

GOVERNMENT OF ORISSA

FINANCE ACCOUNTS

1942-43

AND

THE AUDIT REPORT

1943



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FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

1942-43

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**Finance Accounts of the Government of Orissa for the year 1942-43 and the
Report of the Auditor General of India.**

Certificate of the Auditor General of India.

This compilation containing the Finance Accounts of the Government of Orissa for the year 1942-43 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Orissa for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Orissa as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1942-43 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Comptroller, Orissa, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Orissa for the year 1942-43.

SIMLA ;

The 30th January 1944.

A. C. BADENOCH,
Auditor General of India.

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

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

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

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

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

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

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads the expenditure is shown distributed between charged and voted. The Major, Minor and Sub-heads

prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotment which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

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

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

SUMMARY OF THE TRANSACTIONS FOR 1942-43.

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, 1942-43.	Actuals, 1942-43.	More (+) Less (-).	Disbursements.	Budget Estimates, 1942-43.	Actuals, 1942-43.	More (+) Less (-).
1	2	3	4	5	6	7	8
I.—REVENUE.							
Revenue—				Expenditure—			
Principal Heads of Revenue—				Direct Demands on the Revenue—			
Customs	77	65	-12	Taxes on Income other than Corpora- tion Tax. . . . .	..	..	..
Taxes on Income other than Corpora- tion Tax.	17,10	21,80	+4,70	Land Revenue	6,44	3,84	-2,60
Land Revenue	47,24	51,65	+4,41	Provincial Excise	5,93	6,75	+82
Provincial Excise	33,50	38,39	+4,89	Stamps	51	45	-6
Stamps	20,73	19,25	-1,48	Forest	4,93	9,46	+4,53
Forest	5,73	13,19	+7,46	Registration	1,68	1,58	-10
Registration	2,71	2,59	-12	Charges on account of Motor Vehicles Acts.	59	54	-5
Receipts under Motor Vehicles Acts . .	96	70	-26	Other Taxes and Duties . . . . .	..	..	..
Other Taxes and Duties	2	3	+1				
Total—Principal Heads	1,28,76	1,48,25	+19,49	Total—Direct Demands	20,08	22,62	+2,54
Irrigation—Net receipts	30	2,20	+1,90	Irrigation	15,61	13,88	-1,73
Debt Services	12,74	13,42	+68	Debt Services	1,55	1,37	-18
Civil Administration	7,37	10,24	+2,87	Civil Administration	1,14,47	1,26,91	+12,44
Civil Works and Miscellaneous Public Improvements.	5,60	7,58	+1,98	Civil Works and Miscellaneous Public Improvements.	21,63	22,85	+1,22
Miscellaneous	2,23	2,32	+9	Miscellaneous	17,95	19,19	+1,24

Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	40,02	40,01	-1
Extraordinary items	5	43	+38

Total Revenue	1,97,07	2,24,45	+27,38
Surplus	12	7,10	+6,98

Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary items	4,53	10,13	+5,60
Capital Expenditure within the Revenue Account (Details by Major heads are given in Account No. 2).	1,13	40	-73

Total—Expenditure on Revenue Account.	1,96,95	2,17,35	+20,40
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III.—DEBT.

<i>Public Debt—</i>			
Floating Debt	3,00	8,00	+5,00
<i>Unfunded Debt—</i>			
State Provident Funds	6,53	5,73	-80
<i>Deposits and Advances—</i>			
Famine Relief Fund	32	32	..
Deposits of Local Funds	43,29	43,89	+60
Civil Deposits	34,57	39,30	+4,73
Other Accounts	4,28	2,89	-1,39
Advances not bearing interest	3,67	8,47	+4,80
Suspense	1,66,59	2,17,38	+50,79
Total	2,52,72	3,12,25	+59,53

<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	2,95	2,75	-20

<i>Public Debt—</i>			
Floating Debt	3,00	8,00	+5,00
<i>Unfunded Debt—</i>			
State Provident Funds	4,07	6,24	+2,17
<i>Deposits and Advances—</i>			
Famine Relief Fund	25	1	-24
Deposits of Local Funds	42,30	44,27	+1,97
Civil Deposits	33,02	36,10	+3,08
Other Accounts	5,93	3,67	-2,26
Advances not bearing interest	3,66	10,22	+6,56
Suspense	1,32,43	2,29,66	+97,23
Total	2,17,59	3,23,93	+1,06,34

<i>Loans and Advances by Provincial Governments—</i>			
Loans and Advances	3,57	4,98	+1,41

IV.—REMITTANCES.

<i>Remittances—</i>			
Remittances	1,63,80	2,56,56	+92,76
<i>Cash Balance—</i>			
Opening Balance	12,28	39,01	+26,73
GRAND TOTAL	6,38,35	8,48,75	+2,10,40

<i>Remittances—</i>			
Remittances	1,63,58	2,53,71	+92,13
<i>Cash Balance—</i>			
Closing Balance	49,59	32,54	-17,05
GRAND TOTAL	6,38,35	8,48,75	+2,10,40

Decrease of Cash Balance 6,47.
(Please also see paragraphs 13 to 17 of this Report.)

5. The more important of the variations between the Budget Estimates and the actuals are briefly explained below :—

I.—REVENUE.

Receipts.

(a) The revenue receipts of the year under report showed an improvement of 27,38 over the budget estimates. This improvement was the result of increases aggregating 29,37 under certain heads partly set off by decreases totalling 1,99 under others. The main increases and decreases are explained below :—

Taxes on Income other than Corporation Tax (+4,70).—The share of income tax allocated to Orissa was greater than anticipated.

Land Revenue (+4,41).—The improvement was mainly due to (i) realisation of arrears of land revenue (1,58), (ii) smaller payments to local bodies on account of land cess collected on their behalf (3,01) and increased receipts from quarries and minor mineral produce (56) ; partly set off by smaller recoveries on account of survey and settlement charges owing to the closure of settlement operations in Ganjam and Koraput (77).

Provincial Excise (+4,39).—Increased consumption of opium and country spirits accounted, in the main, for the increase.

Stamps (—1,48).—The decline in receipts was chiefly due to a fall in the sale of judicial stamps consequent on the institution of a smaller number of rent and revenue suits and also decrease in the sale of motor vehicles taxation stamps as a result of petrol rationing.

Forest (+7,46).—The increase was mainly due to recovery of the cost of timber supplied departmentally to the Defence Department (6,23) and realisation of better prices caused by the war (1,15).

Receipts under Motor Vehicles Acts (—26).—The decrease was due to a fall in the number of motor vehicles plying on hire owing to the restriction imposed by the petrol rationing scheme.

Irrigation Net receipts (+1,90).—The increase in receipts was chiefly due to an appreciable decrease in " Working expenses " due to slow progress of certain big repair works caused by the preoccupation of contractors on more urgent Military works and less *pro rata* share of the common establishment and tools and plant charges than anticipated.

Debt Services (+68).—Mainly due to increased interest receipts realised from the investment of surplus cash balances.

Civil Administration (+2,87).—The increase occurred mainly under (i) " Administration of Justice " (24) chiefly due to realisation of more fines than anticipated (ii) " Jails and Convict Settlements " (25) due to higher prices of jail-made articles caused by rise in the price of raw materials, (iii) " Police " (31) mainly due to recovery from the Government of Bihar and the Railway Board on account of arrear dues in respect of cost of " Crime Police " employed on railway lines passing through the Indian states and (iv) " Industries " (2,33) due chiefly to increased supply of Provincial industrial products for the Defence Services and also to increased receipts in connection with the Technical Training Scheme. The increase was partly counterbalanced by a decrease of 30 under " Agriculture " due to receipt of smaller grant from the Imperial Council of Agricultural Research and less sale of manure and farm produce.

Civil Works and Miscellaneous Public Improvements (+1,98).—The increase was mainly due to unanticipated recovery of departmental charges for works done for the Defence Services (2,78) and increased receipts from tolls on roads, partly set off by smaller transfers from the Fund for Orissa Buildings consequent on less expenditure on works financed from that Fund (96).

Extraordinary items (+38).—Mainly under “Civil Defence” due to (i) the write-back of debit of the previous year on account of supply of A. R. P. Stores (26), (ii) receipt of contribution from a district board for A. R. P. works (10) and (iii) sale proceeds of identity discs (2).

Expenditure.

(b) The total expenditure on the revenue account exceeded the Budget Estimates by 20,40. The excess was the net result of excesses aggregating 25,85 under some heads and savings totalling 5,45 under others. The large excesses and savings are briefly explained below :—

Land Revenue (—2,60).—Saving occurred mainly under “Survey, Settlement and Record Operation” due to the closure of the settlement operations in Ganjam and Koraput in May 1942.

Provincial Excise (+82).—The increased consumption of opium by the Oriya evacuees necessitated larger purchases by Government. Grant of dearness allowance during the year also contributed to this increase.

Forest (+4,53).—Mainly due to (i) departmental supply of timber to the Defence Department and consequent rise in the incidental charges, (ii) grant of dearness allowance and (iii) increase in the price of clothing.

Irrigation (—1,73).—Chiefly under “18-Other Revenue Expenditure financed from ordinary revenue” due to (i) postponement or delayed commencement of certain works (ii) difficulty in securing suitable contractors for repair works and (iii) less debit on account of *pro rata* share of the common establishment and tools and plant charges consequent on smaller works outlay.

Civil Administration (+12,44).—The increase occurred mainly under the following heads :—

General Administration (+2,10).—Chiefly due to (i) the creation of a temporary department of Supply and Transport for the control of motor vehicles and food stuffs, etc. (ii) appointment of extra officers and their establishment in the Secretariat, (iii) move of the Secretariat and the office of the Revenue Commissioner from Cuttack to Sambalpur and consequent payment of transfer travelling allowance and compensatory allowance to the staff, (iv) grant of dearness allowance to low paid staff, (v) frequent tours of officers in connection with cyclone, propaganda and evacuation purposes, (vi) increased expenditure on petty construction and repairs, (vii) grant of fixed travelling allowance to process—servers and (viii) rise in commodity price.

Jails and Convict Settlements (+2,33).—Mainly due to (i) increase in the jail population, (ii) abnormal rise in the price of food-stuffs and other materials and (iii) grant of dearness allowance to low paid staff.

Police (+2,23).—Due chiefly to (i) the creation of a temporary post of a Deputy Inspector-General of Police, (ii) entertainment of extra Police Force owing to war conditions, (iii) grant of war and dearness allowances and (iv) refund of excess recovery made from the Government of Bengal in the previous year on account of Railway Police ; partly counter-balanced by larger recoveries from the Central Government and the Railway Board on account of additional war Police.

Industries (+5,60).—The increase was mainly due to (i) increased manufacture of industrial products in response to demands from the Supply Department and (ii) increased expenditure incurred in connection with the Technical Training Scheme ; partly reduced by savings which resulted from non-materialisation certain schemes budgeted for.

Civil works and Miscellaneous Public Improvements (+1,22).—The excess was mainly due to (i) additional expenditure in the Government House, (ii) collection of building materials for possible damage to buildings by air raid and (iii) smaller transfers to the Irrigation heads on account of *pro rata* share of the common establishment and tools and plant charges; partly set off by less expenditure on works mainly due to delay in sanctioning estimates, difficulty in the acquisition of materials and in securing suitable contractors and labourers and the engagement of Public Works staff on Defence works.

Miscellaneous (+1,24).—The increase occurred mainly under (i) "Stationery and Printing" (38) due to abnormal rise in the price of paper, binding and printing requisites and also to the payment of arrear claims of other Governments in respect of forms supplied by them and (ii) "Miscellaneous" (96) mainly due to unanticipated expenditure on the measures undertaken for the relief of distress caused by cyclone.

Extraordinary items (+5,60).—The excess was under (1) "Extraordinary charges" (1,62) due to (i) the move of the Secretariat and other offices from Cuttack to Sambalpur and other places necessitating the construction of temporary buildings at Sambalpur and payment of railway freight for transport of furniture and records from Cuttack, (ii) storage of petrol for emergency purposes and (iii) appointment of a Provincial Recruiting Officer and his staff and (2) "Civil Defence" (3,98) mainly due to extensive air raid precaution measures undertaken.

Capital expenditure within the Revenue Account (—73).—The saving occurred under "19—Construction of Irrigation, etc., works" (22) due to slow progress of works on account of difficulty in securing labour and under "55-A—Commutation of pensions financed from ordinary revenues" (51) due to less demand for commutation of pensions than anticipated.

III—DEBT.

Receipts:

Floating Debt (+5,00).—More ways and means advances taken from the Reserve Bank of India than originally anticipated.

State Provident Funds (—80).—Mainly due to suspension of subscriptions to the General Provident Fund on account of dearth of living.

Civil Deposits (+4,73).—Increased receipts mainly under "Civil Court's Deposits" (55) and "Personal Deposits" (4,94), partly counter-balanced by a decrease of 1,06 under "Revenue Deposits".

Other Accounts (—1,39).—Mainly due to non-receipt of any grants from the Central Government for Economic Development and Improvement of Rural Areas (97) and smaller grant from the Imperial Council of Agricultural Research (38).

Advances not bearing interest (+4,80).—Increases mainly under "Special Advances" (3,12) and "Forest Advances" (1,40).

Suspense (+50,79).—Chiefly due to increases under "Cash Balance Investment Account" (40,73) and "Suspense Account" (9,91).

Disbursements.

Floating Debt (+5,00).—Explanation against "Floating Debt—Receipt".

State Provident Funds (+2,17).—Mainly due to the grant of temporary advances for the removal of subscribers' families from danger zones.

Famine Relief Fund (—24).—Smaller transfer to Revenue Account consequent on less expenditure on gratuitous relief owing to the absence of high flood.

Deposits of Local Funds (+1,97).—Mainly due to more withdrawals from "District Funds" (2,54) and "Education Funds" (41) partly set off by smaller withdrawals from "Municipal Funds" (91).

Civil Deposits (+3,08).—Increases mainly under "Civil Courts Deposits" (71) and "Personal Deposits" (3,93), partly counter-balanced by decreases under "Revenue Deposits" (87) and "Public Works Deposits" (66).

Other Accounts (—2,26).—Mainly due to smaller withdrawals from (i) "Deposit Account of grants for Economic Development and Improvement of Rural Areas" (87) and "Deposit Account of grants made by the Imperial Council of Agricultural Research" (39) owing to non-receipt of allotments from the Central Government in the former case and smaller allotment from the Imperial Council of Agricultural Research in the latter and (ii) Funds for Orissa Buildings (96) due to less expenditure on works financed from that Fund.

Advances not bearing interest (+6,56).—Increase occurred mainly under (i) "Civil Advances" (26) due to the payment of more advances of pay and travelling allowance on account of the move of the Secretariat and other offices from Cuttack, (ii) "Special Advances" (4,77) mainly due to the grant of advances to Government servants to remove their families from danger zones, to artisans for manufacture of articles for the Supply Department and to District and other Officers for payment of compensations under the Defence of India Rules, emergency payments and advance payments of wages to coolies employed in aerodromes and (iii) "Forest Advances" (1,41) due to the payment of more advances to officers of the Forest Department to meet incidental charges.

Suspense (+97,23).—Increase chiefly under "Suspense Account" (7,29) and "Cash Balance Investment Account" (89,97).

Loans and Advances (+1,41).—The increase was mainly due to the grant of larger advances to the cyclone-affected people for rebuilding houses and for purchasing cattle and seeds.

III—REMITTANCE.

Receipts (+92,76)

Disbursements (+92,13)

} The excesses were due to larger increases in the

transactions under "Cash Remittances and Adjustments, etc.", "Reserve Bank of India Remittances" and "Adjusting Account between Central and Provincial Governments"; partly set off by decreases under "Inter-Provincial Suspense Account" and "Adjusting Account with Railways."

CASH BALANCE.

Opening Balance (+26,73).—The increase of 26,73 in the opening balance over the budget estimate was due to the following variations between the revised budget estimates for 1941-42 and the actuals for that year:—

Increased revenue surplus	5,94
Increase in the net receipts under debt, deposit and remittance heads.	20,79

Totals . . . 26,73

Closing Balance (—17,05).—The decrease of 17,05 in the closing balance as compared with the budget estimate was due to a decrease of 50,76 in the net receipt under debt deposit and remittance heads, set off by an increase of 26,73 in the opening balance and of 6,98 in the revenue surplus.

REVENUE POSITION—GENERAL REMARKS.

6. Against the anticipated revenue receipts of 1,97,07 for the year the total realisations were 2,24,45, showing an increase of 27,38. The largest contribution to this increase was made by Forest which yielded 7,46 more than the estimate mainly due to departmental supply of timber to the Defence Services. Taxes on income, etc., Land Revenue and Provincial Excise also brought in additional revenues of 4,70, 4,41 and 4,89 respectively. Other notable increases were 1,90 under Irrigation, 2,33 under Industries and 1,98 under Civil Works. These increases were partly counter-balanced by a decrease of 1,48 under Stamps. The reasons for these variations have been given in paragraph 5 (a) *ante*.

The total expenditure on revenue account amounted to 2,17,35 against the budget estimate of 1,96,95, *i. e.* 20,40 more than the estimate. Noteworthy increases occurred under Forest (4,53), General Administration (2,10), Jails and Convict Settlements (2,33), Police (2,23), Industries (5,60), Civil Works (1,22), Miscellaneous (96), Extraordinary Charges (1,62) and Civil Defence (3,98), partly set off by decreases under Land Revenue (2,60) and Irrigation (1,73). The reasons for these increases and decreases have been elucidated in paragraph 5 (b) *ante*. It will be observed that a major part of the increase in expenditure is attributable directly or indirectly to conditions caused by the war. The increased expenditure under Forest and Industries was, however, counter-balanced by the increased receipts from the sale of timber and of Provincial industrial products to the Supply Department for Defence purposes.

The net result of the year was a revenue surplus of 7,10 against the budget forecast of 12. The improvement of 6,98 was brought about by a rise of 27,38 in the revenue receipts set off by an increase of 20,40 in the expenditure on Revenue Account as explained above.

7. Leaving aside such receipts as do not strictly affect the revenue position of the Province *e. g.* amounts transferred from various deposit accounts for specific purposes (3,68) and interest on the pre-reform capital outlay on Irrigation works (10,68) the total revenue of the Province amounted to 2,10,09 as compared with 1,86,35 in the previous year. After making corresponding deductions on the expenditure side, the total expenditure on revenue account was 2,02,99 as against 1,71,66 in the preceding year. The improvement in the revenue as compared with the previous year occurred chiefly under Taxes on Income (7,02), Forest (6,49), Provincial Excise (3,72), Industries (2,56), Irrigation (2,37) and Civil Works (1,43) partly set off by a decrease of 1,65 under Stamps. The increase in expenditure was the net result of increases and decreases under various heads. The more important increases occurred under Civil Defence (7,35), Industries (5,16), Forest (3,82), Police (2,81), Jails and Convict Settlements (2,13), General Administration (2,32) and Provincial Excise (1,14), as against a notable decrease under Land Revenue (1,59). The head "Civil Defence" was for the first time operated upon during the year under report and all expenditure on Air Raid Precautions and other measures connected with Civil Defence was booked thereunder.

If the annual grant-in-aid from the Central Government (40,00) and the share in the proceeds of Income-tax and Jute Export Duty (22,45) were left out of consideration, the net revenue from purely provincial sources would amount to 1,47,64 as against 1,30,57 in the previous year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital outlay to end of the year.

8. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Orissa upto the end of the year 1942-43 :—

Nature of expenditure.	Expenditure upto 1941-42.	Expenditure during 1942-43.	Total.
1	2	3	4
(1) 68.—Construction of Irrigation, etc., works.	3,03,92	..	3,03,92
(2) 81.—Capital account of Civil works outside the Revenue Account.	5	..	5
Total	3,03,97	..	3,03,97

The outlay shown against item (1) represents the pre-reform (1921) Capital outlay on Irrigation works. The total capital expenditure on Irrigation works up to the end of the year 1942-43 amounted to 3,18,05 of which 14,13 was debited to Revenue. Of the total capital outlay 44 is classed as productive and 3,17,61 as unproductive.

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

Financial Results of Irrigation Works.

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

Names of Projects.	Direct Capital outlay.		Revenue receipts during 1942-43.			Direct Working expenses during 1942-43	Net revenue excluding interest.		Interest on capital.	Net loss after meeting interest.	
	During 1942-43.	To end of 1942-43.	P. W. Direct revenue receipts.	Portion of Land Revenue due to Irrigation.	Total Revenue Receipts.		Surplus revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Irrigation Works—											
Unproductive—											
Orissa Canal Project	2,65,74	5,46	..	5,46	5,43	+3	'01	8,86	-8,83	3.32
Rushkulya System	51,87	3	1,94	1,97	1,11	+86	1.66	1,82	-96	1.86
Total	3,17,61	5,49	1,94	7,43	6,54	+89	'28	10,68	-9,79	3.08

(a) Excludes 1, representing interest on capital expenditure on the Patrapara Irrigation Works still under construction.

There was a net loss of 3.08 per cent. on the total capital outlay of the two projects to the end of the year 1942-43 against a net loss of 3.84 per cent. in the previous year on the capital outlay to the end of that year. The improvement is mainly due to the realisation of percentage charges from the Defence Department which brought down the overhead charges on account of Establishment and tools and Plant considerably coupled with less working expenses owing to the absence of special repair works of appreciable magnitude during the year.

specific purposes while the remainder is treated as investment of the general cash balance of Government and passes through the Cash Balance Investment Account. The total investments held by Government at the beginning and end of the year were as follows :—

	On 1st April 1942.	On 31st March 1943.
Cash Balance Investment Account	82,42	97,41
Orissa Famine Relief Fund Investment Account	9,89	9,89
Total	92,31	1,07,30

The interest realised during the year on investment of surplus cash balance was 2,30 as against 1,70 in the year 1941-42.

16. Including cash and investments the total balances of the Province at the beginning and close of the year stood at 1,31,32 and 1,39,84 respectively. There was thus an increase of 8,52 in the balance as explained below :—

Addition to the balance—	Rs.
Revenue surplus	7,10
Excess of receipts over disbursements under Deposits and Advances (excluding Orissa Famine Relief Investment account and Cash Balance Investment Account).	3,31
Remittances	85
Total	11,26
Deductions—	
Decrease in unfunded debt	51
Excess of disbursements over receipts under loans and advances by the Provincial Government	2,23
Total	2,74
Net increase	8,52

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

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1942.			Balance on the 31st March 1943.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
1. Orissa Famine Relief Fund	1,55	9,89	11,44	1,87	9,89	11,76
2. Subventions from Central Road Fund.	36	..	36	13	..	13
3. Deposit Account of grants for economic development and improvement of rural areas.	12	..	12	2	..	2
4. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	2	..	2	4	..	4
5. Deposit Account of grants from the Central Government for the development of handloom industries.	26	..	26	24	..	24
6. Deposit Account of grants from Sugar Excise fund.	..	..	..	1	..	1
7. Fund for Orissa Buildings (a)	37,19	..	37,19	36,73	..	36,73
Total	39,50	9,89	49,39	39,04	9,89	48,93

(a) A portion of the balance at the credit of the Fund has been invested in Government of India Securities and is treated as part of the investment account of the general balances of the Province and passes through the suspense head "Cash balance Investment Account".

Excluding the balances shown above, the unear-marked balance in cash and investments stood at 90,91 at the close of the year against 81,93 at its beginning.

The ear-marked balances have been reviewed in paragraphs 15 and 36 to 40 of the Report portion of Part B of the compilation and the certificates of verification of the various ear-marked balances including balance of investments are given in paragraphs 2, 15 and 52 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

18. For the sixth year in succession after the introduction of provincial autonomy the Province had a surplus on Revenue Account. The surplus for the year under report was 7,10 as against 14,69 for the year 1941-42. The decrease of 7,59 in the revenue surplus was due to the increase of 25,45 in expenditure on Revenue Account partly set off by the increase of 17,86 in the revenue receipts. The effect of the war was reflected in the increase both on the receipt and expenditure sides.

19. As indicated in paragraph 16 the total balance of the province (cash and investments) increased from 1,31,32 at the beginning of the year to 1,39,84 at the close of the year. The total closing balance included certain balances aggregating 48,93 which are ear-marked for specific purposes. Excluding these ear-marked balances the unear-marked balance of the province was 90,91 against which the net liability of the province on account of debt, deposit, advance and remittance transactions stood at 62,63 as detailed below :—

Liabilities—

Unfunded Debt	36,80
Deposits of Local Funds	14,19
Civil Deposits	17,18
Suspense	3,33
Remittance	3,87
Total	75,37

Deduct—Assets—

Advances not bearing interest	2,51
Loans and Advances by the Provincial Government	10,23
Net Liability	62,63

It will be seen from the above that the year under report closed with a free balance of 28,28 against which there were no liabilities.

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

Receipts.	Actuals for 1942-43.	Disbursements.	Actuals for 1942-43.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	1,84,45,235	Revenue Expenditure	2,16,94,145
Grants-in-aid from Central Government.	40,00,000	Capital expenditure within the Revenue Account.	40,467
(A) Total Revenue Receipts	2,24,45,235	(A) Total expenditure on Revenue Account.	2,17,34,612
Public debt incurred	8,00,000	Public debt discharged	8,00,000
Unfunded debt incurred	5,72,355	Unfunded debt discharged	6,23,809
Deposits and Advances	3,12,25,280	Deposits and Advances	3,23,92,880
Loans and Advances by Provincial Governments.	2,74,464	Loans and Advances by Provincial Governments.	4,97,775
Remittances	2,56,55,788	Remittances	2,55,71,047
Total Receipts	8,09,73,122	Total Disbursements	8,16,20,123
(B) (Opening) Cash Balance	39,01,427	(B) (Closing) Cash Balance	32,54,426
GRAND TOTAL	8,48,74,549	GRAND TOTAL	8,48,74,549

(A) Revenue surplus during the year	Rs. 7,10,623
(B) Decrease of cash balance during the year	6,47,001
(Please see paragraphs 13 to 17 of the Report in Part A.)	

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

Heads of Revenue.	Actuals for 1942-43.	Heads of Expenditure.	Actuals for 1942-43.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	64,635	7.—Land Revenue	5,408	3,78,150	3,83,558
IV.—Taxes on Income other than Corpora- tion Tax.	21,80,000	8.—Provincial Excise . . . . .	..	6,75,584	6,75,584
VII.—Land Revenue	51,64,729	9.—Stamps . . . . .	..	45,147	45,147
VIII.—Provincial Excise	38,33,670	10.—Forest	1,26,903	8,19,571	9,46,474
IX.—Stamps	19,25,495	11.—Registration . . . . .	..	1,57,643	1,57,643
X.—Forest	13,18,632	12.—Charges on account of Motor Vehicles Acts . . . . .	..	53,859	53,859
XI.—Registration	2,59,383				
XII.—Receipts under Motor Vehicles Acts	69,807				
XIII.—Other Taxes and Duties	3,238				
Total	1,48,24,539	Total	1,32,311	21,29,954	22,62,265

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

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FINANCE ACCOUNTS. GOVERNMENT OF ORISSA.

Hheads of Revenue.	Actuals for 1942-43.	Hheads of Expenditure.	Actuals for 1942-43.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs		Rs.	Rs.	Rs.
M.—Extraordinary Items—		M.—Extraordinary Items—			
LI.—Extraordinary receipts	3,380	63.—Extraordinary charges	509	2,78,281	2,78,790
LII-B.—Civil Defence	39,527	64-B.—Civil Defence	21,060	7,13,468	7,34,528
Total	42,907	Total	21,569	9,91,749	10,13,318
		Capital Expenditure within the Revenue Account—			
		CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works	418	17,321	17,739
		JJ.—55-A.—Commutation of Pensions financed from Ordinary Revenues	1,350	21,378	22,728
		Total	1,768	38,699	40,467
Total Revenue	2,24,45,235	Total Expenditure on Revenue Account	33,92,023	1,83,42,589	2,17,34,612
		Total Revenue	..	..	2,24,45,235
		Surplus	..	..	+7,10,623
Total Revenue	2,24,45,235	Total Expenditure	33,92,023	1,83,42,589	2,17,34,612

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	34,12,729	1,89,76,357	2,23,89,086
Disbursements under Debt, Deposit and Remittance heads treated as Expenditure.	..	10,95,486	10,95,486
Total	34,12,729	2,00,71,843	2,34,84,572

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

	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2	33,92,023	1,83,42,589
Add—Working Expenses of Irrigation	20,706	6,33,768
Total	34,12,729	1,89,76,357

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

Heads.	Actuals for 1942-43.
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces	64,635
Total	64,635
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	2,80,000
Total	21,80,000
VII.—Land Revenue—	
Ordinary revenue	52,80,467
Sale proceeds of waste-lands and redemption of land tax	7,479
Recoveries on account of survey and settlement charges	7,163
Rents, etc., of fisheries	10,667
Recoveries of cost of maintenance of boundary pillars	903
Recoveries of overpayments	357
Collection of payments for services rendered	30,207
Miscellaneous	1,54,846
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—3,17,729
<i>Deduct</i> —Refunds	—9,631
Total	51,64,729
VIII.—Provincial Excise—	
Country spirits	10,49,593
Country fermented liquors	1,02,913
Malt liquors	160
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	23,030
Receipts from commercial spirits, including denatured spirits and medicated wines.	5,204
Opium	20,91,633
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,828
Hemp and other drugs	5,51,190
Receipts from Distilleries	400
Fines, confiscations and miscellaneous	14,164
Recoveries of overpayments	214
<i>Deduct</i> —Refunds	—1,649
Total	38,38,670
IX.—Stamps—	
A.—Non-Judicial—	
Sale of Stamps	5,78,644
Duty on impressing documents	973
Fines and penalties	3,256
Miscellaneous	60
<i>Deduct</i> —Refunds	—6,397
Total—A.—Non-Judicial	5,76,536

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

Heads.	Actuals for 1942-43.
A.—Principal Heads of Revenue—<i>concl'd.</i>	Ra.
IX.—Stamps—<i>concl'd.</i>	
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	13,53,366
(ii) Other Receipts—	
Fines and penalties	1,926
Miscellaneous	263
Deduct—Refunds	—6,506
Total—B.—Judicial	13,48,959
Grand Total	19,25,495
X.—Forest—	
Timber and other produce removed from the forests by Govern- ment Agency.	6,46,460
Timber and other produce removed from the forests by consumers or purchasers.	6,36,613
Drift and waif wood and confiscated forest produce	396
Miscellaneous	35,295
Deduct—Refunds	—132
Total	13,18,632
XI.—Registration—	
Fees for registering documents	2,32,373
Fees for copies of registered documents	4,308
Miscellaneous	22,892
Deduct—Refunds	—190
Total	2,59,383
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	18,845
Receipts under the Provincial Motor Vehicles Taxation Act	53,511
Fees and other receipts	55
Deduct—Refunds	—2,604
Total	69,807
XIII.—Other Taxes and Duties—	
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of Cinemas.	3,238
Total	3,238
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	4,30,511
Water supply of Towns	1,225
Sales of Water	130

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

Heads.	Actuals for 1942-43.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>conld.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>conld.</i>	
A.—Irrigation Works— <i>conld.</i>	
(2) Unproductive Works— <i>conld.</i>	
Gross Receipts— <i>conld.</i>	
Direct Receipts— <i>conld.</i>	
Plantations	6,218
Other canal produce	4,938
Navigation	55,821
Rents	4,739
Receipts from Workshops	14,073
Recoveries of expenditure	61
Miscellaneous	32,296
Portion of Land Revenue due to Works	1,93,959
Deduct—Refunds	—639
Total—Gross Receipts	7,43,332
Deduct—Working Expenses—	
Extensions and Improvements	32,248
Maintenance and Repairs	3,25,629
Establishment	2,91,066
Tools and Plant	3,468
Suspense	1
Charges in England	2,062
Total—Working Expenses	—6,54,474
Net Receipts	88,858
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Plantations	2
Other canal produce	31
Miscellaneous	12
Portion of Land Revenue due to Works	1,23,770
Total—A.—Irrigation Works	1,23,815
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Sales of water	72
Navigation	556
Plantations	1,463
Rents	1,744
Recoveries of expenditure	82
Miscellaneous	3,564
Deduct—Refunds	—3
Total—B.—Navigation, etc.	7,478
Grand Total	1,31,293

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

Heads.	Actuals for 1942-43.
	Rs.
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	42,142
Interest realised on investment of cash balance	2,30,366
Interest on arrears of revenue	1,627
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	10,68,200
Miscellaneous	116
<i>Deduct—Refunds</i>	—3
Total	13,42,448
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	3,152
Court-fees realised in cash	5,985
General fees, fines and forfeitures	1,15,810
Miscellaneous fees and fines	3,162
Miscellaneous	9,261
Recoveries of overpayments	224
Collection of payments for services rendered	496
<i>Deduct—Refunds</i>	—6,984
Total	1,31,106
XXII.—Jails and Convict Settlements—	
Jails	2,361
Jail manufactures	53,760
Recoveries of overpayments	121
Collection of payments for services rendered	600
Total	56,842
XXIII.—Police—	
Police supplied to public departments, private companies and persons.	1,873
Recoveries on account of village police	19,445
Cash receipts under the Arms Act	7,664
Fees, fines and forfeitures	262
Recoveries of overpayments	28,480
Collection of payments for services rendered	2,900
Miscellaneous	11,594
<i>Deduct—Refunds</i>	—1,125
Total	71,093
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Miscellaneous	4
Total	4

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

Heads.	Actuals for 1942-43.
J.—Miscellaneous—<i>concl'd.</i>	Rs.
XLVI.—Miscellaneous—	
Unclaimed deposits	69,984
Sale of old stores and materials	592
Sale of land and houses, etc.	90
Fees for Government audit	7,366
Rents, rates and taxes	13,376
Other fees, fines and forfeitures	56,745
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.	9,165
Recoveries of overpayments	3,207
Collection of payments for services rendered	3,122
Net gain by exchange on Remittance Transactions	1
Miscellaneous	10,207
Receipts in England	627
Loss or gain by exchange	1
<i>Deduct—Refunds</i>	-23,272
Total	1,51,211
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIX.—Grants-in-aid from Central Government	40,00,000
Total	40,00,000
L.—Miscellaneous Adjustments between Central and Provincial Governments.	1,103
Total	1,103
M.—Extraordinary items—	
LI.—Extraordinary receipts—	
Other items	3,380
Total	3,380
LII-B.—Civil Defence—	
Miscellaneous	39,527
Total	39,527

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

Heads. 1	Expenditure for 1942-43.		
	Charged. 2	Voted. 3	Total. 4
A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
7.—Land Revenue—			
Charges of administration . . . . .	..	75,107	75,107
Management of Government Estates	185	1,38,443	1,38,628
Survey, Settlement and Record operations	4,913	1,08,344	1,13,257
Land Records . . . . .	..	40,010	40,010
Assignments and Compensations . . . . .	..	16,246	16,246
Charges in England	309	..	309
Loss or gain by exchange	1	..	1
Total	5,408	3,78,150	3,83,558
8.—Provincial Excise—			
Superintendence . . . . .	..	14,225	14,225
District Executive Establishment . . . . .	..	2,79,371	2,79,371
Distilleries . . . . .	..	8,876	8,876
Cost of opium supplied to Provincial Excise Department. . . . .	..	3,60,449	3,60,449
Purchase of Ganja and other drugs . . . . .	..	4,047	4,047
Compensations . . . . .	..	8,616	8,616
Total . . . . .	..	6,75,584	6,75,584
9.—Stamps—			
Superintendence . . . . .	..	2,814	2,814
A.—Non-Judicial—			
Charges for the sale of stamps . . . . .	..	16,707	16,707
Cost of stamps supplied from Central Stamp Stores. . . . .	..	6,446	6,446
Total—Non-Judicial . . . . .	..	23,153	23,153
B.—Judicial—			
Charges for the sale of stamps . . . . .	..	11,306	11,306
Cost of stamps supplied from Central Stamp Stores. . . . .	..	7,874	7,874
Total—Judicial . . . . .	..	19,180	19,180
Grand Total . . . . .	..	45,147	45,147
10.—Forest—			
Coservancy and Works . . . . .	..	5,66,107	5,66,107
Establishment	1,16,165	2,53,397	3,69,562
Charges in England	10,719	67	10,786
Loss or gain by exchange	19	..	19
Total	1,26,903	8,19,571	9,46,474
11.—Registration—			
Superintendence . . . . .	..	4,022	4,022
District charges . . . . .	..	1,53,621	1,53,621
Total . . . . .	..	1,57,643	1,57,643

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

Heads. 1	Expenditure for 1942-43.		
	Charged. 2	Voted. 3	Total. 4
A.—Direct Demands on the Revenue—conold.			
12.—Charges on account of Motor Vehicles	Rs.	Rs.	Rs.
Acts—			
Charges of collection . . . . .	..	8,463	8,463
Inspection of Motor Vehicles . . . . .	..	4,460	4,460
Compensations to local bodies, etc. . . . .	..	40,883	40,883
Other charges . . . . .	..	53	53
Total . . . . .	..	53,859	53,859
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on works for which Capital Ac- counts are kept—			
Irrigation Works	10,69,625	..	10,69,625
Total	10,69,625	..	10,69,625
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	1,857	1,857
Maintenance and Repairs . . . . .	..	39,042	39,042
Establishment	738	15,512	16,250
Tools and Plant . . . . .	..	47	47
Charges in England	69	..	69
(2) Miscellaneous Expenditure—			
Establishment	43	289	332
Tools and Plant . . . . .	..	19	19
Other charges . . . . .	..	1,908	1,908
Grants-in-aid . . . . .	..	1,500	1,500
Charges in England	11	..	11
Total—A.—Irrigation Works	861	60,174	61,035
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Extensions and Improvements . . . . .	..	64,542	64,542
Maintenance and Repairs . . . . .	..	1,04,139	1,04,139
Establishment	8,485	58,865	67,350
Tools and Plant . . . . .	..	1,644	1,644
Charges in England	971	..	971
(2) Miscellaneous Expenditure—			
Establishment	295	2,014	2,309
Tools and Plant . . . . .	..	134	134
Other charges . . . . .	..	250	250
Grants-in-aid . . . . .	..	2,493	2,493
Suspense . . . . .	..	13,000	13,000
Charges in England	76	..	76
Total—B.—Navigation, etc.	9,827	2,47,081	2,56,908
GRAND TOTAL	10,688	3,07,255	3,17,943

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

Heads. 1	Expenditure for 1942-43.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other Obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
<i>Floating Loans—</i>			
Interest on other Floating Loans	345	..	345
B.—Interest on Unfunded Debt—			
<i>State Provident Funds—</i>			
Interest on General Provident Fund	1,34,701	..	1,34,701
Interest on Indian Civil Service Provident Fund.	2,858	..	2,858
Interest on Contributory Provident Funds	40	..	40
D.—Transfers—			
<i>Deduct—Interest transferred to Commercial Departments.</i>	—1,425	..	—1,425
Total	1,36,519	..	1,36,519
F.—Civil Administration—			
25.—General Administration—			
A.—Head of Provinces—			
Salary of the Governor	66,672	..	66,672
Secretarial staff of Governor	47,479	..	47,479
Staff and household of Governor	42,508	..	42,508
Sumptuary allowance of Governor	6,000	..	6,000
Expenditure from Contract allowance	10,379	..	10,379
Tour Expenses	32,349	..	32,349
Ministers	28,271	19,394	47,665
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	1,00,326	1,00,326
Elections for Legislatures . . . . .	..	3,503	3,503
C.—Secretariat and Headquarters Establish- ment—			
Civil Secretariats	1,32,699	4,59,648	5,92,347
Public Service Commission	17,709	..	17,709
Local Fund Audit Establishments	3,517	26,017	29,534
D.—Commissioners—			
Commissioners	40,766	1,27,249	1,68,015
E.—District Administration—			
General Establishments	2,20,997	8,09,526	10,30,523
Sub-Divisional Establishments . . . . .	..	1,47,685	1,47,685
Other Establishments . . . . .	..	7,46,156	7,46,156
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces . . . . .	..	34,470	34,470
Expenditure from Rural Reconstruction Grants . . . . .	..	58,724	58,724
Miscellaneous	8,825	517	9,342
H.—Charges in England—			
A.—Secretary of State for India—			
Other items . . . . .	..	..	..
B.—High Commissioner for India—			
Salaries and Expenses of the High Commis- sioner's Department.	..	2,493	2,493
Other items	31,121	2,496	33,617
Loss or gain by exchange	58	8	66
Total	6,89,350	25,38,212	32,27,562

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

Heads.	Expenditure for 1942-43.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
27.—Administration of Justice—			
High Courts and Chief Courts	1,30,000	..	1,30,000
Law Officers	8,193	25,731	33,924
Civil and Sessions Courts	46,380	3,60,131	4,06,511
Criminal Courts . . . . .	..	82,400	82,400
Charges in England	3,639	..	3,639
Loss or gain by exchange	6	..	6
Total	1,88,218	4,68,262	6,56,480
28.—Jails and Convict Settlements—			
Jails	1,966	5,68,955	5,70,921
Jail manufactures . . . . .	..	19,805	19,805
Total	1,966	5,88,760	5,90,726
29.—Police—			
Superintendence	40,941	39,809	80,750
District Executive Force	1,17,676	20,36,382	21,54,058
Police Training School . . . . .	..	31,491	31,491
Village Police . . . . .	..	76,317	76,317
Special Police	1,197	52,157	53,354
Railway Police	42	37,900	37,942
Criminal Investigation Department	25,653	83,408	1,09,061
Miscellaneous . . . . .	..	2,303	2,303
Works . . . . .	..	2,572	2,572
Charges in England	22,249	4,712	26,961
Loss or gain by exchange	39	8	47
Total	2,07,797	23,67,059	25,74,856
36.—Scientific Department—			
Geological Survey . . . . .	..	630	630
Museums . . . . .	..	1,764	1,764
Total . . . . .	..	2,394	2,394
37.—Education—			
A.—University—			
Grants to Universities . . . . .	..	2,000	2,000
Government Arts Colleges	21,153	2,52,792	2,73,945
Grants to non-Government Arts Colleges . . . . .	..	1,233	1,233
Government Professional Colleges . . . . .	..	16,941	16,941
B.—Secondary—			
Government Secondary Schools . . . . .	..	2,47,715	2,47,715
Direct grants to non-Government Secondary Schools . . . . .	..	1,55,992	1,55,992
Grants to Local bodies for Secondary Education . . . . .	..	1,07,278	1,07,278
C.—Primary—			
Government Primary Schools . . . . .	..	1,25,352	1,25,352
Direct grants to non-Government Primary Schools . . . . .	..	1,09,349	1,09,349
Grants to Local Bodies for Primary Education . . . . .	..	10,81,186	10,81,186

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

Heads. 1	Expenditure for 1942-43.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
37.—Education—concl'd.			
D.—Special—			
Government Special Schools . . . . .	..	1,72,240	1,72,240
Direct Grants to non-Government Special Schools.	..	29,065	29,065
E.—General—			
Direction	31,124	55,693	86,817
Inspection . . . . .	..	2,39,197	2,39,197
Scholarships . . . . .	..	36,024	36,024
Miscellaneous . . . . .	..	32,574	32,574
Works . . . . .	..	10,862	10,862
Total	52,277	26,75,493	27,27,770
38.—Medical—			
Medical Establishment	42,248	1,83,631	2,25,879
Hospitals and Dispensaries	13,143	5,99,964	6,13,107
Grants for Medical Purposes . . . . .	..	37,883	37,883
Medical Colleges and Schools	2,295	1,10,458	1,12,753
Mental Hospital . . . . .	..	29,728	29,728
Chemical Examiner . . . . .	..	8,664	8,664
Charges in England	5,729	..	5,729
Loss or gain by exchange	10	..	10
Total	63,425	9,70,328	10,33,753
39.—Public Health—			
Public Health Establishment . . . . .	..	75,123	75,123
Grants for Public Health Purposes . . . . .	..	54,499	54,499
Expenses in connection with epidemic diseases	..	48,179	48,179
Bacteriological Laboratories . . . . .	..	19,217	19,217
Pasteur Institutes . . . . .	..	1,500	1,500
Works	16,742	32,394	49,636
Total	16,742	2,31,412	2,48,154
40.—Agriculture—			
Superintendence . . . . .	..	40,259	40,259
Subordinate and Expert staff . . . . .	..	37,504	37,504
Experimental Farms . . . . .	..	58,845	58,845
Agricultural Demonstration and propaganda including public exhibitions and fairs.	..	73,418	73,418
Agricultural Experiments and Research . . . . .	..	84,836	84,836
Agricultural Education . . . . .	..	10,767	10,767
Boring operations . . . . .	..	9,802	9,802
Scheme for the improvement of Agricultural marketing in India.	..	13,343	13,343
Total	..	3,28,774	3,28,774

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

Heads. 1	Expenditure for 1942-43.		
	Charged. 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
41.—Veterinary—			
Superintendence . . . . .	..	30,475	30,475
Veterinary Education and Research . . . . .	..	16,147	16,147
Subordinate Establishment . . . . .	..	8,989	8,989
Hospitals and Dispensaries . . . . .	..	63,822	63,822
Breeding operations . . . . .	..	11,700	11,700
Total . . . . .	..	1,31,133	1,31,133
42.—Co-operation—			
Superintendence . . . . .	..	1,55,268	1,55,268
Grants-in-aid . . . . .	..	28,304	28,304
Other charges . . . . .	..	62,110	62,110
Total . . . . .	..	2,45,682	2,45,682
43.—Industries—			
Industries	25,477	8,79,119	9,04,596
Fisheries . . . . .	..	12,233	12,233
Charges in England	4,325	..	4,325
Loss or gain by exchange	7	..	7
Total	29,809	8,91,352	9,21,161
47.—Miscellaneous Departments—			
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	1,099	1,099
<i>Miscellaneous—</i>			
Examinations . . . . .	..	1,554	1,554
Administration of Indian Partnership Act, 1932 . . . . .	..	15	15
Total . . . . .	..	2,668	2,668
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue . . . . .	..	29	29
Provincial Excise . . . . .	..	208	208
Registration . . . . .	..	604	604
Forest . . . . .	..	1,371	1,371
General Administration	68,562	21,307	89,869
Administration of Justice . . . . .	..	206	206
Jails and Convict Settlements . . . . .	..	25,465	25,465
Police . . . . .	..	67,482	67,482
Education . . . . .	..	14,519	14,519
Medical . . . . .	..	34,872	34,872
Public Health . . . . .	..	817	817
Veterinary . . . . .	..	1,303	1,303
Industries . . . . .	..	1,300	1,300
Civil Works . . . . .	..	3,908	3,908

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

Heads. 1	Expenditure for 1942-43.		
	Charged.	Voted.	Total.
	2	3	4
H.—Civil Works and Miscellaneous Public Improvements—concl'd.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
50.—Civil Works—concl'd.			
<i>Original Works—Buildings—concl'd.</i>			
Capital Construction . . . . .	..	1,31,351	1,31,351
Original Works—Communication . . . . .	..	2,01,295	2,01,295
Original Works—Miscellaneous . . . . .	..	1,079	1,079
Repairs	37,358	8,11,263	8,48,621
Establishment	75,948	5,23,742	5,99,690
Establishment—Capital Construction . . . . .	..	7,842	7,842
Tools and Plant . . . . .	..	28,189	28,189
Grants-in-aid . . . . .	..	1,13,067	1,13,067
Suspense . . . . .	..	1,02,584	1,02,584
Charges in England	8,993	..	8,993
Loss of gain by exchange	21	..	21
Total	1,90,882	20,93,803	22,84,685
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Gratuitous Relief . . . . .	..	498	498
<i>Deduct—Amount transferred from Famine Relief Fund.</i>	..	—498	—498
Total . . . . .	..	..	..
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	4,13,559	7,48,468	11,62,027
Compassionate Allowances	2,106	3,582	5,688
Gratuities . . . . .	..	6,991	6,991
Contribution for pensions and gratuities	1,61,262	7,129	1,68,391
Pensions for distinguished and meritorious services or for political considerations.	136	..	136
Charitable Allowances	1,762	..	1,762
Donations to Provident Funds . . . . .	..	1,294	1,294
Government contribution payable under the Indian Civil Service Family Pension Rules.	811	..	811
Charges in England	2,095	4,091	6,186
Loss or gain by exchange	4	7	11
<i>Deduct—Pensionary charges transferred to Commercial Departments.</i>	—2,826	—30,215	—33,041
Total	5,78,909	7,41,347	13,20,256
56.—Stationery and Printing—			
I.—Stationery—			
Stationery offices and stores . . . . .	..	3,042	3,042
Purchase of stationery stores . . . . .	..	38,971	38,971
Discount on plain paper used with stamps . . . . .	..	1,967	1,967
Purchase of plain paper used with stamps . . . . .	..	9,810	9,810

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

Heads. 1	Expenditure for 1942-43.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—concl'd.			
56.—Stationery and Printing—concl'd.			
<i>II.—Printing—</i>			
Government Presses . . . . .	..	2,75,568	2,75,568
Printing at private Presses . . . . .	..	1,444	1,444
Cost of printing work done by other Govern- ments.	..	90,410	90,410
<i>Deduct—</i> Cost of printing work done for other Governments and paying departments.	..	—5,023	—5,023
Charges in England . . . . .	..	661	661
Loss or gain by exchange . . . . .	..	1	1
Total . . . . .	..	4,16,851	4,16,851
57.—Miscellaneous—			
Cost of books and periodicals . . . . .	..	3,459	3,459
Donations for charitable purposes . . . . .	..	823	823
Petty Establishments . . . . .	..	18,838	18,838
Irrecoverable temporary Loans and Advances written off.	..	196	196
Contributions . . . . .	..	46,093	46,093
Miscellaneous Durbar charges . . . . .	..	110	110
Expenditure on account of State prisoners and detenus.	..	536	536
Miscellaneous and unforeseen charges	168	1,10,940	1,11,108
Charges in England . . . . .	..	406	406
Loss or gain by exchange . . . . .	..	1	1
Total	168	1,81,402	1,81,570
M.—Extraordinary Items—			
63.—Extraordinary charges—			
Charges in India	509	2,78,281	2,78,790
Total	509	2,78,281	2,78,790
64.B.—Civil Defence—			
National War Front . . . . .	..	—4,355	—4,355
Expenditure on Air Raid Precautions	21,060	10,11,535	10,32,595
Expenditure on Civic Guards . . . . .	..	17,397	17,397
Expenditure on refugees and evacuees . . . . .	..	71,070	71,070
Miscellaneous . . . . .	..	5,996	5,996
Works . . . . .	..	46,825	46,825
<i>Deduct—</i> Share payable by the Central Govern- ment.	..	—4,35,000	—4,35,000
Total	21,060	7,13,468	7,34,528

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

Heads. 1	Expenditure 1942-43.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
C. C.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—			
19.—Construction or Irrigation, Navigation, Embankment and Drainage Works—			
B.—Financed from Ordinary Revenues—			
Irrigation Works—			
Productive—			
Works . . . . .	..	14,905	14,905
Establishment	332	2,265	2,597
Tools and Plant . . . . .	..	151	151
Charges in England	86	..	86
Total	418	17,321	17,739
J. J.—Miscellaneous—Capital Accounts within Revenue Account—			
55-A.—Commutation of Pensions financed from Ordinary Revenues—			
Amount transferred from “83.—Payments of commuted value of Pensions”	1,350	21,378	22,728
Total	1,350	21,378	22,728
Capital Account outside the Revenue Account—			
J. J.—Miscellaneous—Capital Account outside the Revenue Account—			
83.—Payments of Commuted value of Pensions—			
Payments of commuted value of pensions—			
Payments in India	1,350	21,378	22,728
<i>Deduct</i> —Amount financed from ordinary revenues	—1,350	—21,378	—22,728
Total . . . . .	..	..	..

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

Nature of Expenditure.	Expenditure during the year 1942-43.	Expenditure to end of the year 1942-43.
	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.		
A.—Irrigation Works—		
Productive—		
Patrapara Irrigation Project	17,739(a)	44,451
Unproductive—		
Orissa Canal Project . . . . .	..	2,65,73,699
Rushikulya system . . . . .	..	51,86,712
Total—Irrigation Works	17,739	3,18,04,862
Deduct—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).	—17,739	—14,12,718
Net amount outside the Revenue Account . . . . .	..	3,03,92,144
81.—Capital Account of Civil Works outside the Revenue Account.	..	5,063
83.—Payments of Commuted value of Pensions	22,728	3,43,659
Deduct—Amount financed from ordinary revenue	—22,728	—3,43,659
Net amount outside the Revenue Account . . . . .	..	..
GRAND TOTAL . . . . .	..	3,03,97,207

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

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

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

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

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Orissa on the 31st March 1943 :—

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.	A to M	Government	40	Rs.
	O	Unfunded Debt	40-41	28,28,592
	P	Deposits and Advances—		36,79,650
		(i) Deposits not bearing interest—	41-50	
		Gross balance	41	80,30,174
9,89,203		Investments.	42	
2,51,241		(ii) Advances not bearing interest.	47-49	
		(iii) Suspense—		
		Investments.	49	
97,40,527		Other items (Net)	49-50	3,32,788
10,23,228	R	Loans and Advances by Provincial Governments.	50-51	
	S	Remittances—		
		I.—Remittances within India (Net).	51-52	3,87,421
32,54,426	V	(Closing) Cash Balance.	53	
1,52,58,625		Total		1,52,58,625

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

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

SECTIONS A TO M.—GOVERNMENT ACCOUNT **Cr. Rs. 28,28,592**

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

Dr.	Details.	Cr.
Rs.		Rs.
..	A.—Opening Balance	21,17,969
..	B.—Revenue Receipts for 1942-43	2,24,45,235
2,17,34,612	C.—Expenditure on Revenue Account for 1942-43 . . . . .	..
28,28,592	D.—Closing Balance, Cr. . . . .	..
2,45,63,204	Total	2,45,63,204

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

Section O.—Unfunded Debt **Cr. Rs. 36,79,650**

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

State Provident Funds *Cr. Rs. 36,79,650*

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

	Rs.
General Provident Fund	35,89,954
Indian Civil Service Provident Fund	88,308
Contributory Provident Fund	1,388
Total	36,79,650

The amounts at credit of the subscribers on the 31st March 1943 have been communicated to them.

General Provident Fund *Cr. Rs. 35,89,954*

9. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service (for whom separate funds exist) and other joint-cadre officers, whose fund accounts are maintained in the office of the Accountant General, Bihar. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of this Fund on the 31st March 1943 on the books of the Account office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation was effected except in regard to a sum of Rs. 146 (net), which includes Rs. 25 for 1941-42. This difference is in respect of 26 items. Out of these, 3 items amounting to Rs. 5 have since been adjusted. The remaining items amounting to Rs. 141 are in the course of adjustment. The items of the previous year have not yet been adjusted.

Indian Civil Service Provident Fund *Cr. Rs. 88,308*

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

Contributory Provident Fund *Cr. Rs. 1,388*

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

SECTION P.—DEPOSITS AND ADVANCES.

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest	9,89,203	80,30,174
(2) Advances not bearing interest	2,51,241	
(3) Suspense	97,40,527	3,32,788
Total	1,09,80,971	83,62,962

Deposits not bearing interest	Rs. 80,30,174
	{ Cr.
	Dr. 9,89,203

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

	Cr. Rs.	Dr. Rs.
(1) Reserve Funds	11,76,022	9,89,203
(2) Other Deposit Accounts	68,54,152	
Total	80,30,174	9,89,203

Reserve Funds	Rs. 11,76,022
	{ Cr.
	Dr. 9,89,203

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

	Rs.
<i>The Orissa Famine Relief Fund</i>	Cr. 11,76,022
<i>The Orissa Famine Relief Fund— Investment Account</i>	Dr. 9,89,203

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

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

If the balance in the fund at the end of any year is less than ten lakhs the fund is credited in the next year out of the provincial revenues with a sum which, together with such sums as may be spent on the objects of the funds 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 1943 consisted of Rs. 1,86,819 in cash and Rs. 9,89,203 invested in Government of India Securities. Against the face value of Rs. 9,57,000 the market value of these securities amounted on the 31st March 1943 to Rs. 9,91,310. The value of the securities has been certified as correct by the Government of Orissa after verification in consultation with the Reserve Bank of India. A *pro forma* account of the Fund has been given in Account No. 4 of this Part.

Other Deposit Accounts **Cr. Rs. 68,54,152**

16. The outstanding are as follows :—

	Cr. Rs.
Deposits of Local Funds	14,19,131
Departmental and Judicial Deposits—	
Civil Deposits	17,17,512
Other Accounts	37,17,509
Total	68,54,152

Deposits of Local Funds **Cr. Rs. 14,19,131**

17. The details of these deposits are :—

	Rs.
District Funds	8,27,493
Municipal Funds	2,86,930
Other Funds—	
Port and Marine Funds	27,038
Education Funds	1,64,131
Medical and Charitable Funds	1,13,376
Public Works Funds	163
Total	14,19,131

These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to use the Government Treasuries as

their Banks. Each Fund has an administrator, either a public officer or a Committee. The verification of the balances consists, first, in reconciling the figures as between the broad-sheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and, secondly, in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The following is a general review of the funds.

District Funds Cr. Rs. 8,27,493

18. This balance is composed of :—

	Rs.
(a) District Board Funds	8,16,087
(b) Union Funds	11,406
Total	<u>8,27,493</u>

The certificates acknowledging the correctness of the balances as on the 31st March 1943 have been received in all cases except six in respect of (a) and two in respect of (b) above.

Municipal Funds Cr. Rs. 2,86,930

19. This represents the balances at the credit of Municipalities.

Port and Marine Funds Cr. Rs. 27,038

20. These represent the balances at the credit of the Gopalpur Port Fund and other Orissa Ports Fund.

Education Funds Cr. Rs. 1,64,131

21. These are :—

	Rs.
(a) Elementary Education Funds	45,395
(b) District Education Councils Funds	1,18,736
Total	<u>1,64,131</u>

Medical and Charitable Funds Cr. Rs. 1,13,376

22. This balance consists of :—

	Rs.
(a) Jagannath Road and other Pilgrims' Lodging House Fund	1,08,653
(b) Leper Asylum Fund	390
(c) Medical Registration Fund	242
(d) Orissa Nurses and Midwives Council Fund	92
(e) Medical Examination Fund	3,999
Total	<u>1,13,376</u>

Public Works Funds—Khondmahal Road Fund Cr. Rs. 163

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

Departmental and Judicial Deposits—Civil Deposits Cr. Rs. 17,17,512

24. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on

behalf of members of the public. The following are the details of the Civil Deposits :—

	Rs.
Revenue Deposits	5,17,153
Civil Courts' Deposits	2,92,444
Criminal Courts' Deposits	13,474
Personal Deposits	5,79,026
Public Works Deposits	2,64,656
Trust Interest Funds	257
Deposits on account of Police Funds	10,816
Deposits for work done for Indian States, Public bodies or private individuals.	7,757
Unclaimed Deposits in the General Provident Fund	3,502
Deposits of fees received by Government servants for work done for private bodies.	2,379
Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association.	6,440
Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund.	8,017
Deposits on account moneys received for His Excellency the Governor's War Purposes Fund.	11,573
Deposits on account of moneys received for St. Dunstan's hostel for blinded soldiers, sailors and airmen.	18
Total	17,17,512

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

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

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

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

Revenue Deposits Cr. Rs. 5,17,153

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

The difference of Rs. 48 between the broad-sheet and ledger balances is being adjusted in 1943-44.

Civil Courts' Deposits Cr. Rs. 2,92,444

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

	Rs.
(a) High Court Deposits	16,845
(b) District Civil Courts' Deposits	2,73,160
(c) Deposits under the Workmen's Compensation Act	2,439
Total	<u>2,92,444</u>

There is a difference of Rs. 40 under (b) and Rs. 1,000 under (c) between the proof-sheet and ledger balances. They are under correspondence and will be adjusted during 1943-44.

Criminal Courts' Deposits *Cr. Rs. 13,474*

27. There is a difference of Rs. 90 between the proof-sheet and ledger balances which is being adjusted in the accounts for 1943-44.

Personal Deposits *Cr. Rs. 5,79,026*

28. The total number of Personal Ledger Accounts open on the 31st March 1943 was 55 against 54 of the previous year. No such account was opened without the sanction of the competent authority. The accounts were all properly operated upon during the year and none of them was overdrawn. The transactions during the year were as follows :—

	Rs.
Opening balance on the 1st April 1942	Cr. 3,70,429
Total credits during 1942-43	22,13,377
Total	<u>25,83,806</u>
<i>Deduct—</i>	
Total debits during 1942-43	Dr. 20,04,780
Closing balance on the 31st March 1943	<u>Cr. 5,79,026</u>

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

Public Works Deposits *Cr. Rs. 2,64,656*

29. The details are as follows :—

	Rs.
(1) Cash Deposits of subordinates as securities	4,712
(2) Cash deposits of contractors as security	1,57,536
(3) Deposits for work to be done	44,926
(4) Sums due to contractors on closed accounts	22,912
(5) Miscellaneous Deposits	34,570
Total	<u>2,64,656</u>

There was a difference of Rs. 73 between the ledger and broad-sheet balances which is being adjusted in 1943-44.

Trust Interest Funds *Cr. Rs. 257*

30. The above balance represents the amount of uncashed payment orders. One payment order for Rs. 98 has been cashed leaving a balance of Rs. 159.

Deposits on account of Police Funds *Cr. Rs. 10,816*

31. The certificates accepting the correctness of the balances have been received in all cases except one. There was a difference of Rs. 8,122 between the broad-sheet and the ledger balances which is being adjusted in 1943-44.

*Deposits for Work done for Indian States, Public bodies
or private individuals* Cr. Rs. 7,757

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

Unclaimed Deposits in the General Provident Fund Cr. Rs. 3,502

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

*Deposits of fees received by Government servants for
work done for private bodies* Cr. Rs. 2,379

34. Such fees received by Government servants for work done for private bodies as are divisible between Government and the Government servants concerned are credited to this head in the first instance. The credit is subsequently cleared in respect of the share due to Government by adjusting the amount as revenue of the department to which the Government servant belongs and, in respect of the remaining share, by disbursement of the amount to the Government servant concerned.

*Deposits on account of Moneys received for the Indian
Red Cross Society and the St. John Ambulance
Association* Cr. Rs. 6,440

*Deposits on account of Moneys received for His
Excellency the Viceroy's War Purposes Fund* Cr. Rs. 8,017

*Deposits on account of Moneys received for His
Excellency the Governor's War Purposes Fund* Cr. Rs. 11,573

*Deposits on account of moneys received for St.
Dunstan's Hostel for blinded soldiers, sailors and
airmen* Cr. Rs. 18

35. 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 1942-43.

Other Accounts Cr. Rs. 37,17,509

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

The details of the above balance are as follows :—

	Rs.
Subventions from Central Road Fund	13,118
Deposit Account of Grants for Economic Develop- ment and Improvement of Rural Areas	1,769
Deposit Account of the grant made by the Imperial Council of Agricultural Research	3,837
Deposit Account of grants from Sugar Excise Fund	1,221
Deposit Account of grants from the Central Govern- ment for the development of handloom industries	24,353
Fund for Orissa Buildings	36,73,211
Total	37,17,509

Subventions from Central Road Fund Cr. Rs. 13,118

37. This represents the unspent balance of grants made by the Central Government out of the additional revenue derived from the enhanced excise and import duties on motor spirit with a view to assist the Provincial Government to improve its communications. Schemes are approved by the Governor-General in Council with the advice of the Standing Committee on Roads. A *pro-forma* account of the transactions of the Fund to end of 1942-43 is given in Account No. 4 of this part.

Deposit Account of Grants for Economic Development and Improvement of Rural Areas

Cr. Rs. 1,769

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

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

(a) *Deposit Account of the grant made by the Imperial Council of Agricultural Research* Cr. Rs. 3,837

(b) *Deposit Account of grants from the Central Government for the development of handloom industries* Cr. Rs. 24,353

(c) *Deposit Account of grants made from Sugar Excise Fund* Cr. Rs. 1,221

39. The balance under (a) represents the unspent amount on the 31st March 1943 of the grant made by the Imperial Council of Agricultural Research for furtherance of agricultural schemes and other allied objects. The balance under (b) represents the unspent amount of the grants made by the Central Government for the development of handloom industries and the balance under (c) represents the unspent amount of the grants made by the Central Government for the scheme of improvement of sugarcane cultivation and marketing. *Pro forma* accounts of the transactions of the above Deposit Accounts have been given in Account No. 4 of this Part.

Certificates of acceptance in respect of balances on the 31st March 1943 are wanting.

Fund for Orissa Buildings Cr. Rs. 36,73,211

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

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

Advances not bearing interest **Dr. Rs. 2,51,241**

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

	Dr. Rs.
Advances Repayable	2,19,071
Permanent Advances Civil	28,754
Accounts with the Reserve Bank	3,416
Total	2,51,241

Advances Repayable **Dr. Rs. 2,19,071**

42. The details of the above are :—

Civil Advances	Dr. Rs.
Special Advances	30,495
Forest Advances	1,74,895
Revenue Advances—Advances for Survey operations	564
	13,117
Total	<u>2,19,071</u>

Civil Advances Dr. Rs. 30,495

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

Objection Book Advances	Rs.
Stock Advance for Well-Boring operations	17,000
Permanent Advances for seeds and implements	3,495
	10,000
Total	<u>30,495</u>

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

Objection Book Advances Dr. Rs. 17,000

44. The ledger balances under this head are proved with those shown in the broad-sheets maintained for the several departments concerned and, therefore, with the aggregate of the items recorded as outstanding in the "Objection Books". There was a difference of Rs. 700 between the ledger balance on the 31st March 1943 and the sum total of the broad-sheet balances out of which Rs. 120 has, however, been reconciled in 1943-44. Out of the outstanding balance of Rs. 17,000 a sum of Rs. 8,067 including Rs. 1,612 of the previous year has been recovered in 1943-44 and the balance is in course of recovery.

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

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

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

Special Advances Dr. Rs. 1,74,895

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

Forest Advances Dr. Rs. 564

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

Revenue Advances Dr. Rs. 13,117

48. The balance under this head represents the amount of outstanding advances for survey expenditure recoverable from private owners and other parties. The outstandings under this head are made up of (i) Revenue Survey Advances (Rs. 12,845) and (ii) Cost of Survey marks (Rs. 272). The certificates of acceptance are awaited.

Permanent Advances, Civil Dr. Rs. 28,754

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

Accounts with the Reserve Bank Dr. Rs. 3,416

50. 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. A sum of Rs. 3,207 has been recovered leaving a balance of Rs. 209 which is in course of recovery.

Suspense—

Investments Dr. Rs. 97,40,527

Other items (net) Cr. Rs. 3,32,788

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

	Dr. Rs.	Cr. Rs.
Investments—		
Suspense Accounts	97,40,527	
Other items—		
(i) Suspense Accounts		3,52,845
(ii) Departmental and Similar Accounts	20,057	
Total	20,057	3,52,845
Net Cr.		Rs. 3,32,788

INVESTMENTS—

SUSPENSE ACCOUNTS—

Cash Balance Investment Account Dr. Rs. 97,40,527

52. This head is intended for the record of transactions connected with temporary investments by the Provincial Government of their cash balances, e.g., in Treasury bills or other securities of the Government of India. The outstanding balance is made up of the sums of (i) Rs. 36,90,391 invested in Treasury bills of the face value of Rs. 37,00,000 and (ii) Rs. 60,50,136 expended in the purchase of the Securities of the Government of India of the face value of Rs. 61,17,300. The balance has been accepted as correct by Government.

Other items—

(i) Suspense Accounts Cr. Rs. 3,52,845

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

Objection Book Suspense (Receipts)	Cr. Rs. 3,75,895
Objection Book Suspense (Payment)	Dr. Rs. 23,050

Net Cr. Rs. 3,52,845

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

appropriate heads of accounts concerned or by recovery. The entries under this head are zealously watched as there is a general rule that these heads should not be operated upon without special orders in each case. Out of these outstanding balances a sum of Rs. 21,527 including the balance of Rs. 136 of the previous year under "Suspense Receipts" and a sum of Rs. 7,511 under "Suspense Payments" have been cleared in the accounts of 1943-44. The remaining amounts are in course of adjustment. Under "Suspense Payments" there is an outstanding of Rs. 910 for 1941-42.

(ii) *Departmental and Similar Accounts* Dr. Rs. 20,057

54. The balance is composed of :—

Civil Departmental balances—

	Rs.
(a) Forest	62
(b) Public Works	19,995
Total	20,057

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

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Dr. Rs. 10,23,228

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

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

	Dr. Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	67,864
Loans to District and other Local Fund Committees	1,36,201
Advances to Cultivators	6,08,091
Advances under Special Laws	950
Miscellaneous Loans and Advances	1,84,531
(2) Loans to Government Servants—	
House Building Advances	24,952
Advances for purchase of other conveyances	639
Total	10,23,228

Loans to Municipalities Dr. Rs. 67,864

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

Loans to District and other Local Fund Committees Dr. Rs. 1,36,201

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

Advances to Cultivators Dr. Rs. 6,08,091

58. The balance consists of :—

	Dr. Rs.
(i) Advances under the Land Improvement Act XIX of 1883	73,254
(ii) Advances under the Agriculturists' Loans Act XII of 1884	5,34,837
Total	6,08,091

The detailed accounts of the loans under the above heads are kept by District Officers or other Administrative authorities who are responsible for realising both the principal and the interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broad-sheets maintained in the Account Office, the latter being reconciled with the administrative balances certified to by the District or Revenue authorities concerned. There was a difference of Rs. 91 under head (ii) between the ledger balance and the broad-sheet balance which is under reconciliation.

Advances under Special Laws Dr. Rs. 950

59. This amount represents the Advances made under the Bihar and Orissa State Aid to Industries Act to a private individual.

Miscellaneous Loans and Advances Dr. Rs. 1,84,531

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

	Rs.
(i) Loans to Hindu Religious Endowment Fund	27,000
(ii) Loans to Co-operative Purchase and Sale Society	420
(iii) Loans to the Co-operative Building Societies	6,346
(iv) Loans to the Provincial Co-operative Land Mortgage Bank	1,25,000
(v) Loans to Mohsin Endowment Fund for payment of scholarship.	340
(vi) Loans to Society for the prevention of cruelty towards animals.	300
(vii) Advances to Puri Electric Co.	2,000
(viii) Loans to Central Banks in North Orissa	23,125
Total	1,84,531

Loans to Government servants :—

	Dr. Rs.
(i) <i>House Building Advances</i>	24,952
(ii) <i>Advances for purchase of other conveyances</i>	639

61. There is a difference of Rs. 12 between the ledger and the broad-sheet balances under (ii) which is in the course of reconciliation. Recoveries were regularly effected in all cases during the year under report. The certificates of acceptance have not been received in 8 cases relating to head (i) and 10 cases in respect of head (ii). Rs. 3,202 under (i) and Rs. 144 under (ii) have since been recovered.

SECTION S.—REMITTANCES—

I. Remittances within India Cr. Rs. 3,87,421

62. This head consists of :—

	Dr. Rs.	Cr. Rs.
1. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	..	4,64,184
2. Reserve Bank of India Remittances	729	..
3. Adjusting Account between Central and Provincial Governments.	77,029	..
4. Adjusting Account with Railways	27	..
5. Inter-Provincial Suspense Account . . . . .	..	1,022
Total	77,785	4,65,206
Net . . . . .	..	Cr. Rs. 3,87,421

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

Cr. Rs. 4,64,184

63. The following are the details :—

	Cr. Rs.
(a) Forest Remittances	75,699
(b) Public Works Remittances	3,84,237
(c) Miscellaneous Remittances	4,248
Total	4,64,184

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

The balances have been compared in each case with remittance or subsidiary registers and have been found to agree, except in the case of (b), where there is a difference of Rs. 1,826 between the ledger balance and the broad-sheet balance. A sum of Rs. 86 has since been adjusted and the balance of Rs. 1,740 is in the course of adjustment. The balance under the head (c) is made up of two sums, viz., a credit balance of Rs. 4,448 paid into treasuries by liquor shop-keepers and refundable to distillery contractors and a debit balance of Rs. 200 paid by a Forest Divisional Officer to a contractor on account of earnest money deposit. The adjustment of the debit balance is under correspondence with the Forest Divisional Officer concerned.

Reserve Bank of India Remittances

Dr. Rs. 729

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

The outstanding comprises the debit balance of Rs. 4,278 and credit balance of Rs. 3,549 which could not be adjusted in the accounts of the year due to the non-receipt of the relevant documents in time from the Treasury Officer concerned. The entire debit balance and credit balance to the extent of Rs. 2,371 have since been adjusted. The adjustment of the remaining credit balance is still the subject of correspondence with the Treasury Officer.

Adjusting Account between Central and Provincial Governments

Dr. Rs. 77,029

Adjusting Account with Railways

Dr. Rs. 27

Inter-Provincial Suspense Account

Cr. Rs. 1,022

65. The first head records transactions between the Central Government and the Government of Orissa, the second between the Government of Orissa and the Railways and the third between the Government of Orissa and other Provincial Governments requiring settlement through the Reserve Bank of India. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1942-43. This settlement has been carried out in the Bank's account for 1943-44.

SECTION V.—CASH BALANCE Dr. Rs. 32,54,426

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

	Dr. Rs.
Cash in Treasuries	2,98,047
Deposits with the Reserve Bank	29,56,379
Total .	<u>32,54,426</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1943 which has been verified by the Currency Officer. There was a difference of Rs. 2,440 under the head Deposits with the Reserve Bank between the statement of balances received from the Central Accounts office of the Reserve Bank of India and the Accounts maintained in the office of the Comptroller, Orissa. It has since been adjusted.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

54

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1942-43.	Heads of Disbursements.	Actuals for 1942-43.
1	2	3	4
	Rs.		Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	8,00,000	Floating Debt	8,00,000
Total	8,00,000	Total	8,00,000
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	5,72,355	State Provident Funds	6,23,809
Total	5,72,355	Total	6,23,809
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Relief Fund	31,910	Famine Relief Fund	498
Deposits of Local Funds	43,88,844	Deposits of Local Funds	44,27,247
Civil Deposits	39,29,814	Civil Deposits	36,10,057
Other Accounts	2,89,828	Other Accounts	3,67,614
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances repayable	8,30,587	Advances Repayable	9,97,074
Permanent Advances	1,153	Permanent Advances	8,677
Accounts with the Government of Burma	3,954	Accounts with the Government of Burma	3,954
Accounts with the Reserve Bank	11,205	Accounts with the Reserve Bank	12,085
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	2,16,97,971	Suspense Accounts	2,29,33,546

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA.

Departmental and Similar Accounts	40,014
Total	3,12,25,280
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	2,60,569
Loans to Government Servants	13,895
Total	2,74,464
S.—Remittances—	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	75,73,877
Reserve Bank of India Remittances	52,14,837
Adjusting Account between Central and Provincial Governments.	1,23,12,590
Adjusting Account with Railways	1,43,917
Inter-Provincial Suspense Account	4,10,567
Total	2,56,55,788
Total Receipts under Debt, Deposit and Remittance heads.	5,85,27,887
Total Revenue as per Account No. 2 of Part A	2,24,45,235
TOTAL RECEIPTS	8,09,73,122
V.—(Opening) Cash Balance—	
Cash in Treasuries	3,02,216
Deposits with the Reserve Bank	36,07,211
Remittances in transit	—8,000
Total	39,01,427
GRAND TOTAL	8,48,74,549

Departmental and Similar Accounts	32,128
Total	3,23,92,880
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	4,86,631
Loans to Government Servants	11,144
Total	4,97,775
S.—Remittances—	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	74,08,983
Reserve Bank of India Remittances	52,16,543
Adjusting Account between Central and Provincial Governments.	1,23,97,558
Adjusting Account with Railways	1,43,478
Inter-Provincial Suspense Account	4,04,485
Total	2,55,71,047
Total Disbursements under Debt, Deposit and Remittance heads.	5,98,85,511
Total Expenditure as per Account No. 2 of Part A	2,17,34,612
TOTAL DISBURSEMENTS	8,16,20,123
V.—(Closing) Cash Balance—	
Cash in Treasuries	2,98,047
Deposits with the Reserve Bank	29,56,379
Total	32,54,426
GRAND TOTAL	8,48,74,549

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1942-43 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1942.	On 31st March 1943.	Increase (+) Decrease (—) in the year ended 31st March 1943.
	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure—			
Commercial Departments—			
Irrigation	3,17,87,123	3,18,04,862	+17,739
Total—Commercial Departments	3,17,87,123	3,18,04,862	+17,739
Other Departments—			
Other Accounts	5,063	5,063	..
Total—Other Departments	5,063	5,063	..
Total—Capital Expenditure	3,17,92,186	3,18,09,925	+17,739
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	7,71,575	9,97,637	+2,26,062
Loans to Government Servants	28,342	25,591	—2,751
Total—Loans and Advances	7,99,917	10,23,228	+2,23,311
Total—Capital and other Expenditure	3,25,92,103	3,28,33,153	+2,41,050
<i>Deduct</i> —Contribution from Revenue to Capital Expenditure.	13,94,979	14,12,718	+17,739
Net Capital and other expenditure (outside the Revenue Account) (X).	3,11,97,124	3,14,20,435	+2,23,311
Principal Sources of Funds—			
Debt—			
Unfunded Debt	37,31,104	36,79,650	—51,454
Total—Outstanding Debt	37,31,104	36,79,650	—51,454
Sinking Funds and Reserve Funds	11,44,609	11,76,022	+31,413
Net balance under Deposits, Advances, etc., other than those shown separately.	66,35,943	69,35,699	+2,99,756
Remittances	3,02,680	3,87,421	+84,741
Total—Debt and other obligations	1,18,14,336	1,21,78,792	+3,64,456
<i>Deduct</i> —			
Cash Balance	39,01,427	32,54,426	—6,47,001
Investments	92,30,961	1,07,29,730	+14,98,769
Net provision of Funds (Y)	—13,18,052	—18,05,364	—4,87,312

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

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

Description of Debt.	Amount on the 1st April 1942.	Additions during the year.	Discharges during the year.	Amount on the 31st March 1943.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating Debt—				
Other Floating Loans . . .	..	8,00,000	8,00,000	..
Total—Public Debt . . .	..	8,00,000	8,00,000	..
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund . . .	36,52,835	5,60,579	6,23,460	35,89,954
Indian Civil Service Provident Fund.	77,194	11,114	..	88,308
Contributory Provident Fund . .	1,075	662	349	1,388
Total—Unfunded Debt . . .	37,31,104	5,72,355	6,23,809	36,79,650
Total—Debt and other Interest-bearing obligations.	37,31,104	13,72,355	14,23,809	36,79,650

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

I-A.—Orissa Famine Relief Fund.

	Rs.		Rs.
Balance on the 31st March 1942.	(a)11,44,610	Transfer to Revenue Account	498
Interest Receipts	31,910	Balance on the 31st March 1943.	11,76,022*
Total	11,76,520	Total	11,76,520

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

	Rs.
*Cash	1,86,819
Investment	9,89,203

I-B.—Orissa Famine Relief Fund Investment Account.

	Rs.		Rs.
Balance on the 31st March 1942.	9,89,203	Balance on the 31st March 1943.	9,89,203
Total	9,89,203	Total	9,89,203

The market value of securities held in the Investment Account as on 31st March 1943 was Rs. 9,91,310.

II.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on the 31st March 1942.	(a)35,729	Amount of expenditure during the year.	1,81,367
Amount allotted from the Central Road Fund.	1,53,756	Balance on the 31st March 1943.	13,118
Total	1,94,485	Total	1,94,485

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

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

	Rs.		Rs.
Balance on the 31st March 1942.	12,084	Amount expended on various schemes.	10,315
		Balance on the 31st March 1943.	1,769
Total	12,084	Total	12,084

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

IV.—Deposit Account of the grants made by the Imperial Council of Agricultural Research.

	Rs.		Rs.
Balance on the 31st March 1942.	2,589	Amount expended on various schemes.	7,015
Amount contributed by the Imperial Council of Agricultural Research.	8,263	Balance on the 31st March 1943.	3,837
Total .	10,852	Total .	10,852

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

	Rs.		Rs.
Balance on the 31st March 1942.	25,803	Amount expended on various schemes.	15,900
Amount contributed by the Central Government.	14,450	Balance on the 31st March 1943.	24,353
Total .	40,253	Total .	40,253

VI.—Deposit Account of Grants from Sugar Excise Fund.

	Rs.		Rs.
Balance on the 31st March 1942.	95	Amount of expenditure during the year.	3,654
Amount contributed by the Central Government.	4,780	Balance on the 31st March 1943.	1,221
Total .	4,875	Total .	4,875

VII.—Deposit Account of the Grants made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on the 31st March 1942.	..	Amount of expenditure during the year.	9,703
Amount contributed by the Central Jute Committee.	9,703	Balance on the 31st March 1943.	..
Total .	9,703	Total .	9,703

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

VIII.—Fund for Orissa Buildings.

	Rs.		Rs.
Balance on the 31st March 1942.	37,18,528	Amount of expenditure during the year.	1,39,193
Interest on investments of the Fund money.	93,876	Balance on the 31st March 1943.	36,73,211
Total .	38,12,404	Total .	38,12,404

IX.—Deposit Account of grants made by the Indian Research Fund Association.

	Rs.		Rs.
Balance on the 31st March 1942.	467	Amount of expenditure during the year.	467
		Balance on the 31st March 1943.	..
Total .	467	Total .	467

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

Major and Minor Heads of Accounts.	Balance on 1st April 1942.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1943.	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	74,893	..	74,893	7,029	67,864	3,006
Loans to District and other Local Fund Committees	1,43,035	95,698	2,38,733	1,02,532	1,36,201	6,664
Advances to cultivators	4,27,511	3,22,168	7,49,679	1,41,588	6,08,091	27,013
Advances under Special Laws	1,000	..	1,000	50	950	25
Miscellaneous Loans and Advances	1,25,136	68,765	1,93,901	9,370	1,84,531	4,665
Total	7,71,575	4,86,631	12,58,206	2,60,569	9,97,637	41,373
Loans to Government Servants—						
House building Advances	25,999	10,510	36,509	11,557	24,952	510
Advances for purchase of motor cars	473	..	473	473	..	210
Advances for purchase of other conveyances	1,415	634	2,049	1,410	839	49
Other Advances	455	..	455	455	..	..
Total	28,342	11,144	39,486	13,895	25,591	769
GRAND TOTAL	7,99,917	4,97,775	12,97,692	2,74,464	10,23,228	42,142

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