

GOVERNMENT OF ORISSA

FINANCE ACCOUNTS
1955-56

AND

THE AUDIT REPORT
1956



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FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.
1955-56.

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**Finance Accounts of the Government of Orissa for the year 1955-56 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 1955-56 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 1955-56, which as Comptroller and Auditor General I am required to audit, have been examined under my direction, in accordance with the provision 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 1955-56.



OTISSA 107 6110 v. 1000 a

NEW DELHI,

The

8 JAN 1958

A. K. CHANDA,

Comptroller and Auditor General of India.



A.—General Finance Accounts.**I.—REPORT.****INTRODUCTORY.**

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

Part I.—Consolidated Fund of Orissa.

Part II.—Contingency Fund of Orissa.

Part III.—Public Account of Orissa.

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

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

The first division deals with proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for 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 deposits ; and
- (2) Remittances.

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

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year, 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 has not been possible to split up the balance into "Consolidated Fund" and "Public Account", one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account has been shown, as hitherto.

SUMMARY OF THE TRANSACTIONS FOR 1955-56.

(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, 1955-56.	Actuals, 1955-56.	More(+) Less(-).	Disbursements.	Budget estimates, 1955-56.	Actuals, 1955-56.			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	75,20	74,78	-42	Union Excise Duties . . . . .	..	..	..	..	..
Taxes on Income other than Corporation Tax and Estate Duty.	2,05,68	2,19,27	+13,59	Taxes on Income other than Corporation Tax and Estate Duty.	4,98	3,98	..	3,98	-1,00
Estate Duty	9,19	6,43	-2,76	Estate Duty . . . . .	..	..	..	..	..
Land Revenue	1,55,12	1,23,94	-31,18	Land Revenue	1,15,80	1,29,64	..	1,29,64	+13,84
State Excise Duties	1,37,00	1,42,88	+5,88	State Excise Duties	19,27	20,00	..	20,00	+73
Stamps	56,09	47,11	-8,98	Stamps	1,83	1,56	..	1,56	-27
Forest	1,45,93	1,58,66	+12,73	Forest	53,83	49,69	..	49,69	-4,14

SUMMARY OF THE TRANSACTIONS FOR 1955-56—*contd.*

Receipts.	Budget estimates, 1955-56.	Actuals, 1955-56.	More(+) Less(-).	Disbursements.	Budget estimates, 1955-56.	Actuals, 1955-56.			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.—*contd.*

(1) REVENUE.—*concl'd.*

Principal Heads of Revenue—*concl'd.*

Direct Demands on the Revenue—*concl'd.*

Registration . . .	13,40	11,79	-1,61	Registration . . .	4,87	4,72	..	4,72	-15
Receipts under the Motor Vehicles Acts.	39,79	40,20	+41	Charges on account of Motor Vehicles Acts.	18,15	20,43	..	20,43	+2,28
Other Taxes and Duties .	1,64,92	1,52,76	-12,16	Other Taxes and Duties . . .	5,77	4,82	..	4,82	-95
Total—Principal Heads	10,0232	9,77,82	-24,50	Total—Direct Demand	2,24,50	2,34,84	..	2,34,84	+10,34

Irrigation--Net Receipts	..	--7,04	--24,77	--17,73	Irrigation	..	52,90	44,08	..	44,08	--8,82
Debt Services	..	22,86	23,28	+42	Debt Services	..	23,10	36,97	..	36,97	+13,87
Civil Administration	..	1,43,38	98,94	-44,44	Civil Administration	..	11,11,96	12,10,67	..	12,10,67	+98,71
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	..	21,28	29,02	+7,74	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	..	1,09,58	1,85,83	..	1,85,83	+76,25
Electricity Schemes--Net Receipts.	..	-5,59	5,68	+11,27	Electricity Schemes	..	22,26	19,21	..	19,21	-3,05
Miscellaneous	..	96,16	23,04	-73,12	Miscellaneous	..	1,70,14	4,51,30	..	4,51,30	+2,81,16
Contributions and Miscellaneous Adjustments between Central and State Governments.	..	1,78,07	1,66,24	-11,83	Contributions and Miscellaneous Adjustments between Central and State Governments.	..	..	..	..	..	..
Extraordinary items	..	2,17,50	3,12,12	+94,62	Extraordinary items	..	1,12,50	1,30,03	..	1,30,03	+17,53
					Capital Expenditure within the Revenue Account. (Details by Major Heads are given in Account No. 3).	..	29,74	6,55	..	6,55	-23,19
Total--Revenue	..	16,68,94	16,11,37	-57,57	Total--Expenditure on Revenue Account.	..	18,56,68	23,19,48	..	23,19,48	+4,62,80
Deficit	..	1,87,74	7,08,11	+5,20,37							

SUMMARY OF THE TRANSACTIONS FOR 1955-56—*contd.*

8

Receipts.	Budget Estimates, 1955-56.	Actuals, 1955-56.	More (+) Less (-).	Disbursements.	Budget Estimates, 1955-56.	Actuals, 1955-56.		Total.	Variations between Columns 6 and 7 More (+) Less (-).
						Out of Consoli- dated Fund.	Out of Contin- gency Fund.		
1	2	3	4	5	6	7	8	9	10

Part I.—Consolidated Fund—*concl.*

(2) CAPITAL.

Capital Expenditure outside
the Revenue Account—

Payment of Compensation to Land Holders, etc., on the Abolition of the Zamin- dari System.	..	..	..	..	..	..	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	34,27	18,51	..	18,51	—15,76				
Improvement of Public Health	81	..	..	..	—81				
Schemes of Agricultural Improve- ment and Research.	1,16,43	90,86	..	90,86	—25,57				
Industrial Development	32,26	22,20	..	22,20	—10,06				
Ports . . . . .	..	4,23	..	4,23	+4,23				
Multipurpose River Schemes	17,38,03	11,31,53	..	11,31,53	—6,06,50				

Civil Works	4,27,84	1,77,88	..	1,77,88	-2,49,96
Electricity Schemes	2,16,70	1,73,62	..	1,73,62	-43,08
Other State Works	1,12,28	..	..	..	-1,12,28
Road and Water Transport Schemes.	6,90	8,67	..	8,67	+1,77
State Schemes of Government Trading.	41,78	13,90	..	13,90	-27,88
Appropriation to Contingency Fund.	..	-65,00	..	-65,00	-65,00
Total	27,27,30	15,76,40	..	15,76,40	-11,50,90

(3) DEBT.

Public Debt—

Floating Debt	30,00	2,81,00	+2,51,00
Loans from the Central Government	29,81,59	17,45,23	-12,36,36
Total	30,11,59	20,26,23	-9,85,36

Public Debt—

Floating Debt	30,00	2,81,00	..	2,81,00	+2,51,00
Loans from the Central Government	49,26	52,39	..	52,39	+3,13
Total	79,26	3,33,39	..	3,33,39	+2,54,13

Loans and advances by State Governments—

Recoveries of loans and Advances.	41,11	35,41	-5,64
Total—Consolidated Fund	47,21,64	36,73,07	-10,48,57

Loans and Advances by State Governments—

Loans and Advances	1,69,75	2,27,79	..	2,27,79	+58,04
Total—Consolidated Fund	48,32,99	44,57,06	..	44,57,06	-3,75,93

Part II.—Contingency Fund.

Contingency Fund . . . . .	..	-65,00	-65,00
Total—Contingency Fund . . . . .	..	-65,00	-65,00

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

SUMMARY OF THE TRANSACTIONS FOR 1955-56—concl'd.

Receipts.	Budget Estimates, 1955-56.	Actuals, 1955-56.	More(+) Less(-).	Disbursements.	Budget Estimates, 1955-56.	Actuals, 1955-56.	More(+) Less(-).
1	2	3	4	5	6	7	8
Part III.—Public Account.							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds . . .	28,79	41,65	+12,86	State Provident Funds . . .	15,28	19,72	+4,44
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Deposits of Depreciation Reserves of Commercial Concerns.	6,95	6,95	..	Deposits of Depreciation Reserves of Commercial Concerns..	5,20	4 47	--73
Depreciation Reserve Fund— Electricity.	3,39	3,05	—34	Depreciation Reserve Fund— Electricity.	..	..	..
Appropriation for Reduction or Avoidance of Debt.	18,36	18,72	+36	Appropriation for Reduction or Avoidance of Debt.	18,68	18,75	+7
Famine Relief Fund . . .	32	4,01	+3,69	Famine Relief Fund . . .	..	5,73	+5,73
Zamindari Abolition Fund . .	77,50	99,12	+21,62	Zamindari Abolition Fund . .	1,07,89	46,45	—61,44
Orissa Loan Stipend Fund . .	3,72	3,42	—30	Orissa Loan Stipend Fund . .	3,72	4,34	+62
State Road Fund . . .	14,44	15,87	+1,43	State Road Fund . . .	14,90	11,86	—3,04
Deposits of Local Funds . . .	1,72,05	2,09,05	+37,00	Deposits of Local Funds . . .	1,62,41	1,79,80	+17,39

Civil Deposits	2,83,98	3,66,75	+82,77	Civil Deposits	2,59,63	3,49,30	+89,67
Other Accounts	28,86	18,77	-10,09	Other Accounts	26,38	18,41	-7,97
Advances not bearing interest	59,96	64,73	+4,77	Advances not bearing interest	59,48	79,20	+19,72
Suspense	1,98,41	8,27,10	+6,28,69	Suspense	2,46,51	6,75,96	+4,29,45
Miscellaneous	15,00	15,00	..	Miscellaneous . . . . .	..	..	..
Total	<u>8,82,94</u>	<u>16,52,54</u>	<u>+7,69,60</u>	Total	<u>9,04,80</u>	<u>13,94,27</u>	<u>+4,89,47</u>
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	23,25,84	20,86,94	-2,38,90	Remittances	23,23,23	19,09,78	-4,13,45
Total—Public Account	<u>32,37,57</u>	<u>37,81,13</u>	<u>+5,43,56</u>	Total—Public Account	<u>32,43,31</u>	<u>33,23,77</u>	<u>+80,46</u>
Total—Parts I, II and III	<u>79,59,21</u>	<u>73,89,20</u>	<u>-5,70,01</u>	Total—Parts I, II and III	<u>80,76,30</u>	<u>77,80,83</u>	<u>-2,95,47</u>
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Cash Balance (A)	1,71,82	2,84,92	+1,13,10	Closing Cash Balance (A)	54,73	-1,06,71	-1,61,44
GRAND TOTAL	<u>81,31,03</u>	<u>76,74,12</u>	<u>-4,56,91</u>	GRAND TOTAL	<u>81,31,03</u>	<u>76,74,12</u>	<u>-4,56,91</u>

(A) Decrease of Cash Balance during the year (*vide* paragraphs 15 to 18)**3,91,63.**

NOTE.—The figures shown in Column 6 under Part I.—Consolidated Fund are net.

Important Variations from the Budget Estimates.**PART I.—CONSOLIDATED FUND.****(1) REVENUE.***Revenue Receipts.*

5.(a) The revenue receipts of the year under report fell short of the budget estimates by 57,57. The decrease was the net result of a fall of 2,04,23 under some heads and a rise of 1,46,66 under others. The important decreases and increases are briefly explained below :—

Taxes on Income other than Corporation Tax (+13,59).—Mainly, due to larger assignment of income-tax (25,69), partly counterbalanced by decreased collection of agricultural income-tax due to the abolition of the Estates and the introduction of the Tenants Relief Act (12,10).

Estate Duty (—2,76).—Mainly, due to the decrease in the share of Estate Duty on property other than agricultural land (2,67).

Land Revenue (—31,18).—Chiefly due to fall in receipts under “Ordinary Revenue” (45,32), “Recoveries on account of Survey and Settlement charges” (69), and due to more refunds than anticipated (90), partly counterbalanced by larger receipts from the management of *ex-Zamindari* Estates (12,44) and better realisation under “Miscellaneous” (2,12) and decrease in the portion of land revenue credited to Irrigation Works (81).

State Excise Duties (+5,88).—Increase in revenue mainly under “Hemp and other drugs” (7,41), “country fermented liquor” (83), and “Receipts from the management of *ex-Zamindari* Estates” (52), partly reduced by fall in receipts under “Opium” (3,29).

Stamps (—8,98).—Mainly, decreased receipts under “Court fees realised in stamps” due to the introduction of Grama Panchayat system of administration (6,22), and smaller sale of non-judicial stamps due to the fall in price of land consequent on land reforms (2,63).

Forest (+12,73).—Mainly, enhanced receipts under “Timber and other produce removed from the Forest by consumers or purchasers” (9,01), “Timber and other produce removed from the Forest by Government Agency” (2,05) and “Receipts from the management of *ex-Zamindari* Estates” (6,12), partly neutralised by smaller receipts under “Miscellaneous” (4,78).

Registration (—1,61).—Decreased receipts mainly under “Fees for registering documents” owing to land reforms (1,46).

Other Taxes and Duties (—12,16).—Decrease in revenue mainly under “Receipts under the Sales Tax Acts” due to the reason that no Sales Tax was realised from the non-residential dealers according to the decision of the Supreme Court of India (12,97), partly neutralised by better realisation under “Entertainment Tax” (45), and less refunds (44).

Irrigation—Net Receipt (—17,73).—Decreases mainly under “XVII—Irrigation, etc., works for which capital accounts are kept” due to smaller collection under ‘Navigation’ (3,26) water rates (1,68) and increased working expenses for flood protection schemes (10,48), and under XVIII—Irrigation,

etc., works for which no capital accounts are kept" due to less realisation under 'Portion of land revenue due to works' (1,34) and 'owner's rate' (68).

Civil Administration (—44,44).—The important variations under this group head are briefly explained below :—

Administration of Justice (—1,59).—Fall in receipts mainly under "General fees, fines and forfeitures" (1,50).

Education (—20,91).—Mainly, due to fall in receipts under "Fees from Government Primary Schools" (2,76) and under "Miscellaneous" (17,62).

Agriculture (—24,07).—Fall in receipts mainly under "Agricultural Receipts" as a result of the decision to accommodate receipts relating to National Extension Service Blocks, the contribution from the Government of India on that account to the new major head "LIA—Receipts on account of Community Development Projects, National Extension Service and Local Development Works" (20,67) and less transfer from the Deposit Account of Grants made by outside bodies (1,24) and more refunds (1,91).

Industries and Supplies (—2,29).—Fall in receipts mainly under "Industries" (1,54) and "Receipt from cottage and small scale industries" (40).

Miscellaneous Departments (+6,22).—Increase in receipts mainly under "Receipts from management of the *ex-Zamindari* Estates" (2,65) and "Miscellaneous" (29,32), partly counterbalanced by non-realisation of any revenue under "Receipts from Tribal and Rural Welfare Schemes" (1,23), and "Receipts from Mining Department" (25,00).

Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (+7,74).—Mainly, due to larger receipts under "Rents" (2,38), "Recoveries of Expenditure" (1,44), "Miscellaneous" (4,18) and "Central Grants for Construction and Development of State Roads of Economic and Inter-state Importance" (3,75), partly reduced by smaller transfer from the Central Road Fund due to lesser number of communication projects undertaken during the year (3,49).

Electricity Schemes—Net Receipts (+11,27).—Mainly, decreased "Working Expenses" due to less works expenditure on 'Hirakud Power Utilisation', 'Town Electrification Scheme' and under 'Maintenance and operation charges.'

Miscellaneous (—73,12).—The main variations are as follows :—

Receipts in aid of Superannuation (+94).—Mainly, increased receipts under 'Contributions for pensions and gratuities' (85) due to recovery from the Government of India representing their share of the liability of pre-integration Civil Pension for the personnel of the States merged with Orissa and more recovery under 'Pensionary Charges on Deposit Works'.

Miscellaneous (—70,49).—Chiefly decreased receipts under 'Miscellaneous' (73,16) due to non-transfer of (i) surplus receipts from State Trading Schemes and (ii) food surcharge money from the capital head "85A—Capital Outlay on State Schemes of Government Trading"; partly offset by larger receipts under 'Recoveries of overpayment' (1,57).

Receipts from the Road and Water Transport Schemes—Net Receipts (—3,73)—Fall in revenue due to non-execution of two projects during the year contrary to original contemplation.

Contribution and Miscellaneous Adjustments between Central and State Governments (—11,83).—Mainly, decreased receipts under 'Grant for Primary Education of India' (27,00), partly counterbalanced by larger receipts under Grants-in-aid under Art. 275 of the Constitution of India' (15,21).

Extraordinary Items (+94,62).—The main variations are as follows :—

Extraordinary Receipts (+29,13).—Increased receipts mainly due to the larger recovery of share cost on account of expenditure on 'Drought and Flood Schemes' from the Central Government (1,18,89), partly offset by 'Receipts on account of Community Development Projects' credited under a new Major Head "LI-A etc." (30,96) and smaller receipts under "Intensive Cultivation Scheme" (18,20), "Subsidised Industrial Housing Scheme", (19,33) and "National Water Supply and Sanitation Programme" (16,30).

Receipts on account of Community Development Projects, National Extension Service and Local Development Works (+65,48).—No provision for this receipt was made in the budget.

Expenditure on Revenue Account.

(b) The total expenditure exceeded the budget estimates by 4,62,80. This was the result of an increase of 5,04,37 under some heads and a decrease of 41,57 under others. The important increases and decreases are explained below :—

Taxes on Income other than Corporation Tax and Estate Duty (—1,00).—Mainly due to non-appointment of officers and staff.

Land Revenue (+13,84).—Mainly, due to more transfer to Zamindari Abolition Fund (21,61) owing to increase in receipts, partly counterbalanced by less expenditure due to non-execution of some projects of beneficent works intended to relieve flood havoc due to paucity of technical personnel (6,26).

Forest (—4,14).—Mainly, due to non-operation of the soil conservation Scheme for want of approval from the Central Government.

Charges on account of Motor Vehicles Acts (+2,28).—Mainly, increased expenditure under compensation to local bodies for loss of income from tolls and taxation of Motor Vehicles (78) and transfer of 50 per cent. of the net proceeds of Motor Vehicles Taxation to the State Road Fund (1,44).

Irrigation (—8,82).—Chiefly due to non-finalisation of land acquisition proceedings under Development Schemes.

Debt Services (+13,87).—Increases mainly under '22-Interest on Debt and other obligations' due to smaller transfer of interest to Commercial Departments (45,56) and to Zamindari Abolition Fund (2,00), partly offset by less payment of interest on loans taken from the Central Government (33,50).

Civil Administration (+98,71).—The more important variations are explained below :—

General Administration (+1,17,65).—Mainly, due to increased expenditure under works.

Police (+14,00).—Mainly, due to purchase of equipments under the emergency schemes under District Executive Force.

Co-operation (+12,09).—Mainly, due to increased expenditure under Development Schemes due to late decision to take up pilot projects.

Miscellaneous Departments (+12,00).—Mainly, due to increased expenditure under Development Schemes.

Agriculture (—36,38).—Mainly, due to post-budget decision of the Government to transfer all expenditure on other charges to '63-B—Community Development Project, National Extension Service and Local Development Works'.

Education (—18,06).—Mainly, due to non-formation of some committees and non-filling up of vacancies for want of trained hands.

Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (+76,25).—Mainly, increases under 'Civil Works' due to increased expenditure on 'Repairs' (71,65), 'Buildings' (4,73) and 'State Roads of Economic or Inter-State-Importance' (3,02), partly set off by reduced expenditure on communications (4,43).

Electricity Schemes (—3,05).—Mainly, less expenditure under 'Maintenance and Operations' due to non-requirement of additional electric energy.

Miscellaneous (+2,81,16).—The important variations are explained below :—

Famine (+2,32,75).—Increase in expenditure mainly due to unexpected high floods.

Miscellaneous (+39,97).—Increased expenditure mainly under Miscellaneous contribution due to unexpected high floods causing extensive damages.

Extraordinary items (+17,53).—Increase mainly under Development Works.

Capital Expenditure within the Revenue Account (—23,19).—Mainly, due to construction of less number of houses under subsidised Industrial Housing Scheme under capital outlay on Civil Works financed from Revenue for want of suitable site.

(2) CAPITAL.

(c) *Capital Outlay outside the Revenue Account.*—The important variations are explained below :—

Construction of Irrigation, Navigation, Embankment and Drainage Works (—15,76).—Smaller expenditure mainly due to slow progress of works, late starting of works, transfer of expenditure on certain works to '50—Civil Works' and '18—Other Revenue Expenditure'.

Capital Outlay on Schemes of Agricultural Improvement and Research (—25,57).—Reduced expenditure mainly due to decision of the Government to book the expenditure within the Revenue Account (19,75) and late starting of certain works (5,90).

Capital Outlay on Industrial Development (—10,06).—Mainly, due to post-budget decision of the Government to book the expenditure under the appropriate service head instead of this capital head.

Capital Outlay on Ports (+4,23).—Post-budget decision of the Government to transfer the expenditure from '82—Capital Account of Other State Works Outside the Revenue Account' to this head.

Capital Outlay on Multipurpose River Schemes (—6,06,50).—Smaller expenditure on Hirakud Dam Project mainly due to slow progress in payment of compensation as arbitration had to be resorted to in several cases, slow progress of works, non-receipt of materials to the extent anticipated, non-receipt of debits and adjustment of depreciation charges at revised rates.

Capital Account of Civil Works Outside the Revenue Account (—2,49,96).—Chiefly due to decision of the Government to transfer expenditure on certain schemes from the Capital Account to the Revenue Account (95,80); construction of less number of tenements for want of suitable site in the Cuttack Town (42,90); for want of or late receipt of sanctions and estimates, non-acceptance of the tenders, etc., (39,88); delay in finalisation of the tenders and late starting of the work (23,67); stoppage, postponement or abandonment of certain schemes or part of a project (24,21); and saving due to more expenditure on certain works during the previous year (14,82).

Capital Outlay on Electricity Schemes (—43,08).—Chiefly more credits under suspense head (25,23) and less debit received from Andhra State on account of State's share of expenditure on Machkund Hydro Electric (Joint) Scheme (13,15).

Capital Account of Other State Works Outside the Revenue Account (—1,12,28).—Post-budget decision of the Government to book the expenditure under '25—General Administration—Works' (1,08,00) and '73—Capital Outlay on Ports' (4,27).

Capital Outlay on Road and Water Transport Schemes (+1,77).—Increase due to augmentation of the existing strength of vehicles and implementation of Raj Athgarh Scheme.

Capital Outlay on State Schemes of Government Trading (—27,88).—Less expenditure mainly due to more local purchase than import.

Appropriations to Contingency Fund (—65,00).—Due to transfer from the Contingency Fund to the Consolidated Fund for which no provision was made.

(3) DEBT.

Receipts.

(d) The important variations are—*Floating Debt (+2,51,00).*—Increase in 'Ways and Means Advances' taken from the Reserve Bank of India.

Loans from the Central Government (—12,36,36).—Decrease mainly due to smaller loans taken from the Central Government for the Hirakud Dam Project (6,13,86); Grow More Food Schemes (52,20), Community Development Projects (23,05), National Extension Service (24,72); Drought Relief (2,18,50), Capital Construction (42,42), Development Schemes (65,98) and non-receipt of Special Loan (1,50,00).

Recoveries of Loans and Advances (—5,64).—Mainly, smaller recovery of loans granted to cultivators (11,53), partly set off by increased recoveries under 'Miscellaneous Loans and Advances' (5,40) and 'Loans and advances for Community Development Programme' (44).

Disbursements.

Floating Debt (+2,51,00).—See explanation under “Floating Debt” under ‘Receipts’.

Loans from the Central Government (+3,13).—Increase chiefly due to repayment of loans taken for ‘Drought Relief’ (6,50), more re-payments for ‘Other Schemes’ (3,18) and ‘Grow More Food Schemes’ (95), partly set-off by smaller repayments towards loans taken for ‘Capital construction’ (91), ‘Relief and Rehabilitation’ (6,17) and ‘Community Development Project Schemes’ (32).

Loans and Advances (+58,04).—Mainly, due to larger payment of loans under ‘Advances to cultivators’ (59,02), ‘Loans and Advances under the Community Development Programme’ (8,87) and ‘Loans to District and other Local Fund Committees’ (4,95), partly off set by decrease under ‘Loans under National Extension Service Scheme’ (15,02).

PART II.—CONTINGENCY FUND.

Receipts.

(e) *Contingency Fund* (—65,00).—Due to transfer from the Contingency Fund to the Consolidated Fund for which no provision was made.

PART III.—PUBLIC ACCOUNT.

Receipts.

(f) The important variations are :—

State Provident Fund (+12,86).—Larger receipts mainly under ‘General Provident Fund’ (11,59), ‘Indian Civil Service Provident Fund’ (29) and ‘Contributory Provident Fund’ (90).

Famine Relief Fund (+3,69).—Unanticipated conversion of Central Government securities (3,73).

Zamindari Abolition Fund (+21,62)—More transfer from the Revenue Account consequent on larger receipts realised from the *ex-Zamindari-Estates*.

State Road Fund (+1,43).—Larger transfer from the Revenue Account than anticipated.

Deposits of Local Funds (+37,00).—Larger deposits mainly under ‘District Funds’ (27,12), and ‘Municipal Funds’ (9,66).

Civil Deposits (+82,77).—Increases mainly under ‘Revenue Deposits’ (1,72), ‘Civil Courts Deposits’ (1,39), ‘Forest Deposits’ (3,56), ‘Personal Deposits’ (13,70), ‘Public Works Deposits’ (11,06) and ‘Deposits for work done for public bodies, etc.’ (50,92).

Other Accounts (—10,09).—Smaller receipts mainly under ‘Subvention from the Central Road Fund’ (3,51), ‘Deposit Account of the grants from the Central Government for the development of Handloom Industries’ (8,65),

partly counterbalanced by increased receipts under 'Deposit Account of grants from Central Silk Board' (1,25) and 'Deposit Account of the grants made by the Indian Council of Agricultural Research' (74).

Advances not bearing interest (+4,77).—Larger receipts mainly under 'Special Advances' (3,22) and 'Forest Advances, (1,68), partly counterbalanced by a decrease under 'Accounts with the Government of Burma' (14).

Suspense (+6,28,69).—Increases mainly under 'Cash Balance Investment Account' (6,32,76), 'Central Accounts Office—Reserve Bank Suspense' (12,17) and 'Pay and Accounts Offices Suspense' (3,54), partly reduced by a decrease under 'Suspense Account' (20,39).

Remittances (−2,38,90).—Decreases under 'Adjusting Account between Central and State Governments' (5,16,92), 'Adjusting Account with Railways' (5,28) and 'Inter-State Suspense Account' (5,13,36); partly set off by increases under 'Cash Remittances and Adjustments, etc.' (3,59,91) and 'Reserve Bank of India Remittances' (4,36,75).

Disbursements.

(g) The main variations are :—

State Provident Funds (+4,44).—Unanticipated withdrawal under 'General Provident Fund' (3,89), 'Indian Civil Service Provident Fund' (17) and increased disbursement under 'Contributory Provident Fund' (37).

Famine Relief Fund (+5,73).—Due to conversion of Central Government securities (3,17), new purchase of Central Government securities during the year (2,00) and under 'Loss on realisation of securities' (56).

Zamindari Abolition Fund (−61,44).—Smaller withdrawals from the Fund due to decreased expenditure in connection with the management of *ex-Zamindari* Estates.

State Road Fund (−3,04).—Less expenditure on the projects financed from the Fund than anticipated.

Deposits of Local Funds (+17,39).—More withdrawals mainly under 'District Funds' (16,34) and 'Municipal Funds' (1,28).

Civil Deposits (+89,67).—Increases mainly under 'Revenue Deposits' (5,39), 'Forest Deposits' (3,60), 'Public Works Deposits' (3,22), 'Deposits for work done for public bodies, etc.' (46,86), 'Public Works Deposits—Capital Project' (5,84), 'Personal Deposits' (27,97), partly offset by decreases under 'Criminal Courts' Deposits' (1,25) 'Civil Courts' Deposits' (1,23).

Other Accounts (−7,97).—Decreases mainly under 'Subvention from Central Road Fund' (3,49), 'Deposit Account of the grants from the Central Government for the development of Handloom Industries' (6,38); partly counterbalanced by increased expenditure under 'Deposit Account of the grants from Central Silk Board' (1,06), 'Deposit Account of the grants made by the Indian Council of Agricultural Research' (64) and 'Deposit Account of the grants from Indian Central Coconut Committee' (18).

Advances not bearing Interest (+19,72).—Larger payments mainly under 'Special Advances' (17,09), 'Civil Advances' (85) and 'Forest Advances' (1,92), partly reduced by smaller payment under 'Accounts with the Government of Burma' (14).

Suspense (+4,29,45).—Increases mainly under 'Cash Balance Investment Account' (4,33,58), 'Central Accounts Office—Reserve Bank Suspense' (12,21), 'Departmental and similar Accounts' (69) and 'Pay and Accounts Offices Suspense' (4,01), partly offset by decrease under 'Suspense Account' (20,89).

Remittances (—4,13,45).—Decreases mainly under 'Adjusting Account between Central and State Governments' (5,56,45) and 'Inter-State Suspense Account' (5,13,26), partly offset by increases under 'Cash Remittances and Adjustments, etc.' (3,24,30), 'Reserve Bank of India Remittances' (3,30,26) and 'Adjusting Account with Railways' (1,69).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The budget estimates for the year under report placed the total revenue receipts at 16,68,94 and the total expenditure on revenue account at 18,56,68 with a prospective deficit of 1,87,74. Actually, however, the total revenue receipts and the expenditure on revenue account amounted to 16,11,37 and 23,19,48 respectively, resulting in a revenue deficit of 7,08,11. The deterioration of 5,20,37 in the revenue position as compared with the budget estimates was brought about by a fall of 57,57 in revenue receipts and a rise of 4,62,80 in expenditure.

The principal heads of revenue which contributed to 60.68 per cent. of the total revenue realised during the year, recorded a net decrease of 24,50 as compared with the estimates, mainly on account of smaller collection of 'Land Revenue' (31,18), less receipts from 'Stamps' (8,98) and 'Other Taxes and Duties' (12,16); partly offset by better yields from 'Forest' (12,73), 'Taxes on Income Other than Corporation Tax and Estate Duty' (13,59) and 'State Excise Duties' (5,88). Other notable decreases were under 'Irrigation' (17,73), 'Education' (20,91), 'Agriculture' (24,07), 'Miscellaneous' (70,49) and 'Grants-in-aid from the Central Government' (11,79). These decreases were partly counterbalanced by increases under 'Electricity Schemes' (11,27) and 'Extraordinary items' (94,62).

The expenditure on revenue account registered a net increase of 4,62,80 as compared with the budget estimates. Appreciable increases occurred under 'Debt Services' (13,87) mainly due to smaller transfer of interest to commercial departments, 'Land Revenue' (13,84) due to larger transfer to Zamindari Abolition Fund consequent on unanticipated increase in receipts in different Anchals, 'Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements' (76,25) mainly arising from execution of repair works and buildings and increased expenditure on State Roads of Economic or Inter-State importance, 'General Administration' (1,17,65) due to larger expenditure on works, 'Police' (14,00) due to purchase of equipments under the emergency schemes, 'Famine' (2,32,75) on account of unexpectedly high floods, 'Miscellaneous' (39,97) mainly on account of payment of grants to flood affected people for construction of houses, etc. Against these increases there were decreases under 'Agriculture' (36,38) due to decision of the Government to transfer all expenditure on other charges to '63-B—Community Development Projects, National Extension Service, etc.' and 'Capital Outlay on Civil Works financed from Revenue' (23,19) due to slow progress of construction of houses under the Industrial Housing Scheme.

No new taxes were imposed during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of 1955-56.

7. The following table gives a progressive account of capital expenditure outside the Revenue Account upto the end of 1955-56 :—

Nature of Expenditure.	Expenditure upto 1954-55.	Expenditure during 1955-56.	Total.
1	2	3	4
1 68.—Construction of Irrigation, etc., Works .	3,03,92	18,51	3,22,43
2 71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	62,58	90,86	1,53,44
3 72.—Capital Outlay on Industrial Development	1,33	22,20	23,53
4 73.—Capital Outlay on Ports	24(a)	4,23	4,47
5 80-A.—Capital Outlay on Multipurpose River Schemes	43,95,66	11,31,53	55,27,19
6 81.—Capital Outlay on Civil Works	1,07,22	1,77,88	2,85,10
7 81-A.—Capital Outlay on Electricity Schemes .	4,36,10	1,73,62	6,09,72
8 82.—Capital Account of State Works Outside the Revenue Account.	4,66 (a)	..	4,66
9 82-A.—Capital Outlay on Rail Road Co ordination Scheme.	36	..	36
10 82-B.—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account.	31,62	8,67	40,29
11 85-A.—Capital Outlay on State Schemes of Government trading.	-1,93,87	13,90	-1,79,97
12 85-B.—Appropriation to the Contingency Fund .	1,00,00	-65,00	35,00
TOTAL .	52,49,82(a)	15,76,40	68,26,22

(a) Expenditure on Paradip Port booked under 82—Capital Outlay, etc. during the year 1954-55 transferred to the head 73—Capital Outlay by correction of progressive expenditure and this has also resulted in a difference of Re. 1 in the opening balance.

The Capital Outlay shown in column 2 against item 1 represents the pre-reform (1921) capital outlay on Irrigation Works. The total expenditure to end of the year 1955-56 amounted to 3,40,82, of which 18,39 was debited to Revenue. The entire outlay is classed as unproductive.

The outlay shown against item 2 represents the expenditure incurred on the special paddy cultivation scheme, reclamation of the Kausalya Ganga Project, manufacture of bonemeal, reclamation of waste lands, tractor ploughing by private parties, hiring of pumping sets and agricultural implements, development of inland fisheries, reclamation of swamps and irrigation works connected with intensive cultivation schemes.

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. The

capital outlay recorded against the item during the year under report represents the amount drawn for the purpose of purchase of shares in the Orissa Finance Corporation but kept in a Banking account for the reason that the corporation has not yet come into existence (20,00), working capital to Cottage Industries Board (50) and training in printing technology and allied trade (1,70).

The outlay against item 4 represents preliminary expenditure on the construction of 'Paradip' port in Orissa met from borrowed funds.

The expenditure recorded against item 5 represents the outlay met from borrowed funds on the Hirakud Dam Project and Delta Irrigation Scheme.

The outlay against item 6 represents the expenditure incurred on the construction of a bridge, Industrial Housing Scheme, Communications, Buildings and Capital Construction at Bhubaneswar financed from borrowed funds.

The expenditure recorded against item 7 represents the capital outlay on the Thermal and Hydro-Electric Schemes and excludes the expenditure on these schemes charged to revenue. The schemes are (1) Machkund (Duduma) Hydro-Electric Scheme, (2) Duduma Transmission Scheme, (3) Hirakud Power Utilisation Scheme, (4) Cuttack Thermal Scheme, (5) Small Towns and Rural Electrification Scheme, (6) Town Electrification Schemes, (7) Baripada Electric Supply Scheme and (8) Expansion of Power facilities to rural areas. The total expenditure on the schemes to end of 1955-56 was 6,32,11, of which 22,39 was debited to Revenue.

The outlay shown against item 8 represents expenditure incurred on the construction of rest houses and school buildings in the drought affected area.

The expenditure shown against item 9 represents outlay on the investment in the share of Orissa Road Transport Company, Ltd. The total amount of investment to end of 1955-56 was 23,20, of which 22,84 was met out of the revenues.

The outlay shown against item 10 represents expenditure incurred on the State Motor Transport Services from borrowed funds.

The expenditure shown against item 11 represents transactions in connection with State schemes of Government trading. The cost of food grains, cloth, etc. together with cost of establishment of supply operations is debited to the capital head and sale proceeds are treated as reduction of expenditure. The debit balance represents excess of expenditure over receipts.

The capital outlay against item 12 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 1955-56.

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8. The financial results of Irrigation Works for the year 1955-56 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.			Direct working expenses during 1955-56.	Net revenue <i>excluding</i> interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1955-56.	To end of 1955-56.	Direct Revenue (Public Works receipts.)	Portion of land revenue due to irrigation.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate percent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
:	2	3	4	5	6	7	8	9	10	11	12
IRRIGATION WORKS											
<i>Unproductive Works—</i>											
Orissa Canal Project	1	2,70,44	8,50	..	8,50	31,74	-23,24	8.59	9,05	-32,29	11.94
Rushikulya System . . . . .	..	51,87	2,17	..	2,17	5,72	-3,55	6.84	1,82	-5,37	10.35
TOTAL	1(a)	3,22,31	10,67	..	10,67	37,46(a)	-26,79	8.31	10,87(a)	-37,66	11.68

(a) Met out of the Consolidated Fund.

There was a net loss of 11·68 per cent. during the year against 7·35 per cent. in the preceding year. The increase of percentage of loss is due to increase in the working expenses and decrease in revenue receipts. 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 "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 FOR THE YEAR 1955-56.

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 :—

Name of Project.	Direct Capital Outlay.			Working Expenses.			Net revenue <i>excluding</i> interest.		Net profit or loss after meeting interest.			
	During 1955-56.	To end of 1955-56.	Gross revenue during 1955-56.	Depreciation.	Direct working expenses.	Total working expenses.	Surplus of revenue over expenditure (+) or (-)	Rate per cent. on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or (-)	Rate per cent. on capital outlay to end of the year.	
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Hydro-Electric Schemes—</i>												
1. Duduma Transmission Scheme.	64,48	1,14,19	76	13	66	79	-3	-03	3,22	-3,25	2-85	
2. Hirakud Power Utilisation Scheme.	42,44	77,52	5,87	71	4,53	5,24	63	-81	3,93	-3,30	4-26	
<i>Thermo-Electric Schemes—</i>												
3. Cuttack Thermal Scheme	-16,01	66,62	12,01	1,13	8,12	9,25	2,76	4-14	-85	+3,61	5-42	
4. Baripada Electric Supply Scheme.	3,36	9,09	91	28	92	1,20	-29	3-19	28	-57	6-27	

Town Electrification Schemes—

5. Group I	2	3,49	45	6	42	48	—3	·86	3	—16	4·58
6. Group II	1,64	8,28	2,44	18	1,46	1,64	80	·966	28	+52	6·28
7. Small Town and Rural Electrification Scheme.	6,70	16,12	1,05	37	—1,25	—88	1,93	11·97	54	+1,39	8·62
Expansion of Power facilities in rural areas.	25,54	28,92	..	2	7	9	—9	·31	82	—91	3·15
<hr/>											
TOTAL .	1,28,17(a)	3,24,23	23,49	2,88	14,93	17,81(a)	5,68	1·75	8,35(a)	—2,67	·82

(a) Met out of the Consolidated Fund.

There was a net loss of .82 per cent. during the year under report against 2.25 in the preceding year. All the schemes except Cuttack Thermal Scheme, Town Electrification Scheme Group II and Small Town and Rural Electrification Scheme 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 end of the year 1955-56 was Rs. 4,70,247, against the revised estimate of Rs. 4,27,560 and was financed from ordinary revenues.

(2) *Hirakud Dam Project.*—The execution of this multipurpose project was undertaken early in 1948 by the Government of India 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 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, increases in wages of labour and extension of the scope of the project, the original estimate was 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 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 works :—

- (1) Construction of Delta Irrigation Scheme 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 Rs. 71.64, which has been administratively approved by the State Government. The expenditure incurred on the project to end of 1955-56 was Rs. 55,24,88,526(a).

(3) *Delta Irrigation Scheme.*—The investigation relating to Delta Irrigation Scheme, which envisages the extension of Irrigation facilities to the Delta areas of Mahanadi, was taken up as a part of Hirakud Dam Project, the execution of which has been undertaken by the Government of India on behalf of the Government of Orissa. On completion of the investigations relating to the project, the actual execution of the project has been taken up by the Government of Orissa in the latter part of the financial year 1955-56. The project has been administratively approved by the Government of Orissa at an estimated cost of Rs. 14.92 crores. The expenditure incurred on the project during 1955-56 is Rs. 2,30,126.

(a) Exclusive of indirect charges of Rs. 33,58,312.

(4) *Machkund (Duduma) Hydro-Electric Scheme.*—The scheme is a joint venture of the Government of Orissa and Andhra 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 Andhra on terms and conditions agreed upon between the two Governments. On the expiry of this period, Orissa may resume its rights to the extent transferred on payment of the proportionate costs less depreciation. Thus in the initial stage, the Government of Andhra 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 capital provided for 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 Andhra 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 on the joint undertaking, as revised by Government, is Rs. 2,32.29 lakhs initially but raising to 2,79.54 lakhs in ten years. An expenditure of Rs. 3,06,96,663 was incurred to end of 1955-56.

(5) *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, since revised to 2,99.69 lakhs in subsequent years due to extension of the scope of the project in constructing transmission lines from Rayagada to Berhampur. Against the estimated cost, an expenditure of Rs. 1,14,19,150 was incurred to end of 1955-56. The work on the scheme was started on the 1st January, 1948 and is in progress.

(6) *Hirakud Power Utilisation Scheme.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 1.48 crores. The expenditure on the scheme to end of 1955-56 amounted to Rs. 77,52,772. The expenditure for years 1951-52 and 1952-53 was included under the Cuttack Thermal Scheme under the orders of the State Government. As the work on the scheme was resumed as an independent scheme in 1953-54 the expenditure included under the Cuttack Thermal Scheme has been transferred to this Scheme during the year under report.

(7) *Cuttack Thermal Scheme.*—The scheme was administratively approved by the State Government at an estimated cost of Rs. 22.75 lakhs, revised to Rs. 59.34 lakhs in subsequent years. The expenditure incurred to end of 1955-56 amounted to Rs. 66,61,629. The work on the scheme was commenced on 1st January, 1948 and is in progress.

(8) *Small Towns Electrification Scheme.*—The scheme was administratively approved at an estimated cost of Rs. 7,84,300 initially since revised to Rs. 76,79,196 in subsequent years due to inclusion of electrification of more areas under this scheme. The expenditure on the scheme to end of 1955-56 is Rs. 16,12,183.

(9) *Expansion of Power Facilities in Rural Areas.*—The scheme has been administratively approved by the State Government at an estimated cost of Rs. 47.07 lakhs. The work on the scheme was started in March, 1955 and the expenditure incurred thereon amounted to Rs. 28,92,132 to end of 1955-56.

(10) *New Capital Project at Bhubaneswar.*—The project as a whole was approved by the State Government at an estimated cost of Rs. 5,40 lakhs since raised to Rs. 5,57 lakhs. Against the 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 1955-56 amounted to Rs. 4,72,70,321 and was met from the following sources :—

	Rs.
(1) Grant from the Central Government	1,32,00,000
(2) Fund for Orissa Buildings	39,47,728
(3) Loans	1,00,00,000
(4) State Government Balances	2,01,22,593
TOTAL	4,72,70,321

NOTE.—The expenditure on the above mentioned projects during the year 1955-56 was met out of the Consolidated Fund.

COMMITMENTS.

11. Details of the commitments of the Government of Orissa in respect of schemes which are debitible outside the Revenue Account are shown in Appendix I to this compilation. It will be seen from the statement that Government stands committed at the end of the year to the extent of 35,62,00.

Five Year Plan.—Appendix II to this compilation contains a statement showing the extent to which the Government of Orissa stands committed at the end of the year 1955-56 to expenditure on Five Year Plan in the State Sector.

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 1955-56 :—

Name of Debt	Amount of Debt.		Difference (+) or (-).
	On 1st April, 1955.	On the 31st March, 1956.	
1	2	3	4
Loans from the Central Government	53,50,81	70,43,65	+16,92,84
Unfunded Debt	1,55,75	1,77,68	+21,93
Gross Total—Debt	55,06,56	72,21,33	+17,14,77
<i>Deduct</i> —Loans and Advances by the State Govern- ment.	-3,25,81(a)	-5,18,14	-1,92,33
Net Debt	51,80,75	67,03,19	+15,22,44

(a) Includes 16,73 being the amount of the premerger balance of the merged States brought to Government Accounts by correction of the Opening Balance.

There was an increase of 15,22,44 in the net liability of the State Government. This was the result of an increase of 17,14,77 in the gross debt; partly offset by an increase of 1,92,33 in the assets of the State Government Loan Account. Details are furnished below:—

(i) *Loans from the Central Government.*—The balance increased by 16,92,84 mainly due to the grant of loans by the Central Government for the following purposes:—

	Rs.
Grow More Food	25,80
Hirakud Dam Project	11,24,17
Community Development Project	36,02
National Extension Service	3,00
Development of Handloom Industry :	7,36
Development Schemes	3,59,02
Cottage Industries	4
Drought Relief	73,00
Flood Relief	15,00
Capital Construction	50,00
Small Saving Collections	31,00
Minor Irrigation Scheme	3,73
Small Scale Industry	1,75
Special, Medium and Long Term Loans.	2,28
Low Income Group Housing Scheme ✓	3,00 ✓
Oil Crushing	37
Stone Carving	50
Palm Gur Industry	10
Mahanadi Delta Irrigation Scheme	9,00
TOTAL	17,45,23

The particulars of loans and the balance of each loan outstanding on the 31st March, 1956, 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.	Per cent.	Rs.	
1. Loans to finance Grow More Food Schemes (Intensive Cultivation Schemes).	1949-50	18,00,000	3½	6,00,000	Repayable within seven to twelve years commencing from the year 1952-53.
	1951-52	6,05,500	3	1,28,363	Repayable in five annual equated instalments of the principal and interest from November, 1952.
	1952-53	1,39,000	3½	58,586	Repayable in five annual equated instalments of the principal and interest from March, 1954.
	1953-54	1,20,491	3½	74,852	Repayable in five annual equated instalments of the principal and interest beginning from March, 1955.
	1954-55	1,77,070	3½	1,21,077	Repayable in five annual equated instalments commencing from March, 1956.
		40,00,000	4½	36,74,493	Repayable in fifteen annual equated instalments from March, 1956.
	1955-56	2,50,443	3½	1,47,305	Repayable within 18 months from May, 1955.
		16,49,000	4½	16,49,000	Repayable in 15 annual equated instalments from 1st anniversary of the date of drawal, i.e., March, 1956.
43,000		3½	43,000	Repayable in 5 annual equated instalments from the date of 1st anniversary of the date of drawal, i.e., March, 1956.	
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.
	1950-51	50,00,000	3½	50,00,000	Repayable in one instalment on the 31st March, 1961 unless any arrangement for earlier repayment is agreed to between the Central and State Governments. 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 Central and State Governments. Interest is, however, payable till the commencement of repayment of the loan.
	1952-53	57,00,000	4	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 is payable annually till the commencement of the repayment of the loan.
	1953-54	90,00,000	4	90,00,000	Repayable in seven annual equated instalments of both principal and interest commencing from 1957-58. The interest on the loan is payable annually till the payments of equated instalments of the loan commence.
					A Sinking Fund has been created from 1953-54. Accumulation in the Fund to end of the year 1955-56 stood at Rs. 35 lakhs.
3. Loans for Hirakun Dam Project	1948-49	31,00,000	3½	81,00,000	Repayable in one instalment at the end of 40 years, interest being payable in March each year 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.

The particulars of loans and the balance of each loan outstanding on the 31st March, 1956, 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.	Per cent.	Rs.	
3. Loans for Hirakud Dam Project— <i>contd.</i>	1953-54	8,11,76,275	4½	8,11,76,275	Repayable in one instalment at the end of 40 years, interest being payable in March each year unless any agreement for earlier repayment is agreed to between the Central and State Governments.
	1954-55	11,96,80,306	4½	11,96,80,306	Ditto.
	1955-56	11,24,17,413	4½	11,24,17,413	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.	1953-54	5,00,000	4	5,00,000	Repayable in seven annual equated instalments of both principal and interest commencing from 1957-58. The interest is payable annually till the payments of equated instalments of the loan commence.
5. Loan for the rehabilitation of displaced persons from East Bengal.	1949-50	5,00,000	Not settled.	3,16,558	Terms of repayment have not been settled. The matter is under correspondence between the Central and State Governments.
6. Loans for the resettlement of 4,000 families of displaced agriculturists and 400 families of displaced rural artisans.	1950-51	18,00,000	..	18,00,000	Ditto.
7. Loans for rehabilitation of displaced persons—			Per cent.		
(a) Rural and urban loans }	1952-53	6,62,000	3½	6,62,000	Ditto.
(b) Housing loans }			4½			2,38,000

✓ 8. Loans for Industrial Housing Schemes .	1950-51	10,00,000	Interest free.	5,31,910	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 1955-56 stood at Rs. 4,46,763.
	1951-52	10,00,000	„	10,00,000	Ditto.
			Per cent.		
✓ 9. Subsidised Industrial Housing Scheme .	1953-54	2,52,900	4½	2,52,900	The repayment will commence after one year from the date of drawal of the last instalment of the sanctioned loan of Rs. 2,16,000 simple interest being charged on the instalment of loan drawn prior to that date. The amount so due on account of simple interest is recoverable along with the repayment of the first instalment of the loan. The excess of Rs. 36,900 drawn will be adjusted during 1956-57 against the remaining amount of subsidy.
	1951-52	5,00,000	Not settled.	5,00,000	Terms of repayment have not yet been settled. The matter is under correspondence between the Central and State Governments.
10. Loans for Rehabilitation Schemes		10,00,000	„	10,00,000	Ditto.
	1952-53	4,00,000	„	4,00,000	Ditto.
	1953-54	1,12,000	„	1,12,000	Ditto.
11. Loan for the development of Filigree Industries.	1951-52	50,000	Interest free.	40,000	Repayable in five annual equated instalments commencing from the end of 3 years from the date of making the advance.
			Per cent.		
12. Loans for Community Development Projects.	1952-53	2,00,000	4	1,58,450	Repayable with interest in 12 annual equated instalments from the year 1953-54.
	1953-54	7,27,000	4	6,28,821	Repayable with interest in 12 annual equated instalments from the year 1954-55.
	1954-55	14,03,000	4½	13,10,293	Repayable with interest in 12 annual equated instalments from the year 1955-56.
		3,95,366	4	3,69,053	Ditto.
	1955-56	35,28,000	4½	35,28,000	Repayable with interest in 12 annual equated instalments from the year 1956-57.
		74,208	„	74,208	Terms not settled.

The particulars of loans and the balance of each loan outstanding on the 31st March, 1956, are given in the table below—*contd*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount out-standing.	Conditions of loans.
1	2	3	4	5	6
		Rs.		Rs.	
13. Development of Handloom Industry	1953-54	3,45,000	Interest free.	2,34,000	Rs. 45,000 repayable in two equated annual instalments and Rs. 3,00,000 in five equated annual instalments from 1954-55.
		50,000	..	40,000	Repayable in five annual equated instalments from 1954-55.
	1954-55	7,36,000	..	7,36,000	Rs. 1,36,000 payable in two equated instalments from 1955-56 and Rs. 6,00,000 in ten equated instalments from 1957-58.
(a) For supply of 40 jacquards	1955-56	6,000	..	6,000	Repayable in two equated annual instalments from 1956-57.
(b) For financing the share capital of 6,000 weavers.		90,000	..	90,000	Repayable in two equated annual instalments from 1957-58.
(c) For working capital of Co-operative Societies.		6,00,000	..	6,00,000	Repayable in ten equated instalments commencing after two years after the date of drawal, i.e., February, 1956.
14. Scheme for the development of minor ports.	1953-54	20,000	..	20,000	The loan is for a period of 30 years and will be interest free for the first 12 years and thereafter carry interest of $4\frac{1}{2}$ per cent. and will be repayable in 18 equated instalments of the principal <i>plus</i> interest.
			Per cent.		
15. National Extension Service Block	1953-54	32,000	$4\frac{1}{2}$	27,683	Repayable in 12 equated annual instalments from 1954-55.
	1954-55	1,76,000	Not specified.	1,64,370	Repayable in 12 equated annual instalments from 1955-56.
			Per cent.		
	1955-56	3,09,000	$4\frac{1}{2}$	3,09,000	Repayable in 12 equated annual instalments from 1956-57.

16. Development of Scientific and Technical Educatoin under Five Year Plan.	1953-54	50,000	Interest free.	48,485	Repayable in 33 annual instalments of Rs. 1,515 per year for 32 years and Rs. 1,520 for the 33rd year. Repayment will commence from the year 1955-56.
17. Minor Irrigation Works	1953-54	13,82,000	Per cent. 4½	11,95,594	Repayable in 12 annual equated instalments of the principal plus interest from March, 1955.
	1955-56	3,72,977	4½	3,72,977	Repayable in 15 annual equated instalments from the date of first anniversary of the date of drawal, i.e., March, 1956.
18. Special, medium and long term loans for the development of agriculture—					
(1) Installation of pumps purchase of small processing equipment.	1953-54	85,000	4½	76,561	Repayable in fifteen annual equated instalments from 1954-55.
(2) Purchase of tractor and Agricultural machinery and equipment.	1953-54	40,000	4½	33,238	Repayable in ten annual equated instalments from 1954-55.
19. Loans for financing the expenditure on the Development Schemes, viz., Power Projects, Roads, Road Transport, Industry (Loans under the State-aid to Industries Act) and Schemes for relieving unemployment schemes in the State plan.	1954-55	56,25,000	4	56,25,000	Repayable in seven annual equated instalments of both principal and interest from the year 1958-59 unless any arrangement for earlier payment is agreed to between the Central and State Governments, interest being payable annually till the payments of the equated instalments commence.
		1,64,00,000	4	1,64,00,000	
		26,00,000	4	26,00,000	
	1955-56	3,51,17,000	4	3,51,17,000	Repayable in seven equal instalments of both the principal and interest, commencing from 1959-60.
20. Loans for the development of small-scale industries, glassware, sport-goods, blacksmithy, leather goods and carpentry.	1954-55	30,000	3½	30,000	Repayable in three equated annual instalments from 1957-58.
21. Loans for the grant of loans to cottage and small-scale industries under the State-aid to Industries Act.	1954-55	5,00,000	3¾	4,57,869	Repayable in two equated annual instalments commencing from the expiry of one year from the date of drawal of the loans, i.e., 11th November, 1954.
	1955-56	1,75,000	3¾	1,75,000	Repayable in ten equated instalments commencing from the expiry of one year from the date of the drawal of the loan, i.e., May, 1955.

The particulars of loans and the balance of each loan outstanding on the 31st March, 1956, are given in the table below—*contd.*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount out-standing.	Conditions of loans.
1	2	3	4	5	6
		Rs.	Per cent.	Rs.	
22. Ways and Means Advance for drought relief.	1954-55	78,00,000	4	71,50,331	Repayable in ten equated annual instalments commencing from the first anniversary of the drawal of the loan, i.e., 11th November, 1954.
	1955-56	73,00,000	4	73,00,000	Repayable in ten equated annual instalments commencing from the first anniversary of the ways and means advance, i.e., August, 1955.
23. Special, medium and long-term loan for various purposes.	1954-55	10,00,000	3½	8,13,984	Repayable in five annual equated instalments, the first instalment being payable on the first anniversary of the drawal of the loan, i.e., 1st January, 1955.
24. Loan for capital construction at Bhubaneswar.	1954-55	{ 29,00,000 21,00,000	{ 4½ 4¼	{ 27,60,470 19,97,057	Repayable in fifteen annual equated instalments of both principal and interest from 1955-56.
	1955-56	50,00,000	4¼	50,00,000		Repayable in fifteen annual equated instalments of both principal and interest from 1956-57.
25. Loan for working capital for the scheme for establishment of a Blacksmithy-cum-Tinsmithy-cum-welding shop.	1954-55	1,500	3½	1,221	Repayable in five equated annual instalments from 1955-56.

26. Balance of the advances drawn by the late Crown Representative for loans to the Eastern States Joint Armed Police Fund.	1954-55	8,96,700	..	2,98,900	Repayable with interest of Rs. 42,422 in three years commencing from 1954-55.
27. Loans under the scheme of sharing small saving collections during 1953-54.	1954-55	21,00,000	4	21,00,000	Repayable in one instalment at the end of ten years counting from the date of drawal of the loan, interest being payable annually.
28. Loan for financing minor ports	1954-55	1,00,000	..	1,00,000	The loan will be for a period of 30 years and interest-free for the first 12 years. Thereafter it will carry interest at 4½ per cent. per annum and will be repayable in 18 equated annual instalments of the principal and interest.
	1955-56	6,10,000	..	6,10,000	The loan will be for 30 years and will be interest-free for the first 12 years and thereafter it will carry interest at 4½ per cent. and will be repayable in 18 equated annual instalments of both principal and interest.
29. Loan for expansion of power facilities in rural areas.	1954-55	5,00,000	4½	5,00,000	Repayable in 25 equated annual instalments of both the principal and interest commencing from 1960-61, unless any arrangement for earlier repayment is agreed to between the Central and State Governments. During the years 1955-56 to 1959-60 only interest is payable.
30. Loans for relief and rehabilitation—					
(i) Urban Loan	1954-55	34,000	3¾	34,000	Repayable in three equated annual instalments in a period of 6 years. The first instalment of repayment will commence after a period of 3 years, only simple interest being paid in the 2nd and the 3rd year.
(ii) Rural Loan	1954-55	1,59,000	3¾	1,59,000	Repayable in five equated annual instalments. No recovery of the principal and interest will be made in the 1st year of the drawal of loan. The 1st instalment of repayment will fall due on the second anniversary date of the drawal of the loan.

The particulars of loans and the balance of each loan outstanding on the 31st March, 1956, are given in the table below—*concl.*

Particulars of loans.	Year of loan.	Amount of loan.	Rate of interest.	Amount out-standing.	Conditions of loans.
1	2	3	4	5	6
		Rs.	Per cent.	Rs.	
31. Development of Village Oil Industry .	1955-56	4,000	3	4,000	Repayable in one instalment in one year commencing from the date of the drawal of the loan, i.e., March, 1956.
32. Development of Soap Making with nonedible oil Industry—					
(a) Loans for meeting 50 per cent. non-recurring expenditure.	1955-56	16,750	Interest free	16,750	Repayable within a period of 5 years from the date of drawal, i.e., March, 1956.
			Per cent.		
(b) Loan as working capital . . .	1955-56	20,000	3	20,000	Repayable within 3 years. No interest will be charged for the first year.
33. Development of Stone Carving Scheme	1955-56	50,000	3½	50,000	Repayable in one instalment within one year commencing from the date of drawal, i.e., March, 1956.
34. Development of Palm Gur Industry .	1955-56	10,000	3	10,000	Repayable in a period of 3 years. No interest will be charged for the first year.
35. Development of Gur and Khandsari Industry.	1955-56	25,000	Interest free	25,000	Repayable within a period of 5 years from the date of drawal, i.e., March, 1956.

36. Development of Orissa School of Engineering.	1955-56	1,50,000	..	1,50,000	Repayable in 33 annual instalments commencing from 1957-58.
37. Pilot Project	1955-56	2,27,625	Per cent. 4½	2,27,625	Repayable in 15 annual equated instalments commencing from date of the 1st anniversary of the drawal of loan, i.e., March, 1956.
38. Scheme for development of Swamps to relieve unemployment.	1955-56	5,00,000	3½	5,00,000	Repayable in five annual equated instalments from 1956-57.
39. Scheme for sharing small-saving collection.	1955-56	31,00,000	4	31,00,000	Repayable in one instalment after 10 years from the date of drawal, i.e., March, 1956.
✓ 40. Loan for Low Income Group Housing Scheme.	1955-56	3,00,000	4½	3,00,000	Repayable in thirty annual equated instalments from 1957-58.
41. Grant of loans to Municipality for purchase of tractor-cum-trailers for transportation and efficient distribution of compost.	1955-56	1,30,000	4	1,30,000	Repayable in 10 equated instalments of principal and interest from the 1st anniversary of date of drawal, i.e., March, 1956.
42. Mahanadi Delta Irrigation Scheme	1955-56	9,00,000	..	9,00,000	Terms and conditions not yet settled.
43. Flood Control Scheme	1955-56	15,00,000	..	15,00,000	The loan will be interest-free for the 1st year and there after will carry interest @ 4½ per cent. Unless any arrangement for earlier payment is agreed to between the Government of India and the Government of Orissa, the loan will be repayable in 25 annual equated instalments of both principal and interest from 1961-62.
44. For rapid reconnaissance survey of eroded areas.	1955-56	7,250	..	7,250	Terms and conditions not yet settled.
		TOTAL		70,43,65,698	

Conditions of repayment of principal and interest have been fulfilled in all cases except in the case of items 5, 6, 7, 10, 42 and 44.

The total amount of loans repaid during the year under report was 52,39 as detailed below :—

	Rs.
Grow More Food Scheme	15,69
Community Development Project	1,86
Ways and Means Advance	6,50
Certain amount drawn by the late Crown Representative	2,99
Relief and Rehabilitation	1,83
Road Transport Scheme	15,00
Development of Handloom Industry	29
Industrial Housing Scheme	68
Minor Irrigation Scheme	95
Cottage Industry	10
Opening of State Emporia	50
Special Medium and Long-Term Loan	1,94
Small-Scale Industries	92
Capital Construction	2,42
National Extension Service	12
Village Craft	60
TOTAL	52,39

During the year under report an appropriation of 18,66 was made from the Consolidated Fund to the Sinking Funds for amortisation of loans relating to Industrial Housing Scheme (66), State Transport Service (3,00) and Electricity Schemes (15,00). No amortisation arrangements have been made in respect of other loans. The adequacy or otherwise of the amortisation arrangements has not so far been taken up with the State Government. The position will be examined now and necessary action taken in the matter.

(ii) *Unfunded Debt.*—The outstanding balance consists solely of Provident Fund balances of Government servants. The increase of 21,93 is due to increased subscriptions and annual interest accrued on the balances.

(iii) *Loans and Advances by the State Government.*—The outstanding loans and advances granted to local bodies, cultivators, Government servants, etc.,

are ultimately recoverable from them. The increase of 1,92,33 occurred under 'Loans to Municipalities' (2,00), 'Loans to District and other Local Fund Committees' (33,15), 'Advances to Cultivators' (1,05,16), 'Advances under Special Laws' (7,00), 'Miscellaneous Loans and Advances' (26,45), and 'Loans and Advances under the Community Development Programme' (18,67), set off by decrease (11) under 'Loans to Government servants'. An account of the transactions under "Loans and Advances" has been given in Statement No. 5 of Part B of this compilation and the nature of transactions explained in paragraphs 10 to 17 of the Report of that part.

13. The total net charges on the revenues of the State during the year on account of service of debt was 1,01.10 as indicated below :—

22.—*Interest on Debt and Other obligations—*

	Rs.
(1) Interest on loans taken from the Central Government	2,20,74
(2) Interest on State Provident Fund balances	5,99

23.—*Appropriation for Reduction or Avoidance of Debt—*

(3) Contribution to Sinking Fund	18,86
(4) Repayment of loans from the Central Government	52,39
TOTAL	<u>2,97,78</u>
<i>Deduct—Interest on loans and advances by the State Government</i>	<i>—4,82</i>
<i>Deduct—Capitalised interest on loans for Hirakud Dam Project</i>	<i><u>—1,91,86</u></i>
Net charge	<u>1,01,10</u>

This works out to 6.27 per cent. of the total revenues of the State for the year under report.

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, 1956 :—

Name of the public and other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount of guarantee.	Sums guaranteed outstanding on the 31st March, 1956.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
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. <i>per annum</i> 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.	20,00,000	10,00,000	<p>(a) The first series of debentures of Rs. 3,50,000 carrying interest at 3 per cent. <i>per annum</i> was issued in December, 1946. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 1,26,989 up to the end of the co-operative year ending 30th June, 1956.</p> <p>(b) The second series of debentures of Rs. 50,000 carrying interest at 3 per cent. was issued in June, 1947. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 19,926 up to the end of the year ending 30th June, 1956.</p> <p>(c) The third series of debentures of Rupees 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. 21,666 upto the end of the co-operative year ending 30th June, 1956.</p>

(d) The fourth series of debentures of Rs. 5 lakhs carrying interest at 3 per cent. was issued in August, 1951. The accumulation in the Debenture Redemption (Sinking) Fund Account stood at Rs. 82,517 upto the end of the co-operative year ending 30th June, 1956.

(e) Sinking Fund moneys have been invested in Government securities National Savings Certificates, Treasury Savings Deposit Certificates and Debentures of the Bank itself.

The Kalinga Tubes, Ltd.	The Bihar and Orissa State Aid to Industries Act, 1923, Section 7.	Guarantee and collateral security for two sums of Rs. 16 lakhs and Rs. 20 lakhs in favour of the company on certain terms and conditions for obtaining loans of equivalent amount from the Indian Mutual Life Association, Ltd., Madras, by issue of debentures in favour of the said Insurance Company.	20,00,000	20,00,000
			16,00,000	16,00,000

The Orissa State Co-operative Bank Ltd.

In consideration of the Reserve Bank of India opening and keeping an account in the name of the Orissa State Co-operative Bank, Ltd., and making advances to and for the accommodation of the said Co-operative Bank against Promissory Notes to be executed by the said Co-operative Bank in favour of the Reserve Bank, the State Government have executed a deed for Rs. 57.67 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.

57,67,000

..

There was an outstanding balance of Rs. 23 lakhs as on 1st April, 1955, on account of advances taken by the State Co-operative Bank from the Reserve Bank of India during the previous financial year. Further loans drawn during the year under report amounted to Rs. 41,44,125. Against the total amount of Rs. 57.67 lakhs, an amount of Rs. 28 lakhs was repaid during the year leaving a balance of Rs. 36,44,125.

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 1955-56 :—

Month.	Opening Cash Balance in		Receipts.	Disbursements.	Closing Balance in	
	Treasury.	Bank-			Treasury.	Bank.
1	2	3	4	5	6	7
April, 1955 . . .	16,58	2,68,34	5,79,22	7,69,60	15,93	78,61
May, 1955 . . .	15,93	78,61	3,23,79	4,04,49	14,16	—32
June, 1955 . . .	14,16	—32	4,34,81	4,73,26	16,44	—41,05
July, 1955 . . .	16,44	—41,05	7,54,79	7,28,23	16,25	—14,30
August, 1955 . . .	16,25	—14,30	7,77,01	5,99,42	17,29	1,62,25
September, 1955 . . .	17,29	1,62,25	3,53,50	3,67,87	17,00	1,48,17
October, 1955 . . .	17,00	1,48,17	5,30,85	5,46,33	16,79	1,32,90
November, 1955 . . .	16,79	1,32,90	4,42,06	5,96,48	16,58	—21,31
December, 1955 . . .	16,58	—21,31	6,77,95	6,06,32	15,63	51,27
January, 1956 . . .	15,63	51,27	4,75,33	5,24,65	20,43	—2,85
February, 1956 . . .	20,43	—2,85	9,61,66	9,02,48	21,71	55,05
March, 1956 . . .	21,71	55,05	27,48,82	29,32,29	20,33	—1,27,04

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

Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 10 lakhs at the Bank. The Bank informs the Government by post of their daily balance with the Bank at the close of each working day. If on weekly settling days the balance falls below the agreed minimum, the deficiency is made good either by taking a 'Ways and Means' advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include 'Ways and Means' advances and their repayment.

During the year under report no treasury bills were issued. The total amount of 'Ways and Means' advances taken during the year was 2,81 lakhs. All the advances were repaid during the year. Interest paid on them amounted

to Rs. 30,308. The following statement indicates the details of the 'Ways and Means' advances taken from the Reserve Bank :—

Month.	Balance on 31st March, 1955.	Amount taken.	Amount paid.	Balance on 31st March, 1956.	Interest.
1	2	3	4	5	6
April	9,00,000	..	..	..
May	9,00,000	..	431
June	25,00,000	20,00,000	..	959
July	12,00,000	17,00,000	..	870
August	22,00,000	22,00,000	..	1,055
September
October
November	20,00,000	20,00,000	..	959
December	30,00,000	11,00,000	..	1,801
January	28,00,000	27,00,000	..	3,733
February	78,00,000	..	..	..
March	57,00,000	1,55,00,000	..	20,500
		2,81,00,000	2,81,00,000	..	30,308(a)

(a) The account figure under '22-Interest on Debt and Other Obligations-Interest on Floating Loans' is Rs. 33,697. The difference of Rs. 3,389 is due to the payment of interest under orders of the State Government on account of short falls amounting to 4.32 lakhs for one day in Government's minimum deposit with Reserve Bank of India in each of the months of June, 1955, September, 1955, February, 1956 and March, 1956 for which no 'Ways and Means' advances were taken.

II.—INVESTMENTS.

16. Against the *minus* cash balance of 1,06,71 at the end of the year 1955-56 as shown in paragraph 15, 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 reserve funds created for specific purposes, while the remainder is treated as investments of general cash balance of the

State Government and passes through the suspense head "Cash Balance-Investment Account". The details of the investments held by the State Government at the beginning and the close of the year under report are as indicated below :—

	On 1st April, 1955.	On 31st March, 1956.
Cash balance Investment Account	(a)2,66,51	1,17,32
Orissa Famine Relief Investment Account	10,45	11,89
Industrial Housing Scheme Investment Account . . . . .	..	3,75
TOTAL	2,76,96	1,32,96

(a) Differs from the previous year's closing balance by 76 due to the pre-merger balance of the merged States having been brought to Government Accounts by correction of the opening balance.

The interest realised during the year under report on Cash Balance Investment Account amounted to Rs. 7,12.

III.—TOTAL BALANCES.

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

	On 1st April, 1955.	On 31st March, 1956.
Cash	2,84,92	—1,06,71
Investment	2,76,96	1,32,96
TOTAL	5,61,88	26,25

The decrease of 5,35,63 in the balance is analysed below :—

	Increase.	Decrease.
Revenue deficit . . . . .	..	7,08,11
Capital Expenditure outside the Revenue Account . . . . .	..	15,76,40
Net Debt (<i>Vide</i> paragraph 12)	15,22,44	..
Contingency Fund	—65,00	..
Excess of receipts over disbursements under Deposits and Advances (excluding Cash Balance Investment Account and Orissa Famine Relief Fund and Sinking Fund Investment Account).	1,14,28	..
Remittances	1,77,16	..
TOTAL	17,48,88	22,84,51
Net decrease	5,35,63	..

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, 1955.			Balance on 31st March, 1956.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
Sinking Fund—Industrial Housing Scheme.	3,74	..	3,74	72	3,75	4,47
Sinking Fund—Electricity	20,00	..	20,00	35,00	..	35,00
Sinking Fund—State Transport Service .	12,00	..	12,00	..	..	..
Famine Relief Fund	2,29	10,45	12,74	56	11,89	12,45
Depreciation Reserve Fund—Electricity.	6,57	..	6,57	9,62	..	9,62
Depreciation Reserve Fund—Commercial concerns.	10,44	..	10,44	12,92	..	12,92
Fund for Development of Forest	7,46	..	7,46	7,46	..	7,46
Zamindari Abolition Fund	54,70	..	54,70	1,07,37	..	1,07,37
Orissa Loans Stipend Fund	1,90	..	1,90	98	..	98
State Road Fund	28,88	..	28,88	32,89	..	32,89
Subvention from the Central Road Fund	1,48	..	1,48	1,46	..	1,46
Deposit Account of Grants made by the Indian Council of Agricultural Research.	11	..	11	21	..	21
Deposit Account of Grants from the Indian Central Cooanun Committee.	2	..	2	..	..	..
Deposit Account of grants from the Central Government for the development of Handloom Industries.	-2,60	..	-2,60	-2,29	..	-2,29
Deposit Account of the grant from the Central Government for food production drive schemes—Bonus for accelerating production of food grains.	29,65	..	29,65	29,65	..	29,65
Deposit Account of grants made by the Indian Oil Seeds Committee.	3(a)	..	3	3	..	3
Deposit Account of grants made by the Central Government for financing Cotton Extension Scheme.	17	..	17	..	..	..
Deposit Account of fund for Lift Irrigation Scheme.	75	..	75	75	..	75
Deposit Account of the grants made by the Central Silk Board.	13	..	13	32	..	32
Deposit Account of the grants made by the Sugar Cane Committee.	..	..	..	1	..	1
Deposit Account of the grants made by the Indian Oil Seeds Committee for demonstration unit of Wardha Ghanies.	11	..	11	9	..	9
TOTAL	1,77,83	10,45	1,88,28	2,37,75	15,64	2,53,39

(a) Difference of 11 is due to transfer of opening balance to "Deposit Account of grants, etc., for demonstration Unit of Wardha Ghanies" which has been opened as a separate Deposit Account during the year under report.

Excluding the earmarked balance shown in the above statement the un-earmarked balance in cash and investments stood at *minus* 2,27,14 at the close of the year against 3,73,60 at the beginning.

The earmarked balances have been reviewed in paragraphs 26, 28, 30 to 34 and 62 to 71 of part B of this compilation and the certificates of balances and investments are given in paragraphs 2, 30, 62, 65, 66, 70 and 71 *ibid*.

SUMMARY OF GENERAL FINANCIAL POSITION.

19. This is the third year in succession that the revenue account of the State Government closed with a revenue deficit. The deficit of the year under report was 7,08,11 against an anticipated deficit of 1,87,74. The worsening of the revenue position as compared with the budget estimates was due to a fall of 57,57 in revenue receipts and an increase of 4,62,80 in expenditure on revenue account is explained in paragraph 6.

20. In the capital section outside the revenue account the total expenditure incurred during the year under report was 15,76,40 raising the outlay to 68,26,22 to end of 1955-56 (*Vide* paragraph 7). The capital outlay during the year under report consisted chiefly of the Schemes of Agricultural Improvement and Research (90,86), Hirakud Dam Project (11,31,53), Civil Works (1,77,88), Electricity Schemes (1,73,62), Industrial Development (22,20) and State Schemes of Government Trading (13,90), partly set off by *minus* expenditure of 65,00 under Appropriations to the Contingency Fund.

21. The gross debt of the State on the 31st March, 1956 consisting of loans from the Central Government and unfunded debt was 72,21,33 marking an increase of 17,14,77 as compared with the indebtedness of 55,06,56 on the 1st April, 1955. Against this liability State Government had assets in the State Loan Account which increased from 3,25,81 to 5,18,14. The net indebtedness at the end of the year stood at 67,03,19.

22. The State Government had a cash balance of *minus* 1,06,71 at the end of the year against 2,84,92 at the beginning. They had to take "Ways and Means" advances totalling 2,81,00 from the Reserve Bank of India on a number of occasions during the year. This amount was repaid before the close of the year. The worsening of the cash balance position of the State Government was mainly due to heavy revenue deficit and non-receipt of loans from the Central Government to the extent anticipated.

23. As indicated in paragraph 17 the total balance (cash and investments) stood at 26,25 at the end of the year against 5,61,88 at the beginning. Excluding the earmarked balances shown in paragraph 18 the unearmarked balances at the end of the year amounted to *minus* 2,27,14 as against 3,73,60 at the beginning. The net liabilities of the State Government on account of debt, deposit, etc., transactions are as shown below:—

	Liabilities on the 1st April, 1955.	Liabilities on the 31st March, 1956.
Net Debt (paragraph 12)	51,80,75 (a)	67,03,19
Contingency Fund	1,00,00	35,00
Deposits of Local Funds	67,53	96,78
Civil Deposits	1,72,75	1,90,20
Advances not bearing interest	-44,71	-59,18
Suspense	-7,61	-1,22,98
Remittances	16,65	1,93,81
TOTAL	54,85,36	70,36,82
Deduct—unearmarked balance	-3,73,60 (b)	2,27,14
Net liability	51,11,76	72,63,96

(a) Differs from the previous year's closing balance by 16,73 due to the factors explained in footnote (a) below the Statement in paragraph 12.

(b) Differs from the previous year's closing balance by 76 due to the pre-merger balance of the merged States having been brought on to Government Accounts 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 72,63,96 showing an increase of 21,52,20 against that on the 1st April, 1955.

In addition to the liabilities mentioned above, the State Government were committed to an expenditure of 35,62,00 in respect of some sanctioned projects debitible 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 Multipurpose River Schemes and Electricity Projects which are yet to start functioning in full swing.

24. The total amount transferred to the Zamindari Abolition Fund from the Revenue Account during the year under report on account of revenues realised from *ex-Zamindari* Estates was 99,12 and a sum of 46,45 was withdrawn from the Fund to meet expenses connected with the management of Estates. The balance at the credit of Fund on the 31st March, 1956 was 1,07,37.

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

50

Serial No.	Name of the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March, 1956.	Amounts of dividends declared for the year 1955-56 and credited to the Consolidated Fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.		
1.	The Orissa Textiles Mills Co. Ltd.	10,000 (5 per cent.) Preference Shares at Rs. 100 each and 2,000 ordinary shares at Rs. 10 each. 250 (5 per cent.) Preference Shares at Rs. 100 each and 2,500 ordinary shares at Rs. 10 each. 500 ordinary shares at Rs. 10 each 500 (5 per cent.) Preference Shares at Rs. 100 each and 15,000 ordinary shares at Rs. 10 each.	10,20,000	10,20,000	Not quoted in the market.	Dividend not declared.
			(a)50,000	50,000	..	..
			(a)5,000	5,000	..	..
			(a)2,00,000	2,00,000	..	..
2.	Puri Electric Supply Co., Ltd.	1,000 (3½ per cent.) Preference shares at Rs. 100 each and 1,000 ordinary shares at Rs. 10 each. 5,300 ordinary shares at Rs. 10 each	1,10,000	1,10,000	..	..
			(a)53,000	53,000	..	..
3.	The Kalinga Refrigerators Corporation, Ltd.	2,800 (5 per cent.) Preference Shares at Rs. 100 each and 200 ordinary shares at Rs. 10 each.	3,00,000	3,00,000	..	..
4.	The Orissa Cement, Ltd.	40,000 (4½ per cent.) Preference Shares at Rs. 100 each.	40,00,000	40,00,000	..	1,80,000 Credited during 1955-56.

5.	The Mayurbhanj Potteries, Ltd.	5,000 (6 per cent.) Preference Shares and 5,000 ordinary shares at Rs. 10 each.	(a)1,00,000	1,00,000	..	..
6.	The Orissa State Co-operative Land Mortgage Bank, Ltd.	500 'A' class shares of Rs. 100 each	25,000	(b)25,000	..	Rs. 1,250 being the Dividend on Government shares @ Rs. 5 for the Co-operative year 1954-55 credited during, 1955-56.
7.	The Orissa State Co-operative Bank	7,500 shares of Rs. 100 each	7,50,000	(c)3,00,000	..	A dividend of Rs. 13,500 @ 4½ per cent on paid up shares has been declared for the Co-operative year ended 30th June, 1956.
8.	The Orissa Road Transport Co., Ltd.	Not known	23,34,000	23,34,000	..	Rs. 32,158 for 1951-52, Rs. 71,703 for 1953-54, and Rs. 1,40,805 for 1954-55 declared and credited during 1955-56.
9.	The Mayurbhanj Oil and Oil Products, Ltd.	6,000 ordinary shares at Rs. 10 each	(a)60,000	60,000	..	..
10.	Mayurbhanj Glass Works, Ltd.	5,000 Preference Shares and 5,000 ordinary shares at Rs. 10 each.	(a)1,00,000	1,00,000	..	..
11.	The Mayurbhanj Spinning and Weaving Mills, Ltd.	3,000 (5 per cent.) Preference Shares at Rs. 100 each and 1,20,000 ordinary shares at Rs. 10 each.	(a)15,00,000	(c)12,00,000	..	..
12.	Mayurbhanj Textiles, Ltd.	{ 5,000 (6 per cent.) Preference Shares and 5,000 ordinary shares at Rs. 10 each. 4,920 (6 per cent.) Preference Shares and 80 ordinary shares at Rs. 10 each.	(a)1,00,000	1,00,000	..	..
13.	Orissa Cotton Mills	5,000 ordinary shares at Rs. 10 each	(a)50,000	(b & c) 20,000	..	..

Serial No.	Name of the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March, 1956.	Amount of dividends declared for the year 1955-56 and credited to the Consolidated fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
14.	Kethermohan Dey & Co., Ltd. Calcutta	One Preference Share at Rs. 100 . . .	(a)100	100	..	..
15.	Koshal Industrial Development Syndicate, Ltd.	45,000 ordinary shares at Rs. 10 each .	(a) 4,50,000	4,50,000	..	..
16.	Gauhati Electric Supply Corporation (1927), Ltd.	2,450 ordinary shares and 1,634 Preference Shares (value of each share not specified).	(a)32,264	32,264	..	..
17.	Hindusthan Minerals and Quarries, Ltd., Calcutta.	1,000 ordinary shares at Rs. 100 each .	(a)1,00,000	1,00,000	..	..
18.	Pioneer, Ltd., Lucknow	100 ordinary shares at Rs. 100 each .	(a)10,000	10,000	..	..
19-A.	Orissa State Housing Corporation.	15,000 Ordinary shares.	1,50,000	1,50,000	1,50,000	Dividend not declared.
19-B.	Bolangir Central Co-operative Bank . . . . .	. . . . .	55,000	55,000	55,000	—Do.—
20.	Sundergarh Central Co-operative Bank . . . . .	. . . . .	40,000	40,000	40,000	—Do.—
21.	Boudh Central Co-operative Bank.	400 Ordinary shares	40,000	40,000	40,000	—Do.—
22.	Orissa State Co-operative Marketing Society. . . . .	. . . . .	51,000	51,000	51,000	—Do.—
23.	Bhanjanagar Regional Marketing Co-operative Society. . . . .	. . . . .	25,000	25,000	25,000	—Do.—

24.	R. Udayagiri Regional Marketing Co-operative Society.	20,000	20,000	20,000	—Do.—
25.	Bolangir Regional Marketing Co-operative Society.	20,000	20,000	20,000	—Do.—
26.	Kendajori Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
27.	Sakma Large Scale Co-operative Society.	10,000	10,000	10,000	—Do.—
28.	Barapudia Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
29.	Sabbata Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
30.	Luisinga Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
31.	Bhaller Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
32.	Kusang Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
33.	Malmunda large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
34.	Sadaipalli Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
35.	Santpur Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
36.	Chudapalli Large sized Co-operative Society.	10,000	10,000	10,000	—Do.—
37.	Bubel Large sized Co-operative Society	10,000	10,000	10,000	—Do.—

Serial No.	Name of the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March, 1956.	Amount of dividends declared for the year 1955-56 and credited to the Consolidated fund of Orissa.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
38.	Deogaoh Large sized Co-operative Society.		10,000	10,000	10,000	Dividend not declared.
39.	Jarasinga Co-operative Society		10,000	10,000	10,000	—Do.—
40.	Kudasinga Co-operative Society		10,000	10,000	10,000	—Do.—
41.	Tarava Co-operative Society		10,000	10,000	10,000	—Do.—
42.	Mendha Co-operative Society		10,000	10,000	10,000	—Do.—
43.	Uffula Co-operative Society (Birasaharajpur).		10,000	10,000	10,000	—Do.—
44.	Binika Co-operative Society		10,000	10,000	10,000	—Do.—
45.	Kendumundi Co-operative Society		10,000	10,000	10,000	—Do.—
46.	Bhainsa Co-operative Society		10,000	10,000	10,000	—Do.—
47.	Patnagarh Co-operative Society		10,000	10,000	10,000	—Do.—
48.	Saintala Co-operative Society		10,000	10,000	10,000	—Do.—
49.	Bandapalla Co-operative Society		10,000	10,000	10,000	—Do.—
50.	Jagua Co-operative Society		10,000	10,000	10,000	—Do.—
51.	Jaganathprasad Co-operative Society		10,000	10,000	10,000	—Do.—

52.	Bellaguntha Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do—
53.	Bargaon Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
54.	Kurlada Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
55.	Kshetribarpur Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
56.	Kokalaha Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
57.	Gujurali Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
58.	Buguda Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
59.	Gahangu Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
60.	Bhatnoi Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
61.	Kudutai Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
62.	Haradapadar Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
63.	Geruda Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
64.	Netenga Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
65.	Pailipada Co-operative Society.	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
66.	Jilundi Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
67.	Nimina Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
68.	Balipadar Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—
69.	Gayaganda Co-operative Society	.	.	.	.	.	.	.	10,000	10,000	10,000	—Do.—

Serial No.	Name of the Company.	Number and type of share purchased.	Purchase price.	Amount invested.	Market value of share on the 31st March, 1956.	Amount of dividends declared for the year 1955-56 and credited to the Consolidated fund of Orissa.
1		2	4	5	6	7
			Rs.	Rs.	Rs.	
70.	Dihapadhal Co-operative Society.	. . . . .	10,000	10,000	10,000	Dividend not declared.
71.	R. Udayagiri Co-operative Society.	. . . . .	10,000	10,000	10,000	—Do.—
72.	Cheligada Co-operative Society.	. . . . .	10,000	10,000	10,000	—Do.—
73.	Namagiri Co-operative Society.	. . . . .	10,000	10,000	10,000	—Do.—
74.	Nuagada Co-operative Society.	. . . . .	10,000	10,000	10,000	—Do.—
75.	Khajripada Co-operative Society	. . . . .	10,000	10,000	10,000	—Do.—

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

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

(c) Represents the amount called and paid.

NOTE.— The information regarding the number and type of shares purchased in respect of items 19-B, 20 and 22 *et seq.* could not be supplied by Government due to non-receipt of share certificates from various co-operative institutions.

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 1955-56.

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	
REVENUE			
Principal Heads of Revenue—			
	Rs.		
Union Excise Duties	74,78	4.64	3.23
Taxes on Income other than Corporation Tax and Estate Duty.	2,19,27	13.61	9.45
Estate Duty	6,43	.40	.28
Land Revenue	1,23,94	7.69	5.34
State Excise Duties	1,42,88	8.87	6.16
Stamps	47,11	2.92	2.03
Forests	1,58,66	9.85	6.84
Registration	11,79	.73	.51
Receipts under Motor Vehicles Acts.	40,20	2.49	1.73
Other Taxes and Duties	1,52,76	9.48	6.59
TOTAL—Principal Heads, etc.	9,77,82	60.68	42.16
Irrigation—Net Receipts	—24,77	—1.51	—1.07
Debt Services	23,28	1.45	1.00
Civil Administration	98,94	6.14	4.27
Civil works and Miscellaneous Public Improvements.	29,02	1.80	1.25
Electricity Schemes—Net Receipts	5,68	.35	.24
Miscellaneous	23,04	1.43	.99
Contribution and Miscellaneous Adjust- ments between Central and State Governments.	1,66,24	10.32	7.17
Extraordinary Items	3,12,12	19.37	13.46
GRAND TOTAL—REVENUE	16,11,37	100.00	69.47

NO. 1.—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR—1955-56—*concl.*

1	Amount in thousands of Rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
2	3	4	
EXPENDITURE.			
Direct Demands on the Revenue—			
	Rs.		
Taxes on Income other than Corporation Tax, and Estate Duty.	3,98	.25	.17
Land Revenue	1,29,64	8.04	5.59
State Excise Duties	90,00	1.24	.86
Stamps	1,56	.10	.07
Forest	49,69	3.08	2.14
Registration	4,72	.29	.20
Charges on Account of Motor Vehicles Acts.	20,43	1.27	.88
Other Taxes and Duties	4,82	.30	.21
TOTAL—Direct Demands, etc.	2,34,84	14.67	10.12
Irrigation	44,08	2.74	1.90
Debt Services	36,97	2.29	1.60
Civil Administration	12,10,67	75.13	52.20
Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.	1,85,83	11.53	8.01
Electricity Schemes	19,21	1.19	.82
Miscellaneous	4,51,30	28.01	19.46
Extraordinary Items	1,30,03	8.07	5.61
Capital Expenditure within the Revenue Account.	6,55	.41	.28
GRAND TOTAL—EXPENDITURE ON REVENUE ACCOUNT.	23,19,48	143.94	100.00

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

Receipts.	Actuals for 1955-56.	Disbursements.	Actuals for 1955-56.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary Revenue Receipts	11,33,04,855	Revenue Expenditure . . .	23,12,92,860
Grants-in-aid from Central Government.	1,66,20,800	Capital Expenditure within the Revenue Account.	6,55,446
Extraordinary Receipts	3,12,11,812		
Total—Revenue Receipts (A).	<u>16,11,37,467</u>	Total—Expenditure on Revenue Account (A).	<u>23,19,48,306</u>
		Capital Expenditure Outside the Revenue Account.	15,76,40,158
Public Debt incurred	20,26,22,666	Public Debt discharged . . .	3,33,38,654
Loans and Advances by State Governments.	35,46,793	Loans and Advances by State Governments.	2,27,79,358
Total—Consolidated Fund.	<u>36,73,06,926</u>	Total—Consolidated Fund . . .	<u>44,57,06,476</u>
<i>Part II.—Contingency Fund.</i>			
	Rs.		Rs.
Contingency Fund . . .	—65,00,000	Contingency Fund . . .	..
Total—Contingency Fund.	<u>—65,00,000</u>	Total—Contingency Fund . . .	<u>..</u>
<i>Part III.—Public Account.</i>			
	Rs.		Rs.
Unfunded Debt incurred . . .	41,65,045	Unfunded Debt discharged . . .	19,72,467
Deposits and Advances . . .	16,52,54,820	Deposits and Advances . . .	13,94,27,153
Remittances	20,86,93,999	Remittances	19,09,77,500
Total—Public Account . . .	<u>37,81,13,864</u>	Total—Public Account . . .	<u>33,23,77,120</u>
Total—Receipts	<u>73,89,20,790</u>	Total—Disbursements . . .	<u>77,80,83,596</u>
Opening Cash Balance(B) . . .	2,84,91,640	Closing Cash Balance (B) . . .	—1,06,71,166
GRAND TOTAL	<u>76,74,12,430</u>	GRAND TOTAL	<u>76,74,12,430</u>

(A) Revenue deficit during the year Rs. 7,08,10,839.

(B) Decrease of Cash Balance during the year Rs. 3,91,62,806.

(see paragraph 15 to 18 of the Audit Report).

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

62

Heads of Revenue.	Actuals for 1955-56.	Heads of Expenditure.	Actuals for 1955-56.						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	74,78,000								
IV.—Taxes on Income other than Corporation Tax and Estate Duty.	2,19,27,322	4.—Taxes on Income other than Corporation Tax and Estate Duty.	2,182	—	2,182	3,95,506	..	3,95,506	3,97,688
V.—Estate Duty	6,43,000								
VII.—Land Revenue	1,23,93,765	7.—Land Revenue . . . . .	..	—	..	1,29,64,428	..	1,29,64,428	1,29,64,428
VIII.—State Excise Duties	1,42,88,632	8.—State Excise Duties . . . . .	..	—	..	19,99,560	..	19,99,560	19,99,560
IX.—Stamps	47,10,700	9.—Stamps . . . . .	..	—	..	1,55,693	..	1,55,693	1,55,693
X.—Forests	1,58,65,683	10.—Forests . . . . .	..	—	..	49,68,688	..	49,68,688	49,68,688
XI.—Registration	11,79,107	11.—Registration . . . . .	..	—	..	4,71,918	..	4,71,918	4,71,918
XII.—Receipts under Motor Vehicles Acts.	40,20,248	12.—Charges on account of Motor Vehicles Acts.	..	—	..	20,43,205	..	20,43,205	20,43,205
XIII.—Other Taxes and Duties.	1,52,75,970	13.—Other Taxes and Duties . . . . .	..	—	..	4,82,324	..	4,82,324	4,82,324
Total	9,77,82,427	Total	2,182	—	2,182	2,34,81,322	..	2,34,81,322	2,34,83,504

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

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

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.—	..	
Gross Receipts	10,67,681	
Deduct—Working Expenses.	—37,46,310	
Net Receipts	—26,78,629	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	2,01,190	
Total	<u>—24,77,439</u>	

E.—Debt Services—

XX.—Interest	23,28,513	
Total	<u>23,28,513</u>	

F.—Civil Administration—

XXI.—Administration of Justice.	4,71,122	
XXII.—Jails and Convict Settlements.	99,902	
XXIII.—Police	1,79,237	
XXIV.—Ports and Pilotage.	2,327	

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

17.—Interest on Works for which Capital Accounts are kept.	10,87,077	..	10,87,077	..	..	..	10,87,077(a)
18.—Other Revenue Expenditure financed from Ordinary Revenues.	..	..	..	33,20,989	..	33,20,989	33,20,989
Total	<u>10,87,077</u>	..	<u>10,87,077</u>	<u>33,20,989</u>	..	<u>33,20,989</u>	<u>44,08,066</u>

E.—Debt Services—

22.—Interest on Debt and other obligations.	18,30,873	..	18,30,873	..	..	..	18,30,873
23.—Appropriation for Reduction or Avoidance of Debt.	18,66,000	..	18,66,000	..	..	..	18,66,000
Total	<u>36,96,873</u>	..	<u>36,96,873</u>	..	..	..	<u>36,96,873</u>

F.—Civil Administration—

25.—General Administration	4,36,054	..	4,36,054	3,70,29,438	..	3,70,29,438	3,74,05,492
27.—Administration of Justice	5,41,600	..	5,41,600	20,89,247	..	20,89,247	26,30,847
28.—Jails and Convict Settlements.	..	..	..	22,76,011	..	22,76,011	22,76,011
29.—Police . . . . .	..	..	..	1,64,66,473	..	1,64,66,473	1,64,66,473
30.—Ports and Pilotage . . . . .	..	..	..	270	..	270	270
36.—Scientific Departments . . . . .	..	..	..	2,92,639	..	2,92,639	2,92,639

(a) The difference of Rs 340 is due to misclassification under the head 'XX.—Interest on Irrigation Capital Outlay before 1st. April, 1937' instead of the head, 'XX.—Interest on Loans and Advances by State Governments'.

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

Heads of Revenue, 1	Actuals for 1955-56. 2	Heads of Expenditure 3	Actuals for 1955-56.							GRAND TOTAL 10
			Charged.			Voted.				
			Out of Consolidated Fund. 4	Out of Contingency Fund. 5	Total. 6	Out of Consolidated Fund. 7	Out of Contingency Fund. 8	Total. 9		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XXVI.—Education	25,54,916	37.—Education . . . . .	..	..	..	2,50,89,200	..	2,50,89,200	2,50,89,200
XXVII.—Medical	2,65,333	38.—Medical . . . . .	..	..	..	67,99,122	..	67,99,122	67,99,122
XXVIII.—Public Health	1,14,565	39.—Public Health	20,012	..	20,012	44,92,823	..	44,92,823	45,12,835	
XXIX.—Agriculture	5,78,291	40.—Agriculture . . . . .	..	..	..	65,46,703	..	65,46,703	65,46,703
XXX.—Veterinary	3,28,710	41.—Veterinary . . . . .	..	..	..	35,80,022	..	35,80,022	35,80,022
XXXI.—Co-operation	1,50,457	42.—Co-operation . . . . .	..	..	..	26,07,500	..	26,07,500	26,07,500
XXXII.—Industries and supplies.	13,59,922	43.—Industries and Supplies . . . . .	..	..	..	30,84,546	..	30,84,546	30,84,546
XXXVI.—Miscellaneous De- partments.	37,89,696	44.—Aviation . . . . .	..	..	..	58,886	..	58,886	58,886
		47.—Miscellaneous Departments . . . . .	..	..	..	96,56,814	..	96,56,814	96,56,814
Total	98,94,478	Total	9,97,666	..	9,97,666	12,00,69,694	..	12,00,69,694	12,10,67,360	
H.—Civil Works, Multipurpose River Schemes and Miscella- neous Public Improvements—		H.—Civil Works, Multipurpose River Schemes and Miscella- neous Public Improvements—								
XXXIX.—Civil Works	29,01,669	50.—Civil Works	1,04,559	..	1,04,559	1,84,78,087	..	1,84,78,087	1,85,82,646	
Total	29,01,669	Total	1,04,559	..	1,04,559	1,84,78,087	..	1,84,78,087	1,85,82,646	

I.—Electricity Schemes—

XLI.—Receipts from Electricity Schemes—	
Gross Receipts	23,48,914
<i>Deduct</i> —Working Expenses.	—17,81,264
Net Receipts	5,67,650

J.—Miscellaneous—

XLIV.—Receipts in aid of Superannuation.	1,62,358
XLV.—Stationery and Printing.	1,79,428
XLVI.—Miscellaneous	19,72,485
XLVI—A.—Receipts from Road and Water Transport Schemes.	
Gross Receipts	43,13,426
<i>Deduct</i> —Working Expenses.	—43,23,602
Net Receipts	—10,176
Total	23,04,095

L.—Contribution and Miscellaneous Adjustments between Central and State Governments—

XLIX —Grants-in-aid from Central Government.	1,66,20,800
Miscellaneous Adjustments between Central and State Governments.	3,462
Total	1,66,24,262

I.—Electricity Schemes—

52.—Interest on Capital Outlay on Electricity Schemes.	19,18,319	..	19,18,319	..	..	..	19,18,319
52.-A.—Other Revenue Expenditure connected with Electricity Schemes.	..	..	..	2,587	..	2,587	2,587
Total	19,18,319	..	19,18,319	2,587	..	2,587	19,20,906

J.—Miscellaneous—

54.—Famine . . . . .	..	..	..	2,63,00,023	..	2,63,00,023	2,63,00,023
54-A.—Territorial and Political Pensions.	..	..	..	2,15,228	..	2,15,228	2,15,228
54-B.—Privy Purses and Allowances of Indian Rulers.	18,62,337	..	18,62,337	3,59,795	..	3,59,795	22,22,132
55.—Superannuation Allowances and Pensions.	12,268	..	12,268	26,30,724	..	26,30,724	26,42,992
56.—Stationery and Printing	..	..	..	20,42,108	..	20,42,108	20,42,108
57.—Miscellaneous . . . . .	..	..	..	1,17,07,764	..	1,17,07,764	1,17,07,764
Total	18,74,665	..	18,74,665	4,32,55,642	..	4,32,55,642	4,51,30,247

L.—Contributions and Miscellaneous Adjustments between Central and State Governments—

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

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

Heads of Revenue.	Actuals for 1955-56.	Heads of Expenditure.	Actuals for 1955-56.							GRAND TOTAL.
			Charged.			Voted.			Total.	
			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.	Rs.	
M.—Extraordinary Items—		M.—Extraordinary Items—								
LI.—Extraordinary Receipts.	2,46,63,604	63.—Extraordinary charges	..	..	..	..	..	..	..
		63.-A.—Expenditure connected with Post-war Planning and Development.	..	..	..	3,91,817	..	3,91,817	3,91,817
LI.—A.—Receipts on account of Community Development Projects, National Extension Services and Local Development Works.	65,48,405	63.-B.—Community Development Projects, N.E.S. and Local Development Works.	..	..	..	1,26,01,941	..	1,26,01,941	1,26,01,941
LII—B.—Civil Defence	—197	64.-B.—Civil Defence	..	..	..	9,500	..	9,500	9,500
Total	3,12,11,812	Total	..	..	..	1,30,03,258	..	1,30,03,258	1,30,03,258
		Total—Revenue Expenditure	96,81,281	..	96,81,281	22,16,11,579	..	22,16,11,579	23,12,92,860	
		Capital Expenditure within the Revenue Account—								
		CC—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	306	..	306	306
		FF—43.-A.—Capital Outlay on Industrial Development.	..	..	..	—18,572	..	—18,572	—18,572
		HH—50.-A.—Capital Outlay on Civil Works financed from Revenues.	..	..	..	2,28,825	..	2,28,825	2,28,825
		II—53.—Capital Outlay on Electricity Schemes.	..	..	..	1,38,561	..	1,38,561	1,38,561
		JJ—55.—A.—Commutation of Pensions financed from Ordinary Revenues.	..	..	..	87,826	..	87,826	87,826

		JJ—57.-A.—Capital Outlay on Rail-Road Co-ordination Schemes.	..	..	..	2,18,500	..	2,18,500	2,18,500
		Total	..	..	..	6,55,446	..	6,55,446	6,55,446
Total—Revenue	16,11,37,467	Total—Expenditure on Revenue Account.	96,81,281	..	96,81,281	22,22,67,025	..	22,22,67,025	23,19,48,806
		Total—Revenue	..	..	..	..	..	..	16,11,37,467
		Deficit	..	..	..	..	..	..	7,08,10,839
Capital Expenditure outside the Revenue Account—									
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	18,50,931	..	18,50,931	18,50,931
		FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	..	90,85,850	..	90,85,850	90,85,850
		FF.—72.—Capital Outlay on Industrial Development.	..	..	..	22,19,672	..	22,19,672	22,19,672
		FF.—73.—Capital Outlay on ports	..	..	..	4,23,041	..	4,23,041	4,23,041
		HH.—80-A.—Capital Outlay on Multi-purpose River Schemes—Hirakud Dam Project.	1,96,29,112	..	1,96,29,112	9,35,23,502	..	9,35,23,502	11,31,52,614
		HH.—81.—Capital Account of Civil Works outside the Revenue Account.	..	..	..	1,77,88,348	..	1,77,88,348	1,77,88,348
		II.—81-A.—Capital Outlay on Electricity Schemes.	..	..	..	1,73,62,133	..	1,73,62,133	1,73,62,133
		JJ.—82-B.—Capital Outlay on Road and Water Transport Schemes.	..	..	..	8,67,519	..	8,67,519	8,67,519
		JJ.—85-A.—Capital Outlay on State Schemes of Government Trading.	..	..	..	13,90,050	..	13,90,050	13,90,050
		JJ.—85-B.—Appropriations to the Contingency Fund.	..	..	..	—65,00,000	..	—65,00,000	—65,00,000
		Total	1,96,29,112	..	1,96,29,112	13,80,11,046	..	13,80,11,046	15,76,40,158
		Total—Expenditure	2,93,10,393	..	2,93,10,393	36,02,78,071	..	36,02,78,071	38,95,88,464

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

68

Particulars.	Actuals for 1955-56.							GRAND TOTAL.
	Charged.			Voted.			Total.	
	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) . . .	97,81,281	..	97,81,281	23,20,18,201	..	23,20,18,201	24,17,99,482	
Expenditure outside the Revenue Account .	1,96,29,112	..	1,96,29,112	13,80,11,046	..	13,80,11,046	15,76,40,158	
Disbursement under Public Debt and Loans and Advances(b).	3,33,38,654	..	3,33,38,654	2,27,79,358	..	2,27,79,358	5,61,18,012	
Total .	6,27,49,047	..	6,27,49,047	39,28,08,605	..	39,28,08,605	45,55,57,652	

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

Total expenditure as in Account No. 3	96,81,281	..	96,81,281	22,22,67,025	..	22,22,67,025	..
<i>Add</i> —Working Expenses of—							
Irrigation	..	..	..	37,46,310	..	37,46,310	..
Electricity Schemes	..	..	..	17,81,264	..	17,81,264	..
Road Transport Schemes	1,00,000	..	1,00,000	42,23,602	..	42,23,602	..
Total	97,81,281	..	97,81,281	23,20,18,201	..	23,20,18,201	..

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

N.—Public Debt—

Debt raised in India—

Floating Debt	2,81,00,000	..	2,81,00,000	..	..	..	..
Loans from the Central Government	52,38,654	..	52,38,654	..	..	..	..

P.—Loans and Advances by State Governments—

Loans to Municipalities, Port Funds, etc.	..	..	..	2,24,38,373	..	2,24,38,373	..
Loans to Government Servants	3,40,985	..	3,40,985	..

Total	3,33,38,654	..	3,33,38,654	2,27,79,358	..	2,27,79,358	..
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1955-56.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—	
II.—UNION EXCISE DUTIES—	
Share of net proceeds assigned to States	74,78,000
Total	<u>74,78,000</u>
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX AND ESTATE DUTY—	
Share of net proceeds assigned to States	2,16,86,000
Taxes on Agricultural Income	2,73,516
<i>Deduct</i> —Refunds	—32,194
Total	<u>2,19,27,322</u>
V.—ESTATE DUTY—	
Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	6,43,000
Total	<u>6,43,000</u>
VII.—LAND REVENUE—	
Ordinary Revenue	51,41,783
Sale proceeds of waste lands and redemption of land tax	14,198
Recoveries on account of survey and settlement charges	1,997
Rents, etc., of fisheries.	75,046
Rates and cesses on lands	4,87,054
Recoveries of overpayments	1,098
Collection of payments for services rendered	11,093
Miscellaneous	8,55,913
Receipts from the Management of <i>Ex-Zamindari</i> Estates	62,43,928
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—3,31,861
<i>Deduct</i> —Refunds	—1,06,484
Total	<u>1,23,93,765</u>

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

Heads.	Actuals for 1955-56.
Rs.	
A.—PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
VIII.—STATE EXCISE DUTIES—	
Country spirits	59,72,184
Country fermented liquor	3,12,935
Malt liquors	4,892
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,44,306
Receipts from commercial spirits including denatured spirits and medicated wines.	29,825
Opium	48,02,658
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	91,020
Hemp and other drugs	25,15,804
Receipts from Distilleries	107
Fines, confiscations and miscellaneous	1,06,888
Recoveries of overpayments	1,223
Collection of payments for services rendered	4,915
Receipts from Management of <i>Ex-Zamindari</i> Estate	3,52,318
<i>Deduct</i> —Refunds	—50,443
Total	1,42,88,632
IX.—STAMPS—	
A.—Non-Judicial—	
Sale of stamps	22,36,875
Duty on impressing documents	3,363
Fines and penalties	11,614
Miscellaneous	373
<i>Deduct</i> —Refunds	—35,445
Total—A.—Non-Judicial	22,16,780
B.—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	23,78,496
<i>Deduct</i> —Refunds	—9,490

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

Heads.	Actuals for 1955-56.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
IX.—STAMPS— <i>concl'd.</i>	
B.—Judicial— <i>concl'd.</i>	
(ii) Other Receipts—	
Sale of stamps	1,20,635
Fines and penalties	4,258
Miscellaneous	21
Total—B.—Judicial	24,93,920
GRAND TOTAL	47,10,700
X.—FOREST—	
Timber and other produce removed from the forests by Govern- ment Agency.	4,06,621
Timber and other produce removed from the forests by con- sumers or purchasers.	1,16,63,014
Drift and waif wood and confiscated forest produce	70,474
Miscellaneous	11,23,518
Receipts from the Management of <i>Ex-Zamindari Estates</i>	26,12,122
<i>Deduct—Refunds</i>	—10,066
Total	1,58,65,683
XI.—REGISTRATION—	
Fees for registering documents	11,13,628
Fees for copies of registered documents	16,242
Miscellaneous	49,673
<i>Deduct—Refunds</i>	—436
Total	11,79,107

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

Heads.	Actuals for 1955-56.
A.—PRINCIPAL HEADS OF REVENUE—<i>concl.</i>	
	Rs.
XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS—	
Receipts under the Indian Motor Vehicles Act	15,78,888
Receipts under the State Motor Vehicles Taxation Act	24,64,924
<i>Deduct</i> —Refunds	—23,564
Total	40,20,248
XIII.—OTHER TAXES AND DUTIES—	
A.—Taxes on luxuries including tax on Entertainment, Amusements, Betting and Gambling.—	
Entertainments tax	6,46,927
Total—A	6,46,927
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	31,062
Total—B	31,062
D.—Receipts under Sales Tax Acts—	
Taxes	1,46,34,458
Licence fees	135
Miscellaneous	20,561
<i>Deduct</i> —Refunds	—57,173
Total—D	1,45,97,981
GRAND TOTAL	1,52,75,970

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

Heads.	Actuals for 1955-56.
	Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	5,36,573
Owners' rates	1,99,490
Water supply of towns	2,527
Plantations	2,464
Other canal produce	3,936
Navigation	1,73,966
Rents.	7,681
Receipts from Workshops	47,491
Recoveries of expenditure	179
Miscellaneous	94,205
<i>Deduct</i> —Refunds	—831
Total—Gross Receipts	10,67,681
<i>Deduct</i> —Working Expenses—	
Extensions and improvements	1,86,354
Maintenance and Repairs	27,82,165
Establishment	5,96,084
Tools and Plant	1,79,825
Suspense	1,693
Charges in England ¹	189
Total—Working Expenses	—37,46,310
Net Receipts	—26,78,629

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

Heads.	Actuals for 1955-56.
	Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl'd.</i>	
XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT & DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—	
A.—Irrigation Works—	
Direct Receipt—	
Owners' rates	1,32,371
Rents	154
Recoveries of expenditure	13,187
Miscellaneous	49,077
Navigation	1,008
<i>Deduct</i> —Refunds	—612
Total—A.—Irrigation Works	1,95,185
B.—Navigation, Embankment & Drainage Works—	
Direct Receipts—	
Navigation	1,867
Rents	56
Miscellaneous	4,082
Total—B.—Navigation, etc.	6,005
GRAND TOTAL	2,01,190
E.—DEBT SERVICES—	
XX.—INTEREST	
Interest on loans and advances by State Governments	4,81,612
Interest realised on investment of Cash Balances	7,12,348
Interest on arrears of revenue	58,883
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	10,68,540(a)
Miscellaneous	7,259
<i>Deduct</i> —Refunds	— 129
Total	23,28,513

(a) *Vide* Note below at page 63.

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

Heads.	Actuals for 1955-56.
	Rs.
F.—CIVIL ADMINISTRATION—	
XXI.—ADMINISTRATION OF JUSTICE—	
Sale proceeds of unclaimed and escheated property	11,406
Court fees realised in cash	7,290
General fees, fines and forfeitures	4,26,261
Pledership and Mukhtearship examination fees	1,416
Miscellaneous fees and fines	8,278
Recoveries of overpayments	84
Miscellaneous	31,581
<i>Deduct</i> —Refunds	-15,194
Total	4,71,122
XXII.—JAILS AND CONVICT SETTLEMENTS—	
Jails	4,372
Jail Manufactures	94,274
Recoveries of overpayments	1,311
<i>Deduct</i> —Refunds	-55
Total	99,902
XXIII.—POLICE—	
Police supplied to public departments, private companies and persons	400
Recoveries on account of village police	24,672
Cash receipts under the Arms Act	22,605
Fees, fines and forfeitures	2,600
Recoveries of overpayments	5,510
Collection of payments for services rendered	7,811
Miscellaneous	1,16,999
Receipts in England—High Commissioner	242
<i>Deduct</i> —Refunds	-1,602
Total	1,79,237

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

Heads.	Actuals for 1955-56.
F.—CIVIL ADMINISTRATION— <i>contd.</i>	
	Rs.
XXIV.—PORTS AND PILOTAGE—	
B.—Other ports—	
Registration and other fees	40
Miscellaneous	2,287
	<hr/>
Total	2,327
	<hr/>
XXVI.—EDUCATION—	
A.—University—	
Fees, Government Arts Colleges	4,20,821
B.—Secondary—	
Fees, Government Secondary Schools	5,64,105
C.—Primary—	
Fees, Government Primary Schools	7,20,175
D.—Special—	
Fees and other receipts, Government Special Schools	37,671
E.—General—	
Income from Endowments	5,145
Recoveries of overpayments	15,040
Collection of payments for services rendered	57,466
Miscellaneous	7,70,935
Receipts in England—High Commissioner	67
Deduct—Refunds	—36,509
	<hr/>
Total	25,54,916
	<hr/>

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

Heads.	Actuals for 1955-56.
F.—CIVIL ADMINISTRATION—<i>contd.</i>	
Rs.	
XXVII.—MEDICAL—	
Medical School and College fees	65,819
Hospital receipts	20,478
Sale of medicines	79,347
Contributions	17,765
Recoveries of overpayments	4,065
Collection of payments for services rendered	22,268
Miscellaneous	56,616
<i>Deduct</i> —Refunds	—1,025
Total	2,65,333
XXVIII.—PUBLIC HEALTH—	
Sale proceeds of sera and vaccines, etc.	190
Recoveries of overpayments	841
Miscellaneous	1,13,686
<i>Deduct</i> —Refunds	—152
Total	1,14,565
XXIX.—AGRICULTURE—	
Agricultural receipts	6,67,926
Fisheries	1,00,345
Recoveries of overpayments	940
<i>Deduct</i> —Refunds	—1,90,920
Total	5,78,291
XXX.—VETERINARY—	
Veterinary college and school fees	5,266
Other receipts	3,23,590
<i>Deduct</i> —Refunds	—146
Total	3,28,710

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

Heads.	Actuals for 1955-56.
F.—CIVIL ADMINISTRATION—<i>concl.</i>	
Rs.	
XXXI.—CO-OPERATION—	
Audit fees	9,931
Miscellaneous receipts	1,40,526
Total	1,50,457
 XXXII.—INDUSTRIES AND SUPPLIES—	
Industries	13,64,424
Receipts from Cottage and Small Scale Industries	31,077
Recoveries of overpayments	837
<i>Deduct</i> —Refunds	—36,416
Total	13,59,922
 XXXVI.—MISCELLANEOUS DEPARTMENTS—	
<i>Labour and Emigration—</i>	
Emigration fees	45
Fees for the registration of Trade Unions	1,220
<i>Miscellaneous—</i>	
Examination fees	45,483
Fees for the inspection of steam boilers	35,617
Administration of Indian Partnership Act, 1932	357
Fire Services	22,921
Fees realised under the Factories Act, 1948	45,018
Miscellaneous	29,51,540
Receipts from the Management of <i>ex-Zamindari</i> Estates	7,14,571
<i>Deduct</i> —Refunds	—27,076
Total	37,89,696

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

Heads.	Actuals for 1955-56.
H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—	Rs.
XXXIX.—CIVIL WORKS—	
Rents	6,79,271
Ferry receipts	20,258
Tolls on Roads	72,138
Recoveries of expenditure	3,10,787
Transfer from Central Road Fund	7,66,733
Miscellaneous	7,47,006
<i>Deduct</i> —Refunds	—69,619
Grants from Government of India for the development of State roads of economic or Inter-State importance.	3,75,095
Total	29,01,669
I.—ELECTRICITY SCHEMES—	
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES—	
I.—Hydro-Electric Schemes—	
Duduma Transmission Scheme—	
Gross Receipts—	
Sale of power	63,738
Miscellaneous Revenue	12,052
<i>Deduct</i> —Refunds	—75
Total	75,715
<i>Deduct</i> —Working Expenses—	
Maintenance proper	60,420
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	12,782
Establishment	3,951
Tools and Plant	2,319
Total—Working Expenses	—79,472
Net Receipts	—3,757

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

Heads.	Actuals for 1955-56.
I.—ELECTRICITY SCHEMES— <i>contd.</i>	Rs.
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES— <i>contd.</i>	
I.—Hydro-Electric Schemes— <i>contd.</i>	
Hirakud Power Utilisation Scheme—	
Gross Receipts—	
Sale of power	5,75,031
Miscellaneous Revenue	12,065
Total—Gross Receipts	5,87,096
Deduct—Working Expenses—	
Maintenance proper	4,10,918
Provision for depreciation as calculated for transfer to depreciation Reserve Fund.	70,756
Establishment	26,876
Tools and Plant	15,775
Total—Working Expenses	—5,24,325
Net Receipts	62,771
II.—Thermo-Electric Schemes—	
A.—Town Electrification Scheme—	
Group I—	
Gross Receipts—	
Sale of power	45,296
Miscellaneous Revenue	43
Total—Gross Receipts	45,339
Deduct—Working Expenses—	
Maintenance proper	38,472
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	5,760
Establishment	2,515
Tools and Plant	1,477
Total—Working Expenses	—48,224
Net Receipts	—2,885

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

Heads.	Actuals for 1955-56.
I.—ELECTRICITY SCHEMES— <i>contd.</i>	
	Rs.
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES— <i>contd.</i>	
II.—Thermo-Electric Schemes— <i>contd.</i>	
B.—Town Electrification Scheme—	
Group II—	
Gross Receipts—	
Sale of power	2,44,390
Miscellaneous Revenue	506
Deduct—Refunds	—777
Total—Gross Receipts	2,44,119
Deduct—Working Expenses—	
Maintenance proper	1,88,763
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	18,132
Establishment	8,627
Tools and plant	5,065
Suspense	—56,833
Total—Working Expenses	—1,63,754
Net Receipts	80,365
C.—Small Towns and Rural Electrification Schemes—	
Group III—	
Gross Receipts—	
Sale of power	70,677
Miscellaneous Revenue	33,798
Total—Gross Receipts	1,04,475
Deduct—Working Expenses—	
Maintenance proper	2,05,151
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	37,146
Establishment	—7,404
Tools and plant	—4,348
Suspense	—3,18,408
Total—Working Expenses	87,863
Net Receipts	1,92,338

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

Heads.	Actuals for 1955-56.
I.—ELECTRICITY SCHEMES—<i>contd.</i>	
Rs.	
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES—<i>contd.</i>	
II.—Thermo-Electric Schemes—<i>contd.</i>	
D.—Expansion of Power Facilities in Rural Areas—	
<i>Deduct—Working Expenses—</i>	
Maintenance proper	5,963
Establishment	388
Tools and Plant	229
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	2,288
Total—Working Expenses	—8,868
Net Receipts	—8,868
E.—Baripada Electricity Scheme—	
<i>Gross Receipts—</i>	
Sale of power	91,481
Miscellaneous Revenue	11
Total—Gross Receipts	91,492
<i>Deduct—Working Expenses—</i>	
Maintenance proper	83,184
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	28,000
Establishment	5,440
Tools and plant	3,193
Total—Working Expenses	—1,19,817
Net Receipts	—28,325
F.—Cuttack Thermal Scheme—	
<i>Gross Receipts—</i>	
Sale of power	11,98,881
Miscellaneous Revenue	1,797
Total—Gross Receipts	12,00,678

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

Heads.	Actuals for 1955-56.
I.—ELECTRICITY SCHEMES— <i>concl.</i>	Rs.
XLI.—RECEIPTS FROM ELECTRICITY SCHEMES— <i>concl.</i>	
II.—Thermo-Electric Schemes— <i>concl.</i>	
F.—Cuttack Thermal Scheme— <i>concl.</i>	
<i>Deduct</i> —Working Expenses—	
Maintenance proper	7,24,347
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund.	1,13,531
Establishment	48,066
Tools and plant	28,212
Suspense	10,511
Total—Working Expenses	-9,24,667
Net Receipts	2,76,011
GRAND TOTAL	5,67,650
J.—MISCELLANEOUS—	
XLIV.—RECEIPTS IN AID OF SUPERANNUATION—	
Contribution for pensions and gratuities	1,52,913
Miscellaneous	9,638
<i>Deduct</i> —Refunds	-193
Total	1,62,358
XLV.—STATIONERY AND PRINTING—	
Stationery receipts	38,209
Sale of plain paper used with stamps	78,345
Sale of Gazettes and other Government publications	39,123
Other press receipts	24,076
Receipts in England	2
<i>Deduct</i> —Refunds	-327
Total	1,79,428

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

Heads.	Actuals for 1955-56.
J.—MISCELLANEOUS— <i>concl'd.</i>	
	Rs.
XLVI.—MISCELLANEOUS—	
Unclaimed deposits	6,02,540
Sale of old stores and materials	10,181
Fees for Government audit	5,723
Contributions	1,486
Rents, rates and taxes	33,095
Other fees, fines and forfeitures	1,03,764
Receipts on account of displaced persons	1,739
Receipts arising out of Rail-Road co-ordination scheme	2,12,508
Recoveries of overpayments	2,06,566
Collection of payments for services rendered	37,980
Net gain by exchange on Remittance transactions	1
Receipts in connection with Elections	4,131
Miscellaneous	9,65,666
Loss or gain by Exchange	815
<i>Deduct</i> —Refunds	—2,13,710
Total	19,72,485
XLVI-A.—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—	
(a) Road Transport—	
Gross Receipts—	
Receipts from Road Transport Services	39,97,855
Interest on Depreciation and other Reserve Fund	3,15,900
<i>Deduct</i> —Refunds	—329
Total—Gross Receipts	43,13,426
<i>Deduct</i> —Working Expenses—	
Direction	1,83,834
Operation	41,39,768
Total—Working Expenses	—43,23,602
Net Receipts	—10,176

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

Heads.	Actuals for 1955-56.
L.—CONTRIBUTION 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	1,51,20,800
Total	1,66,20,800
L.—Miscellaneous Adjustments between Central and State Governments.	
Total	3,462
M.—EXTRAORDINARY ITEMS—	
LI.—EXTRAORDINARY RECEIPTS—	
Subvention from the Central Government for Development Schemes	19,42,429
Other items	2,27,25,376
<i>Deduct</i> —Refunds	—4,201
Total	2,46,63,604
LI.—A.—RECEIPTS ON ACCOUNT OF COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOP- MENT WORKS—	
A.—Community Development Project—	
Grants from Government of India	26,93,926
Other Receipts	2,04,302
B.—National Extension Service—	
Grants from the Government of India	20,85,000
Other Receipts	1,651
C.—Local Development Works—	
Grants from the Government of India	7,91,000
Other Receipts	7,92,526
Total	65,48,405
LII.—B.—CIVIL DEFENCE—	
<i>Deduct</i> —Refunds	—197
Total	—197

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

ACTUALS FOR 1955-56.							
Heads.	Charged.			Voted.			GRAND TOTAL.
	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 AND STATE DUTY—							
Collection of Taxes on Agricultural Income	2,182	..	2,182	3,95,506	..	3,95,506	3,97,688
Total	2,182	..	2,182	3,95,506	..	3,95,506	3,97,688
7.—LAND REVENUE—							
Charges of Administration	2,69,066	..	2,69,066	2,69,066
Management of Government Estates	8,58,788	..	8,58,788	8,58,788
Survey, Settlement and Record operations	15,96,982	..	15,96,982	15,96,982
Land Records	2,46,362	..	2,46,362	2,46,362
Assignments and Compensations	81,599	..	81,599	81,599
Transfer to Zamindari Abolition Fund	99,11,631	..	99,11,631	99,11,631
Expenditure in connection with <i>ex-Zamindari</i> Estates.	8,53,434	..	8,53,434	8,53,434
<i>Deduct</i> —Amount met from the Zamindar Abolition Fund.	—8,53,434	..	—8,53,434	—8,53,434
Total	1,29,64,428	..	1,29,64,428	1,29,64,428

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

ACTUALS FOR 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.
	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
A.—DIRECT DEMANDS ON THE REVENUE—<i>contd.</i>							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8.—STATE EXCISE DUTIES—							
Superintendence	54,594	..	54,594	54,594
District Executive Establishment	13,23,125	..	13,23,125	13,23,125
Distilleries	35,480	..	35,480	35,480
Cost of opium supplied to the State Excise Department.	5,75,119	..	5,75,119	5,75,119
Purchase of ganja and other drugs	10,792	..	10,792	10,792
Compensations	450	..	450	450
Total	19,99,560	..	19,99,560	19,99,560
9.—STAMPS—							
Superintendence	7,628	..	7,628	7,628
A.—Non-judicial—							
Charges for the sale of Stamps	63,452	..	63,452	63,452
Cost of stamps supplied from Central Stamp Stores.	35,167	..	35,167	35,167
Total—A.—Non-judicial	98,619	..	98,619	98,619

B.—Judicial—

Charges for the sale of stamps . . . . .	..	..	..	17,911	..	17,911	17,911
Cost of stamps supplied from Central Stamp Stores.	..	..	..	31,535	..	31,535	31,535
Total—B.—Judicial . . . . .	..	..	..	49,446	..	49,446	49,446
GRAND TOTAL . . . . .	..	..	..	1,55,693	..	1,55,693	1,55,693

10.—FOREST—

General Direction . . . . .	..	..	..	1,59,179	..	1,59,179	1,59,179
Conservancy and Works . . . . .	..	..	..	14,80,632	..	14,80,632	14,80,632
Establishment . . . . .	..	..	..	24,63,697	..	24,63,697	24,63,697
Development Schemes . . . . .	..	..	..	8,65,113	..	8,65,113	8,65,113
Charges in England . . . . .	..	..	..	67	..	67	67
Total . . . . .	..	..	..	49,68,688	..	49,68,688	49,68,688

11.—REGISTRATION—

Superintendence . . . . .	..	..	..	5,977	..	5,977	5,977
District charges . . . . .	..	..	..	4,65,941	..	4,65,941	4,65,941
Total . . . . .	..	..	..	4,71,918	..	4,71,918	4,71,918

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

Heads.	ACTUALS FOR 1955-56.						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 DEMAND ON THE REVENUE—<i>concl.</i>							
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—							
Charges of collection	86,209	..	86,209	86,209
Compensation to Local Bodies, etc.	4,19,111	..	4,19,111	4,19,111
Other charges	385	..	385	385
Transfer to the State Road Funds	15,87,500	..	15,87,500	15,87,500
Total	20,43,205	..	20,43,205	20,43,205
13.—OTHER TAXES AND DUTIES—							
Collection charges—							
Taxes on sales of Motor spirit and iudricants	30,804	..	30,804	30,804
Entertainment Tax	17,983	..	17,983	17,983
Charges under the Electricity Acts	85,849	..	85,849	85,849
Sales Tax	3,97,688	..	3,97,688	3,97,688
Total	4,82,324	..	4,82,324	4,82,324
C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—							
17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—							
Irrigation Works	10,87,077	..	10,87,077	..	..	..	10,87,077
Total	10,87,077	..	10,87,077	..	..	..	10,87,077

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—

A.—Irrigation Works—

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

Extensions and Improvements	..	..	..	2,767	..	2,767	2,767
Maintenance and Repairs	..	..	..	2,21,733	..	2,21,733	2,21,733
Establishment	..	..	..	40,236	..	40,236	40,236
Tools and plant	..	..	..	12,530	..	12,530	12,530
Development Schemes	..	..	..	7,23,103	..	7,23,103	7,23,103
Charges in England	52	..	52	52

(2) Miscellaneous Expenditures—

Grants-in-aid	6,234	..	6,234	6,234
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Total—A.—Irrigation Works	10,06,655	..	10,06,655	10,06,655
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B.—Navigation, Embankment and Drainage Works—

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

Extensions and Improvements	..	..	..	2,08,802	..	2,08,802	2,08,802
Maintenance and Repairs	..	..	..	14,23,106	..	14,23,106	14,23,106
Establishment	..	..	..	1,02,386	..	1,02,386	1,02,386
Tools and plant	..	..	..	70,927	..	70,927	70,927
Charges in England	81	..	81	81

(2) Miscellaneous Expenditure—

Grants-in-aid	5,08,942	..	5,08,942	5,08,942
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Total—B.—Navigation, etc.	23,14,334	..	23,14,334	23,14,334
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GRAND TOTAL	33,20,989	..	33,20,989	33,20,989
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	ACTUALS FOR 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Funds.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
E.—DEBT SERVICES—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—							
(1)—Rupee Debt—							
A.—Interest on ordinary Debt—							
Floating loans—							
Interest on other floating Loans . . . . .	..	33,69	33,697	..	..	..	33,697
Interest on loans taken from Central Government.	..	2,20,74,168	2,30,74,158	..	..	..	2,20,74,168
B.—Interest on unfunded Debt—							
State Provident Funds—							
Interest on General Provident Fund . . . . .	..	5,55,966	5,55,966	..	..	..	5,55,966
Interest on Indian Civil Service Provident Fund.	..	18,403	18,403	..	..	..	18,403
Interest on Indian Civil Service (Non-European Members) Provident Fund.	..	4,613	4,613	..	..	..	4,613
Interest on Contributory Provident Funds . . . . .	..	19,929	19,929	..	..	..	19,929
C.—Interest on other obligations—							
Interest on Deposits of Depreciation Reserves of Government commercial undertakings.	..	3,47,306	3,47,306	..	..	..	3,47,306
D.—Transfer—							
Deduct—Interest transferred to Commercial Departments—							
Irrigation . . . . .	..	—18,877	—18,877	..	..	..	—18,877

Electricity Schemes	-19,18,319	..	-19,18,319	..	..	..	-19,18,319
Multipurpose River Schemes (Hirakud Dam Project).	-1,91,36,013	..	-1,91,36,013	..	..	..	-1,91,36,013(a)
State Transport Service	-1,00,000	..	-1,00,000	..	..	..	-1,00,000
TOTAL	18,30,873	..	18,30,873	..	..	..	18,30,873

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—

Sinking Funds	18,66,000	..	18,66,000	..	..	..	18,66,000
TOTAL	18,66,000	..	18,66,000	..	..	..	18,66,000

F.—CIVIL ADMINISTRATION—

25—GENERAL ADMINISTRATION—

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

Emoluments and/or allowances of Governor .	66,000		66,000	..	..	..	66,000
Secretariat staff of Governor	84,418	..	84,418	..	..	..	84,418
Staff and household of Governor	61,136	..	61,136	..	..	..	61,136
Sumptuary allowances of Governor	7,500	..	7,500	..	..	..	7,500
Expenditure from contract allowance	31,541	..	31,541	..	..	..	31,541
Tour expenses	36,842	..	36,842	..	..	..	36,842
Ministers . . . . .		..		6,10,267	..	6,10,267	6,10,247

(a) The difference of Rs. 4,43,099 in the amount transferred to '80A' is due to the adjustment of the net amount of interest instead of gross under this head through a misapprehension.

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

Heads.	ACTUALS FOR 1955-56.						GRAND TOTAL
	Charged.			Voted.			
	Out of Consol- idated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- idated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION— <i>contd.</i>							
25.—GENERAL ADMINISTRATION— <i>contd.</i>							
B.—Parliament and State Legislature—							
Legislative Assembly	20,784	..	20,784	6,37,361	..	6,37,361	6,58,145
State Legislature Secretariat	1,56,019	..	1,56,019	1,56,019
C.—Election—							
Other Election charges	5,41,888	..	5,41,888	5,41,888
D.—Secretariat and Headquarters Establishment—							
Civil Secretariat	35,34,429	..	35,34,429	35,34,429
Public Service Commission	1,27,833	..	1,27,833	..	..	..	1,27,833
Board of Revenue, Financial Commissioner and Establishments.	5,94,158	..	5,94,158	5,94,158
Local Fund Audit Establishments	1,05,621	..	1,05,621	1,05,621
E.—District Administration—							
General Establishments	39,70,757	..	39,70,757	39,70,757
Sub-Divisional Establishments	10,81,789	..	10,81,789	10,81,789
Other Establishments	73,58,113	..	73,58,113	73,58,113
G.—Works—							
Original works	1,67,25,597	..	1,67,25,597	1,67,25,597
Repairs	7,21,209	..	7,21,209	7,21,209

M—Miscellaneous—

Discretionary Grants by Heads of State, etc. . . . .	..	..	..	1,19,186	..	1,19,186	1,19,186
Miscellaneous . . . . .	..	..	..	1,01,526	..	1,01,526	1,01,526
Development Schemes . . . . .	..	..	..	[ 7,44,519	..	7,44,519	7,44,519
Expenditure in connection with <i>ex-Zamindari</i> Estates.	..	..	..	1,20,699	..	1,20,699	1,20,699
<i>Deduct</i> —Amount met from Zamindari abolition Fund.	..	..	..	—1,20,699	..	—1,20,699	—1,20,699
Charges in England . . . . .	..	..	..	26,999	..	26,999	26,999
TOTAL				4,36,054		4,36,054	3,70,29,438
							3,70,29,438
							3,74,65,492

27.—ADMINISTRATION OF JUSTICE—

High Courts	[5,41,600	..	..	5,41,600	..	..	5,41,600
Law Officers . . . . .	..	..	..	3,11,288	..	3,11,288	3,11,288
Civil and Sessions Courts . . . . .	..	..	..	14,53,065	..	14,53,065	14,53,065
Criminal Courts . . . . .	..	..	..	3,22,930	..	3,22,930	3,22,930
Pledership and Mukhtearship Examination charges.	..	..	..	[ 1,964	..	1,964	1,964
TOTAL	5,41,600	..	..	5,41,600	..	20,89,247	20,89,247
							26,30,847

28.—JAILS AND CONVICT SETTLEMENTS—

Jails . . . . .	..	..	..	21,80,587	..	21,80,587	21,80,587
Jail manufactures . . . . .	..	..	..	95,424	..	95,424	95,424
TOTAL . . . . .	..	..	..	22,76,011	..	22,76,011	22,76,011

29.—POLICE—

Superintendence . . . . .	..	..	..	3,16,280	..	3,16,280	3,16,280
District Executive Force . . . . .	..	..	..	1,26,07,149	..	1,26,07,149	1,26,07,149
Police Training Schools and Colleges . . . . .	..	..	..	2,22,208	..	2,22,208	2,22,208
Village Police . . . . .	..	..	..	4,18,278	..	4,18,278	4,18,278
Special Police . . . . .	..	..	..	17,43,510	..	17,43,510	17,43,510
Railway Police . . . . .	..	..	..	1,59,311	..	1,59,311	1,59,311
Criminal Investigation Department . . . . .	..	..	..	9,05,403	..	9,05,403	9,05,403
Miscellaneous . . . . .	..	..	..	1,382	..	1,382	1,382
Works . . . . .	..	..	..	61,320	..	61,320	61,320
Charge in England . . . . .	..	..	..	31,632	..	31,632	31,632
TOTAL . . . . .	..	..	..	1,64,66,473	..	1,64,66,473	1,64,66,473

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

Heads.	ACTUALS FOR 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION—<i>contd.</i>							
30.—PORTS AND PILOTAGE—							
B.—Other Ports—							
Pilotage and other Pilot Establishments	20	..	20	20
Miscellaneous	250	..	250	250
TOTAL	270	..	270	270
36.—SCIENTIFIC DEPARTMENTS—							
Mines Department	1,94,035	..	1,94,035	1,94,035
Archaeological Department	15,062	..	15,062	15,062
Grants-in-aid and Donations to Scientific Societies and Institutes.	10,600	..	10,600	10,600
Museums	46,770	..	46,770	46,770
Works	25,018	..	25,018	25,018
Development Schemes	1,145	..	1,145	1,145
TOTAL	2,92,639	..	2,92,639	2,92,639

37.—EDUCATION—

A.—University—

Grants to Universities . . . . .	..	..	..	4,53,940	..	4,53,940	4,53,940
Government Arts Colleges . . . . .	..	..	..	18,14,893	..	18,14,893	18,14,893
Grants to non-Government Art Colleges . . . . .	..	..	..	1,29,598	..	1,29,598	1,29,598
Government Professional Colleges . . . . .	..	..	..	59,846	..	59,846	59,846

B.—Secondary—

Government Secondary Schools . . . . .	..	..	..	24,04,708	..	24,04,708	24,04,708
Direct grants to non-Government Secondary Schools . . . . .	..	..	..	11,64,098	..	11,64,098	11,64,098
Grants to Local Bodies for Secondary Education . . . . .	..	..	..	9,66,814	..	9,66,814	9,66,814

C.—Primary—

Government Primary Schools . . . . .	..	..	..	21,39,104	..	21,39,104	21,39,104
Direct grants to non-Government Primary Schools . . . . .	..	..	..	28,84,698	..	28,84,698	28,84,698
Grants to Local Bodies for Primary Education . . . . .	..	..	..	46,81,924	..	46,81,924	46,81,924

D.—Special—

Government Special Schools . . . . .	..	..	..	5,19,395	..	5,19,395	5,19,395
Direct Grant to non-Government Special Schools . . . . .	..	..	..	2,73,442	..	2,73,442	2,73,442

E.—General—

Direction . . . . .	..	..	..	2,27,812	..	2,27,812	2,27,812
Inspection . . . . .	..	..	..	9,74,439	..	9,74,439	9,74,439
Scholarship . . . . .	..	..	..	1,23,009	..	1,23,009	1,23,009
Miscellaneous	22,32,013	..	22,32,013	22,32,013

F.—Works

Works	2,05,843	..	2,05,843	2,05,843
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G.—Development Schemes

Development Schemes	38,32,924	..	38,32,924	38,32,924
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Charges in England	700	..	700	700
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TOTAL	2,50,89,200	..	2,50,89,200	2,50,89,200
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	ACTUALS FOR 1955-56						GRAND TOTAL. 8
	Charged			Voted.			
	Out of Consoli- dated Fund. 2	Out of Contingency Fund. 3	Total. 4	Out of Consoli- dated Fund. 5	Out of Contingency Fund. 6	Total. 7	
F.—CIVIL ADMINISTRATION— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38.—MEDICAL—							
Medical Establishment . . . . .	..	..	..	5,38,950	..	5,38,950	5,38,950
Hospitals and Dispensaries . . . . .	..	..	..	42,62,723	..	42,62,723	42,62,723
Grants for medical purposes . . . . .	..	..	..	1,29,214	..	1,29,214	1,29,214
Medical Colleges and Schools . . . . .	..	..	..	5,77,094	..	5,77,094	5,77,094
Mental Hospital . . . . .	..	..	..	57,676	..	57,676	57,676
Chemical Examiner . . . . .	..	..	..	17,148	..	17,148	17,148
Development Schemes . . . . .	..	..	..	12,07,206	..	12,07,206	12,07,206
Works . . . . .	..	..	..	5,000	..	5,000	5,000
Charges in England . . . . .	..	..	..	4,111	..	4,111	4,111
TOTAL . . . . .	..	..	..	67,99,122	..	67,99,122	67,99,122
39.—PUBLIC HEALTH—							
Public Health Establishment . . . . .	..	..	..	8,82,350	..	8,82,350	8,82,350
Grants for public health purposes . . . . .	..	..	..	9,59,554	..	9,59,554	9,59,554
Expenses in connection with epidemic diseases	..	..	..	14,28,857	..	14,28,857	14,28,857
Bacteriological Laboratories . . . . .	..	..	..	53,436	..	53,436	53,436
Pasteur Institutes . . . . .	..	..	..	33,946	..	33,946	33,946
Works	20,012	..	20,012	5,46,277	..	5,46,277	5,66,289
Development Schemes . . . . .	..	..	..	5,88,203	..	5,88,203	5,88,203
Charges in England . . . . .	..	..	..	200	..	200	200
TOTAL	20,012	..	20,012	44,92,823	..	44,92,823	45,12,835

40.—AGRICULTURE—

Direction . . . . .	..	..	..	96,630	..	96,630	96,630
Superintendence . . . . .	..	..	..	1,13,737	..	1,13,737	1,13,737
Subordinate and Expert staff . . . . .	..	..	..	1,71,700	..	1,71,700	1,71,700
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	..	..	..	10,62,224	..	10,62,224	10,62,224
Agricultural Experiments and Research . . . . .	..	..	..	1,31,493	..	1,31,493	1,31,493
Agricultural Education . . . . .	..	..	..	4,928	..	4,928	4,928
Boring operations . . . . .	..	..	..	11,695	..	11,695	11,695
Schemes for the improvement of Agricultural marketing in India.	..	..	..	30,498	..	30,498	30,498
Fisheries . . . . .	..	..	..	3,59,101	..	3,59,101	3,59,101
Other Charges . . . . .	..	..	..	1,75,578	..	1,75,578	1,75,578
Works . . . . .	..	..	..	59,569	..	59,569	59,569
Development Schemes . . . . .	..	..	..	43,29,550	..	48,29,550	43,29,550
TOTAL . . . . .	..	..	..	65,46,703	..	65,46,703	65,46,703

41.—VETERINARY—

Direction . . . . .	..	..	..	1,19,484	..	1,19,484	1,19,484
Superintendence . . . . .	..	..	..	46,334	..	46,334	46,334
Veterinary Education and Research . . . . .	..	..	..	92,876	..	92,876	92,876
Subordinate Establishment . . . . .	..	..	..	1,85,661	..	1,85,661	1,85,661
Hospitals and Dispensaries . . . . .	..	..	..	9,24,975	..	9,24,975	9,24,975
Breeding operations . . . . .	..	..	..	3,76,449	..	3,76,449	3,76,449
Other Charges . . . . .	..	..	..	2,14,485	..	2,14,485	2,14,485
Works . . . . .	..	..	..	3,780	..	3,780	3,780
Development Schemes . . . . .	..	..	..	16,15,978	..	16,15,978	16,15,978
TOTAL . . . . .	..	..	..	35,80,022	..	35,80,022	35,80,022

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

Heads.	ACTUALS FOR 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consol- idated Fund.	Out of Contingency Fund.	Total.	Out of Consol- idated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
F.—CIVIL ADMINISTRATION— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42.—CO-OPERATION—							
Direction	2,01,715	..	2,01,715	2,01,715
Superintendence	7,54,856	..	7,54,856	7,54,856
Grants-in-aid	1,09,303	..	1,09,303	1,09,303
Other charges	3,00,809	..	3,00,809	3,00,809
Works	3,000	..	3,000	3,000
Development Schemes	12,37,817	..	12,37,817	12,37,817
TOTAL	26,07,500	..	26,07,500	26,07,500
43.—INDUSTRIES AND SUPPLIES—							
Industries	13,72,654	..	13,72,654	13,72,654
Cottage Industries	3,70,325	..	3,70,325	3,70,325
Works	1,62,704	..	1,62,704	1,62,704
Development Schemes	11,78,863	..	11,78,863	11,78,863
TOTAL	30,84,546	..	30,84,546	30,84,546

44.—AVIATION—

Grants for Aviation Purposes	20,000	20,000	20,000
Works	38,886	38,886	38,886
TOTAL	58,886	58,886	58,886

47.—MISCELLANEOUS DEPARTMENTS—

Labour and Emigration—

Inspector of Factories	39,572	39,572	39,572
Labour	8,074	8,074	8,074

Inspection and Tests—

Inspector of Steam Boilers	17,741	17,741	17,741
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Statistics—

State Statistics	52,858	52,858	52,858
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Miscellaneous—

Examinations	7,401	7,401	7,401
Fire Services	8,69,800	8,69,800	8,69,800
Administration of Indian Partnership Act 1932	20	20	20
Rural Welfare Department	29,84,064	29,84,064	29,84,064
Miscellaneous	1,38,784	1,38,784	1,38,784
Development Schemes	55,38,500	55,38,500	55,38,500

TOTAL	96,56,814	96,56,814	96,56,814
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	ACTUALS FOR 1955-56.						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, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—							
50.—CIVIL WORKS—							
<i>Original works—Buildings—</i>							
Forest	3,473	..	3,473	3,473
Registration	3,653	..	3,653	3,653
Excise	251	..	251	251
General Administration	2,366	..	2,366	3,00,349	..	3,00,349	3,02,704
Administration of Justice	8,767	..	8,767	41,579	..	41,579	50,346
Jails and convict Settlements	69,266	..	69,266	69,266
Police	63,224	..	63,224	63,224
Ports and Pilotage	927	..	927	927
Education	80,089	..	80,089	80,089
Medical	33,899	..	33,899	33,899
Veterinary	11,045	..	11,045	11,045
Industries	13,982	..	13,982	13,982
Co-operation	1,07,152	..	1,07,152	1,07,152

Civil Works . . . . .	..	..	1,45,459	..	1,45,459	1,45,459
Commercial tax . . . . .	..	..	5,698	..	5,698	5,698
Original Works—Communications . . . . .	..	..	9,37,143	..	9,37,143	9,37,143
Original Works—Miscellaneous . . . . .	..	..	1,44,298	..	1,44,298	1,44,298
Repairs	93,437	93,437	1,02,06,976	..	1,02,06,976	1,03,00,413
Establishment . . . . .	..	..	14,25,620	..	14,25,620	14,25,620
Tools and Plant . . . . .	..	..	15,64,023	..	15,64,023	15,64,023
Grants-in-aid . . . . .	..	..	20,53,368	..	20,53,368	20,53,368
Suspense . . . . .	..	..	—20,53,817	..	—20,53,817	—20,53,817
Development Schemes . . . . .	..	..	(a)33,19,023	..	33,19,023	33,19,023
Charges in England . . . . .	..	..	1,407	..	1,407	1,407
TOTAL	1,04,559	1,04,559	1,84,78,087	..	1,84,78,087	1,85,82,040

I.—ELECTRICITY SCHEMES—

52.—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES—

I.—Hydro-Electric Schemes—

Machkund (Duduma) Hydro-Electric Schemes	10,83,582	..	10,83,582	..	..	10,83,582
Duduma Transmission Schemes	3,22,562	..	3,22,562	..	..	3,22,562
Hirakud Power Utilisation Scheme	3,92,678	..	3,92,678	..	..	3,92,678
TOTAL	17,98,822	..	17,98,822	..	..	17,98,822

(a) Details are as follows:—

	Rs.
Buildings	—43,959
Communications	4,23,829
Grants-in-aid	29,39,153
TOTAL	33,19,023

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

ACTUALS FOR 1955-56.

Heads.	ACTUALS FOR 1955-56.						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
I.—ELECTRICITY SCHEMES— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52.—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>contd.</i>							
II —Thermo-Electric Schemes—							
Cuttack Thermal Scheme	—84,840	..	—84,840	..	..	..	—84,840
Baripada Electrification Scheme	27,787	..	27,787	..	..	..	27,787
Town Electrification Scheme—Group I	13,064	..	13,064	..	..	..	13,064
Town Electrification Scheme—Group II	27,907	..	27,907	..	..	..	27,907
Small Towns and Rural Electrification Scheme	53,928	..	53,928	..	..	..	53,928
Expansion of power facilities in rural areas	81,651	..	81,651	..	..	..	81,651
TOTAL	1,19,497	..	1,19,497	..	..	..	1,19,497
GRAND TOTAL	19,18,319	..	19,18,319	..	..	..	19,18,319
52-A.—OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES—							
Miscellaneous expenditure (including survey) . . . . .	..	..	..	2,587	..	2,587	2,587
TOTAL . . . . .	..	..	..	2,587	..	2,587	2,587
J.—MISCELLANEOUS—							
54—FAMINE—							
A.—Famine Relief—							
Salaries and Establishment . . . . .	..	..	..	92,314	..	92,314	92,314
Relief Works . . . . .	..	..	..	36,20,225	..	36,20,225	36,20,225
Gratuitous Relief . . . . .	..	..	..	2,25,87,484	..	2,25,87,484	2,25,87,484
TOTAL . . . . .	..	..	..	2,63,00,023	..	2,63,00,023	2,63,00,023

54-A.—TERRITORIAL AND POLITICAL PENSION—

Territorial and Political Pension . . . . .	..	..	..	2,12,119	..	2,12,119	2,12,119
Charitable allowances . . . . .	..	..	..	3,109	..	3,109	3,109
TOTAL . . . . .	..	..	..	2,15,228	..	2,15,228	2,15,228

54-B.—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS—

Privy Purses and allowances of *ex-Rulers* of Integrated States and allowances of their Relatives and servants—

Integrated States	18,62,337	..	18,62,337	3,59,795	..	3,59,795	22,22,132
TOTAL	18,62,337	..	18,62,337	3,59,795	..	3,59,795	22,22,132

55.—SUPERANNUATION ALLOWANCES AND PENSIONS—

Superannuation and retired allowances	12,268	..	12,268	22,24,233	..	22,24,233	22,36,501
Equated payments of commuted value of pensions transferred from Capital outside the Revenue Accounts.	..	..	..	16,429	..	16,429	16,429
Compassionate Allowances . . . . .	..	..	..	9,589	..	9,589	9,589
Gratuities . . . . .	..	..	..	5,95,608	..	5,95,608	5,95,608
Family Pension . . . . .	..	..	..	23,296	..	23,296	23,296
Pension for distinguished and meritorious Services . . . . .	..	..	..	2,598	..	2,598	2,598
Donations to Provident Funds . . . . .	..	..	..	42,648	..	42,648	42,648
Charges in England . . . . .	..	..	..	6,499	..	6,499	6,499
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	..	..	—2,90,176	..	—2,90,176	—2,90,176
TOTAL	12,268	..	12,268	26,30,724	..	26,30,724	26,42,992

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

ACTUALS FOR 1955-56.							
Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>J.—MISCELLANEOUS—concl'd.</i>							
<i>56.—STATIONERY AND PRINTING—</i>							
<i>I.—Stationery—</i>							
Stationery offices and stores	32,286	..	32,286	32,286
Purchase of stationery stores	2,47,748	..	2,47,748	2,47,748
Discount on plain papers used with stamps	4,740	..	4,740	4,740
Purchase of plain papers used with stamps	21,919	..	21,919	21,919
 <i>II.—Printing—</i>							
Government Presses	16,11,157	..	16,11,157	16,11,157
Printing at Private Presses	1,27,676	..	1,27,676	1,27,676
Cost of Printing work done by other Governments	192	..	192	192
<i>Deduct—Cost of printing works done for other Governments and paying departments.</i>	—3,610	..	—3,610	—3,610
TOTAL	20,42,108	..	20,42,108	20,42,108

57.—MISCELLANEOUS—

Cost of Books and Periodicals . . . . .	..	..	..	14,263	..	14,263	14,263
Donations for charitable purposes . . . . .	..	..	..	6,161	..	6,161	6,161
Special Commissions of Enquiry . . . . .	..	..	..	2,88,509	..	2,88,509	2,88,509
Petty Establishments . . . . .	..	..	..	2,53,137	..	2,53,137	2,53,137
Expenditure in connection with Indian Evacuees . . . . .	..	..	..	528	..	528	528
Rents, rates and taxes . . . . .	..	..	..	110	..	110	110
Contributions, etc. . . . .	..	..	..	95,41,111	..	95,41,111	95,41,111
Miscellaneous gifts and presents . . . . .	..	..	..	3,400	..	3,400	3,400
Expenditure on displaced persons . . . . .	..	..	..	2,38,817	..	2,38,817	2,38,817
Miscellaneous compensation . . . . .	..	..	..	7,200	..	7,200	7,200
Transport organisation. . . . .	..	..	..	81,815	..	81,815	81,815
Irrecoverable temporary loans and advances written off. . . . .	..	..	..	21,174	..	21,174	21,174
Irrecoverable temporary loans to displaced persons written off. . . . .	..	..	..	18,759	..	18,759	18,759
Miscellaneous and unforeseen charges . . . . .	..	..	..	8,33,379	..	8,33,379	8,33,379
Transfer to Orissa Loan Stipend Fund . . . . .	..	..	..	3,99,264	..	3,99,264	3,99,264
Loss or gain by Exchange . . . . .	..	..	..	127	..	137	137
TOTAL . . . . .	..	..	..	1,17,07,764	..	1,17,07,764	1,17,07,764

M.—EXTRAORDINARY ITEMS—

63.—EXTRAORDINARY CHARGES—

Charges in India—

Rationing and Grain Supply Schemes . . . . .	..	..	..	9,80,860	..	9,80,860	9,80,860
Purchase of Lease/Lend Lorries . . . . .	..	..	..	28,193	..	28,193	28,193
<i>Deduct</i> —Amount transferred to "S5-A.-Capital outlay on State Schemes of Government Trading." . . . . .	..	..	..	—10,09,053	..	—10,09,053	—10,09,053
TOTAL . . . . .	..	..	..	..	..	..	..

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

Heads.	ACTUALS FOR 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consol- dated Fund.	Out of Contingency Fund.	Total.	Out of Consol- dated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—EXTRAORDINARY ITEMS—<i>contd.</i>							
63-A.—EXPENDITURE CONNECTED WITH POST-WAR PLANNING AND DEVELOPMENT—							
Secretariat	44,397	..	44,397	44,397
Special Commissions and Committees	16,514	..	16,514	16,514
Employment Organisations	33,732	..	33,732	33,732
Miscellaneous	2,19,829	..	2,19,829	2,19,829
Development Schemes	77,345	..	77,345	77,345
TOTAL	3,91,817	..	3,91,817	3,91,817
63-B.—COMMUNITY DEVELOPMENT PROJECTS—							
A.—Community Development Project—							
Supervision	7,276	..	7,276	7,276
Project/Block Head Quarters	10,46,598	..	10,46,598	10,46,598
Agriculture and Animal Husbandry Extension	4,32,507	..	4,32,507	4,32,507
Irrigation	8,87,297	..	8,87,297	8,87,297
Health and Rural Sanitation	6,96,263	..	6,96,263	6,96,263
Education	4,12,803	..	4,12,803	4,12,803

Social Education . . . . .	..	..	2,81,367	..	2,81,367	2,81,367
Communication . . . . .	..	..	14,26,854	..	14,26,854	14,26,854
Rural Arts, Crafts and Industries . . . . .	..	..	3,21,538	..	3,21,538	3,21,538
Housing . . . . .	..	..	1,81,494	..	1,81,494	1,81,494
B.—National Extension Service—						
Project and Block Head-quarters . . . . .	..	..	18,44,487	..	18,44,487	18,44,487
Irrigation . . . . .	..	..	2,39,847	..	2,39,847	2,39,847
Health and Rural Sanitation . . . . .	..	..	6,63,897	..	6,63,897	6,63,897
Education . . . . .	..	..	1,24,165	..	1,24,165	1,24,165
Social Education . . . . .	..	..	2,14,533	..	2,14,533	2,14,533
Communication . . . . .	..	..	3,89,441	..	3,89,441	3,89,441
Housing . . . . .	..	..	4,84,100	..	4,84,100	4,84,100
Suspense . . . . .	..	..	65,748	..	65,748	65,748
C.—Local Development Works—						
Water Supply . . . . .	..	..	18,12,665	..	18,12,665	18,12,665
Improvement of Agriculture . . . . .	..	..	90,088	..	90,088	90,088
Rural Sanitation . . . . .	..	..	11,863	..	11,863	11,863
Roads and Buildings including small bridges and culverts. . . . .	..	..	14,58,899	..	14,58,899	14,58,899
Other Miscellaneous Schemes . . . . .	..	..	8,211	..	8,211	8,211
TOTAL . . . . .	..	..	1,26,01,941	..	1,26,01,941	1,26,01,941
64-B.—CIVIL DEFENCE—						
Miscellaneous . . . . .	..	..	15,502	..	15,502	15,502
Deduct—Share paid by the Central Government . . . . .	..	..	—6,002	..	—6,002	—6,002
TOTAL . . . . .	..	..	9,500	..	9,500	9,500

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

Heads.	Actuals for 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consol- idated Fund.	Out of Conting- ency Fund.	Total	Out of Consol- idated Fund.	Out of Conting- ency Fund.	Total.	
	2	3	4	5	6	7	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CC.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS WITHIN THE REVENUE ACCOUNT—							
19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—							
<i>B.—Financed from ordinary Revenue—Irrigation Works—unproductive—</i>							
Jamboo Canal—Development Schemes	(a)306	..	306	306
TOTAL	306	..	306	306
FF.—CIVIL ADMINISTRATION—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—							
43-A.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—							
<i>Investment in Government Commercial undertakings—</i>							
Cold storage scheme	—18,572	..	—18,572	—18,572
TOTAL	—18,572	..	—18,572	—18,572
HH.—CAPITAL ACCOUNT OF CIVIL WORKS MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS WITHIN THE REVENUE ACCOUNT—							
55-A.—CAPITAL OUTLAY ON CIVIL WORKS FINANCED FROM REVENUE—							
Industries	2,28,825	..	2,28,825	2,28,825
TOTAL	2,28,825	..	2,28,825	2,28,825

II.—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT—

43.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—

II.—*Thermo-Electric Schemes*—

A.—BARIPADA ELECTRIC SUPPLY SCHEMES—

Works . . . . .	..	..	..	1,180	..	1,180	1,180
Establishment . . . . .	..	..	..	78	..	78	78
Tools and Plant . . . . .	..	..	..	46	..	46	46
TOTAL—A				1,304	..	1,304	1,304

B.—TOWN ELECTRIFICATION SCHEME—GROUP I—

Works . . . . .	..	..	..	1,723	..	1,723	1,723
Establishment . . . . .	..	..	..	113	..	113	113
Tools and Plant . . . . .	..	..	..	66	..	66	66
TOTAL—B				1,902	..	1,902	1,902

C.—TOWN ELECTRIFICATION SCHEME—GROUP II—

Works . . . . .	..	..	..	4,595	..	4,595	4,595
Establishment . . . . .	..	..	..	299	..	299	299
Tools and Plant . . . . .	..	..	..	176	..	176	176
TOTAL—C				5,070	..	5,070	5,070

(a) Details are :—

	Rs.
Works	266
Establishment	22
Pensionary charges	2
Tools and Plant	16
Total	806

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

Heads.	Actuals for 1955-56.						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
II.—CAPITAL ACCOUNT OF ELECTRICITY, ETC.— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
53.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>concl'd.</i>							
II.— <i>Thermo-Electric Schemes</i> — <i>concl'd.</i>							
D.—SMALL TOWN AND RURAL ELECTRIFICATION SCHEMES— GROUP III—							
Works . . . . .	..	..	..	1,18,034	..	1,18,034	1,18,034
Establishment . . . . .	..	..	..	7,719	..	7,719	7,719
Tools and Plant . . . . .	..	..	..	4,532	..	4,532	4,532
TOTAL—D . . . . .	..	..	..	1,30,285	..	1,30,285	1,30,285
GRAND TOTAL . . . . .	..	..	..	1,38,561	..	1,38,561	1,38,561
JJ.—MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—							
55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES—							
Amount transferred from 83-Payments of com- muted value of Pensions.	..	..	..	87,826	..	87,826	87,826
TOTAL . . . . .	..	..	..	87,826	..	87,826	87,826
57-A.—CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION— SCHEMES FINANCED FROM ORDINARY REVENUES—							
Investment in Shares of Road Transport Companies	..	..	..	2,18,500	..	2,18,500	2,18,500
TOTAL . . . . .	..	..	..	2,18,500	..	2,18,500	2,18,500

AA.—PRINCIPAL REVENUE HEADS—FOREST AND OTHER
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—65.—PAYMENT OF COMPENSATION TO LAND HOLDERS,
ETC., ON THE ABOLITION OF THE ZAMINDARI SYSTEM—Deduct—Amount met from the Zamindari
Abolition Fund.

TOTAL

414,670 .. 4,14,670 4,14,670

-4,14,670 .. -4,14,670 -4,14,670

CC.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS OUTSIDE THE
REVENUE ACCOUNT—68.—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS—

A.—Irrigation Works—

(ii) Unproductive—

Works . . . . .	..	..	7,97,618	..	7,97,618	7,97,618
Establishment . . . . .	..	..	46,861	..	46,861	46,861
Tools and Plant . . . . .	..	..	30,623	..	30,623	30,623
Charges in England . . . . .	..	..	35	..	35	35

TOTAL—A

8,75,137 .. 8,75,137 8,75,137

B.—Navigation, Embankment and Drainage
Works—

(ii) Unproductive—

Works . . . . .	..	..	6,76,522	..	6,76,522	6,76,522
Establishment . . . . .	..	..	1,21,985	..	1,21,985	1,21,985
Tools and Plant . . . . .	..	..	2,74,563	..	2,74,563	2,74,563
Suspense . . . . .	..	..	-94,903	..	-94,903	-94,903
Deduct—Receipts and recoveries on Capital Account.	..	..	-2,418	..	-2,418	-2,418
Charges in England . . . . .	..	..	45	..	45	45

TOTAL—B

9,75,794 .. 9,75,794 9,75,794

GRAND TOTAL

18,50,931 .. 18,50,931 18,50,931

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

Heads.	Actuals for 1955-56.						GRAND TOTAL
	Charged.			Voted			
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FF.—CIVIL ADMINISTRATION—CAPITAL AC- COUNTS OUTSIDE THE REVENUE ACCOUNT—							
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—							
Major Irrigation Works in charge of the Chief Engineer.	4,54,615	..	4,54,615	4,54,615
Minor Irrigation Works in charge of Civil Officers	78,92,275	..	78,92,275	78,92,275
Special Minor Irrigation Works in charge of Civil Officers.	7,38,960	..	7,38,960	7,38,960
TOTAL	90,85,850	..	90,85,850	90,85,850
72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—							
Miscellaneous	50,000	..	50,000	50,000
Development Schemes	21,69,672	..	21,69,672	21,69,672
TOTAL	22,19,672	..	22,19,672	22,19,672
73.—CAPITAL OUTLAY ON PORTS—							
C.—Capital outlay on Minor Ports—							
Works	6,289	..	6,289	6,289
Survey	4,16,752	..	4,16,752	4,16,752
TOTAL	4,23,041	..	4,23,041	4,23,041

HH.—CAPITAL ACCOUNT OF CIVIL WORKS,
MULTIPURPOSE RIVER SCHEMES 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	..	..	5,33,25,065	..	5,33,25,065	5,33,25,065
Establishment	..	..	44,07,754	..	44,07,754	44,07,754
Tools and Plant	..	..	2,66,640	..	2,66,640	2,66,640
Suspense	..	..	2,36,062	..	2,36,062	2,36,062
Interest on Capital	..	..	1,17,58,521	..	1,17,58,521	1,17,58,521
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	—23,50,445	..	—23,50,445	—23,50,445
TOTAL—I	..	..	1,17,58,521	..	1,17,58,521	5,58,85,976

II.—Main Canals, Branches, Distributories and Water Courses—

Works	..	..	1,47,08,373	..	1,47,08,373	1,47,08,373
Establishment	..	..	11,44,070	..	11,44,070	11,44,070
Tools and Plant	..	..	10,495	..	10,495	10,495
Suspense	..	..	—4,10,751	..	—4,10,751	—4,10,751
Interest on Capital	..	..	32,51,170	..	32,51,170	32,51,170
TOTAL—II	..	..	32,51,170	..	32,51,170	1,54,52,187

IV.—Hydro-Electric Installation—

Works	..	..	2,32,55,323	..	2,32,55,323	2,32,55,323
Establishment	..	..	9,13,470	..	9,13,470	9,13,470
Tools and Plant	..	..	71,695	..	71,695	71,695
Suspense	..	..	—22,85,275	..	—22,85,275	—22,85,275
Interest on Capital	..	..	46,19,421	..	46,19,421	46,19,421
TOTAL—IV	..	..	46,19,421	..	46,19,421	2,19,55,213

196,29,112

9,32,93,376

11,29,22,488

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

Heads.	Actuals for 1955-56.						GRAND TOTAL
	Charged.			Voted.			
	Out of Consol- dated Fund.	Out of Contingency Fund.	Total	Out of Consol- dated Fund.	Out of Contingency Fund.	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—CAPITAL ACCOUNT, ETC.— <i>concl'd.</i>							
80-A.—CAPITAL OUTLAY, ETC.— <i>concl'd.</i>							
Delta Irrigation Scheme—							
Works	93,279	..	93,279	93,279
Establishment	33,622	..	33,622	33,622
Tools and Plant	88,933	..	88,933	88,933
Suspense	14,577	..	14,577	14,577
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—285	..	—285	—285
TOTAL	2,30,126	..	2,30,126	2,30,126
GRAND TOTAL	1,96,29,112	..	1,96,29,112	9,35,23,502	..	9,35,23,502	11,31,52,614
81.—CAPITAL OUTLAY ON CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— CAPITAL CONSTRUCTION—							
Works	47,99,802	..	47,99,802	47,99,802
Communications	2,09,282	..	2,09,282	2,09,282
Establishment	2,67,957	..	2,67,957	2,67,957
Tools and Plant	1,69,798	..	1,69,798	1,69,798
Suspense	5,066	..	5,066	5,066
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—19,294	..	—19,294	—19,294

11,29,22,488

ORIGINAL WORKS—

Buildings—

Registration	9,216	9,216	9,216
General Administration	1,78,881	1,78,881	1,78,881
Administration of Justice	20,804	20,804	20,804
Jails and Convict Settlement	14,531	14,531	14,531
Police	6,73,059	6,73,059	6,73,059
Education	3,73,042	3,73,042	3,73,042
Medical	1,80,592	1,80,592	1,80,592
Public Health	11,922	11,922	11,922
Industries	1,48,977	1,48,977	1,48,977
Civil Works	2,22,234	2,22,234	2,22,234
Commercial Taxes	1,79,946	1,79,946	1,79,946
Communications	21,44,881	21,44,881	21,44,881
Development Schemes	(a) 81,08,652	81,08,652	81,08,652
TOTAL	1,77,88,348	1,77,88,348	1,77,88,348

(a) Details are as follows :—

	Rs.
Buildings	26,83,561
Communications	55,15,101
Total	81,98,652

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

Heads.	Actuals for 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—							
81-A.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—							
I.—Hydro-Electric Schemes—							
A.—Machkund (Duduma) Hydro-Electric Scheme—							
Works	57,95,861	..	57,95,861	57,95,861
Establishment	3,03,508	..	3,03,508	3,03,508
Tools and Plant	6,48,740	..	6,48,740	6,48,740
Suspense	—21,37,357	..	—21,37,357	—21,37,357
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—17,755	..	—17,755	—17,755
TOTAL	45,92,997	..	45,92,997	45,92,997
B.—Duduma Transmission Scheme—							
Works	84,50,626	..	84,50,626	84,50,626
Establishment	3,82,084	..	3,82,084	3,82,084
Tools and Plant	2,24,279	..	2,24,279	2,24,279
Suspense	—26,08,665	..	—26,08,665	—26,08,665
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—115	..	—115	—115
TOTAL	64,48,209	..	64,48,209	64,48,209

C.—Hirakud Power Utilisation Scheme—

Works . . . . .	..	..	..	43,12,313	..	43,12,313	43,12,313
Establishment . . . . .	..	..	..	2,73,121	..	2,73,121	2,73,121
Tools and Plant . . . . .	..	..	..	2,17,043	..	2,17,043	2,17,043
Suspense . . . . .	..	..	..	-5,31,889	..	-5,31,889	-5,31,889
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	-26,157	..	-26,157	-26,157
TOTAL	..	..	..	42,44,431	..	42,44,431	42,44,431

D.—Investigation of Multipurpose Projects (Bhimkund and Tikkerpara Naraj Projects).

..	90,808	..	90,808	90,808
----	----	----	----	--------	----	--------	--------

II.—Thermo-Electric Schemes—

A.—Cuttack Thermal Scheme—

Works . . . . .	..	..	..	-7,41,244	..	-7,41,244	-7,41,244
Establishment . . . . .	..	..	..	-94,222	..	-94,222	-94,222
Tools and Plant . . . . .	..	..	..	-1,12,031	..	-1,12,031	-1,12,031
Suspense . . . . .	..	..	..	-3,03,903	..	-3,03,903	-3,03,903
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	-3,49,779	..	-3,49,779	-3,49,779
TOTAL	..	..	..	-16,01,179	..	-16,01,179	-16,01,179

B.—Baripada Electric Supply Scheme—

Works . . . . .	..	..	..	3,03,038	..	3,03,038	3,03,038
Establishment . . . . .	..	..	..	19,319	..	19,319	19,319
Tools and Plant . . . . .	..	..	..	11,635	..	11,635	11,635
TOTAL	..	..	..	3,34,492	..	3,34,492	3,34,492

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

Heads.	Actuals for 1955-56.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consol- idated Fund.	Out of Contin- gency Fund.	Total	Out of Consol- idated Fund.	Out of Contin- gency Fund.	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT— <i>concl'd.</i>							
SI-A.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>concl'd.</i>							
II.— <i>Thermo-Electric Scheme</i> — <i>concl'd.</i>							
C.—Town Electrification Scheme, Group I
D.—Town Electrification Scheme, Group II—							
Works	1,43,661	..	1,43,661	1,43,661
Establishment	9,393	..	9,393	9,393
Tools and Plant	5,517	..	5,517	5,517
TOTAL	1,58,571	..	1,58,571	1,58,571
E.—Small Town and Rural Electrification Scheme— Group III—							
Works	4,88,901	..	4,88,901	4,88,901
Establishment	31,975	..	31,975	31,975
Tools and Plant	18,769	..	18,769	18,769
TOTAL	5,39,645	..	5,39,645	5,39,645
F.—Expansion of Power facilities in rural areas—							
Works	26,95,233	..	26,95,233	26,95,233
Establishment	1,51,343	..	1,51,343	1,51,343
Tools and Plant	88,836	..	88,836	88,836
Suspense	—3,81,258	..	—3,81,258	—3,81,258
TOTAL	25,54,159	..	25,54,159	25,54,159
GRAND TOTAL	1,73,02,133	..	1,73,02,133	1,73,02,133

JJ.—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—

82-B.—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEME OUTSIDE THE REVENUE ACCOUNT—

(a) Road Transport—

Motor Transport Services . . . . .	..	..	..	8,67,519	..	8,67,519	8,67,519
<hr/>							
TOTAL . . . . .	..	..	..	8,67,519	..	8,67,519	8,67,519

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—

Payments of Commuted Value of Pensions—
(a) Payments in India

Deduct—Amount financed from Ordinary Revenues.

..	..	..	..	87,826	..	87,826	87,826
..	..	..	..	—87,826	..	—87,826	—87,826
<hr/>							
TOTAL . . . . .	..	..	..	..	..	..	..

85 A.—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING—

Grain Supply Scheme . . . . .	..	..	..	4,38,426	..	4,38,426	4,38,426
Standard Cloth Scheme . . . . .	..	..	..	—680	..	—680	—680
Community Development Project . . . . .	..	..	..	—56,320	..	—56,320	—56,320
Other Miscellaneous Schemes . . . . .	..	..	..	—429	..	—429	—429
Add—Establishment and other charges transferred from the Revenue head "63-Extraordinary charges".	..	..	..	10,09,053	..	10,09,053	10,09,053
<hr/>							
TOTAL . . . . .	..	..	..*	13,90,050	..	13,90,050	13,90,050

85-B.—APPROPRIATION TO CONTINGENCY FUND

..	..	..	..	—65,00,000	..	—65,00,000	—65,00,000
<hr/>							
TOTAL . . . . .	..	..	..	—65,00,000	..	—65,00,000	—65,00,000

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

Nature of Expenditure.	Expenditure during the year 1955-56.			Expenditure to end of the year 1955-56
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Minor Irrigation Works	8,75,137	..	8,75,137	8,75,137
Orissa Canal Project	(a)306	..	306	2,70,43,946
Rushikulya System . . . . .	..	..	..	51,86,712
B.—Navigation, Embankment and Drainage Works—				
Works—Unproductive	9,75,794	..	9,75,794	9,75,794
TOTAL	18,51,237	..	18,51,237	3,40,81,589
<i>Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).</i>	<i>—306</i>	<i>..</i>	<i>—306</i>	<i>—18,38,514</i>
Net amount outside the Revenue Account.	18,50,931	..	18,50,931	3,22,43,075
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Special Paddy Cultivation Scheme . . . . .	..	..	..	35,000
Reclamation of Kausalya Ganga Project. . . . .	..	..	..	15,200
Establishment of Bone-meal Factory. . . . .	..	..	..	69,775
Reclamation of waste lands through Government Agencies. . . . .	..	..	..	1,50,842
Tractor ploughing for private parties. . . . .	..	..	..	36,160

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 1955-56.			Expenditure to end of the year 1955-56.
	Out of Consoli-Dated Fund.	Out of Contin-gency Fund.	Total.	
1	2	3	4	5
71.—Capital Outlay on Schemes of Agricultural Improvement and Research <i>—concd.</i>	Rs.	Rs.	Rs.	Rs.
Hiring of ploughing sets and agricultural implements.	..	..	..	79,489
Development of Inland Fisheries.	..	..	..	3,80,585
Reclamation of swamps . . .	..	..	..	1,00,000
Major Irrigation Works in charge of the Chief Engineer.	4,54,615	..	4,54,615	8,56,173
Minor Irrigation works in charge of Civil Officers.	78,92,275	..	78,92,275	1,24,90,116
Minor Irrigation works in connection with National Extension Service Blocks.	..	..	..	41,216
Special Minor Irrigation works in charge of Civil Officers	7,38,960	..	7,38,960	10,88,990
TOTAL	90,85,850	..	90,85,850	1,53,43,546
72.—Capital Outlay on Industrial Development—				
Investment in Government Commercial Concerns—				
Cold Storage Plant . . .	(b)—18,572	..	—18,572	3,74,311
Pilot Plan for production of Special alloy and steel.	..	..	..	1,33,333
Investment in shares of other 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

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 1955-56.			Expenditure to end of the year 1955-56.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
72.—Capital Outlay on Industrial Development—<i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.
Mayurbhanj Potteries, Ltd. . . . .	..	..	..	12,500
Orissa Cement, Ltd. . . . .	..	..	..	40,00,000
Mayurbhanj Textiles, Ltd. . . . .	..	..	..	50,000
Gauhati Electric Supply Co., Ltd.	..	..	..	10,210
National Security Bank . . . . .	..	..	..	500
Development Schemes	21,69,672	..	21,69,672	21,69,672
Miscellaneous	50,000	..	50,000	50,000
TOTAL	22,01,100	..	22,01,100	82,30,526
<i>Deduct</i> —Amount financed from Ordinary Revenues.	18,572	..	18,572	—58,77,521
Net amount outside the Revenue Account.	22,19,672	..	22,19,672	23,53,005
73.—Capital Outlay on Ports—				
Capital Outlay on minor ports--				
Works	6,289	..	6,289	6,289
Survey	4,16,752	..	4,16,752	(h)4,40,356
TOTAL	4,23,041	..	4,23,041	4,46,645
80-A.—Capital Outlay on Multipurpose River Schemes—				
Hirakud Dam Project	11,29,22,488	..	11,29,22,488	55,24,88,526
Delta Irrigation Scheme	2,30,126	..	2,30,126	2,30,126
TOTAL	11,31,52,614	..	11,31,52,614	55,27,18,652

55,24,88,526
 9,08,48,382
 66,33,36,908

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, 1955-56.			Expenditure to end of the year 1955-56.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—				
<i>Buildings—</i>				
Registration	9,216	..	9,216	9,216
General Administration . .	1,78,381	..	1,78,381	1,78,381
Administration of Justice . .	20,304	..	20,304	20,304
Jails and Convict Settlements .	14,531	..	14,531	14,531
Police	6,73,059	..	6,73,059	6,73,059
Education	3,73,042	..	3,73,042	3,73,042
Medical	1,80,592	..	1,80,592	1,80,592
Public Health	11,922	..	11,922	11,922
Industries	1,48,977	..	1,48,977	5,41,139
Civil Works	2,22,234	..	2,22,234	2,22,234
Commercial Taxes	1,79,946	..	1,79,946	1,79,946
Communications	21,44,881	..	21,44,881	71,33,173
<i>Development Schemes—</i>				
Education	7,53,853	..	7,53,853	7,53,853
Medical	2,27,037	..	2,27,037	2,27,037
Agriculture	13,59,104	..	13,59,104	13,59,104
Veterinary	45,931	..	45,931	45,931
Industries	2,97,626	..	2,97,626	2,97,626
Communication	55,15,101	..	55,15,101	55,15,101
Capital Construction	54,32,611	..	54,32,611	4,72,70,321
TOTAL	1,77,88,348	..	1,77,88,348	6,50,06,512
<i>Deduct—Amount financed from Ordinary Revenues.</i>	..	..	..	—3,64,96,548
Net amount outside the Revenue Account.	1,77,88,348	..	1,77,88,348	2,85,09,964

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, 1955-56.			Expenditure to end of the year 1955-56.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
81-A.—Capital Outlay on Electricity Schemes—				
I.—Hydro-Electric Schemes—				
Machkund (Duduma) Hydro-Electric Scheme	45,92,997	..	45,92,997	3,06,96,663
Duduma Transmission Scheme	64,48,209	..	64,48,209	1,14,19,150
Hirakud Power Utilisation Scheme.	42,44,431	..	42,44,431	77,52,772
Investigation of Multipurpose Projects (Bhimkund and Tikkerpara Projects).	90,808	..	90,808	90,808
II.—Thermo-Electric Schemes—				
Cuttack Thermo-Electric Scheme	—16,01,179	..	—16,01,179	66,61,629
Small Towns and Rural Electrification Schemes.	6,69,930(c)	..	6,69,930	16,12,183
Town Electrification Schemes—				
Town Electrification Scheme—Group I.	1,902(d)	..	1,902	3,49,320
Town Electrification Scheme—Group II.	1,63,641(e)	..	1,63,641	8,27,013
Baripada Electrification Scheme	3,35,796(f)	..	3,35,796	9,09,396
Expansion of Power Facilities in rural areas.	25,54,159	..	25,54,159	28,92,132
TOTAL	1,75,00,694	..	1,75,00,694	6,32,11,066
<i>Deduct</i> —Amount financed from Ordinary Revenues.	—1,38,561	..	—1,38,561	—22,38,677
Net amount outside the Revenue Account. ¶	1,73,62,133	..	1,73,62,133	6,09,72,389
82.—Capital Account of other State Works outside the Revenue Account—				
Original Works . . . .	..	..	..	(h)4,65,859
TOTAL	..	..	..	4,65,859

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, 1955-56.			Expenditure to end of the year 1955-56.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account—				
Investment in Shares of Road Transport Companies.	2,18,500(<i>g</i>)	..	2,18,500	23,19,698
<i>Deduct</i> —Amount financed from Ordinary Revenues.	—2,18,500	..	—2,18,500	—22,84,198
Net amount outside the Revenue Account.	..	..	..	35,500
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—				
(a) Road Transport— Motor Transport Services . . .	8,67,519	..	8,67,519	43,29,448
<i>Deduct</i> —Amount financed from Ordinary Revenues.	..	..	..	—2,99,482
Net amount outside the Revenue Account.	8,67,519	..	8,67,519	40,29,966
83.—Payment of Commuted value of Pensions.	87,826	..	87,826	10,85,861
<i>Deduct</i> —Amount financed from Ordinary Revenues.	—87,826	..	—87,826	—10,85,861
Net amount outside the Revenue Account.	..	..	..	..
85-A.—Capital Outlay on State Schemes of Government Trading.	13,90,050	..	13,90,050	—1,79,96,986
TOTAL	13,90,050	..	13,90,050	—1,79,96,986

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

Nature of Expenditure.	Expenditure during the year, 1955-56.			Expenditure to end of the year 1955-56.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
85-B.—Appropriations to the Contingency Fund.	—65,00,000	..	—65,00,000	35,00,000
TOTAL	.. —65,00,000	..	—65,00,000	35,00,000
GRAND TOTAL	.. 15,76,40,158	..	15,76,40,158	68,26,21,615

(a) Directly booked under "19.—Construction of Irrigation, etc., Works".

(b) Directly booked under "43-A.—Capital Outlay on Industrial Development within the Revenue Account".

(c) Includes Rs. 1,30,285 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".

(e) Includes Rs. 5,070 directly booked under "53.—Capital Outlay on Electricity Schemes within the Revenue Account".

(f) Includes Rs. 1,304 directly booked under "53.—Electricity Schemes within the Revenue Account".

(g) Directly booked under "57.—A-Capital Outlay on Rail-Road Co-ordination Schemes within the Revenue Account".

(h) Expenditure on "Paradip Port" booked under "82.—Capital Outlay, etc." during the year 1954-55 transferred to "73.—Capital Outlay, etc.".

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**I.—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 1955-56 :—

<i>Assets.</i>	Rs.
Balance outstanding on the 1st April, 1955	1,07,54,901
<i>Deduct—</i>	
(i) Amount brought to Government Account by correction of opening balances (<i>vide</i> paragraph 7)	17,48,848
Outstanding balance on the 31st March, 1956	90,06,053
<i>Liabilities.</i>	
Balance outstanding on the 1st April, 1955	16,65,504
Outstanding balance on the 31st March, 1956	16,65,504

In spite of persistent efforts it has not yet been possible to determine the exact amount of balances to be brought to Government account. The matter is still under correspondence with the State Government.

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of Orissa on the 31st March, 1956 :—

(All figures are in unit of rupees)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
Rs.				Rs.
73,81,27,185	A to M and part of Section S.	Government	131—132	
		CONSOLIDATED FUND—		
	N	Public Debt	132	70,43,65,698
5,18,13,806	P.	Loans and Advances by the State Government.	133—138	
		CONTINGENCY FUND—		
		Contingency Fund	138	35,00,000
		PUBLIC ACCOUNT—		
	R	Unfunded Debt	138—140	1,77,67,349
	S	Deposits and Advances—		
		(i) Deposits bearing interest	140—141	22,54,520
		(ii) Deposits not bearing interest—		
		Gross balance	141—154	5,17,80,778
15,63,722	..	Investments	141—142	
59,18,161	..	(iii) Advances not bearing interest	154—157	
		(iv) Suspense—		
1,17,32,392	..	Investments	157	
5,65,769	..	Other items (Net)	157—159	
	T	Remittances—		
		I—Remittances within India (Net)	159—161	1,93,81,524
—1,06,71,166	W	Cash Balance (Closing)	161	
79,90,49,869		Total		79,90,49,869

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 :—

SECTION A TO M AND PART OF SECTION

S—GOVERNMENT ACCOUNT Dr. Rs. 73,81,27,185

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

<i>Dr.</i>	Details.	<i>Cr.</i>
Rs.		Rs.
51,11,76,188	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1955-56	16,11,37,467
23,19,48,306	C.—Expenditure on Revenue Account for 1955-56 . . . . .	..
15,76,40,158	D.—Capital Expenditure outside the Revenue Account for 1955-56. . . . .	..
	E.—Miscellaneous	15,00,000
	F.—Closing Balance	73,81,27,185
90,07,64,652	Total	90,07,64,652

7. The opening balance on the 1st April, 1955 as shown against item A is less than the previous year's closing balance by Rs. 17,48,848. The decrease is due to the incorporation in the accounts of the State Government of certain pre-merger balances of the merged States. The following are the heads under which the opening balance has been changed by correction :—

	Debit balance increase.
	Rs.
P.—LOANS AND ADVANCES BY STATE GOVERNMENTS.	
(1) Loans to Municipality, Port Funds, etc.—	
(a) Advances to Cultivators	3,46,216
(b) Advances under special laws	32,075
(c) Miscellaneous loans & advances	12,09,673
(2) Loans to Government servants	84,765
S.—DEPOSITS & ADVANCES—	
Part IV—Suspense—	
Suspense Accounts—	
Cash Balance Investment Account	76,119
Total	17,48,848

The details of the amount shown against item E are given below :—

Adjustment made in connection with the repayment of Debt due to the Central Government on account of State Transport (Orissa) for which a Sinking Fund was created. Cr. Rs. 15,00,000

SECTION N.—PUBLIC DEBT Cr. Rs. 70,43,65,698

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, Special loans, State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Section R and S of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of Orissa on the 31st March, 1956 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. 70,43,65,698

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, 1956 have been given in paragraph 12 of the Report of part A.

**SECTION P.—LOANS AND ADVANCES BY
STATE GOVERNMENTS**

Dr. Rs. 5,18,13,806

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 Statement No. 5 of this part.

	<i>Dr. Rs.</i>
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	5,89,137
Loans to District Boards and other Local Fund Committees	51,49,704
Advances to cultivators	2,39,41,819
Advances under Special Laws	57,59,143
Miscellaneous Loans and Advances	1,40,05,104
Loans and Advances under the Community Development Programme	18,17,846
(2) Loans to Government servants—	
House Building Advances	57,408
Advances for the purchase of motor conveyances	3,96,763
Advances for the purchase of other conveyances	96,858
Advances for the purchase of motor cars (Hirakud)	84
Other Advances	—60
Total	5,18,13,806

Loans to Municipalities **Dr. Rs. 5,89,137**

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 broadsheet subject to a difference of *minus* Rs. 1,01,475. The difference is made up of *minus* Rs. 20,989 relating to 1950-51, and *minus* Rs. 10,094 relating to 1951-52, and *minus* Rs. 70,392 relating to 1955-56. The differences relating to 1950-51 and 1951-52 are due to non-receipt of details from the *ex-State* areas for which the respective administrators have been addressed. The differences relating to 1955-56 have been adjusted in the accounts for 1956-57.

Certificates accepting the balances have been received in 10 out of 14 cases.

Loans to District and other Local Fund Committees . Dr. Rs. 51,49,704

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. The balance has been verified with the broadsheet balance subject to a difference of Rs. 1,73,183 relating to the year 1955-56. Out of the difference, a sum of Rs. 1,68,482 has since been adjusted in the accounts for 1956-57. The reconciliation of the balance of Rs. 4,701 is under correspondence.

Certificates accepting the balances are awaited.

Advances to cultivators Dr. Rs. 2,39,41,819

13. The balance consists of :—	Dr. Rs.
(i) Advances under the Land Improvement Act XIX of 1883 (Ordinary)	16,24,784
(ii) Advances under the Land Improvement Act XIX of 1883 (Drought)	2,78,625
(iii) Advances under the Land Improvement Act XIX of 1883 (Flood Relief)	2,41,800
(iv) Advances under the Land Improvement Act XIX of 1883 (Grow More Food)	25,12,331
(v) Advances under the Land Improvement Act XIX of 1883 (Special Medium and Long Term Loan)	60,000
(vi) Advances under Agriculturists Loans Act XII of 1884 (Ordinary)	67,11,736
(vii) Advances under Agriculturists Loans Act XII of 1884 (Drought)	58,58,980
(viii) Advances under Agriculturists Loans Act XII of 1884 (Flood Relief)	28,57,557
(ix) Advances under Agriculturists Loans Act XII of 1884 (Grow More Food)—	
(a) Ploughs and Bullocks	—30,615
(b) Seeds	—51,164
(c) Other items	30,68,055
(d) Agricultural Implements and Machineries	2,83,035
(x) Loans to People of Flood Affected Areas for House Building Purposes	5,09,545
(xi) Loans to People of Flood Affected Areas for Rehabilitation	17,150
	2,39,41,819

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. 2,92,143 under head (i) *minus* Rs. 2,82,791 under

head (iv) *minus* Rs. 24,45,410 under head (vi) *plus* Rs. 3,300 under head (vii) *minus* Rs. 4,69,678 under head (ix*a*) *minus* Rs. 25,153 under (ix*b*) *Plus* Rs. 9,20,792 under head (ix*c*) *plus* Rs. 2,92,228 under head (ix*d*) between the ledger and broadsheet balances which are under reconciliation. The balances under the heads (iii), (vii), (x) and (xi) have been accepted and acceptance in other cases is awaited.

The yearwise analysis of the differences is given below :—

Item No.	1952-53.	1953-54.	1954-55.	1955-56.	Total.
(i)	—1,36,970	3,250	14,019	—1,72,422	—2,92,143
(iv)	—1,99,768	4,185	34,287	—1,21,495	—2,82,791
(vi)	—2,85,166	55,869	4,30,552	—26,46,665	—24,45,410
(vii) . . . . .	..	..	..	3,300	3,300
(ix <i>a</i>)	—5,33,358	—1,077	89,053	—24,296	—4,69,678
(ix <i>b</i>) . . . . .	..	—4,748	—13,329	—7,076	—25,153
(ix <i>c</i>)	8,32,059	—61,128	1,43,685	6,176	9,20,792
(ix <i>d</i>) . . . . .	..	..	..	2,92,228	2,92,228

Advances under Special Laws Dr. Rs. 57,59,143

14. This amount represents the balance of the advances made under the Bihar and Orissa State-Aid to Industries Act to private individuals and Industrial concerns. There was a difference of *minus* Rs. 9,589 between the ledger and broadsheet balances. The difference is in course of adjustment. The difference is made up of *minus* Rs. 5,342 relating to 1950-51 and *minus* Rs. 4,247 relating to the year 1955-56.

Certificates of acceptance of balances are awaited.

Miscellaneous Loans and Advances Dr. Rs. 1,40,05,104

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

	Rs.
(1) Special, medium and long term loan for development of agriculture	9,00,000
(2) Loans to Co-operative Societies for agricultural purposes	27,832
(3) Loans to people affected in Parlakhemidi disturbances	49,768
(4) Loans to Co-operative Building Societies	7,74,624
(5) Mohsin Endowment Fund	340
(6) Loans to Co-operative Mortgage Bank	5,25,000
(7) Loans to Orissa State Co-operative Bank	8,89,845
(8) Loans to Co-operative Societies in Backward Areas	—1,670
(9) Utkal Co-operative Cloth & Yarn Syndicate	—308
(10) Miscellaneous Loans	—1,08,868
(11) Imprest to Khondmal Choukidari Reward Fund	35,000

	Rs.
(12) Loans to Glass Workers and Wood Workers' Society	10,000
(13) Loans to displaced weavers	93,572
(14) Loans to displaced agriculturists	37,75,007
(15) Loans to displaced betel leaf growers	83,455
(16) Loans to displaced persons under Urban Settlement Scheme	15,10,245
(17) Loans to displaced fishermen	26,782
(18) Loans to Oilmen's Co-operative Societies	3,52,669
(19) Loans to Housing Board	10,77,510
(20) Loans to Pakistan Refugees	—989
(21) Loans to Lac and Co-coon Industries	25,493
(22) Loans to Distilleries	27,298
(23) Loans to Orissa Flying Club	14,355
(24) Loans to agricultural marketing Societies	20,859
(25) Loans to cultivators around the Rice Research Scheme	—1,027
(26) Loans to Central Bank and Co-operative Societies in North Orissa	99,675
(27) Post-war Development of Fisheries—Marine Fisheries	9,934
(28) Loans to fishermen	1,35,924
(29) Loans to State Cottage Industries Emporia	50,000
(30) Loans to refugee students	1,407
(31) Hindu Religious Endowment Fund	1,08,000
(32) Loans to Orissa Textile Industries	113
(33) Loans to Mayurbhanj State Bank	7,000
(34) Loans to <i>ex-servicemen</i> under colonisation Schemes	—3,452
(35) Loans for horns and ivory work	20,000
(36) Loans for construction of godown	51,533
(37) Loans for improvement of jute retting tanks	2,03,243
(38) Loans to filigree workers' Co-operative Society	50,000
(39) Advances to <i>ex-State</i> subscribers and others as an investment of Provident Fund money	—82,408
(40) Loans stipend for higher training	—200
(41) Study Loans	225
(42) Loans from the Cess Fund to Co-operative Societies and Institutions for the development of Handloom Industries	6,99,543
(43) Loans from the Cess Fund to Co-operative Societies for the development of Handloom Marketing Organisation	50,000

	Rs.
(44) Advances from demonstration under agricultural extension service	3,375
(45) Loans to subsidised dairies	55,800
(46) Loans under N.E.S. Scheme	2,88,280
(47) Loans for improvement of Palm-gur industry	10,000
(48) Loans for development of hand-pounding of rice	50,000
(49) Loans to Co-operative Societies for Gur and Khandsari	25,000
(50) Loans to Co-operative Societies for development of stone carving	50,000
(51) Loans to Co-operative Societies for Blacksmith-cum-Tin Smith-cum— Welding Shop	1,500
(52) Utkal Co-operative Handloom Industry	6,96,000
(53) Development of Village Oil Industry	4,000
(54) Loans for development of brass and bell metal industry	1,00,000
(55) Loans for working capital of Mobile Van for selling handicraft goods	10,000
(56) Loans for development of soap with non-edible oil industry	36,750
(57) Loans under low income group housing scheme	11,04,550
(58) Loans to Co-operative Farming Scheme	62,500

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.

Certificates accepting the balances are awaited.

The *minus* balances under items 8,9,20,25,34,39 and 40 are due to misclassification by the Treasury Officers and are under correspondence. The *minus* balances under item 10 is due to want of original debits consequent on non-adjustment of pre-merger balance of the merged States.

Loans and Advances under the Community Development Programme Dr. Rs. 18,17,846

16. The detailed accounts of loans under the above head are maintained by the departmental authorities. They are required to furnish to the Accounts Office an annual review showing the position of recoveries under each loan.

Certificates accepting the balance are awaited.

Loans to Government Servants—

	Dr. Rs.
(i) House Building Advances	57,408
(ii) Advances for the purchase of motor conveyances	3,96,763
(iii) Advances for the purchase of other conveyances	96,858
(iv) Other advances	—60
(v) Advances for the purchase of motor cars (Hirakud)	84

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

Item (i).—There was a difference of *minus* Rs. 2,216 between the ledger and broadsheet balances which is under reconciliation. Of the difference, Rs. 1,566 relates to 1947-48, *minus* Rs. 8 to 1948-49, *minus* Rs. 341 to 1949-50, *minus* Rs. 622 to 1951-52, *minus* Rs. 77 to 1952-53, *minus* Rs. 426 to 1953-54, *minus* Rs. 1,987 to 1954-55 and *minus* Rs. 321 to 1955-56.

Certificates accepting the balances are awaited.

Item (ii).—There was a difference of Rs. 14,085 between the ledger and broadsheet balances which is in course of adjustment. The difference is made up of *minus* Rs. 4,939 relating to 1949-50, *minus* Rs. 2,768 to 1952-53 and *minus* Rs. 612 to 1953-54, *plus* Rs. 109 relating to 1954-55 and *plus* Rs. 22,295 relating to the year 1955-56.

Certificates accepting the balances are awaited.

Item (iii).—There was a difference of *minus* Rs. 2,585 between the ledger and broadsheet balances made up of *plus* Rs. 429 relating to 1947-48, *minus* Rs. 955 relating to 1948-49, *minus* Rs. 108 to 1949-50, *plus* Rs. 158 to 1951-52, *plus* Rs. 63 to 1952-53, *minus* Rs. 1,117 to 1953-54, *minus* Rs. 477 relating to 1954-55 and *minus* Rs. 578 relating to 1955-56.

Certificates of acceptance of balances have been received in 204 out of 751 cases.

Item (iv).—There was a difference of *minus* Rs. 60 made up of *minus* Rs. 21 relating to 1948-49, *minus* Rs. 7 relating to 1951-52 and *minus* Rs. 32 to 1953-54.

Item (v).—There was difference of *minus* Rs. 114 between the ledger and broadsheet balances relating to the year 1955-56. The difference is in course of adjustment.

Certificates of acceptance of balances are awaited.

CONTINGENCY FUND Cr. Rs. 35,00,000

18. 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. It was financed by appropriation from the Consolidated Fund of the State. All advances from the Fund during the year under report were recouped before the close of the year.

PUBLIC ACCOUNT

SECTION R—UNFUNDED DEBT Cr. Rs. 1,77,67,349

19. 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. 1,77,67,349*

20. 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	1,65,24 783
Contributory Provident Fund	5,43,695
Indian Civil Service Provident Fund	5,58,815
Indian Civil Service (Non-European Members) Provident Fund	1,40,056
	<hr/>
Total	1,77,67,349
	<hr/>

The amounts at credit of the subscribers on the 31st March, 1956 have been communicated to them in accordance with the usual procedure.

General Provident Fund Cr. Rs. 1,65,24,783

21. 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. Government servants in temporary superior service are also permitted to join the funds on certain conditions. The ledger balance of this fund on the 31st March, 1956 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. 71,559 which is in course of adjustment. This is made up of Rs. 3,307, relating to 1949-50, Rs. 3,700 to 1950-51, Rs. 11,451 to 1951-52, Rs. 82,415 to 1952-53, Rs. 18 to 1953-54, Rs. 397 to 1954-55 and *minus* Rs. 29,729 to the year 1955-56.

Contributory Provident Fund Cr. Rs. 5,43,695

22. 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	843
(ii) Other Contributory Provident Fund	5,42,852
	<hr/>
Total	5,43,695
	<hr/>

The sum total of the balances in the personal accounts of the subscribers agreed with the ledger balance except in regard to a sum of Rs. 1,01,094 in the case of (ii) which is under reconciliation. The difference is made up of Rs. 70,073 relating to 1949-50, Rs. 4,929 to 1950-51, Rs. 23,770 to 1951-52, Rs. 196 to 1952-53, Rs. 204 to 1954-55 and Rs. 1,922 relating to 1955-56.

Indian Civil Service Provident Fund Cr. Rs. 5,58,815

23. 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. 19,558 between the ledger and broadsheet balances which has been adjusted in the accounts for 1956-57 except *minus* Rs. 417 which is in course of adjustment.

Indian Civil Service (Non-European members)

Provident Fund Cr. Rs. 1,40,056

24. The fund was established on the 1st January, 1931 and is open only to non-European Members of the Indian Civil Service. The balance has been verified with the broadsheet balance.

SECTION S—DEPOSITS AND ADVANCES.

25. This section falls into four parts, namely:—

	Dr. Rs.	Cr. Rs.
(i) Deposits bearing interest		22,54,520
(ii) Deposits not bearing interest	15,63,722	5,17,80,778
(iii) Advances not bearing interest	59,18,161	..
(iv) Suspense	1,22,98,161	..
		<hr/>
Total	1,97,80,044	5,40,35,298
		<hr/>

Deposits bearing interest Cr. Rs. 22,54,520

This part consists of two main divisions, namely:—

(i) Deposits of Depreciation Reserve *of Commercial concerns—State Transport Service.	Cr. Rs. 12,92,284
(ii) Depreciation Reserve Fund—Electricity	Cr. Rs. 9,62,236

26. 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 Statement No. 4 (Serial No. V) of this part. The balance consists of:—

Depreciation Reserve Fund	Cr. Rs. 10,08,792
Accident Reserve Fund	2,83,492

Depreciation Reserve Fund—Electricity Cr. Rs. 9,62,236

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 Statement 4 (Serial No. IV) of this part.

<i>Deposits not bearing interest</i>	{	Cr.	5,17,80,778
	{	Dr.	15,63,722

27. This part consists of three main divisions, namely :—

	Dr. Rs.	Cr. Rs.
(i) Sinking Funds	3,74,573	39,46,763
(ii) Reserve Funds	11,89,149	1,61,13,903
(iii) Other Deposit Accounts . . . . .	..	3,17,20,112
Total	15,63,722	5,17,80,778

<i>Sinking Funds</i>	{	Cr. Rs.	39,46,763
	{	Dr. Rs.	3,74,573

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

	Dr. Rs.	Cr. Rs.
(i) Sinking Fund—		
Industrial Housing Scheme . . . . .	..	4,46,763
(ii) Industrial Housing Scheme—		
Investment Account	3,74,573	..
(iii) Sinking Fund—		
Electricity Schemes . . . . .	..	35,00,000
Total	3,74,573	39,46,763

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 Electricity Schemes respectively at the time of the maturity of the loans. The balance at credit of the Fund Industrial Housing Scheme consisted of Rs. 72,190 in cash and Rs. 3,74,573 invested in securities of the Central Government. An account of the transactions of the funds has been given in Statement No. 4 (Serial No. 1A & B) of this part.

<i>Reserve Funds</i>	}	<i>Cr. Rs. 1,61,13,903</i>
		<i>Dr. Rs. 11,89,149</i>

29. 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 . . . . .	..	12,45,134
Orissa Famine Relief Fund Investment Account	11,89,149	..
Fund for development of forests . . . . .	..	7,45,500
Orissa Loan Stipend Fund . . . . .	..	97,712
Zamindari Abolition Fund . . . . .	..	1,07,36,554
State Road Fund . . . . .	..	32,89,003
Total	11,89,149	1,61,13,903

Orissa Famine Relief Fund *Cr. Rs. 12,45,134*

Orissa Famine Relief Fund Investment Account *Dr. Rs. 11,89,149*

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

The balance at credit of the Fund on the 31st March, 1956 consisted of Rs. 55,985 in cash and Rs. 11,89,149 invested in securities of the Central Government. Against the face value of Rs. 11,89,600, the market value of these securities amounted on the 31st March, 1956 to Rs. 11,21,482. 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 Statement No. 4 (Serial No. II) of this part.

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

31. 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 Statement No. 4 (Serial No. VI) of this part.

Orissa Loan Stipend Fund *Cr. Rs. 97,712*

32. 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. A *pro forma* account of the Fund has been given in Statement No. 4 (Serial No. VIII) of this part.

Zamindari Abolition Fund *Cr. Rs. 1,07,36,554*

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 Statement No. 4 (Serial No. VII) of this part.

State Road Fund *Cr. Rs. 32,89,003*

34. This Fund has been created out of the net proceeds of collection of motor vehicles taxation, 50 per cent of the net amount being transferred to this head. This is placed at the disposal of the Supply and Transport Department for improvement of roads or specific objects relating to Road Transport. A *pro forma* account of the Fund has been given in Statement No. 4 (Serial No. IX) of this part.

Other Deposit Accounts *Cr. Rs. 3,17,20,112*

35. The outstandings are as follows :--

	Cr. Rs.
Deposits of Local Funds	96,77,678
Departmental and Judicial Deposits—	
Civil Deposits	1,90,19,669
Other Accounts	30,22,765
Total	3,17,20,112

Deposits of local Funds Cr. Rs. 96,77,678

36. The details of these deposits are :—

	Cr. Rs.
District Funds	71,37,964
Municipal Funds	21,54,588
Other Funds—	
Port and Marine Funds	33,975
Education Funds	1,60,381
Medical and Charitable Funds	1,40,702
Public Works Funds	13,559
Other Miscellaneous Funds	20,865
Village Panchayat Funds	15,644
Total	96,77,678

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. 71,37,964

37. This balance is composed of :—

	Cr. Rs.
(a) District Board Funds	48,56,329
(b) Union Funds	36,775
(c) Anchal Funds	22,44,860
Total	71,37,964

Certificates of acceptance of balance under item (a) have been received in 6 out of 13 cases. There were differences of Rs. *minus* 9,881 under (a), and Rs. *minus* 4,003 under (c) between the ledger and broadsheet balances which are under reconciliation. Of the difference under (a), Rs. 100 relates to 1953-54, Rs. 204 to 1954-55 and *minus* Rs. 10,185 to the year 1955-56 and of that under (c) Rs. 192 to 1953-54 and *minus* Rs. 4,195 to 1955-56.

The funds under item (b) have been constituted under the District Board Act, mainly with contributions received from the State Government and District Boards, etc., for maintenance of roads, sanitation, improvement of education, etc.

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.

Municipal Funds Cr. Rs. 21,54,588

38. This represents the balances at the credit of the Municipalities. There is a difference of *minus* Rs. 25,439 between the ledger and broadsheet balances, which is under reconciliation. It is made up of *minus* Rs. 24,109 relating to 1948-49, *minus* Rs. 100 to 1953-54 and *minus* Rs. 1,230 to 1955-56.

Certificates accepting the balances have been received in 15 out of 32 cases.

Port and Marine Funds Cr. Rs. 33,975

39. This represents the balance at the credit of the Gopalpur Port Fund and other Orissa Ports Fund.

Certificate accepting the correctness of balance has been received in the case of the former and is awaited in the case of the latter.

Education Funds Cr. Rs. 1,60,381

40. This balance is composed of :—

(a) Elementary Education Fund	56,283
(b) Other Scholarship Fund	1,829
(c) Angul Primary Education Fund	1,02,269
Total	<u>1,60,381</u>

There is a difference of *minus* Rs. 1,262 between the ledger and broadsheet balances in case of (b) which is under reconciliation. The difference relates to 1948-49.

Certificates of acceptance of balance have been received in cases under (b) and (c) and are awaited in case of (a).

Medical and Charitable Funds Cr. Rs. 1,40,702

41. The balance consists of :—

	Cr. Rs.
(a) Jagannath Road and other Pilgrims Lodging House Fund	1,35,962
(b) Leper Asylum Fund	336
(c) Medical Registration Fund	423
(d) Orissa Nurses and Midwives Council Fund	675
(e) Medical Examination Fund	3,306
Total	<u>1,40,702</u>

There was a difference of Rs. 1,595 relating to the year 1954-55 between the ledger and broadsheet balance under (e), which has been reconciled in the current year (1956-57).

Public Works Funds—Khondmals Road Fund . . . Cr. Rs. 13,559

42. 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.

Certificate acknowledging the correctness of the balance has been received.

Other miscellaneous Funds . . . Cr. Rs. 20,865

43. This head accommodates the transactions on account of Maths and other religious funds and Mayurbhanj State Employees' Co-operative Credit Society Fund of the merged State of Myurbhanj and Ayurvedic Examination Board Fund. There was a difference of Rs. 7,276 between the ledger and broadsheet balances, which is under reconciliation. This is made up of *minus* Rs. 17,334 relating to 1948-49, *minus* Rs. 950 to 1951-52, *minus* Rs. 1,595 relating to 1954-55 and Rs. 27,155 relating to the year 1955-56.

Village Panchayat Funds . . . Cr. Rs. 15,644

44. The amount represents the balance at the credit of the Grama Panchayats constituted under the Orissa Grama Panchayat Act, 1948. There was a difference of *minus* Rs. 27 between the broadsheet and ledger balances which is under reconciliation. The difference is made up of *minus* Rs. 160 relating to the year 1951-52 and Rs. 133 relating to the year 1955-56.

Certificates accepting the balances are awaited.

Departmental and Judicial Deposits—Civil Deposits. Cr. Rs. 1,90,19,669

45. 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	24,59,186
Civil Courts' Deposits	9,71,194
Criminal Courts' Deposits	2,85,397
Personal Deposits	85,23,000
Forest Deposits	7,312
Public Works Deposits	36,50,938
Trust Interest Funds	—27,886
Deposits on account of Police Funds	49,718
Public Works Deposits—Capital Project	5,74,354
Deposits for work done for public bodies or private individuals	25,08,419
Unclaimed deposits in the General Provident Fund	l

	Cr. Rs.
Deposits of fees received by Government servants for work done for private bodies	44,965
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association	5,213
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	2,849
Assam Relief Fund	1,136
Election Deposits	625
King Emperor's Anti-T.B. Fund	—37,082
	<hr/>
TOTAL	1,90,19,669
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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-sheets 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. 24,59,186

46. 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. 25,13,525 between the ledger and broadsheet balances is under reconciliation. This is made up of Rs. 1,175 relating to 1947-48, *minus* Rs. 1,697 relating to 1948-49, Rs. 4,630 to 1949-50, *minus* Rs. 73,267 to 1950-51, *minus* Rs. 2,14,970 to 1951-52, *minus* Rs. 82,026 to 1952-53, *minus* Rs. 46,832 to 1953-54, Rs. 69,884 to 1954-55 and *minus* Rs. 21,70,422 to the year 1955-56.

Certificates accepting the balances are awaited.

Civil Courts' Deposits Cr. Rs. 9,71,194

47. The details are as follows :—

	Cr. Rs.
(a) High Courts' Deposits	2,62,300
(b) District Civil Courts' Deposits	6,93,306
(c) Deposits under Workmen's Compensation Act	15,588
TOTAL	9,71,194

There were differences of *minus* Rs. 11,449, *minus* Rs. 52,047 and *minus* Rs. 887 under items (a), (b) and (c) respectively which are under reconciliation. The difference under item (a) is made up of *minus* Rs. 50 relating to 1948-49, *minus* Rs. 16 relating to 1949-50, *minus* Rs. 255 to 1951-52, Rs. 2,622 to 1952-53 and *minus* Rs. 13,750 to 1955-56.

The difference under item (b) consists of *minus* Re. 1 relating to 1948-49, Rs. 7,564 to 1949-50, *minus* Rs. 12,303 to 1950-51, Rs. 13,88,084 to 1951-52, *minus* Rs. 13,45,360 to 1952-53, *minus* Rs. 41,501 to 1953-54, *minus* Rs. 75,902 to 1954-55 and Rs. 27,372 to 1955-56.

The difference under item (c) consists of *minus* Rs. 794 relating to 1949-50, Rs. 17 to 1952-53 and *minus* Rs. 110 to 1953-54.

Certificates accepting the balances are awaited.

Criminal Courts' Deposits Cr. Rs. 2,85,397

48. There was a difference of *minus* Rs. 977 between the ledger and broadsheet balances which is under reconciliation. The difference is made up of *minus* Rs. 100 relating to 1948-49, Rs. 30,646 to 1949-50, Rs. 10,227 to 1950-51, Rs. 12,535 to 1951-52, *minus* Rs. 57,516 to 1952-53 and Rs. 16,616 to 1953-54, *minus* Rs. 17,898 to 1954-55 and Rs. 4,463 to 1955-56.

Certificates accepting the balances are awaited.

Personal Deposits Cr. Rs. 85,23,000

49. The total number of Personal Ledger Accounts open on the 31st March, 1956 was 299. No such account was opened without the sanction of the

competent authority. The accounts were properly operated upon during the year except in 9 cases, where overdrawal occurred due to wrong classification by Treasury Officers. The reconciliation is under correspondence.

The transactions during the year were as follows :—

	Cr. Rs.
Opening balance on the 1st April, 1955	81,47,394
Total credits during 1955-56	<u>2,41,72,807</u>
TOTAL	<u>3,23,20,201</u>
<i>Deduct—</i>	
Total debits during 1955-56	<u>2,37,97,201</u>
Closing balance on the 31st March, 1956	<u>85,23,000</u>

There was a difference of *minus* Rs. 5,26,660 between the ledger and broadsheet balances which is under reconciliation. This is made up of Rs. 1,24,845 relating to 1949-50, *minus* Rs. 5,405 to 1950-51, *minus* Rs. 18,95,685 to 1951-52, Rs. 11,58,251 to 1952-53, Rs. 4,15,786 to 1953-54, Rs. 64,601 relating to 1954-55 and *minus* Rs. 3,89,053 relating to 1955-56.

Certificates accepting the balances are awaited in 188 out of 299 cases.

Forest Deposits : Cr. Rs. 7,312

50. There was a difference of Rs. 4,705 between the ledger and broadsheet balances which is under reconciliation. It consists of Rs. 3,200 relating to 1948-49, Rs. 1,000 to 1949-50 and Rs. 505 to 1953-54.

Certificates of acceptance of balance are awaited.

Public Works Deposits Cr. Rs. 36,50,938

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

	Cr. Rs.
1. Cash deposits of subordinates as security	7,338
2. Cash deposits of contractors as security	22,15,249
3. Deposits for work to be done	1,47,705
4. Sums due to contractors on closed accounts	1,27,792
5. Miscellaneous deposits	<u>7,20,115</u>
TOTAL	<u>32,18,199</u>

There was a difference of Rs. 4,32,739 between the ledger and broadsheet balances consisting of Rs. 23,499 relating to 1949-50, Rs. 3,204 to 1950-51, Rs. 5,772 to 1951-52, Rs. 10,711 to 1952-53, Rs. 3,081 to 1954-55 and Rs. 3,86,472 to the year 1955-56. The difference is under reconciliation.

Trust Interest Fund Cr. Rs. —27,886

52. 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 due to the fact that some debits/credits relating to other heads/this head appeared under this head/other heads on account of misclassification by treasuries. The adjustment of the *minus* balance is under correspondence with the Treasury Officers concerned.

Deposits on account of Police Funds Cr. Rs. 49,718

53. Certificates accepting the correctness of the balance have not been received in 9 out of 13 cases from the Administrators. There was a difference of *minus* Rs. 31,766 between the ledger and broadsheet balances, which is under reconciliation. This consists of *minus* Rs. 32,321 relating to 1949-50, Rs. 1,963 relating to 1950-51, *minus* Rs. 30 to 1951-52, *minus* Rs. 9,049 to 1952-53, Rs. 4,355 to 1953-54, *minus* Rs. 12,660 to 1954-55 and Rs. 15,976 to 1955-56.

Deposits for work done for public bodies or private individuals Cr. Rs. 25,08,419

54. 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 *minus* Rs. 27,02,556 between the ledger and broadsheet balances, which is under reconciliation. This consists of Rs. 1,614 to 1952-53, *minus* Rs. 339 to 1953-54, Rs. 15 relating to 1954-55 and *minus* Rs. 27,03,846 relating to 1955-56.

Unclaimed Deposits in the General Provident Fund Cr. Re. 1

55. There was a difference of *minus* Rs. 74 between the ledger and broadsheet balances, which is under reconciliation. This consists of *minus* Rs. 75 relating to 1951-52, Rs. 6,377 relating to 1954-55 and *minus* Rs. 6,376 relating to 1955-56.

Deposits of fees received by Government servants for work done for private bodies Cr. Rs. 44,965

56. 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 Rs. 8,817 between the ledger and broadsheet balances, which is under reconciliation.

It is made up of *minus* Rs. 3,143 relating to 1950-51, Rs. 2,426 relating to the year 1951-52, Rs. 5,665 relating to 1952-53, Rs. 1,473 relating to 1953-54, Rs. 421 relating to 1954-55 and Rs. 1,975 relating to 1955-56.

	Cr. Rs.
(a) <i>Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association</i>	5,213
(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>	2,849

57. 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 1955-56. There were differences of *minus* Rs. 605, Rs. 266 and Rs. 103 between Ledger and Broadsheet balances in the case of (a), (b) and (c) respectively, which are under reconciliation. Of the difference under (a) *minus* Rs. 295 relates to 1950-51, *minus* Rs. 466 to 1951-52, Rs. 129 to 1953-54, Rs. 24 to 1954-55 and Rs. 3 to 1955-56. The difference under (b) and (c) relate to 1953-54.

Assam Relief Fund Cr. Rs. 1,136

58. 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.

Election Deposits Cr. Rs. 625

59. The balance represents the amount of election deposits, which is yet to be refunded. There was a difference of *minus* Rs. 125 between the ledger and broadsheet balances which is under reconciliation. It relates to 1954-55.

King Emperor's Anti-T.B. Fund Cr. Rs. —37,082

60. The balance relates to *ex-States*, the credit for which has not yet been brought on to Government Accounts.

Other Accounts Cr. Rs. 30,22,765

61. 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 the grants made by the Indian Council of Agricultural Research	20,869
Subventions from Central Road Fund	1,45,625
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of food grains	29,65,355
Deposit Account of grants made by the Indian Central Oil Seeds Committee	2,814
Deposit Account of grants made by the Indian Central Sugarcane Committee	591
Deposit Account of grant made by the Indian Central Silk Board	32,080
Deposit of the sale proceeds of World Health Organisation Seals	86
Deposit Account of fund for Lift Irrigation Scheme	74,700
Deposit Account of grants from Central Government for the Development of Handloom Industries	—2,28,505
Deposit Account of grants made by I.C.O.C. for demonstration unit of Wardha Ghanies	9,150
TOTAL	30,22,765

Deposit Account of the grants made by the Indian Council of Agricultural Research Cr. Rs. 20,869

62. The balance represents the unspent amount on the 31st March, 1956 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 Statement No. 4 (Serial No. XI) of this part. The certificate of acceptance of the balance is awaited.

Subventions from Central Road Fund Cr. Rs. 1,45,625

63. 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 Statement No. 4 (Serial No. X) of this part.

Deposit Account of grants from the Central Government for the Food Production Drive Schemes-Bonus for accelerating production of food-grains Cr. Rs. 29,65,355

64. 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 Statement No. 4 (Serial No. XVII) of this part.

Deposit Account of grants made by the Indian Central Oil Seeds Committee Cr. Rs. 2,814

65. 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. A *pro forma* account of the deposit has been given in Statement No. 4 (Serial No. XIV) of this part.

The certificate accepting the balance is awaited.

Deposit Account of grants made by the Indian Central Sugarcane Committee Cr. Rs. 591

66. 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 Statement No. 4 (Serial No. XIII) of this part.

The certificate of acceptance of the balance is awaited.

Deposit Account of grants made by the Indian Central Silk Board Cr. Rs. 32,080

67. The amount represents grant from the Indian Central Silk Board for improvement of Tassar Silk fabrics.

A *pro forma* account of the transactions of the deposit account will be found in Statement No. 4 (Serial No. XX) of this part.

Deposits of the sale proceeds of World Health Organisation Seals Cr. Rs. 86

68. This head is opened to accommodate the sale proceeds of World Health Organisation Seals. The balance consists of Rs. 6 relating to the year 1952-53 and Rs. 80 to 1954-55.

Deposit Account of Fund for Lift Irrigation Scheme Cr. Rs. 74,700

69. 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 administrations by way of bonus and surcharge on exports of rice. A *pro forma* account of the deposit account has been given in Statement No. 4 (Serial No. XVIII) of this part.

Deposit Account of grant from the Central Government for development of Handloom Industries Cr. Rs. -2,28,505

70. The balance represents unspent amount of grants made by the Central Government from the Cess Fund for the development of Handloom Industry. There was a difference of Rs. 2,28,505 between the ledger and broadsheet balances. This consists of Rs. 3,00,000 relating to 1953-54 and *minus* Rs. 71,495 relating to 1955-56. A *pro forma* account of the deposit account has been given in Statement No. 4 (Serial No. XIX) of this part.

*Deposit Account of grant made by Indian Central Oil
Seeds Committee for demonstration unit of Wardha
Ghanies Cr. Rs. 9,150*

71. The balance represents unspent amount of grants made by the Indian Central Oil Seeds Committee for running Scheme for demonstration unit of Wardha Ghanies and transactions connected therewith.

A *pro forma* account of the deposit account has been given in Statement No. 4 (Serial No. XV) of this part.

Advances not bearing Interest Dr. Rs. 59,18,161

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

	Dr. Rs.	Cr. Rs.
Advances Repayable	58,07,615	..
Permanent Advances-Civil	1,07,595	..
Accounts with the Reserve Bank	4,631	..
Accounts with the Government of Pakistan . . . . .	..	2,479
Accounts with Part 'B' States	799	..
Total	59,20,640	2,479

Net Total 59,18,161

Advances Repayable Dr. Rs. 58,07,615

73. The details of the above are:—

	Dr. Rs.	Cr. Rs.
Civil Advances	3,56,501	..
Special Advances	53,77,970	..
Forest Advances . . . . .	..	2,625
Revenue Advances—Advance for survey Operations	75,769	..
Total	58,10,240	2,625

Net Total 58,07,615

Civil Advances Dr. Rs. 3,56,501

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

	Dr. Rs.
Objection Book Advances	3,16,557
Stock Advances for well-boring operations	3,495
Permanent Advances for seeds and implements	10,000
Police Grain Advances	26,449
Total	3,56,501

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. 3,16,557*

75. 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. 6,552 between the ledger and the total of the broadsheet balances, of which Rs. 2,657 has since been adjusted during 1956-57 leaving a balance of Rs. 3,895 which is in course of reconciliation. The outstanding difference consists of *minus* Rs. 1,668 relating to 1949-50, Rs. 5,901 relating to 1950-51, Rs. 8,007 relating to 1951-52, Rs. 8,187 relating to 1952-53, Rs. 1,418 relating to 1953-54, *minus* Rs. 8,127 relating to 1954-55 and *minus* Rs. 9,823 relating to 1955-56.

Stock Advances for well-boring operations *Dr. Rs. 3,495*

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

76. 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.

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

77. 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 under correspondence.

Special Advances *Dr. Rs. 53,77,970*

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

Certificates accepting the balances are awaited.

Forest Advances *Dr. Rs. -2,625*

79. There was a difference of Rs. 8,832 between the ledger and broadsheet balances. The difference relates to the year 1955-56. This is 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.

Revenue Advances—Advances for survey operations *Dr. Rs. 75,769*

80. 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. 73,939) and (ii) Cost of Survey Marks (Rs. 1,830). There is a difference of

minus Rs. 105 between the ledger and broadsheet balances. This consists of *minus* Rs. 100 relating to 1953-54 and *minus* Rs. 5 relating to 1955-56. The differences are under reconciliation. The certificates of acceptance are awaited.

Permanent Advances-Civil *Dr. Rs.* 1,07,595

81. 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 *minus* Rs. 1,276 between the ledger and broadsheet balances which is in course of reconciliation. This consists of *minus* Rs. 451 relating to 1950-51, *minus* Rs. 215 relating to 1953-54, *minus* Rs. 150 relating to 1954-55 and *minus* Rs. 460 relating to the year 1955-56.

Certificates accepting the balances have been received in 407 out of 729 cases.

Accounts with the Reserve Bank of India *Dr. Rs.* 4,631

82. 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 1956-57.

Accounts with the Government of Pakistan *Cr. Rs.* 2,479

83. 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 outstanding balance is under correspondence with the authorities of Pakistan.

Accounts with Part 'B' States *Dr. Rs.* 799

84. The balance is made up of:—

	Dr.	Rs.
(i) Accounts with the Government of P.E.P.S.U		5
(ii) Accounts with the Government of Travancore-Cochin		286
(iii) Accounts with the Composite Madras State		432
(iv) Accounts with the Government of Vindhya-Pradesh		69
(v) Accounts with the Government of Rajasthan		7
Total		799

Receipts and payments on behalf of the Part 'B' States are recorded under this head pending clearance by means of Bank Drafts. There is a difference of Rs. 5 under *each* of the heads (i) and (v) above. The differences relate to the year 1955-56 and are under reconciliation.

<i>Suspense—</i>	Dr. Rs.
Investments	1,17,32,392
Other Items (Net)	5,65,769
Total	<u>1,22,98,161</u>

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

Investments—	Dr. Rs.
Suspense Accounts	1,17,32,392
Other Items—	
(i) Suspense Accounts	5,37,313
(ii) Departmental and similar Accounts	28,456
Total	<u>5,65,769</u>

INVESTMENTS—

Suspense Accounts—

Cash Balance Investment Account *Dr. Rs.* 1,17,32,392

86. 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:—

(1) Investment in Securities of the Central Government	Rs. 85,40,026
(2) Current Account with Banks	3,08,234
(3) Fixed Deposits with Banks	29,02,769
(4) Investment in Postal Savings Account (Debit not yet brought on to Government Account by correction of balance)	—18,637
Total	<u>1,17,32,392</u>

The balance has not yet been accepted by Government.

OTHER ITEMS—

Suspense Accounts *Dr. Rs.* 5,37,313

87. The details are:—

	Dr. Rs.
Objection Book Suspense	4,01,130
Departmental Adjusting Account	88,401
Payment on behalf of Central Pension and Provident Fund	996
Recoveries of Service Payment	—772
Central Accounts Office—Reserve Bank Suspense	591
Pay and Accounts Office Suspense	46,968
Sale-proceeds of Pakistan Visa	—1
Total	<u>5,37,313</u>

Objection Book Suspense *Dr. Rs.* 4,01,130

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

(i) *Objection Book Suspense (Payments)* *Dr. Rs.* 8,59,704

(ii) *Objection Book Suspense (Receipts)* *Cr. Rs.* 4,58,574

Net . *Dr. Rs.* 4,01,130

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

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

There were differences of *minus* Rs. 8,435 under (i) and Rs. 12,006 under (ii) between the ledger and broadsheet balances. After adjustment of some items during 1956-57 the differences under (i) stood at *minus* Rs. 8,214 and under (ii) at Rs. 10,037 relating to the year 1955-56.

The outstanding difference under (i) consists of *minus* Rs. 166 relating to 1954-55, *minus* Rs. 8,048 to 1955-56.

Departmental Adjusting Accounts *Dr. Rs.* 88,401

89. For want of details the amount could not be adjusted under the final head before the close of the accounts for 1955-56.

There was a difference of Rs. 4,362 between the ledger and broadsheet balances. After adjustment of some items of difference in the current year the outstanding difference stands at Rs. 3,724. The outstanding difference consists of Rs. 588 relating to 1954-55 and Rs. 3,136 to 1955-56.

Payment on behalf of Central Pension and Provident

Fund *Dr. Rs.* 996

90. The amount represents the transaction in connection with the provisional payment of Provident Fund money to displaced persons in Orissa. The balance has been verified with the broadsheet balance subject to a difference of *minus* Rs. 1,322 relating to the year 1955-56. The differences are in course of adjustment.

Recoveries of Service Payment *Dr. Rs.* —772

91. The minus balance is being cleared in the accounts for 1956-57.

Central Accounts Office—Reserve Bank Suspense. . *Dr. Rs.* 591

92. The head is intended for temporary accommodation of transactions affecting the State balances pending final adjustment on receipt of debits or credits from other Accounts Offices or information from the Central Accounts Office of the Reserve Bank of India regarding the monetary settlement with other Governments. The amount relates to the year 1955-56 and has been adjusted in the year 1956-57.

Pay and Accounts Office SuspenseDr. Rs. 46,968

93. This head was opened in accounts with effect from 1st April, 1955 to accommodate transactions in connection with settlement of accounts with Accounts Officers whose accounts have been separated from audit.

The balance has been verified with the broadsheet balance.

Sale proceeds of Pakistan VisaDr. Re. —1

94. The minus balance is being cleared in the accounts for 1956-57.

Departmental and similar AccountsDr. Rs. 28,456

95. The balance is composed of:—

Civil Department Balances—

(a) Forest	Cr. Rs.	2,497
(b) Public Works	Dr. Rs.	89,721
(c) Capital Project	Cr. Rs.	58,768
		<hr/>
Net	Dr. Rs.	28,456

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 T.—REMITTANCES

I. Remittances Within IndiaCr. Rs. 1,93,81,524

96. 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 . . . . .	..	47,73,327
2. Reserve Bank of India Remittances . . . . .	..	1,17,77,613
3. Adjusting Account between Central and State Governments . . . . .	..	35,52,239
4. Adjusting Account with Railways	7,01,556	..
5. Inter-State Suspense	20,099	..
		<hr/>
Total	7,21,655	2,01,03,179
		<hr/>
Net	Cr. Rs. .	1,93,81,524

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Cr. Rs. 47,73,327

97. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between treasuries	10,200	..
(b) Forest Remittances . . . . .	..	2,91,220
(c) Public Works Remittances . . . . .	..	44,17,306
(d) Miscellaneous Remittances . . . . .	..	1,04,133
(e) Orissa State Suspense—		
Original	1,73,66,726	..
Responding . . . . .	..	1,73,37,594
	<hr/>	
Total .	1,73,76,926	2,21,50,283
	<hr/>	
	Net	Cr. Rs. 47,73,327

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 are differences as shown below :—

The difference under item (b) is *minus* Rs. 19,070. This consists of *minus* Rs. 2,499 relating to 1947-48 and *minus* Rs. 16,571 relating to the year 1955-56.

The difference under (c) is Rs. 1,40,79,561. This consists of *minus* Rs. 3,80,357 relating to 1949-50, Rs. 4,22,206 relating to 1950-51, Rs. 36,714 relating to 1951-52, Rs. 1,08,845 relating to 1952-53, Rs. 77,224 relating to 1953-54, *minus* Rs. 5,94,605 relating to 1954-55 and Rs. 1,44,09,534 relating to the year 1955-56.

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 balance.

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 State Government have been approached to write-off the balance to Miscellaneous Government Account.

Reserve Bank of India RemittancesCr. Rs. 1,17,77,613

98. A scheme was introduced by the Reserve Bank of India with effect from the 1st October, 1940 to standardise and extend remittance facilities throughout India. At places where the Reserve Bank has no office of its own or is not represented by offices or branches of the State 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".

*Adjusting Account between Central and State Govern-
ments*Cr. Rs. 35,52,239

Adjusting Account with RailwaysDr. Rs. 7,01,556

Inter-State Suspense AccountDr. Rs. 20,099

99. 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, 1956. The balances under the above heads have since been adjusted.

SECTION W.—CASH BALANCE

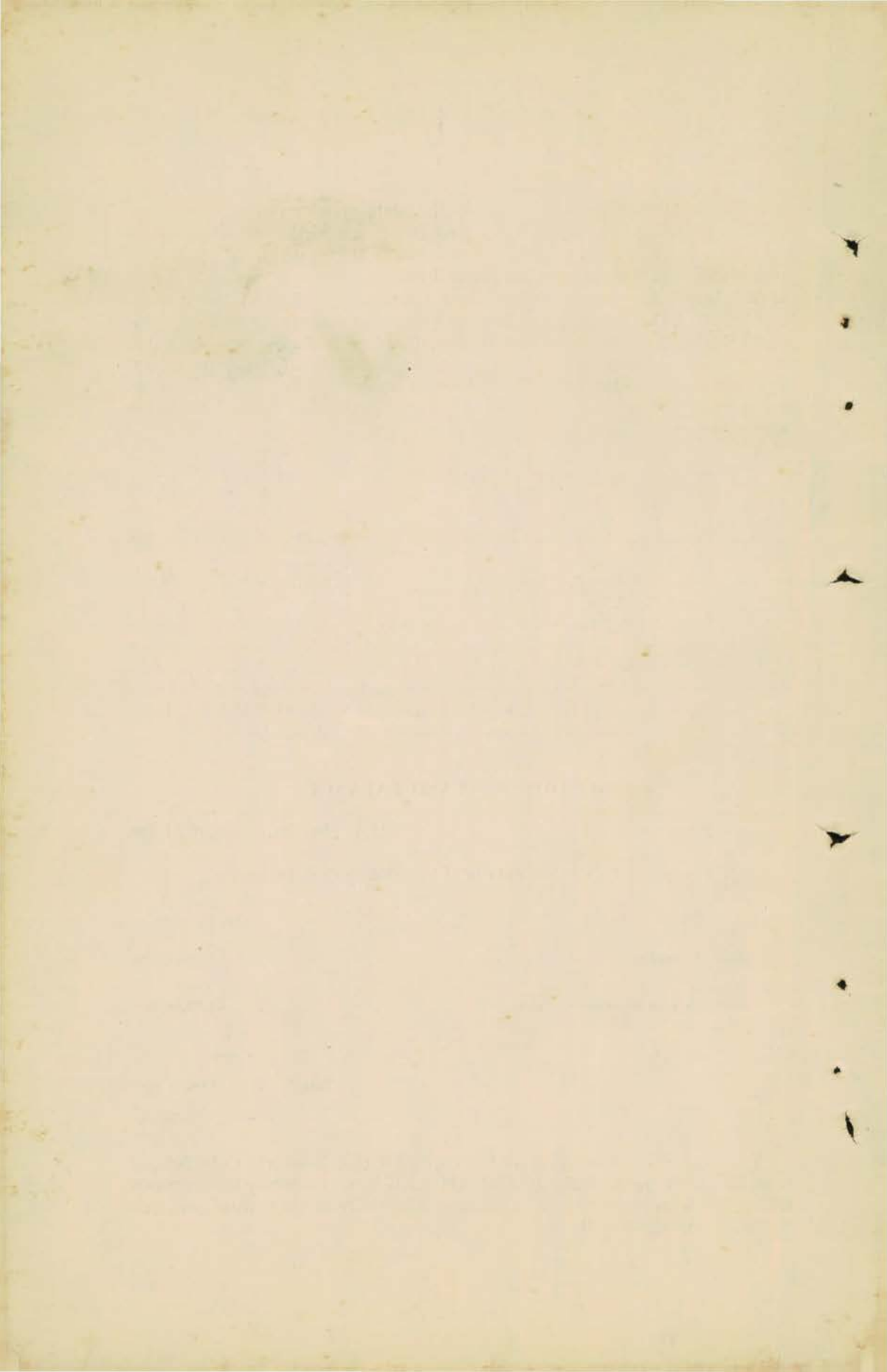
Cash BalancesDr. Rs. —1,06,71,166

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

	Dr.	Rs.
Cash in treasuries		20,33,252
Deposits with the Reserve Bank		—1,27,04,418

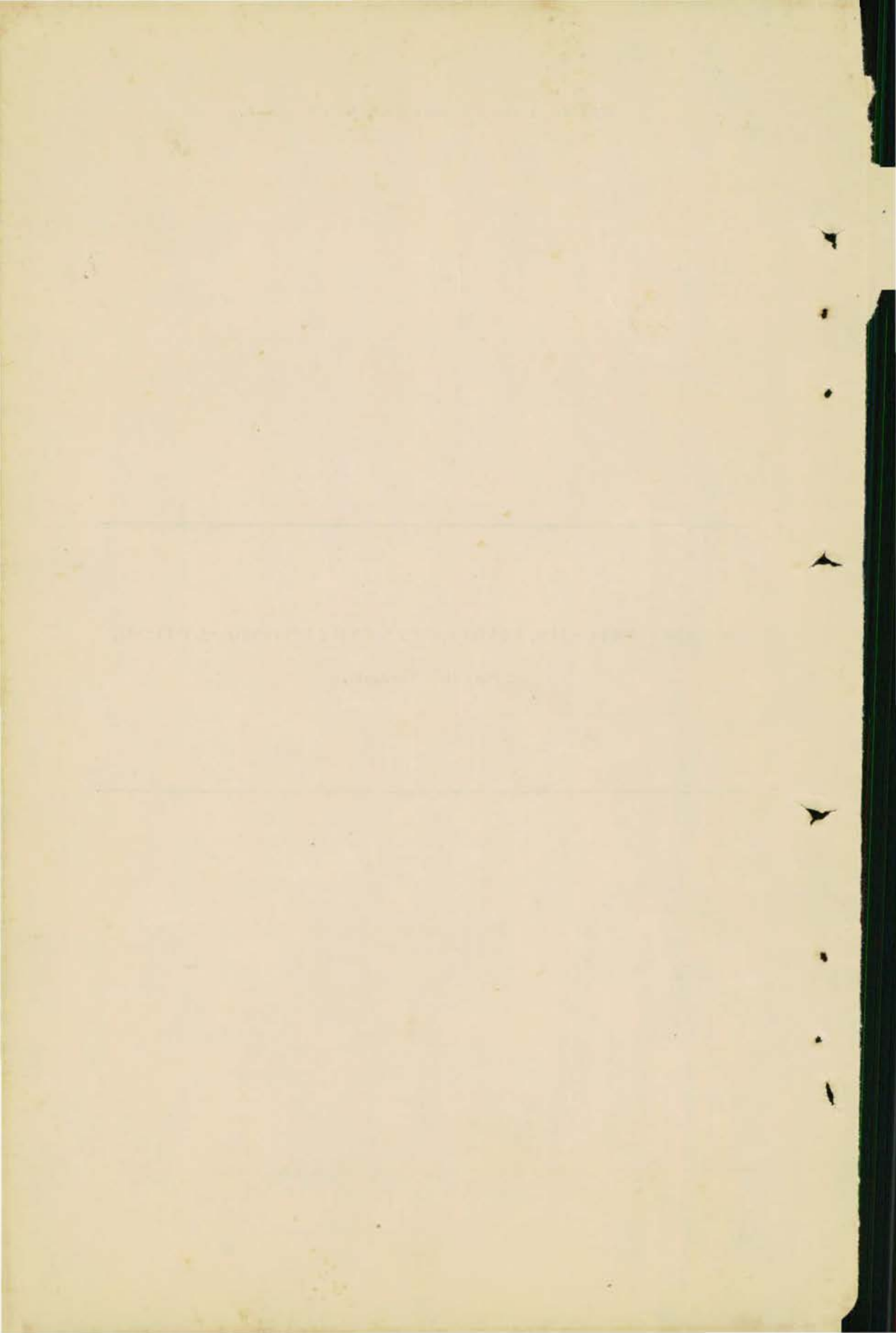
Total		— 1,06,71,166

The treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March, 1956 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.



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

Heads of Receipts.	Actuals for 1955-56.	Heads of Disbursements.	Actuals for 1955-56.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Total Revenue as per Account. No. 3 of Part 'A'.	16,11,37,467	Total Expenditure as per Account No. 3 of Part 'A'	38,95,88,464
N.—Public debt incurred—		N.—Public Debt discharged—	
<i>Debt raised in India—</i>		<i>Debt raised in India—</i>	
Floating Debt	2,81,00,000	Floating Debt	2,81,00,000
Loans from the Central Government	17,45,22,666	Loans from the Central Government	52,38,654
Total—Public Debt incurred	20,26,22,666	Total—Public Debt dis- charged	3,33,38,654
P.—Loans and Advances by State Governments—		P.—Loans and Advances by State Governments—	
Loans to Municipalities, Port Funds, etc.	31,95,180	Loans to Municipalities, Port Funds, etc.	2,24,38,373
Loans to Government Servants	3,51,613	Loans to Government Servants	3,40,985
Total—Loans and Advances by State Governments	35,46,793	Total—Loans and advances by State Governments	2,27,79,358
TOTAL—Consolidated Fund	36,73,06,926	TOTAL—Consolidated Fund	44,57,06,476
PART II.—CONTINGENCY FUND.			
Contingency Fund	—65,00,000	Contingency Fund . . . . .	..
Total—Contingency Fund	—65,00,000	Total—Contingency Fund . . . . .	..
PART—III.—PUBLIC ACCOUNT.			
R.—Unfunded Debt incurred—		R.—Unfunded Debt discharged—	
State Provident Funds	41,65,045	State Provident Funds	19,72,467
TOTAL	41,65,045	TOTAL	19,72,467

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

Heads of Receipts.	Actuals for 1955-56.	Heads of Disbursements.	Actuals for 1955-56.
1	2	3	4
PART III.—PUBLIC ACCOUNT—<i>contd.</i>			
	Rs.		Rs.
S.—Deposits and Advances—		S.—Deposits and Advances—	
<i>Deposits bearing Interest—</i>		<i>Deposits bearing Interest—</i>	
Reserve Funds—		Reserve Funds—	
Deposits of Depreciation		Deposits of Depreciation Reserve	
Reserve of Government		of Government Commercial	
Commercial Concerns.	6,95,005	Concerns.	4,46,487
Depreciation Reserve Fund—		Depreciation Reserve Fund—	
Electricity	3,05,359	Electricity . . . . .	..
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
A.—Sinking Funds—		A.—Sinking Funds—	
Appropriation for Reduction or		Appropriation for Reduction or	
Avoidance of Debt—		Avoidance of Debt—	
Sinking Funds	18,72,363	Sinking Funds	18,74,572
B.—Reserve Fund—		B.—Reserve Funds—	
Famine Relief Fund	4,00,538	Famine Relief Fund	5,78,052
State Road Fund	15,87,500	State Road Fund	11,86,273
Zamindari Abolition Fund	99,11,631	Zamindari Abolition Fund	46,45,441
Orissa Loan Stipend Fund	3,42,192	Orissa Loan Stipend Fund	4,34,103
C.—Other Deposit Accounts—		C.—Other Deposit Accounts—	
Deposits of Local Funds	2,09,04,729	Deposits of Local Funds	1,79,79,906
Civil Deposits	3,66,75,415	Civil Deposits	3,49,30,448
Other Accounts	18,77,310	Other Accounts	18,40,512
<i>Advances not bearing Interest—</i>		<i>Advances not bearing Interest—</i>	
Advances Repayable	64,04,486	Advances Repayable	78,37,105
Permanent Advances	1,623	Permanent Advances	5,889
Accounts with Part 'B'		Accounts with Part 'B'	
States	600	States	9,715
Accounts with Government		Accounts with Government	
of Pakistan	467	of Pakistan	1,032
Accounts with Government		Accounts with Government	
of Burma	58,841	of Burma	58,841
Accounts with the Reserve		Accounts with the Reserve	
Bank	7,057	Bank	7,591
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	8,22,79,168	Suspense Accounts	6,71,96,752
Departmental and Similar		Departmental and Similar	
Accounts	4,30,536	Accounts	3,99,434

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

Heads of Receipts.	Actuals for 1955-56.	Heads of Disbursements.	Actuals for 1955-56.
1	2	3	4

PART III.—PUBLIC ACCOUNT—*concl'd.*

	Rs.		Rs.
<i>Miscellaneous—</i>		<i>Miscellaneous—</i>	
Miscellaneous	15,00,000	Miscellaneous . . . . .	..
TOTAL	16,52,54,820	TOTAL	13,94,27,153

T.—Remittances—

Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	9,72,96,464
Reserve Bank of India Remittances	7,16,38,861
Adjusting Account between Central & State Governments	3,77,70,867
Adjusting Account with Railways	4,96,531
Inter-State Suspense Account	14,91,276
TOTAL	20,86,93,999
Total—Public Account	37,81,13,864

T.—Remittances—

Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	9,34,74,194
Reserve Bank of India Remittances	6,09,90,069
Adjusting Account between Central & State Governments	3,38,18,228
Adjusting Account with Railways	11,94,107
Inter-State Suspense Account	15,00,902
TOTAL	19,09,77,500
Total—Public Account	33,23,77,120

Total—Receipts 73,89,20,790

Total—Disbursements 77,80,83,596

W.—(Opening) Cash balance 2,84,91,640 (a)

W.—(Closing) Cash Balance.—1,06,71,166(a)

GRAND TOTAL 76,74,12,430

GRAND TOTAL 76,74,12,430

(a) Details are as follows:—

	Opening balance	Closing balance
Cash in Treasuries	16,57,577	20,33,252
Deposits with the Reserve Bank	2,68,34,063	—1,27,04,418
Total	2,84,91,640	—1,06,71,166

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1955-56 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March, 1955.	On 31st March, 1956.	Increase(+) Decrease(—) in the year ended 31st March, 1956.
	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE.			
Commercial Departments—			
Irrigation	3,22,30,352	3,40,81,589	+18,51,237
Electricity Schemes	4,57,10,372	6,32,11,066	+1,75,00,694
Multi-purpose River Schemes	43,95,66,038	55,27,18,652	+11,31,52,614
Other Commercial Departments and undertakings.	1,15,92,553	1,48,79,672	+32,87,119
Total—Commercial Departments	52,90,99,315	66,48,90,979	+13,57,91,664
Other Departments—			
Other Accounts	4,45,78,287	6,67,65,576	+2,21,87,289
Total—Other Departments	4,45,78,287	6,67,65,576	+2,21,87,289
Total—Capital Expenditure	57,36,77,602	73,16,56,555	+15,79,78,953
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	3,20,19,560	5,12,62,753	+1,92,43,193
Loans to Government Servants	5,61,681	5,51,053	—10,628
Total—Loans and Advances	3,25,81,241	5,18,13,806	+1,92,32,565
Total—Capital and other Expenditure	60,62,58,843	78,34,70,361	+17,72,11,518
Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure debit to Revenue.	4,86,96,145	4,90,34,940	+3,38,795
Net Capital and other Expenditure (outside the Revenue Account).	55,75,62,698	73,44,35,421	+17,68,72,723

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1955-56 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March, 1955.	On 31st March, 1956.	Increase(+) Decrease(-) in the year ended 31st March, 1956.
2	3	4	
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
Debt—			
Loans from the Central Government	53,50,81,686	70,43,65,698	+16,92,84,012
Unfunded Debt	1,55,74,771	1,77,67,349	+ 21,92,578
Total—Outstanding Debt	55,06,56,457	72,21,33,047	+17,14,76,590
Contingency Fund	1,00,00,000	35,00,000	—65,00,000
Sinking Funds and Reserve Funds	1,58,42,159	2,23,15,186	+64,73,027
Net Balance under Deposits, Advances, etc., other than those shown separately.	2,17,81,405	2,52,36,182	+34,54,777
Remittances	16,65,026	1,93,81,524	+1,77,16,498
Total—Debt and other Obligations	59,99,45,047	79,25,65,939	+19,26,20,892
Deduct—			
Cash Balance	2,84,91,640	—1,06,71,166	—3,91,62,806
Investments	2,76,95,977	1,32,96,114	—1,43,99,863
Net Provision of Funds	54,37,57,430	78,99,40,991	+24,61,83,561

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.

—	Amount on 1st April, 1955.	Additions during the year 1955-56.	Discharges during the year 1955-56.	Amount on 31st March, 1956.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—PUBLIC DEBT—				
(a) Floating Debt—				
Other Floating Loans . . . . .	..	2,81,00,000	2,81,00,000	..
(b) Loans from the Central Government.	53,50,81,686	17,45,22,666	52,38,654	70,43,65,698
Total—Public Debt	53,50,81,686	20,26,22,666	3,33,38,654	70,43,65,698
II.—UNFUNDED DEBT—				
State Provident Funds—				
General Provident Fund	1,44,35,386	39,38,626	18,49,229	1,65,24,783
Indian Civil Service Provident Fund.	5,23,921	51,469	16,575	5,58,815
Indian Civil Service (Non-European Members) Provident Fund.	1,28,709	12,915	1,568	1,40,056
Contributory Provident Fund.	4,86,755	1,62,035	1,05,095	5,43,695
Total—Unfunded Debt	1,55,74,771	41,65,045	19,72,467	1,77,67,349
Total—Debt and Interest bearing Obligations.	55,06,56,457	20,67,87,711	3,53,11,121	72,21,33,047

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.—Sinking Fund.

A.—INDUSTRIAL HOUSING SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1955	3,74,400	Amount expended during the year.	..
Amount appropriated from Revenue.	66,000	Balance on the 31st March, 1956.	4,46,763(a)
Interest Receipts	6,363		
Total	4,46,763	Total	4,46,763
(a) Cash			72,190
Investment			3,74,573

INDUSTRIAL HOUSING SCHEME—INVESTMENT ACCOUNT.

Balance on the 1st April, 1955	..	Sale of securities . . . . .	..
Purchase of securities	3,74,573	Balance on the 31st March, 1956	3,74,573
Total	3,74,573	Total	3,74,573

The market value of securities held in the Investment Account on the 31st March, 1956 was Rs. 3,80,454 against the nominal value of Rs. 4,24,200.

B.—ELECTRICITY.

	Rs.		Rs.
Balance on the 1st April, 1955	20,00,000	Amount expended during the year.	..
Amount appropriated from Revenue.	15,00,000	Balance on the 1st March, 1956	35,00,000
Total	35,00,000	Total	35,00,000

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

I.—Sinking Fund—*contd.*

C.—STATE TRANSPORT SERVICE.

	Rs.		Rs.
Balance on the 1st April, 1955 .	12,00,000	Amount expended during the year.	15,00,000
Amount appropriated from Revenue.	3,00,000	Balance on the 31st March, 1956 ..	
Total .	15,00,000	Total .	15,00,000

II.—Orissa Famine Relief Fund.

	Rs.		Rs.
Balance on the 1st April, 1955	12,73,781	Transfer to Revenue Account .	..
Interest receipts	27,459	Loss on realisation of securities	56,106
Transfer from Revenue Account	..	Balance on the 31st March, 1956.	12,45,134(a)
Total .	13,01,240	Total .	13,01,240

	Rs.
(a) Cash	55,985
Investment	11,89,149

III.—Orissa Famine Relief Fund Investment Account.

	Rs.		Rs.
Balance on the 1st April, 1955	10,45,282	Sale of securities	3,73,079
Purchase of securities	5,16,946	Balance on the 31st March, 1956	11,89,149
Total .	15,62,228	Total .	15,62,228

The market value of securities held in the Investment Account on 31st March, 1956 was Rs. 11,21,482 against the nominal value of Rs. 11,89,600.

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

IV.—Depreciation Reserve Fund—Electricity.

A.—TOWN ELECTRIFICATION SCHEME—GROUP I.

	Rs.		Rs.
Balance on the 1st April, 1955	32,637	Amount of expenditure during the year.	..
Amount appropriated from revenue	5,760		
Interest Receipts	1,332	Balance on the 1st March, 1956	39,729(a)
	<hr/>		
Total	39,729	Total	39,729
	<hr/>		<hr/>

B.—TOWN ELECTRIFICATION SCHEME—GROUP II.

	Rs.		Rs.
Balance on the 1st April, 1955	81,989	Amount of expenditure during the year.	..
Amount appropriated from revenue	18,132	Balance on the 31st March, 1956	1,03,536(a)
Interest Receipts	3,415		
	<hr/>		
Total	1,03,536	Total	1,03,536
	<hr/>		<hr/>

C.—BARIPADA ELECTRIFICATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1955	1,32,656	Amount of expenditure during the year.	..
Amount appropriated from revenue	28,000	Balance on the 31st March, 1956	1,66,156(a)
Interest Receipts	5,500		
	<hr/>		
Total	1,66,156	Total	1,66,156
	<hr/>		<hr/>

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

IV.—Depreciation Reserve Fund—Electricity—*contd.*

D.—CUTTACK THERMAL SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1955	3,39,000	Amount of expenditure during the year.	..
Amount appropriated from revenue.	1,13,531	Balance on the 1st March, 1956	4,68,400(a)
Interest Receipts	15,869		
	<hr/>		<hr/>
Total .	4,68,400	Total .	4,68,400
	<hr/>		<hr/>

E.—HIRAKUD POWER UTILISATION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1955	54,340	Amount of expenditure during the year.	..
Amount appropriated from revenue.	70,756	Balance on the 31st March, 1956	1,28,685(a)
Interest Receipts	3,589		
	<hr/>		<hr/>
Total .	1,28,685	Total .	1,28,685
	<hr/>		<hr/>

F.—DUDUMA TRANSMISSION SCHEME.

	Rs.		Rs.
Balance on the 1st April, 1955	11,197	Amount of expenditure during the year.	..
Amount appropriated from revenue.	12,782	Balance on the 31st March, 1956	24,683(a)
Interest Receipts	704		
	<hr/>		<hr/>
Total .	24,683	Total .	24,683
	<hr/>		<hr/>

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

IV.—Depreciation Reserve Fund Electricity--*concl'd.*

G.—SMALL TOWN AND RURAL ELECTRIFICATION SCHEME:

	Rs.		Rs.
Balance on the 1st April, 1955	5,058	Amount of expenditure during the year.	..
Amount appropriated from revenue.	37,146	Balance on the 31st March, 1956	43,149(a)
Interest Receipts	945		
	<hr/>		<hr/>
Total	43,149	Total	43,149
	<hr/>		<hr/>

H;—EXPANSION OF POWER FACILITIES IN RURAL AREAS:

	Rs.		Rs.
Balance on the 1st April, 1955 . . . .	..	Amount of expenditure during the year.	..
Amount appropriated from revenue.	2,288	Balance on the 31st March, 1956	2,340(a)
Interest Receipts	52		
	<hr/>		<hr/>
Total	2,340	Total	2,340
	<hr/>		<hr/>

(a) Total difference of Rs. 14,442 under the Deposit Account of Depreciation Reserve Fund is due to misclassification in accounts which has been rectified during the year 1956-57.

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

	Rs.		Rs.
Balance on the 1st April, 1955	10,43,766	Amount expended to meet the cost of ordinary renewals and replacements.	4,46,487
Amount appropriated from revenue	6,95,005	Balance on the 31st March, 1956	12,92,284
	<hr/>		<hr/>
Total	17,38,771	Total	17,38,771
	<hr/>		<hr/>

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

VI.—Fund for Development of Forests.

	Rs.		Rs.
Balance on the 1st April, 1955	7,45,500	Amount of expenditure during the year.	..
		Balance on the 31st March, 1956	7,45,500
<hr/>		<hr/>	
Total .	7,45,500	Total .	7,45,500
<hr/>		<hr/>	

VII.—Zamindari Abolition Fund.

	Rs.		Rs.
Balance on the 1st April, 1955	54,70,364	Transfer to Revenue Account .	46,45,441
Contribution from Revenue .	99,11,631	Balance on the 31st March, 1956	1,07,36,554
<hr/>		<hr/>	
Total .	1,53,81,995	Total .	1,53,81,995
<hr/>		<hr/>	

VIII.—Orissa Loan Stipend Fund.

	Rs.		Rs.
Balance on the 1st April, 1955	1,89,623(a)	Advances granted to stipendiaries.	4,34,103
Government Contribution . .	3,99,264		
Recoveries of advances from stipendiaries.	—57,072	Balance on the 31st March, 1956	97,712
<hr/>		<hr/>	
Total .	5,31,815	Total .	5,31,815
<hr/>		<hr/>	

(a) Difference of Rs. 72 from the previous year's closing balance is due to transfer of a debit for the same amount from the head "Special Advances" at the instance of Government due to the abolition of certain detailed heads.

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

IX.—State Road Fund.

	Rs.		Rs.
Balance on the 1st April, 1955	28,87,776	Amount of expenditure during the year.	11,86,273
Amount contributed by the State Government.	15,87,500	Balance on the 31st March, 1956	32,89,003
	<hr/>		<hr/>
Total	44,75,276	Total	44,75,276
	<hr/>		<hr/>

X.—Subvention from Central Road Fund.

	Rs.		Rs.
Balance on the 1st April, 1955	1,47,597(a)	Amount of expenditure during the year.	7,66,733
Amount allotted from the Central Road Fund.	7,64,761	Balance on the 31st March, 1956	1,45,625
	<hr/>		<hr/>
Total	9,12,358	Total	9,12,358
	<hr/>		<hr/>

(a) The difference of Re. 1 from the previous year's closing balance is due to rounding.

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

	Rs.		Rs.
Balance on the 1st April, 1955	11,188	Amount expended on various schemes.	1,06,797
Amount contributed by the Council	1,08,974	Balance on the 31st March, 1956	20,869
Receipts realised from various schemes.	7,504		
	<hr/>		<hr/>
Total	1,27,666	Total	1,27,666
	<hr/>		<hr/>

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

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

	Rs.		Rs.
Balance on the 1st April, 1955	2,090	Amount expended during the year.	24,423
Amount contributed by the Committee.	19,000	Balance on the 31st March, 1956	..
Receipts realised from various schemes.	3,333		
	<hr/>		<hr/>
Total .	24,423	Total .	24,423
	<hr/>		<hr/>

XIII.—Deposit Account of the Grants made by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on the 1st April, 1955 .	..	Amount expended during the year.	12,551
Amount contributed by the Committee.	13,142	Balance on the 31st March, 1956	591
	<hr/>		<hr/>
Total .	13,142	Total .	13,142
	<hr/>		<hr/>

XIV.—Deposit Account of the Grants made by the Indian Central Oilseeds Committee.

	Rs.		Rs.
Balance on the 1st April, 1955	2,960 ^(a)	Amount expended during the year.	17,167
Amount contributed by the Committee.	17,021	Balance on the 31st March, 1956	2,814
	<hr/>		<hr/>
Total .	19,981	Total .	19,981
	<hr/>		<hr/>

(a) The difference of Rs. 11,370 is due to transfer of the opening balance to 'Deposit Account of Grants, etc., for demonstration unit of Wardha Ghanies' which has been opened as a separate Deposit Account during the year.

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

XV.—Deposit Account of the Grants made by the Indian Central Oilseeds Committee for Demonstration unit of Wardha Ghanies.

	Rs.		Rs.
Balance on the 1st April, 1955	11,370	Amount expended during the year.	5,850
Amount contributed by the Committee.	3,630	Balance on the 31st March, 1956	9,150
	<hr/>		<hr/>
Total .	15,000	Total .	15,000
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on the 1st April, 1955	17,308	Amount expended during the year.	17,308
Amount contributed by the Central Government.	..	Balance on the 31st March, 1956	..
	<hr/>		<hr/>
Total .	17,308	Total .	17,308
	<hr/>		<hr/>

XVII.—Deposit Account of the Grants made by the Central Government for Food Production Drive Schemes—Bonus for Accelerating Production of Food Grains.

	Rs.		Rs.
Balance on the 1st April, 1955	29,65,355	Amount expended during the year.	..
		Balance on the 31st March, 1956	29,65,355
	<hr/>		<hr/>
Total .	29,65,355	Total .	29,65,355
	<hr/>		<hr/>

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

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

	Rs.		Rs.
Balance on the 1st April, 1955	74,700	Amount expended during the year.	..
		Balance on the 31st March, 1956	74,700
Total .	74,700	Total .	74,700

XIX.—Deposit Account of Grants from the Central Government for the Development of Handloom Industries.

	Rs.		Rs.
Balance on the 1st April, 1955	—2,60,000	Amount expended during the year.	7,83,672
Amount contributed by the Central Government.	8,15,167	Balance on the 31st March, 1956	—2,28,505
Total .	5,55,167	Total .	5,55,167

XX.—Deposit Account of Grants made by the Central Silk Board.

	Rs.		Rs.
Balance on the 1st April, 1955 .	13,312	Amount of expenditure during the year.	1,06,011
Amount contributed by the Board.	92,699	Balance on the 31st March, 1956	[32,080
Other receipts	32,080		
Total .	1,38,091	Total .	1,38,091

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.

15 A.G. Orissa/57

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Major and Minor Heads of Accounts.	Balance on the 1st April, 1955.	Amount advanced during the year 1955-56.	Total.	Amount repaid during the year 1955-56.	Balance on the 31st March 1956.	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	3,88,989	2,10,000	5,98,989	9,852	5,89,137	7,204
Loans to District and other Local Fund Committees	18,34,616	33,55,416	51,90,032	40,328	51,49,704	2,654
Advances to Cultivators	1,34,26,431	1,15,07,162	2,49,33,593	9,91,774	2,39,41,819	1,77,294
Advances under Special Laws	50,58,815	9,57,280	60,16,095	2,56,952	57,59,143	1,71,701
Miscellaneous Loans and Advances	1,12,95,709	45,41,384	1,58,37,093	18,31,989	1,40,05,104	1,05,214
Loans and Advances under the Community Development Programme	15,000	18,67,131	18,82,131	64,285	18,17,846	..
TOTAL	3,20,19,560	2,24,38,373	5,44,57,933	31,95,180	5,12,62,753	4,64,067
LOANS TO GOVERNMENT SERVANTS—						
House Building Advances	63,003	18,534	81,537	24,129	57,408	965
Advances for the purchase of Motor Conveyances	4,23,415	1,96,976	6,20,391	2,23,544	3,96,847	14,316
Advances for the purchase of other Conveyances	75,323	1,25,475	2,00,798	1,03,940	96,858	2,264
Other Advances	—60	..	—60	..	—60	..
TOTAL	5,61,681	3,40,985	9,02,666	3,51,613	5,51,053	17,545
GRAND TOTAL	(A) 3,25,81,241	2,27,79,358	5,53,60,599	35,46,793	5,18,13,806	4,81,612

(A) Difference of Rs. 16,72,729 indicates amount brought over to Government Account by correction of opening balance as per para. 7 of part B of the Accounts and Re. 1 due to rounding.

Profirma +	434	MC ADV	other convey
63,003		4,23,415	75,323
CB. + 5455	15,566	3,90,057	71,353
<u>47,437</u>		<u>33,358</u>	<u>3970 = 84,765</u>

N

APPENDIX I.

Statement showing the details of commitments referred to in paragraph 11 of part 'A' of the Report.

(Figures in thousands of rupees)

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
80-A.—Capital Outlay on Multipurpose River Schemes—Hirakud Dam Project.	(a)71,64,00	43,95,66	11,29,23	(g)16,39,11	71,64,00
Delta Irrigation Scheme . . .	14,92,00	..	2,30	14,89,70	14,92,00
Total . . .	86,56,00	43,95,66	11,31,53	31,28,81	86,56,00
81.—Capital Account of Civil Works outside the Revenue Account.					
Capital Construction . . .	(b)5,57,00	4,18,38	54,33	84,29	5,57,00
Buildings—					
Construction of Sub-divisional office at Talcher in Dhenkanal District.	1,06	..	17	89	1,06
Extension of Puri Collectorate Building.	2,02	..	60	1,42	2,02
Construction of Police Staff quarters for motor transport staff at Tulsipur, Cuttack.	2,49	(d)1,59	62	28	2,49
Construction of C.I.D. staff quarters, Tulsipur, Cuttack.	10,76	(d)6,01	2,92	1,83	10,76
Construction of Wireless Staff quarters at Tulsipur.	4,53	(d)4,21	1,56	..	(f)5,77
Extension of existing building of the Puri Zila School.	2,84	(d)1,98	80	6	2,84
Addition and Alteration to the existing Chandra Shekar Zila School, Sambalpur.	4,55	(d)40	1,60	2,55	4,55
Construction of a building for an additional Hostel and Hostel Superintendent's quarters for Phulbani High School	1,36	(d)2	3	1,31	1,36

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Sl.—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i>					
<i>Buildings—contd.</i>					
Construction of quarters for the menial staff of the S. C. B. Medical College Hospital, Cuttack.	2,80	(d)2,15	1	64	2,80
Construction of a new hospital building and staff quarters at Sakhigopal.	2,27	..	3	2,24	2,27
Extension of the District H.Q. Hospital, Puri.	1,45	..	6	1,39	1,45
Construction of temporary quarters and additions and alterations to the existing buildings for the staff of Phulbani Division.	1,11	..	70	41	1,11
Construction of buildings for Commercial Taxes Department at Sambalpur.	1,22	(d)1,05	50	..	(f)1,55
Construction of buildings for Commercial Taxes Department at Balasore.	1,85	(d)39	1,30	16	1,85
Construction of two projectors at the two ends of the Arts Block, Ravenshaw College, Cuttack.	1,41	(d)1,08	4	29	1,41
Extension to the existing buildings to the Radhanath Training College, Cuttack and attached Hostel and construction of a set of quarters for the Principal.	2,98	..	5	2,93	2,98
Construction of D.D. High School at Bonai.	(c)	..	9	..	9
Additions and alterations to the District H.Q. Hospital at Balasore.	5,21	(d)3,80	2,00	..	(f)5,80
Construction of Agricultural College building, Bhubaneswar.	11,70	(d)1	7,43	4,26	11,70
Construction of quarters for the staff of the Agricultural College, Bhubaneswar.	2,93	(d)77	2,02	14	2,93

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i>					
<i>Buildings—contd.</i>					
Construction of hostel building for Agricultural College, Bhubaneswar.	4,35	..	4,14	21	4,35
Expansion of Orissa School of Engineering.	..	..	2,00	..	2,00
Establishment of Polytechnic at Hirkud.	..	..	96	..	96
<i>Communications—</i>					
Improvements to Bhawani-patna Sagada road in Kalahandi.	1,45	11	..	1,34	1,45
Construction of 10-30 girder bridge over Bandha Nullah No. 21 on Sundergarh-Joshipur Road.	2,23	1,43	47	33	2,23
Improvements to Parlakimedi-Gumma-Serango Road.	₹7,60	67	85	6,08	7,60
Improvements to Bhawani-patna-Pappadahandi Road (1st Reach 17/0 to 31/0).	1,89	27	18	1,44	1,89
Improvements to Bhawani-patna Pappadahandi Road (2nd Reach).	2,50	70	60	1,20	2,50
Improvements to Bhawani-patna-Parvatipur Road (1st Reach 1 to 11 miles).	2,05	32	10	1,63	2,05
Improvements to Bhawani-patna-Parvatipur Road (2nd Reach 11 to 19 miles). §	1,52	28	20	1,04	1,52
Improvements to Bhawani-patna-Rupkona Road from 0/0 to 8/0 mile from Bhawani-patna.	1,20	35	12	73	1,20
Improvements to Bolangir-Sonepur-Boudh Road (upto Bairasahi).	2,30	6	30	1,94	2,30

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i>					
<i>Communications—contd.</i>					
Proposed submersible bridge over the river Pangam at mile 33 $\frac{3}{4}$ of Kotta-Boipariguga-Govindpallu-Malkangiri-Motu road in the District of Koraput-M.D.R. 53.	1,37	53	20	64	1,37
Improvement to Sergarh-Nilgiri-Kaptipadadala-Baripada Road from Baripada to Balasore division border.	2,90	1,85	50	55	2,90
Improvement to Ambira to Nilgiri-Sajangarh-Jharanghati Road.	5,35	3,20	1,80	35	5,35
Improvement to Udala-Mantri-Baisinga-Rupsa Road (34 miles -M.D.R. No. 70).	3,21	1,96	94	31	3,21
Widening the metalled width and black topping Bhubaneswar Puri Road.	4,33	4,38	30	..	(f)4,68
Black-topping of Berhampur-Russelkonda Road <i>via</i> Aska in the district of Ganjam.	6,25	6,07	30	..	(f)6,37
Construction and improvement to the portion of State Highway No. 1 from Khejharipada to Kalahandi border.	1,90	19	83	88	1,90
Improvement to Bargarh-Bolangir-Saintala-Kesinga-Bhawanipatna-Pappadahandi-Boriguma Road, State Highway No. 2 (portion from Kesinga to Arat 2/0 to 30 $\frac{3}{4}$ miles).	1,00	69	26	5	1,00
Improvement to Talcher-Barokot road.	5,74	14	50	5,10	5,74
Improvement to O.T. Road north of Balasore from 9th to 21st mile for remetalling the surface.	2,20	90	1,64	..	(f)2,54
Improvement to the cause-ways on Bhadrak-Chandbali Road.	9,97	2,87	31	6,79	9,97

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account— <i>contd.</i>					
<i>Communications—contd.</i>					
Improvement to the Vizagapatam Jeypore Road—2nd part.	2,99	2,35	27	37	2,99
Improvement to the Vizagapatam Jeypore Road—3rd and 4th parts.	2,13	2,18	34	..	2,52
Construction of a bridge across the Bonim river in Sambalpur District.	11,66	10,75	1	90	11,66
Improvement to the Balliguda-Maniguda-Bissem Cuttack Road from 0/0 to 9/4 miles and 9/4 to 48/0 plus 300 ft.	10,34	2,37	90	7,07	10,34
Improvement to Arang-kharia Road from miles 68 to 120 to Provincial Highway Standard (including improvement to the Jonk Town Road).	1,90	1,66	34	..	(f)2,00
Improvements to Jaleswar-Batgaon Road.	9,58	6,52	2,09	97	9,58
Improvements to Padampur-Nawapara Road (soiling and metalling).	7,71	4,27	64	2,80	7,71
Improvements to Bargarh-Bolangir Road (28½ miles to State portion) State Highway No. 2.	4,11	1,68	52	1,91	4,11
Construction of a submersible bridge across the river Mahanadi at mile 14/7 of Ballipodoro-Belguntha-Russelkonda (M.D.R. 18).	3,16	1,91	3	1,22	3,16
Improvement to Bargarh-Bolangir-Semitla-Titlagarh-Kesinga-Bhawanipatna-Pappadahandi Boriguma Road-State Highway No. 2 (portion from Bolangir to Titilagarh—35 miles from Bolangir).	1,65	1,86	24	..	2,10
Construction of metalled road erecting 132 K.V. Line from Machkund to Berhampur.	3,74	58	1,35	1,81	3,74

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account— <i>contd.</i>					
<i>Communications—contd.</i>					
Improvement to Muniguda-Balliguda-G-Udayagiri-Kalinga Road from Kutrangudua to Dugapanga.	1,35	80	40	15	1,35
Improvement to Baripada-Midnapur Road in Baripada sub-division—16 miles (M.D.-R. 5).	1,26	70	32	24	1,26
Improvement to Sambalpur-Jharsuguda Road, 1st section from miles 6 furlong to 8 miles 0 furlong from Sambalpur.	3,02	90	1,51	61	3,02
Improvement to gravel portion of Jorada-Champua Road by metalling 12½ to 30th miles State Highway No. 11.	1,70	1,13	56	1	1,70
Widening and metalling State Highway No. 3 Titlagarh-Kharia-Nanpara-Padampur-Sohela Road (portion of road from Sohela to Nanpara, <i>i.e.</i> , from 11th mile from Sohela to 33rd mile, etc.).	1,03	60	34	9	1,03
Construction of a submersible bridge across Godahada river at Pattapur 28th mile of M.D.-R. No. 63 in the District of Ganjam.	2,17	2,02	52	..	(f)2,54
Construction of a pucca road from Chandipada to Sarpal 6½ miles to link Angul with Deogarh (M.D.R. No. 19).	5,91	10	1,30	4,51	5,91
Improvement to M.D.R. No. 18-Khuntuni-Athgarh-Tigiria Baramba-Nasingpur Ferry Kurjaban-Trisengi-Russelkonda-Belguntha-Balipoda of the portion Russelkonda, etc., etc.).	4,20	86	75	2,60	4,20
Improvement to Chattikunda-Mohongiri Road (from Narla to Rampur border) 20/0 to 34/0 miles.	2,70	38	60	1,72	2,70

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i>					
<i>Communications—contd.</i>					
Construction of a road from Varanasi to Gunupur.	3,11	90	85	1,36	3,11
Completing Bhadrak town by pass.	2,63	12	..	2,51	2,63
Improvement to the V. J. road (first part).	2,37	3,62	80	..	(f)4,42
Improvement to Bhadrak-Boudh Road.	9,52	8,16	55	81	9,52
Reconstruction of the collapsed Sagada bridge on Bhawani-patna-Junagarh Road.	73,86	3,46	66	69,74	73,86
Improvement to the road from Talcher to Cuttack-Sambalpur Road-via Charnal including causeway and bridge over Nandira River.	4,48	20	1,01	3,27	4,48
Improvement to Baripada-Chitrada-Amarda Road Railway station (M.D.R. 4 of 29 miles Job 23).	1,69	3	99	67	1,69
Surface painting State Highway No. 1 from Khurda to Nayagarh.	3,43	1,41	1,01	1,01	3,43
Surface painting State Highway No. 1-D from Nayagarh to Daspalla.	2,66	1,25	70	71	2,66
Improvement to Raj Athgarh-Narsingpur road from 22nd mile (Tigiria West border) to the 49th mile (Narsingpur town) and a further length of 2½ miles to the village of Nua-patna M.D.R. 18.	(b) 7,24	1,86	3,13	2,25	7,24
Barikpur-Kenduapada-Bouth-Mahatipada Road 1st reach upto Barikpur.	2,84	50	60	1,74	2,84

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account— <i>contd.</i>					
<i>Communications—contd.</i>					
Widening of Ranihat bridge over Taldanda Canal in Cuttack city.	1,94	..	1,56	38	1,94
Black topping of Bhadrak Boudh Road.	1,42	..	1,31	11	1,42
Construction of gravel road from Bagoan to Bamra Road Station with bridges and culverts including the bridge over Safai River.	8,28	..	..	..	..
Improvement to the Road from Gopapalli to Biramitrapur via Karmunda.	5,76	..	34	5,42	5,76
Metalling the Canal embankment from Mahakalpara to Jamboo to establish an all weather communication to the area.	1,75	..	30	1,45	1,75
Improvement to Joshipur Raruan Road.	2,70	(d) 20	1,65	85	2,70
Improvement to the Road from Karangia to Anandpur via Thakurmunda.	13,04	..	25	12,79	13,04
Providing cross drainage and realignment of some portion of Rampur-Dugripalli Road.	1,10	..	5	1,05	1,10
Construction of C.H. Road	(c)	..	2,06	..	2,06
Improvement to the Road M.D.R. 35 from Bolangir to Kanthabanji 1st reach and 2nd reach.	3,77	..	45	3,32	3,77
Improvement to Kenduapara-Boudh-Mohantipara Road.	3,02	..	97	2,05	3,02
Improvement to Jajpur-Bijhampur Road.	6,90	..	1,71	5,19	6,90
Construction of Road from Bhuban to Sukinda.	5,12	..	1,48	3,64	5,12
Improvement to Kamakshyanagar-Pargang Road.	12,53	..	75	11,78	12,53

APPENDIX I—*contd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i>					
<i>Communications—contd.</i>					
Improvement to Daspalla-Kenjaban-Gania Road.	(c)	..	64	..	64
Improvement to Kamakshyanagar-Bhuban Road.	(c)	..	1,59	..	1,59
Improvement to Dhenkikata-Karanjia-Rairangapur Road.	(c)	..	2	..	2
Improvement to Biramitrapur-Hatibari Road M.D.R. 28.	(c)	..	10	..	10
Improvement to Maniguda-Baliguda-G-Udaygiri-Kalinga Road 4th reach.	1,71	(d) 1,15	40	16	1,71
Construction of Road connecting Khejuripara-Boudh-Daspall Road.	2,68	..	1,40	1,28	2,68
Improvement to Phulbani-Tikarpara Road from Phulbani to Boudh Road junction.	(c)	..	1,00	..	1,00
Improvement to Road from Bhadrashashi to Bonaipara.	1,74	..	2,11	..	(f) 2,11
Black topping the entire road from Bhadrashashi to Nalda.	73	..	1,50	..	(f) 1,50
Construction of a bridge on Parbatipur-Madhya Pradesh Road.	(c)	..	2,40	..	2,40
Improvement to Kotta-Malkangiri Road M.D.R. 53.	(c)	..	60	..	60
Improvement to Bhawanipatna Modangi Road on Bhawanipatna Oil Bhatta Road.	(c)	..	20	..	20
Construction of a bridge over river Suktel on Bolangir Suktel Road.	(c)	..	5	..	5
Making the Road from Odagaon to Noakhal an all weather one and bridge over River Jamushali.	2,14	..	1,00	1,14	2,14
Improvement to Kendrapara-Fatehgarh road.	(c)	..	18	..	18
Improvement to Chandpur-Ranpur Road.	1,26	36	21	69	1,26
Improvement to Road from Jharsuguda to Sundargarh including black topping.	3,95	..	2,17	1,78	3,95

APPENDIX I—*concl'd.*

Major head of account and name of works.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities as per estimate.	Total Expenditure estimated (Cols 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account— <i>concl'd.</i>					
<i>Communications—concl'd.</i>					
Surface dressing with maxphalt to Bargarh-Bolangir Road.	(c)	(d) 54	1,00	..	1,54
Surface dressing Bhawanipatna to Junagarh Road.	(c)	(d) 50	50	..	1,00
Surface dressing Santhala to Titagarh Road.	(c)	..	20	..	20
Improvement to Berhampur-Gopalpur Road.	(c)	..	2,69	..	2,69
Improvement to Khaira-Barbil Road including surface dressing.	1,24	..	1	1,23	1,25
TOTAL	9,69,77	5,36,68	1,50,54	3,01,06	9,88,28
81-A.—Capital Outlay on Electricity Schemes—					
I.— <i>Hydro-Electric Schemes—</i>					
Machkund (Duduma) Hydro-Electric Scheme.	2,79,54	2,61,03	45,93	..	(f) 3,06,96
Duduma Transmission Scheme	(b) 1,57,69	49,71	64,48	43,50	1,57,69
Hirakud Power Utilisation Scheme.	1,48,00	35,08	42,44	70,48	1,48,00
II.— <i>Thermo-Electric Schemes—</i>					
Cuttack Thermal Scheme	(b) 55,18	82,63	—16,01	..	(f) 66,62
Town Electrification Schemes	2,44	6,26	1,66	..	(f) 7,92
Small Towns and Rural Electrification Schemes.	(b) 8,60	9,43	6,70	..	(f) 16,13
Expansion of Power Facilities in rural areas.	47,07	3,38	25,54	18,15	47,07
TOTAL	6,98,52	4,47,52	1,70,74	1,32,13	7,50,39
GRAND TOTAL	1,03,24,29	53,79,86	14,52,81	35,62,00	1,03,94,67

(a) Revised estimate administratively approved for the first stage.

(b) Revised estimate.

(c) Sanctioned estimate is awaited.

(d) The expenditure was booked under the head '50.—Civil Works'.

(e) Met out of the Consolidated Fund.

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

(g) Excludes indirect charges of Rs. 33,58,312.

APPENDIX II.

Statement showing the expenditure on Five-Year Plan in the State Sector to end of the year 1955-56 and further commitment referred to in paragraph 11 of part 'A' of the Report.

(Figures in thousands of Rupees.)

Major Head of Account.	Amount of sanctioned estimate.	Expenditure during 1955-56.	Expenditure to end of 1955-56.	Further liabilities as per estimate (Cols. 2-4).
1	2	3	4	5
10. Forest	8,65	17,41	..
18. Other Revenue Expenditure financed from Ordinary Revenues.	..	(a) 98,09	3,16,29	..
37.—Education	38,33	1,41,91	..
38.—Medical	12,07	44,96	..
39.—Public Health	(b) 13,33	47,14	..
40.—Agriculture	43,30	1,43,94	..
41.—Veterinary	16,16	42,94	..
42.—Co-operation	12,38	15,13	..
43.—Industries and Supplies	11,79	45,91	..
47.—Miscellaneous Departments	55,38	1,43,03	..
50.—Civil Works	(c) 1,11,38	2,82,44	..
63-A.—Post-war Planning and Development.	..	77	3,01	..
81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account.	..	1,73,62	4,86,30	..
82-A.—Capital Outlay on Rail-Road Co-ordination Scheme.	..	(d) 2,19	15,70	..
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	..	8,68	33,47	..
P—Loans and Advances	3,98	35,14	..
TOTAL	(e) 22,49,00	6,10,10	18,14,72	4,34,28

(a) Includes 90,86 booked under '71.—Capital Outlay on Agricultural Improvement and Research'.

(b) Includes an expenditure of 7,45 booked under '25.—General Administration'.

(c) Includes 81,99 booked under '81.—Capital Account of Civil Works outside the Revenue Account'.

(d) Directly booked under, '57-A.—Capital Outlay, etc'.

(e) Represents Revised Estimate, details of which are not available.

N.B.—The statement has been prepared on the basis of the information available in the Audit Office. The figures in this statement are provisional as they could not be verified with those of the departmental officers' statements as they were not forthcoming.

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ERRATA

GOVERNMENT OF ORISSA FINANCE ACCOUNTS, 1955-56
AND
THE AUDIT REPORT, 1956.

Sl.No.	Page.	Location of error.	Read.	For.
1.	1.	Second para, line 3*	provisions	provision
2.	1.	Second para, last line	year	vear
3.	6.	Col.5, last line	Demands	Demand
4.	7.	Col.1, first line	Irrigation	Irigation
5.	9.	Col.3, line 4	35,47	35,41
6.	12.	Para 5(a), line 6	Tax and Estate Duty	Tax
7.	12.	Para 5(a), line 8 from bottom	Sales	the Sales
8.	12.	Para 5(a), line 4 from bottom	Receipts	Receipt
9.	19.	Para 6, line 3	total	otal
10.	20.	Footnote (a) below the table, line 2	Outlay, etc.	Outlay
11.	24.	Item 2 of Col.8 of the table	₹ 63	63
12.	24.	Item 3 of Col.8 of the table	₹ 276	276
13.	25.	Col.1, last item	8. Expansion	Expansion.

Sl.No.	Page.	Location of error.	Read.	For.
42.	68.	Col.7, total	39,28,08,605	33,28,08,605
43.	73.	Head 'XII'	Receipts	Seceipts
44.	73.	Head 'XIII'	Entertainment	Entertainmens
45.	82.	Head 'XLI'	contd	conld
46.	85.	Head 'XLVI-A'	Funds	Fund
47.	86.	Column 'Actuals for 1955-56	Insert 'Rs' at the top of the column.	
48.	88.	Column heading	Actuals for 1955-56	Actuals for 1956-57.
49.	89.	Head '11'	Registration	Registration
50.	90.	Col.1, first heading	Demands	Demand
51.	91.	Line 10	expenditure	Expenditures
52.	92.	Cols.2 and 3	Transpose all the amounts from col.3 to col.2	
53.	93.	Line 2, cols.2,4 and 8	-1,91,86,013	-1,91,36,013
54.	93.	Col.8, last heading	6,10,267	6,10,247
55.	95.	Line 2	States	State
56.	95.	Col.1,last line	Charges	Charge
57.	97.	Col.1,line 5	Arts	Art
58.	97.	Col.1, line 8	Secondary	Secondar
59.	99.	40.-Agriculture-Develop -ment Schemes, col.7	43,29,550	48,29,550
60.	104.	Col.1, lines 1 and 3	conld	contd
61.	104.	Baripada Electrification Scheme, Col.2	<u>27,787</u>	<u>27,737</u>
62.	105.	Col.1, line 1 and 2	Pensions	Pension
63.	107.	Loss or gain by Exchange Col 5	137	127

14.	25.	Item 6, Col. 8	± 80	80
15.	25.	Item 7, Col. 8	± 193	193
16.	25.	Total, Col. 8	± 568	568
17.	25.	Item 6, Col. 9	9.66	.966
18.	25.	Item 5, Col. 10	13	3
19.	26.	Para 10(2), last but 2 lines	71.64 crores	71.64
20.	29.	"Rs" appearing above the list of figures	Delete 'Rs'	
21.	31.	Item 3, Col. 3 against 1948-49	81,00,000	31,00,000
22.	35.	Item 20, Col. 4	3½	3 1/8
23.	40.	"Rs" appearing above the list of figures	Delete "Rs"	
24.	41.	Para 13, line 1	Total net charges	net charge
25.	41.	"Rs" appearing above the figures	Delete "Rs"	
26.	44.	Para 15, line 1	statement	tatement
27.	44.	Para 15, 2nd sub-para, last but 3 line	minimum	minimim
28.	45.	Para 15, table in third sub-para	Insert 'Rs' at the top of cols. 2-6	
	46.	Para 16, last line	7,12	Rs. 7,12

64.	108.	Last line, col.5	4,12,803	-
65.	110.	Last head	50-A	55-A
66.	111.	First major head	53	43
67.	117.	Fourth minor head	Settlements	Settlement
68.	117.	Between the minor heads 'Commercial Taxes' and Communications'		Insert 'Original Works-'
69.	121.	Last head	to the	to
70.	123.	Col.2, heading	Consolidated	Consolidated
71.	125.	Development Schemes-	Communications	Communication
72.	129.	Para 3, Assets Column	Delete '(1)'	
73.	130.	Page column	154-156	154-157
74.	130.	Name of Account column, Remittances	India	ndia
75.	131.	Para 6, table	Insert 'Cr' at the top of the right hand money column	
76.	132.	Para 7, table, item(1)	Municipalities	Municipality
77.	136.	Item(25)	Station	Scheme
78.	136.	Item(27)	9,954	9,934
79.	153.	Para 66, first sentence	Sugarcane Research Stat -ion for develop -ment of Sugarcane Industry.	Regional Coco- nut Research Station and the Coconut Nursery
	171.	R -Electricity	21st May	

29.	48.	Para 19, last line	--	1s
30.	48.	Para 23, figures in	-566	-1,22,98
31.	48.	the last col. of the	71,54,14	70,36,82
		table	73,81,28	72,63,96
32.	49.	line 2	73,81,28	72,63,96
			22,69,52	21,52,20
33.	50.	line 1	concerns	concern
34.	50.	Item 3, col.3	Rs. 100 each	Rs. 10 each
35.	59.	Col.2	Delete 'Rs'	
36.	59.	Total-Principal	42.16	12.15
		Heads, etc., Col.4		
37.	59.	Irrigation-Net	-1.54	-1.51
		Receipts, Col.3		
38.	60.	Col.2	Delete 'Rs'	
39.	60.	Col.2, State Excise	20,00	0,00
		Duties		
40.	63.	Footnote (a)	XX.-Interest-	XX.-
41.	65.	Col.1, last heading	L.-Miscella	Miscellane
			-neous	

80.	171.		31st March, 1956	1st March, 1956
81.173.	A.-Town Electrification Scheme		31st March, 1956	1st March, 1956
82.	174. D.-Cuttack Thermal Scheme		31st March, 1956	1st March, 1956
83.	186. Col.6, last but one figure		(f) 2,10	2,10
84.	191. Communications, col.6, last item		1,24	125
85.	194. Deposit Account of grants made by the Indian Central Coconut Committee		Delete this item along with the page reference.	

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