	Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (Ordinary)	6,97,551
(ii) Advances under the Land Improvement Act XIX of 1883 (Grow More Food)	34,21,410
(iii) Advances under Agriculturists' Loans Act XII of 1884 (Ordinary)	22,38,213
(iv) Advances under Agriculturists' Loans Act XII of 1884 (Grow More Food)—	
(a) Ploughs and Bullocks	2,872
(b) Other items	30,49,724
TOTAL	94,09,770

The detailed accounts of the loans under the above heads are kept by District officers or other Administrative authorities, who are responsible for realising both the principal and the interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broadsheets maintained in the Accounts Office, the latter being reconciled with the Administrative balances certified by the District or Revenue authorities concerned. There were differences of *minus* Rs. 67,465 under head (i), Rs. 595 under head (ii), Rs. 7,01,195 under head (iii) *minus* Rs. 5,22,965 under head (iv)(a) and Rs. 16,61,492 under head (iv)(b) between the Ledger and Broad sheet balances which are under reconciliation. Certificates accepting the balances are awaited.

The yearwise analysis of the differences is given below :—

Item No.	1949-50	1950-51	1951-52	1952-53	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(i)	—1,62,061	—1,562	98,263	—2,105	—67,465
(ii)	—352	—4,829	6,200	—424	595
(iii)	—15	25,170	—2,23,262	8,99,302	7,01,195
(iv)(a)	—3,183	—376	—6,25,673	1,06,267	—5,22,965
(iv)(b)	—112	—18,257	11,67,844	5,12,017	16,61,492

Advances under Special Laws Dr. Rs. 35,02,334

14. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to private individual and Industrial Concerns. There was a difference of *minus* Rs. 5,342 relating to 1950-51 between the Ledger and Broad sheet balances. The difference is in course of adjustment.

Miscellaneous Loans and Advances Dr. Rs. 72,54,267

Dr. Rs.

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

(1) Mohsin Endowment Fund	340
(2) Imprest to Chowkidari Reward Fund	25,000
(3) Loans to Central Bank and Primary Societies in North Orissa	1,13,965
(4) Loans to Agricultural Marketing Society	26,695
(5) Loans to Orissa State Co-operative Bank	15,00,000
(6) Loans to Utkal Co-operative Cloth and Yarn Syndicate	—637
(7) Loans to Distilleries	36,048
(8) Loans for development of cocoon industries	4,606
(9) Loans to Co-operative Land Mortgage Bank	2,50,000
(10) Loans to Orissa Flying Club	10,000
(11) Loans for development of marine fisheries	13,272
(12) Loans to ex-service men	—3,556
(13) Loans to Hindu Religious Endowment Fund	73,000
(14) Loans to Textile Industries	3,935
(15) Loans to fishermen	1,42,080
(16) Miscellaneous loans	—12,45,757
(17) Loans to betel-leaf growers	80,610
(18) Loans to vegetable growers	3,212
(19) Loans to 'Tellies' Co-operative Societies	1,87,046
(20) Loans under the urban settlement scheme	13,68,572
(21) Loans to displaced fishermen	29,164
(22) Loans to Housing Board	14,67,600
(23) Loans to refugee students	2,707
(24) Loans to Hirakud Co-operative Society	13,750
(25) Loans for demonstration under the Agricultural Extension Scheme	4,200
(26) Advance to Mayurbhanj State Bank	7,000
(27) Loans for construction of godowns	11,600
(28) Loans to displaced agriculturists	29,79,792
(29) Loans to Pakistan refugees	—651
(30) Loans to weavers	1,10,668
(31) Loans for improvement of jute retting tanks	—7,724
(32) Loans to Filigree Workers' Co-operative Society	50,000
(33) Loans to Co-operative Societies in backward areas	—1,670
TOTAL	72,54,267

There were differences of *minus* Rs. 397, *minus* Rs. 13,407, *minus* Rs. 1,237, *minus* Rs. 651 and *minus* Rs. 1,670 under items 3, 8, 14, 29 and 33 which are under reconciliation.

The detailed accounts of loans under the above heads are maintained by the departmental authorities concerned. They are required to furnish to the Accounts Office an annual review showing the position of recoveries under each loan. In respect of items 2, 11, 15, 22 and 25 the departmental officers have certified that the recoveries have been effected regularly and that there is no bad debt. In respect of item 13 the departmental authorities have certified that although recovery has not been effected regularly, the loan cannot be treated as bad debt. In respect of other items the review statements are awaited.

Certificates accepting the balances have been received in 7 cases.

The *minus* balances under items 6, 12, 29, 31 and 33 are due to misclassification by the Treasury Officers and are under correspondence. The *minus* balance under item 16 is due to want of original debits consequent on non-adjustment of pre-merger balance of the merged States.

Loans to Government Servants—

	<i>Dr. Rs.</i>
(i) <i>House Building Advances</i>	12,891
(ii) <i>Advances for the purchase of motor conveyances</i>	3,89,431
(iii) <i>Advances for the purchase of other conveyances</i>	35,821
(iv) <i>Other Advances</i>	—28

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

Item (i).—There was a difference of Rs. 47,307 between the ledger and broadsheet balances which is under reconciliation. Of the difference, Rs. 45,872 relates to 1947-48, Rs. 27 to 1948-49, Rs. 590 to 1949-50, Rs. 725 to 1951-52 and Rs. 93 to 1952-53. Certificates accepting the balances are awaited.

Item (ii).—There was a difference of *minus* Rs. 9,842 between the ledger and broadsheet balances which is in course of adjustment. The difference is made up of *minus* Rs. 5,731 relating to 1949-50, *minus* Rs. 855 to 1951-52 and *minus* Rs. 3,256 to 1952-53.

Certificates accepting the balances are awaited.

Item (iii).—There was a difference of *minus* Rs. 5,187 between the ledger and broadsheet balances made up of *minus* Rs. 1,526 relating to 1948-49, *minus* Rs. 86 to 1949-50, *minus* Rs. 3,335 to 1951-52 and *minus* Rs. 240 to 1952-53.

Certificates of acceptance of balances are awaited.

Item (iv).—There was a difference of Rs. 28 made up of Rs. 21 relating to 1949-50 and Rs. 7 to 1951-52.

Certificate of acceptance of balances are awaited.

Contingency fund Cr. Rs. 35,00,000

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

PUBLIC ACCOUNT.

Section O.—Unfunded Debt Cr. Rs. 1,10,55,609

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

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

State Provident Funds Cr. Rs. 1,10,55,609

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

	Cr. Rs.
General Provident Fund	1,02,99,394
Contributory Provident Fund	1,40,219
Indian Civil Service Provident Fund	5,12,208
Indian Civil Service (Non-European Members) Provident Fund	1,03,788
TOTAL	1,10,55,609

The amounts at credit of the subscribers on the 31st March, 1953 have been communicated to them in accordance with usual procedure.

General Provident Fund Cr. Rs. 1,02,99,394

20. Subscribers to this fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service (for whom separate funds exist) and other joint cadre officers whose fund accounts are maintained in the office of the Accountant General, Bihar. Government servants in temporary superior service are also permitted to join the fund on certain conditions. The ledger balance of this fund on the 31st March, 1953 on the books of the Accounts Office is proved with the sum total of the balances of the personal accounts of the subscribers to the fund. This reconciliation was effected except in regard to a sum of Rs. 1,66,417 which is in course of adjustment. This is made up of *minus* Rs. 30 relating to 1946-47, *minus* Rs. 16 to 1947-48, *minus* Rs. 1,921 to 1948-49, Rs. 15,563 to 1949-50, Rs. 19,234 to 1950-51, Rs. 32,374 to 1951-52 and Rs. 1,01,213 to 1952-53.

Contributory Provident Fund Cr. Rs. 1,40,219

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

The balance consists of :—

	Rs.
(i) Civil Defence Contributory Provident Fund	845
(ii) Other Contributory Provident Fund	1,39,374
TOTAL	1,40,219

The sum total of the balances in the personal accounts of the subscribers agreed with the ledger balance except in regard to a sum of *minus* Rs. 4 in the case of (i) and Rs. 96,025 in the case of (ii) which are under reconciliation. The difference under item (i) relates to 1947-48 and that under item (ii) is made up of Rs. 69,999 relating to 1949-50, Rs. 7,235 to 1950-51, Rs. 25,031 to 1951-52 and *minus* Rs. 6,240 to 1952-53.

Indian Civil Service Provident Fund Cr. Rs. 5,12,208

22. The balance represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. There was a difference of Rs. 1,108 between the ledger and broadsheet balances which has been adjusted in the accounts for 1953-54.

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 1,03,788

23. The fund was established on the 1st January, 1931 and is open only to non-European Members of the Indian Civil Service. There was a difference of Rs. 330 between the ledger and broadsheet figures which has since been adjusted.

SECTION P.—DEPOSITS AND ADVANCES.

24. This section falls into three parts, namely :—

	Dr. Rs.	Cr. Rs.
(i) Deposits not bearing interest	10,45,282	2,31,26,422
(ii) Advances not bearing interest	34,29,634	..
(iii) Suspense	1,37,04,767	..
TOTAL	1,81,79,683	2,31,26,422

Deposits not bearing interest $\left\{ \begin{array}{l} \text{Cr. Rs. 2,31,26,422} \\ \text{Dr. Rs. 10,45,282} \end{array} \right.$

25. This part consists of ^{three} ~~two~~ main divisions, namely:—

	Cr. Rs.	Dr. Rs.
(i) Sinking Funds	6,47,400	..
(ii) Reserve Funds	34,67,586	10,45,282
(iii) Other Deposit Accounts	1,90,11,436	..
TOTAL	2,31,26,422	10,45,282

Sinking Funds Cr. Rs. 6,47,400

26. The balance under this head is made up of:—

	Cr. Rs.
(i) Sinking Fund—Industrial Housing Scheme	47,400
(ii) Sinking Fund—State Transport Service	6,00,000
TOTAL	6,47,400

These funds have been created by the State Government to provide for repayment of the loans taken from the Central Government for the Industrial Housing Scheme and the State Transport Service at the time of the maturity of the loans. An account of the transactions of the funds has been given in Account 4 of this part.

Reserve Funds } Cr. Rs. 34,67,586
 Dr. Rs. 10,45,282

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

	Dr. Rs.	Cr. Rs.
Orissa Famine Relief Fund . . . . .	..	11,19,894
Orissa Famine Relief Fund Investment Account	10,45,282	..
Fund for development of forests . . . . .	..	7,45,509
Orissa Loan Stipend Fund . . . . .	..	—47,959
Deposits of Depreciation Reserve of Commercial concerns—		
State Transport Service . . . . .	..	8,43,052
Depreciation Reserve Fund—		
Electricity . . . . .	..	2,59,999
Zamindari Abolition Fund . . . . .	..	5,47,100
TOTAL	10,45,282	34,67,586

Orissa Famine Relief Fund Cr. Rs. 11,19,894

Orissa Famine Relief Fund Investment Account Dr. Rs. 10,45,282

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

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

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

The balance at credit of the Fund on the 31st March, 1953 consisted of Rs. 74,612 in cash and Rs. 10,45,282 invested in securities of the Central Government.

Against the face value of Rs. 9,57,000 the market value of these securities amounted on the 31st March, 1953 to Rs. 9,12,506. The value of these securities has been certified as correct by the Government of Orissa after verification in consultation with the Reserve Bank of India. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

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

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

Orissa Loan Stipend Fund Cr. Rs. —47,959

30. The Fund has been created with the object of giving financial assistance to deserving students to prosecute higher studies in foreign countries and also for advanced studies in India. It is credited with the Government contributions, private donations and recoveries from stipendiaries and debited with the advances granted to stipendiaries. The *minus* balance represents the amount overdrawn. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Deposits of Depreciation Reserve of Commercial Concerns—State Transport Service Cr. Rs. 8,43,052

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

Depreciation Reserve Fund—Electricity Cr. Rs. 2,59,999

32. The Fund has been created out of the State revenues for the various electricity schemes, for renewal and replacement of electric engines, etc., necessitated by ordinary wear and tear or extraordinary and unforeseen circumstances. A *pro forma* account of the Fund has been given in Account No. 4 of this part.

Zamindari Abolition Fund Cr. Rs. 5,47,100

33. This Fund has been created under the Orissa Estates Abolition Act, 1951. It is credited with the revenues collected from the Estates and debited with all expenses connected with the management of these Estates inclusive of works of benefit and payment of compensations to *ex*-zamindars. A *pro forma* Account of the Fund has been given in Account No. 4 of this part.

Other Deposit Accounts Cr. Rs. 1,90,11,436.

34. The outstandings are as follows :—

	Cr. Rs.
Deposits of Local Funds	49,06,191
Departmental and Judicial deposits—	
Civil Deposits	70,60,776
Other Accounts	70,44,469
TOTAL	1,90,11,436

Deposits of Local Funds Cr. Rs. 49,06,191

35. The details of these deposits are :—

	Cr. Rs.
District Funds	38,19,818
Municipal Funds	7,76,124
Other Funds—	
Port and Marine Funds	35,521
Education Funds	1,14,205
Medical and Charitable Funds	1,38,248
Public Works Funds	27,179
Other Miscellaneous Funds	—4,904
TOTAL	49,06,191

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

District Funds Cr. Rs. 38,19,818

36. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	36,92,666
(b) Union Funds	39,117
(c) Anchal Funds	88,035
TOTAL	38,19,818

Certificates of acceptance of balance under item (a) have been received in eleven out of 16 cases. There were differences of *minus* Rs. 8,689 under (a) and *minus* Rs. 1,194 under (b) between the ledger and broadsheet balances which are under reconciliation. Of the difference under (a) *minus* Rs. 8,640 relates to 1950-51 and *minus* Rs. 49 to 1951-52 and that under (b) *minus* Rs. 1,194 to 1952-53.

The funds under item (c) have been constituted under sub-section (1) of Section 47 of the Orissa Estates Abolition Act, 1951 in order to provide for charges and other expenses incidental to the management and administration of the *Anchals* created under the said Act. They are administered by the *Anchal Shasans*. The balance has been verified and agreed with the broadsheet balance. Certificates accepting the balances have been received in 9 out of 11 cases.

Municipal Funds Cr. Rs. 7,76,124

37. This represents the balances at the credit of the Municipalities. There is a difference of *minus* Rs. 23,503 between the ledger and broadsheet balances, which is under reconciliation. It is made up of *minus* Rs. 24,190 relating to 1947-48, Rs. 80 to 1948-49, *minus* Rs. 100 to 1950-51, *minus* Rs. 487 to 1951-52 and Rs. 1,194 to 1952-53.

Certificates accepting the balances have been received in 18 out of 22 cases.

Port and Marine Funds Cr. Rs. 35,521

38. This represents the balance at the credit of the Gopalpur Port Fund and other Orissa Ports Fund. There were differences of *minus* Rs. 134 and *minus* Rs. 7,374 under the Gopalpur Port Fund and other Orissa Ports Fund respectively between the ledger and broadsheet balances, which are under reconciliation. The difference of *minus* Rs. 134 relates to 1951-52 and that of *minus* Rs. 7,374 consists of *minus* Rs. 1,539 relating to 1950-51, *minus* Rs. 1,706 to 1951-52 and *minus* Rs. 4,129 to 1952-53.

Education Funds Cr. Rs. 1,14,205

39. This balance is composed of :—

	Dr. Rs.	Cr. Rs.
(a) Elementary Education Fund . . . . .	..	78,957
(b) Other Scholarship Fund	1,205	..
(c) Angul Primary Education Fund . . . . .	..	36,453
	<hr/>	<hr/>
TOTAL	1,205	1,15,410
	<hr/>	<hr/>
Net Cr.	..	1,14,205
	<hr/>	<hr/>

There was a difference of *minus* Rs. 1,244 between the ledger and broadsheet balances in case of (b) which is under reconciliation. It is made up of *minus* Rs. 1,262 relating to 1947-48 and Rs. 18 to 1952-53.

Certificates of acceptance of balance under (a) have been received in 2 out of 3 cases.

Medical and Charitable Funds Cr. Rs. 1,38,248

40. The balance consists of :—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims Lodging House Fund	1,38,488
(b) Leper Asylum Fund	158
(c) Medical Registration Fund	—2,711
(d) Orissa Nurses and Midwives Council Fund	1,254
(e) Medical Examination Fund	1,059
TOTAL	1,38,248

There were differences of *minus* Rs. 132, *minus* Rs. 2,720, Rs. 1,185 and Rs. 110 in cases of (a), (c), (d) and (e) respectively between the ledger and broadsheet balances which are under reconciliation. The *minus* balance under (c) is due to misclassification and is under correspondence with the treasuries concerned. The difference under (a) relates to 1950-51. Those under (c), (d) and (e) relate to 1951-52.

Public Works Funds—Khondmals Road Fund Cr. Rs. 27,179

41. 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.

Other Miscellaneous Funds Cr. Rs. —4,904

42. This head accommodates the transactions on account of Maths and other religious funds and M. S. E. Co-operative Credit Society Fund of the merged State of Mayurbhanj, and Ayurvedic Examination Board Fund. There was a difference of *minus* Rs. 18,069 between the ledger and broadsheet balances, which is under reconciliation. This is made up of *minus* Rs. 17,334 relating to 1947-48 and *minus* Rs. 735 to 1951-52.

Departmental and Judicial Deposits—Civil Deposits Cr. Rs. 70,60,776

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

	Cr. Rs.
Revenue Deposits	5,99,840
Civil Courts' Deposits	8,81,313
Criminal Courts' Deposits	4,35,845
Personal Deposits	21,35,938
Forest Deposits	24,925
Public Works Deposits	26,39,062
Trust Interest Funds	—13,057
Deposits on account of Police Funds	1,36,931
Deposits for work done for public bodies or private individuals	1,78,202
Unclaimed deposits in the General Provident Fund	—161
Deposits of fees received by Government Servants for work done for private bodies	31,871
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	5,855
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund	299
Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund	28
Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen	3
Deposits on account of moneys received for the Wavell Homes Appeal Fund	2,746
Assam Relief Fund	1,136
TOTAL	70,60,776

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

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

The receipts and payments, which are recorded in detail in Deposit Registers, are posted monthly by totals into a proof-sheet which provides columns for recording the repayment 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 in 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 balance, kept on the second plan consists mainly in agreeing the balance with that claimed by the Administrator.

Revenue Deposits Cr. Rs. 5,99,840

44. 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 *minus* Rs. 16,04,962 between the ledger and broadsheet balances is under reconciliation. This is made up of *minus* Rs. 720 relating to 1948-49, *minus* Rs. 5,370 to 1949-50, *minus* Rs. 53,257 to 1950-51, *minus* Rs. 13,91,173 to 1951-52 and *minus* Rs. 1,54,442 to 1952-53.

Certificates accepting the balances are awaited.

Civil Courts' Deposits Cr. Rs. 8,81,313

45. The details are as follows :—

	Cr. Rs.
(a) High Court's Deposits	1,83,624
(b) District Civil Courts' Deposits	6,89,668
(c) Deposits under Workmen's Compensation Act	8,021
TOTAL	8,81,313

There were differences of Rs. 2,304, *minus* Rs. 2,096 and *minus* Rs. 6,842 under items (a), (b) and (c) respectively which are under reconciliation. The difference under item (a) is made up of *minus* Rs. 16 relating to 1949-50, *minus* Rs. 49 to 1950-51, *minus* Rs. 257 to 1951-52 and Rs. 2,626 to 1952-53.

The difference under item (b) consists of Re. 1 relating to 1948-49, Rs. 7,770 to 1949-50, *minus* Rs. 12,291 to 1950-51, Rs. 13,78,456 to 1951-52 and *minus* Rs. 13,76,032 to 1952-53.

The difference under item (c) consists of *minus* Rs. 3,791 relating to 1949-50, Rs. 2,256 to 1951-52 and *minus* Rs. 5,307 to 1952-53.

Certificates accepting the balances are awaited.

Criminal Courts' Deposits Cr. Rs. 4,35,845

46. There was a difference of *minus* Rs. 36,221 between the ledger and broadsheet balances which is under reconciliation. The difference is made up of Rs. 54 relating to 1948-49, Rs. 30,646 to 1949-50, Rs. 10,227 to 1950-51, *minus* Rs. 18,671 to 1951-52 and *minus* Rs. 58,477 to 1952-53.

Certificates accepting the balances are awaited.

Personal Deposits Cr. Rs. 21,35,938

47. The total number of Personal Ledger Accounts open on the 31st March, 1953 was 284 against 283 of the previous year. No such account was opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows:—

	Cr. Rs.
Opening balance on the 1st April, 1952	6,12,157
Total credits during 1952-53	2,29,35,800
TOTAL	2,35,47,957
<i>Deduct—</i>	
Total debits during 1952-53	2,14,12,019
Closing balance on the 31st March, 1953	21,35,938

There was difference of *minus* Rs. 53,29,316 between the ledger and broadsheet balances which is under reconciliation. This is made up of Rs. 589 relating to 1948-49, Rs. 1,24,845 to 1949-50, *minus* Rs. 5,405 to 1950-51, *minus* Rs. 66,07,596 to 1951-52 and Rs. 11,58,251 to 1952-53.

Certificates accepting the balances are awaited in 104 out of 284 cases.

Forest Deposits Cr. Rs. 24,925

48. There was a difference of Rs. 21,507 between the ledger and broadsheet balances which is under reconciliation. It consists of *minus* Rs. 3,200 relating to 1948-49, *minus* Rs. 1,000 to 1949-50 and Rs. 25,707 to 1952-53.

Certificates of acceptance of balance are awaited.

Public Works Deposits Cr. Rs. 26,39,062

49. The details as per broadsheet are as follows:—

	Cr. Rs.
1. Cash deposits of subordinates as security	2,218
2. Cash deposits of contractors as security	14,24,291
3. Deposits for work to be done	1,68,988
4. Sums due to contractors on closed accounts	2,39,754
5. Miscellaneous deposits	7,48,639
TOTAL	25,83,890

There was a difference of Rs. 55,172 between the ledger and broadsheet balances consisting of Rs. 25,499 relating to 1949-50, Rs. 10,273 to 1950-51, Rs. 5,772 to 1951-52 and Rs. 13,628 to 1952-53. The difference is under reconciliation.

Trust Interest Fund Cr. Rs. —13,057

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

The *minus* credit balance under this head is made up of a credit balance of Rs. 21,287 and debit balance of Rs. 34,344. The former represents value of payment orders remaining unpaid on the 31st March, 1953 and the debit balance is due to the fact that on receipt of interest warrants, the amounts were debited to the fund before encashment.

Deposits on account of Police Funds Cr. Rs. 1,36,931

51. Certificates accepting the correctness of the balance have not been received from the Administrators. There was a difference of Rs. 25,552 between the ledger and broadsheet balances, which is under reconciliation. This consists of Rs. 71,584 relating to 1950-51, *minus* Rs. 32,352 to 1951-52 and *minus* Rs. 13,680 to 1952-53.

Deposits for work done for public bodies or private individuals Cr. Rs. 1,78,202

52. This represents money received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies. There was a difference of Rs. 22,749 between the ledger and broadsheet balances, which is under reconciliation. This consists of *minus* Rs. 1,136 relating to 1950-51 and Rs. 23,885 to 1952-53.

Unclaimed Deposits in the General Provident Fund Cr. Rs. —161

53. There was a difference of *minus* Rs. 212 between the ledger and broadsheet balances, which is under reconciliation. This is made up of *minus* Rs. 76 relating to 1949-50 and *minus* Rs. 136 to 1952-53.

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 31,871

54. 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 servants concerned. There was a difference of *minus* Rs. 6,471 between the ledger and broadsheet balances, which is under reconciliation.

	Cr. Rs.
(a) <i>Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association</i>	5,855
(b) <i>Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund</i>	299
(c) <i>Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund</i>	28
(d) <i>Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen</i>	3
(e) <i>Deposits on account of moneys received for Wavell Homes Appeal Fund</i>	2,746

55. 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 1952-53. There were differences of Rs. —662, and Rs. 266 between Ledger and Broadsheet balances in the case of (a) and (b) respectively which are under reconciliation. Of the difference under (a) Rs. —407 relates to 1950-51, Rs. —466 to 1951-52 and Rs. 211 to 1952-53. The difference under (b) relates to 1950-51.

Assam Relief Fund Cr. Rs. 1,136

56. This head has been temporarily opened to account for subscriptions received at treasuries and sub-treasuries and their remittance to the Secretary, Assam Governor's Earthquake Fund.

Other Accounts Cr. Rs. 70,44,469

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

The details of the above balance are as follows :—

	Cr. Rs.
Deposit Account of grants for Economic Development and Improvement of Rural areas	1,769
Deposit Account of grants made by the Indian Council of Agricultural Research	8,516
Subventions from Central Road Fund	91,656
Deposit Account of grants made by the Indian Central Jute Committee	64
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of food grains	68,48,444
Deposit Account of grants made by the Central Government for financing the Cotton Extension Scheme	40,858
Deposit Account of grants made by the Indian Central Oil Seeds Committee	14,416
Deposit Account of grants made by the Indian Central Coconut Committee	740
Deposit of the sale proceeds of World Health Organisation seals	6
Deposit Account of fund for lift irrigation scheme	38,000
TOTAL	70,44,469

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

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

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

Deposit Account of grants made by the Indian Council of Agricultural Research Cr. Rs. 8,516

59. The balance represents the unspent amount on the 31st March, 1953 of the grant made by the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects. A *pro forma* account of the transactions of the deposit account will be found in Account No. 4 of this part. The certificate of acceptance of the balance is awaited.

Subventions from Central Road Fund Cr. Rs. 91,656

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

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

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

A *pro forma* account of the transactions of the above deposit account has been given in Account No. 4 of this part.

Deposit Account of grants from the Central Government for the Food Production Drive Schemes— Bonus for accelerating production of foodgrains Cr. Rs. 68,48,444

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

Deposit Account of grants made by the Central Government for financing the Cotton Extension Scheme Cr. Rs. 40,858

62. The balance represents the unspent amount of the grant made by the Central Government during 1952-53 for the extension of cotton cultivation in Orissa. The certificate of acceptance is awaited.

A *pro forma* account of the deposit account has been given in Account No. 4 of this part.

Deposit Account of grants made by the Indian Central Oil Seeds Committee Cr. Rs. 14,416

63. The balance represents the unspent amount of the grant made by the Committee for the organisation of Co-operative Society of Tellies, oil seed growers and consumers in Orissa. There was a difference of Rs. 12,279 between the Ledger and Broadsheet balance which is being adjusted in the accounts for 1953-54. A *pro forma* account of the deposit account has been given in Account No. 4 of this part.

The certificate accepting the balance is awaited.

Deposit Account of grants made by the Indian Central Coconut Committee Cr. Rs. 740

64. The balance represents the unspent amount of the grant made for the establishment of the Regional Coconut Research Station and the Coconut Nursery. A *pro forma* account of the deposit account has been given in Account No. 4 of this part.

The certificate of acceptance of the balance is awaited.

Deposits of the sale proceeds of World Health Organisation Seals Cr. Rs. 6

65. This head is opened to accommodate the sale proceeds of World Health Organisation Seals. The balance represents the transactions during the year 1952-53.

Deposit Account of Fund for Lift Irrigation Scheme Cr. Rs. 38,000

66. This deposit account has been opened to finance expenditure connected with the Lift Irrigation Scheme in Orissa out of the total amount of Rs. 27 lakhs collected by the State Government in 1947 from the recipient administrators by way of bonus and surcharge on export of rice. A *pro forma* account of the deposit account has been given in Account No. 4 of this report.

Advances not bearing Interest Dr. Rs. 34,29,634

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

	Dr. Rs.
Advances Repayable	30,56,108
Permanent advances—Civil	89,707
Accounts with the Reserve Bank	4,288
Accounts with the Government of Pakistan	2,457
Accounts with the Government of Burma	366
Accounts with Part 'B' States	2,76,708
TOTAL	34,29,634

Advances Repayable Dr. Rs. 30,56,108

68. The details of the above are:—

	Dr. Rs.
Civil Advances	3,48,866
Special Advances	27,04,965
Forest Advances	—34,086
Revenue Advances—Advances for Survey Operations	36,363
TOTAL	30,56,108

Civil Advances Dr. Rs. 3,48,866

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

	Dr. Rs.
Objection Book Advances	3,08,923
Stock Advances for well-boring operations	3,494
Permanent Advances for seeds and implements	10,000
Police Grain Advances	26,449
TOTAL	3,48,866

The "Civil Advances" include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working upto the ledger; the latter are recorded in detail and recoveries are watched in the 'Objection Books' but they only pass as a single account upon the ledger. In the latter case, the ledger balance has to be agreed with the aggregate of the details upon the 'Objection Books' and in the former case, 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. 3,08,923

70. The ledger balances under this head are proved with those shown in the broadsheets maintained for several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the 'Objection Book.' There was a difference of Rs. 38,222 between the ledger and the total of the broadsheet balances, of which Rs. —3,935 has since been adjusted and the balance is in course of reconciliation. Out of the outstanding balance, a sum of Rs. 34,617 has since been recovered and the balance is in course of recovery.

<i>Stock Advances for well-boring operations</i>	Dr. Rs. 3,494
<i>Permanent Advances for seeds and implements</i>	Dr. Rs. 10,000

71. 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 permanent nature.

<i>Police Grain Advances</i>	Dr. Rs. 26,449
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72. The balance represents the amount outstanding against the Superintendent of Police, Cuttack, out of the advance sanctioned on account of purchase of grains for supply to the staff. The clearance of the balance is being watched carefully.

<i>Special Advances</i>	Dr. Rs. 27,04,965
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73. Under this head are recorded advances granted to Government servants and others under special orders of Government. The balance has been verified and agreed with the broadsheet balance.

Certificates accepting the balances are awaited.

<i>Forest Advances</i>	Dr. Rs. —
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74. There was a difference of Rs. —39,416 between the ledger and broadsheet balances consisting of Rs. —22,401 relating to 1948-49, Rs. —13,188 to 1949-50 and Rs. —3,827 to 1950-51. They are under reconciliation. The minus balance is due to misclassification in the accounts of *ex-States* area and is under correspondence with the Treasury Officers concerned.

<i>Revenue Advances—Advances for survey operations</i>	Dr. Rs. 36,363
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75. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private parties. The outstanding under this head is made up of (i) Revenue Survey Advances (Rs. 35,320) and (ii) Cost of Survey Marks (Rs. 1,043).

<i>Permanent Advances—Civil</i>	Dr. Rs. 89,707
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76. These are cash balances of permanent imprest held by certain Disbursing Officers for defraying contingent expenditure pending recoupment by drawing bills. There was a difference of Rs. —1,453 between the ledger and broadsheet balances consisting of Rs. —7 relating to 1950-51, Rs. —464 to 1951-52 and Rs. —982 to 1952-53.

Certificates accepting the balances have been received in 348 out of 533 cases.

<i>Accounts with the Reserve Bank of India</i>	Dr. Rs. 4,288
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77. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are credited or debited to this head.

The outstanding represents the balance due from the Reserve Bank of India which has been recovered during the year 1953-54.

Accounts with the Government of Pakistan *Dr. Rs. 2,457*

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

Accounts with the Government of Burma *Dr. Rs. 366*

79. The balance represents the outstanding amount due from the Government of Burma for which the monetary settlement through the Reserve Bank could not be effected before the Bank's Accounts for the year were closed. Out of the balance a sum of Rs. 223 has since been adjusted.

Accounts with Part 'B' States *Dr. Rs. 2,76,708*

80. The balance is made up of:—

	Dr. Rs.
(i) Accounts with the Government of Travancore-Cochin	286
(ii) Accounts with the Government of Hyderabad	2,75,510
(iii) Accounts with the Government of Mysore	1,000
(iv) Accounts with the Government of PEPSU	—88
TOTAL	2,76,708

Receipts and payments on behalf of the Part 'B' States are recorded under this head pending clearance by means of Bank Drafts.

The balance under (iv) has since been adjusted. Out of the amount of Rs. 2,75,510 under (ii) a sum of Rs. 2,74,854 has since been adjusted and the balance is in course of adjustment. The balances under items (i) and (iii) are in course of adjustment.

Suspense—

	Dr. Rs.
Investments	1,19,48,126
Other items (Net)	17,56,641
TOTAL	1,37,04,767

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

	Dr. Rs.
Investments—	
Suspense Accounts	1,19,48,126
Other Items—	
(i) Suspense Accounts	17,50,137
(ii) Departmental and similar Accounts	6,504
TOTAL	17,56,641

INVESTMENTS—

Suspense Accounts—

Cash Balance Investment Account *Dr. Rs. 1,19,48,126*

82. The head is intended for the record of transactions connected with temporary investments by the State Government of their cash balances. The outstanding balance consists of:—

	Rs.
(1) Investment in Securities of the Central Government	88,74,126
(2) Investment in shares of Private Commercial concerns	22,73,900
(3) Investment in debentures of Local Bodies	8,00,100
TOTAL	1,19,48,126

The balance has not yet been accepted as correct by Government.

OTHER ITEMS—

Suspense Accounts Dr. Rs. 17,50,137

83. The details are :—

	Dr. Rs.
Objection Book Suspense	9,15,790
Departmental Adjusting Account	8,30,738
Payment on behalf of Central Pension and Provident Fund	3,609
TOTAL	17,50,137

Objection Book Suspense Dr. Rs. 9,15,790

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

(i) Objection Book Suspense (Payments)	Dr. Rs. 27,01,737
(ii) Objection Book Suspense (Receipts)	Cr. Rs. 17,85,947
Net	Dr. Rs. 9,15,790

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

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

Of the balances shown above Rs. 11,75,067 under (i) and Rs. 6,09,445 under (ii) have been adjusted during the year 1953-54. There were differences of Rs. —1,132 under (i) and Rs. 30,481 under (ii) between the ledger and broadsheet balances out of which Rs. —50 and Rs. 963 respectively have since been adjusted and the balances are in course of adjustment. The unsettled difference under item (i) consists of Rs. 115 relating to 1948-49, Rs. 104 to 1949-50, Rs. —1,71,831 to 1950-51, Rs. 1,73,922 to 1951-52 and Rs. —3,392 to 1952-53 and that under item (ii) Rs. 1,300 relating to 1948-49, Rs. —2 to 1949-50, Rs. 13,877 to 1950-51, Rs. 17,227 to 1951-52 and Rs. —2,884 to 1952-53.

Of the outstanding balance under (i) Rs. 5,500 relates to 1947-48, Rs. 3,234 to 1948-49, Rs. 6,552 to 1949-50, Rs. —1,77,655 to 1950-51, Rs. 2,36,710 to 1951-52, and Rs. 14,52,329 to 1952-53 and that under (ii) Rs. 995 relating to 1947-48, Rs. 4,151 to 1948-49, Rs. 52,126 to 1949-50, Rs. 40,720 to 1950-51, Rs. 1,12,834 to 1951-52 and Rs. 9,65,676 to 1952-53.

Departmental Adjusting Account Dr. Rs. 8,30,738

85. For want of details the amount could not be adjusted under the final head before the close of the accounts for 1952-53. Out of the balance, Rs. 1,66,812 has been adjusted in 1953-54 and the balance is in course of adjustment. There was a difference of Rs. 85 with the ledger balance relating to 1952-53 which is in course of adjustment.

Payment on behalf of Central Pension and Provident Fund Dr. Rs. 3,609

86. The amount represents the transaction in connection with the provisional payment of Provident Fund money to displaced persons in Orissa.

Departmental and Similar Accounts *Dr. Rs. 6,504*

87. The balance is composed of:—

Civil Department Balances—		
(a) Forest		Cr. Rs. 5,668
(b) Public Works		Dr. Rs. 12,172
	Net	Dr. Rs. 6,504

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

SECTION S.—REMITTANCES.

I. Remittances within India *Dr. Rs. 48,96,491*

88. This head consists of:—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between the officers rendering accounts to the same Accountant General or Comptroller	22,615	..
2. Reserve Bank of India Remittances	27,66,339	..
3. Adjusting Account between Central and State Governments	21,11,758	..
4. Adjusting Account with Railways . . . . .	..	6,307
5. Inter-State Suspense	2,086	..
TOTAL	49,02,798	6,307

Net Dr. Rs. 48,96,491

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

Dr. Rs. 22,615

89. The following are the details:—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between Treasuries . . . . .	..	216
(b) Forest Remittances	2,51,515	..
(c) Public Works Remittances	14,11,016	..
(d) Miscellaneous Remittances . . . . .	..	1,09,522
(e) Orissa State Suspense—		
Original	1,73,89,966	..
Responding . . . . .	..	1,89,20,144
TOTAL	1,90,52,497	1,90,29,882

Net Dr. Rs. 22,615

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

The balances have been compared in each case with the remittance or subsidiary registers. There were differences as shown below:—

The difference under item (b) was Rs. 55,689, of which a sum of Rs. 50,293 has since been adjusted leaving a balance of Rs. 5,396, made up of Rs. —3,23,514 relating to 1949-50, Rs. 4 to 1950-51, Rs. 3,28,823 to 1951-52 and Rs. 83 to 1952-53.

The difference under (c) was Rs. —52,383 consisting of Rs. 490 relating to 1945-46, Rs. 2,058 to 1946-47, Rs. —5,191 to 1947-48, Rs. —3,79,331 to 1948-49, Rs. 16,39,969 to 1949-50, ~~Rs.~~ Rs. 10,02,964 to 1950-51, Rs. 2,38,275 to 1951-52 and Rs. —5,45,689 to 1952-53.

The balance under (d) represents the amount paid into the treasuries by liquor shop-keepers and refundable to distillery contractors. The balance has been verified with the broadsheet subject to a difference of Rs. 812 relating to 1952-53 which is under reconciliation.

The head shown against item (e) was opened to record transactions of the integrated States appearing in the Provincial (now State) accounts and *vice versa*. The balance under this head is under clearance.

Reserve Bank of India Remittances Dr. Rs. 27,66,339

90. A scheme was introduced by the Reserve Bank of India with effect from the 1st October, 1949 to standardise and extend remittance facilities throughout India. At places where the Reserve Bank has no office of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and Payments taking place in treasuries on this account are accounted for under this head and are initially carried against Government balances until cleared with the Bank through daily advice of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

Out of the balance a sum of Rs. 15,81,992 has since been adjusted and the balance is in course of adjustment.

Adjusting Account between Central and State Governments	Dr. Rs.	21,11,758
Adjusting Account with Railways	Cr. Rs.	6,307
Inter-State Suspense Account	Dr. Rs.	2,086

91. The first head records transactions between the Central Government and the Government of Orissa, the second between the Government of Orissa and the Railways and the third between the Government of Orissa and other State Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts as on 31st March 1953. The balance under the second has since been adjusted. Out of the balances under the first and third heads, sums of Rs. 2,20,334 and Rs. 2,228 have since been adjusted leaving balances of Rs. 18,91,424 and Rs. —142 respectively, which are in course of adjustment.

SECTION V.—CASH BALANCES.

Cash Balances Dr. Rs. 2,36,60,384

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

Cash in Treasuries	Dr. Rs.	15,22,161
Deposits with the Reserve Bank		2,21,38,223
TOTAL		2,36,60,384

The balances have all been agreed with those in the consolidated cash balance report for March, 1953 which has been verified by the Currency Officer and with the statement of balances received from the Central Accounts Section of the Reserve Bank.

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

Part II.—Accounts.

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

PART II.—ACCOUNTS.

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

Heads of Receipts.	Actuals for 1952-53.	Heads of Disbursements.	Actuals for 1952-53.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Total Revenue as per Account No. 3 of part A.	12,62,08,729	Total Expenditure as per Account No. 3 of part A.	19,20,72,175
<hr/>			
N.—Public debt incurred— Debt raised in India—		N.—Public Debt discharged— Debt raised in India—	
Floating Debt	19,00,000	Floating Debt	23,00,000
Loans from the Central Government.	8,21,53,070	Loans from the Central Government.	20,95,339
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TOTAL—Public Debt incurred	8,40,53,070	TOTAL—Public Debt discharged.	43,95,339
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R.—Loans and Advances by State Governments—		R.—Loans and Advances by State Governments—	
Loans to Municipalities, Port Funds, etc.	34,36,283	Loans to Municipalities, Port Funds, etc.	50,46,233
Loans to Government servants.	3,03,242	Loans to Government servants.	3,39,855
<hr/>			
TOTAL—Loans and Advances by State Governments.	37,39,525	TOTAL—Loans and Advances by State Governments.	53,86,088
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TOTAL—Consolidated Fund .	21,40,01,324	TOTAL—Consolidated Fund .	20,18,53,602
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PART II.—CONTINGENCY FUND.			
Contingency Fund	Contingency Fund
<hr/>			
TOTAL—Contingency Fund .	..	TOTAL—Contingency Fund .	..
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No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts.	Actuals for 1952-53.	Heads of Disbursements.	Actuals for 1952-53.
1	2	3	4
PART III.—PUBLIC ACCOUNT.			
O.—Unfunded Debt incurred—	Rs.	O.—Unfunded Debt dis- charged—	Rs.
State Provident Funds .	33,99,658	State Provident Funds .	13,06,225
	—————		—————
TOTAL .	33,99,658	TOTAL .	13,06,225
	—————		—————
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
A.—Sinking Funds—		A.—Sinking Funds—	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds .	6,30,000	Sinking Funds .	..
Other Appropriations	20,95,339		
B.—Reserve Funds—		B.—Reserve Funds—	
Famine Relief Fund .	31,865	Famine Relief Fund .	28,640
Zamindari Abolition Fund.	8,80,602	Zamindari Abolition Fund.	3,33,502
Depreciation Reserve Fund—Electricity.	1,49,304	Depreciation Reserve Fund—Electricity.	..
Deposits of depreciation Reserve of Commercial concerns.	3,16,359	Deposits of depreciation Reserve of Commercial concerns.	2,13,783
Orissa Loan Stipend Fund.	51,550	Orissa Loan Stipend Fund.	1,14,268

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

Heads of Receipts.	Actuals for 1952-53.	Heads of Disbursements.	Actuals for 1952-53.
1	2	3	4
PART III.—PUBLIC ACCOUNTS— <i>contd.</i>			
P.—Deposits and Advances— <i>concl.</i>		P.—Deposits and Advances— <i>concl.</i>	
<i>Deposits not bearing interest—concl.</i>		<i>Deposits not bearing interest—concl.</i>	
C.—Other Account—	Deposit Rs.	C.—Other Account—	Deposit Rs.
Deposits of Local Funds.	1,22,30,797	Deposits of Local Funds	1,18,07,811
Civil Deposits . .	2,66,63,947	Civil Deposits . .	2,71,14,231
Other Accounts . .	52,78,539	Other Accounts . .	52,80,160
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable .	48,87,784	Advances Repayable .	40,42,442
Permanent Advances .	4,799	Permanent Advances .	5,990
Accounts with Part 'B' States.	88	Accounts with Part 'B' States.	2,051
Accounts with the Go- vernment of Pakistan.	3	Accounts with the Go- vernment of Pakistan.	1,330
Accounts with the Go- vernment of Burma.	75,907	Accounts with the Go- vernment of Burma.	76,130
Accounts with the Re- serve Bank.	16,271	Accounts with the Re- serve Bank.	16,450
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts .	1,16,84,392	Suspense Accounts .	1,22,11,763
Departmental and Similar Accounts.	3,28,131	Departmental and Similar Accounts.	1,97,237
TOTAL .	6,53,25,677	TOTAL .	6,14,45,788
S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.	4,20,65,022	Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.	4,55,40,767

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

Heads of Receipts.	Actuals for 1952-53.	Heads of Disbursements.	Actuals for 1952-53.
1	2	3	4
PART III.—PUBLIC ACCOUNTS— <i>concl'd.</i>			
S.—Remittances— <i>concl'd.</i>		S.—Remittances— <i>concl'd.</i>	
	Rs.		Rs.
Reserve Bank of India Remittances.	6,49,40,648	Reserve Bank of India Remittances.	6,68,40,018
Adjusting Account between Central and State Governments.	10,77,72,911	Adjusting Account between Central and State Governments.	10,89,81,820
Adjusting Account with Railways.	14,92,695	Adjusting Account with Railways.	14,83,301
Inter-State Suspense Accounts.	59,49,834	Inter-State Suspense Accounts.	59,40,885
	—————		—————
TOTAL .	22,22,21,110	TOTAL .	22,87,86,791
	—————		—————
TOTAL—Public Account .	29,09,46,445	TOTAL—Public Account .	29,15,38,804
	—————		—————
GRAND TOTAL .	50,49,47,769	GRAND TOTAL .	49,33,92,406
	—————		—————
V.—(Opening) Cash Balance .	1,21,05,021(a)	V.—(Closing) Cash Balance .	2,36,60,384(a)
	—————		—————
GRAND TOTAL .	51,70,52,790	GRAND TOTAL .	51,70,52,790

(a) Details are as follows :—

	Opening balance.	Closing balance.
	Rs.	Rs.
Cash in Treasuries	24,05,748	15,22,161
Deposits with the Reserve Bank	96,99,273	2,21,38,223
	—————	—————
TOTAL .	1,21,05,021	2,36,60,384

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1952-53 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

—	On 31st March, 1952.	On 31st March, 1953.	Increase (+) Decrease (—) in the year ended 31st March, 1953.
1	2	3	4
	Rs.	Rs.	Rs.
Capital and other Expenditure—			
Commercial Departments—			
Irrigation	3,21,63,666	3,21,63,666	..
Electricity Schemes	1,96,88,779	2,59,65,395	+62,76,616
Multi-purpose River Schemes	16,62,01,122	23,76,80,209	+7,14,79,087
Other Commercial Departments and Undertakings.	X 65,58,521	92,24,214	+26,65,693
TOTAL—Commercial Departments	22,46,12,088	30,50,33,484	+8,04,21,396
Other Departments—			
Other Accounts	-69,74,117	-84,52,823	-14,78,706
TOTAL—Other Departments	-69,74,117	-84,52,823	-14,78,706
TOTAL—Capital Expenditure	21,76,37,971	29,65,80,661	+7,89,42,690
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	1,91,47,221	2,07,57,172	+16,09,951
Loans to Government servants	4,01,502	4,38,115	+36,613
TOTAL—Loans and Advances	1,95,48,723	2,11,95,287	+16,46,564
TOTAL—Capital and other Expenditure	23,71,86,694	31,77,75,948	+8,05,89,254
<i>Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure debit to Revenue.</i>	92,08,900	1,12,35,435	+20,26,535
Net Capital and other Expenditure (outside the Revenue Account).	22,79,77,794	30,65,40,513	+7,85,62,719

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1952-53 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March, 1952.	On 31st March, 1953.	Increase (+) Decrease (—) in the year ended 31st March, 1953.
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
Debt—			
Floating Debt	4,00,000	..	—4,00,000
Loans from the Central Government	19,52,88,210	27,53,45,941	+8,00,57,731
Unfunded debt	89,62,175	1,10,55,609	+20,93,434
TOTAL—Outstanding Debt	20,46,50,385	28,64,01,550	+8,17,51,165
Contingency Fund	35,00,000	35,00,000	..
Sinking Funds and Reserve Funds	27,45,498	41,14,986	+13,69,488
Net Balance under Deposits, Advances, etc., other than those shown separately.	1,40,54,403(a)	1,38,25,161	—2,29,242
Remittances	16,69,190	—48,96,491	—65,65,681
TOTAL—Debt and other Obligations	22,66,19,476	30,29,45,206	+7,63,25,730
Deduct—			
Cash Balance	1,21,05,021	2,36,60,384	+1,15,55,363
Investments	1,36,37,712(a)	1,29,93,408	—6,44,304
Net Provision of Funds	20,08,76,743	26,62,91,414	+6,54,14,671

(a) The differences of Rs. 68 and Rs. 16,34,504 with the previous year's figures are due to the pre-merger balances of the integrated States having been brought to Government Account by correction of the opening balances.

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.

1	Amount on 1st April, 1952.	Additions during the year 1952-53.	Discharges during the year 1952-53.	Amount on the 31st March, 1953.
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
<i>(a) Floating Debt—</i>				
Other Floating Loans . . .	4,00,000	19,00,000	23,00,000	..
<i>(b) Loans from the Central Government.</i>	19,52,88,210	8,21,53,070	20,95,339	27,53,45,941
TOTAL—Public Debt . . .	19,56,88,210	8,40,53,070	43,95,339	27,53,45,941
II Unfunded Debt—				
<i>State Provident Funds—</i>				
General Provident Fund	88,12,938	27,19,722	12,33,266	1,02,99,394
Indian Civil Service Provident Fund.	..	5,12,208	..	5,12,208
Indian Civil Service (Non-European Members') Provident Fund.	..	1,04,600	812	1,03,788
Contributory Provident Fund . . .	1,49,238(a)	63,128	72,147	1,40,219
TOTAL—Unfunded Debt . . .	89,62,176(a)	33,99,658	13,06,225	1,10,55,609
TOTAL—Debt and Interest-bearing Obligations.	20,46,50,386(a)	8,74,52,728	57,01,564	28,64,01,550

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

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

I-A.—Sinking Fund—Industrial Housing Scheme.

	Rs.		Rs.
Balance on the 1st April, 1952	17,400	Amount expended during the year.	..
Amount appropriated from Revenue.	30,000	Balance on the 31st March, 1953	47,400
	<hr/>		<hr/>
TOTAL	47,400	TOTAL	47,400

I-B.—Sinking Fund—State Transport Service.

	Rs.		Rs.
Balance on the 1st April, 1952 . . . . .	..	Amount expended during the year.	..
Amount appropriated from Revenue.	6,00,000	Balance on the 31st March, 1953	6,00,000
	<hr/>		<hr/>
TOTAL	6,00,000	TOTAL	6,00,000

II.—Orissa Famine Relief Fund.

	Rs.		Rs.
Balance on the 1st April, 1952	11,16,669(a)	Transfer to Revenue Account	28,640
Interest receipts	31,865	Balance on the 31st March, 1953(b)	11,19,894
	<hr/>		<hr/>
TOTAL	11,48,534	TOTAL	11,48,534

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

	Rs.
(b) Cash	74,612
Investment	<hr/> 10,45,282

III.—Orissa Famine Relief Fund Investment Account.

	Rs.		Rs.
Balance on the 1st April, 1952	10,45,282	Sale of securities . . . . .	..
Purchase of securities . . . . .	..	Balance on the 31st March, 1953	10,45,282
	<hr/>		<hr/>
TOTAL	10,45,282	TOTAL	10,45,282

The market value of securities held in the Investment Account was Rs. 9,12,506 against the nominal value of Rs. 9,57,000.

IV.—Depreciation Reserve Fund—Electricity.

A.—TOWN ELECTRIFICATION SCHEME—GROUP I.

	Rs.		Rs.
Balance on the 1st April, 1952 .	12,903	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	6,578	Balance on the 31st March, 1953	19,481
	<hr/>		<hr/>
TOTAL .	19,481	TOTAL .	19,481
	<hr/>		<hr/>

B.—TOWN ELECTRIFICATION SCHEME—GROUP II.

	Rs.		Rs.
Balance on the 1st April, 1952 .	29,040	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	14,805	Balance on the 31st March, 1953	43,845
	<hr/>		<hr/>
TOTAL .	43,845	TOTAL .	43,845
	<hr/>		<hr/>

C.—BARIPADA ELECTRIFICATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1952 .	50,752	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	26,952	Balance on the 31st March, 1953.	77,704
	<hr/>		<hr/>
TOTAL .	77,704	TOTAL .	77,704
	<hr/>		<hr/>

D.—CUTTACK THERMAL SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1952 .	18,000	Amount of expenditure during the year.	..
Amount appropriated from Revenue.	1,00,969	Balance on the 31st March, 1953	1,18,969
	<hr/>		<hr/>
TOTAL .	1,18,969	TOTAL .	1,18,969
	<hr/>		<hr/>

**V.—Depreciation Reserve Fund of Commercial Concerns
(State Transport Service).**

	Rs.			Rs.
Balance on the 1st April, 1952	7,40,476(a)	Amount expended to meet the cost of ordinary renewals and replacements.		2,13,783
Amount appropriated from Revenue.	3,16,359			
		Balance on the 31st March, 1953		8,43,052
TOTAL	10,56,835	TOTAL		10,56,835

VI.—Fund for Development of Forests.

	Rs.			Rs.
Balance on the 1st April, 1952	7,45,500	Amount expended during the year.		..
		Balance on the 31st March, 1953		7,45,500
TOTAL	7,45,500	TOTAL		7,45,500

VII.—Zamindari Abolition Fund.

	Rs.			Rs.
Balance on the 1st April, 1952	..	Transfer to Revenue Account		3,33,502
Contribution from Revenue	8,80,602	Balance on the 31st March, 1953		5,47,100
TOTAL	8,80,602	TOTAL		8,80,602

VIII.—Orissa Loan Stipend Fund.

	Rs.			Rs.
Balance on the 1st April, 1952	14,759(a)	Advances granted to stipendiaries.		1,14,268
Government contribution	20,000	Balance on the 31st March, 1953		—47,959
Recoveries of advances from stipendiaries.	31,550			
TOTAL	66,309	TOTAL		66,309

(a) Differs from the closing balance of the previous year due to rounding.

IX.—Subvention from Central Road Fund.

	Rs.		Rs.
Balance on the 1st April, 1952 .	49,656	Amount of expenditure during the year.	3,70,538
Amount allotted from the Central Road Fund.	4,12,538	Balance on the 31st March, 1953	91,656
TOTAL .	4,62,194	TOTAL .	4,62,194

X.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on the 1st April, 1952 .	1,769	Balance on the 31st March, 1953	1,769
TOTAL .	1,769	TOTAL .	1,769

XI.—Deposit Account of the Grant made by the Indian Council of Agricultural Research.

	Rs.		Rs.
Balance on the 1st April, 1952	14,698	Amount expended on various schemes.	37,015
Amount contributed by the Council.	28,518	Balance on the 31st March, 1953	8,516
Receipts realised from various schemes.	2,315		
TOTAL .	45,531	TOTAL .	45,531

XII.—Deposit Account of the Grant made by the Indian Central Coconut Committee.

	Rs.		Rs.
Balance on the 1st April, 1952	3,033(a)	Amount expended during the year.	11,262
Amount contributed by the Committee.	6,828	Balance on the 31st March, 1953	740
Receipts realised from various schemes.	2,141		
TOTAL .	12,002	TOTAL .	12,002

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

XIII.—Deposit Account of the Grant made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on the 1st April, 1952	64	Amount expended during the year.	39,845
Amount contributed by the Committee.	39,845	Balance on the 31st March, 1953	64
	<hr/>		<hr/>
TOTAL .	39,909	TOTAL .	39,909
	<hr/>		<hr/>

XIV.—Deposit Account of the Grant made by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on the 1st April, 1952	—1,190	Amount expended during the year.	11,087
Amount contributed by the Committee.	12,753	Balance on the 31st March, 1953	..
Withdrawal of receipts credited in excess in the previous year.	—476		
	<hr/>		<hr/>
TOTAL .	11,087	TOTAL .	11,087
	<hr/>		<hr/>

XV.—Deposit Account of the Grant made by the Indian Central Oil Seeds Committee.

	Rs.		Rs.
Balance on the 1st April, 1952	734	Amount expended during the year.	12,682
Amount contributed by the Committee.	26,364	Balance on the 31st March, 1953	14,416
	<hr/>		<hr/>
TOTAL .	27,098	TOTAL .	27,098
	<hr/>		<hr/>

XVI.—Deposit Account of the Grant made by the Central Government for Financing Cotton Extension Scheme.

	Rs.		Rs.
Balance on the 1st April, 1952	52,155	Amount expended during the year.	11,297
		Balance on the 31st March, 1953	40,858
	<hr/>		<hr/>
TOTAL .	52,155	TOTAL .	52,155
	<hr/>		<hr/>

**XVII.—Deposit Account of Grant made by the Central Government
for the Food Production Drive Schemes—Bonus for accelerating
Production of Foodgrains.**

	Rs.		Rs.
Balance on the 1st April, 1952	68,48,444	Amount expended during the year.	..
		Balance on the 31st March, 1953	68,48,444
	<hr/>		<hr/>
TOTAL .	68,48,444	TOTAL .	68,48,444
	<hr/>		<hr/>

XVIII.—Deposit Account of Fund for Lift Irrigation Scheme.

	Rs.		Rs.
Balance on the 1st April, 1952	..	Amount expended during the year.	..
Amount transferred from the Personal Ledger Accounts opened under the Capital head "85-A.—Capital outlay on State Scheme of Government Trading".	38,000	Balance on the 31st March, 1953	38,000
	<hr/>		<hr/>
TOTAL .	38,000	TOTAL .	38,000
	<hr/>		<hr/>

XIX.—Fund for Orissa Buildings.

	Rs.		Rs.
Balance on the 1st April, 1952	76,728	Amount of expenditure during the year.	47,86,434
Grant made by the Central Government	47,09,706	Balance on the 31st March, 1953	..
	<hr/>		<hr/>
TOTAL .	47,86,434	TOTAL .	47,86,434
	<hr/>		<hr/>

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

Major and Minor Heads of Accounts.	Balance on the 1st April, 1952.	Amount advanced during the year 1952-53.	Total.	Amount repaid during the year, 1952-53.	Balance on the 31st March, 1953.	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	91,985	..	91,985	5,403	86,582	4,007
Loans to District and other Local Fund Committees	3,16,121	2,25,000	5,41,121	36,902	5,04,219	6,724
Loans to land-holders and other Notabilities	75,000	..	75,000	75,000	..	11,969
Advances to cultivators	93,74,154	16,00,600	1,09,74,754	15,64,984	94,09,770	1,70,488
Advances under Special Laws	35,65,198	9,99,900	45,65,098	10,62,764	35,02,334	1,64,151
Miscellaneous Loans and Advances	57,24,764 ^(a)	22,20,733	79,45,497	6,91,230	72,54,267	89,992
TOTAL	1,91,47,222	50,46,233	2,41,93,455	34,36,283	2,07,57,172	4,47,331
Loans to Government servants—						
House building advances	—1,551	38,838	37,287	24,396	12,891	759
Advances for the purchase of motor conveyances	3,60,432	2,50,734	6,11,166	2,21,735	3,89,431	3,545
Advances for the purchase of other conveyances	42,649	50,283	92,932	57,111	35,821	1,002
Other advances	—28	..	—28	..	—28	..
TOTAL	4,01,502	3,39,855	7,41,357	3,03,242	4,38,115	5,306
GRAND TOTAL	1,95,48,724	53,86,088	2,49,34,812	37,39,525	2,11,95,287	4,52,637

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

APPENDIX.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 12 OF PART 'A' OF THE REPORT.

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure during 1952-53.	Further liabilities as per estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multi-purpose River Schemes—					
Hirakud Dam Project	67,43,00,000(a)	16,62,01,122	7,14,79,087	43,66,19,791	67,43,00,000
TOTAL	67,43,00,000	16,62,01,122	7,14,79,087	43,66,19,791	67,43,00,000
81-A.—Capital Outlay on Electricity Schemes—					
<i>I.—Hydro-Electric Schemes—</i>					
Machkund (Duduma) Hydro-Electric Scheme	2,79,54,000	1,13,23,369	46,67,346	1,19,63,285	2,79,54,000
Duduma Transmission Scheme	2,00,00,000	6,39,126	3,58,681	1,90,02,193	2,00,00,000
Hirakud Hydro-Electric Distribution Scheme	1,48,00,000	3,22,989	(b)	1,44,77,011	1,48,00,000
<i>II.—Thermo-Electric Schemes—</i>					
Cuttack Thermal Scheme	22,75,000	63,65,317	10,69,068	..	74,34,385(c)
Town Electrification Schemes	2,44,534	2,28,283	1,48,403	..	3,76,686(c)
TOTAL	6,52,73,534	1,88,79,084	62,43,498	4,54,42,489	7,05,65,071
GRAND TOTAL	73,95,73,534	18,50,80,206	7,77,22,585(d)	48,20,62,280	74,48,65,071

(a) Revised estimate administratively approved for the first stage of the project. It has been further revised to Rs. 70.78 crores which has been administratively approved by the State Government.

(b) The expenditure on the scheme was included under the Cuttack Thermal Scheme under the orders of Government.

(c) The difference between columns 2 and 6 is due to the excess over the sanctioned estimate of the scheme. Revised estimate is awaited.

(d) Met out of the Consolidated Fund.

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